

City of Homer, Alaska



Adopted Budget For Fiscal Year 2008

CITY OF HOMER
ADOPTED BUDGET
FOR
FISCAL YEAR JANUARY 1, 2008 - DECEMBER 31, 2008

AS SUBMITTED BY:

Walt Wrede
City Manager

ADOPTED BY HOMER CITY COUNCIL
ON December 17, 2008

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Introduction

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City of Homer

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

Year 2008 Budget Message

Dear Mayor & Council Members:

The FY 2008 budget includes the operating and capital plans for this year as well as projections for the City's operational funds through fiscal year 2011.

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

The year 2008 budget includes transfers to depreciation accounts for future equipment replacement, covers the large increases in the Cities retirement contribution, funds non-profits, and provides necessary operational, maintenance and capital funds. I commend the Staff for their effort, understanding, and help in reaching the goal of a balanced budget.

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

Mission Statement - The City of Homer exists to provide quality services to all its citizens; to respond in the most appropriate, open and fiscally responsible manner possible to citizens needs and concerns; and to do so through the active participation of those citizens. These services include police, fire, emergency medical service, parks, cemeteries, animal control, street maintenance, water, wastewater collection and treatment, port and harbor, airport terminal, library, planning and general administration.

Basis of Accounting - Governmental fund types are accounted for using the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Expenditures are generally recognized when a related fund liability is incurred. An exception to this general rule is principal and interest on general long term debt which is recognized when due. Pre-payment of insurance and similar services extending over more than one year is allocated to the years benefited.

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

Tax Rates - The City Code of Ordinances, section 9.16.020, establishes a maximum 6.00 mill tax levy for operations of the City's general government. The mill rate cap is in effect in the years that the city levies the general sales tax of two percent. The General Fund property tax rate for FY08 is 4.5 mills and the sales tax rate is 4.5%. The sales tax rate was increased in April 2005 from 3.5% by a vote of the citizen of Homer.

The 2008 Budget Procedure -

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

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

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

General Budget Issues –

The city's budgetary issues for FY08 include:

- Maintaining the 4.5 mil property tax.
- Providing a capital and operational maintenance program that ensures the continued use and economic value of City assets.

- Maintaining and improving the quality of municipal services our residents deserve without increasing taxes presents a formidable challenge, particularly in times of decreasing State revenues. Loss of Revenue Sharing.
- Inflation – Electricity, Fuel, Goods and Services.

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

The 2008 Budgetary Results /The Adopted Budget

The 2008 General Fund budget of \$12,004,967 represents an increase of \$1,433,687, or 13.6%, when compared to the FY07 amended budget of 10,571,280. The increase from 2007 to 2008 represents an increase in employee cost of \$363,529 due to 4% COLA, and the addition of new employees for \$207,438. Operating transfers increased by \$21,923 and operations and maintenance increased by \$337,388.

Revenues and other financing projections for the 2008 General Fund total \$12,091,082; \$2,635,118 in property tax revenues, \$5,429,139 in sales tax revenues, and \$4,026,825 from other revenues and financial sources. This is an increase over the FY07 budget by \$1,541,719 or 14.6%.

The General Fund property tax rate was maintained in 2008. Real property values are expected to increase 7% to 8% in FY08. Total taxable property values and property tax revenues are expected to vary slightly from the current year. Sales tax revenues are projected to increase by 7% to 8% in FY08. Sales tax revenues continue to grow at a near steady rate each year. Interest rates have fluctuated up and down during the past year, but are forecast to be between 5% and 6% in FY08.

The Water/Sewer Enterprise Fund operating budget of \$2,979,712 represents a decrease of \$273,309, or 8.4%, compared to the FY07 budget. The major portion of the decrease was due to reducing the contribution to depreciation reserves and reducing administrative fees charged to the Water/Sewer Enterprise Fund. Operating transfers to reserves are \$154,837.

The Water/Sewer Rate Model was modified by the City Council as part of the approved FY2008 Operating Budget. The new model reflects a basic change in philosophy as it shifts some of the cost burden from residential customers to commercial customers. This was deemed appropriate because residential users represent about 70 percent of all customers but use only about 30 percent of the water consumed. The new model provides for fees based upon usage rather than meter size.

The Port & Harbor Enterprise Fund budget of \$3,545,089 represents an increase of \$185,575, or 5.5%, compared to the amended FY07 budget. Major portion of the increase was due to the increased employee cost due the COLA increase and an increase in utilities. Operating transfers to reserves are \$366,754.

Debt Service Fund - The total debt as of January 01, 2008 is \$9,223,825 for all outstanding obligations, including General Obligation Bonds, Revenue Bonds for the Water, Sewer and Port/Harbor Enterprise Funds, and the Alaska Clean Water Loan. The principal payment on this Debt Fund in 2008 will be \$1,150,432. The City is proposing to issue new special assessment debt in FY2008 as Local Improvement Districts are completed.

The City has accumulated debt of \$5,604,493 for the ADEC water/sewer loans. The interest rate is 1.5%. LID assessments will go toward reimbursing the City for $\frac{3}{4}$ of the loan.

City Council is discussing new General Obligation Debt in 2008 to use for the building of the new City Hall Town Center.

Capital Projects - The approved FY08 budget includes \$2,956,072 for capital projects for all funds. The funds are budgeted as follows: Vehicle and equipment purchases \$52,000, General fund projects \$160,000, HART projects and debt payments \$382,289, HAWSP projects and debt payments \$1,171,433, Water/Sewer projects \$590,800, and Port/Harbor projects \$439,550.

The City of Homer continues to face the challenge of declining state and federal capital project funding.

Major Policy Issues -

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

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

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

In the FY08 budget the council determined a level of funding for non-profits and budgeted that amount to be transferred to the Homer Foundation for disbursement. The Homer Foundation will evaluate non-profit requests and disburse funds within the guidelines established by the City Council and the Foundation's Board of Directors. Additionally, the council recognizes the special relationship between the Pratt Museum, the Homer Chamber of Commerce and created

line items for a direct appropriation to these organization. Additional contributions are made to the Boys and Girls Club and to the Pier One Theatre by providing rent free facilities.

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

Acknowledgments -

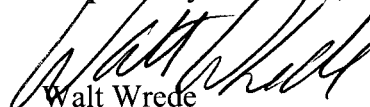
I wish to express my appreciation to all members of the City of Homer's Staff for their dedicated service during the past year. A special thanks to Finance Director, Regina Harville, and her staff for preparation of this budget document. The invaluable help given by the entire municipal workforce in the preparation of the FY08 budget is also acknowledged. Each employee's contribution combined to develop a budget that provides Homer residents with a high level of service at the lowest possible cost. ***This plan for 2008 could not have been accomplished without the enthusiastic help of all City employees. Thank you.***

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

The Future -

The City of Homer has the best municipal workforce in the state. These dedicated employees make the City of Homer a great place to live, work, visit, and conduct business. While the City of Homer may face interesting challenges in 2008 and beyond, the future is indeed bright - - the best days are still ahead.

Respectfully submitted,



Walt Wrede
City Manager

DESCRIPTION OF BUDGET DOCUMENT

The budget document is divided into several sections. The first part of the budget is the introduction, which includes the table of contents, narratives about the budget document, budget process and fund structure. The next section is the overview. In this section the reader can see the combined budget for all fund types, and graphic presentations of the total government expenditures and revenues. The overview information is a recapitulation of detailed data presented later in the budget document. Its purpose is to give the reader an understanding of the overall financial activities and structure of the City without having to sift through the many pages of detailed information.

Following the overview are sections for each type of fund, beginning with the General Fund and followed by the enterprise funds, project funds, debt service fund, and internal service fund. Each section provides detailed information on revenues and expenditures for each fund within the fund type. Each fund, or department/division within a fund, has a page of narrative which describes the general and specific objectives of the fund, proposed program changes, and explanation of changes in particular accounts. There is also a page detailing the expenditures by account number. Expenditure information includes the Council's adopted or amended appropriation and historical information from three prior fiscal years.

The Vehicle Replacement Fund is included in the project funds, the Health Insurance Reserves are in the internal service fund section. The Water, Sewer and Port & Harbor are included in the enterprise funds section.

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

THE BUDGET PROCESS

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

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

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

In accordance with Homer City Code 3.05, the City Manager will submit to the City council the proposed budget by the third Friday in October and at a meeting held not less than ten days prior to the end of the fiscal year, the Council shall, by ordinance, make appropriation of the money needed for the following year. In FY2006, the proposed budget will be submitted to the Council on October 17, the Council has the option of holding work sessions on the budget throughout October and November. The ordinance setting the level of appropriation for fiscal year 2006 is introduced at the second Council meeting in November. After holding public work sessions is scheduled for adoption at the first meeting in December.

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

CITY OF HOMER
FUND DESCRIPTION
Year 2008

The City of Homer's financial system involves the use of 36 funds. These funds are broken down into four major categories: The General Fund, Enterprise Funds, Debt Funds and Reserve Funds.

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

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

GOVERNMENTAL FUNDS

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

RECOMMENDATION: Maintain \$2,000,000 balance for purposes of providing operating capital for all City operations.

Debt Service Fund The debt service funds are used to account for the accumulation of resources for the payment of general long-term principal, interest and related cost. This fund includes the Rangeview Special Assessment bonds and bonds needed to finance HARP. Each enterprise fund includes their respective general long-term debt principal, interest and related costs. During the year these are kept in separate funds but are reported in the respective enterprise fund at the end of the year for financial statement presentation. During the year there is a debt service fund for HARP, Water and Sewer. Revenue for these funds comes mainly from the collection of sales tax and assessments.

HART Debt Service Fund This fund collects street and sidewalk assessments, and sales tax revenue to pay for the financing of the debt incurred in the construction of streets and sidewalks. Often in the past bonds were issued to pay for the owner's portion of the construction of streets and sidewalks, and then later assessments are levied and collected to pay off the bond debt. Now it is not necessary to issue bonds. The fund is self-supporting.

CITY OF HOMER
FUND DESCRIPTION
Year 2008

Water Debt Service Fund Water services are extended and property owners are assessed for part of the cost of this service. Bonds finance the property owner costs. Collecting assessments from property owners pays for the bonds and the balance is paid from water revenues.

Sewer Debt Service Fund A few years ago the City of Homer built a new sewer plant. The debt for this new plant is paid out of funds collected from sales taxes. The City of Homer has extended sewer services and then assessed the respective property owners. This money is collected in this fund and the bond debt that was incurred to finance the sewer services are paid out of this fund.

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

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

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

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

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

CITY OF HOMER
FUND DESCRIPTION
Year 2008

and the collection of cost data. The sewer and water funds use this for the addition of sewer and water lines or improvements. Most of the funds for the extension of sewer and water lines come from the State and assessments (taxpayers). The Port and Harbor use the construction fund for various grants and improvements to their facilities and for the collection of cost data.

PROPRIETARY FUNDS

Enterprise Funds Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent of the City Council that the cost of providing goods and/or services to the general public be financed or recovered primarily through user fees. The City has the following enterprise funds: Sewer and Water, and Port and Harbor.

Note: Since fiscal year 2001, the Water Fund and the Sewer Fund are combined and called the Water/Sewer Fund. The Water/Sewer Fund is an enterprise fund consisting of activities of providing water and sewer services to the Homer residents. These activities extend beyond the city boundaries.

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

FIDUCIARY FUNDS

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

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

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

Financial Policies

The City form of government is designed to provide maximum local self-government.

The City of Homer is a first class General Law City incorporated in 1964 under Title 29 of the Alaska State Statute. City Code establishes a December 31 year-end. A wide range of services are provided by the City for the citizens of Homer and surrounding areas. Some of the services are planning and zoning, docks & small boat harbor, airport facility, water and wastewater services, library, parks and recreation, police protection, jail facilities, fire and emergency medical services and general administrative services. In addition to general governmental activities, the City provides financial support to certain community service organizations that promote education, health, recreation and economic stability for the citizens of the community. Funding for the City, by order of importance, is provided from sales tax, property tax, state revenue, interest earnings, federal revenue and other sources.

The City of Homer Council has the responsibility to set the budget and establish the mill rate for the City.

The need to demonstrate compliance with regulations governing the funding sources for those services requires a complex and advanced accounting system. To fulfill this need, the National Council on Governmental Accounting recommended the use of fund accounting by state and local governments. A description of the fund types is presented in the Fund Description section of this document. Depending on the type of fund referred to, the basis of accounting may be different. The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The budgetary basis is the same as the Generally Accepted Accounting Principles (GAAP) basis, where encumbrances outstanding at year-end are not treated as expenditures but as reservations of fund balance. The City's budget and accounting systems are operated on the modified accrual basis for governmental fund types (this includes the general, special revenue, capital projects and debt service funds) and the agency funds. Revenues are recognized when they become measurable and available as net current assets, and expenditures are recognized when the related fund liability is incurred. The accrual basis of accounting is used for the proprietary fund types, whereby revenues are recognized when earned and expenses are recorded when incurred.

The City of Homer's financial policies set forth the framework for the overall fiscal management of the City. The established long-range policies regarding financial management have been to take a conservative approach on forecasting revenues due to the uncertainty of the revenue source, particularly State

revenues. This policy takes into consideration any changes in circumstances or conditions when evaluating both the current and long-range goals, and has helped to maintain financial stability.

The following policies assist the decision-making process of the Homer City Council.

Prudent budgeting and effective budgetary control.

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

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

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

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

Efficient safeguarding of City assets.

Management of the City of Homer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of 'reasonable assurance' recognizes

that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits require estimates and judgments by management. Authorization, through purchase orders, is required for the encumbrance and expenditure of funds. An encumbrance is the reservation of the funds necessary to pay for the purchase. The proper account must have adequate appropriations available prior to approval of the purchase order. Formal bids are required for purchases exceeding \$25,000.

Manageable debt administration.

Debt administration procedures include the scheduling of bond payments spread over the life of the issue, producing a total debt service schedule that is manageable. Under state statutes, a municipality may incur general obligation bond debt only after a bond authorization ordinance is approved by a majority vote at an election. There is no legal debt limit established for the City. Debt repayment is timed to correspond to expected cash inflows.

Maintenance of a sound investment policy of City monies.

The City uses a Central Treasury whereby all cash of the general government, enterprise fund, and any other agency's of the City is accumulated and invested. This procedure not only provides internal control but yields a higher rate of return on our investments because the amount available to invest is larger. The investment policies included in the City's Code of Ordinances include requirements for collateralization, diversification and safekeeping, as well as listing authorized investment instruments. The main objectives of this policy is the safeguarding of principal, maintaining sufficient liquidity to meet the City's cash flow requirements, and striving to achieve the highest rate of return on City investments and deposits, with due regard to the security of the investments and margins of risk. The city's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. The City's cash is fully invested at all times.

CITY OF HOMER

2008 PROPOSED BUDGET DEVELOPMENT SCHEDULE

DATE	TIME	EVENT
6/25/2007	7:00 PM	Budget Schedule to Council
7/16/2007		Departments submit personnel requirements to City Manager & Finance Director for review and
7/23/2007	4:00 PM	During Committee of the Whole, Council to discuss budget priorities for the coming year
7/23/2007	7:00 PM	Regular Meeting-Public Hearing, Council to seek public input on budget priorities for the coming year.
8/6/2007		Submit to departments, budget work sheets including salary and fringe benefit costs.
8/20/2007		Complete budget work sheets, including narratives, and justifications to finance.
9/6/2007		Compile data and return copy to department for review.
9/10/2007	Week of	City Manager & Finance Director review budget requests with Department Heads.
9/10/2007		Preliminary budget assumptions to council.
9/24/2007		City Manager submits Draft Proposed Budget to Council.
10/8/2007	4:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
10/22/2007	4:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
10/22/2007	7:00 PM	Regular Meeting-Budget Ordinance Introduced
11/13/2007	7:00 PM	Regular Meeting - Public Hearig
11/26/2007	7:00 PM	Regular Meeting - Public Hearig
11/26/2007	4:00 PM	During Committee of the Whole, Council to discuss budget - 1 hour
12/10/2007	7:00 PM	Regular Meeting - Public Hearing & Adoption of Proposed Budget.

Chapter 3.05

BUDGET

Sections:

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

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

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

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

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

(Homer 04/05)

3.05.012(b)--3.05.015(b)

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

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

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

e. The budget shall include in separate sections:

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

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

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

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

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

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

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

(Homer 12/98)

3.05.015(c)--3.05.035(a)

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

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

(Ord. 98-20(A), 1998; Ord. 93-14 § 2, 1993)

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

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

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

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

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

3.05.035 Lapse of appropriation at end of year.

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

(Homer 12/98)

3.05.035(b)--3.05.045(b)

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

3.05.040 Equipment replacement reserve fund.

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

b. Any earnings from investment of monies accumulated in the equipment replacement reserve fund shall accrue to the equipment reserve fund.

c. At year end, all unexpended and unencumbered appropriations from the reserve fund for equipment purchases shall be lapsed into that reserve fund.

d. Monies in the reserve fund for equipment replacement shall be available for appropriation and expenditure for equipment replacement, purchase or any other purpose as recommended by the City Manager and authorized by the City Council. (Ord. 93-14 § 2, 1993)

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

3.05.043 Health Insurance Reserve Fund.

a. There is established in the general fund of the City a health insurance reserve fund. All health insurance claim rebates received shall be appropriated to and deposited in the health insurance reserve fund. The City Council may appropriate additional sums to the fund.

b. Any earnings from investment of monies accumulated in the health insurance reserve fund shall accrue to the health insurance reserve fund.

c. At the year end, all unexpended and unencumbered appropriations from the health insurance reserve fund shall be lapsed into that reserve fund.

d. Monies in the health insurance reserve fund shall be available for appropriation and

expenditures for health insurance premium increases as recommended by the City Manager and authorized by the City Council. (Ord. 94-5 § 1, 1994)

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

a. Any action to reconsider, rescind, or veto the budget which creates an "imbalance" shall be in violation of this section.

b. Any action to reconsider, rescind, or veto the budget which would affect a balanced budget must be accompanied by action which maintains a balanced budget. (Ord. 93-14 § 2, 1993)

(Homer 04/05)

**CITY OF HOMER
HOMER, ALASKA**

City Manager

ORDINANCE 07-42(A)

AN ORDINANCE OF THE CITY COUNCIL OF HOMER,
APPROPRIATING FUNDS FOR THE CALENDAR YEAR 2008
FOR THE GENERAL FUND, THE WATER-SEWER FUND,
THE PORT/HARBOR FUND, DEBT FUNDS, CAPITAL
RESERVE FUNDS (CONDITIONAL EXPENDITURES).

THE CITY OF HOMER ORDAINS:

Section 1. Pursuant to the authority of Alaska Statute, Title 29, the appropriations for Calendar Year ending December 2008 are appropriated as follows:

General Fund	\$12,004,967
Water-Sewer Fund	\$ 2,979,712
Port/Harbor Fund	\$ 3,545,089
Capital Projects	\$ 2,956,172
Internal Service Funds	<u>\$ 1,676,400</u>
Total Expenditures	\$23,162,340

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

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

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

Section 5. The property tax mill levy is set at 4.5 mills for 2008.

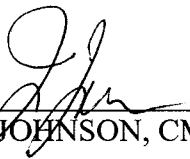
Section 6. This Ordinance is limited to approval of the Budget and appropriations for Calendar Year 2008, is a non code Ordinance and shall become effective January 1, 2008.

PASSED AND ENACTED by the Homer City Council on this 17th day of December, 2007.

CITY OF HOMER


JAMES C. HORNADAY, MAYOR

ATTEST:



JQ JOHNSON, CMC, CITY CLERK

Introduction: 10/22/07
Public Hearing: 11/13/07 & 11/26/07
Second Reading: 12/17/07
Effective Date: 01/01/08

Ayes: 5
Noes: 0
Abstain: 0
Absent: 1

Reviewed and approved as to form and content:

Walt E. Wrede, City Manager

Date: _____

Gordon Tans; City Attorney

Date: _____

Fiscal Note: See Line Item Budget and detail

Overview

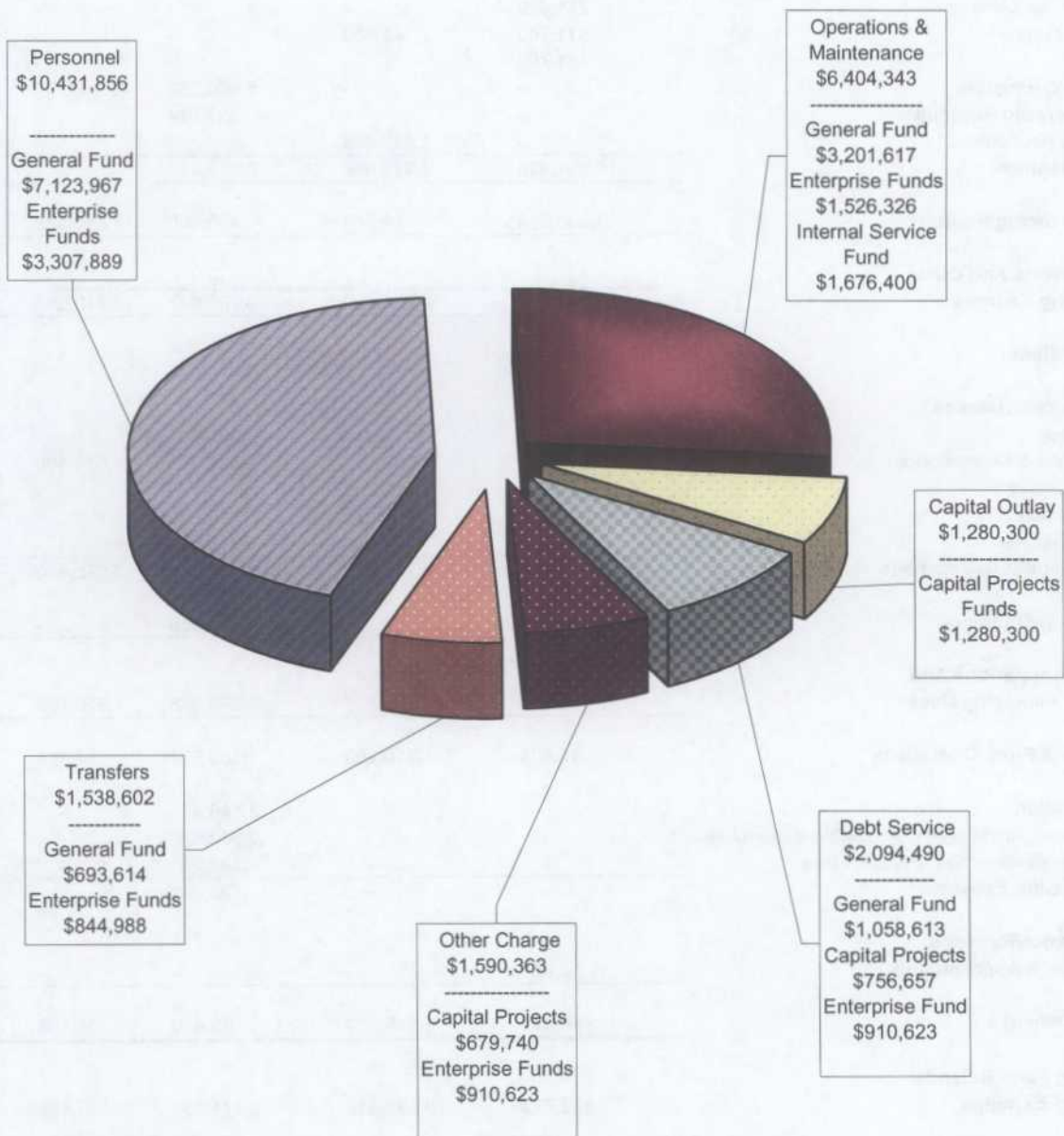
**City of Homer
2008 Operating Budget**

**COMBINED REVENUES AND APPROPRIATIONS
ALL FUND TYPES
FISCAL YEAR 2008**

	General Fund	Capital Project Funds	Enterprise Funds	Internal Service Funds	Total
Revenues:					
Property Taxes	\$ 2,635,118	\$ -	\$ -	\$ -	2,635,118
Sales & Use Taxes	5,429,139	2,682,874	-	-	8,112,013
Permits & Licenses	56,550	-	-	-	56,550
Fines & Forfeitures	20,400	-	-	-	20,400
Use of Money & Property	40,000	-	-	-	40,000
Revenues from Other Agencies	577,994	-	-	-	577,994
Charges for Services	771,628	-	-	-	771,628
Other Revenue	811,700	134,448	-	-	946,148
Airport	161,790	-	-	-	161,790
Operating Revenue	-	-	5,727,335	-	5,727,335
Non-Operating Revenue	-	-	603,214	-	603,214
Reserve Accounts	-	1,145,848	-	-	1,145,848
Total Revenues	10,504,319	3,963,170	6,330,549	-	20,798,038
Other Financing Sources	1,586,764	52,754	-	1,710,588	3,350,106
Total Revenue And Other Financing Sources	12,091,082	4,015,924	6,330,549	1,710,588	24,148,144
Appropriations:					
Expenditure/Expenses					
Personnel	7,100,986	160,000	3,307,889	-	10,568,875
Operations & Maintenance	3,206,367	-	1,523,826	1,676,400	6,406,593
Capital Outlay	-	1,359,950	-	-	1,359,950
Debt Service	1,020,604	756,627	264,324	-	2,041,555
Other Charges	-	679,595	907,169	-	1,586,764
Total Expenditure/Expenses	11,327,957	2,956,172	6,003,209	1,676,400	21,963,737
Operating Transfers	677,010	-	521,592	-	1,198,602
Total Appropriations And Other Financing Uses	12,004,967	2,956,172	6,524,802	1,676,400	23,162,339
Net Results From Operations	86,115	1,059,752	(194,253)	34,188	985,805
Depreciation	-	-	3,146,413	-	3,146,413
Less: Depr Transfer to Cont Cap (Depr for Grant Assets)	-	-	(2,540,927)	-	(2,540,927)
Less: Depreciation Reserves Listed Above	-	-	(454,530)	-	(454,530)
Depreciation Expense:	-	-	150,957	-	150,957
Fund Balance/Retained Earnings Appropriated	86,115	-	-	-	86,115
Excess/(Deficit)	86,115	1,059,752	(345,210)	34,188	834,848
Beginning Fund Balance/ Retained Earnings	3,925,985	8,868,744	8,479,979	171,277	21,445,985
Surplus / Deficit From Operations	86,115	1,059,752	(345,208)	34,188	834,848
Ending Fund Balance/ Retained Earnings	4,012,100	9,928,496	8,134,772	205,465	22,280,833
Designated Fund Balance	(650,000)	-	-	-	(650,000)
Available Fund Balance/ Retained Earnings	\$ 3,362,100	\$ 9,928,496	\$ 8,134,772	\$ 205,465	\$ 21,630,833

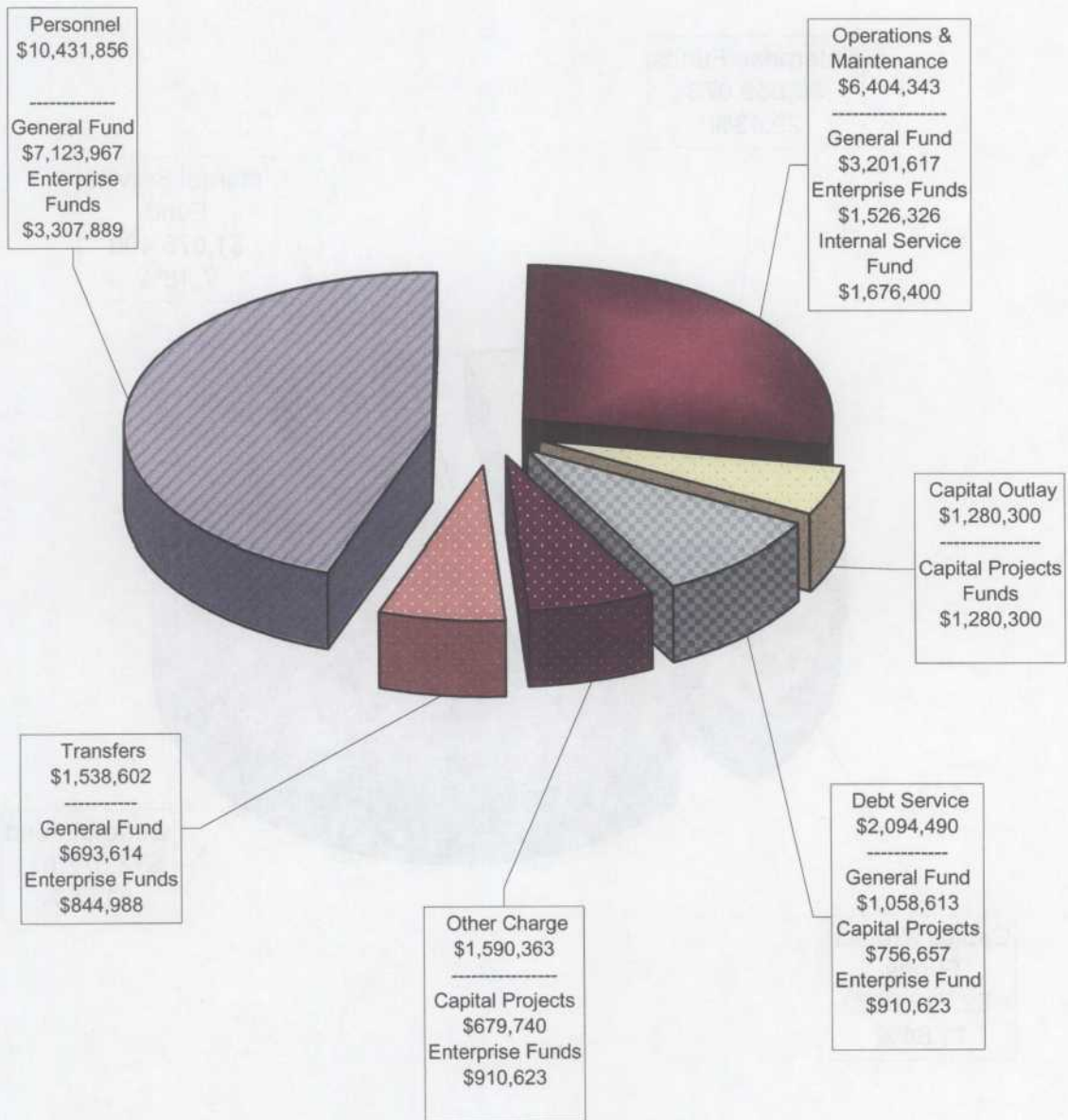
**CITY OF HOMER
2008 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2008 - BY OBJECT
\$23,339,954**



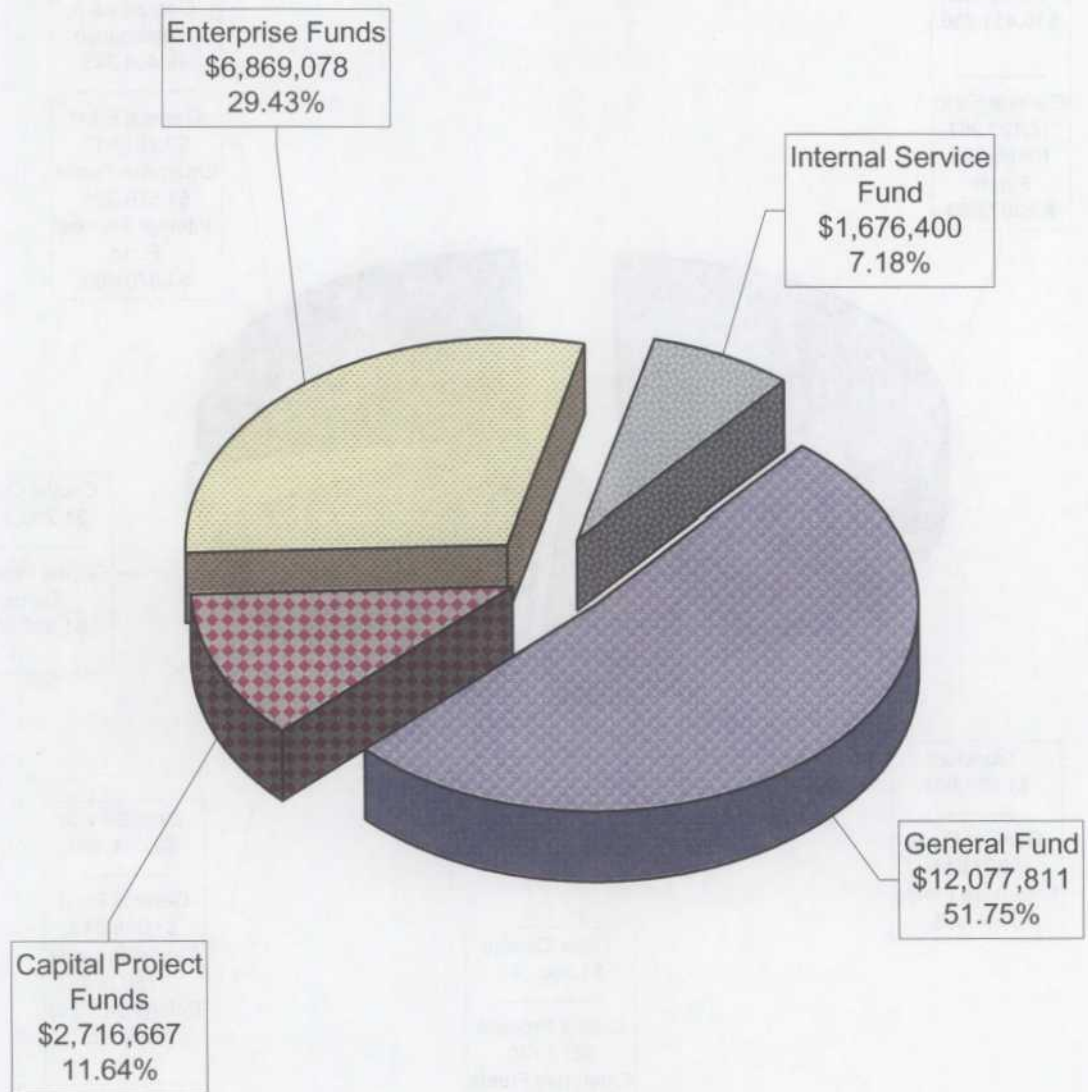
**CITY OF HOMER
2008 OPERATING BUDGET**

**TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2008 - BY OBJECT
\$23,339,954**



CITY OF HOMER
2008 OPERATING BUDGET

TOTAL GOVERNMENT ESTIMATED EXPENDITURES
FY2008 - BY FUNCTION
\$23,339,954



**CITY OF HOMER
REVENUE ASSUMPTIONS
BUDGET 2008**

GENERAL FUND

4101 Real Property Tax

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

It is estimated that the assessed valuations with new construction and appraisals of existing properties will increase. The 2008 budget reflects a 6.0% increase.

<u>Year</u>	<u>Taxable Values</u>	<u>Percentage</u>	<u>Basis</u>	<u>Tax Receipts</u>	<u>Percentage</u>	<u>Basis</u>
2003	\$324,858,862	5.8%	Actual	\$1,601,554	12.6%	Actual
2004	\$348,552,362	7.2%	Actual	\$1,712,169	6.9%	Actual
2005	\$426,736,862	22.4%	Actual	\$1,911, 918	11.7%	Actual
2006	\$502,968,912	17.9%	Actual	\$2,188,123	14.4%	Actual
2007	\$540,943,065	7.6%	Budget	\$2,308,627	5.6%	Budget
2008	\$560,260,840	6.0%	Budget	\$2,495,962	6.0%	Budget

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

<u>Year</u>	<u>Exemption Amt</u>	<u># of Properties</u>	<u>Total</u>	<u>Tax Rate</u>	<u>Value</u>	<u>Basis</u>
2008	\$20,000	852	\$17,040,000	.0045	\$76,680	Budget

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>
2003	\$18,320,830	(7.1%)	Actual	\$100,238	2.0%	Actual
2004	\$17,324,836	(5.4%)	Actual	\$63,280	(36.9%)	Actual
2005	\$20,414,179	17.8%	Actual	\$103,867	64.14%	Actual
2006	\$20,822,463	2.0%	Actual	\$124,820	20.2%	Actual
2007	\$20,232,637	(2.8%)	Budget	\$127,047	1.8%	Budget
2008	\$23,535,716	6.0%	Budget	\$141,214	6.0%	Budget

4103 Vehicle Property Taxes

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2003	\$42,705	(7.3%)	Actual
2004	\$55,787	30.6%	Actual
2005	\$52,344	(6.2%)	Actual
2006	\$54,169	(19.4%)	Actual
2007	\$50,335	11.9%	Budget
2008	\$53,621	6.5%	Budget

Revenue Assumptions

Budget FY2008

GENERAL FUND CONTINUED

4104 Prior Year Taxes

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

4105 Penalties and Interest on Property Taxes

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

4106 Boat flat Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2003	\$32,000	(14.7%)	Actual
2004	\$37,162	42.6%	Actual
2005	\$18,581	(50.0%)	Actual
2006	\$35,500	91.0%	Actual
2007	Moved to Personal Property by KPB		

4201 Sales Tax

Total City sales tax is 4.5% and allocated to: General Fund - 3% (66.66% of total), HAWSP for water/sewer construction - .75% (16.67% of total) and HART for road/trail construction - .75% (16.67% of total). 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>
2003	\$2,549,817	\$956,353	\$956,353	\$4,462,523	8.2%	Actual
2004	\$2,714,299	\$1,019,645	\$1,019,645	\$4,753,589	6.5%	Actual
2005	\$4,084,361	\$1,031,167	\$1,131,367	\$6,146,694	29.3%	Actual
2006	\$4,532,542	\$1,134,096	\$1,134,096	\$6,800,734	10.6%	Actual
2007	\$4,828,297	\$1,243,652	\$1,243,652	\$7,315,601	7.8%	Budget
2008	\$5,369,139	\$1,341,480	\$1,341,480	\$8,052,098	7.5%	Budget

4202 Public Utility Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2003	\$24,280	8.4%	Actual
2004	\$26,548	9.3%	Actual
2005	\$28,101	5.8%	Actual
2006	\$27,874	(-.8)%	Actual
2007	\$29,000	4.0%	Budget
2008	\$30,000	3.4%	Budget

4203 Beverage Alcohol Tax

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2003	\$20,050	13.3%	Actual
2004	\$23,850	18.9%	Actual
2005	\$23,250	(2.5%)	Actual
2006	\$24,875	7.0%	Actual
2007	\$23,500	(5.5%)	Budget
2008	\$26,000	10.6%	Budget

GENERAL FUND CONTINUED

4401 Fines and Forfeitures

Revenue estimates based on those furnished by Police Department.

<u>Year</u>	<u>Amount</u>	<u>%</u>	<u>Basis</u>
2003	\$35,691	2.6%	Actual
2004	\$23,809	(33.2%)	Actual
2005	\$22,649	(4.9%)	Actual
2006	\$19,225	(15.1%)	Actual
2007	\$20,700	7.7%	Budget
2008	\$20,000	1.0%	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>
2003	\$344,003	2.4%	Actual
2004	\$344,003	0.0%	Actual
2005	\$361,203	5.0%	Actual
2006	\$397,324	10.0%	Actual
2007	\$416,244	0.0%	Budget
2008	\$416,244	0.0%	Budget

4504 Borough 911

Revenue estimates based on those furnished by Police Department. This line item is budgeted at \$48,000, 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>
2003	\$72,500	.0%	Actual
2004	\$54,375	(25.0%)	Actual
2005	\$90,625	66.7%	Actual
2006	\$72,500	(20.0%)	Actual
2007	\$72,500	.0%	Budget
2008	\$72,500	.0%	Budget

4512 Reimbursement for Expenses

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

Revenue Assumptions
Budget FY2008

GENERAL FUND CONTINUED:

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>
2003/1	6 mo Contract		\$95,904	.1%	Actual
2003/2	6 mo Contract		\$95,904	.00%	Actual
2004	\$192,721,500	.000925	\$178,267	85.9%	Actual
2005	\$233,303,361	.0009	\$186,502	4.6%	Actual
2006	\$262,299,400	.0009	\$192,932	3.4%	Actual
2007	\$242,728,817	.0009	\$192,000	(.5%)	Budget
2008	\$284,112,200	.0009	\$195,361	1.3%	Budget

4603 Kachemak City Fire Contract

<u>Year</u>	<u>Taxable Value</u>	<u>Contract Mil Rate</u>	<u>Total</u>	<u>Percentage</u>	<u>Basis</u>
2003	\$30,350,300	.001	\$30,350	7.49%	Actual
2004	\$33,880,600	.001	\$33,681	11.63%	Actual
2005	\$41,747,000	.001	\$41,747	23.22%	Actual
2006	\$54,765,000	.001	\$54,765	2.00%	Actual
2007	\$49,996,750	.001	\$50,000	17.41%	Actual
2008	\$57,308,055	.001	\$57,308	5.0%	Budget

4801 Interest on Investments

This estimate is based on a combination of estimated fund balance and anticipated interest rates. 2008 GF interest revenue estimates are based on \$1,000,000 fund balance at a rate of 4.00 % \$40,000 for 2008.

4902 Other income

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

HAWSP –

4150 Assessment Principal Based on the assessments due for 2008.

4151 Assessment Interest Based on the assessments due for 2008.

HART – Voters approved the extension of the Homer Accelerated Roads Program, and the inclusion of trail construction in the program. The new “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 2006.

Revenue Assumptions

Budget FY2008

4151 Assessment Interest

Revenues are based on the outstanding assessments that will be billed for calendar years 2006.

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

Water Fund

4616,4617,4618 Metered Sales -

	4616	4617	4618	
<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Basis</u>
2003	\$536,976	\$597,890	\$10,130	Actual
2004	\$579,239	\$596,155	\$9,220	Actual
2005	\$612,077	\$667,530	\$11,834	Actual
2006	\$529,390	\$633,790	\$11,069	Actual
2007	\$800,545	\$791,422	\$26,520	Budget
2008	\$440,733	\$1,074,624	\$ In 4617	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>
2003	\$530,861	\$556,064	\$12,773	Actual
2004	\$673,756	\$652,753	\$14,914	Actual
2005	\$651,689	\$555,622	\$17,338	Actual
2006	\$714,689	\$616,575	\$18,265	Actual
2007	\$1,094,292	\$820,006	\$24,221	Budget
2008	\$541,646	\$917,904	\$In 4617	Budget

PORT & HARBOR

600 Administration

4631 Lease Revenues USCG Leases, based on contracts.

4634 Port Storage Based on past experience small increase anticipated.

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

PORT & HARBOR CONTINUED:

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>
2003	54,494	Actual
2004	50,504	Actual
2005	25,274	Actual
2006	20,791	Actual
2007	16,660	Budget
2008	15,000	Budget

601 Harbor

4624, 4625, 4626, 4627, 4628 Berth Rental

Transient annual revenue is dependent on the fishing season. Semi-annual revenue is mainly charter boats and pleasure craft, slightly more charter/commercial than pleasure. Transient monthly and transient daily revenue has reflected much the same picture. A CPI rate increase of 2.7% is used for 2008.

-----Transient-----						
<u>Year</u>	<u>4625 Reserved</u>	<u>4626 Annual</u>	<u>4627 Semi-Annual</u>	<u>4624 Monthly</u>	<u>4628 Daily</u>	<u>Basis</u>
2003	621,409	94,873	34,012	320,699	63,124	Actual
2004	641,428	100,487	48,245	351,271	62,890	Actual
2005	664,937	119,062	51,777	333,445	60,319	Actual
2006	715,855	128,474	47,584	348,261	61,687	Actual
2007	730,000	125,000	68,000	365,000	73,000	Budget
2008	750,000	130,000	70,000	375,000	75,000	Budget

PORT & HARBOR CONTINUED:

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.

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.

Revenue Assumptions

Budget FY2008

PORT & HARBOR CONTINUED:

4620 Ice Sales Rate study recommended a rate of \$105 per ton.

<u>Year</u>	<u>Ice Sales</u>	<u>Basis</u>
2003	370,736	Actual
2004	363,898	Actual
2005	417,153	Actual
2006	330,013	Actual
2007	420,000	Budget
2008	400,000	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>
2003	200,376	Actual
2004	203,010	Actual
2005	216,664	Actual
2006	198,304	Actual
2007	240,000	Budget
2008	220,000	Budget

4623 Card Access

Furnished by Port and Harbor.

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.

PORT & HARBOR CONTINUED:

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 2008

Policy Account#	Commercial Property 5221	Fidelity Bond 5224	Commercial Gen Liab 5223	Automobile 5222	Police Liability 5223	Marina Liability 5223	Harbor Work Boat 5222	Underground Tanks 5223-170	Brokers Fees 5223	Workers Compensation	TOTAL
Premium	\$70,562	\$470	\$206,190	70,011	\$57,301	\$22,000	\$2,300	\$1,700	\$5,000	\$301,387	\$736,920
Allocation	Assets	Direct	Expense Budget	Rolling Stock	Direct	Direct		Direct	Direct		
Spread to all depts.										\$301,387	\$301,387
Mayor/ Council	-	-	\$3,530	-	-	-	-	-	-	-	\$3,530
Clerk	-	-	\$3,896	-	-	-	-	-	-	-	\$3,896
Manager	-	-	\$4,170	-	-	-	-	-	-	-	\$4,170
Personnel	-	-	\$1,434	-	-	-	-	-	-	-	\$1,434
Community Schools			\$1,461								\$1,461
Information System		-	\$2,309	-	-	-	-	-	-	-	\$2,309
Leased Property	\$3,116	-	\$1,843	-	-	-	-	-	-	-	\$4,959
Finance	-	-	\$8,621	-	-	-	-	-	-	-	\$8,621
Planning	-	-	\$4,776	-	-	-	-	-	-	-	\$4,776
City Hall	\$4,273	\$470	\$2,048	\$860	-	-	-	-	\$1,250	-	\$8,901
Library	\$7,392	-	\$9,242	-	-	-	-	-	-	-	\$16,634
Airport	\$3,138	-	\$2,453	-	-	-	-	-	-	-	\$5,592
Fire	\$2,411	-	\$13,637	\$15,354	-	-	-	-	-	-	\$31,402
Police-Admin	\$2,270	-	\$34,055	\$11,589	\$10,314	-	-	-	-	-	\$58,228
Police-Jail	-	-	-	-	\$46,986	-	-	-	-	-	\$46,986
Police-Animal	\$1,341	-	\$2,290	-	-	-	-	-	-	-	\$3,631
PW	\$2,780	-	\$28,344	\$11,934	-	-	-	\$1,700	-	-	\$44,758
Water	\$12,595	-	\$20,339	\$11,934	-	-	-	-	\$1,250	-	\$46,119
Sewer	\$20,269	-	\$20,783	\$11,934	-	-	-	-	\$1,250	-	\$54,236
Port	\$9,439	-	\$40,957	\$6,405	-	\$22,000	\$2,300	-	\$1,250	-	\$82,352
Seawall	1,537										\$1,537
Total Ins Budget	\$ 70,562	\$ 470	\$ 206,190	\$ 70,011	\$ 57,301	\$ 22,000	\$ 2,300	\$ 1,700	\$ 5,000	\$301,387	\$ 736,920
											\$ 736,920
2007 Budget	63,736	470	128,218	61,806	27,371	22,000	2,300	1,700	5,000	295,771	608,372
% increase (decrease)	10.71%	0.00%	60.81%	13.28%	109.34%	0.00%	0.00%	0.00%	0.00%	1.90%	21.13%

Audit Fee Allocation Budget 2008

		Total	Mayor/Council	Water	Sewer	P & H
5210	Audit Fees		54.00%	11.00%	11.00%	24.00%
		\$45,000	\$24,300	\$4,950	\$4,950	\$10,800
5211	Accounting Services	6,000	3,240	660	660	1,440
	Total	\$51,000	\$27,540	\$5,610	\$5,610	\$12,240

**CITY OF HOMER
OVERHEAD ALLOCATION
BASED ON ADOPTED 2008 BUDGET
BASIS: ESTIMATED WORK EFFORT BY DEPARTMENT**

Department	TOTAL	General Fund	HART Fund	HAWSP Fund	Water Fund	Sewer Fund	Port & Harbor Fund
Mayor & Council <i>Distribution</i>	\$ 313,548	\$253,974 81%	\$15,677 5%	\$15,677 5%	\$6,271 2%	\$6,271 2%	\$15,677 5%
City Clerk <i>Distribution</i>	322,925	122,711 38%	22,605 7%	64,585 20%	35,522 11%	35,522 11%	41,980 13%
Janitorial <i>Distribution</i>	149,857	112,393 75%	- 0%	- 0%	7,493 5%	7,493 5%	22,479 15%
City Manager <i>Distribution</i>	299,678	179,807 60%	29,968 10%	29,968 10%	14,984 5%	14,984 5%	29,968 10%
Personnel/Publications <i>Distribution</i>	121,861	82,788 68%	- 0%	- 0%	9,347 8%	9,183 8%	20,544 17%
Information Systems <i>Distribution</i>	228,078	154,947 68%	- 0%	- 0%	17,494 8%	17,187 8%	38,450 17%
Finance <i>Distribution</i>	768,045	61,444 8%	53,763 7%	115,207 15%	161,289 21%	161,289 21%	215,053 28%
Planning Zoning <i>Distribution</i>	417,380	350,600 84%	33,390 8%	33,390 8%	- 0%	- 0%	- 0%
City Hall Complex <i>Distribution</i>	194,111	77,644 40%	9,900 5%	9,900 5%	32,222 17%	32,222 17%	32,222 17%
PW Eng-Inspection <i>Distribution</i>	248,245	198,596 80%	12,412 5%	37,237 15%			
Public Works Administration <i>Distribution (excludes debt)</i>	435,369	174,147 40%	87,074 20%	108,842 25%	21,768 5%	21,768 5%	21,768 5%
Allocation before adjustments	3,499,098	1,769,051	264,789	414,806	306,391	305,919	438,141
Less Hydrant Reimbursement	(81,756)	-	-	-	(81,756)	-	-
Less Labor Portion of PW already charged to Depts.	(30,938)	-	-	-	(10,313)	(10,313)	(10,313)
Less Labor Portion of Janitorial already charged to Depts.	(30,589)	-	-	-	(6,118)	(6,118)	(18,354)
Total Allocated	\$3,355,815	\$1,769,051	\$264,789	\$414,806	\$208,205	\$289,489	\$409,475
Percent of Allocation	100%	52.72%	7.89%	12.36%	6.20%	8.63%	12.20%
COMPARISON OF ALLOCATION 2007 TO 2008							
PERCENT:							
2008 Adopted Budget	100.00%	52.72%	7.89%	12.36%	6.20%	8.63%	12.20%
2007 Budget	100.00%	49.29%	3.98%	8.52%	12.15%	12.14%	13.93%
DOLLARS:							
2008 Adopted Budget	\$3,355,815	\$1,769,051	\$264,789	\$414,806	\$208,205	\$289,489	\$409,475
2007 Budget	2,393,007	1,585,212	\$121,866	\$224,211	\$297,355	\$380,550	\$369,976
Difference (Decrease)	\$962,808	\$183,839	\$142,923	\$190,595	(\$89,150)	(\$91,061)	\$39,499

Transfer Schedule

CITY OF HOMER
2008 Operating Budget

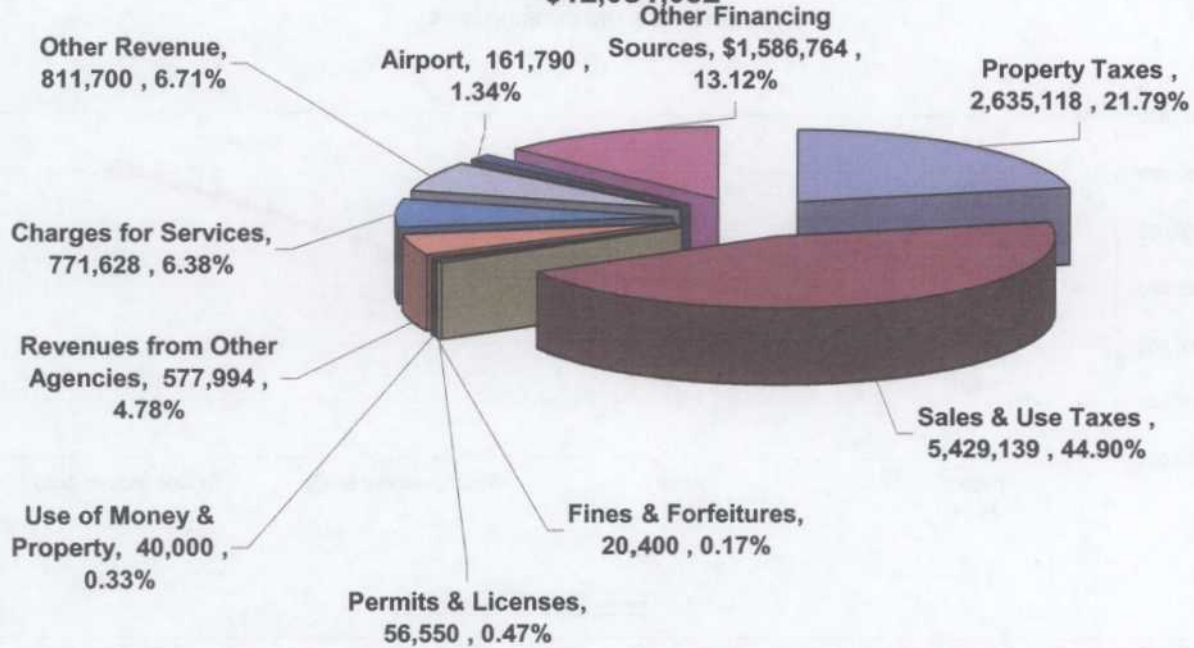
FROM: (TRANSFERS-OUT)	Fund #	DEPT #	AMOUNT	TO: (TRANSFERS-IN)	Fund #	DEPT #	AMOUNT	TOTALS
General Fund								
	100		Acct 5990	Depreciation	156		Acct 4992	
		100	10,000	Sister City		399	10,000	
		100	4,000	Public Arts Reserve		367	4,000	
		100	15,000	Seawall Maintenance Reserve		369	15,000	
		114	60,351	Leased Property Depreciation		396	60,351	
		130	20,000	Planning Reserves		387	20,000	
		140	11,618	City Hall Depreciation		384	11,618	
		145	15,088	Library Depreciation		390	15,088	
		149	15,088	Airport Depreciation		388	15,088	
		150	54,316	Fire Department Depreciation		393	54,316	
		160	54,316	Police Department Depreciation		394	54,316	
		170	101,541	Public Works Depreciation		395	101,541	
		175	30,000	Parks & Recreation Reserves		385	30,000	391,318
	100		Acct 5990	Debt Reimbursment	158		Acct 4992	
		165	52,754	Animal Shelter-to Special Projects			52,754	52,754
	100		Acct 5990	Fleet	152		Acct 4992	
		150	35,000	Fire - Fleet		381	35,000	
		160	50,000	Police - Fleet		382	50,000	
		164	15,000	Jail - Fleet		382	15,000	
		170	40,000	Public Works - Fleet		383	40,000	140,000
	100		Acct 5990	Leave Cash Out	610		Acct 4992	
		360	92,938	Leave Cash Out		100	92,938	92,938
Total General Fund Transfers			677,010					677,010
Water/Sewer Fund								
	200		Acct 5990	W/S Fleet	152		Acct 4992	
		400	-	Water Fleet		383	-	
		500	-	Sewer Fleet		383	-	-
	200		Acct 5990	W/S Depreciation	256		Acct 4992	
		400	50,000	Water-Depreciation Reserve		378	50,000	
		500	50,000	Sewer-Depreciation Reserve		379	50,000	100,000
	200		Acct 5990	Leave Cash Out	610		Acct 4992	
		400	14,893	Water - Leave Cash Out		400	14,893	
		500	39,944	Sewer - Leave Cash Out		500	39,944	54,837
Total Water Transfers			64,893				64,893	
Total Sewer Transfers			89,944				89,944	
Total Water/Sewer Transfers			154,837					154,837
Port & Harbor Fund								
	400		Acct 5990	Port Depreciation	456		Acct 4992	
		601	68,901	Port & Harbor Depreciation Res.		380	68,901	
		602	50,000	Port & Harbor Depreciation Res.		380	50,000	
		603	150,046	Port & Harbor Depreciation Res.		380	150,046	
		604	48,583	Port & Harbor Depreciation Res.		380	48,583	
		605	2,000	Port & Harbor Depreciation Res.		380	2,000	
		606	5,000	Port & Harbor Depreciation Res.		380	5,000	324,530
	400		Acct 5990	Fleet	152		Acct 4992	
		600	30,000	Port & Harbor - Fleet		374	30,000	30,000
	400		Acct 5990	Leave Cash Out	610		Acct 4992	
		600	12,224	Port & Harbor		600	12,224	12,224
Total Port & Harbor Transfers			366,754					366,754
TOTAL TRANSFERS OUT			1,198,601	TOTAL TRANSFERS IN				1,198,601

General Fund

**CITY OF HOMER
2008 OPERATING BUDGET**

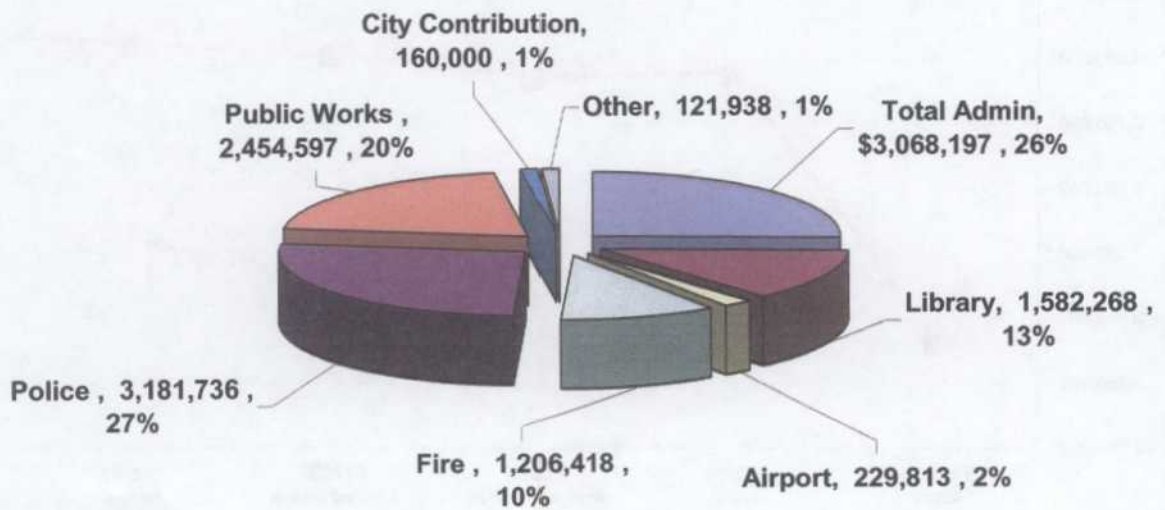
**WHERE THE MONEY COMES FROM GENERAL FUND REVENUE
PROJECTIONS-FY2008**

\$12,091,082

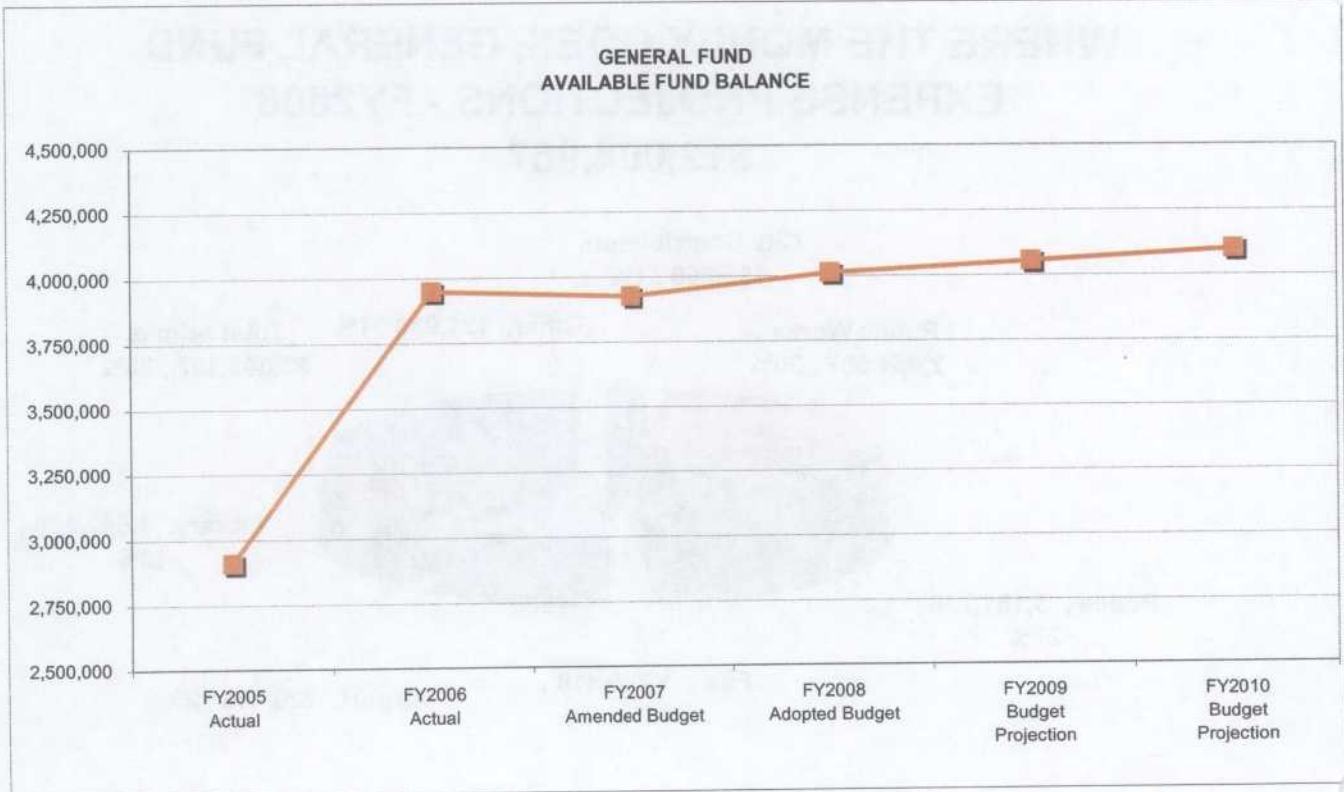
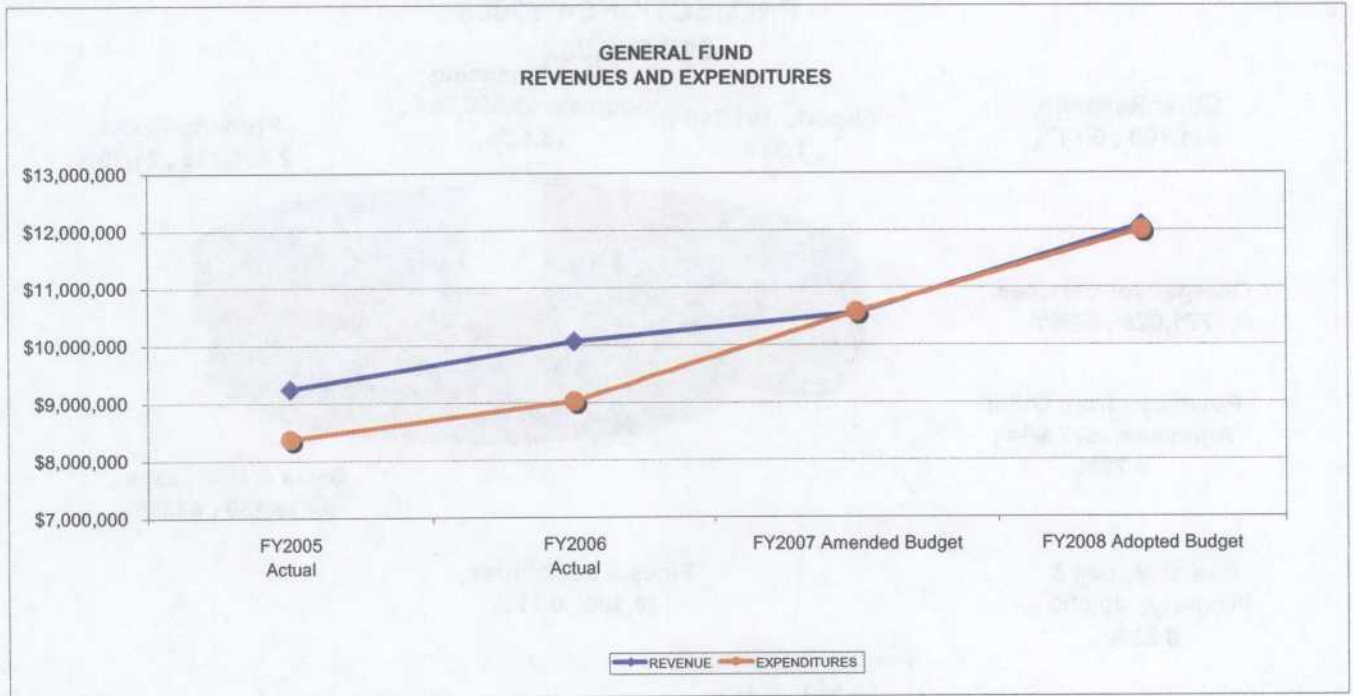


**WHERE THE MONEY GOES, GENERAL FUND
EXPENSE PROJECTIONS - FY2008**

\$12,004,967



**CITY OF HOMER
2008 OPERATING BUDGET**



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND: 100 GENERAL FUND							
FUND BUDGET:	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget	FY2009 Budget Projection	FY2010 Budget Projection	FY2011 Budget Projection
Property Taxes	\$ 2,106,991	\$ 2,386,090	\$ 2,609,338	\$ 2,635,118	\$ 2,687,820	\$ 2,741,576	\$ 2,796,408
Sales & Use Taxes	4,139,712	4,589,291	4,884,797	5,429,139	5,537,722	5,648,476	5,761,446
Permits & Licenses	41,585	44,438	60,750	56,550	57,681	58,835	60,012
Fines & Forfeitures	23,269	19,435	21,420	20,400	20,808	21,224	21,648
Use of Money & Property	30,419	53,775	35,000	40,000	40,800	41,616	42,448
Revenues from Other Agencies	714,607	558,404	577,994	577,994	589,554	601,345	613,372
Charges for Services	876,911	814,467	870,829	771,628	787,060	802,801	818,857
Other Revenue	5,930	245,468	51,700	811,700	52,734	53,789	54,865
Airport	125,316	143,604	153,558	161,790	165,026	168,327	171,694
Total General Fund Revenues	\$8,064,740	\$8,854,972	\$9,265,386	\$10,504,318	\$9,939,205	\$10,137,989	\$10,340,750
Other Financing Sources							
Adjustments/combine with fund 155	-	-	-	-	-	-	-
Operating Transfer From Other Funds	1,176,023	1,201,980	1,283,977	1,586,764	1,618,499	1,650,869	1,683,886
Total Other Financing Sources	1,176,023	1,201,980	1,283,977	1,586,764	1,618,499	1,650,869	1,683,886
Total Revenue And Other Financing Sources	\$ 9,240,763	\$ 10,056,953	\$ 10,549,363	\$ 12,091,082	\$ 11,557,704	\$ 11,788,858	\$ 12,024,636
Expenses							
Personnel	5,225,380	5,638,327	6,737,457	7,100,986	7,243,005	7,387,865	7,535,622
Operations & Maintenance	2,668,641	2,499,999	2,868,979	3,206,367	3,270,494	3,335,904	3,402,622
Capital Outlay	24,438	47,366	5,000	-	-	-	-
DebtService	100,416	228,824	304,757	1,020,604	310,852	317,069	323,410
Other Expenses	-	-	-	-	-	-	-
Total Expense	8,018,875	8,414,516	9,916,193	11,327,957	10,824,351	11,040,838	11,261,654
Net Results From Operations Before Operating Transfers	1,221,888	1,642,437	633,170	763,126	733,353	748,020	762,982
Operating Transfers To:							
370 Animal Shelter Depreciation Reserve	-	5,000	-	-	-	-	-
384 City Hall Depreciation Reserve	7,700	11,618	11,618	11,618	11,850	12,087	12,329
385 Parks & Recreation Res.	-	20,100	20,100	30,000	30,600	31,212	31,836
387 Planning Projects Reserve	-	10,000	20,000	20,000	20,400	20,808	21,224
388 Airport Terminal Depreciation Reserve	10,000	15,088	15,088	15,088	15,390	15,698	16,012
390 Library Depreciation Reserve	-	20,088	15,088	15,088	15,390	15,698	16,012
393 Fire Depreciation Reserve	36,000	54,316	54,316	54,316	55,402	56,510	57,640
394 Police Depreciation Reserve	36,000	54,316	54,316	54,316	55,402	56,510	57,640
395 PW Depreciation Reserve	148,803	101,541	101,541	101,541	103,572	105,643	107,756
396 Leased Property Depreciation	-	97,851	60,351	60,351	61,558	62,789	64,045
399 Sister Cities	-	10,000	10,000	10,000	10,200	10,404	10,612
Fleet Allocation Reserve (380-383)	58,203	120,000	140,000	140,000	142,800	145,656	148,569
Public Arts Reserve	-	-	-	4,000	4,080	4,162	4,245
Seawall Maintenance Reserve	-	-	4,066	15,000	15,300	15,606	15,918
Animal Control Debt	52,754	83,825	52,754	52,754	53,809	54,885	55,983
Leave Cash Out Bank	-	-	95,849	92,938	94,797	96,693	98,627
Total Operating Transfers:	349,460	603,743	655,087	677,010	690,550	704,361	718,448
and operating Transfers	8,368,335	9,018,259	10,571,280	12,004,967	11,514,901	11,745,199	11,360,281
Net Results From Operations	872,428	1,038,694	(21,917)	86,116	42,803	43,659	664,355
Fund Balance Appropriated	-	-	21,917				
Excess(Deficit)	872,428	1,038,694	-	86,116	42,803	43,659	664,355
Beginning Fund Balance	2,036,780	2,909,208	3,947,902	3,925,985	4,012,100	4,054,903	4,098,562
Fund Balance Appropriated			(21,917)				
Surplus From Operations	872,428	1,038,694	-	86,116	42,803	43,659	664,355
Ending Fund Balance	2,909,208	3,947,902	3,925,985	4,012,100	4,054,903	4,098,562	4,762,917
Designated For Working Capital	(750,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)	(650,000)
Available Fund Balance	\$ 2,159,208	\$ 3,297,902	\$ 3,275,985	\$ 3,362,100	\$ 3,404,903	\$ 3,448,562	\$ 4,112,917

**CITY OF HOMER
2008 OPERATING BUDGET**

	REGULAR POSITIONS			SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS		
	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)
Administration									
Mayor & Council	-	-	-	9,859	9,859	-	280,381	303,689	23,308
City Clerk	3.50	3.60	0.10	276,482	276,643	161	42,050	46,282	4,232
City Clerk-Elections	0.12	0.12	-	2,979	2,973	(6)	12,300	11,000	(1,300)
Manager	3.00	2.20	(0.80)	311,964	257,808	(54,156)	28,971	41,870	12,899
Personnel	1.04	1.03	(0.01)	97,076	102,677	5,601	20,188	19,184	(1,004)
Econ Development	-	0.80	0.80	-	72,806	72,806	39,700	40,500	800
Information Systems	1.00	1.50	0.50	110,837	138,169	27,332	77,996	89,909	11,913
Leased Property	-	-	-	-	-	-	90,321	100,259	9,938
Community Schools	-	1.00	1.00	94,592	88,794	(5,798)	24,896	25,886	990
Finance	7.52	7.52	-	645,989	695,529	49,540	58,928	72,516	13,589
Planning	4.00	4.00	-	337,746	361,654	23,908	32,798	35,726	2,928
City Hall	-	-	-	-	-	-	155,829	182,493	26,664
Total Administration	20.18	21.77	1.59	1,887,524	2,006,913	119,389	\$ 864,358	\$ 969,316	\$ 104,957
Library									
Library	6.90	7.40	0.50	446,317	475,790	29,473	134,284	161,828	27,544
Library State Grant	-	-	-	-	-	-	6,250	6,250	-
Total Library	6.90	7.40	0.50	446,317	475,790	29,473	\$ 140,534	\$ 168,078	\$ 27,544
Total Airport Terminal	0.70	0.70		73,827	82,783	8,956	\$ 111,688	\$ 131,942	\$ 20,254
Fire									
Administration	1.60	1.60	-	204,201	202,613	(1,588)	177,362	217,902	40,540
Fire Services	2.20	2.20	-	251,445	267,242	15,797	57,000	68,500	11,500
Emergency Medical Services	2.20	2.20	-	250,945	266,534	15,589	51,600	61,150	9,550
Total Fire	6.00	6.00	-	706,591	736,388	29,798	\$ 285,962	\$ 347,552	\$ 61,590
Police									
Administration	1.05	1.05	-	122,879	127,905	5,026	221,734	262,478	40,744
Dispatch Services	5.95	7.70	1.75	496,733	536,789	40,057	40,450	43,450	3,000
Investigations	1.70	1.70	-	193,053	207,098	14,045	24,300	27,800	3,500
Patrol	8.80	9.22	0.42	936,601	974,739	38,138	7,000	7,000	-
Jail	6.80	6.80	-	551,647	571,796	20,149	71,745	103,736	31,992
Animal Control	-	-	-	-	-	-	134,502	146,874	12,373
Total Police	24.30	26.47	2.17	2,300,913	2,418,327	117,414	\$ 499,731	\$ 591,339	\$ 91,608
Public Works									
Administration	-	2.05	2.05	189,933	206,251	16,318	68,043	87,577	19,534
General Maintenance	2.51	2.53	0.02	191,403	179,696	(11,707)	106,720	107,600	880
Gravel Road	0.37	0.30	(0.07)	33,492	27,576	(5,916)	81,800	86,300	4,500
Paved Street	1.01	0.90	(0.11)	89,922	82,477	(7,445)	46,700	47,200	500
Snow Removal	0.75	0.90	0.15	89,375	97,184	7,809	94,950	97,150	2,200
Parks/Recreation/Cemetery	4.44	5.60	1.16	267,112	256,601	(10,510)	145,568	147,868	2,300
Motor Pool	2.20	2.05	(0.15)	203,881	180,299	(23,582)	211,850	217,045	5,195
Engineering/Inspection	1.50	2.30	0.80	144,467	228,345	83,878	19,075	19,900	825
Janitorial	1.88	2.15	0.27	112,701	122,357	9,656	27,000	27,500	500
Total Public Works	14.66	18.78	4.12	1,322,286	1,380,785	58,499	\$ 801,706	\$ 838,140	\$ 36,434
Community Service									
City Contribution	-	-	-	-	-	-	165,000	160,000	(5,000)
Total Community Service	-	-	-	-	-	-	\$ 165,000	\$ 160,000	\$ (5,000)
Other Reserves									
Leave Cash Out Reserve	-	-	-	-	-	-	-	-	-
Sister Cities	-	-	-	-	-	-	-	-	-
Seawall Reserves	-	-	-	-	-	-	-	-	-
Public Arts	-	-	-	-	-	-	-	-	-
Total Operations	72.74	81.12	\$ 8	\$ 6,737,457	\$ 7,100,986	\$ 363,529	\$ 2,868,979	\$ 3,206,367	\$ 337,388

**CITY OF HOMER
2008 OPERATING BUDGET**

CAPITAL OUTLAYS, TRANSFERS & RESERVE			DEBT SERVICE			BUDGET			
FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	
						290,240	313,548	23,308	Administration
						318,532	322,925	4,393	Mayor & Council
						15,279	13,973	(1,306)	City Clerk
						340,935	299,678	(41,257)	City Clerk-Elections
						117,264	121,861	4,597	Manager
						39,700	113,306	73,606	Personnel
						188,833	228,078	39,245	Econ Development
60,351	60,351	-	-	-	-	150,672	160,610	9,938	Information Systems
-	-	-	-	-	-	119,488	114,680	(4,808)	Leased Property
-	-	-	-	-	-	704,917	768,045	63,129	Community Schools
20,000	20,000	-	-	-	-	390,544	417,380	26,836	Finance
11,618	11,618	-	-	-	-	167,447	194,111	26,664	Planning
									City Hall
\$ 91,969	\$ 91,969	\$ -	\$ -	\$ -	\$ -	\$ 2,843,851	\$ 3,068,197	\$ 224,346	Total Administration
									Library
15,088	15,088	-	159,999	923,312	763,313	755,688	1,576,018	820,330	Library
-	-	-	-	-	-	6,250	6,250	-	Library State Grant
\$ 15,088	\$ 15,088	\$ -	\$ 159,999	\$ 923,312	\$ 763,313	\$ 761,938	\$ 1,582,268	\$ 820,330	Total Library
									Total Airport Terminal
\$ 15,088	\$ 15,088	\$ -				\$ 200,603	\$ 229,813	\$ 29,210	
									Fire
89,316	89,316	-				470,879	509,831	38,952	Administration
-	-	-	33,162	33,162	-	341,606	368,904	27,297	Fire Services
-	-	-	-	-	-	302,545	327,684	25,139	Emergency Medical Se
\$ 89,316	\$ 89,316	\$ -	\$ 33,162	\$ 33,162	\$ -	\$ 1,115,030	\$ 1,206,418	\$ 91,388	Total Fire
									Police
104,316	104,316	-	-	-	-	448,929	494,699	45,769	Administration
-	-	-	-	-	-	537,183	580,239	43,057	Dispatch Services
-	-	-	-	-	-	217,353	234,898	17,545	Investigations
15,000	15,000	-	-	-	-	943,601	981,739	38,138	Patrol
52,754	52,754	-	-	-	-	638,392	690,532	52,141	Jail
-	-	-	-	-	-	187,256	199,628	12,373	Animal Control
\$ 172,070	\$ 172,070	\$ -	\$ -	\$ -	\$ -	\$ 2,972,713	\$ 3,181,736	\$ 209,023	Total Police
									Public Works
141,541	141,541	-	111,596	64,131	(47,465.43)	511,113	499,499	(11,614)	Administration
-	-	-	-	-	-	298,123	287,296	(10,827)	General Maintenance
-	-	-	-	-	-	115,292	113,876	(1,416)	Gravel Road
-	-	-	-	-	-	136,622	129,677	(6,945)	Paved Street
-	-	-	-	-	-	184,325	194,334	10,009	Snow Removal
20,100	30,000	9,900	-	-	-	432,780	434,469	1,690	Parks/Recreation/Cems
5,000	-	(5,000)	-	-	-	420,731	397,344	(23,387)	Motor Pool
-	-	-	-	-	-	163,542	248,245	84,703	Engineering/inspection
-	-	-	-	-	-	139,701	149,857	10,156	Janitorial
\$ 166,641	\$ 171,541	\$ 4,900	\$ 111,596	\$ 64,131	\$ (47,465)	\$ 2,402,229	\$ 2,454,597	\$ 52,368	Total Public Works
									Community Service
-	-	-	-	-	-	165,000	160,000	(5,000)	City Contribution
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 160,000	\$ (5,000)	Total Community Service
									Other Reserves
95,849	92,938	(2,911)	-	-	-	95,849	92,938	(2,911)	Leave Cash Out Rese
10,000	10,000	-	-	-	-	10,000	10,000	-	Sister Cities
-	15,000		-	-	-	4,066	15,000	10,934	Seawall Reserves
-	4,000	4,000	-	-	-	-	4,000	4,000	Public Arts
\$ 105,849	\$ 121,938	\$ 1,089	\$ -	\$ -	\$ -	\$ 109,915	\$ 121,938	\$ 12,023	
\$ 656,021	\$ 677,010	\$ 5,989	\$ 304,757	\$ 1,020,604	\$ 715,848	\$ 10,571,280	\$ 12,004,967	\$ 1,433,687	Total Operations

CITY OF HOMER
2008 OPERATING BUDGET

FUND 100
EXPENDITURE SUMMARY BY LINE ITEM

		FY2005	FY2006	FY2007	FY2008
		Actual	Actual	Amended	Adopted
				Budget	Budget
Salaries and Benefits					
5101	Regular Employees	2,941,991	3,189,320	3,587,668	3,829,224
5102	Fringe Benefits	1,604,202	1,751,347	2,520,092	2,577,321
5103	P/T Employees	314,194	267,186	310,415	370,132
5104	Fringe Benefits PTT	63,452	84,453	85,438	95,469
5105	Overtime	183,658	263,746	232,275	227,771
5106	Leave Cash Out	101,000	68,283	-	-
5107	Part Time Overtime	16,883	13,991	1,568	1,068
Total Salaries and Benefits		\$ 5,225,380	\$5,638,327	\$ 6,737,457	\$ 7,100,986
Maintenance and Operations					
5201	Office Supplies	46,261	46,697	55,972	58,562
5202	Operating Supplies	196,008	153,241	215,330	222,270
5203	Fuel/Lube	177,321	250,119	220,370	232,450
5204	Chemicals	64,910	71,312	69,300	73,800
5205	Ammunition	7,872	8,689	9,000	9,000
5206	Food/Staples	30,252	40,503	37,200	40,850
5207	Vehicle/Boat Maintenance	99,832	141,279	112,000	116,195
5208	Equipment Maintenance	17,363	26,927	38,940	61,666
5209	Building & Grounds Maintenance	44,670	50,501	86,370	86,870
5210	Professional & Special Services	800,314	468,651	522,250	571,539
5211	Accounting/Audit	22,283	13,278	31,094	29,446
5213	Survey/Appraisal	1,467	1,655	5,000	5,000
5214	Rent & Leases	66,209	70,226	95,967	106,065
5215	Communications	110,588	116,301	108,220	115,300
5216	Postage/Freight	23,118	14,339	30,448	32,998
5217	Electricity	149,346	185,604	174,900	204,800
5218	Water	31,259	30,961	32,800	33,000
5219	Sewer	49,141	40,964	37,700	39,450
5220	Refuse/Disposal	15,840	25,774	34,450	34,900
5221	Property Insurance	21,980	21,581	26,389	26,721
5222	Auto Insurance	39,497	38,582	35,724	56,148
5223	Liability Insurance	108,930	102,812	111,275	168,960
5224	Fidelity Bond Insurance	-	466	470	470
5227	Advertising	23,619	21,691	26,060	27,100
5228	Books	17,939	19,285	20,550	24,850
5229	Periodicals	7,595	8,356	9,570	10,566
5230	Audio/Visual Materials	1,720	2,039	2,200	2,270
5231	Tools/Equipment	62,630	64,720	131,050	169,545
5233	Computer/Related items	-	6,804	15,675	16,000
5234	Recording/Permit Fees	958	1,280	1,500	1,500
5235	Memberships/Dues	17,869	13,872	19,339	20,415
5236	Transportation	25,298	26,472	43,180	51,320
5237	Subsistence	19,178	14,103	26,389	33,197
5238	Printing/Binding	7,079	4,476	21,500	16,000
5242	Janitorial	841	32	1,400	1,400
5243	Courier	13,090	10,385	13,000	13,000
5244	Snow Removal	3,109	4,931	8,500	9,300
5248	Lobbying	-	-	6,000	6,000
5251	Pioneer Ave. Beautification	1,881	618	618	618

**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
EXPENDITURE SUMMARY BY LINE ITEM - CONTINUED**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
5252	Credit Card Expenses			80	80
5254	Cash Over/Short	(7)	(62)		
5259	Amount to Be Reimbursed	597	700		
5280	Volunteer Incentive Program	26,853	18,277	30,000	40,000
5282	City Hall Maintenance	1,155	1,657	3,500	3,500
5283	Library Maintenance	489	1,800	13,750	12,000
5284	Police Dept Maintenance	2,211	2,763	3,000	3,000
5285	Fire Dept Maintenance	1,347	2,191	3,000	3,000
5286	Old School Maintenance	9,532	8,535	9,500	9,500
5287	Animal Shelter Maintenance	1,417	46	2,000	2,000
5292	City Hall Motor Pool Maintenance	34	330	1,000	1,000
5293	Police Dept Motor Pool Maintenance	11,209	18,616	25,000	25,000
5294	Fire Dept Motor Pool Maintenance	6,949	8,630	10,000	10,000
5601	Uniform/Clothing Allowance	26,734	25,133	29,800	34,300
5602	Safety Equipment	26,891	23,173	27,150	32,150
5603	Employee Training	59,696	71,200	87,400	104,195
5604	Public Education	976	1,716	7,500	8,500
5605	Sister Cities	5,490	140		
5614	Car Allowance	5,800	7,225	6,600	6,600
5621	Unidentified Credit Card Amount		15		
5624	Settlements		21,390		
5295	Global Warming				10,000
5296	Recycling				5,000
5801	Pratt Museum	80,000	80,000	115,000	90,000
5812	Community Schools	27,000			
5823	Fish Stocking	7,000	7,000	7,000	7,000
5830	Homer Foundation	40,000	80,000	50,000	70,000
Total Maintenance and Operations		\$ 2,668,641	\$ 2,499,999	\$ 2,868,979	\$ 3,206,367
Capital Outlay, Transfers and Reserves					
5901	C/O Equipment	18,950	47,366		
5903	C/O Buildings	5,488		5,000	
5990	Transfers to Reserves	349,460	603,743	655,087	677,010
Total Capital Outlay, Transfers & Reserves		\$ 373,898	\$ 651,109	\$ 660,087	\$ 677,010
Debt Payment					
5607	Debt Repayment	88,360	204,735	158,890	931,753
5608	Debt Payment Interest	12,056	24,089	145,867	88,851
Total Debt Payment		\$ 100,416	\$ 228,824	\$ 304,757	\$ 1,020,604
Total		\$ 8,368,335	\$ 9,018,259	\$ 10,571,280	\$ 12,004,967

**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
REVENUE DETAIL BY LINE ITEM
Sorted by Type**

REVENUE ACCOUNTS	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
005 PROPERTY TAXES:				
4101 Real Property Taxes	1,911,918	2,188,123	2,409,901	2,419,282
4102 Personal Property Taxes	103,687	124,820	127,047	141,214
4103 Vehicle Property Taxes	52,344	54,169	50,335	53,621
4104 Prior Years Taxes	15,640	15,820	18,000	16,000
4105 Penalty & Interest Prop. Taxes	4,821	3,159	4,055	5,000
4106 Boat Flat Tax	18,581	-	-	-
TOTAL	\$2,106,991	\$2,386,090	\$2,609,338	\$2,635,118
010 SALES & USE TAXES:				
4201 Sales Tax	4,084,361	4,532,542	\$4,828,297	\$5,369,139
4202 Public Utility Tax	28,101	27,874	29,000	30,000
4203 Liquor License	23,250	24,875	23,500	26,000
4204 Gaming Permits	-	-	-	-
4205 Sales Tax Commissions	4,000	4,000	4,000	4,000
TOTAL	\$4,139,712	\$4,589,291	\$4,884,797	\$5,429,139
015 PERMITS & LICENSES:				
4301 Driveway Permits	3,405	2,260	3,200	2,850
4302 Sign Permits	800	1,000	1,300	1,200
4303 Building Permits	20,965	17,553	26,500	23,000
4304 Peddler Permits	92	162	200	175
4305 Animal Licenses	324	745	1,300	500
4307 Wetland Permits	12,700	-	-	-
4308 Zoning Fees	530	20,850	25,650	26,025
4309 Right of Way Permits	2,769	325	100	100
4314 Taxi/Chauffeurs/safety inspection	-	1,543	2,500	2,700
TOTAL	\$41,585	\$44,438	\$60,750	\$56,550
020 FINES & FORFEITURES:				
4401 Fines & Forfeitures	22,649	19,225	20,700	20,000
4402 Non-Moving Fines	620	210	720	400
TOTAL	\$23,269	\$19,435	\$21,420	\$20,400
025 USE OF MONEY:				
4801 Interest on Investments	30,419	53,775	35,000	40,000
TOTAL	\$30,419	\$53,775	\$35,000	\$40,000

**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
REVENUE DETAIL BY LINE ITEM-CONTINUED**

REVENUE ACCOUNTS	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
030 REVENUES-OTHER AGENCIES:				
4503 Prisoner Care Contract	361,203	397,324	416,244	416,244
4504 Borough 911	48,000	48,000	48,000	48,000
4505 Police Special Services	90,625	72,500	72,500	72,500
4507 Library State Grant	6,250	6,250	6,250	6,250
4511 P/W Street Maint Cont DOT	34,000	34,000	34,000	34,000
4512 Reimbursement For Expenses	3,199	330	1,000	1,000
4514 Other Grants	5,000	-	-	-
4527 PERS Revenue	166,329	-	-	-
TOTAL	\$714,607	\$558,404	\$577,994	\$577,994
035 CHARGES FOR SERVICES:				
4311 Library Cards	80	20	-	-
4315 Project Administration Fee	-	-	-	-
4316 LID Application Fee	100	500	300	300
4317 Billing Fee	1,032	1,158	1,200	1,200
4516 Public Works Eq & Services	27,572	35,463	15,000	28,000
4599 Pioneer Beautification	1,414	592	1,015	1,015
4601 Ambulance Fees	125,983	143,141	120,000	150,000
4602 Fire Contracts (KESA)	186,502	102,664	192,000	195,361
4603 Fire Contracts (Kachemak City)	41,747	54,765	50,000	57,308
4606 Wildland Fires	9,232	1,211	-	-
4607 Other- Services City Hall	22,339	200	200	200
4607 Other-Police Services	-	500	500	500
4607 Other-Fire Services	-	500	500	500
4607 Other-Library Services	-	21,560	16,000	18,000
4607 Other-Public Works	-	1,000	1,000	1,000
4608 City Campground Fees	18,099	17,573	21,000	20,000
4609 Animal Care Fees	8,901	8,907	9,200	9,800
4610 Sale of Plans & Spec	435	650	500	500
4611 City Clerk Fees	1,282	1,681	1,450	1,500
4612 Publication Fees-Planning	130	10	100	100
4613 Cemetery Plots	3,600	5,000	5,000	5,000
4614 Community Schools Class Fees	-	18,549	60,000	50,000
4650 Rent & Leases-Spit Property	207,608	189,647	131,791	-
4654 Spit Camping Fees	163,195	155,631	190,000	175,000
4905 Donations/Gifts	460	-	-	-
4907 Old School Lease Fees	57,200	53,545	54,073	56,344
TOTAL	\$876,911	\$814,467	\$870,829	\$771,628
040 OTHER REVENUE:				
4901 Sale of Property-City Wide	-	41,659	40,000	800,000
4906 Proceeds-Law Suits	-	200,404	8,200	8,200
TOTAL	\$5,930	\$245,468	\$51,700	\$811,700

**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

REVENUE DETAIL BY LINE ITEM-CONTINUED

REVENUE ACCOUNTS	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
045 AIRPORT TERMINAL REVENUES:				
4655 Air Carrier Leases	71,103	86,589	86,968	88,800
4656 Concessions	1,547	2,270	1,700	1,980
4657 Car Rental Commissions	28,597	30,380	40,000	45,000
4658 Parking Fees	22,654	23,715	24,000	25,000
4659 Vending Machines Fees	240	-	240	360
4660 Advertisement	1,175	650	650	650
TOTAL	\$125,316	\$143,604	\$153,558	\$161,790
TOTAL GENERAL FUND OPR. REV.	\$8,064,740	\$8,854,972	\$9,265,386	\$10,504,318
099 OPERATING TRANSFERS				
4981 G/F Admin Services from Water	237,817	227,186	\$242,364	\$208,205
4982 G/F Admin Services from Sewer	295,263	284,616	\$325,559	\$289,489
4983 G/F Admin Services from P & H	338,949	334,448	\$369,976	\$409,475
4984 G/F Admin Services from HART	96,768	100,894	\$121,866	\$264,789
4985 G/F Admin Services From HAWSP	207,226	188,235	\$224,211	\$414,806
4986 Other Financing Source	-	46,601	-	-
4992 Transfers (Operating	-	20,000	-	-
TOTAL OPERATING TRANSFERS	1,176,023	1,201,980	1,283,977	1,586,764
TOTAL GENERAL FUND REVENUES AND TRANSFERS	\$9,240,763	\$10,056,953	\$10,549,363	\$12,091,082

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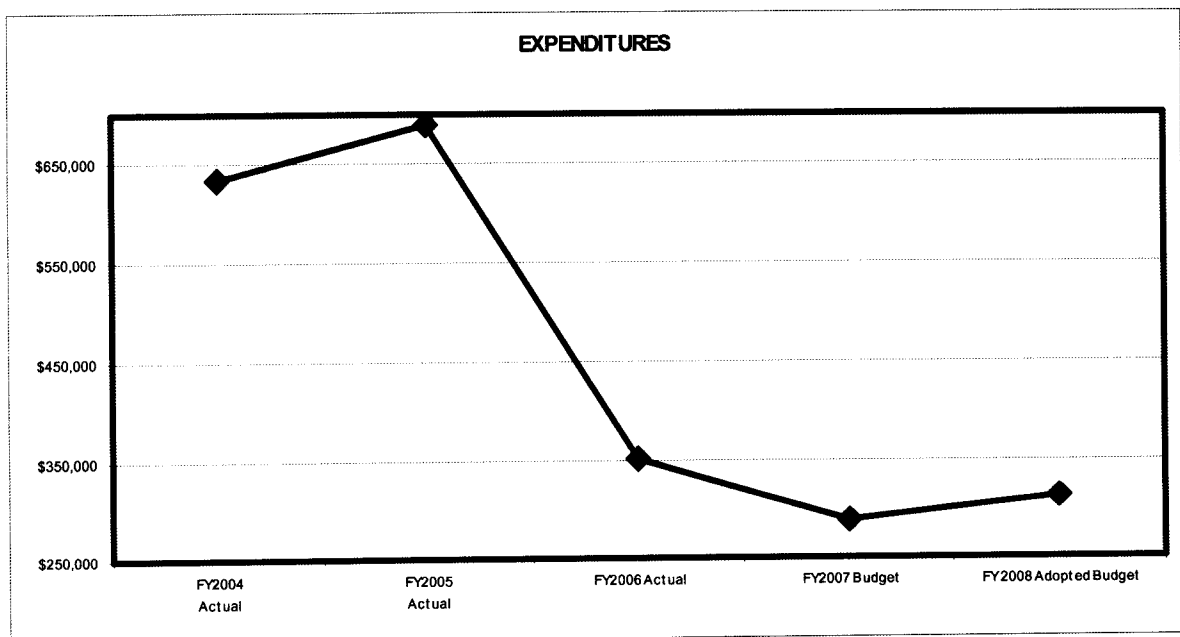
NARRATIVE

GENERAL FUND - MAYOR/COUNCIL

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

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

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



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
100 MAYOR/COUNCIL**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 5,427	\$ 8,723	\$ 9,100	\$ 9,100
5102	Fringe Benefits	585	696	759	759
5103	PIT Employees				
5104	Fringe Benefits P/T				
5105	Overtime				
	Total Salaries and Benefits	6,012	9,419	9,859	9,859
<u>Maintenance and Operations</u>					
5201	Office Supplies	210	866	1,700	1,700
5206	Food/Staples	3,967	9,250	8,000	8,000
5210	Professional & Special Services	629,788	222,209	200,000	225,000
5211	Audit Services	22,283	12,960	28,594	26,946
5215	Communications	821	342	1,200	1,200
5216	Postage/Freight	139	571	400	400
5223	Liability Insurance	2,453	2,338	2,488	3,743
5227	Advertising	376	149	500	500
5233	Computer Related Items			500	500
5235	Membership/Dues	8,668	6,307	9,000	9,000
5236	Transportation	4,541	8,753	13,500	13,500
5237	Subsistence	5,471	4,839	6,000	6,000
5248	Lobbying			6,000	6,000
5259	Reimbursements	(78)		-	
5603	Employee Training		3,044		1,200
5604	Public Education			2,500	
5605	Sister Cities	5,490	140		
5624	Settlements		21,390		
	Total Maintenance and Operations	684,128	293,158	280,381	303,689
<u>Capital Outlay, Transfers and Reserves</u>					
5990	Transfers to Reserves		50,000		
	Total Capital Outlay, Transfers and Reserves		50,000		
Total		\$ 690,140	\$ 352,577	\$ 290,240	\$ 313,548
Staffing History		0.00	0.00	0.00	0.00

LINE - ITEM EXPLANATIONS:

5210 Increase in Legal Fees - Appeals.

5605 Sister Cities - Moved to Reserves.

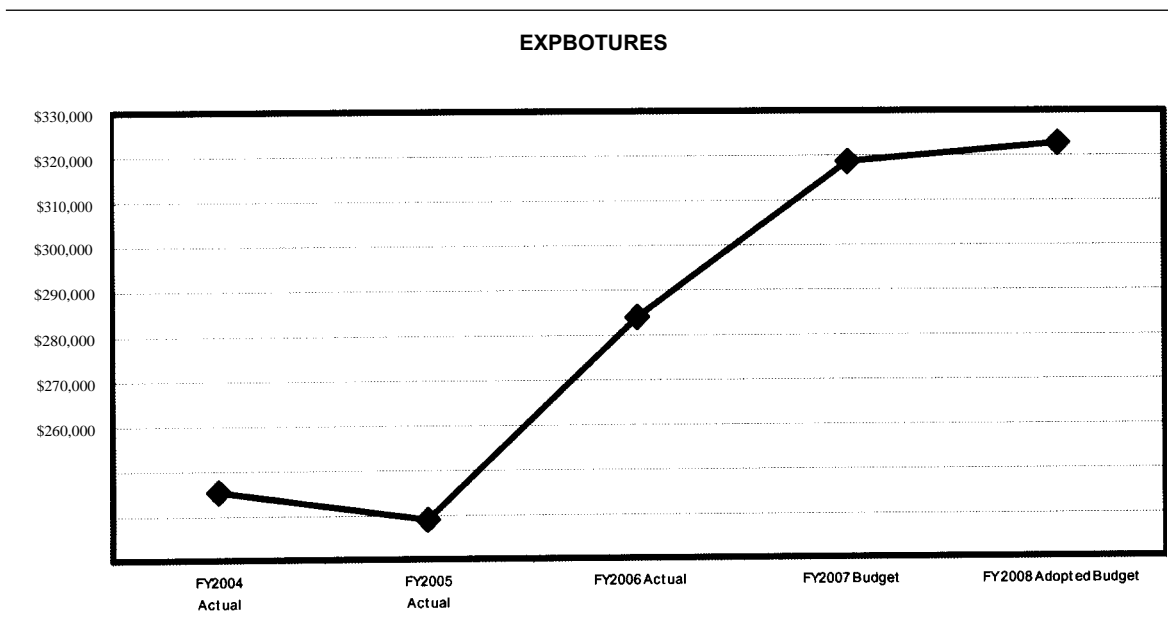
5236 Transportation - Includes AML Travel.

Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - CITY CLERK

The responsibilities of the City Clerk's Office is to provide efficient administrative support and cooperation with Mayor/Council City Manager, and City Departments. Administer and supervise elections in accordance with local, state and federal laws. Provide for a City wide Records Management System that includes oversight and management of all City records, archival policies and procedures, retention policies and procedures, and for the destruction of obsolete records. Custodian of the City seal. Ensure that notice and other requirements for public meetings are in compliance. Keep and maintain the journal of public meetings, providing for complete and accurate records of all meeting proceedings of the legislative body and its advisory and subsidiary bodies. Assure that public records are available for public inspection and assist the City Manager in record request procedures. Arrange publication of notices, ordinances and resolutions. Maintain and make available for public inspection indexed files of records of all departments, including municipal ordinances, resolutions, rules, regulations and codes, includes maintenance of all original documents. Coordinate and attest the execution of all official City documents. Maintain updates and dissemination of City Code, State Statutes, Rules and Regulation Manuals, Policy and Procedure Manuals, Ordinances, Resolutions, and Legislative Memoranda and all other such documents. Coordinate and administer the bidding and request for proposal processes and procedures. Administer the Local Improvement District and Assessment District processes and procedures. Manage and maintain the Clerk's Website to provide for efficient department and public access to current and ongoing City activity.



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
101 -CITY CLERK**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
	Salaries and Benefits				
5101	Regular Employees	\$136,193	\$144,908	\$152,783	\$145,792
5102	Fringe Benefits	70,226	76,864	102,660	100,098
5103	P/T Employees			11,869	16,336
5104	Fringe Benefits PIT			1,170	6,417
5105	Overtime	6,206	10,822	8,000	8,000
5106	Leave Cash Out	2,651	19,673		
	Total Salaries and Benefits	215,276	252,268	276,482	276,643
	Maintenance and Operations				
5201	Office Supplies	2,234	2,227	4,000	4,000
5206	Food & Staples	7	651		250
5208	Equipment Maintenance	900	540	1,500	3,000
5209	Building & Grounds Maintenance		-	200	200
5210	Professional & Special Services		-	200	500
5215	Communications	207	181	250	250
5216	Postage/Freight	2,690	1,161	3,500	3,500
5223	Liability Insurance	2,351	2,396	2,550	4,132
5227	Advertising	10,856	10,150	11,000	11,000
5231	Tools/Equipment		3,329	4,500	4,500
5233	Computer/related items			3,000	3,000
5234	Recording/Permit Fees	958	780	1,500	1,500
5235	Memberships/Dues	347	1,067	700	800
5236	Transportation	1,609	2,360	4,000	4,000
5237	Subsistence	1,077	2,984	3,000	3,000
5238	Printing/Binding	10		150	150
5259	Amount to be reimbursed		700		
5603	Employee Training	700	3,130	2,000	2,500
	Total Maintenance and Operations	23,946	31,655	42,050	46,282
	Capital Outlay, Transfers and Reserves				
5901	C/O Equipment	2,000			
	Total Capital Outlay, Transfers and Resen	2,000			
	Total	\$ 241,222	\$ 283,922	\$ 318,532	\$ 322,925

Staffing History	3.00	3.00	3.50	3.60
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LINE - ITEM EXPLANATIONS:

5101 - 5107 Increased for a PT .6 Clerical Assistant Budget impact = \$22,753,
Less Current Temp Position = Budget Impact = \$4,109

5206- Candy Dish Fund

Account Number Explanations: Sec. G-17

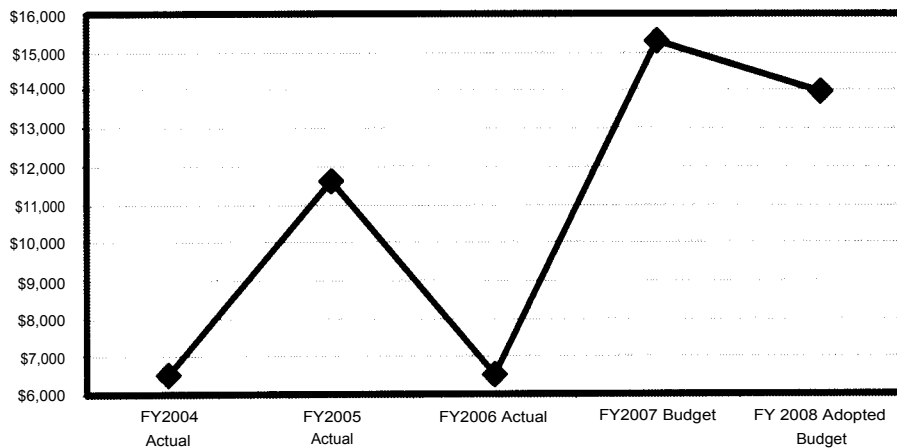
NARRATIVE

GENERAL FUND - CITY CLERK/ELECTIONS

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

FY2007 Accomplishments: Successful candidacy filing period for two Council Seats. October 2, 2007 Regular Municipal Election and Absentee Voting by mail and in person two weeks prior to election. Ballot design including one proposition area.

EXPENDITURES



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
102 - CITY CLERK-ELECTIONS**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$	\$	-	\$
5102	Fringe Benefits				
5103	P/T Employees	1,581	734	1,644	1,644
5104	Fringe Benefits P/T	265	132	267	261
5105	Overtime	1,469			
5107	P/T Overtime		794	1,068	1,068
	Total Salaries and Benefits	3,315	1,660	2,979	2,973
<u>Maintenance and Operations</u>					
5201	Office Supplies	74		700	700
5206	Food/Staples	543	47	2,000	500
5210	Professional & Special Services	1,527		1,500	1,700
5216	Postage/Freight	282		1,500	1,500
5227	Advertising	2,517	2,020	3,000	3,000
5237	Subsistence		257		
5238	Printing/Binding	3,381	1,812	3,500	3,500
5603	Employee Training			100	100
5901	C/O Equipment		764		
	Total Maintenance and Operat	8,325	4,901	12,300	11,000
Total		\$ 11,641	\$ 6,561	\$ 15,279	\$ 13,973
Staffing History					
		0.12	0.12	0.12	0.12

LINE - ITEM EXPLANATIONS:

Increases due to the rising cost of doing business

Account Number Explanations: Sec. G-17

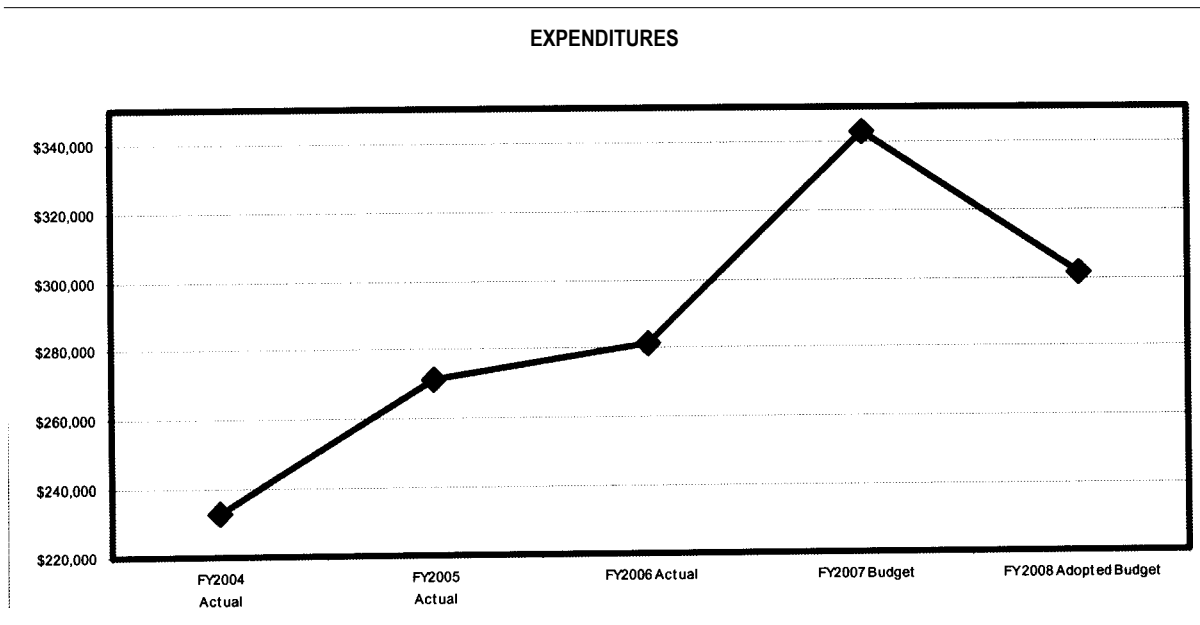
NARRATIVE

GENERAL FUND - CITY MANAGER

The City Manager is responsible for supervision of all City Departments, including the enforcement of City ordinances and the implementation of policies and directives provided by the Homer City Council.

The Manager's office is responsible for the preparation of the annual budget and the capital improvement program by the City Council, as well as the execution of these documents. Monthly status reports are provided to the Council concerning operations. The manager maintains custody of all real and personal city property.

The Manager's office is responsible for personnel issues within the City. The publication of various City-wide documents to the public including the Manager's Annual Report are distributed. The Manager's office provides for City government programs such as public information and community planning including letters of support for many organizations.



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
110 - CITY MANAGER**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 170,069	\$ 179,847	\$ 188,220	\$ 161,095
5102	Fringe Benefits	76,206	81,041	117,865	93,728
5103	P/T Employees				
5104	Fringe Benefits P/T				-
5105	Overtime			5,879	2,986
	Total Salaries and Benefits	\$ 246,275	\$ 260,888	\$ 311,964	\$ 257,808
<u>Maintenance and Operations</u>					
5201	Office Supplies	1,680	2,541	2,000	2,000
5202	Opr Supplies	147	23		
5206	Food/Staples	1,486	3,343	1,000	3,000
5208	Equipment Maintenance	444	892	400	400
5210	Professional & Special Services	4,450	1,130	5,500	15,000
5215	Communications	3,822	3,273	3,700	3,700
5216	Postage/Freight	117	19	200	200
5223	Liability Insurance	2,576	2,604	2,771	4,170
5227	Advertising	113	130	1,000	1,000
5229	Periodicals	563	636	800	800
5231	Tools/Equipment	1,594	207	1,000	1,000
5235	Memberships/Dues	750	969	1,000	1,000
5236	Transportation	1,245	604	2,000	2,000
5237	Subsistence	128	159	1,500	1,500
5238	Printing/Binding	1,501	590	2,000	2,000
5603	Employee Training			500	500
5614	Car Allowance	2,400	3,600	3,600	3,600
	Total Maintenance and Operat	23,017	20,720	28,971	41,870
<u>Capital Outlay, Transfers and Reserves</u>					
5901	C/O Equipment	2,000			
	Total Capital Outlay, Transfers	2,000			
Total		\$ 271,292	\$ 281,608	\$ 340,935	\$ 299,678

Staffing History	3.00	3.00	3.00	2.20
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LINE - ITEM EXPLANATIONS:

5101 - 5107 Moved .8 of Special Project Coordinator to Economic Development

5206 - Food/Staples - includes additional for Christmas Party food

5210 - Appraisals & surveying services has increased significantly.

Account Number Explanations: Sec. G-17

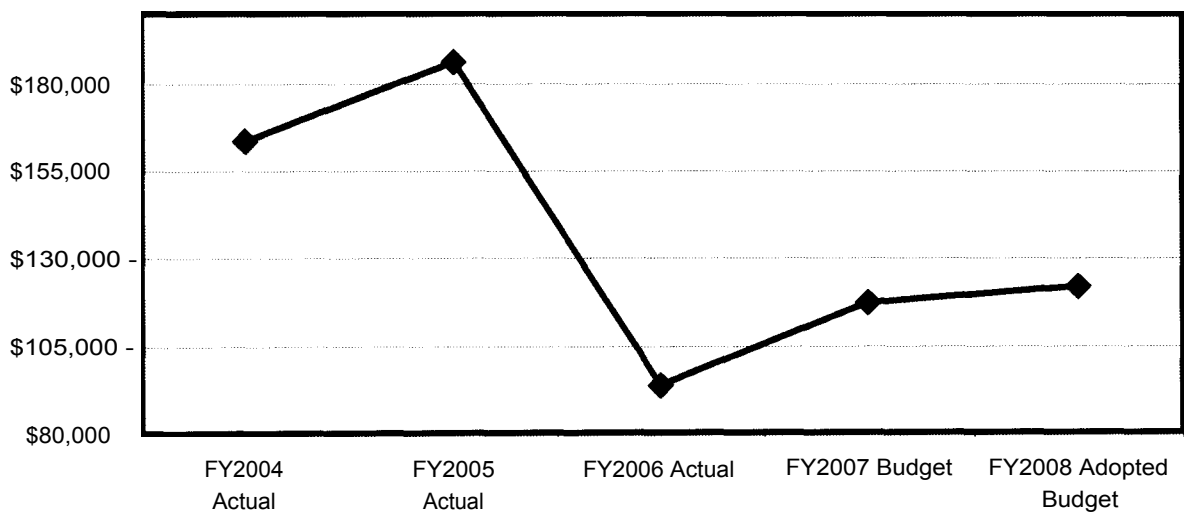
NARRATIVE

GENERAL FUND - PERSONNEL

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

FY2008 Objectives: Continue to research and develop benefits and incentives for recruiting and retaining city employees, complete ADA transition plan, update City's Affirmative Action Plan. Continue to research and provide the most cost effective employee benefit programs.

EXPENDITURES



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100
111-PERSONNEL

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 104,780	\$ 55,556	\$ 58,770	\$ 62,953
5102	Fringe Benefits	68,130	23,310	34,011	35,251
5103	P/T Employees	2,621	2,356	3,840	4,080
5104	Fringe Benefits P/T	583	222	455	393
5105	Overtime	156			
5106	Leave Cash Out		2,157		
	Total Salaries and Benefits	176,270	83,601	97,076	102,677
Maintenance and Operations					
5201	Office Supplies	805	1,036	2,000	2,000
5210	Professional & Special Services	1,462	3,536	5,000	8,000
5216	Postage/Freight			50	50
5223	Liability Insurance	1,302	1,822	1,938	1,434
5229	Periodicals	2,083	2,446	2,500	3,000
5231	Tools/Equipment		267	4,000	
5235	Memberships/Dues	290	160	200	200
5236	Transportation	1,094	288	1,000	1,000
5237	Subsistence	606	66	1,000	1,000
5238	Printing/Binding			500	500
5603	Employee Training	1,995	540	2,000	2,000
	Total Maintenance and Operations	9,637	10,160	20,188	19,184
	Total	\$ 185,907	\$ 93,761	\$ 117,264	\$ 121,861

Staffing History	0.80	1.04	1.04	1.03
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LINE - ITEM EXPLANATIONS:

5210 -Arbitration, awards and plaques for employees. Includes gifts for Christmas Party

5603 - HR training, videos, labor posters

Part-Time employees, 2 high school students for school to work program

Account Number Explanations: Sec. G-17

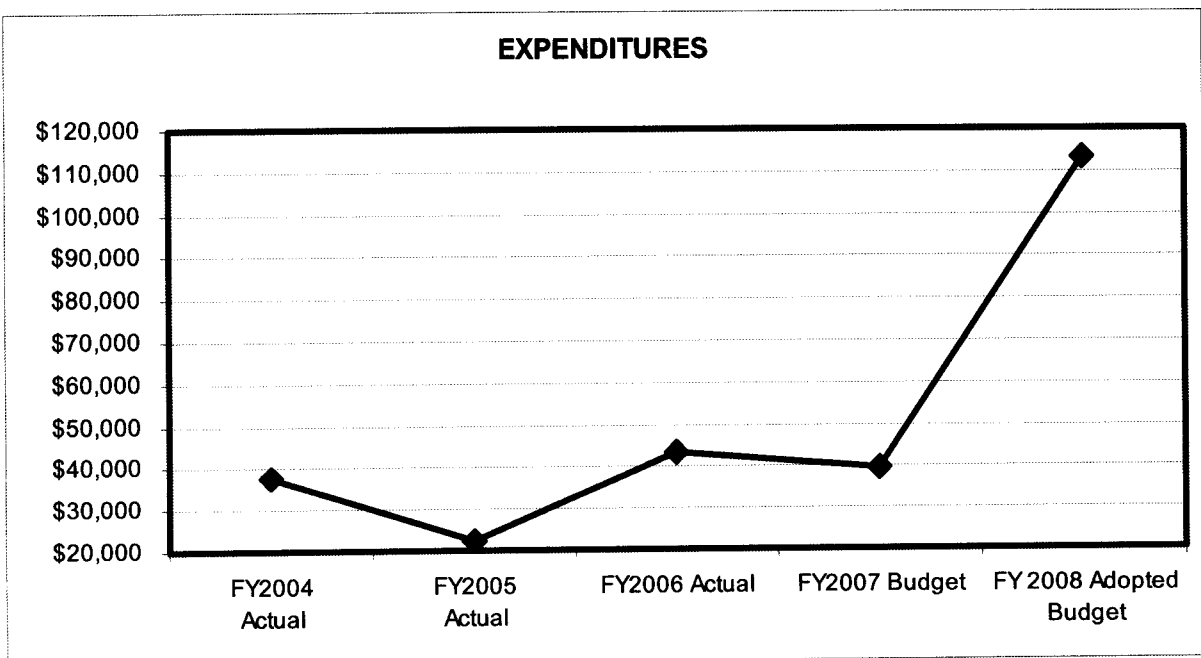
NARRATIVE

GENERAL FUND - ECONOMIC DEVELOPMENT/SPECIAL PROJECTS

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

FY 2008 Objectives:

- 1) Provide support for the City of Homer Economic Development Commission and other advisory bodies staffed by the Special Projects Coordinator
- 2) Assist the Homer Chamber of Commerce with its generic marketing efforts
- 3) Provide support for efforts aimed at implementation of the Homer Town Center Development Plan; e.g., public awareness/involvement efforts, community fundraising, and grant writing for new City Hall/Town Square.
- 4) Cover costs associated with the production of the City of Homer Capital Improvement Plan, Legislative Requests, and Annual Report.
- 5) Improve report production (computer typesetting/layout/graphic design) through the purchase of a 21-inch computer monitor and video card.
- 6) Cover costs associated with the City's involvement with the Kenai Peninsula Economic Development District and Homer Chamber of Commerce Economic Development Committee, including co-sponsorship of an economic development forum in Homer.
- 7) Cover training costs for Special Projects Coordinator (e.g., participation in a national or regional conference).
- 8) Help cover the costs of salmon smolt for the Nick Dudiak Fishing Lagoon.



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

112 - ECONOMIC DEVELOPMENT

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Permanent Employees	\$ -	\$ -	\$ -	\$ 40,619
5102	Fringe Benefits	-	-	-	28,590
5102	Overtime	-	-	-	3,597
Total Salaries and Benefits		-	-	-	72,806
<u>Maintenance and Operations</u>					
5201	Office Supplies	42	1,308	250	500
5206	Food/Staples	-	-	500	500
5210	Professional & Special Services	15,000	34,215	30,000	30,000
5216	Postage/Freight	32	-	100	50
5227	Advertising	-	61	150	300
5229	Periodicals	-	49	200	150
5231	Tools/Equip		850	-	-
5235	Memberships/Dues	35	-	-	-
5236	Transportation	144	102	500	1,000
5237	Subsistence	26	31	500	500
5603	Employee Training	-	-	500	500
5823	Fish Stocking	7,000	7,000	7,000	7,000
Total Maintenance and Operat		22,279	43,616	39,700	40,500
Total					
		\$ 22,279	\$ 43,616	\$ 39,700	\$ 113,306

Staffing History	0	0	0	0.80
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Line Item Explanations:

5101 - 5107: To adjust Special Project Coordinator's salary (80%) to this department

Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - INFORMATION SYSTEMS

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

FY 2008 OBJECTIVES:

Hire and train a part time 20 hr/week assistant.

Further develop cities home page.

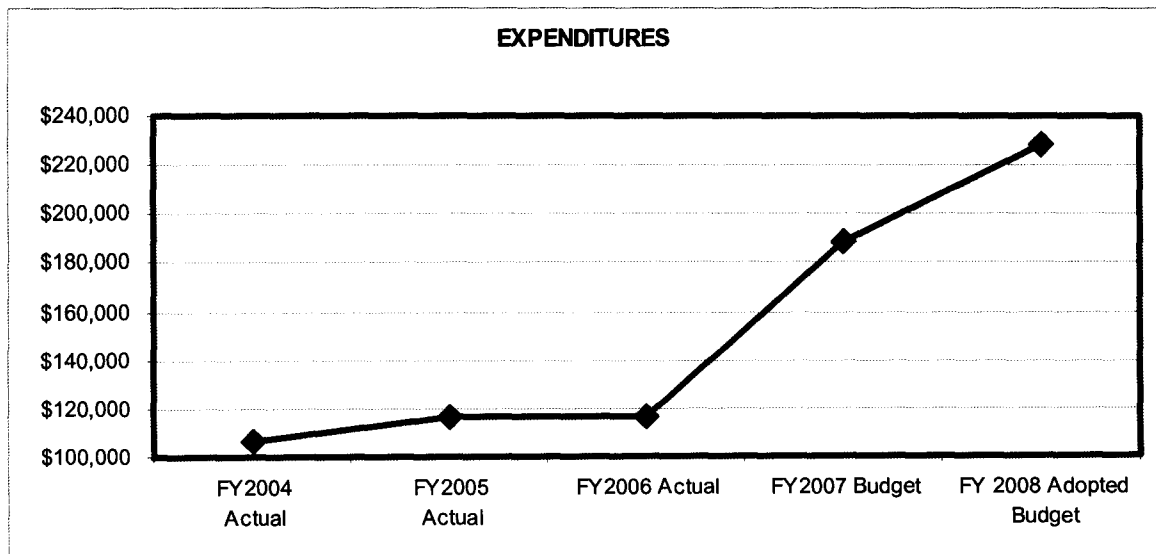
Further implement Voice Over IP for phone systems, city-wide.

Upgrade 3 servers to new hardware and Windows Server 2003.

PROGRAM CHANGES: None.

ACCOMPLISHMENTS: FY 2007

1. Installed 4 new servers upgraded to Windows 2003
2. Installed new Phone System at Library, City Hall, Public Works, and Fire Department
3. Implemented Wireless WAN links between all buildings
4. Moved all network traffic behind firewall and routers
5. Implemented VPN system for remote workers
6. Installed new web



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
113 - IS (Information System)**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 62,447	\$ 66,427	\$ 69,706	\$ 73,393
5102	Fringe Benefits	26,595	28,578	41,131	42,181
5103	PT Employees	1,540	1,187		16,154
5104	Fringe Benefits P/T	146	106		6,441
5106	Leave Cash Out	105	2,485		
	Total Salaries and Benefits	90,833	98,782	110,837	138,169
Maintenance and Operations					
5201	Office Supplies	109	389	1,000	1,000
5210	Professional & Special Services	1,459	2,955	15,000	10,000
5215	Communications	8,729	5,135	10,500	10,500
5216	Postage/Freight	11		50	50
5223	Liability Insurance	1,064	1,158	1,396	2,309
5231	Tools/Equipment	13,007		32,450	48,450
5233	Computer/related items		6,804	11,500	11,500
5236	Transportation	182	46	600	600
5237	Subsistence	387		1,000	1,000
5603	Employee Training			3,000	3,000
5614	Car Allowance	1,200	1,500	1,500	1,500
	Total Maintenance and Operat	26,148	17,987	77,996	89,909
Total					
		\$ 116,981	\$ 116,769	\$ 188,833	\$ 228,078

Staffing History	1.00	1.00	1.00	1.50
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LINE - ITEM EXPLANATIONS:

5101 - 5107 / 5210 Contract Labor employees moved reclassified as PT employees.

5101 - 5107 Includes PT Computer Technician. .50 increase budget by \$22,594

In order to consolidate computer purchases for costs savings, and to obtain a better replacement system for computers, all computer purchases will be handled through the Information Systems Office.

This year's computer purchases are to include:

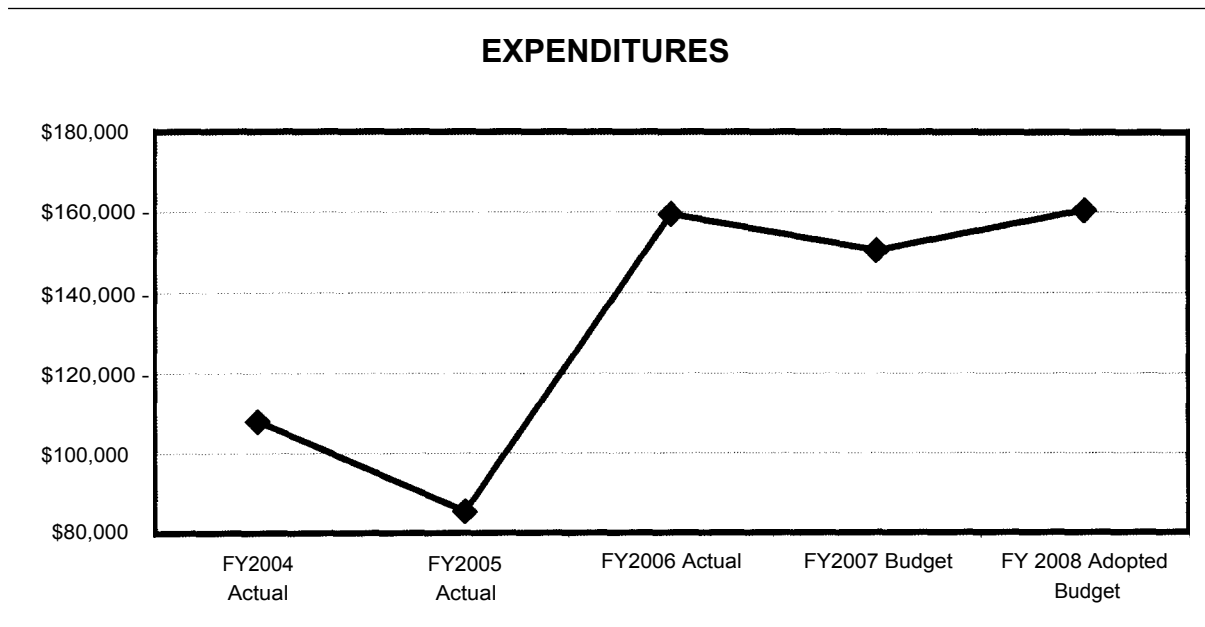
Planning	10,650
Library	6,800
Administration	2,500
Public Works	8,000
Mayor/City Council	2,500
Finance	7,500
Fire	5,000
Police	4,000
Water Administration	1,500
	48,450

Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - LEASED PROPERTY

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



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100
114 - Leased Property

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$	\$	\$	\$
5102	Fringe Benefits				
5103	PIT Employees				
5104	Fringe Benefits P/T				
5105	Overtime				
Total Salaries and Benefits					
Maintenance and Operations					
5202	Operating Supplies				
5203	Fuel/Lube	44,707	50,072	42,000	46,200
5208	Equipment Maintenance			1,000	1,200
5209	Building & Grounds Maint.	29		5,000	5,500
5210	Professional Services	3,336	3,336	3,350	3,500
5215	Communications	831	1,988	1,000	1,200
5216	Postage/Freight	199	-		
5217	Electricity	21,806	25,951	23,000	25,300
5218	Water	4,166	3,073	5,500	6,050
5219	Sewer	4,616	3,438	5,500	6,050
5220	Refuse/Disposal	660	-	300	300
5221	Property Insurance	4,075	3,178	2,890	3,116
5223	Liability Insurance	706	734	781	1,843
5227	Advertising	173			
Total Maintenance and Operat		85,303	91,769	90,321	100,259
Capital Outlay, Transfers and Reserves					
5990	Transfers to Reserves		67,851	60,351	60,351
Total Capital Outlay, Transfer:			67,851	60,351	60,351
Total		\$ 85,303	\$ 159,620	\$ 150,672	\$ 160,610

Staffing History	0.00	0.00	0.00	0.00
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LINE - ITEM EXPLANATIONS:

Capital Outlay/Transfers: See Section D for Details.

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

Account Number Explanations: Sec. G-17

Dept	2008 Begining Balance	Transffers In	Expenditures	End Balance
396	122,310	60,351		182,661

NARRATIVE

GENERAL FUND - COMMUNITY SCHOOLS

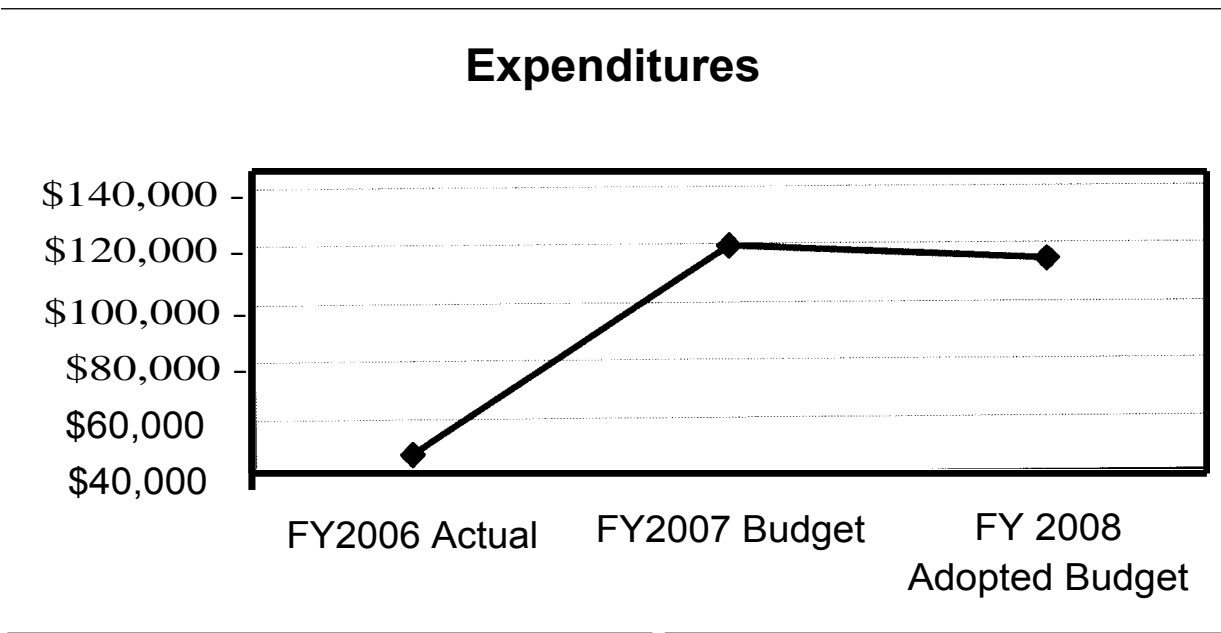
Homer Community Schools promotes community involvement in and life-long learning through, educational and recreational opportunities for people of all ages. This is accomplished through maximizing usage of all community facilities and resources, while utilizing, expanding and uniting local business and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

FY 2008 Objectives:

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

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

Maintain adequate fees to assist with sustaining overall program.



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
115 - Community Schools**

		FY2005	FY2006	FY2007	FY 2008
		Actual	Actual	Amended	Adopted
				Budget	Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$	\$ 20,257	\$ 43,405	\$ 48,550
5102	Fringe Benefits		14,664	33,887	33,349
5103	PT Employees		3,075	15,000	6,000
5104	Fringe Benefits P/T		395	1,800	895
5107	PT OT			500	
	Total Salaries and Benefits		38,391	94,592	88,794
<u>Maintenance and Operations</u>					
5201	Office Supplies			500	500
5202	Operating Supplies		2,415	3,000	3,000
5208	Equipment				1,000
5210	Professional & Special Services		5,036	8,000	9,000
5215	Communications		1,236	500	2,500
5216	Postage/Freight		780	2,000	2,500
5223	Liability Insurance			1,396	1,461
5227	Advertising			1,000	750
5235	Membership/Dues				175
5236	Transportation			250	500
5237	Subsistence			250	500
5238	Printing			8,000	2,500
5603	Training				1,500
	Total Maintenance and Operat	-	9,467	24,896	25,886
<u>Total</u>					
		\$	47,858	\$	119,488
				\$	114,680

Staffing History	0.00	1.00	1.00	1.00
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LINE - ITEM EXPLANATIONS:

The City of Homer took over management of Community Schools effective 7/06. Revenues generated by user fees are expected to be approximately \$50,000 in 2008.

5103-Hourly Instructors and temporary casual employees

5202-Trophies, class supplies

5208-Printer and phone

5210-Contract instructors, Officials, film festival, background checks & portable toilets

5215-New phone and internet service

5238-Quarterly class brochures

Note: Two categories of instructors. Self employed business instructors will collect their own class fees submit payment for community schools fee for their class. Non-self employed instructors will be temporary city employees paid hourly.

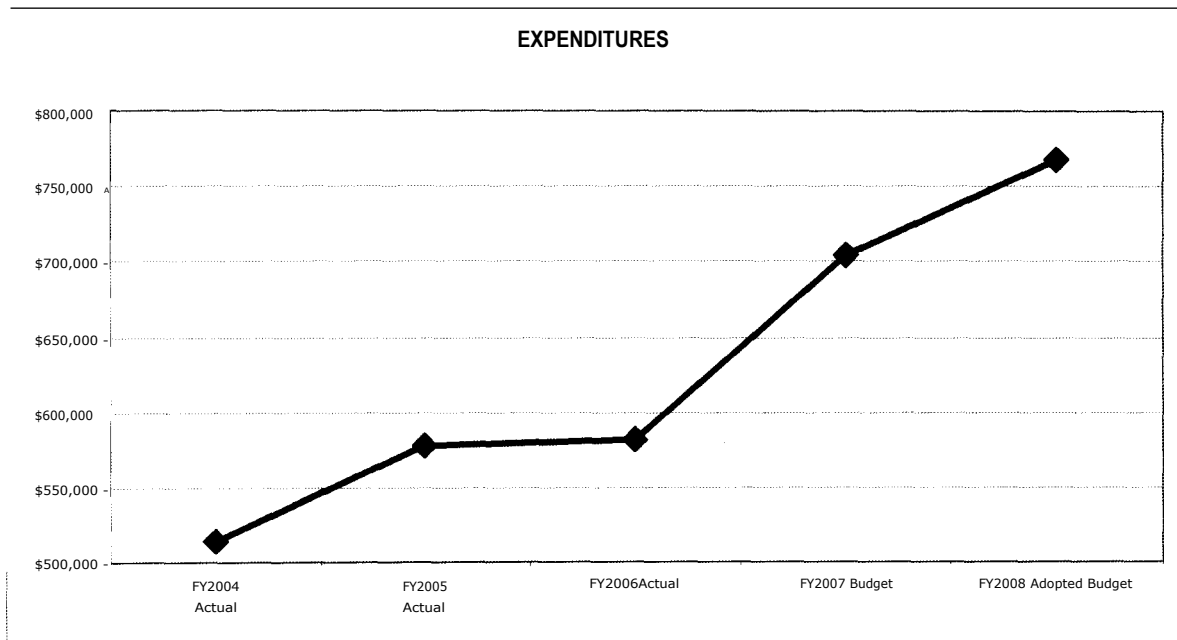
Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - FINANCE

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

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



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
120 - FINANCE**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 333,155	\$ 349,288	\$ 376,140	\$ 406,750
5102	Fringe Benefits	168,615	175,210	248,059	258,315
5103	PIT Employees	1,219	1,473	16,987	24,466
5104	Fringe Benefits P/T	134	240	1,743	2,938
5105	Overtime	3,896	8,316	3,060	3,060
5106	Leave Cash Out	30,595	849		
	Total Salaries and Benefits	537,615	535,377	645,989	695,529
Maintenance and Operations					
5201	Office Supplies	9,591	7,189	7,500	8,500
5202	Operating Supplies	3,070	521	1,200	1,200
5208	Equipment Maintenance	837	120	4,000	4,000
5210	Professional & Special Services	7,141	15,074	15,000	15,000
5211	Accounting/Audit		318	2,500	2,500
5215	Communications	403	452	700	700
5223	Liability Insurance	5,597	5,571	5,928	8,621
5227	Advertising	1,952			-
5231	Tools/Equipment	838	4,465	4,500	13,395
5235	Memberships/Dues	710	390	1,300	1,300
5236	Transportation	3,695	5,183	5,000	5,000
5237	Subsistence	4,104	1,745	4,500	4,500
5238	Printing/Binding		-	300	300
5603	Employee Training	1,769	4,559	5,000	6,000
5614	Car Allowance	1,000	1,375	1,500	1,500
	Total Maintenance and Operat	40,705	46,963	58,928	72,516
Capital Outlay, Transfers and Reserves					
5901	C/O Equipment	3,220			
5990	Transfers to Reserves				
	Total Capital Outlay, Transfers	3,220			
Total		\$ 581,540	\$ 582,339	\$ 704,917	\$ 768,045

Staffing History	7.22	7.22	7.52	7.52
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LINE - ITEM EXPLANATIONS:

5101 - 5105 Change Temporary .50 Employee to a .7 PT Employee
+26,618 PT Employee Salary - 20,566 Temp Salary
Total increase to Budget = \$6,052

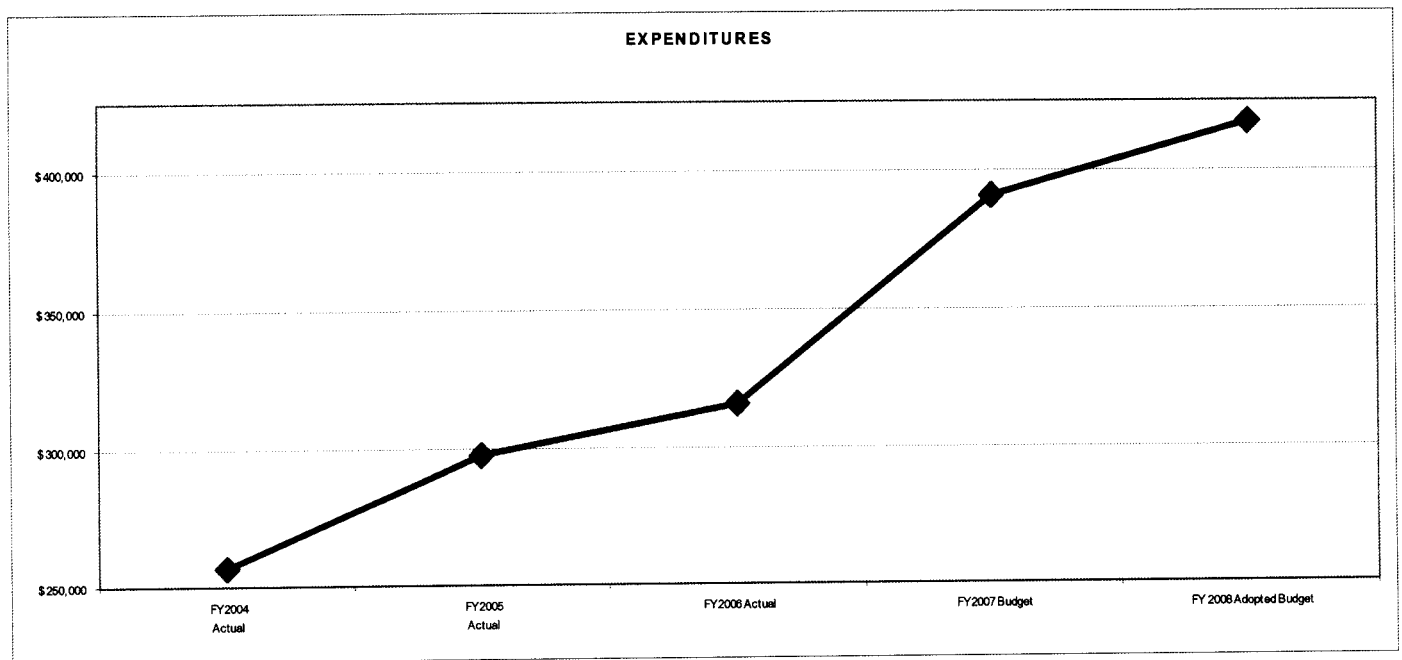
5231 - CAFR 2000 Software needed for new accounting regulations - \$8,895

Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - PLANNING/ZONING

The Planning & Zoning will interpret and administer Title 21 (Zoning Code); Title 22 (Subdivision Regulation) and Title 7.12 (Off-Street Parking Regulation) of the Homer City Code; administer the Homer Wetland General Permit process; the Bridge Creek Watershed Ordinance; and Flood Hazard Program. Planning & Zoning will implement and/or coordinate city-wide planning and zoning functions that range from proposing changes in the way preliminary plats are reviewed to updating the City's comprehensive plan; develop and implement short and long range land-use planning strategies; revise the City of Homer's Zoning Code; and, provide staff support to the Homer Advisory Planning Commission.



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
130 - PLANNING/ZONING**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 180,185	\$ 179,599	\$ 197,348	\$ 214,580
5102	Fringe Benefits	92,629	94,467	136,115	142,329
5103	P/T Employees				
5104	Fringe Benefits PIT	-			
5105	Overtime	2,088	1,375	4,283	4,745
5106	Leave Cash Out	2,056			
	Total Salaries and Benefits	276,959	275,440	337,746	361,654
Maintenance and Operations					
5201	Office Supplies	2,484	1,819	3,000	3,000
5202	Operating Supplies	1,151	1,138		
5203	Fuel/Lube	-	75	-	-
5206	Food/Staples	415	1,340	1,300	1,400
5208	Equipment Maintenance	-	1,200	1,700	1,700
5210	Professional & Special Services	549	7,792	5,000	5,000
5213	Survey/Appraisal	-		1,500	1,500
5215	Communications	526	500	500	500
5216	Postage/Freight	163		500	500
5223	Liability Insurance	2,785	3,193	3,398	4,776
5227	Advertising	2,102	1,822	3,000	3,000
5228	Books & Subscriptions	597	617	550	600
5231	Tools/Equipment	898	2,956	550	550
5235	Memberships/Dues	1,128	608	1,200	1,200
5236	Transportation	2,937	2,722	4,000	5,000
5237	Subsistence	1,240	1,543	1,100	1,500
5238	Printing & Binding	2,187	2,074	2,000	2,000
5603	Employee Training	1,284	1,073	2,500	3,000
5604	Public Education			1,000	500
	Total Maintenance and Operat	20,445	30,473	32,798	35,726
Capital Outlay, Transfers and Reserves					
5901	C/O Equipment	2,000			
5990	Transfer to Reserves	-	10,000	20,000	20,000
	Total Capital Outlay, Transfers	2,000	10,000	20,000	20,000
Total					
		\$ 299,403	\$ 315,914	\$ 390,544	\$ 417,380

Staffing History 4.00 4.00 4.00 4.00

LINE - ITEM EXPLANATIONS:

Capital Outlay/Transfers: See Section D for Details.

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

Funds being set aside for Aerial Photography and Comprehensive Plan Update.

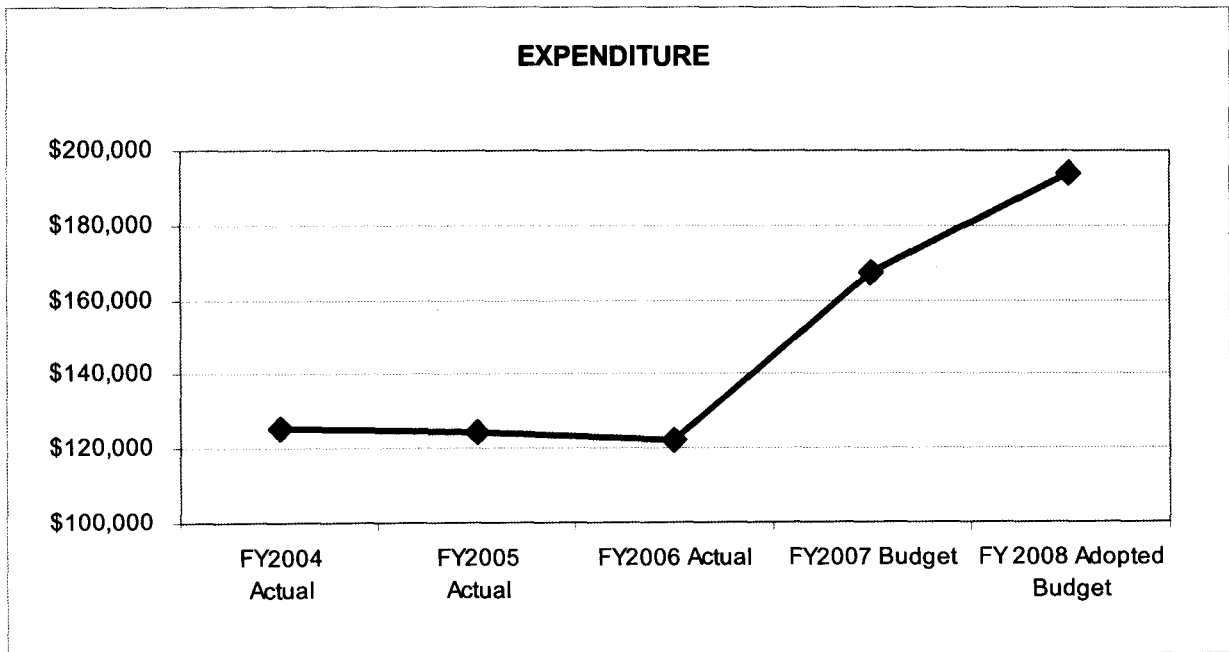
Dept	Reserve	2008 Beg Bal	Transfers In	Expenditures	2008 End Bal
387	Depreciation Reserve	20,644	20,000		40,644

Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - CITY HALL COMPLEX

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



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
140 - CITY HALL COMPLEX**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ -	\$	\$	\$
5102	Fringe Benefits				
5103	PIT Employees	175			
5104	Fringe Benefits PIT	16			
5105	Overtime				
	Total Salaries and Benefits	191			
Maintenance and Operations					
5201	Office Supplies	11,515	9,060	9,000	9,426
5202	Operating Supplies	948	147	5,500	5,500
5203	Fuel/Lube	197	303	350	350
5207	Vehicle/Boat Maintenance	103	-	-	-
5208	Equipment Maintenance	961	1,028	5,600	5,600
5209	Building & Grounds Maint.	2,480	3,024	4,000	4,000
5210	Professional & Special Services	1,876	2,352	4,000	4,000
5214	Rent & Leases	26,024	24,531	33,000	35,716
5215	Communications	13,390	15,140	16,500	16,500
5216	Postage/Freight	9,907	4,333	12,000	13,500
5217	Electricity	21,386	27,590	28,000	32,500
5218	Water	1,792	1,513	2,000	2,000
5219	Sewer	2,025	1,730	1,900	2,500
5220	Refuse/Disposal	686	837	1,200	1,200
5221	Property Insurance	3,623	3,433	3,649	4,273
5222	Auto Insurance	525	996	432	860
5223	Liability Insurance	3,028	2,357	2,428	3,298
5224	Fidelity Bond		466	470	470
5227	Advertising		45	0	-
5231	Tools/Equipment	1,612		10,000	10,000
5242	Janitorial		-	300	300
5243	Courier	13,090	10,385	13,000	13,000
5244	Snow Removal	1,005	1,394	2,500	2,500
5251	Pioneer Beautification	557			
5254	Cash Over/Short	(7)	(54)		
5606	Bad Debt Expense				
5621	Unidentified Credit Card Amount		15		
5295	Global Warming				10,000
5296	Recycling	-	-	-	5,000
	Total Maintenance and Operat	116,726	110,624	155,829	182,493
Capital Outlay, Transfers and Reserves					
5990	Transfers to Reserves	7,700	11,618	11,618	11,618
	Total Capital Outlay, Transfers	7,700	11,618	11,618	11,618
Total		\$ 124,616	\$ 122,242	\$ 167,447	\$ 194,111
Staffing History		0.00	0.00	0.00	0.00

LINE - ITEM EXPLANATIONS:

5231 Tools/Equipment: Update Caselle software to Clarity scheduled for June 2008.

5217 Electricity: Rising cost of electricity is reflected here. Projected electric bill for 2006 = \$27,800.

5295 Global Warming Expenses

5296 Contract for recycling disposal site at City Hall.

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

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

Dept	Reserve	2008 Beg Bal	Transfers In	Expenditures	2008 End Bal
384	Depreciation Reserves	415,274	11,618		426,892

NARRATIVE

GENERAL FUND - LIBRARY

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

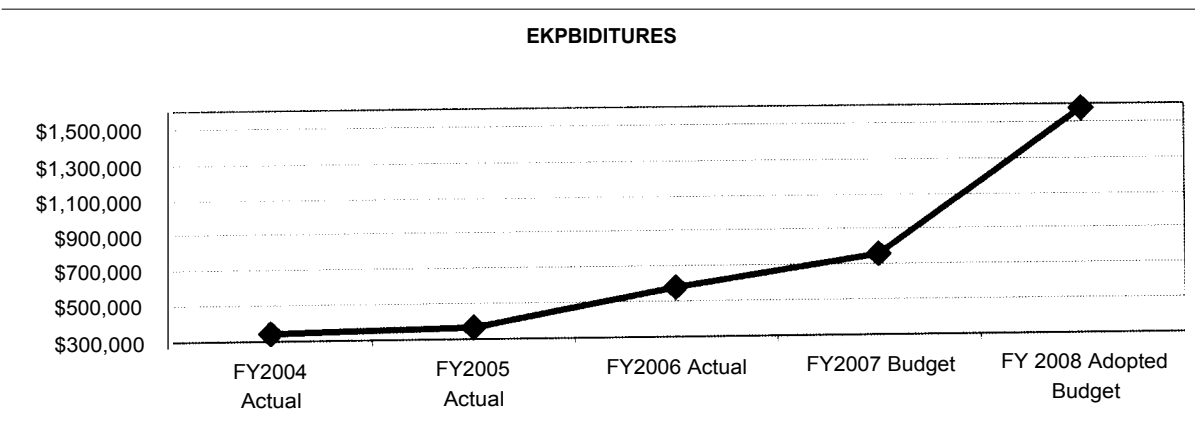
FY2008 OBJECTIVES:

The main objective of the library staff in 2007 will be to meet patron needs for expanded programs and services by:

1. Expanding the library's collection, especially in the Children, Young Adult, Large Print, Adult Non-fiction, Biography, and Alaskan sections, and upgrading the map collection.
2. Expanding staff training, especially in areas of information technology, multigenerational services, and volunteer training, and sending staff to library conferences to interact and network with peers from other libraries.
3. Continuing to train and manage new volunteers in areas of shelving, technical processing and programs for children, adults, and senior/homebound outreach.

FY2007 ACCOMPLISHMENTS:

1. Provided library services to 99,020 patrons and circulated 91,301 items.
2. Issued 1,239 new library cards.
3. Through interlibrary loan program, borrowed over 972 items from other libraries and loaned 457 items to other libraries.
4. Continued collection development program; added 1,430 new books, 58 audio-books, and 231 videos, and discarded 418 books, 26 audio-books, and 7 videos - all old, worn, and low circulating.
5. Provided Internet service via six (at old library) and 20 (at new library) public access computers to 17,725 visitors.
6. Coordinated volunteer readers and provided a weekly preschool story hour for over 1,920 children and their families.
7. Developed and implemented an 8-week summer reading program that attracted over 364 children and parents.



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
145 - LIBRARY**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 140,666	\$ 178,419	\$ 222,894	\$ 233,093
5102	Fringe Benefits	70,357	95,237	141,455	144,442
5103	PIT Employees	64,686	52,111	56,934	69,423
5104	Fringe Benefits P/T	20,568	17,223	24,034	27,832
5105	Overtime	114	1,993	1,000	1,000
5106	Leave Cash Out	-	818	-	-
	Total Salaries and Benefits	296,393	345,803	446,317	475,790
Maintenance and Operations					
5201	Office Supplies	4,739	4,157	5,622	5,036
5202	Operating Supplies	2,267	2,477	3,230	4,720
5203	Fuel/Lube	1,286	16,653	27,500	27,500
5208	Equipment Maintenance	333	1,743	440	2,666
5209	Building & Grounds Maintenance		-	1,350	1,350
5210	Professional & Special Services	8,000	7,314	15,000	14,046
5214	Rent & Leases	3,558	2,854	7,998	2,880
5215	Communications	2,197	7,624	2,120	2,000
5216	Postage/Freight	4,519	4,187	4,048	4,048
5217	Electricity	4,707	12,878	11,500	26,850
5218	Water	713	1,540	1,500	1,050
5219	Sewer	907	2,051	2,000	1,300
5221	Property Insurance	2,772	4,874	9,671	7,392
5223	Liability Insurance	3,809	3,671	5,517	9,802
5227	Advertising	98	108	210	250
5228	Books	11,093	12,418	13,750	18,000
5229	Periodicals	4,948	5,225	6,070	6,616
5230	Audio/Visual Materials	1,720	2,039	2,200	2,270
5231	Tools/Equipment	3,786	984	6,500	5,550
5235	Memberships/Dues	439	774	739	990
5236	Transportation	1,565	990	2,330	6,220
5237	Subsistence	978	385	2,039	5,447
5238	Printing/Binding		-	250	250
5242	Janitorial	841	32	500	500
5244	Snow Removal	955	1,885	1,000	1,800
5603	Employee Training	100	395	1,200	3,295
	Total Maintenance and Operations	66,327	97,258	134,284	161,828
Capital Outlay, Transfers and Reserves					
5990	Transfer to Reserves		15,088	15,088	15,088
	Total Capital Outlay, Transfers and Reserves		15,088	15,088	15,088
Debt Payment					
5607	Debt Payment		107,247	36,687	838,396
5608	Debt Payment Interest		16,065	123,312	84,916
	Total Debt Payment		123,312	159,999	923,312
Total		\$ 362,720	\$ 581,461	\$ 755,688	\$ 1,576,018

Staffing History 5.55 5.68 6.90 7.40

LINE - ITEM EXPLANATIONS:

5101-5107 Includes 20 hr PT Aide - Budget Impact = \$18,849
5208 Increase to cover cost of quarterly disk-repair service; moved 3M security system and fax warranty agreements from 5214 to 5208.
5210 Professional Services: HPL is a member of the OCLC Alaska Group Contract - \$6,088; annual subscription costs for Sirsi Unicorn - \$6,28
5214 Moved 3M security system and fax warranty agreements from 5214 to 5208.
5228 Increase to reflect higher use and demand of books by public.
5229 Increase to cover 9 % increase in price of periodicals subscriptions.
5230 Increase of 10% to reflect higher use and demand of a/v materials by public.
5235 Memberships/Dues: for annual memberships in Alaska Library Association, American Library Association, Public Library Association, equivalent library technical training.
5603 Increase to cover cost of one conference registration and one online or local training course for each member of library staff.
5607 Anticipated Debt Repayment from proceeds from sale of library.

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

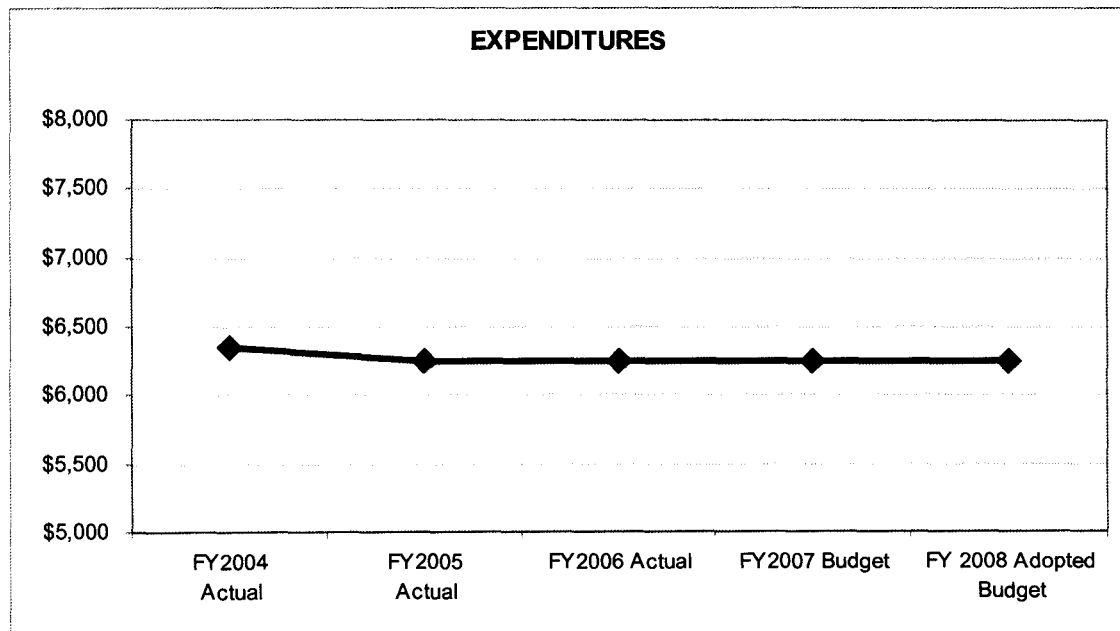
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve

Dept	Reserve	2008 Beg Bal	Transfers In	Expenditures	2008 End Bal
390	Depreciation Reserve	61,973			
	Landscaping/Perennials			30,000	47,061
Dept	Debt	2008 Beg Bal	Principal	Interest	2008 End Bal
2006	New Library	1,955,879	838,396	84,916	1,117,483

NARRATIVE

GENERAL FUND - LIBRARY GRANTS

To account for the grant provided by the State for library materials.



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

146/147 - LIBRARY STATE **GRANTS**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<hr/>					
	Salaries and Benefits				
5103	PIT Employees	\$	\$	\$	\$
5104	Fringe Benefits P/T				
	Total Salaries and Benefits				
<hr/>					
	Maintenance and Operations				
5227	Advertising (Senior Grant)				
5228	Books	6,250	6,250	6,250	6,250
5229	Periodicals				
5230	AudioNisual Materials				
5236	Transportation				
5603	Employee Training (Senior Grant)				
	Total Maintenance and Operations	6,250	6,250	6,250	6,250
<hr/>					
	Total	\$ 6,250	\$ 6,250	\$ 6,250	\$ 6,250
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	Staffing History	0.00	0.00	0.00	0.00

LINE - ITEM EXPLANATIONS:

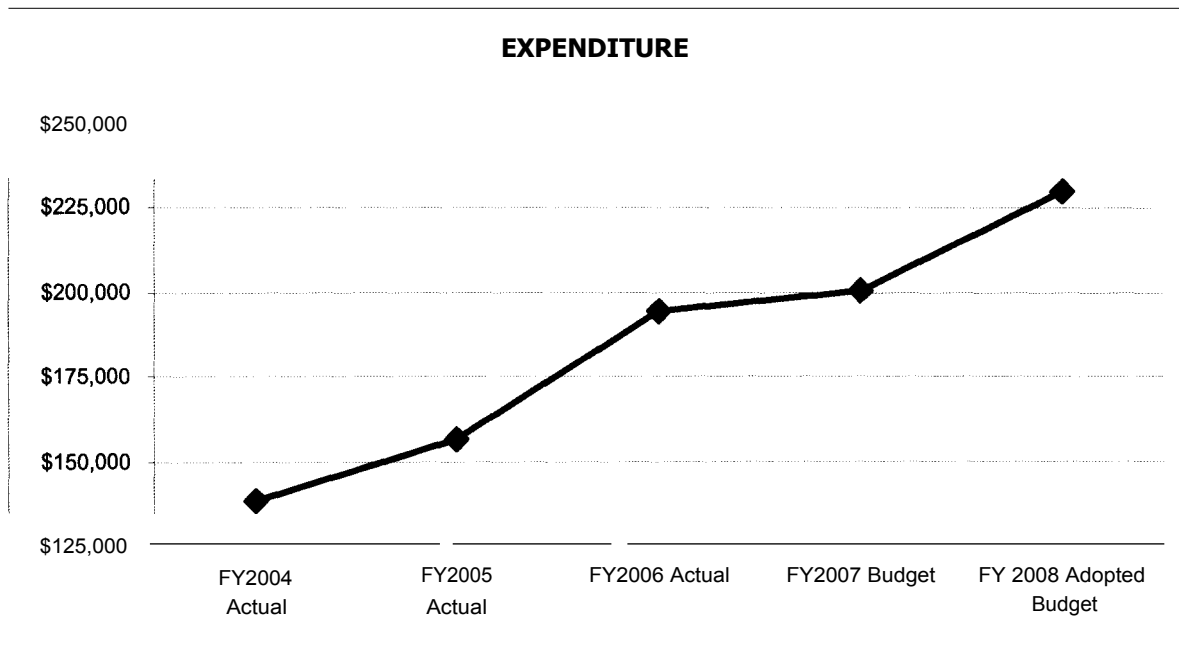
Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - AIRPORT FACILITIES

Provide operation and management services to the airport terminal building.

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



FUND 100
149 - AIRPORT TERMINAL

Staffing History	0.52	0.52	0.70	0.70
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5101 -5107 Additional Changes include re-allocation of Salary Budget(s) for PWIW&S
5214 Rents & Leases - DOT increased rates.

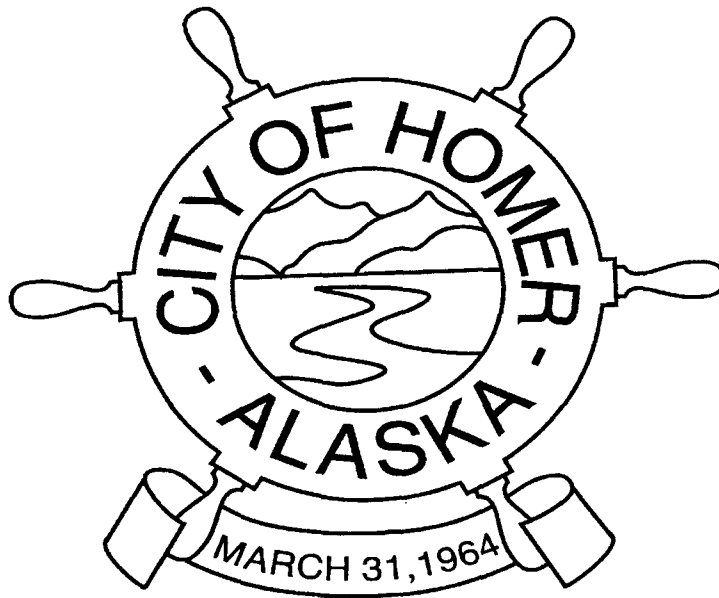
Dept	Reserve	2008 Beg Bal	Transfers In	Expenditures	2008 End Bal
388	Depreciation Reserve	91,467	15,088		106,555
	Carpet Replacement			45,000	61,555

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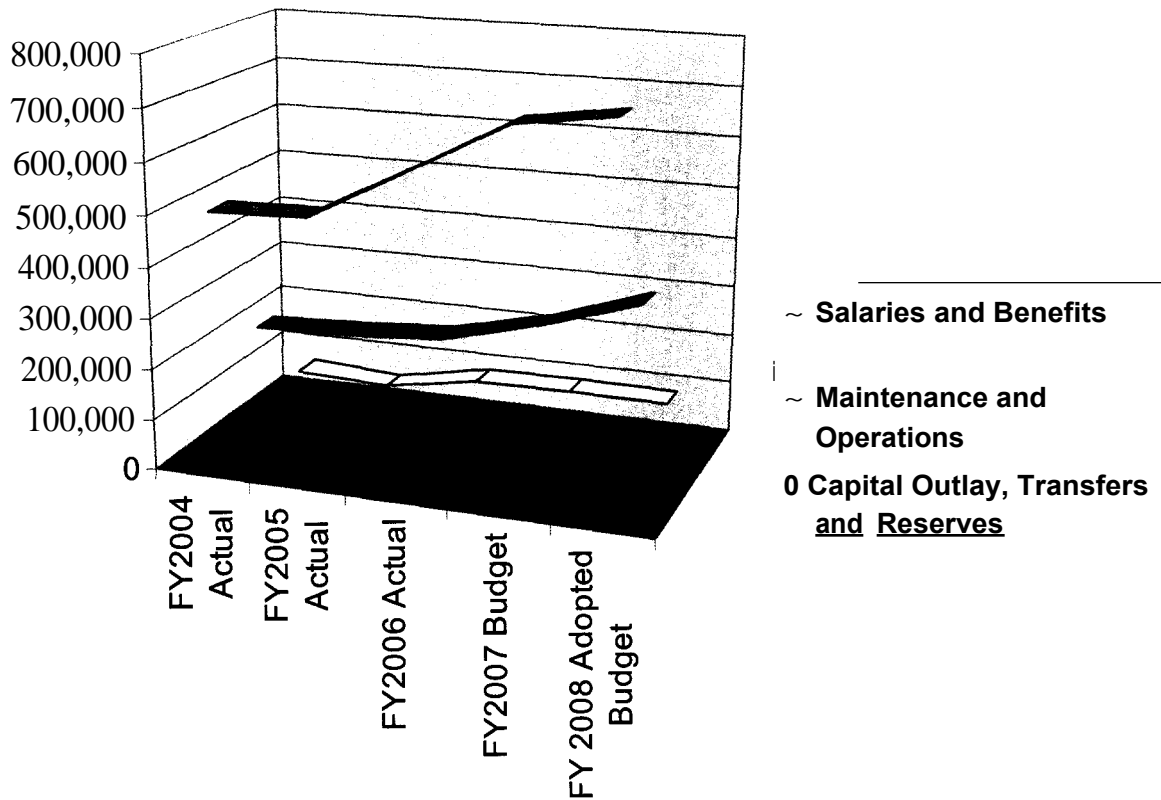
NARRATIVE

GENERAL FUND - FIRE CONSOLIDATED

This is a consolidation of the following Fire Cost Centers and is part of the budget for comparative analysis only.

- (150) Fire Administration
- (151) Fire Services
- (152) Emergency Medical Services

CONSOLIDATED EXPENDITURES



CITY OF HOMER
2008 OPERATING BUDGET

CONSOLIDATED FIRE INCLUDES:

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>				
5101 Regular Employees	\$ 304,462	\$ 354,129	\$ 379,790	\$ 405,932
5102 Fringe Benefits	173,962	201,797	278,022	284,336
5105 Overtime	27,641	44,408	48,778	46,120
5106 Leave Cash Out	1,681	5,305	-	-
<u>Total Salaries and Benefits</u>	<u>507,746</u>	<u>605,639</u>	<u>706,591</u>	<u>736,388</u>
<u>Maintenance and Operations</u>				
5201 Office Supplies	4,799	5,317	4,500	5,500
5202 Operating Supplies	19,343	17,305	27,500	29,500
5203 Fuel/Lube	4,796	7,453	7,500	7,500
5206 Food/Staples	4,189	4,454	5,000	7,000
5207 Vehicle/Boat Maintenance	6,270	11,569	7,000	7,000
5208 Equipment Maintenance	4,147	8,416	5,000	8,000
5209 Building & Grounds Maint.	4,362	1,036	5,000	5,000
5210 Professional & Special Services	13,658	21,816	31,500	33,000
5214 Rent & Leases	3,595	3,658	4,000	4,000
5215 Communications	15,812	12,420	15,000	15,000
5216 Postage/Freight	751	753	1,300	1,500
5217 Electricity	14,927	13,245	17,500	17,500
5218 Water	2,130	1,851	3,000	3,000
5219 Sewer	2,438	2,321	3,000	3,000
5220 Refuse/Disposal	1,303	1,135	1,800	2,000
5221 Property Insurance	2,147	1,957	2,100	2,411
5222 Auto Insurance	14,334	13,473	13,768	15,354
5223 Liability Insurance	7,960	7,889	8,395	13,637
5227 Advertising	2,087	591	2,000	3,000
5231 Tools/Equipment	8,238	21,900	22,000	36,000
5235 Memberships/Dues	1,898	2,276	3,100	3,650
5236 Transportation	3,320	1,268	4,000	5,500
5237 Subsistence	3,798	889	3,000	5,000
5259 Amt to be reimbursed	675	-	-	-
5280 Volunteer Incentive Program	26,853	18,277	30,000	40,000
5601 Uniforms	-	2,265	1,000	3,500
5602 Safety Equipment	22,528	20,601	22,000	27,000
5603 Employee Training	26,292	32,881	33,000	37,000
5604 Public Education	976	1,716	3,000	7,000
5614 Car Allowance	1,200	750	-	-
<u>Total Maintenance and Operat</u>	<u>224,827</u>	<u>239,481</u>	<u>285,962</u>	<u>347,552</u>
<u>Capital Outlay, Transfers and Reserves</u>				
5990 Transfers to Reserves	56,000	89,316	89,316	89,316
<u>Total Capital Outlay, Transfers</u>	<u>56,000</u>	<u>89,316</u>	<u>89,316</u>	<u>89,316</u>
<u>Debt Payment</u>				
5607 Debt Payment	27,811	29,104	30,457	31,873
5608 Debt Payment Interest	5,351	4,058	2,705	1,289
<u>Total Debt Payment</u>	<u>33,162</u>	<u>33,162</u>	<u>33,162</u>	<u>33,162</u>
Total	\$ 821,735	\$ 967,598	\$ 1,115,030	\$ 1,206,418
Staffing History - Paid Staff	6.00	6.00	6.00	6.00
Volunteer Staff	35.00	33.00	33.00	33.00

LINE - ITEM EXPLANATIONS:

5208 Equipment Maintenance - Increased to reflect higher cost of equipment repair/maintenance

5231 Includes New Beds - \$7,000 5280 Increase Volunteer Incentive Program
Conex - \$5,000
Office Furnishings - \$5,000

5602 Safety Equipment - Increased to reflect cost of personal protective equipment upgrades

Account Number Explanations: Sec. G-17

Capital Outlay: See Section D for details.

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

Dept	Reserve	2008 Beg Bal	Transfers In	Expenditures	2008 End Bal
393	De reciation Reserve	68,455	54,316		122,771
	Thermal Imaging Camera			22,000	100,771
	Parking Lot Repair - Phase 11			15,000	85,771
	Disaster Preparedness Equipment			10,000	75,771
381	Fleet Reserve	133,279	35,000		168,279

NARRATIVE

GENERAL FUND -FIRE ADMINISTRATION

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

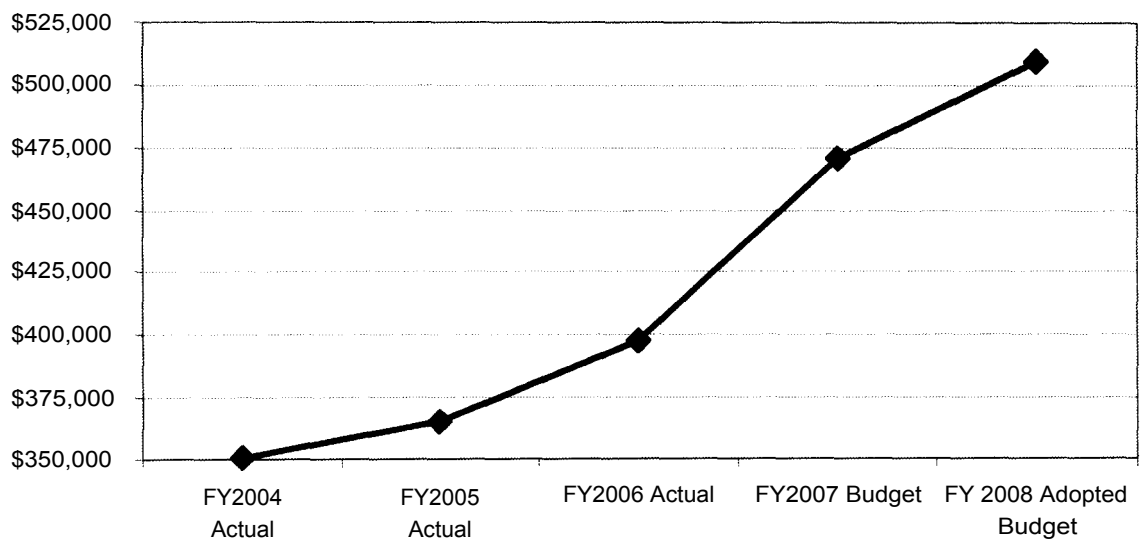
FY 2008 Objectives:

1. Continue to focus on recruiting new members to the organization and retaining those already trained by enhancing volunteer incentives and re-evaluating participation requirements.
2. Implementing improvements recommend by the ISO survey completed in September 2007.

FY 2007 Accomplishments:

1. Completed the City of Homer Emergency Operations Plan.
2. Conducted FF-I Recruit Class and EMT-I Recruit Class for new members of the department.
3. Coordinated and provided training to all area KPB school staff and teachers regarding emergency actions plans.

EXPENDITURES



CITY OF HOMER
2008 OPERATING BUDGET

FUND 100
150 - FIRE ADMINISTRATION

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 103,945	\$ 106,529	\$ 112,288	\$ 120,278
5102	Fringe Benefits	52,520	53,696	81,912	77,723
5105	Overtime	5,200	4,608	10,000	4,612
5106	Leave Cash Out		4,109	-	-
	Total Salaries and Benefits	161,665	168,942	204,201	202,613
Maintenance and Operations					
5201	Office Supplies	4,799	5,317	4,500	5,500
5202	Operating Supplies	7,411	3,937	7,500	7,500
5203	Fuel/Lube	4,796	7,453	7,500	7,500
5206	Food/Staples	4,189	4,454	5,000	7,000
5207	Vehicle/Boat Maintenance	6,270	11,569	7,000	7,000
5208	Equipment Maintenance	4,147	8,416	5,000	8,000
5209	Building & Grounds Maint.	4,362	1,036	5,000	5,000
5210	Professional & Special Services	3,522	4,792	13,500	15,000
5214	Rent & Leases	3,595	3,658	4,000	4,000
5215	Communications	15,812	12,420	15,000	15,000
5216	Postage/Freight	751	753	1,300	1,500
5217	Electricity	14,927	13,245	17,500	17,500
5218	Water	2,130	1,851	3,000	3,000
5219	Sewer	2,438	2,321	3,000	3,000
5220	Refuse/Disposal	1,303	1,135	1,800	2,000
5221	Property Insurance	2,147	1,957	2,100	2,411
5222	Auto Insurance	14,334	13,473	13,768	15,354
5223	Liability Insurance	7,960	7,889	8,395	13,637
5227	Advertising	2,087	591	2,000	3,000
5231	Tools/Equipment	711	8,013	9,000	21,000
5235	Memberships/Dues	1,203	837	1,500	2,000
5236	Transportation	3,320	1,268	4,000	4,000
5237	Subsistence	3,798	889	3,000	3,500
5280	Volunteer Incentive Program	26,853	18,277	30,000	40,000
5601	Uniforms		853	-	1,500
5602	Safety Equipment	26			
5603	Employee Training	2,567	2,300	3,000	3,000
5614	Car Allowance	1,200	750	-	
	Total Maintenance and Operations	147,335	139,453	177,362	217,902
Capital Outlay, Transfers and Reserves					
5990	Transfers to Reserves	56,000	89,316	89,316	89,316
	Total Capital Outlay, Transfers and Reserves	56,000	89,316	89,316	89,316
Total		\$ 364,999	\$ 397,711	\$ 470,879	\$ 509,831
Staffing History		1.60	1.60	1.60	1.60

LINE - ITEM EXPLANATIONS:

5208 Equipment Maintenance - Increased to reflect higher cost of equipment repair/maintenance

5231 Includes New Beds - \$7,000
Conex - \$5,000
Office Furnishings - \$5,000

5280 Volunteer Incentives - \$10,000 Increase to promote & reward Volunteers.

Account Number Explanations: Sec. G-1 7

Capital Outlay: See Section D for details.

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

Dept	Reserve	2008 Beg Bal	Transfers In	Expenditures	2008 End Bal
393	Depreciation Reserve	68,455	54,316		122,771
	Thermal Imaging Camera			22,000	100,771
	Parking Lot Repair - Phase II			15,000	85,771
	Disaster Preparedness Equipment			10,000	75,771
381	Fleet Reserve	133,279	35,000		168,279

NARRATIVE

GENERAL FUND - FIRE SERVICES

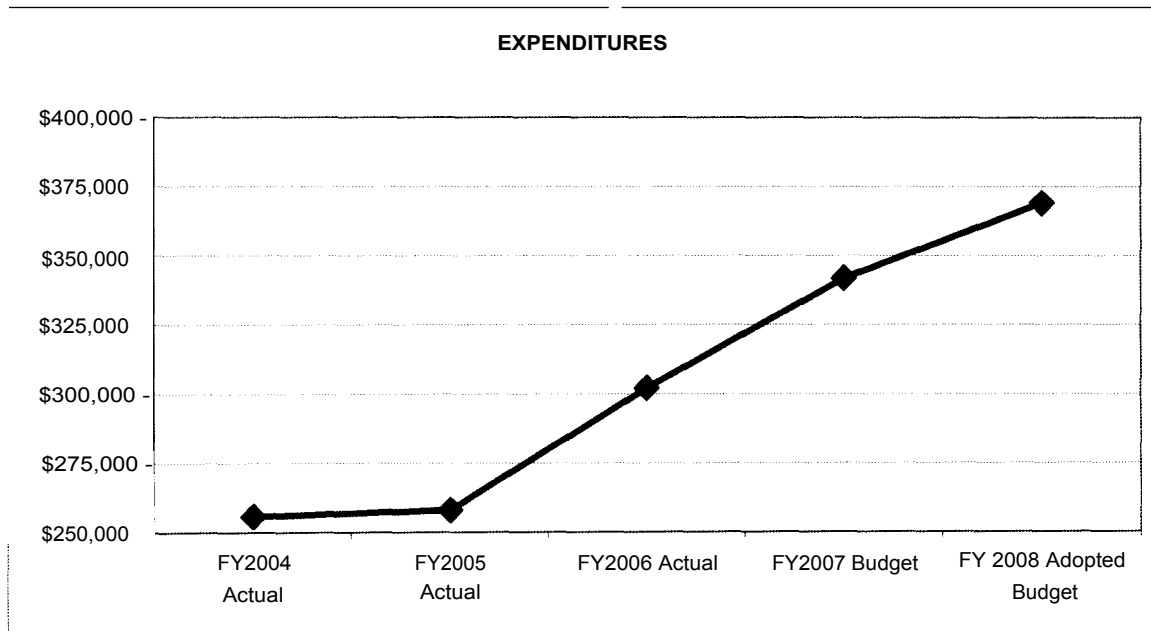
The Fire Services budget covers the costs associated with providing fire suppression activities (including structures, wildlands, marine, and aircraft) and technical rescue (including: Vehicle Disentanglement, Ice Rescue, and Confined Space Rescue) and the training for each of those activities.

FY 2008 Objectives:

1. Continue recruiting and training additional firefighters.
2. Improve pre-planning of target hazard structures
3. Re-implement Confined Space Rescue Program

FY 2007 Accomplishments:

1. Conducted Firefighter I Recruit Class
2. Completed Fire Protection Classification Survey with ISO



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
151 - FIRE SERVICES**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 100,259	\$ 123,800	\$ 134,001	\$ 143,077
5102	Fringe Benefits	60,721	74,050	98,055	103,411
5105	Overtime	11,221	19,900	19,389	20,754
5106	Leave Cash Out	840	598		
	Total Salaries and Benefits	173,041	218,349	251,445	267,242
Maintenance and Operations					
5202	Operating Supplies	2,446	4,452	6,000	6,000
5210	Professional & Special Services	4,354	8,949	9,000	9,000
5231	Tools/Equipment	5,401	9,637	9,000	10,000
5235	Memberships/Dues	610	1,294	1,500	1,500
5236	Transportation				1,500
5237	Subsistence				1,500
5601	Uniforms		833	500	1,000
5602	Safety Equipment	14,004	12,057	13,000	15,000
5603	Employee Training	14,593	12,248	16,000	18,000
5604	Public Education	976	976	2,000	5,000
	Total Maintenance and Operations	42,383	50,447	57,000	68,500
Capital Outlay, Transfers and Reserves					
5901	C/O Equipment	9,730			
	Total Capital Outlay, Transfers and Reserves	9,730		-	
Debt Payment					
5607	Debt Payment	27,811	29,104	30,457	31,873
5608	Debt Payment Interest	5,351	4,058	2,705	1,289
	Total Debt Payment	33,162	33,162	33,162	33,162
	Total	\$ 258,315	\$ 301,957	\$ 341,606	\$ 368,904
Staffing History		2.20	2.20	2.20	2.20

LINE - ITEM EXPLANATIONS:

5602	Safety Equipment - Increased <i>to reflect cost</i> of personal protective equipment upgrades
5603	Employee Education - Increased to allow replacement of outdated training materials and supplies
5604	Public Education - Increased <i>to reflect cost</i> of fire safety house materials

Account Number Explanations: Sec. G-17

Capital Outlay: See Section D for details.

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

NARRATIVE

GENERAL FUND - EMERGENCY MEDICAL SERVICES

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

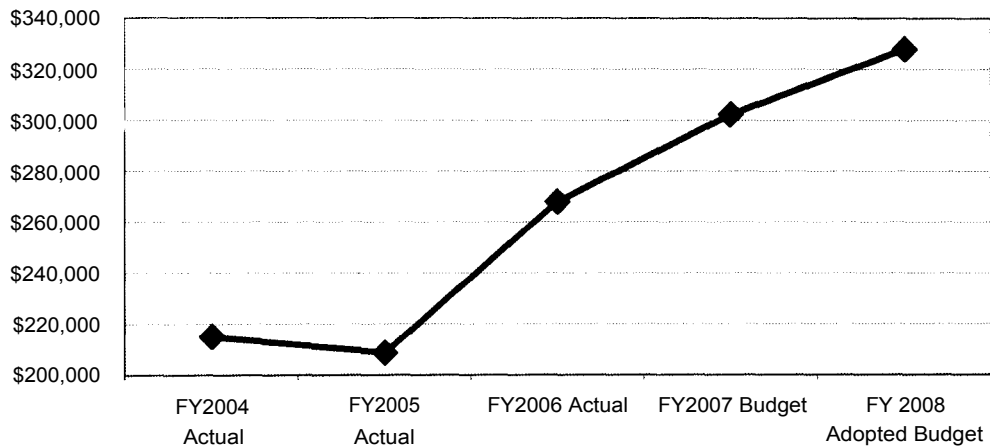
FY 2008 Objectives:

1. Provide training opportunities to EMS members to enhance patient care practices and procedures.
2. Provide national level training to two volunteer members.

FY 2007 Accomplishments:

1. Completed an EMT-II course for responders.
2. Sponsored an Advanced Medical Life Support provider class for members and other departments.

EXPENDITURES



CITY OF HOMER
2008 OPERATING BUDGET

FUND 100
152 - EMERGENCY MEDICAL SERVICES

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 100,258	\$ 123,800	\$ 133,501	\$ 142,577
5102	Fringe Benefits	60,722	74,051	98,055	103,202
5105	Overtime	11,220	19,900	19,389	20,754
5106	Leave Cash Out	840	598		
	Total Salaries and Benefits	173,041	218,348	250,945	266,534
Maintenance and Operations					
5202	Operating Supplies	9,487	8,916	14,000	16,000
5210	Professional & Special Services	5,782	8,075	9,000	9,000
5231	Tools/Equipment	2,126	4,250	4,000	5,000
5235	Memberships/Dues	85	145	100	150
5601	Uniforms	687	579	500	1,000
5602	Safety Equipment	8,498	8,544	9,000	12,000
5603	Employee Training	9,131	18,334	14,000	16,000
5604	Public Education		740	1,000	2,000
	Total Maintenance and Operations	35,797	49,581	51,600	61,150
Total		\$ 208,838	\$ 267,930	\$ 302,545	\$ 327,684

Staffing History	2.20	2.20	2.20	2.20
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LINE - ITEM EXPLANATIONS:

5602	Operating Supplies - Increased to reflect increasing cost of medical supplies and call volume
5603	Safety Equipment - Increased to reflect replacement of required PPE
5604	Employee Education - Increased to permit updating of training materials and supplies

Account **Number** Explanations: Sec. G-17

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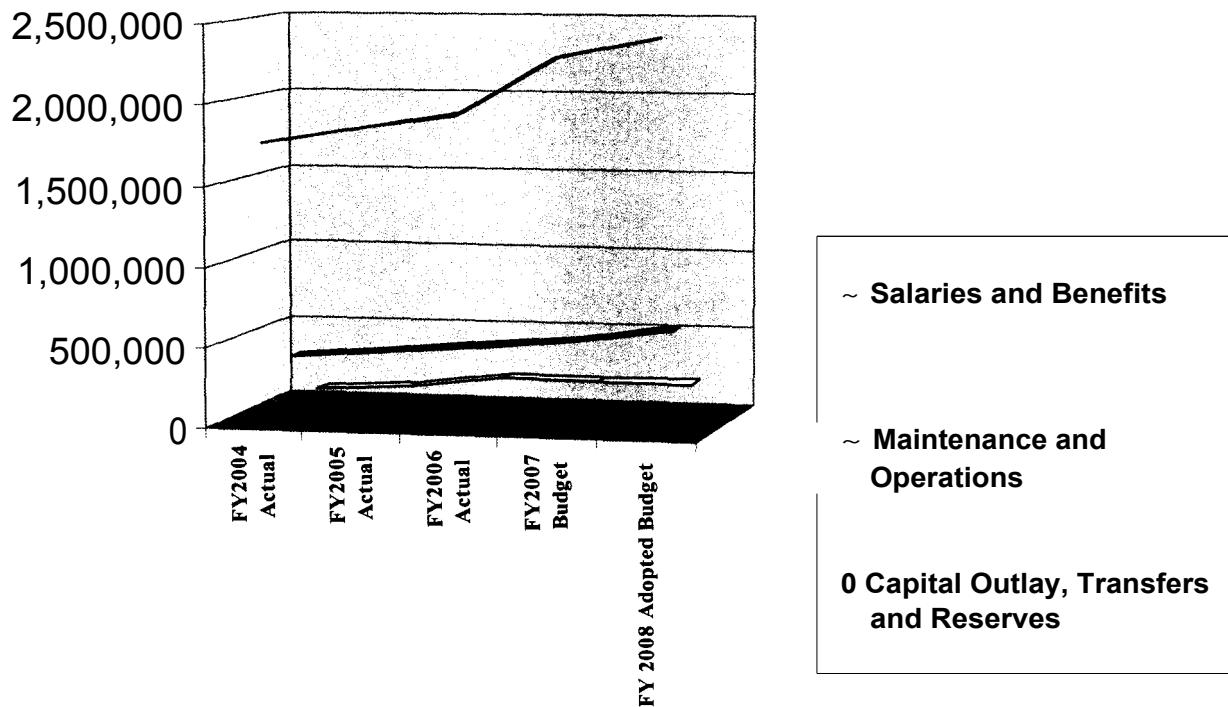
NARRATIVE

GENERAL FUND - POLICE CONSOLIDATED

This is a consolidation of the following Cost Centers and is part of the budget for comparative analysis only.

- (160) Police Administration
- (161) Police Dispatch
- (162) Police Investigation
- (163) Police Patrol
- (164) Jail
- (165) Animal Control

CONSOLIDATED EXPENDITURES



POLICE CONSOLIDATION, INCLUDES POLICE ADMINISTRATION, DISPATCH, INVESTIGATION, PATROL, J

Staffing History	7.65	7.65	7.65	9.40
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5101 - 5107 : Includes New Dispatcher, Budget impact = \$51,011
includes 2 Seasonal FT Enforcement Aides, split w/PH, Budget impact to Police = \$12,997

Account Number Explanations: Sec. G-17

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

B-55

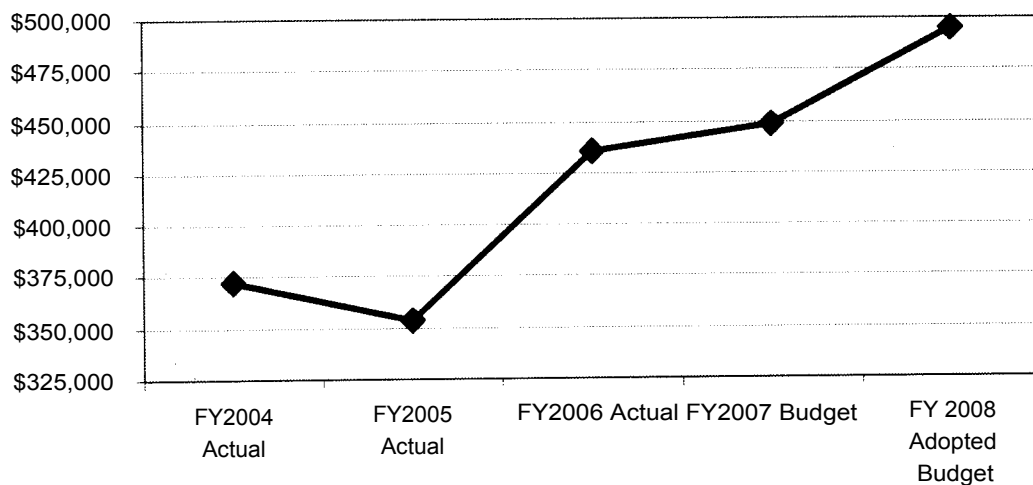
NARRATIVE

GENERAL FUND - POLICE ADMINISTRATION

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

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

EXPENDITURES



CITY OF HOMER
2008 OPERATING BUDGET

FUND 100
160 - POLICE ADMINISTRATION

		FY2005	FY2006	FY2007	FY 2008
		Actual	Actual	Amended	Adopted
				Budget	Budget
Salaries and Benefits					
5101	Regular Employees	\$ 72,199	\$ 84,170	\$ 86,565	\$ 90,806
5102	Fringe Benefits	24,374	24,599	28,077	29,144
5103	PIT Employees	5,055	11,193	6,800	6,200
5104	Fringe Benefits P/T	629	1,360	1,037	766
5105	Overtime	266	383	400	989
5106	Leave Cash Out	817	644	-	-
	Total Salaries and Benefits	103,340	122,348	122,879	127,905
Maintenance and Operations					
5201	Office Supplies	186	131	1,000	1,000
5202	Operating Supplies	8,673	10,561	8,250	8,250
5203	Fuel/Lube	29,102	36,081	30,000	30,000
5205	Ammunition	7,872	8,689	9,000	9,000
5206	Food/Staples	110	2,157	900	1,200
5207	Vehicle/Boat Maintenance	1,176	5,277	5,000	5,000
5208	Equipment Maintenance	1,652	1,472	2,500	15,500
5209	Building & Grounds Maint.	3,882	4,783	9,000	9,000
5210	Professional & Special Services	1,291	7,761	7,000	9,000
5215	Communications	37,403	38,550	36,000	36,000
5216	Postage/Frt	38	71	-	400
5217	Electricity	17,318	21,875	16,000	17,000
5218	Water	2,341	1,955	2,500	2,500
5219	Sewer	2,381	2,267	2,500	3,000
5220	Refuse/Disposal	1,700	1,587	2,300	2,300
5221	Property Insurance	2,238	1,934	1,982	2,270
5222	Auto Insurance	13,506	12,047	11,426	11,589
5223	Liability Insurance	27,365	26,261	27,577	44,369
5227	Advertising	2,601	5,949	2,500	2,500
5231	Tools/Equipment	5,098	9,393	8,500	12,000
5235	Memberships/Dues	1,179	825	1,000	1,000
5236	Transportation	4,213	924	2,000	2,000
5237	Subsistence	766	650	1,000	1,000
5242	Janitorial			600	600
5244	Snow Removal	1,149	1,652	2,500	2,500
5254	Over/Short		(5)		-
5601	Clothing/Uniforms	6,564	4,944	8,500	8,500
5603	Employee Training	17,490	16,085	22,200	25,000
	Total Maintenance and Operations	197,293	223,876	221,734	262,478
Capital Outlay, Transfers and Reserves					
5990	Transfers	54,000	89,316	104,316	104,316
	Total Capital Outlay, Transfers and Reserves	54,000	89,316	104,316	104,316
Total		\$ 354,632	\$ 435,540	\$ 448,929	\$ 494,699

Staffing History 1.05 1.05 1.05 1.05

LINE - ITEM EXPLANATIONS:

5208 Service Contract for Procomm System requires annual preventive and corrective maintenance.

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve

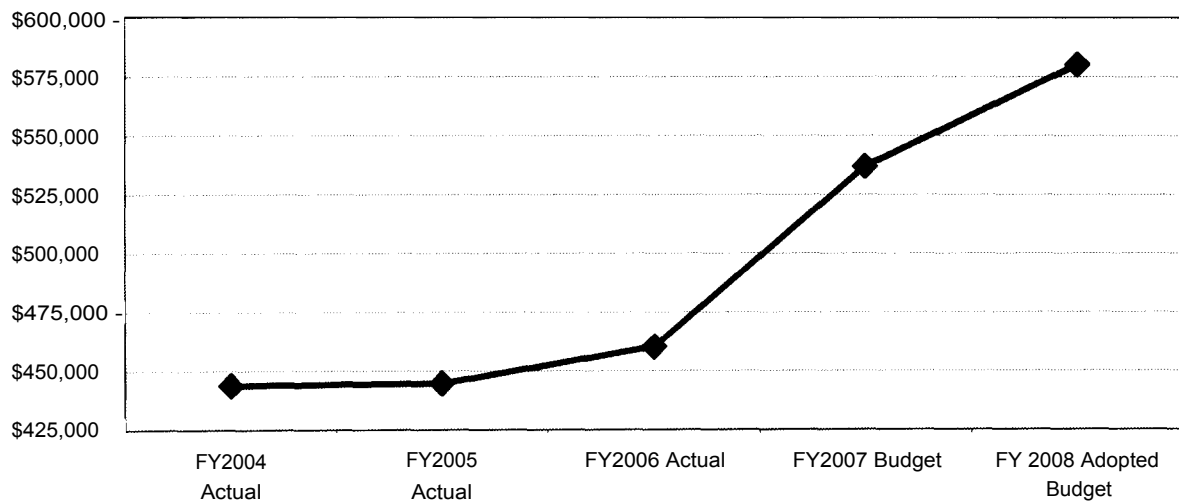
	Depreciation Reserve	2008 Beg	Ba Transfers In Expenditures	2008 End	B
394	Procomm Spare Parts	102,241	54 316		156,557
				45,000	111,557
382	Fleet Reserve	27,508	50,000		77,508
	Side by side ATV			15,000	62,508

NARRATIVE

GENERAL FUND - POLICE DISPATCH

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

EXPENDITURES



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
161 - POLICE DISPATCH**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 222,316	\$ 234,821	\$ 224,627	\$ 274,372
5102	Fringe Benefits	133,830	143,672	224,379	211,548
5103	P/T Employees	16,808			
5104	Fringe Benefits P/T	1,665	1,587		
5105	Overtime	36,960	40,022	47,727	50,869
5106	Leave Cash Out	8,277	10,607		-
5107	PIT Overtime	1,971			
	Total Salaries and Benefits	421,828	430,710	496,733	536,789
Maintenance and Operations					
5201	Office Supplies	3,810	6,602	8,000	8,000
5202	Operating Supplies	1,634	3,293	3,500	3,500
5208	Equipment Maintenance	215	1,268	2,500	3,500
5210	Professional & Special Services	869	672	750	750
5214	Rent & Leases	5,810	3,224	8,000	8,000
5216	Postage/Freight	2,807	1,859	3,200	3,200
5231	Tools/Equipment	1,900	3,707	5,000	5,000
5601	Clothing/Uniforms	2,407	3,848	4,500	4,500
5603	Employee Training	3,663	5,033	5,000	7,000
	Total Maintenance and Operat	23,114	29,506	40,450	43,450
Total		\$ 444,942	\$ 460,216	\$ 537,183	\$ 580,239
Staffing History		5.95	5.95	5.95	7.70

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Includes New FT Dispatcher. Total increase due to new personnel = \$51,011
Allocated 85% to Dispatch, and 15% to the Jail, Budget impact to Dispatch - \$43,359

5601: Will be implementing laundry service for dispatchers in lieu of clothing allowance.

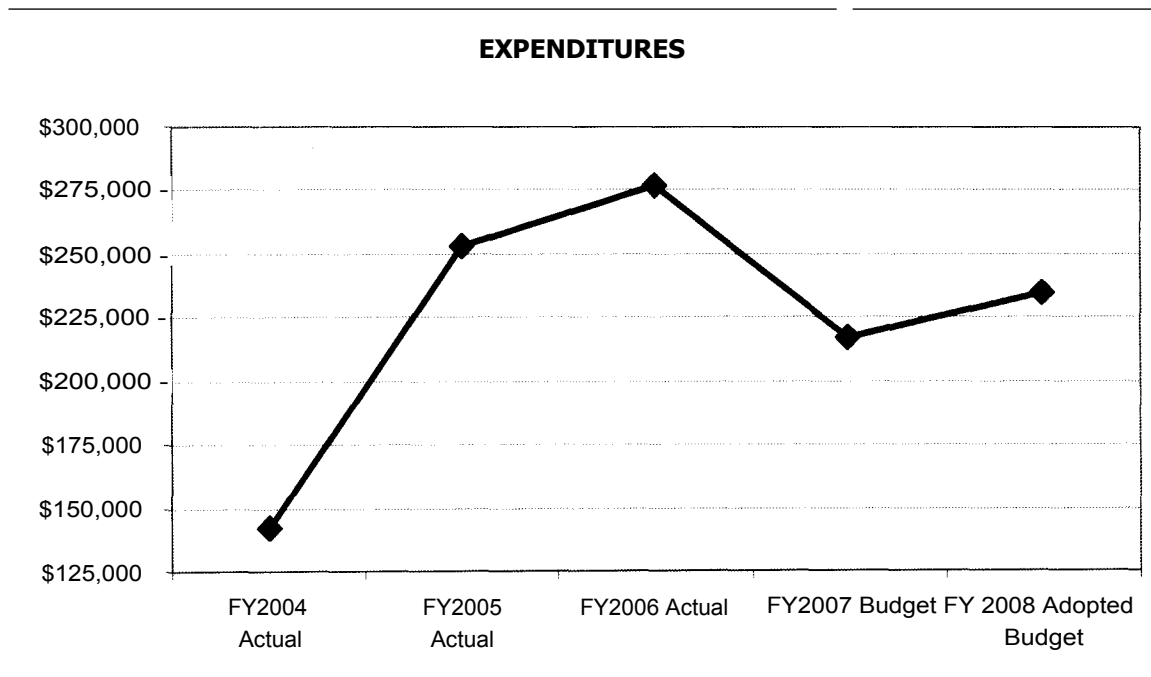
5603 - Increase due to new employee's

Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - POLICE INVESTIGATION

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



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

162 - POLICE INVESTIGATIONS

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 147,736	\$ 155,516	\$ 108,722	\$ 116,225
5102	Fringe Benefits	61,536	79,962	73,800	77,093
5103	P/T Employees				
5105	Overtime	17,566	25,124	10,531	13,781
5106	Leave Cash Out	1,633	2,906		
	<u>Total Salaries and Benefits</u>	228,471	263,507	193,053	207,098
<u>Maintenance and Operations</u>					
5202	Operating Supplies	5,377	7,544	8,500	8,500
5210	Professional & Special Services	17,833	4,310	8,000	11,000
5215	Communications	1,183	1,095	1,000	1,000
5231	Tools/Equipment	80	172	6,500	6,500
5236	Transportation		311		500
5237	Subsistence	53	134	300	300
	<u>Total Maintenance and Operat</u>	24,526	13,567	24,300	27,800
Total		\$ 252,996	\$ 277,074	\$ 217,353	\$ 234,898

Staffing History	1.70	1.70	1.70	1.70
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LINE - ITEM EXPLANATIONS:

5231 - Digital Cameras, Superglue wands, digital recorders, etc.

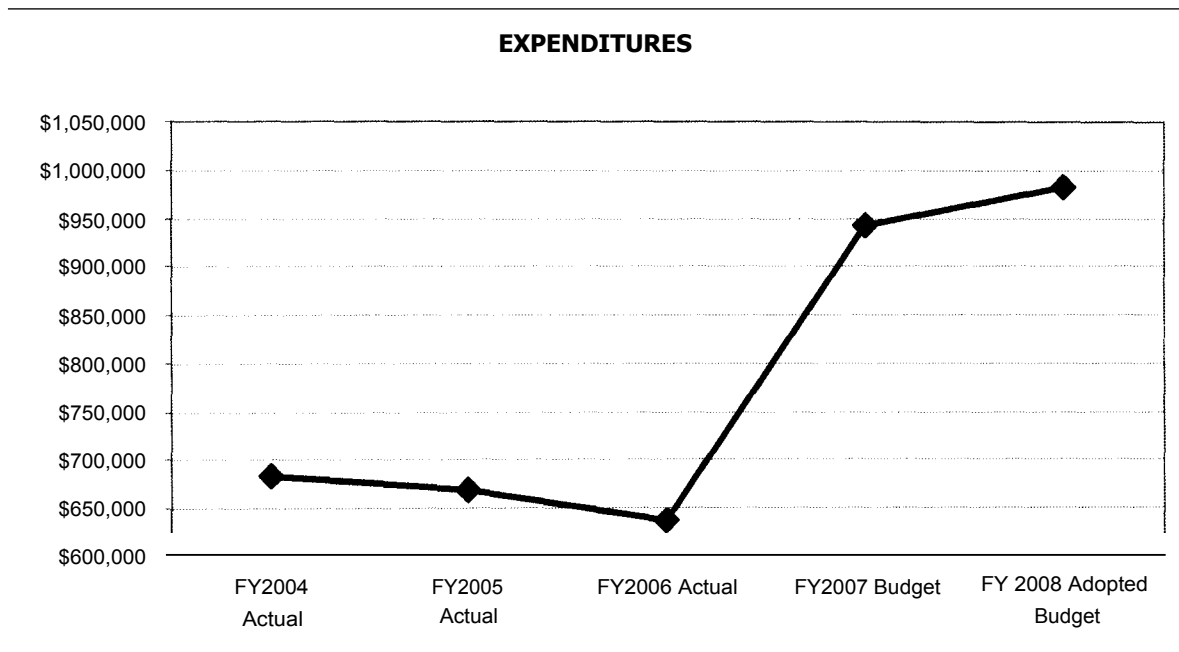
5210 - SART Exam increase, Title 47 charges, & vehicle impounds.

Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - POLICE PATROL

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



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
163 - POLICE PATROL**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 359,745	\$ 340,360	\$ 497,238	\$ 530,331
5102	Fringe Benefits	217,495	214,119	363,588	368,546
5103	P/T Employees				11,568
5104	Fringe Benefits P/T				1,429
5105	Overtime	43,705	69,165	75,775	62,866
5106	Leave Cash Out	38,587	9,890		
	Total Salaries and Benefits	659,532	633,533	936,601	974,739
<u>Maintenance and Operations</u>					
5202	Operating Supplies	34			
5601	Uniform Clothing Allowance	8,780	3,881	7,000	7,000
5603	Employee Training				
	Total Maintenance and Operat	8,814	3,881	7,000	7,000
Total		\$ 668,346	\$ 637,415	\$ 943,601	\$ 981,739
Staffing History		8.80	8.80	8.80	9.22

LINE - ITEM EXPLANATIONS:

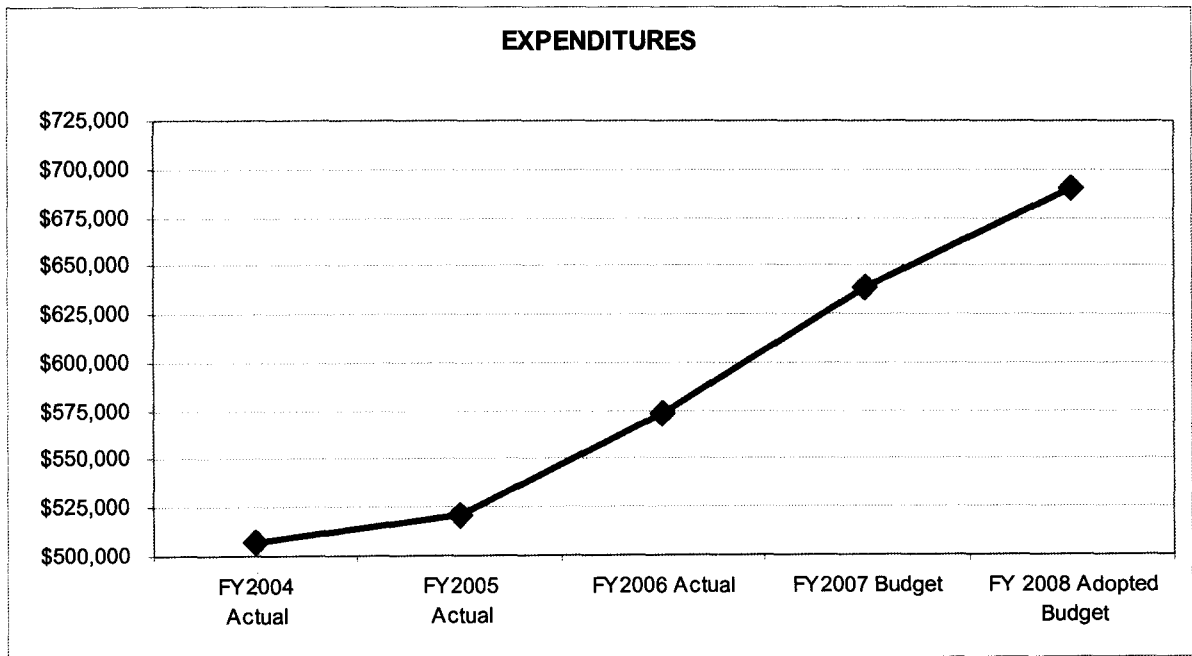
5101 - 5107 2 Seasonal FT Enforcement Aides used for parking enforcement & beach enforcement
Increase in budget \$25,994 with 1/2 is allocated to Port & Harbor.
Budget impact to Police Patrol - \$12,997

Account Number Explanations: Sec. G-1 7

NARRATIVE

GENERAL FUND - JAIL

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



**CITY OF HOMER
2008 OPERATING BUDGET**

**FUND 100
164 - JAIL**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 172,264	\$ 216,599	\$ 223,044	\$ 248,835
5102	Fringe Benefits	101,636	113,412	168,596	169,288
5103	P/T Employees	132,473	103,151	110,263	108,783
5104	Fringe Benefits PIT	17,155	38,969	41,322	31,954
5105	Overtime	13,934	19,802	8,422	12,935
5106	Leave Cash Out	6,511	4,446		
5107	P/T Overtime	12,968	10,567		
	Total Salaries and Benefits	456,942	506,946	551,647	571,796
Maintenance and Operations					
5201	Office Supplies	67	312	1,500	2,000
5202	Operating Supplies	3,078	2,843	4,500	4,500
5203	Fuel/Lube	597	1,942	1,200	1,200
5206	Food/Staples	18,099	19,006	18,500	18,500
5207	Vehicle Maintenance	-		500	500
5209	Building & Grounds Maintenance	3,099	2,982	6,500	6,500
5210	Professional & Special Services	197	1,003	1,000	3,500
5216	Postage	518	50	500	500
5217	Electricity	3,455	5,361	5,000	7,000
5218	Water	560	489	600	600
5219	Sewer	595	567	600	800
5223	Liability Insurance	26,993	22,739	22,445	46,986
5231	Tools/Equipment	-	1,130	1,000	2,000
5236	Transportation	54	747	900	900
5237	Subsistence	12	108		250
5601	Clothing/Uniforms	5,670	7,186	6,000	7,000
5603	Employee Training	706	(67)	1,000	1,000
	Total Maintenance and Operat	63,699	66,398	71,745	103,736
Capital Outlay, Transfers and Reserves					
5990	Transfers			15,000	15,000
	Total Capital Outlay, Transfer			15,000	15,000
Total					
		\$ 520,640	\$ 573,344	\$ 638,392	\$ 690,532

Staffing History **6.80** **6.80** **6.80** **6.80**

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Includes New FT Dispatcher. Total increase due to new personnel = \$51,011
Allocated 85% to Dispatch, and 15% to the Jail, Budget impact to Jail = \$7,652.
Additional differences in these line items are related to allocated charges.

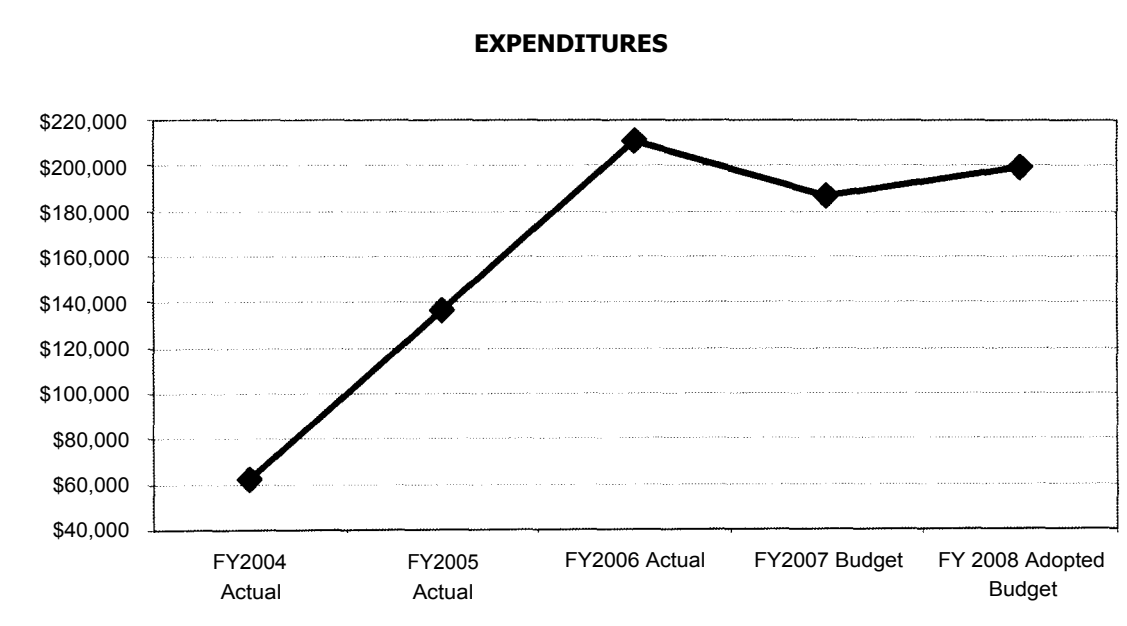
Account Number Explanations: Sec. G-17

Dept	Reserve	2008 Beginning Balance	Transfer In	2008 Ending Balance
382	Fleet Reserve	15,000	15,000	30,000

NARRATIVE

GENERAL FUND - ANIMAL CONTROL

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



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

165 - ANIMAL CONTROL

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees				
5102	Fringe Benefits				
5103	P/T Employees				
5104	Fringe Benefits P/T				
5105	Overtime				
Total Salaries and Benefits					
<u>Maintenance and Operations</u>					
5202	Operating Supplies	\$ 3,057	\$ 515	\$ -	\$
5203	Fuel & Lube	15,217	19,338	15,000	20,000
5206	Food/Staples	1,436	256		500
5208	Equipment Maintenance			1,000	1,000
5209	Building & Grounds Maintenance	281	2,000	3,000	3,000
5210	Professional & Special Services	50,957	85,729	101,850	106,943
5215	Communications			1,200	1,200
5217	Electricity	6,407	4,089	4,000	5,000
5218	Water	1,080	992	1,000	1,000
5219	Sewer	1,377	1,518	1,200	1,600
5220	Refuse	440	473	500	500
5221	Property Insurance	1,579	1,308	1,196	1,341
5223	Liability Insurance	693	826	2,055	2,290
5244	Snow Removal			2,500	2,500
5601	Uniform Clothing Allowance	24			
5603	Employee Training	1,313			
Total Maintenance and Operat		83,861	117,042	134,502	146,874
<u>Capital Outlay, Transfers and Reserves</u>					
5990	Transfer to Fleet Reserve		10,000		
5990	Transfer to Debt Service	52,754	83,825	52,754	52,754
Total Capital Outlay, Transfers		52,754	93,825	52,754	52,754
Total		\$ 136,615	\$ 210,867	\$ 187,256	\$ 199,628

Staffing History **0.00** **0.00** **0.00** **0.00**

LINE - ITEM EXPLANATIONS:

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

5203 - Includes an increase in the fuel bill.

Account Number Explanations: Sec. G-17

Capital Outlay: See Section D for details.

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

Dept	Debt	2008 Beginning Balance	Principal	Interest	2008 Ending Balance
2005	Animal Shelter Loan	300,000	50,000	2,754	250,000

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NARRATIVE

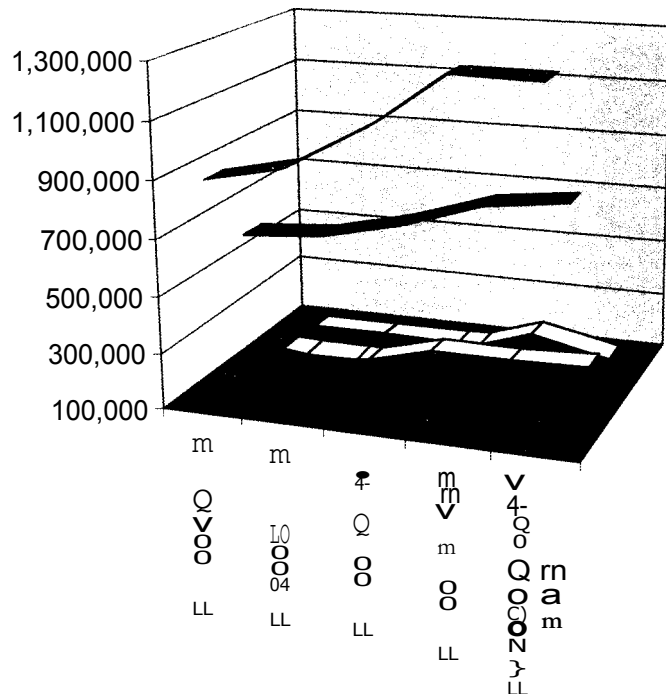
GENERAL FUND - PUBLIC WORKS CONSOLIDATED

This is a consolidation of the following Public Works and is part of the budget for comparative analysis only.

The following Cost Centers are included:

- (170) Public Works Administration
- (171) General Maintenance
- (172) Gravel Roads
- (173) Paved Roads
- (174) Winter Roads
- (175) Parks/Recreation
- (176) Motor Pool
- (177) Engineering/Inspection
- (178) Janitorial

EXPENDITURES



~ Salaries & Benefits

~ Maintenance & Operations

o Capital Outlay, Transfers & Reserves

o Debt Payments

CITY OF HOMER
2008 OPERATING BUDGET

CONSOLIDATED PUBLIC WORKS INCLUDES:

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>				
5101 Regular Employees	\$ 506,823	\$ 588,509	\$ 711,176	\$ 728,102
5102 Fringe Benefits	305,222	365,109	492,001	518,122
5103 PIT Employees	81,830	87,899	87,078	100,837
5104 Fringe Benefits PIT	21,099	23,153	13,610	15,304
5105 Overtime	28,174	40,463	18,420	18,420
5106 Leave Cash Out	8,087	7,964	-	-
5107 PIT Overtime	1,939	2,439	-	-
<u>Total Salaries and Benefits</u>	<u>953,176</u>	<u>1,115,537</u>	<u>1,322,286</u>	<u>1,380,785</u>
<u>Maintenance and Operations</u>				
5201 Office Supplies	3,915	3,743	3,700	3,700
5202 Operating Supplies	141,061	102,007	146,650	149,750
5203 Fuel/Lube	67,590	96,521	76,820	77,700
5204 Chemicals	64,910	71,312	69,300	73,800
5207 Veh/Boat Maintenance	92,282	124,433	99,500	103,695
5208 Equipment Maintenance	5,242	6,041	9,100	9,600
5209 Building & Grounds Maint.	25,342	29,389	42,320	42,320
5210 Professional & Special Services	35,489	39,009	60,600	62,100
5213 Survey/Appraisal	1,467	1,655	3,500	3,500
5214 Rent & Leases	8,654	17,390	22,469	22,469
5215 Communications	23,543	26,493	16,450	21,450
5216 Postage/Freight	945	555	1,100	1,100
5217 Electricity	33,182	41,383	40,900	41,750
5218 Water	10,856	10,121	11,700	11,800
5219 Sewer	28,963	13,155	13,800	14,000
5220 Refuse/Disposal	9,978	20,694	26,600	26,600
5221 Property Insurance	2,635	2,302	2,174	2,780
5222 Auto Insurance	11,133	12,066	10,098	28,344
5223 Liability Insurance	18,798	17,976	18,852	13,634
5227 Advertising	744	665	1,600	1,800
5231 Tools & Equipment	23,151	15,305	23,800	23,800
5233 Computer/Related Items	-	-	675	1,000
5234 Recording/Permit Fees	-	500	-	-
5235 Memberships/Dues	2,425	495	1,100	1,100
5236 Transportation	699	2,174	3,100	3,600
5237 Subsistence	-	314	1,200	1,700
5238 Printing/Binding	-	-	4,800	4,800
5251 Pioneer Beautification	1,324	618	618	618
5252 Credit Card Expenses	-	-	80	80
5259 Amt to be reimb	20	-	-	-
5282 City Hall Maintenance	1,155	1,657	3,500	3,500
5283 Library Maintenance	489	1,800	13,750	12,000
5284 Police Dept Maintenance	2,211	2,763	3,000	3,000
5285 Fire Dept Maintenance	1,347	2,191	3,000	3,000
5286 Old School Maintenance	9,532	8,535	9,500	9,500
5287 Animal Shelter	1,417	46	2,000	2,000
5292 City Hall Motor Pool Maintenance	34	330	1,000	1,000
5293 Police Dept Motor Pool Maintenance	11,209	18,616	25,000	25,000
5294 Fire Dept Motor Pool Maintenance	6,949	8,630	10,000	10,000
5601 Clothing/Uniforms	2,602	3,008	2,800	3,800
5602 Safety Equipment	4,363	2,573	5,150	5,150
5603 Employee Training	4,387	4,526	9,400	10,600
5604 Public Education	-	-	1,000	1,000
<u>Total Maintenance and Operations</u>	<u>660,040</u>	<u>710,986</u>	<u>801,706</u>	<u>838,140</u>
<u>Debt Payment</u>				
5607 Debt Payment	60,549	68,385	91,746	61,485
5608 Debt Payment Interest	6,705	3,966	19,850	2,646
<u>Total Debt Payment</u>	<u>67,254</u>	<u>72,350</u>	<u>111,596</u>	<u>64,131</u>
<u>Capital Outlay, Transfers and Reserves</u>				
5901 C/O Equipment	-	46,601	-	-
5990 Transfers to Reserves	169,006	161,641	161,641	171,541
<u>Total Capital Outlay, Transfers and Reserves</u>	<u>169,006</u>	<u>208,242</u>	<u>161,641</u>	<u>171,541</u>
Total	\$ 1,849,476	\$ 2,107,116	\$ 2,397,229	\$ 2,454,597

Staffing History 14.01 15.94 16.56 18.78

LINE - ITEM EXPLANATIONS:

5101 - 5107 Includes FT Project Mgr: 80% Eng/Ins & 20% - PIN Admin Total Budget Impact: \$91,826

5214 -Additional Costs incurred related to the Xerox Copier (\$4104) Fax Maint Agreement (\$1200)
MP2 Maint Agreement (\$1465)

5203 - Increase in fuel costs

5236 - 5237: Anticipated required out of town travel for the Director (\$2,000)

5607 - 5608: Debt - Change is due to the way this was accounted for in 2007 budget.
Debt was being allocated through the general allocation for lease purchases of equipment.
For accounting purposes, it is much easier to allocate the debt rather than the allocation.

5990 - Increased Parks & Rec Reserve Allocation to \$30,000

Account Number Explanations: Sec. G-17

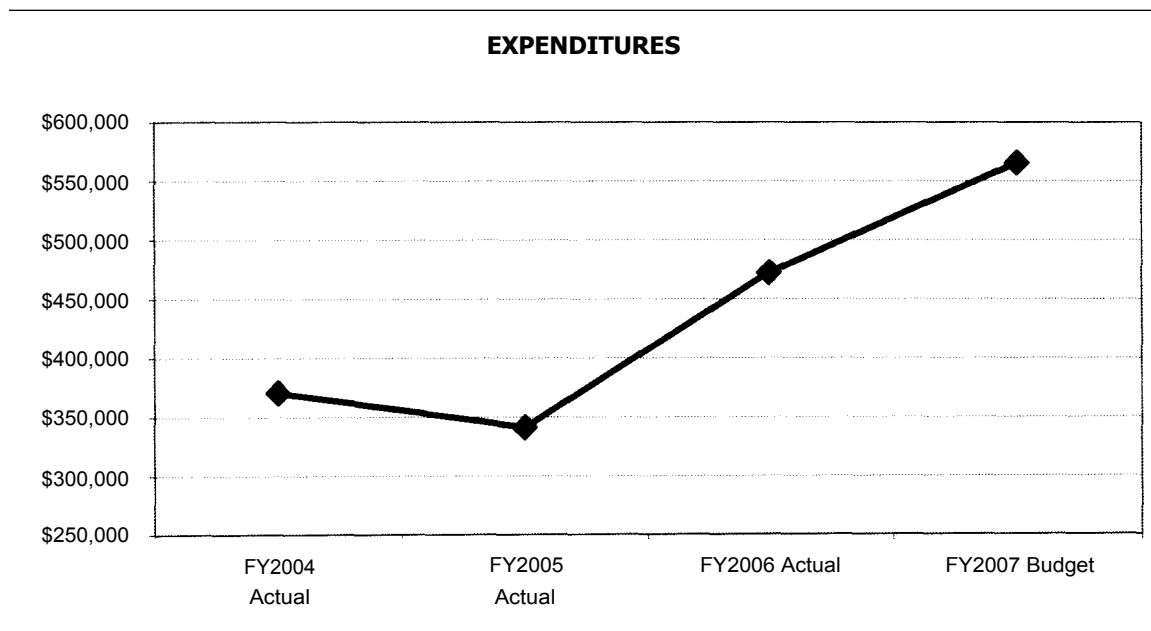
NARRATIVE

GENERAL FUND - PUBLIC WORKS ADMINISTRATION

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

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

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



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

170 - PUBLIC WORKS ADMINISTRATION

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>				
5101 Regular Employees	\$ 71,859	\$ 81,951	\$ 104,088	\$ 130,163
5102 Fringe Benefits	37,436	37,074	70,377	75,717
5103 P/T Employees	11,849	10,705	13,057	
5104 Fringe Benefits P/T	1,228	4,152	2,041	
5105 Overtime	26	157	370	370
5106 Leave Cash Out	2,205	2,565		
5107 PIT Overtime	246	-		
Total Salaries and Benefits	124,850	136,603	189,933	206,251
<u>Maintenance and Operations</u>				
5201 Office Supplies	2,742	1,564	2,500	2,500
5202 Operating Supplies	2,333	2,653	2,500	2,500
5207 Veh/Boat Maintenance	549	-		
5208 Equipment Maintenance	576	367	1,100	1,100
5210 Professional & Special Services	499	2,592	3,000	3,000
5214 Rent & Leases	4,614	6,023	6,769	6,769
5215 Communications	22,336	24,522	15,000	20,000
5216 Postage/Freight	945	555	1,100	1,100
5221 Property Insurance	2,635	2,302	2,174	2,780
5222 Auto Insurance	11,133	12,066	10,098	28,344
5223 Liability Insurance	18,798	17,976	18,852	13,634
5227 Advertising	312	258	500	500
5231 Tools & Equipment	1,977	2,057	1,400	1,400
5234 Recording/Permit Fees	-	500	-	-
5235 Memberships/Dues	295	90	100	100
5236 Transportation	260	606	1,000	1,000
5237 Subsistence	293	12	1,000	1,000
5254 Over/Short	-	(3)	-	-
5602 Safety Equipment	-	-	350	350
5603 Employee Training	767	882	600	1,500
Total Maintenance and Operations	71,063	75,022	68,043	87,577
<u>Capital Outlay, Transfers and Reserves</u>				
5901 C/O Equipment		46,601		
5990 Transfers to Reserves	169,006	141,541	141,541	141,541
Total Capital Outlay, Transfers and Reserves	169,006	188,142	141,541	141,541
<u>Debt Payment</u>				
5607 Debt Payment	60,549	68,385	91,746	61,485
5608 Debt Payment Interest	6,705	3,966	19,850	2,646
Total Debt Payment	67,254	72,350	111,596	64,131
Total	\$ 432,173	\$ 472,118	\$ 511,113	\$ 499,499

Staffing History 1.75 1.80 1.90 2.05

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Includes .20 of Project Mgr, Budget Impact = \$18,365
Additional Changes include re-allocation of Salary Budget(s) for PW/W&S

Account Number Explanations: Sec. G-17

Capital Outlay/Transfer: See Section D for Details.

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

Dept Reserve	2008 Beginning Balance	Transfer In	2008 Budgeted Expenditure	2008 Ending Balance
395 Depreciation Reserve	236,981	101,541		338,522
383 Fleet Reserve	280,700	40,000		320,700
From Water Administration		-		
From Sewer Administration		-		
Debt	2008	Principal	Interest	2008
2002 Grader & F550 Lease/Purchase	49,339	49,339	1,102	-
2006 Track Excavator/Loader	31,033	12,146	1,544	18,887
		61,485	2,646	18,887

NARRATIVE

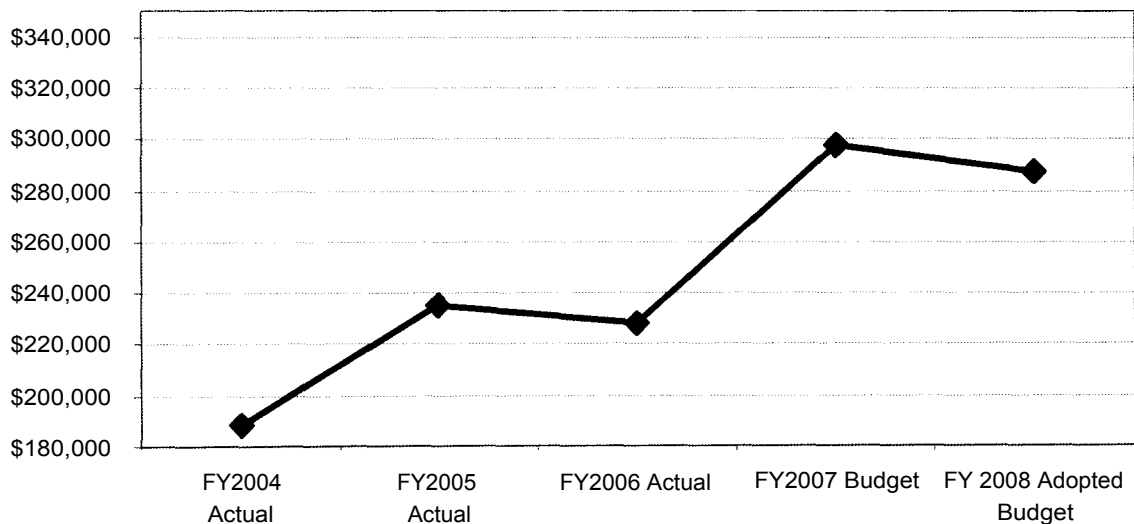
GENERAL FUND - PUBLIC WORKS GENERAL MAINTENANCE

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

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

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

EXPENDITURES



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

171 - PUBLIC WORKS GENERAL MAINTENANCE

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits				
5101 Regular Employees	\$ 62,671	\$ 80,002	\$ 115,395	\$ 92,108
5102 Fringe Benefits	44,002	52,980	74,408	71,744
5103 P/T Employees	9,307	6,010		12,064
5104 Fringe Benefits P/T	4,857	5,180		2,180
5105 Overtime	3,589	2,384	1,600	1,600
5106 Leave Cash Out	1,259	580		
5107 P/T Overtime	7	84		
Total Salaries and Benefits	125,692	147,220	191,403	179,696
Maintenance and Operations				
5202 Operating Supplies	8,282	6,397	5,900	6,500
5203 Fuel/Lube	7,379	11,034	8,820	9,700
5208 Equipment Maintenance	4,561	4,399	5,000	5,000
5209 Building & Grounds Maint.	11,626	6,812	10,000	10,000
5210 Professional Services	8,490	4,101	8,500	8,500
5215 Communications	111	568	650	650
5217 Electricity	13,391	18,349	16,900	17,750
5218 Water	1,449	1,544	1,700	1,800
5219 Sewer	19,409	2,485	2,800	3,000
5220 Refuse/Disposal	1,634	1,582	1,600	1,600
5231 Tools/Equipment	7,269	3,494	3,500	3,500
5282 City Hall Maintenance	1,155	1,657	3,500	3,500
5283 Library Maintenance	489	1,800	13,750	12,000
5284 Police Dept Maintenance	2,211	2,763	3,000	3,000
5285 Fire Dept Maintenance	1,347	2,191	3,000	3,000
5286 Old School Maintenance	9,532	8,535	9,500	9,500
5287 Animal Shelter	1,417	46	2,000	2,000
5602 Safety Equipment	3,797	1,859	3,100	3,100
5603 Employee Training	588	1,477	3,500	3,500
Total Maintenance and Operat	104,135	81,093	106,720	107,600
Capital Outlay, Transfers and Reserves				
5903 C/O Buildings & Improvements	5,488			
5990 Transfer to Reserves				
Total Capital Outlay, Transfers	5,488			
Total	\$ 235,316	\$ 228,313	\$ 298,123	\$ 287,296
Staffing History	1.89	1.89	2.51	2.53

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Additional Changes include re-allocation of Salary Budget(s) for PW/W&S

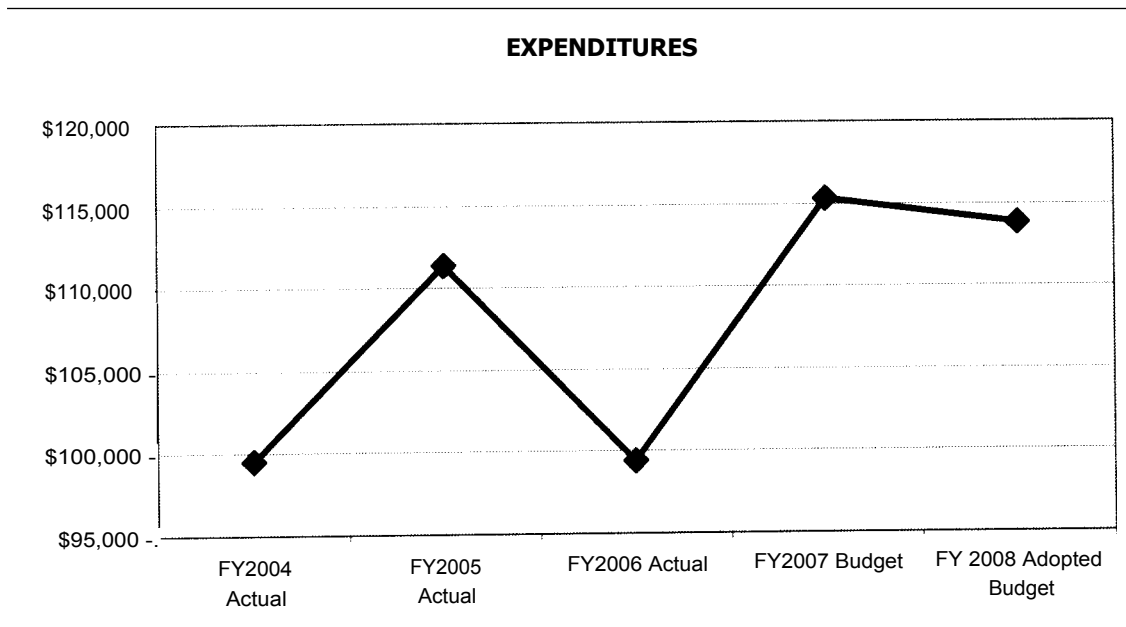
Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - PUBLIC WORKS GRAVEL ROADS

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

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



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

172 - PUBLIC WORKS GRAVEL ROADS

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 21,246	\$ 18,063	\$ 19,633	\$ 15,920
5102	Fringe Benefits	13,030	10,708	13,659	11,456
5103	P/T Employees				
5104	Fringe Benefits PIT				
5105	Overtime	101	140	200	200
5106	Leave Cash Out	694	270		
	Total Salaries and Benefits	35,071	29,180	33,492	27,576
<u>Maintenance and Operations</u>					
5202	Operating Supplies	49,338	31,849	49,500	49,500
5204	Chemicals	26,924	36,059	27,500	32,000
5214	Rent & Leases		1,215	2,000	2,000
5227	Advertising			300	300
5231	Tools & Equipment	20	1,092	2,500	2,500
	Total Maintenance and Operations	76,283	70,214	81,800	86,300
<u>Capital Outlay, Transfers and Reserves</u>					
5901	C/O Buildings & Improvements			-	
	Total Capital Outlay, Transfers and Resei				
Total		\$ 111,354	\$ 99,395	\$ 115,292	\$ 113,876
Staffing History		0.47	0.47	0.37	0.30

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Additional Changes include re-allocation of Salary Budget(s) for PW/W&S

5202- Represents road fabric, gravel and culvert pipe for road repairs and maintenance.

5204- Includes the purchase of calcium for roadway stabilization and dust control.

5214- Periodic small dozer rental.

5231- Replacement hand tools, chain saws, etc.

Account Number Explanations: Sec. G-17

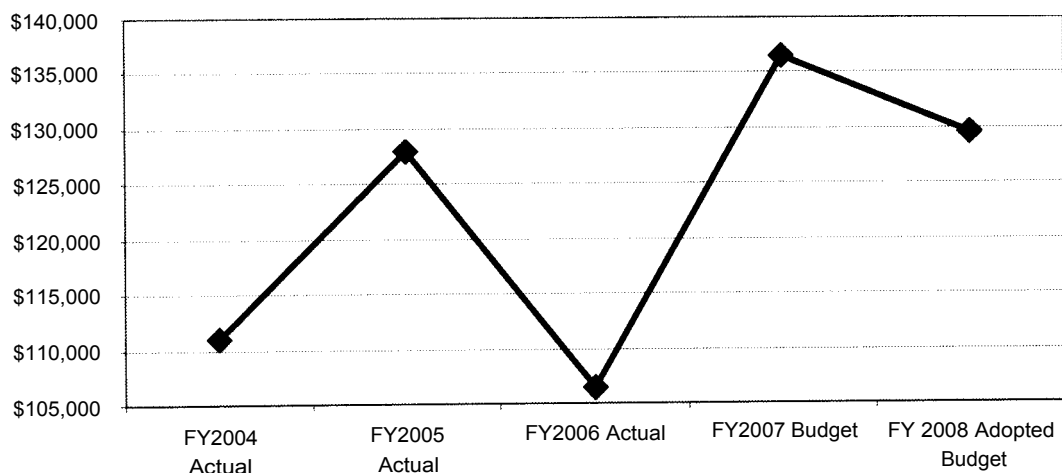
NARRATIVE

GENERAL FUND - PUBLIC WORKS PAVED STREETS

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

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

EXPENDITURES



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

173 - PUBLIC WORKS PAVED STREETS

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 50,134	\$ 48,906	\$ 52,339	\$ 47,759
5102	Fringe Benefits	31,276	29,120	37,233	34,368
5103	P/T Employees				
5104	Fringe Benefits P/T	179			
5105	Overtime	1,170	925	350	350
5106	Leave Cash Out	1,773	764	-	
	Total Salaries and Benefits	84,532	79,715	89,922	82,477
<u>Maintenance and Operations</u>					
5202	Operating Supplies	32,727	12,014	27,000	27,000
5210	Professional Services		800	2,500	3,000
5217	Electricity	10,624	13,842	15,000	15,000
5227	Advertising			200	200
5231	Tools & Equipment	127	33	2,000	2,000
	Total Maintenance and Operat	43,478	26,690	46,700	47,200
Total		\$ 128,009	\$ 106,405	\$ 136,622	\$ 129,677

Staffing History

1.01

0.90

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Additional Changes include re-allocation of Salary Budget(s) for PWIW&S

5202- Includes purchase of asphalt patching, crack sealing materials,
sidewalk & crosswalk maintenance, signs etc

5210- Outsourcing Sidewalk Repair

Account Number Explanations: Sec. G-17

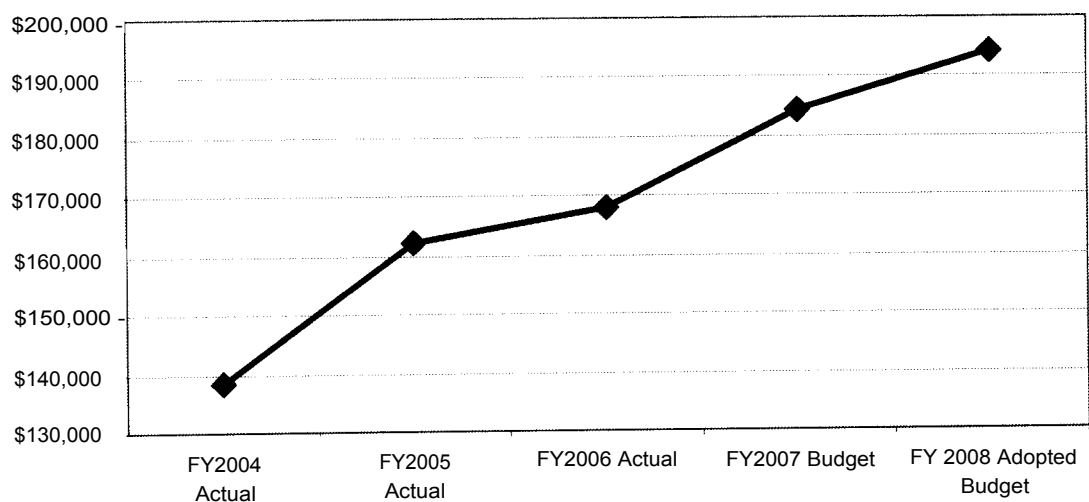
NARRATIVE

GENERAL FUND - PUBLIC WORKS SNOW REMOVAL

Provides snow removal & winter maintenance on the roads within the City limits.

Costs associated with this service include the purchase of sand, calcium chloride and urea, snow dumpsite maintenance, dump truck rental for snow hauling and advertising / public notices.

EXPENDITURES



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

174 - PUBLIC WORKS SNOW REMOVAL

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 41,568	\$ 35,896	\$ 50,510	\$ 51,257
5102	Fringe Benefits	29,987	29,980	27,465	34,527
5103	P/T Employees				
5104	Fringe Benefits P/T				
5105	Overtime	15,573	27,810	11,400	11,400
5106	Leave Cash Out	1,462	707		
	Total Salaries and Benefits	88,591	94,393	89,375	97,184
<u>Maintenance and Operations</u>					
5202	Operating Supplies	31,484	26,711	33,000	35,000
5204	Chemicals	37,986	35,252	41,800	41,800
5214	Rent & Leases	4,040	10,152	13,200	13,200
5227	Advertising	306	337	200	400
5231	Tools & Equipment		1,290	6,750	6,750
	Total Maintenance and Operat	73,815	73,742	94,950	97,150
Total		\$ 162,406	\$ 168,135	\$ 184,325	\$ 194,334
Staffing History		0.95	0.95	0.75	0.90

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Additional Changes include re-allocation of Salary Budget(s) for PW/W&S

5202- Winter sand purchase.

5204- Chemicals: Calcium Chloride purchase for sand stockpile.

5214- Snow hauling contracts and costs for snow dumpsite lease/maintenance.

Account Number Explanations: Sec. G-17

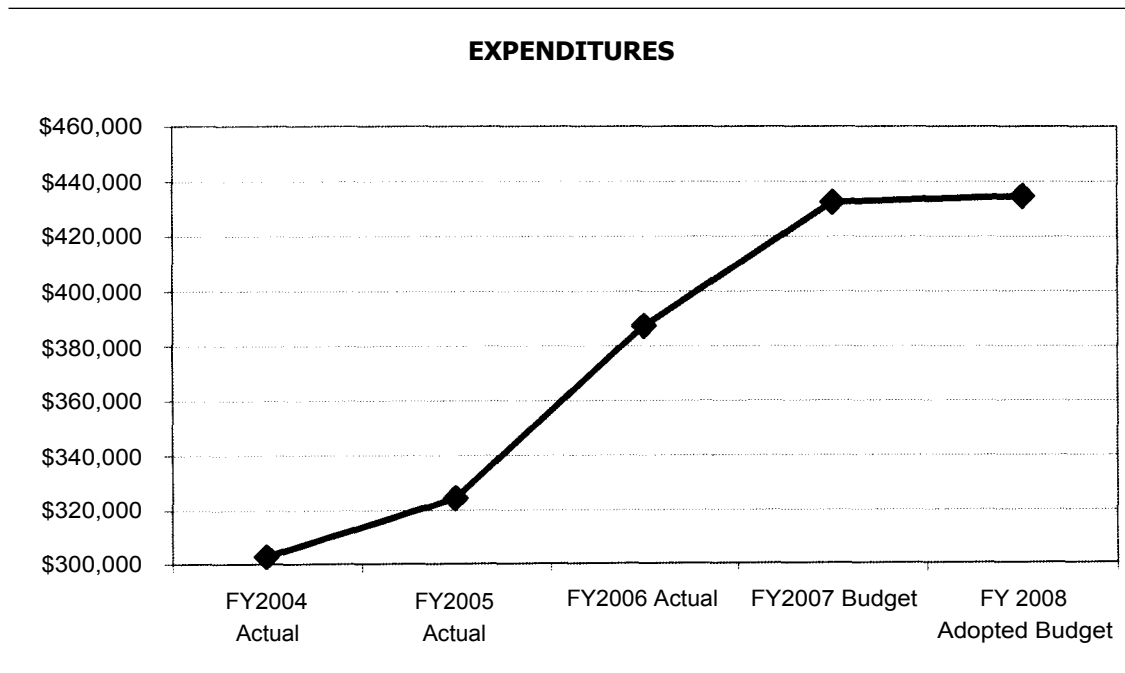
NARRATIVE

GENERAL FUND - PUBLIC WORKS PARKS & RECREATION

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

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

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



**CITY OF HOMER
2008 OPERATING BUDGET**

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

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits				
5101 Regular Employees	\$ 85,941	\$ 93,148	\$ 110,777	\$ 94,895
5102 Fringe Benefits	47,557	55,356	72,758	69,320
5103 PIT Employees	60,674	69,218	70,982	79,447
5104 Fringe Benefits P/T	14,835	13,399	11,094	11,439
5105 Overtime	3,638	3,667	1,500	1,500
5106 Leave Cash Out	694	3,078		
5107 P/T Overtime	1,686	2,355	-	
Total Salaries and Benefits	215,025	240,221	267,112	256,601
Maintenance and Operations				
5202 Operating Supplies	14,927	14,489	11,000	11,000
5203 Fuel/Lube	11,667	14,409	8,000	8,000
5208 Equipment Maintenance	105	214	1,000	1,000
5209 Building/Grounds Maintenance	13,716	22,578	32,320	32,320
5210 Professional Services	23,764	23,005	32,000	33,000
5214 Rent & Leases	-		500	500
5215 Communications	1,096	1,404	800	800
5217 Electricity	9,166	9,192	9,000	9,000
5218 Water	9,408	8,577	10,000	10,000
5219 Sewer	9,554	10,671	11,000	11,000
5220 Refuse	8,344	19,111	25,000	25,000
5227 Advertising	126	70	400	400
5231 Tools/Equipment	5,106	1,185	1,350	1,350
5235 Membership/Dues	330	405	500	500
5236 Transportation	350	194		500
5237 Subsistence	240	302		500
5251 Pioneer Beautification	1,324	618	618	618
5252 Credit Card Expenses			80	80
5259 Amt to be reimb	20	-		-
5601 Clothing	212	170	300	300
5603 Training	10	210	700	1,000
5604 Public Education	-	-	1,000	1,000
Total Maintenance and Operations	109,463	126,805	145,568	147,868
Capital Outlay, Transfers and Reserves				
5990 Transfer to Reserves		20,100	20,100	30,000
Total Capital Outlay, Transfers and Reserves		20,100	20,100	30,000
Total	\$ 324,488	\$ 387,126	\$ 432,780	\$ 434,469

Staffing History 4.34 4.34 4.44 5.60

LINE - ITEM EXPLANATIONS:

Revenues anticipated to be generated by Parks, Recreation & Cemetery are:
Spit Camping Fees: \$175,000, City Campground Fees, \$20,000 & Cemetery Plots \$5,000

5101 - 5107 - Additional Changes include re-allocation of Salary Budget(s) for PW/W&S

5203- Higher fuel costs

5209- Includes dust control for park areas/parking lots, Cemetery (Hickerson/Pioneer), Hornaday parking lot.

5210- Mowing Contract increase \$20,520 (out for contract 2007, includes Jack Gist), Pumping Contract for outhouses.

5220-Dumpsters for Hillside/Bishops Beach dumpsters, including \$22,000 for Spit Uplands.

5604- Public Education Parks Day

Account Number Explanations: Sec. G-17

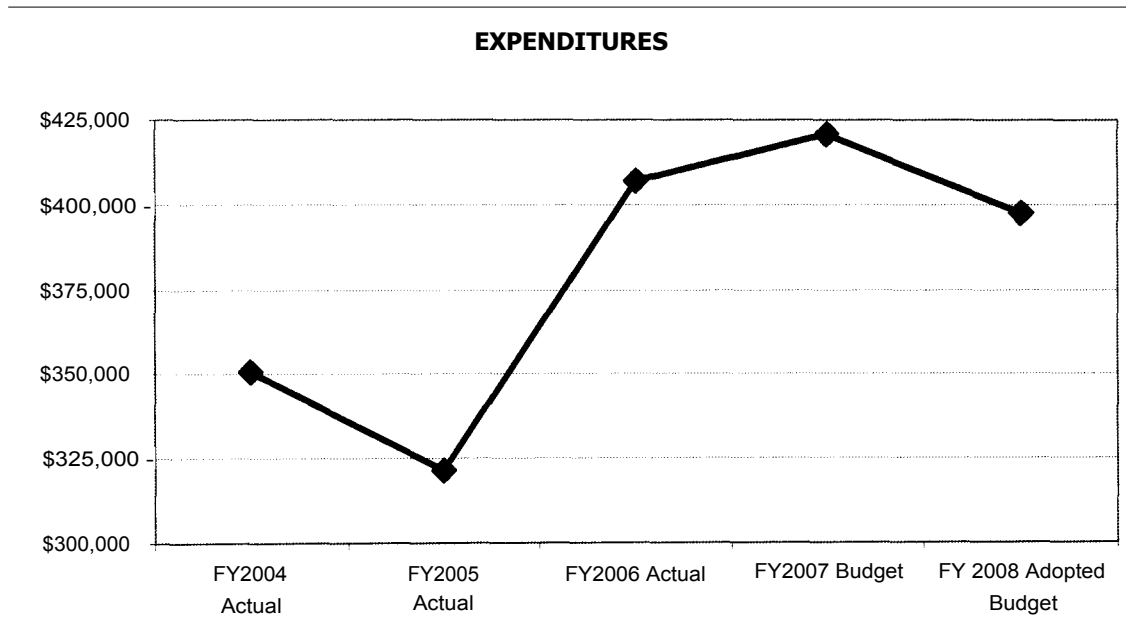
Dept	Reserve	2008 Beg Bal	Transfers In	Expenditures	2008 End Bal
385	Depreciation Reserve	57,102	30,000		87,102
	Beach Policy Improvements			5,000	82,102
	Jack Gist Park Bleachers			18,000	64,102

NARRATIVE

GENERAL FUND - PUBLIC WORKS MOTOR POOL

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

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



**CITY OF HOMER
2008 OPERATING BUDGET**

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

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	94,342	\$ 108,735	\$ 117,572	\$ 102,526
5102	Fringe Benefits	57,915	65,933	85,309	76,773
5103	PIT Employees				
5104	Fringe Benefits P/T				
5105	Overtime	1,248	1,725	1,000	1,000
	Total Salaries and Benefits	153,504	176,394	203,881	180,299
<u>Maintenance and Operations</u>					
5202	Operating Supplies	755	(1,054)	3,250	3,250
5203	Fuel/Lube	48,544	70,929	60,000	60,000
5207	Vehicle/Boat Maintenance	91,733	124,433	99,500	103,695
5210	Professional Services	163	325	2,100	2,100
5231	Tools/Equipment	3,852	4,649	4,800	4,800
5292	City Hall Motor Pool Maintenance	34	330	1,000	1,000
5293	Police Dept Motor Pool Maintenance	11,209	18,616	25,000	25,000
5294	Fire Dept Motor Pool Maintenance	6,949	8,630	10,000	10,000
5601	Clothing/Uniforms	2,390	2,838	2,500	3,500
5602	Safety Equipment	319	355	700	700
5603	Employee Training	1,786	526	3,000	3,000
	Total Maintenance and Operations	167,736	230,576	211,850	217,045
<u>Capital Outlay, Transfers and Reserves</u>					
5903	C/O Buildings & Improvements			5,000	
	Total Capital Outlay, Transfers and Reserves			5,000	
Total		\$ 321,240	\$ 406,969	\$ 420,731	\$ 397,344
Staffing History		2.00	2.00	2.20	2.05

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Additional Changes include re-allocation of Salary Budget(s) for PW/W&S

5203 Increase fuel costs

5207-5294 Increased for the additional cost of maintenance on expanded fleet and aging equipment.

5603 Mechanic Certifications

5903 Shop metal/steel covered storage. Keep fabrication metals from rusting.

Account Number Explanations: Sec. G-17

NARRATIVE

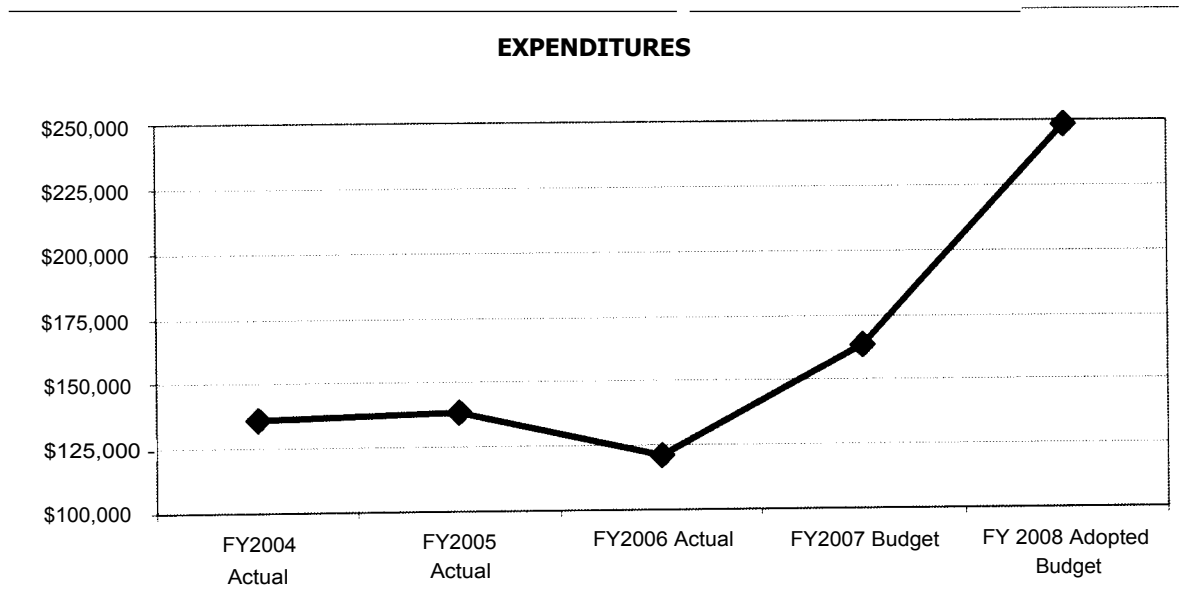
GENERAL FUND - PUBLIC WORKS ENGINEERING/INSPECTION

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

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

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

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



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

177 - PUBLIC WORKS ENGINEERING/INSPECTION

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 78,100	\$ 70,524	\$ 85,316	\$ 136,043
5102	Fringe Benefits	43,326	38,769	57,651	90,802
5103	P/T Employees		14		
5104	Fringe Benefits PIT		5		
5105	Overtime	2,830	1,011	1,500	1,500
	Total Salaries and Benefits	124,257	110,324	144,467	228,345
Maintenance and Operations					
5201	Office Supplies	1,173	2,178	1,200	1,200
5202	Operating Supplies	1,215	1,210	2,500	3,000
5210	Professional/Special Serv.	2,573	2,952	2,500	2,500
5213	Survey/Appraisal	1,467	1,655	3,500	3,500
5231	Tools/Equipment	4,799	1,335	500	500
5233	Computer/Related Items			675	1,000
5235	Memberships/Dues	1,800		500	500
5236	Transportation	90		600	600
5237	Subsistence			200	200
5238	Printing/Binding			4,800	4,800
5602	Safety Programs/Equipment	247	359	500	500
5603	Employee Training	1,236	1,432	1,600	1,600
	Total Maintenance and Operations	14,600	11,121	19,075	19,900
Total		\$ 138,857	\$ 121,445	\$ 163,542	\$ 248,245

Staffing History	1.50	1.50	1.50	2.30
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LINE - ITEM EXPLANATIONS:

5101 - 5107 - Includes .80 of Project Mgr, Budget Impact = \$73,460

Additional Changes include re-allocation of Salary Budget(s) for PW/W&S

5202- Additional costs related to providing information for projects and other offices (specialized paper - ink)

5233- Replacement Monitor

5238 - Cost of producing new City of Homer Construction Specs.

Account Number Explanations: Sec. G-17

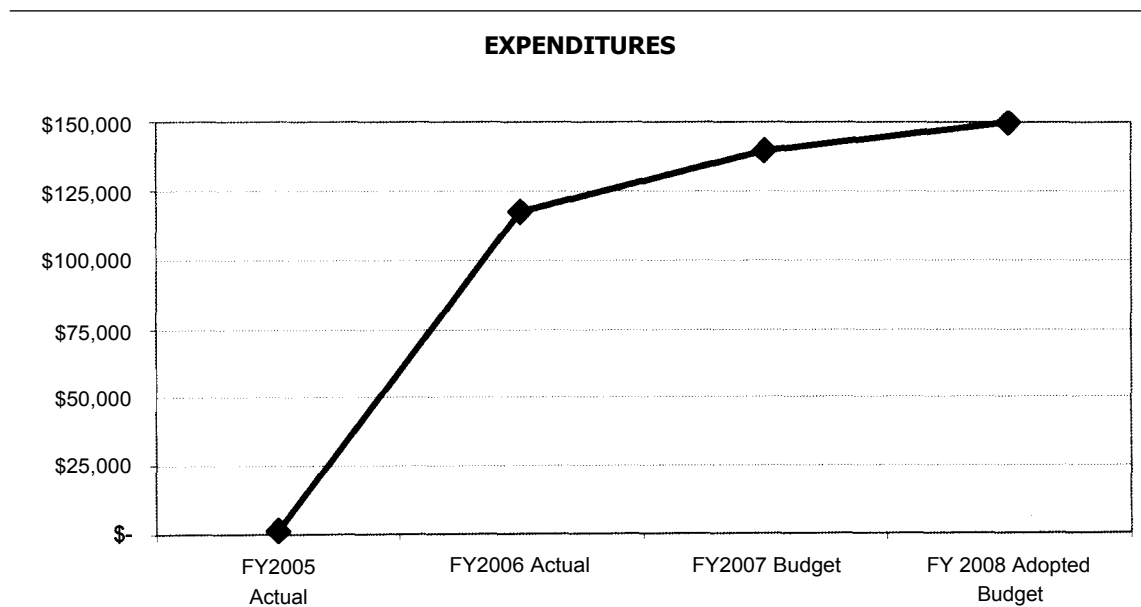
NARRATIVE

GENERAL FUND - JANITORIAL

Provides janitorial services for all City buildings.

Janitorial services were transferred from the Personnel Division to the Public Works Department in 2006.

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



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

178 - Janitorial

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits				
5101 Regular Employees	\$ 961	\$ 51,284	\$ 55,546	\$ 57,431
5102 Fringe Benefits	693	45,189	53,141	53,415
5103 PIT Employees		1,952	3,039	9,326
5104 Fringe Benefits PIT		418	475	1,685
5105 Overtime		2,644	500	500
Total Salaries and Benefits	1,654	101,486	112,701	122,357
Maintenance and Operations				
5202 Operating Supplies		7,737	12,000	12,000
5203 Fuel/Lube		148		
5208 Equipment Maintenance		1,061	2,000	2,500
5210 Professional Services		5,234	10,000	10,000
5231 Tools/Equipment		170	1,000	1,000
5236 Transportation		1,374	1,500	1,500
5602 Safety Equipment			500	500
Total Maintenance and Operations	0	15,724	27,000	27,500
Total	\$ 1,654	\$ 117,210	\$ 139,701	\$ 149,857
Staffing History	0.00	1.88	1.88	2.15

LINE - ITEM EXPLANATIONS:

5101 - 5107 - Additional Changes include re-allocation of Salary Budget(s) for PW/W&S

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

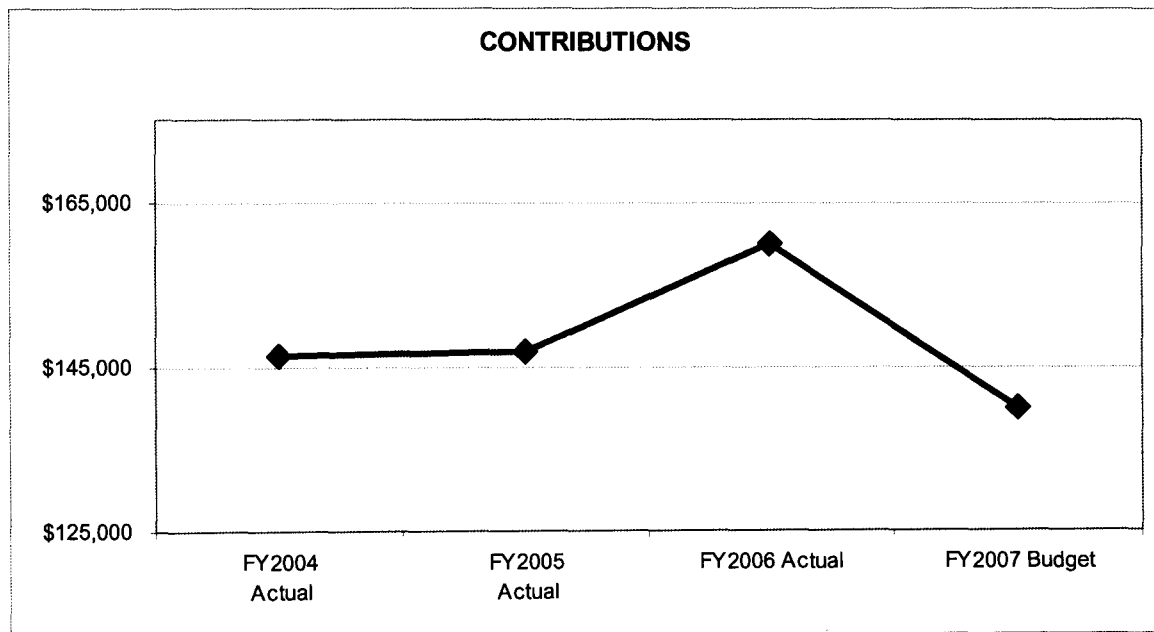
Account Number Explanations: Sec. G-17

NARRATIVE

GENERAL FUND - CITY CONTRIBUTIONS

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

The City was notified in 2005 that the school district would discontinue administration of the Community Schools program in 2006, the district would still provide space for the program. Account 5812 represents the City taking over the administration responsibility for the community schools program in 2006.



**CITY OF HOMER
2008 OPERATING BUDGET**

FUND 100

350 - CITY CONTRIBUTIONS

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
5801	Museum	\$ 80,000	\$ 80,000	\$ 115,000	\$ 90,000
5812	Community Schools	27,000			
5830	Homer Foundation	40,000	80,000	50,000	70,000
Total		\$ 147,000	\$ 160,000	\$ 165,000	\$ 160,000

LINE - ITEM EXPLANATIONS:

5801- Ordinance 07-41(A) Amended the 2007 Budget to increase contributions to the Pratt Museum for a one time only grant of \$25,000 for the fuel tank

5812 - The City of Homer took over the responsibility of running Community Schools in 2006. Net contribution anticipated for 2008 = \$64,800. (Anticipated Revenues = \$50,000 less anticipated expense of \$114,680, see page B-29 for details)

5830- An additional \$20,000 was added to go through the Foundation for the Homer Senior Center,

Other Donations:

Pier One Theatre is leased out for \$1 a year.

Boys & Girls Club pays no rents for the use of the old school facilities.

Tax Exemptions for the following organizations:

Chamber of Commerce	2,902
Homer Senior Citizens	22,457
Homer Hockey Association	Anticipated 2008 Exemption

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"WHERE THE LAND ENDS AND THE SEA BEGINS"

Enterprise Funds

**City of Homer
2008 Operating Budget**

**COMBINED REVENUES AND EXPENSES
ENTERPRISE FUNDS
Adopted Budget**

	Water/Sewer Fund	Port & Harbor Fund	Total Enterprise Funds
Revenue			
Total Operating Revenue	\$ 3,032,735	\$ 2,694,600	\$ 5,727,335
Total Non-Operating Revenue	44,077	559,137	603,214
Total Revenue	3,076,812	3,253,737	6,330,549
Expenses			
Personnel	1,617,212	1,690,678	3,307,889
Operations & Maintenance	663,705	860,122	1,523,826
Debt Service	46,265	218,060	264,324
Other Charges	497,694	409,475	907,169
Total Expenses	2,824,875	3,178,334	6,003,209
Operating Transfers To:			
Depreciation Reserves	100,000	354,530	454,530
Leave Cash Out Reserves	54,837	12,224	67,061
Total Operation Transfers	154,837	366,754	521,592
Total Expenses and Operating Transfers	2,979,712	3,545,089	6,524,800
Net Results From Operations	\$ 97,101	\$ (291,352)	\$ (194,252)
Depreciation	1,766,300	1,380,113	3,146,413
Less: Depr Transfer to Cont Cap (Depr for Grant Assets)	(1,188,015)	(1,352,912)	(2,540,927)
Less: Depreciation Reserves Listed Above	(100,000)	(354,530)	(454,530)
Depreciation Expense:	478,285	(327,328)	150,957
Operating Income(Loss)	(381,184)	35,976	(345,208)
Retained Earnings Appropriated			
Excess/(Deficit)	(381,184)	35,976	(345,208)
Beginning Retained Earnings	3,027,155	5,452,824	8,479,979
Retained Earnings Appropriated		-	
Surplus From Operations	(381,184)	35,976	(345,208)
Ending Retained Earnings	2,645,971	5,488,800	8,134,770
Reserved For Debt Service			
Available Retained Earnings	2,645,971	5,488,800	\$ 8,134,770

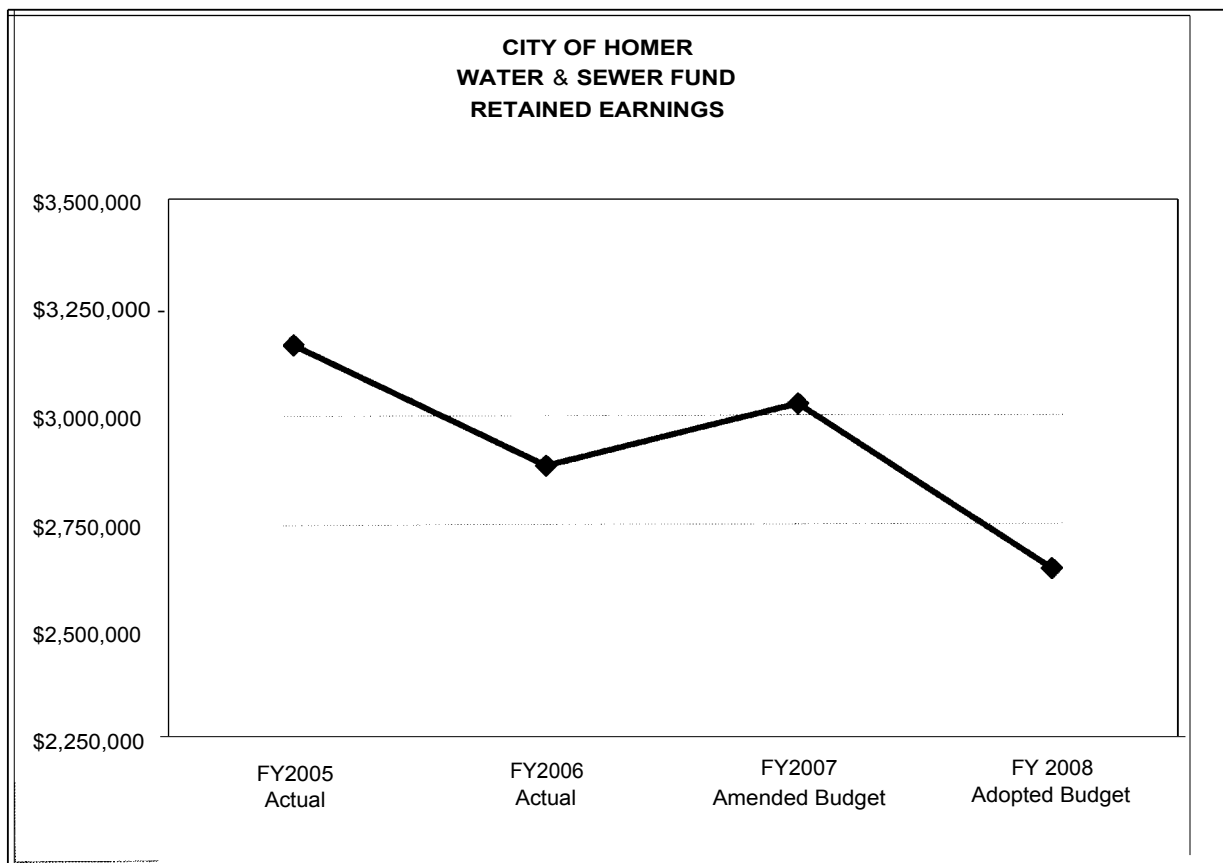
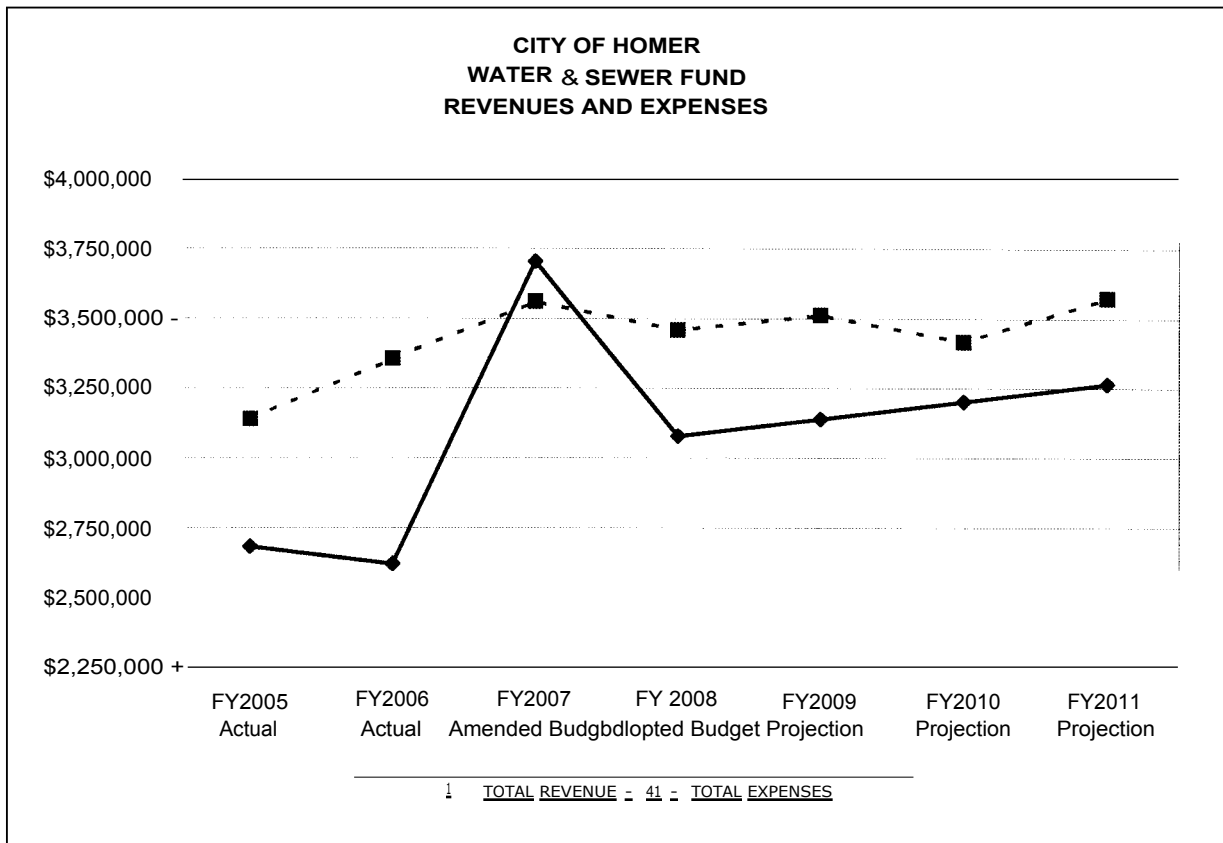
City of Homer
2008 Operating Budget

	REGULAR POSITIONS			SALARIES AND BENEFITS			MAINTENANCE AND OPERATIONS			CAPITAL OUTLAYS, TRANSFERS & RESERVES		
	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)
Public Works Water System												
400 Administration	2.25	2.86	0.61	\$ 214,511	\$ 215,841	\$ 1,330	\$ 77,921	\$ 87,208	9,287	\$ 234,761	\$ 64,893	(169,868)
401 Treatment Plant	1.52	2.05	0.53	161,144	181,491	20,347	92,900	94,900	2,000	-	-	-
402 Treatment Plant Testing	0.33	0.30	-0.03	31,839	31,406	(433)	15,100	17,000	1,900	-	-	-
403 Pump Station	0.20	0.40	0.20	26,427	30,922	4,495	43,500	43,500	-	-	-	-
404 Distributions System	1.99	1.90	-0.09	175,291	211,029	35,738	46,000	46,000	-	-	-	-
405 Reservoir	0.26	0.60	0.35	16,482	43,448	26,966	15,300	15,300	-	-	-	-
406 Meters	1.10	0.95	-0.15	114,984	86,427	(28,557)	16,350	16,350	-	-	-	-
407 Hydrants	0.89	0.80	-0.09	74,014	72,256	(1,758)	9,500	9,500	-	-	-	-
Total Water System	8.54	9.86	1.33	814,691	872,820	58,128	316,571	329,758	13,187	234,761	64,893	(169,868)
Public Works Sewer System												
500 Administration	2.55	3.44	0.89	\$ 234,572	\$ 209,200	\$ (25,372)	\$ 77,468	\$ 89,297	11,830	\$ 227,943	\$ 89,944	\$(137,999)
501 Plant Operation	2.06	2.55	0.49	197,094	257,822	60,728	176,850	180,850	4,000	-	-	-
502 Sewer Testing	0.58	0.35	-0.23	66,309	62,579	(3,730)	7,000	7,000	-	-	-	-
503 Pump/Lift Stations	1.39	0.95	-0.44	123,242	89,692	(33,550)	41,000	41,000	-	-	-	-
504 Collection System	1.81	1.40	-0.41	151,796	125,099	(26,697)	15,800	15,800	-	-	-	-
Total Sewer System	8.39	8.69	0.30	773,013	744,392	(28,621)	318,118	333,947	15,830	227,943	89,944	(137,999)
Port & Harbor Fund												
600 Administration	4.00	4.24	0.24	\$ 335,307	\$ 367,507	\$ 32,200	\$ 238,490	\$ 186,272	(52,218)	\$ 51,447	\$ 42,224	(9,223)
601 Harbor	7.05	10.32	3.27	521,940	537,373	15,433	280,500	341,500	61,000	63,901	68,901	5,000
602 Main Dock	0.30	0.30	0.00	26,849	31,344	4,495	7,400	7,400	-	50,000	50,000	-
603 Fish Dock	3.90	4.60	0.70	382,428	400,963	18,535	166,600	180,300	13,700	150,046	150,046	-
604 Deep Water Dock	0.35	1.07	0.72	31,771	36,506	4,735	6,750	6,750	-	48,583	48,583	-
605 Outfall Line	0.00	0.00	0.00	-	-	-	2,750	2,750	-	2,000	2,000	-
606 Fish Grinder	0.00	0.00	0.00	-	-	-	20,100	21,100	1,000	5,000	5,000	-
610 Administration Maintenance	0.50	0.40	-0.10	70,036	52,581	(17,455)	8,200	9,400	1,200	-	-	-
611 Harbor Maintenance	2.25	2.15	-0.10	187,852	197,987	10,135	85,900	93,400	7,500	-	-	-
612 Pioneer Dock Maintenance	0.22	0.30	0.08	18,265	33,008	14,743	6,750	7,000	250	-	-	-
614 Deep Water Dock Maintenance	0.20	0.30	0.10	17,413	33,408	15,995	6,250	6,750	500	-	-	-
Total Port & Harbor Fund	18.77	23.68	4.91	1,591,861	1,690,678	98,817	829,690	862,622	32,932	370,977	366,754	(4,223)
Total Enterprise Funds Operations	35.70	42.23	6.54	3,179,565	3,307,889	128,324	1,464,378	1,526,326	61,948	833,681	521,592	(312,089)

City of Homer
2008 Operating Budget
RECAPITULATION OF DEPARTMENT BUDGETS

DEBT SERVICE			G/F ADMINISTRATION SERVICES						
FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	FY2007 Amended Budget	FY2008 Adopted Budget	Increase (Decrease)	FY2007 Amended Budget	Budget FY2008 Adopted Budget	Increase (Decrease)	
\$ -	\$ 23,132	23,132	\$242,364	\$208,205	(\$34,159)	\$769,557	\$599,278	(\$170,278)	Public Works Water System
						254,044	276,391	22,347	400 Administration
						46,939	48,406	1,467	401 Treatment Plant
						69,927	74,422	4,495	402 Treatment Plant Testing
						221,291	257,029	35,738	403 Pump Station
						31,782	58,748	26,966	404 Distributions System
						131,334	102,777	(28,557)	405 Reservoir
						83,514	81,756	(1,758)	406 Meters
									407 Hydrants
	23,132	23,132	242,364	208,205	(\$34,159)	1,608,387	1,498,807	(109,580)	Total Water System
\$ -	\$ 23,132	23,132	\$325,559	\$289,489	(\$36,070)	\$865,542	\$701,062	(\$164,480)	Public Works Sewer System
						373,944	438,672	64,728	500 Administration
						73,309	69,579	(3,730)	501 Plant Operation
						164,242	130,692	(33,550)	502 Sewer Testing
						167,596	140,899	(26,697)	503 Pump/Lift Stations
									504 Collection System
	23,132	23,132	325,559	289,489	(36,070)	1,644,633	1,480,904	(163,728)	Total Sewer System
\$ 193,510	\$ 218,060	24,550	\$369,976	\$409,475	\$39,499	\$1,188,730	\$1,223,538	\$34,808	Port & Harbor Fund
						866,341	947,774	81,433	600 Administration
						84,249	88,744	4,495	601 Harbor
						699,074	731,309	32,235	602 Main Dock
						87,104	91,839	4,735	603 Fish Dock
						4,750	4,750	-	604 Deep Water Dock
						25,100	26,100	1,000	605 Outfall Line
						78,236	61,981	(16,255)	606 Fish Grinder
						273,752	291,387	17,635	610 Administration Maintenance
						25,015	40,008	14,993	611 Harbor Maintenance
						23,663	40,158	16,495	612 Main Dock Maintenance
									614 Deep Water Dock Maintenance
193,510	218,060	24,550	369,976	409,475	\$39,499	3,356,014	3,547,589	191,575	Total Port & Harbor Fund
193,510	264,324	70,814	937,899	907,169	(30,730)	6,609,034	6,527,300	(81,733)	Total Enterprise Funds

**City of Homer
2008 Operating Budget**



Retained Earnings = An equity account reflecting the accumulated earnings of an enterprise fund or internal service fund.

City of Homer
2008 Operating Budget

FUND: 200 WATER/SEWER FUND							
FUND BUDGET:							
	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget	FY2009 Projection	FY2010 Projection	FY2011 Projection
Water/Sewer Revenue							
Revenue							
Total Operating Revenue:	\$ 2,605,373	\$ 2,580,739	\$ 3,685,403	\$ 3,032,735	\$ 3,093,390	\$ 3,155,257	\$ 3,218,363
Total Non- Operating Revenue	79,899	42,179	17,714	44,077	44 959	45 858	46 775
Total Revenue	2,685,272	2,622,918	3,703,117	3,076,812	3,138,349	3,201,115	3,265,138
Expenses							
Personnel	1,227,306	1,391,744	1,587,704	1,617,212	1,649,556	1,682,547	1,716,198
Operations & Maintenance	629,790	715,807	634,688	663,705	676,979	690,519	704,329
Debt Service	107	1,124	-	46,265	47,190	48,134	49,097
Other Charges	533,080	511,802	567,924	497,694	507,648	517,801	528,157
Total Expenses	2,390,283	2,620,476	2,790,317	2,824,875	2,881,373	2,939,001	2,997,781
Operating Transfers To:							
Reserves	440,000	441,685	440,000	100,000	200,000	300,000	400,000
Leave Cash Out			22,704	54,837	55,934	57,053	58,194
Total Operation Transfers	440,000	441,685	462,704	154,837	255,934	357,053	458,194
Total Expenses and Operating Transfers	2,830,283	3,062,161	3,253,021	2,979,712	3,137,307	3,296,054	3,455,975
Net Results From Operations	(145,012)	(439,243)	450,096	97,101	1,042	(94,939)	(190,837)
Depreciation	1,780,181	1,784,142	1,780,181	1,766,300	1,762,379	1,748,637	1,744,755
Less: Depr Trsfr to Cont Cap (Depr for Grant Assets)	(1,032,414)	(1,049,409)	(1,032,414)	(1,188,015)	(1,188,015)	(1,188,015)	(1,188,015)
Less: Depreciation Reserves Listed Above	(440,000)	(441,685)	(440,000)	(100,000)	(200,000)	(440,000)	(440,000)
Total Depreciation:	307,767	293,048	307,767	478,285	374,364	120,622	116,740
Operating Income(Loss)	(452,779)	(732,291)	142,329	(381,184)	(373,322)	(215,561)	(307,577)
Retained Earnings Appropriated	452,779	732,291	-	381,184	373,322	215,561	307,577
Excess/(Deficit)			142,329				
Beginning Retained Earnings	3,617,117	3,617,117	2,884,826	3,027,155	2,645,971	2,272,648	2,057,088
Retained Earnings Appropriated	(452,779)	(732,291)		(381,184)	(373,322)	(215,561)	(307,577)
Surplus From Operations			142,329				
Ending Retained Earnings	3,164,338	2,884,826	3,027,155	2,645,971	2,272,648	2,057,088	1,749,511
Reserved For Debt Service							
Available Retained Earnings	3,164,338	\$ 2884,826	\$ 3,027,155	\$ 2,645,971	\$ 2,272,648	\$ 2,057,088	\$ 1,749,511

City of Homer
11: • - • -

FUND 200 WATER
EXPENDITURE SUMMARY BY LINE ITEM

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Salaries and Benefits				
5101 Permanent Employees	349,325	392,127	460,764	487,634
5102 Fringe Benefits	227,659	270,764	320,081	351,621
5103 Part Time Employees	7,095	9,500	6,785	6,599
5104 P/T Fringe Benefits	939	2,258	1,060	966
5105 Overtime	27,601	32,791	26,001	26,000
5106 Leave Cash Out	7,977	12,303		
Total Salaries and Benefits	620,595	719,744	814,691	872,820
Maintenance and Operations				
5201 Office Supplies	299	898	1,500	1,500
5202 Operating Supplies	79,244	72,177	44,300	44,300
5203 Fuel/Lube	27,540	26,810	12,000	12,000
5204 Chemicals	25,451	29,451	27,000	29,000
5207 Vehicle/Boat Maintenance			1,200	1,200
5208 Equipment Maintenance	35,236	39,022	41,300	41,300
5209 Building & Grounds Maintenance	8,059	11,089	12,000	12,000
5210 Professional & Special Services	23,331	31,143	31,700	33,600
5211 Accounting/Auditing	4,539	2,640	5,825	5,489
5213 Survey/Appraisal			1,200	1,200
5214 Rents & Leases	715	232	2,000	2,000
5215 Communications	5,203	6,028	4,500	4,500
5216 Postage/Freight	1,657	2,315	2,000	2,000
5217 Electricity	79,202	84,877	61,900	61,900
5221 Property Insurance	14,299	11,667	11,080	12,595
5222 Auto Insurance	11,133	11,122	10,098	11,934
5223 Liability Insurance	12,009	12,004	12,693	18,964
5226 Testing/Analysis	10,163	10,203	6,200	6,200
5227 Advertising			700	700
5231 Tools/Equipment	6,569	9,397	12,500	12,500
5233 Computer Related Items			275	275
5234 Recording/Permit Fees	215	415	1,500	1,500
5235 Memberships/Dues	446	857	1,000	1,000
5252 Credit Card Expense		2,767		
5602 Safety Equipment	1,827	1,004	2,000	2,000
5603 Employee Training	9,600	7,513	10,100	10,100
5606 Bad Debt Expense	34,008	(117)		
Total Maintenance & Operations	390,743	373,512	316,571	329,758
Capital Outlay, Transfers and Reserves				
5990 Transfers To Reserves	220,000	220,000	234,761	64,893
Total Capital Outlay, Transfers & Reserves	220,000	220,000	234,761	64,893
5607 Debt Payment				20,524
5608 Interest Expense	107	811		2,609
Total Debt Service	107	811		23,132
5241 G/F Admin Services	237,817	227,186	242,364	208,205
Total Other Charges	237,817	227,186	242,364	208,205
TOTAL	\$ 1,469,262	\$ 1,541,253	\$ 1,608,387	\$ 1,498,807

City of Homer
2008 Operating Budget

Fund 200
400 Water & 500 Sewer Fund Revenues

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
Water Revenue				
Operating Revenue:				
4616 Metered Sales Residential	\$ 612,077	\$ 529,390	\$ 800,545	\$ 440,733
4617 Metered Sales Commercial	667,530	633,790	791,422	1,074,624
4618 Metered Sales Industrial	11,884	11,069	26,520	
4661 Connection Fees	11,388	7,380	33,975	12,518
4662 Services & Meters	40,976	18,116	47,964	23,304
Total Operating Revenue	1,343,855	1,199,744	1,700,426	1,551,179
Non- Operating Revenue				
4801 Interest on Investments	32,393	34,458	10,420	36,008
4802 Penalty & Interest (Utilities)	8,260	7,721	5,731	8,069
4527 PERS Revenue	39,241	-		-
Total Non-Operating Revenue	79,894	42,179	16,151	44,077
Total Water Revenue	1,423,749	1,241,924	1,716,577	1,595,256
Sewer Revenue				
Operating Revenue				
4616 Metered Sales	651,689	714,689	1,094,292	541,646
4617 Meter Sales Commercial	555,622	616,575	820,006	917,904
4618 Meter sales Industrial	17,338	18,265	24,221	
4619 Inspection Fees	3,000	-		-
4662 Services & Meters	30,404	28,346	42,290	18,506
4701 RV Dump Station	3,465	3,118	4,168	3,500
4902 Other	-	-		
Total Operating Revenue	1,261,517	1,380,994	1,984,977	1,481,556
NON-OPERATING REVENUE:				
4801 Interest on Investments	5	-	1,563	-
Total Non-Operating Revenues	5	-	1,563	-
Total Sewer Revenue	1,261,522	1,380,994	1,986,540	1,481,556
Operating Transfers				
Total Operating Revenue	2,605,373	2,580,739	3,685,403	3,032,735
Total Non-Operating Revenue	79,899	42,179	17,714	44,077
Total Water & Sewer Revenues	\$ 2,685,272	\$ 2,622,918	\$ 3,703,117	\$ 3,076,812

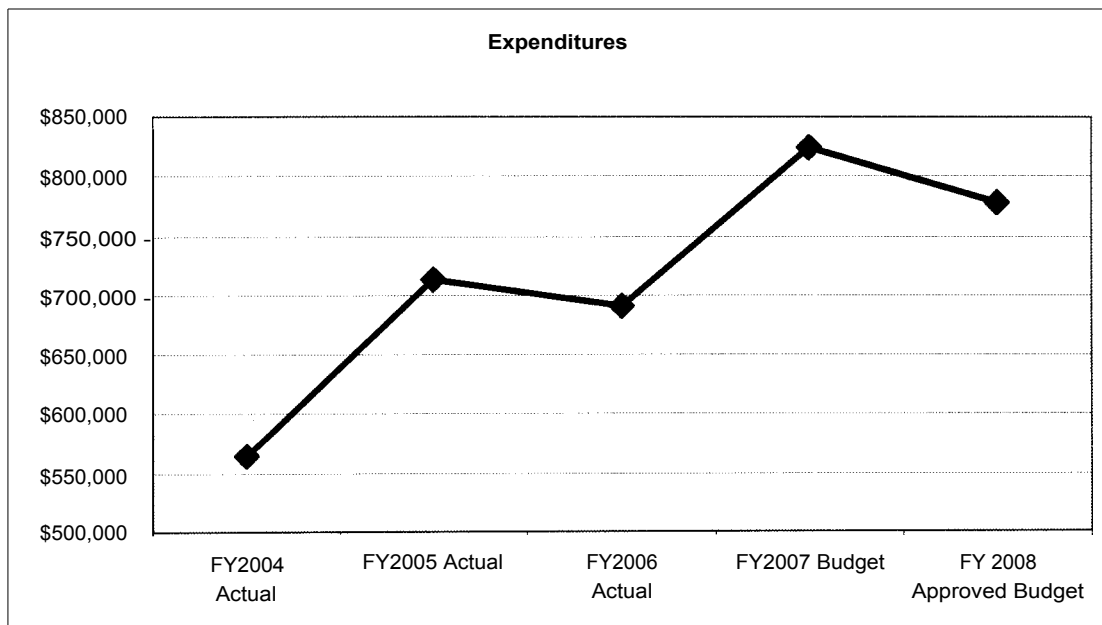
NARRATIVE

WATER FUND - ADMINISTRATION

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

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

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



Fund 200
400 - Water Fund Administration

Staffing History	1.75	1.83	2.25	2.86
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5233 Annual maintenance fees for Arcview software.

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

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

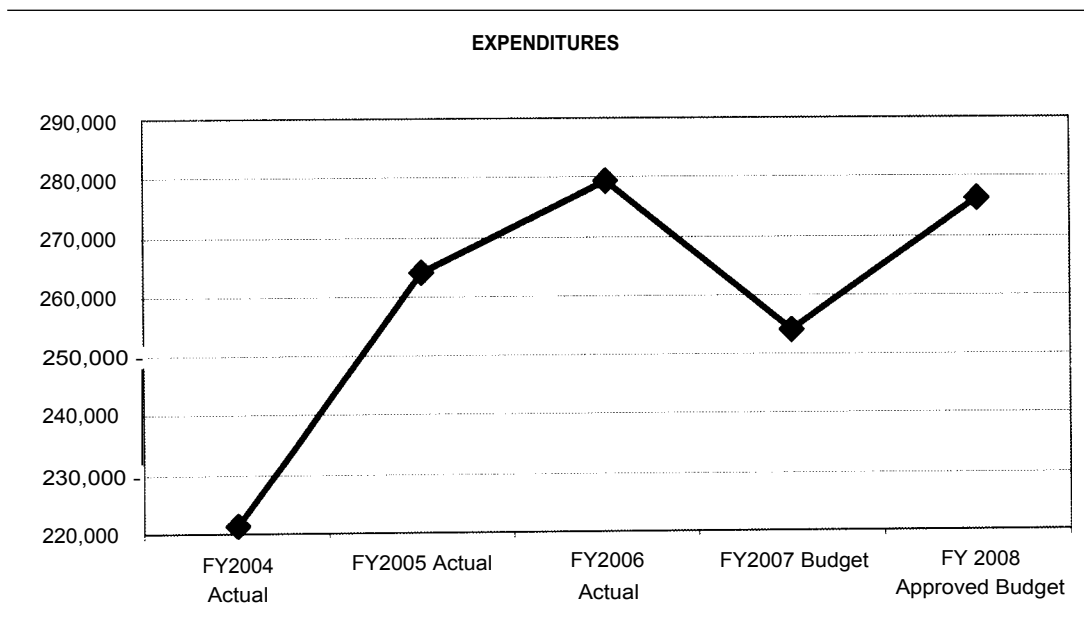
		2008 Beginning Balance	Transfer In	2008 Budgeted Expenditure	2008 Ending Balance
Dept	Reserve				
378	Depreciation Reserve	2,204,034	50,000		2,254,034
	1/2 Spit Reservoir Repair			350,000	
	1/2 Dam Outlet Valve			17,000	
	Transferred to PW Fleet Reserves		-	-	
	Leave Bank	-	14,893	14,893	
	Debt	2008	Principal	Interest	2008
2006	Track Excavator/Loader	53,562	20,524	2,609	33,038
			20,524	2,609	33,038

NARRATIVE

WATER FUND -TREATMENT PLANT OPERATION

Provide for the operation and maintenance of the water treatment plant. The plant is rated at 2 million gallons per day, utilizing mostly automated controls.

Treatment requires the use of chemicals including chlorine, alum caustic soda, soda ash and a corrosion inhibitor. Fluctuating water source quality demands the constant attention of plant operators



**City of Homer
2008 Operating Budget**

**FUND 200 WATER
401 - WATER TREATMENT PLANT**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 84,011	\$ 89,745	\$ 86,900	\$ 100,602
5102	Fringe Benefits	53,537	61,463	59,930	69,389
5103	Part Time Employees	2,243		2,433	
5104	P/T Fringe Benefits	353		380	-
5105	Overtime	11,406	13,402	11,500	11,500
5106	Leave Cash Out	1,206	4,901		
5107	Part Time Overtime				
	Total Salaries and Benefits	152,756	169,511	161,144	181,491
Maintenance and Operations					
5202	Operating Supplies	17,992	10,087	6,000	6,000
5203	Fuel/Lube	26,605	25,664	11,000	11,000
5204	Chemicals	25,451	29,451	27,000	29,000
5207	Vehicle/Boat Maintenance		-	1,200	1,200
5208	Equipment Maintenance	22,709	23,074	21,000	21,000
5209	Building & Grounds Maintenance	3,729	1,314	4,000	4,000
5210	Professional & Special Services	3,591	3,232	3,800	3,800
5214	Rents and Leases		-	2,000	2,000
5215	Communications		114		
5217	Electricity	10,366	16,604	16,400	16,400
5226	Testing/Analysis	426	300		
5602	Safety Equipment	405	8	500	500
5603	Employee Training				
	Total Maintenance and Operations	111,273	109,849	92,900	94,900
Total		\$ 264,029	\$ 279,360	\$ 254,044	\$ 276,391

Staffing History	1.52	1.52	1.52	2.05
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LINE - ITEM EXPLANATIONS:

5100 Temporary part-time summer employees
5202 2007 we have to buy filter media.
5203 Fuel use is not up, fuel cost keeps rising.
5207 Forklift/Loader Maint. not done by Motorpool

Account Number Explanations: Sec. G-17

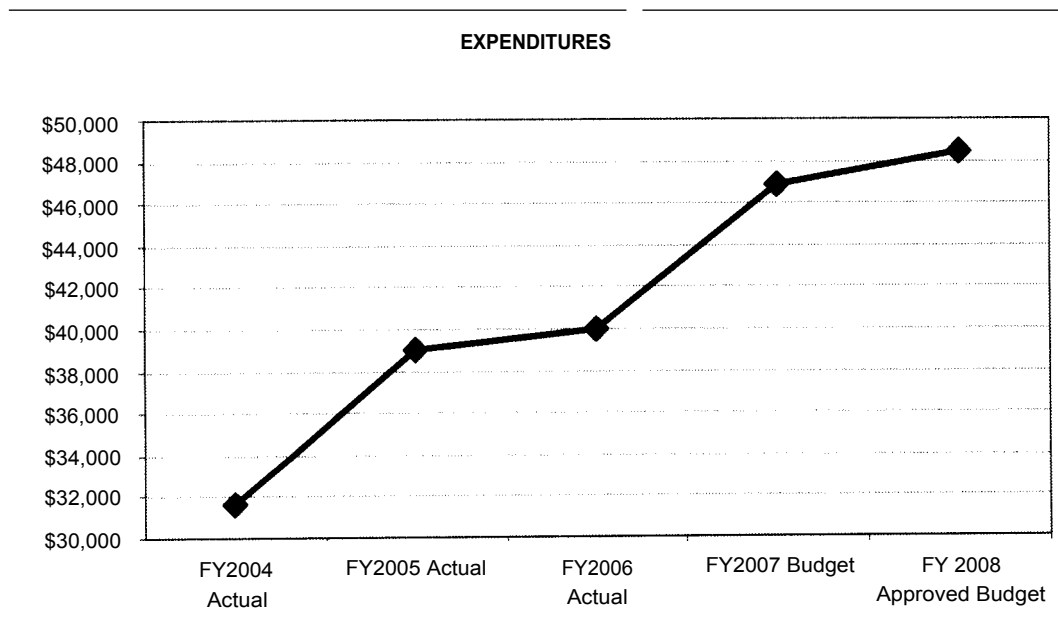
Capital Outlay/Transfers: See Section D for Details.

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

NARRATIVE

WATER FUND -TREATMENT PLANT TESTING

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



**City of Homer
2008 Operating Budget**

FUND 200
402 - TREATMENT PLANT TESTING

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 14,986	\$ 15,808	\$ 18,364	\$ 18,594
5102	Fringe Benefits	7,156	8,406	12,975	12,312
5103	Part Time Employees				
5104	P/T Fringe Benefits				-
5105	Overtime	195	62	500	500
5106	Leave Cash Out	182	1,197		
5107	Part Time Overtime				
	Total Salaries and Benefits	22,518	25,472	31,839	31,406
Maintenance and Operations					
5202	Operating Supplies	3,921	1,653	4,600	4,600
5208	Equipment Maintenance	2,783	2,958	4,000	4,000
5209	Building & Grounds Maintenance	33			
5210	Professional & Special Services			300	2,200
5226	Testing/Analysis	9,737	9,903	6,200	6,200
	Total Maintenance and Operations	16,473	14,514	15,100	17,000
Total		\$ 38,991	\$ 39,986	\$ 46,939	\$ 48,406
Staffing History		0.28	0.28	0.33	0.30

LINE - ITEM EXPLANATIONS:

5202 Includes process reagents for Chlorine Analyzers, general lab reagent, distribution system testing supplies & general supplies.

5226 Includes testing costs for Radio Activity, Nitrates, Inorganics, Cyanide, volatile organics, Asbestos, Pesticides, Lead, Copper, Coliform, TTHM, Radon and other misc. testing.

Account Number Explanations: Sec. G-17

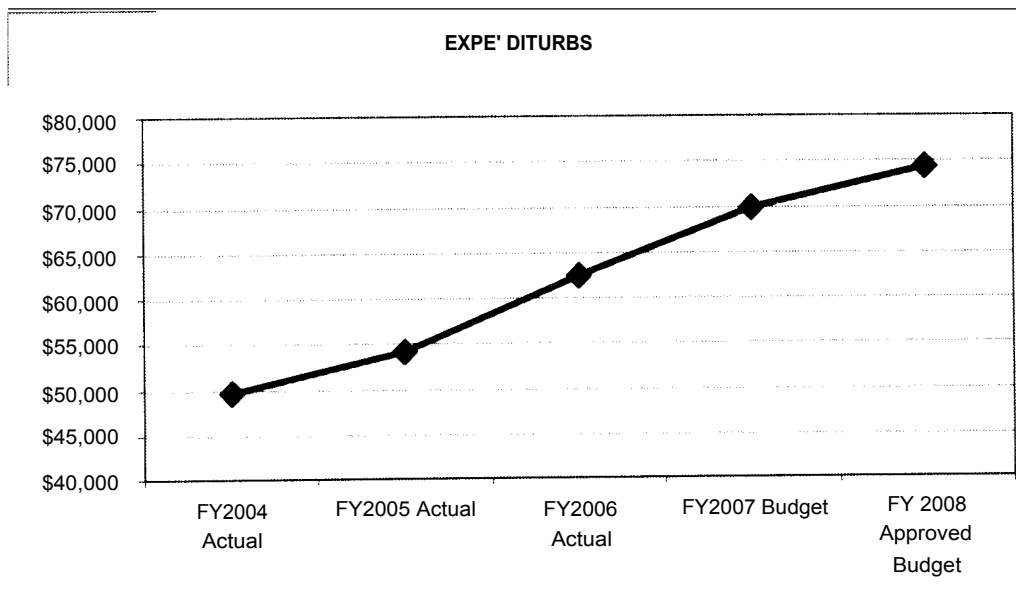
Capital Outlay/Transfers: See Section D for Details.

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

NARRATIVE

WATER FUND - PUMP STATIONS

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



**City of Homer
2008 Operating Budget**

**FUND 200
403 - PUMP STATIONS**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 8,619	\$ 9,229	\$ 9,931	\$ 15,977
5102	Fringe Benefits	4,521	5,388	16,096	14,545
5103	Part Time Employees	321			
5104	PIT Fringe Benefits	61			
5105	Overtime	199	287	400	400
5106	Leave Cash Out	119	308		
5107	Part Time Overtime				
	Total Salaries and Benefits	13,840	15,212	26,427	30,922
<u>Maintenance and Operations</u>					
5202	Operating Supplies	1,071	1,360	2,200	2,200
5203	Fuel/Lube	935	1,145	1,000	1,000
5208	Equipment Maintenance	5,029	3,444	5,300	5,300
5209	Building Maintenance	358	315	2,500	2,500
5217	Electricity	32,836	39,847	31,500	31,500
5231	Tools/Equipment		1,101	1,000	1,000
	Total Maintenance and Operations	40,229	47,213	43,500	43,500
Total		\$ 54,069	\$ 62,425	\$ 69,927	\$ 74,422

Staffing History

0.19 0.19 0.20 0.40

LINE - ITEM EXPLANATIONS:

5201

5202 Includes recorder charts, cleaning supplies etc.

5208 PMI supplies, electrical components...

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

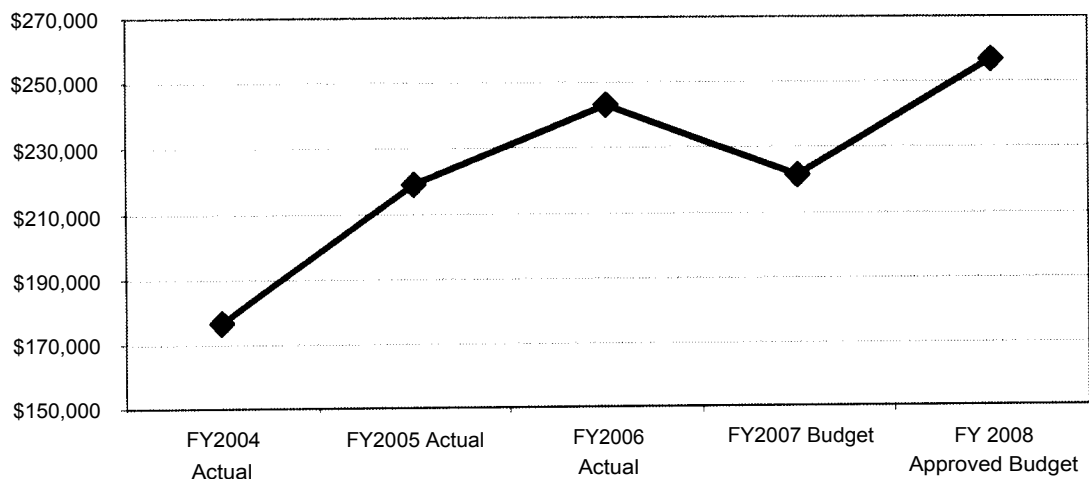
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve accounts annually

NARRATIVE

WATER FUND - DISTRIBUTION SYSTEM

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

EXPENDITURES



**City of Homer
2008 Operating Budget**

FUND 200

404 - WATER DISTRIBUTION SYSTEMS

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 68,654	\$ 82,665	\$ 101,017	\$ 112,959
5102	Fringe Benefits	51,147	65,164	64,274	88,070
5103	Part Time Employees	920			
5104	P/T Fringe Benefits	216			
5105	Overtime	9,889	14,082	10,000	10,000
5106	Leave Cash Out	2,126	1,051		
5107	Part Time Overtime				
	Total Salaries and Benefits	132,952	162,963	175,291	211,029
Maintenance and Operations					
5202	Operating Supplies	32,380	25,850	10,500	10,500
5208	Equipment Maintenance	3,806	7,529	7,000	7,000
5209	Building Maintenance	2,754	8,090	3,500	3,500
5210	Professional & Special Services	7,005	6,116	2,500	2,500
5214	Rents & Leases	715	232		
5217	Electricity	36,000	28,426	14,000	14,000
5231	Tools/Equipment	3,268	4,101	8,500	8,500
	Total Maintenance and Operations	85,929	80,344	46,000	46,000
Total		\$ 218,881	\$ 243,307	\$ 221,291	\$ 257,029

Staffing History

1.49 1.49 1.99 1.90

LINE - ITEM EXPLANATIONS:

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

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

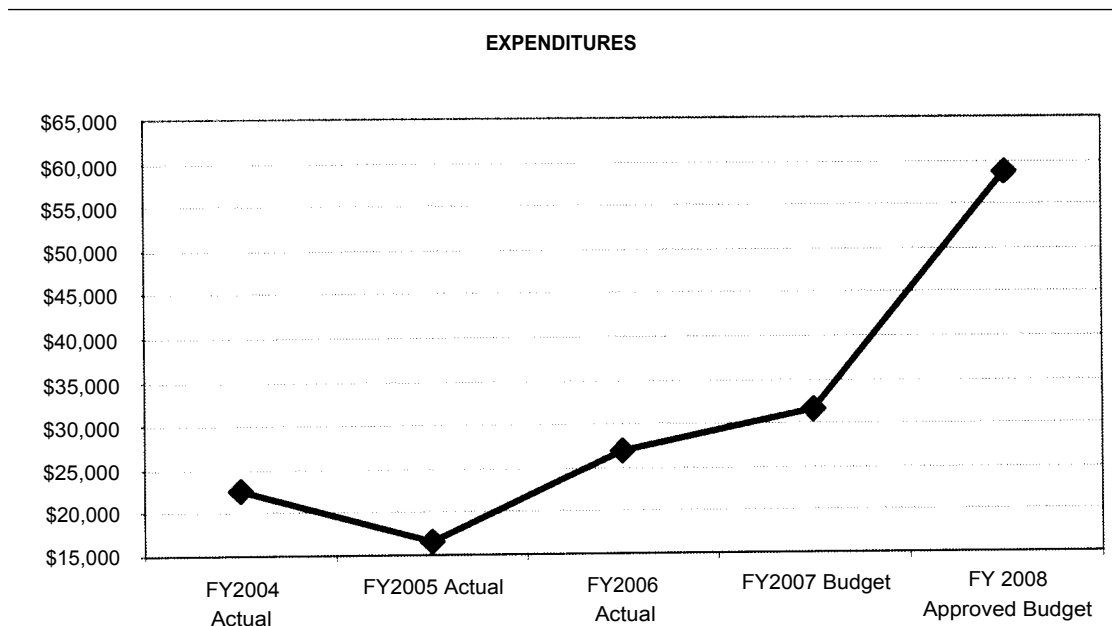
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve accounts annually

NARRATIVE

WATER FUND - WATER RESERVOIR

Provide adequate funding to operate and maintain the Bridge Creek Reservoir.

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



**City of Homer
2008 Operating Budget**

FUND 200

405 - WATER RESERVOIR

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 8,703	\$ 9,254	\$ 9,376	\$ 25,357
5102	Fringe Benefits	4,304	5,101	6,606	17,592
5103	Part Time Employees		4,105		
5104	P/T Fringe Benefits		629		
5105	Overtime	40	133	500	500
5106	Leave Cash Out	187	444		
5107	Part Time Overtime				
	Total Salaries and Benefits	13,234	19,665	16,482	43,448
<u>Maintenance and Operations</u>					
5202	Operating Supplies	839	300	1,000	1,000
5208	Equipment Maintenance	678	2,017	3,000	3,000
5209	Building & Grounds Maintenance	1,185	1,369	2,000	2,000
5210	Professional & Special Services	750	3,690	7,600	7,600
5213	Survey/Appraisal		-	1,200	1,200
5234	Recording/Permit Fees		-	500	500
	Total Maintenance and Operatio	3,453	7,377	15,300	15,300
Total					
		\$ 16,687	\$ 27,042	\$ 31,782	\$ 58,748
Staffing History					
		0.26	0.26	0.26	0.60

LINE - ITEM EXPLANATIONS:

5209 - exterior lighting/security
 5210 - SCADA support & Reservoir Survey
 5213 - Recording/Permit Fees, Water Rights recording fees

Account Number Explanations: Sec. G-17

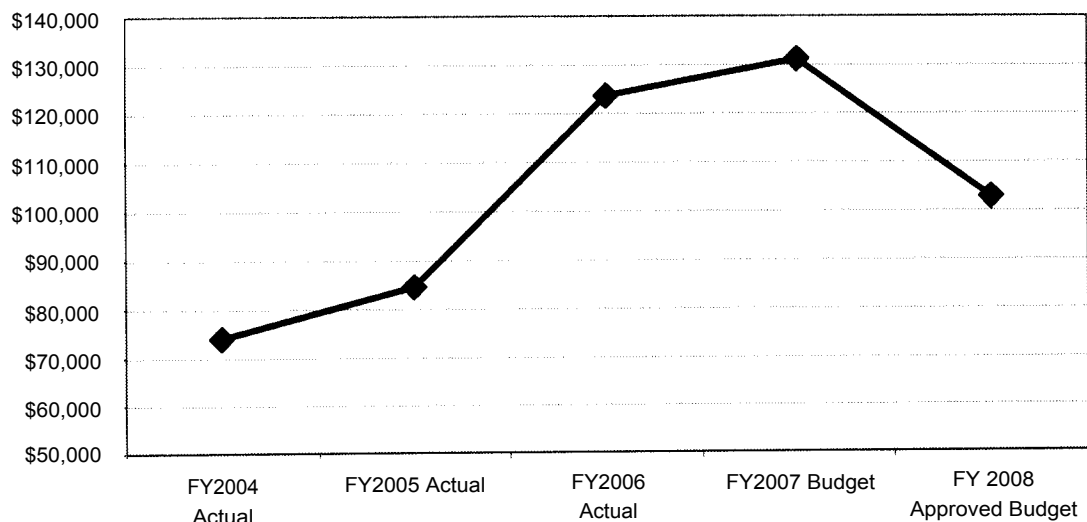
Capital Outlay/Transfers: See Section D for Details.

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

NARRATIVE

WATER FUND - WATER METERS

Operates and maintains water meters on the distribution system - includes bulk water sales, connects/disconnects, delinquent notices, shut-off notices, relay installation, customer service support and seasonal meter sales



**City of Homer
2008 Operating Budget**

**FUND 200
406 - WATER METERS**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 40,271	\$ 47,204	\$ 65,410	\$ 47,111
5102	Fringe Benefits	31,502	41,141	47,574	37,316
5105	Overtime	4,621	4,077	2,000	2,000
5106	Leave Cash Out	1,523	1,833	-	
5107	Part Time Overtime				
	Total Salaries and Benefits	77,916	94,255	114,984	86,427
Maintenance and Operations					
5202	Operating Supplies	-	25,464	12,000	12,000
5231	Tools/Equipment	2,669	1,332	1,500	1,500
5602	Safety Equipment	792	682	750	750
5603	Employee Training	3,323	1,984	2,100	2,100
	Total Maintenance and Operations	6,784	29,462	16,350	16,350
Total		\$ 84,700	\$ 123,717	\$ 131,334	\$ 102,777

Staffing History	1.00	1.00	1.10	0.95
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LINE - ITEM EXPLANATIONS:

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

Account Number Explanations: Sec. G-17

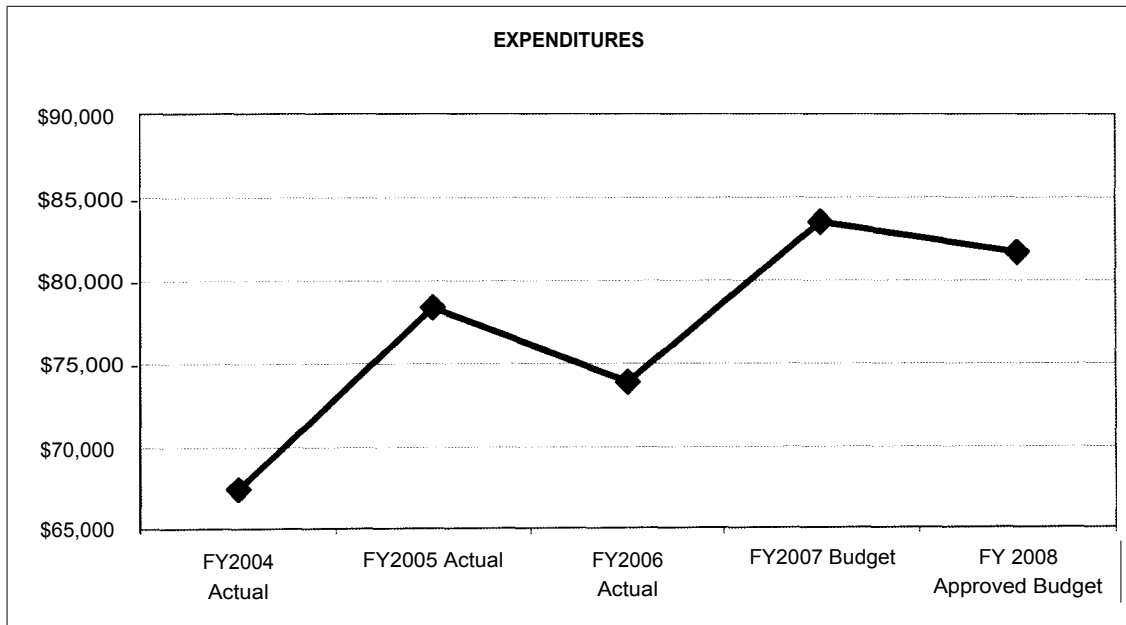
Capital Outlay/Transfers: See Section D for Details.

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

NARRATIVE

WATER FUND - HYDRANTS

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



**City of Homer
2008 Operating Budget**

**FUND 200
407 - HYDRANTS**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 31,567	\$ 38,813	\$ 44,312	\$ 40,150
5102	Fringe Benefits	21,294	27,066	29,602	32,006
5105	Overtime	88	270	100	100
5106	Leave Cash Out	1,063	490		
5107	Part Time Overtime				
	Total Salaries and Benefits	54,012	66,640	74,014	72,256
Maintenance and Operations					
5202	Operating Supplies	21,946	7,267	7,000	7,000
5210	Professional & Special Services	2,450		2,500	2,500
	Total Maintenance and Operations	24,396	7,267	9,500	9,500
Total		\$ 78,408	\$ 73,907	\$ 83,514	\$ 81,756

Staffing History

0.69 0.69 0.89 0.80

LINE - ITEM EXPLANATIONS:

5202- Fire hydrant repair supplies

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

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

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"WHERE THE LAND ENDS AND THE SEA BEGINS"

City of Homer

FUND 200 SEWER

EXPENDITURE SUMMARY BY LINE ITEM

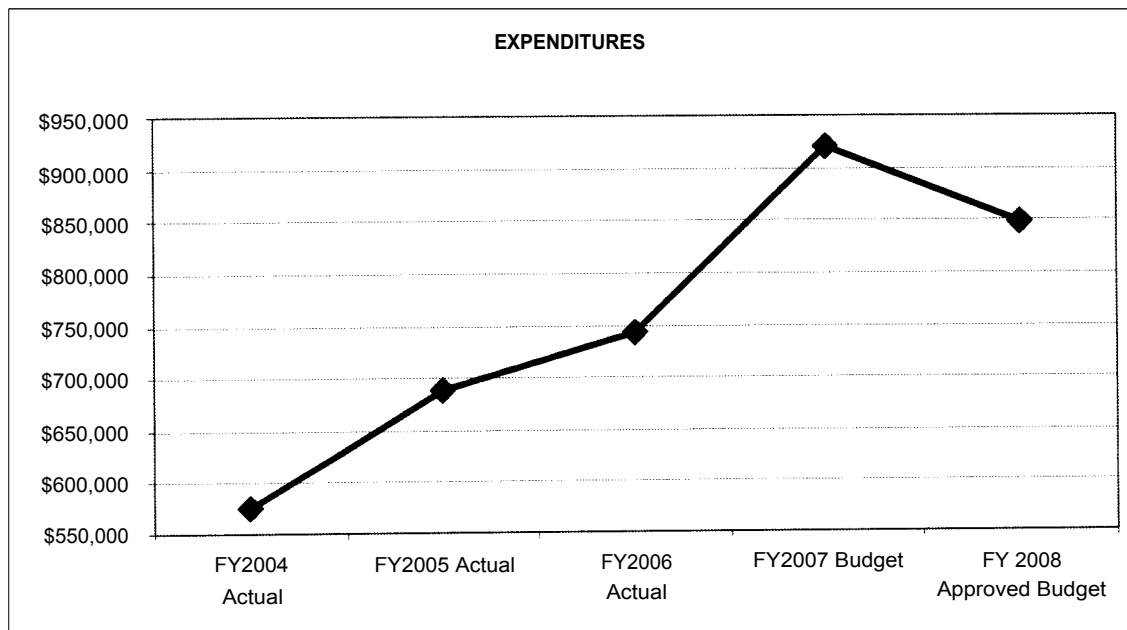
		FY2005	FY2006	FY2007	FY2008
		Actual	Actual	Amended Budget	Adopted Budget
5101	Regular Employees	\$ 350,244	\$ 378,214	\$ 441,139	\$ 420,175
5102	Fringe Benefits	225,457	248,005	309,303	300,775
5103	Part Time Employees	7,457	16,900	6,979	7,764
5104	P/T Fringe Benefits	993	3,304	1,091	1,177
5105	Overtime	14,963	14,028	14,500	14,500
5106	Leave Cash Out	7,596	11,549	-	-
Total Salaries and Benefits		606,711	672,000	773,013	744,392
5201	Office Supplies	339	358	-	-
5202	Operating Supplies	21,741	17,757	29,200	29,200
5203	Fuel/Lube	25,652	27,396	15,000	16,000
5204	Chemicals	20,762	27,656	23,500	24,500
5208	Equipment Maintenance	22,530	25,923	33,500	33,500
5209	Building & Grounds Maintenance	3,582	3,632	5,500	5,500
5210	Professional & Special Services	6,650	36,005	21,600	21,600
5211	Accounting/Auditing	4,539	2,640	5,825	5,500
5214	Rents & Leases	202	1,209	1,500	1,500
5215	Communications	2,329	2,741	2,000	5,489
5216	Postage/Freight	1,288	2,302	2,000	2,000
5217	Electricity	108,131	145,977	109,000	111,000
5218	Water	6,575	6,040	5,600	5,600
5219	Sewer	610	658	750	750
5221	Property Insurance	16,475	16,263	18,554	20,269
5222	Auto Insurance	11,133	11,122	10,098	11,934
5223	Liability Insurance	12,509	12,518	13,241	18,355
5226	Testing/Analysis	2,152	2,176	3,400	3,400
5227	Advertising	-	187	500	500
5231	Tools/Equipment	191	328	10,500	10,500
5235	Memberships/Dues	1,485	230	2,100	2,100
5259	Amount to be reimbursed	(49,543)	-	-	-
5601	Clothing/Uniforms	-	-	250	250
5602	Safety Equipment	1,931	799	1,500	1,500
5603	Employee Training	3,783	2,747	3,000	3,000
5606	Bad Debt Expense	14,003	(5,883)	-	-
5622	Reimbursement	-	1,515	-	-
Total Operations & Maintenance		239,047	342,294	318,118	333,947
Capital Outlay, Transfers and Reserves					
5990	Transfer to Reserves	220,000	221,685	227,943	89,944
Total Capital Outlay, Transfers and Reserves		220,000	221,685	227,943	89,944
5607	Debt Payment	-	-	-	20,524
5608	Interest Expense	-	313	-	2,609
Total Debt Service		-	313	-	23,132
5241	G/F Admin Services	295,263	284,616	325,559	289,489
Total Other Charges		295,263	284,616	325,559	289,489
Totals		\$ 1,361,021	\$ 1,520,908	\$ 1,644,633	\$ 1,480,904

NARRATIVE

SEWER FUND -ADMINISTRATION

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

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



City of Homer
2008 Operating Budget

Fund 200
500- Sewer Administration

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits				
5101 Regular Employees	\$ 92,235	\$ 101,117	\$ 135,938	\$ 122,997
5102 Fringe Benefits	53,948	58,404	92,377	77,122
5103 Part Time Employees	3,611	11,542	4,546	7,764
5104 PIT Fringe Benefits	310	2,446	711	316
5105 Overtime	1,293	371	1,000	1,000
5106 Leave Cash Out	1,571	2,078		
Total Salaries and Benefits	152,968	175,958	234,572	209,200
Maintenance and Operations				
5201 Office Supplies	339	358		-
5202 Operation Supplies		72	900	900
5208 Equipment Maintenance	222	-		-
5210 Professional & Special Service	440	13,495	15,000	15,000
5211 Accounting/Auditing	4,539	2,640	5,825	5,500
5215 Communications	2,329	2,642	2,000	5,489
5216 Postage/Freight	1,288	2,302	2,000	2,000
5221 Property Insurance	16,475	16,263	18,554	20,269
5222 Auto Insurance	11,133	11,122	10,098	11,934
5223 Liability Insurance	12,509	12,518	13,241	18,355
5227 Advertising	-	-	500	500
5231 Tool/Equipment	130	-	2,500	2,500
5235 Memberships/Dues	1,485	230	2,100	2,100
5259 Amt to be Reimb	(49,543)	-	-	-
5601 Clothing/Uniforms	-		250	250
5602 Safety Equipment	1,931	799	1,500	1,500
5603 Employee Training	3,783	2,747	3,000	3,000
5606 Bad Debt Expense	14,003	(5,883)	-	-
5622 Reimbursement		1,515	-	-
Total Maintenance and Operations	21,061	60,819	77,468	89,297
Capital Outlay, Transfers and Reserves				
5990 Transfer to Reserves	220,000	221,685	227,943	89,944
Total Capital Outlay, Transfers and Reserves	220,000	221,685	227,943	89,944
Debt Payment				
5607 Debt Payment				20,524
5608 Debt Payment Interest		313		2,609
Total Debt Payment		313		23,132
5241 G/F Admin Services	295,263	284,616	325,559	289,489
Total	\$ 689,292	\$ 743,391	\$ 865,542	\$ 701,062
Staffing History	1.75	1.80	2.55	3.44

LINE - ITEM EXPLANATIONS:

5103 Temporary part-time summer employees

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

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

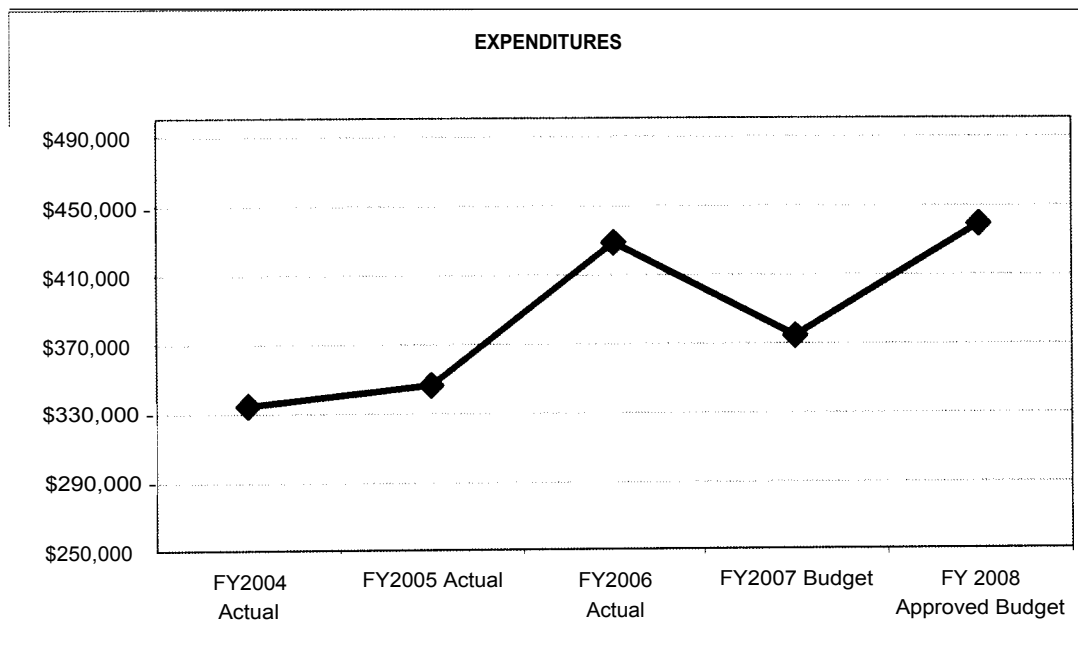
Dept	Reserve	2008 Beg Balance	Transfer In	2008 Budgeted Expenditure	2008 Ending Balance
378	Depreciation Reserve	1,848,971	50,000		1,898,971
	Lagoon Aerator			8,800	1,890,171
	23 HP Wastewater Pump			18,000	1,872,171
	Transferred to PW Fleet Reserves	-			-
	Anticipated Leave Bank - thru 7/31	-	39,944	39,944	-
	Debt	2008	Principal	Interest	2008
2006	Track Excavator/Loader	53,562	20,524	2,609	33,038
			20,524	2,609	33,038

NARRATIVE

SEWER FUND - PLANT OPERATIONS

The sewer treatment plant is automated to the extent possible, however, the treatment processes require continuous monitoring. The treatment process consists of screening and solids removal (primary treatment); lagoon discharge, and ultra-violet disinfection. The wastewater is tested throughout the process to maximize the treatment efficiency and insure regulatory requirements are met. Sludge is removed from the lagoon and dried in beds for disposal as a bio-solid.

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



**City of Homer
2008 Operating Budget**

FUND 200
501 - SEWER PLANT OPERATION

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 99,372	\$ 104,431	\$ 107,954	\$ 144,509
5102	Fringe Benefits	67,816	75,971	75,726	101,852
5103	P/T Employees	3,846	4,105	2,433	
5104	Fringe Benefits P/T	683	673	380	861
5105	Overtime	10,832	12,232	10,600	10,600
5106	Leave Cash Out	1,567	5,420		
	Total Salaries and Benefits	184,116	202,831	197,094	257,822
Maintenance and Operations					
5202	Operating Supplies	8,426	9,024	8,500	8,500
5203	Fuel/Lube	25,652	27,396	15,000	16,000
5204	Chemicals	20,762	27,656	23,500	24,500
5208	Equipment Maintenance	22,308	20,412	21,000	21,000
5209	Building & Grounds Maintenance	1,464	882	1,500	1,500
5210	Professional & Special Services	5,664	2,671	3,500	3,500
5214	Rents & Leases			1,500	1,500
5215	Communications		99		
5217	Electricity	96,234	130,645	96,000	98,000
5218	Water	6,575	6,040	5,600	5,600
5219	Sewer	610	658	750	750
5226	Testing/Analysis	215			
5602	Safety Equipment				
5603	Employee Training				
	Total Maintenance and Operations	187,911	225,484	176,850	180,850
Capital Outlay, Transfers and Reserves					
5901	C/O Equipment				
5990	Transfer to Reserves				
	Total Capital Outlay, Transfers and Reserves				
Total		\$ 372,026	\$ 428,314	\$ 373,944	\$ 438,672
Staffing History		2.06	2.06	2.06	2.55

LINE - ITEM EXPLANATIONS:

5208- Increased cost for maintenance parts, generator - aeration compressor, digester, HVAC filters, odor control, skimmer drive
 5210- SCADA Technical Support
 5214- Includes sludge hauling truck rental.

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

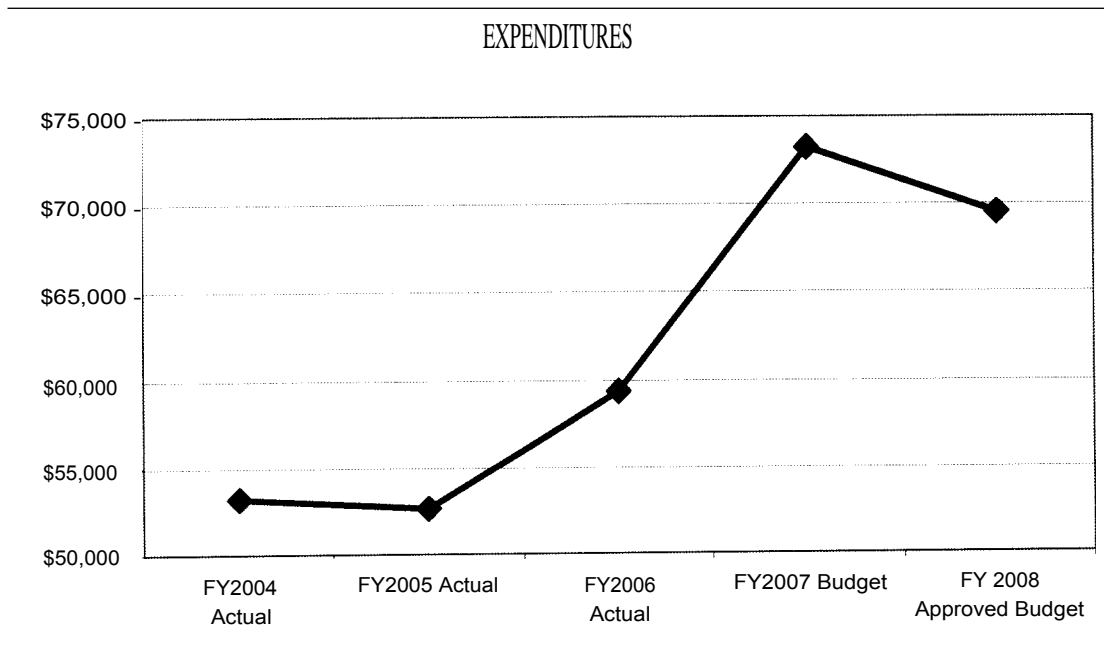
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve accounts annually

NARRATIVE

SEWER FUND - SEWER SYSTEM TESTING

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

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



**City of Homer
2008 Operating Budget**

Fund 200

502 - SEWER TESTING

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 31,815	\$ 34,111	\$ 35,055	\$ 37,583
5102	Fringe Benefits	15,036	17,418	31,054	24,797
5103	Part Time Employees				
5104	PIT Fringe Benefits				
5105	Overtime	239	(557)	200	200
5106	Leave Cash Out	568	2,506		
5107	Part Time Overtime				
	Total Salaries and Benefits	47,657	53,478	66,309	62,579
<u>Maintenance and Operations</u>					
5202	Operating Supplies	3,067	3,737	3,000	3,000
5208	Equipment Maintenance				
5210	Professional & Special Services			600	600
5226	Testing/Analysis	1,937	2,176	3,400	3,400
	Total Maintenance and Operations	5,004	5,912	7,000	7,000
<u>Total</u>					
		\$ 52,661	\$ 59,390	\$ 73,309	\$ 69,579
Staffing History					
		0.58	0.58	0.58	0.35

LINE - ITEM EXPLANATIONS:

5202- Compliance monitoring supplies, process monitoring, sludge testing

5210- Calibration of lab equipment

5226- Compliance testing, quality assurance testing, bio-monitoring, bio-solids testing

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

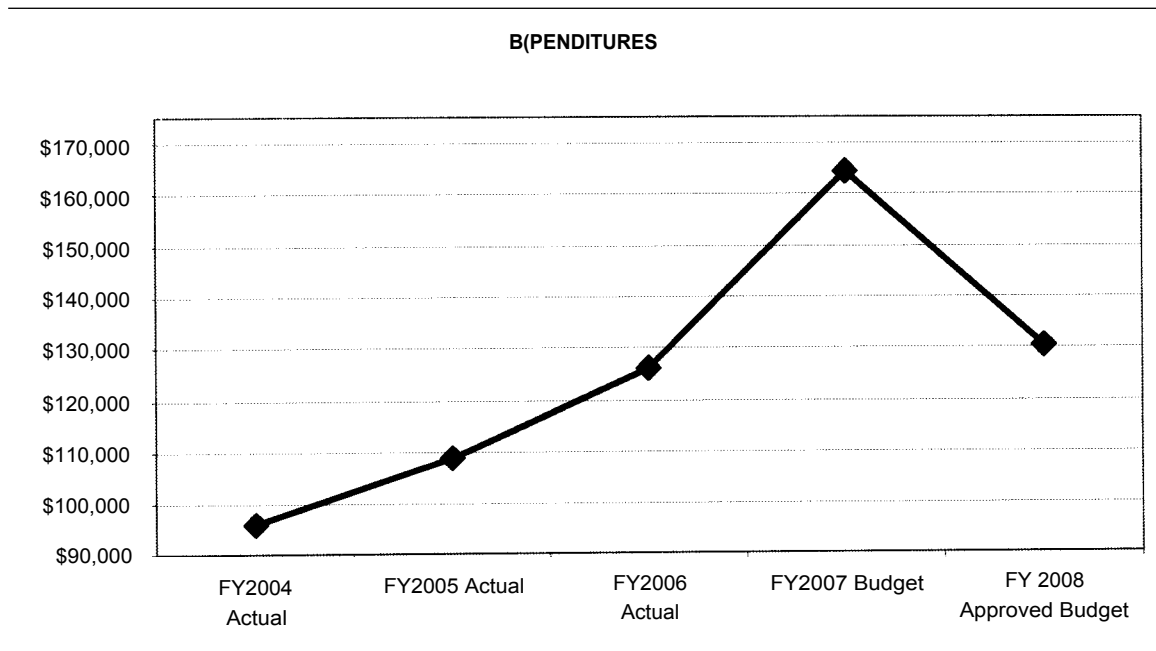
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve accounts annua

NARRATIVE

SEWER FUND - SEWER PUMPS/LIFT STATION

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

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



City of Homer
2008 Operating Budget

Fund 200

503 - SEWER PUMPS/LIFT STATIONS

		FY2005	FY2006	FY2007	FY2008
		Actual	Actual	Amended Budget	Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 49,695	\$ 56,461	\$ 70,664	\$ 47,354
5102	Fringe Benefits	35,668	40,633	50,878	40,639
5103	Part Time Employees		1,122		
5104	P/T Fringe Benefits		165		-
5105	Overtime	1,921	1,367	1,700	1,700
5106	Leave Cash Out	1,533	573		
5107	Part Time Overtime				
Total Salaries and Benefits		88,816	100,321	123,242	89,692
Maintenance and Operations					
5202	Operating Supplies	5,966	2,279	10,500	10,500
5208	Equipment Maintenance		5,511	11,000	11,000
5209	Building Maintenance	2,119	2,750	4,000	4,000
5217	Electricity	11,897	15,332	13,000	13,000
5231	Tools/Equip			2,500	2,500
Total Maintenance and Operations		19,981	25,872	41,000	41,000
Total		\$ 108,798	\$ 126,193	\$ 164,242	\$ 130,692

Staffing History

1.09 1.09 1.39 0.95

LINE - ITEM EXPLANATIONS:

5202- Repair/Maint. Supplies, lift station degreaser.
5208- Pump rebuilds & repair supplies
5209- Lift station control panels.
5231- Diamond Drill

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

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

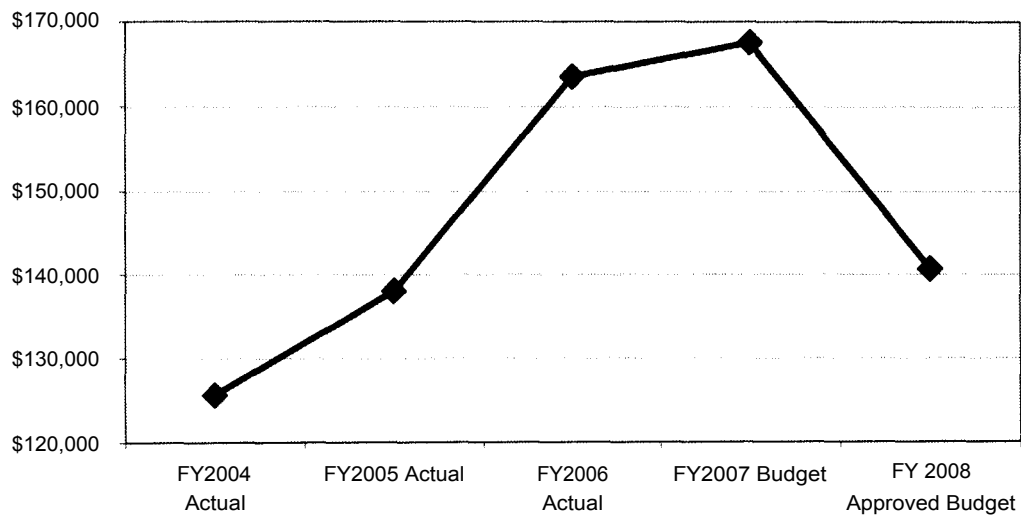
NARRATIVE

SEWER FUND - SEWER COLLECTION SYSTEM

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

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

EXPENDITURES



**City of Homer
2008 Operating Budget**

Fund 200

504 - SEWER COLLECTION SYSTEM

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 77,127	\$ 82,094	\$ 91,528	\$ 67,733
5102	Fringe Benefits	52,989	55,580	59,268	56,366
5103	Part Time Employees		131		
5104	P/T Fringe Benefits		19		
5105	Overtime	679	615	1,000	1,000
5106	Leave Cash Out	2,358	973		
5107	Part Time Overtime				
	Total Salaries and Benefits	133,153	139,412	151,796	125,099
Maintenance and Operations					
5202	Operating Supplies	4,282	2,645	6,300	6,300
5208	Equipment Maintenance			1,500	1,500
5210	Professional & Special Services	546	19,838	2,500	2,500
5214	Rents & Leases	202	1,209		
5220	Refuse/Disposal				
5227	Advertising		187		
5231	Tools/Equipment	61	328	5,500	5,500
	Total Maintenance and Operations	5,091	24,207	15,800	15,800
Total		\$ 138,243	\$ 163,619	\$ 167,596	\$ 140,899
Staffing History		1.62	1.62	1.81	1.40

LINE - ITEM EXPLANATIONS:

5208 Spit force main odor control station
 5210 Decrease -No K'City tank pumping -due again in 2009
 5231 Miller 9" Confined Space Entry System (\$4,000), Misc replacement tools (\$1,500)

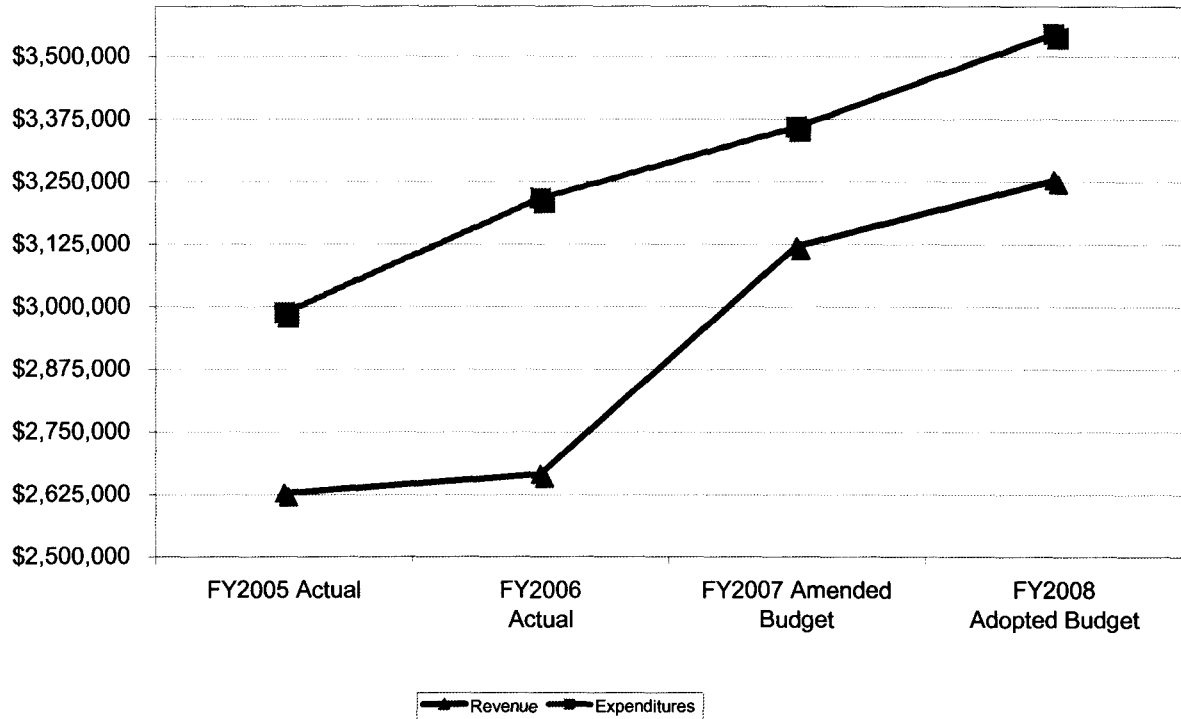
Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

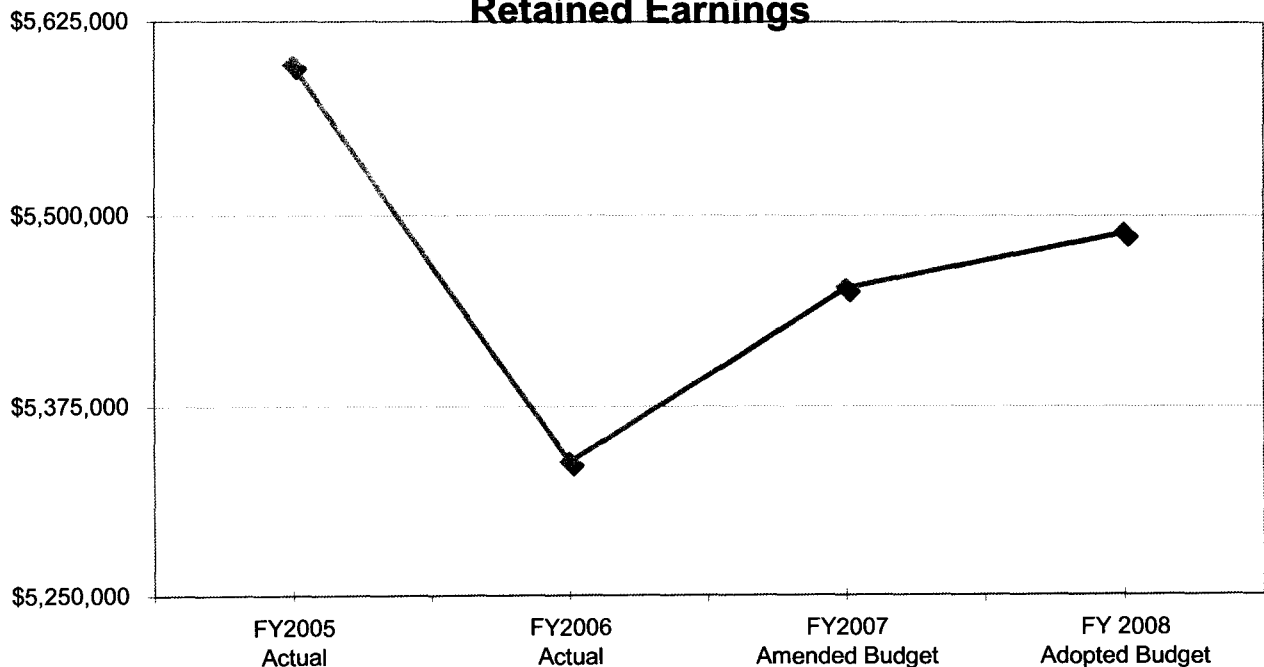
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve accounts annually

City of Homer
2008 Operating Budget

**Port & Harbor Fund
Revenues and Expense**



**Port & Harbor Fund
Retained Earnings**



City of Homer
2008 Operating Budget

FUND: 400 PORT AND HARBOR FUND

FUND BUDGET:

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget	FY2009 Projection	FY2010 Projection	FY2011 Projection
Port & Harbor Revenue							
Total Operating Revenue	\$ 2,373,291	\$ 2,387,815	\$ 2,706,400	\$ 2,694,600	\$ 2,748,492	\$ 2,803,462	\$ 2,859,531
Total Non-Operating Revenue	254,593	278,097	414,760	559,137	570,319	581,725	593,360
Total Port & Harbor Revenue	\$ 2,627,884	\$ 2,665,912	\$ 3,121,160	\$ 3,253,737	\$ 3,318,811	\$ 3,385,187	\$ 3,452,891
Expenses							
Personnel	1,356,481	1,511,787	1,591,861	1,690,678	1,724,491	1,758,981	1,794,161
Operations & Maintenance	782,108	856,709	828,190	860,122	877,324	894,870	912,767
Debt Service	190,285	194,094	193,510	218,060	222,421	226,869	231,406
Other Charges (Administrative Fees)	338,949	334,448	369,976	409,475	417,665	426,018	434,538
Total Expenses	2,667,822	2,897,038	2,983,537	3,178,334	3,241,901	3,306,738	3,372,872
Operating Transfers To:							
Adjustment							
Depreciation Reserves	319,530	319,530	354,530	354,530	361,621	368,853	376,230
Leave Cash Out Bank			21,447	12,224	12,469	12,718	12,972
Total Operation Transfers	319,530	319,530	375,977	366,754	374,090	381,571	389,202
Total Expenses and Operating Transfers	\$ 2,987,352	\$ 3,216,568	\$ 3,359,514	\$ 3,545,089	\$ 3,615,991	\$ 3,688,309	\$ 3,762,074
Net Results From Operations	\$ (359,468)	\$ (550,655)	\$ (226,183)	\$ (291,352)	\$ (297,180)	\$ (303,122)	\$ (309,183)
Depreciation	1,366,914	1,380,113	1,366,914	1,380,113	1,407,716	1,435,870	1,464,587
Less: Depr Transfer To Cont. Cap (Depr for Grant Assets)	(1,352,912)	(1,352,912)	(1,352,912)	(1,352,912)	(1,379,970)	(1,407,569)	(1,435,720)
Less: Depreciation Reserves Listed Above	(319,530)	(319,530)	(354,530)	(354,530)	(361,621)	(368,853)	(376,230)
Total Depreciation	(305,528)	(292,328)	(340,528)	(327,328)	(333,875)	(340,552)	(347,363)
Operating Income(Loss)	\$ (53,941)	\$ (258,327)	\$ 114,344	\$ 35,976	\$ 36,695	\$ 37,430	\$ 38,180
Retained Earnings Appropriated	53,941	258,327	-	-	-	-	-
Excess/(Deficit)	-	-	114,344	35,976	36,695	37,430	38,180
Beginning Retained Earnings	\$ 5,650,747	\$ 5,596,807	\$ 5,338,479	\$ 5,452,824	\$ 5,488,800	\$ 5,525,495	\$ 5,562,925
Retained Earnings Appropriated	(53,941)	(258,327)	-	-	-	-	-
Surplus From Operations	-	-	114,344	35,976	36,695	37,430	38,180
Ending Retained Earnings	\$ 5,596,807	\$ 5,338,479	\$ 5,452,824	\$ 5,488,800	\$ 5,525,495	\$ 5,562,925	\$ 5,601,105

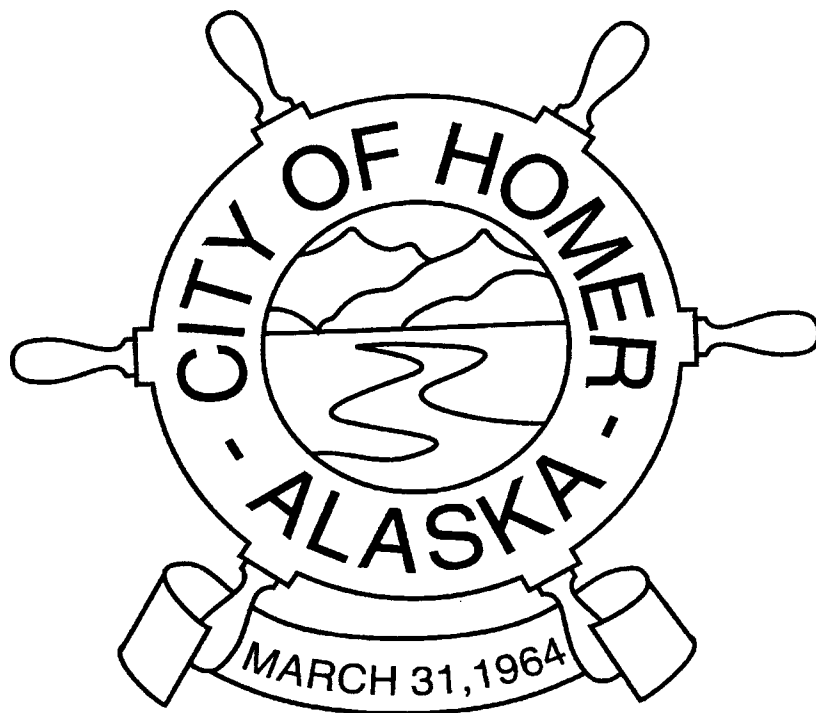
City of Homer
2008 Operating Budget

PORT & HARBOR BUDGET DETAIL

FUND 400
EXPENDITURE SUMMARY BY LINE ITEM

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY 2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 691,802	803,985	837,486	\$ 892,206
5102	Fringe Benefits	499,051	587,323	641,200	650,465
5103	Part Time Employees	70,633	60,510	71,792	102,876
5104	PIT Fringe Benefits	16,406	15,789	13,339	17,088
5105	Overtime	30,073	33,065	26,844	26,844
5106	Leave Cash Out	47,031	9,649		
5107	Part Time Overtime	1,484	1,465	1,200	1,200
	Total Salaries and Benefits	1,356,481	1,511,787	1,591,861	1,690,678
<u>Maintenance and Operations</u>					
5201	Office Supplies	2,361	1,823	2,900	3,400
5202	Operating Supplies	22,084	23,936	24,050	26,550
5203	Fuel/Lube	15,653	24,613	21,300	21,900
5204	Chemicals	4,813	4,440	6,000	7,000
5207	Vehicle/Boat Maintenance	5,853	5,296	11,000	11,500
5208	Equipment Maintenance	47,986	70,141	61,000	62,500
5209	Building & Grounds Maintenance	38,175	33,859	37,000	39,000
5210	Professional & Special Services	18,895	13,282	84,000	19,550
5211	Accounting/Auditing	9,904	11,872	12,708	12,000
5213	Surveyor/Appraisal			1,000	1,000
5214	Rents & Leases	4,036	3,836	4,000	4,000
5215	Communications	13,049	8,854	12,500	11,500
5216	Postage/Freight	2,830	3,177	3,000	4,000
5217	Electricity	272,539	313,467	253,000	313,750
5218	Water	57,438	45,431	45,000	50,600
5219	Sewer	1,393	1,104	2,800	4,600
5220	Refuse/Disposal	40,556	35,000	35,000	35,000
5221	Property Insurance	9,076	8,003	7,713	9,439
5222	Auto Insurance	7,514	6,870	8,186	8,705
5223	Liability Insurance	44,697	47,144	47,945	61,889
5227	Advertising	3,202	1,796	5,000	5,000
5231	Tools/Equipment	14,246	8,723	19,550	20,250
5235	Memberships/Dues	1,392	1,380	1,500	1,500
5236	Transportation	3,804	2,945	4,000	3,000
5237	Subsistence	2,125	1,861	3,000	3,000
5238	Printing/Binding	2,796	3,081	4,000	4,000
5249	Oil Spill Materials Recovery	914	1,086	2,000	2,500
5252	Credit Card Expense	41,506	34,711	20,000	20,000
5256	Waste Oil Disposal	20,085	15,899	25,000	27,500
5258	Float & Ramp Repairs	9,711	8,515	10,000	11,000
5287	Electrical Supplies		1,448	3,000	3,000
5601	Clothing/Uniforms	3,901	3,299	3,450	3,650
5602	Safety Equipment	5,996	5,196	7,650	7,900
5603	Employee Training	3,577	5,068	8,500	8,500
5606	Bad Debt Expense	38,403	88,117	20,000	20,000
5610	Collections Expense	160			
5612	Deferred Loss Expense	6,107	6,107	6,107	6,107
5613	Bond Issue Fees	5,331	5,331	5,331	5,331
	Total Operations & Maintenance	782,108	856,709	828,190	860,122
<u>Capital Outlay, Transfers and Reserves</u>					
5990	Transfer to Reserves	319,530	319,530	375,977	366,754
	Total Capital Outlay	319,530	319,530	375,977	366,754
<u>Debt Payment</u>					
2305	Debt Payment	155,000	165,000	170,000	198,993
5608	Debt Payment Interest	35,285	29,094	23,510	19,067
	Total Debt Service	190,285	194,094	193,510	218,060
5241	G/F Admin Services	338,949	334,448	369,976	409,475
	Total Other Charges	338,949	334,448	369,976	409,475
	Totals	\$ 2,987,352	\$ 3,216,568	\$ 3,359,514	\$ 3,545,089

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"WHERE THE LAND ENDS AND THE SEA BEGINS"

**City of Homer
2008 Operating Budget**

Fund 400
600 - Port & Harbor Fund Revenues

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Administration 600				
4515 Ferry Lease	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
4527 PERS Revenue	40,172	-	-	
4634 Port Storage Fees(was under 605)	11,532	20,933	12,000	12,000
4650 Rents & Leases (from 605 in 2002)	11,514	14,220	65,000	190,726
4705 Business License	50	40	100	100
4801 Interest on Investments	-	639	1,000	1,000
4901 Surplus Property Sale	703	12,401	100,000	100,000
4906 Proceeds-Law Suit	25,274	20,791	16,660	15,000
4992 Transfer Operating		4,860	-	22,000
Total Non-Operating Revenue	107,245	91,884	212,760	358,826
Harbor 601				
4245 Waste Oil Disposal Recovery	9,549	9,159	10,000	10,000
4249 Oil Spill Materials Recovery	283	-	2,000	2,000
4318 Parking Revenue	-	2,027	20,000	20,000
4319 Sale of Electrical Supplies	-	1,378	3,000	3,000
4624 Berth Rent Transient Monthly	333,445	348,261	365,000	375,000
4625 Berth Rent-Reserved	664,937	715,855	730,000	750,000
4626 Berth Rent Transient Annual	119,062	128,474	125,000	130,000
4627 Berth Rent Transient Semi-Annual	51,777	47,584	68,000	70,000
4628 Berth Rent Transient Daily	60,319	61,687	73,000	75,000
4629 Metered Energy	70,317	62,432	78,000	80,000
4644 Pumping	655	1,512	1,500	1,500
4645 Wooden Grid Use	6,860	6,744	8,000	8,000
4646 Commercial Ramp/Beach Landing	1,662	1,217	2,000	2,000
4647 Berth Waiting List	7,356	8,628	12,000	12,000
4648 Steel Grid Use	9,839	12,261	13,000	13,000
4653 L and L Ramp	89,515	91,373	100,000	100,000
4663 Transient Energy 110 Volts	27,204	24,422	30,000	30,000
4664 Transient Energy 220 Volts	7,434	12,040	8,000	10,000
4665 Transient Energy 208 Volts	7,269	16,193	9,000	40,000
4666 Commercial Ramp/Beach Wharfage	7	110	500	2,000
Sub-Total Operating Revenue	1,467,490	1,551,356	1,658,000	1,733,500
4802 Penalties & Interest		9,419	15,000	15,000
4902 Other	51,479	60,237	60,000	60,000
Sub-Total Non-Operating Revenue	51,479	69,656	75,000	75,000
Total Harbor Revenues	\$ 1,518,969	\$ 1,621,013	\$ 1,733,000	\$ 1,808,500
Pioneer Dock 602				
4633 Stevedoring	8,238	4,813	8,000	5,000
4638 Pioneer Dock-Fuel W H	82,668	85,090	130,000	90,000
4639 Pioneer Dock- Wharfage	-	-	500	500
4641 Pioneer Dock-Water Sales	7,437	12,570	15,000	10,000
4642 Pioneer Dock-Docking	20,470	14,322	20,000	20,000
Sub-Total Operating Revenue	118,813	116,794	173,500	125,500
4631 USCG Leases	22,609	22,960	25,000	23,311
4802 Penalty/Interest	2,100	1,050	2,000	2,000
Sub-Total Non-Operating Revenue	24,709	24,010	27,000	25,311
Total Pioneer Dock Revenues	\$ 143,523	\$ 140,804	\$ 200,500	\$ 150,811

**City of Homer
2008 Operating Budget**

**Fund 400
600 - Port & Harbor Fund Revenues Continued**

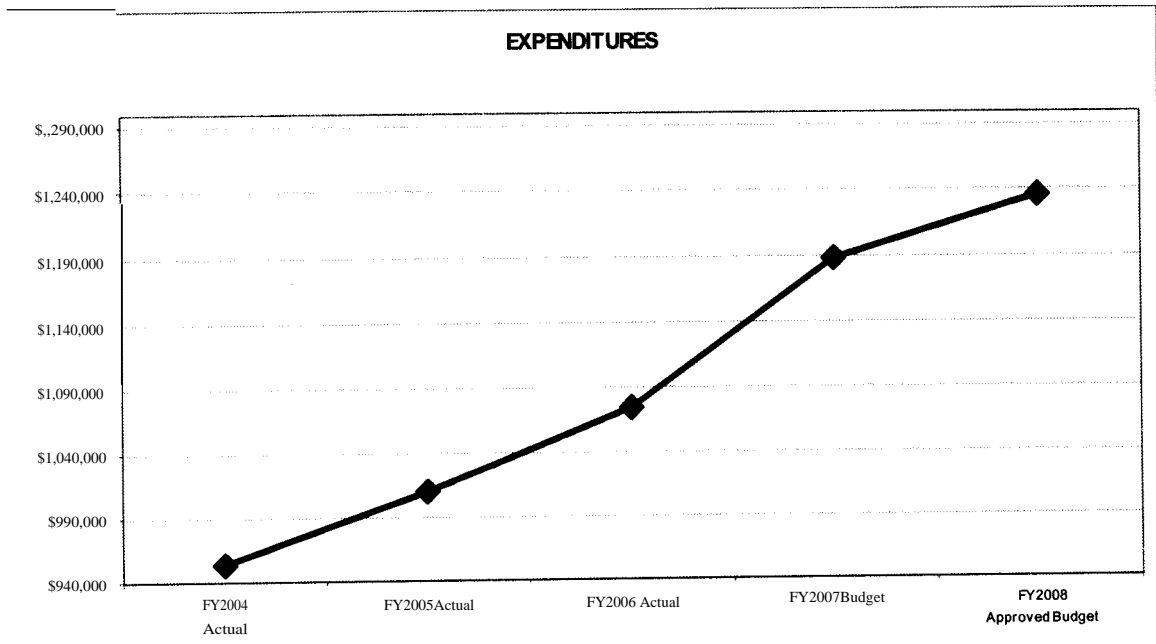
		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Fish Dock 603					
4620	Ice Sales	417,153	330,013	420,000	400,000
4621	Cold Storage	10,775	17,885	15,000	20,000
4622	Crane Rental	216,664	198,304	240,000	220,000
4623	Card Access Fee	7,627	7,657	8,000	8,000
4637	Seafood Wharfage-Fish Dock	37,875	37,996	60,000	40,000
4700	Other Wharfage-Fish Dock	543	1,137	2,500	1,200
	Sub-Total Operating Revenue	690,638	592,991	745,500	689,200
4206	Fish Tax	71,160	92,547	100,000	100,000
	Sub-Total Non-Operating Revenue	71,160	92,547	100,000	100,000
	Total Fish Dock Revenues	\$ 761,798	\$ 685,538	\$ 845,500	\$ 789,200
Deep Water Dock 604					
4633	Stevedoring	3,294	35,751	8,000	20,000
4637	Seafood Wharfage	-	-	2,000	2,000
4640	DWD - Wharfage	31,429	2,458	30,000	30,000
4643	DWD-Docking	45,268	65,086	60,000	65,000
4668	DWD-Water	7,839	13,750	15,000	15,000
	Total Operating Revenue	\$ 87,831	\$ 117,045	\$ 115,000	\$ 132,000
Outfall Line 605					
4652	Property Fees-moved in 2002	-	(36)	-	-
4704	Outfall Line	-	(2,400)	2,400	2,400
	Total Outfall Line Revenue	\$ -	\$ (2,436)	\$ 2,400	\$ 2,400
Fish Grinder 606					
4706	Grinding Fees	8,519	12,065	12,000	12,000
	Total Fish Grinder Revenues	\$ 8,519	\$ 12,065	\$ 12,000	\$ 12,000
	Total Non-Operating Revenue	254,593	278,097	414,760	559,137
	Total Operating Revenue	2,373,291	2,387,815	2,706,400	2,694,600
	Total Port & Harbor Revenues	\$ 2,627,884	\$ 2,665,912	\$ 3,121,160	\$ 3,253,737

NARRATIVE

PORT & HARBOR - ADMINISTRATION

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

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



City of Homer
2008 Operating Budget

Fund 400
600 - PORTHARBOR ADMINISTRATION

	FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits				
5101 Regular Employees	\$ 145,891	\$ 183,588	\$ 197,806	\$ 211,743
5102 Fringe Benefits	91,334	114,179	137,201	142,467
5103 Part Time Employees	19,152			11,568
5104 PIT Fringe Benefits	1,716			1,429
5105 Overtime	226	283	300	300
5106 Leave Cash Out	19,847	4,610		-
5107 Part Time Overtime	161	-		
Total Salaries and Benefits	278,326	302,659	335,307	367,507
Maintenance and Operations				
5201 Office Supplies	1,769	1,033	1,500	2,000
5202 Operation Supplies	2,258	2,094	2,500	2,000
5208 Equipment Maintenance	516	685	1,000	1,000
5209 Building & Grounds Maintenance	708	1,026	2,000	2,000
5210 Professional & Special Service	2,126	1,759	68,500	1,800
5211 Accounting/Auditing	9,904	11,872	12,708	12,000
5214 Rents & Leases	4,036	3,836	4,000	4,000
5215 Communications	9,601	7,829	9,000	8,000
5216 Postage/Freight	2,830	3,177	3,000	4,000
5221 Property Insurance	9,076	8,003	7,713	9,439
5222 Auto Insurance	7,514	6,870	8,186	8,705
5223 Liability Insurance	44,697	47,144	47,945	61,889
5227 Advertising	3,202	1,796	4,000	4,000
5231 Tool/Equipment	1,595	1,675	2,500	2,500
5235 Memberships/Dues	1,392	1,380	1,500	1,500
5236 Transportation	3,804	2,945	4,000	3,000
5237 Subsistence	1,945	1,861	3,000	3,000
5238 Printing/Binding	1,914	1,930	2,000	2,000
5252 Credit Card Expense	41,506	34,711	20,000	20,000
5603 Employee Training	1,430	1,544	2,000	2,000
5606 Bad Debt Expense	38,403	88,117	20,000	20,000
5610 Collections Expense	160	-	-	-
5612 Deferred Loss Expense	6,107	6,107	6,107	6,107
5613 Bond Issue Fees	5,331	5,331	5,331	5,331
Total Maintenance and Operations	201,824	242,724	238,490	186,272
Capital Outlay, Transfers and Reserves				
5990 Transfer to Reserves			51,447	42,224
Total Capital Outlay, Transfers and Reserves			51,447	42,224
Debt Payment				
400-0(Debt Payment (Acct 400-000-2305)	155,000	165,000	170,000	198,993
5608 Debt Payment Interest	35,285	29,094	23,510	19,067
Total Debt Payment	190,285	194,094	193,510	218,060
5241 G/F Admin Services	338,949	334,448	369,976	409,475
Total	1,009,384	\$ 1,073,925	\$ 1,188,730	\$ 1,223,538
Staffing History	3.70	4.00	4.00	4.24

LINE - ITEM EXPLANATIONS:

5101 - 5107 2 Seasonal FT Enforcement Aides used for parking enforcement & beach enforcement - Increase in budget \$25,912 is allocated to Police Patrol. Budget impact to Port & Harbor - \$12,997

Account Number Explanations: Sec. G-17

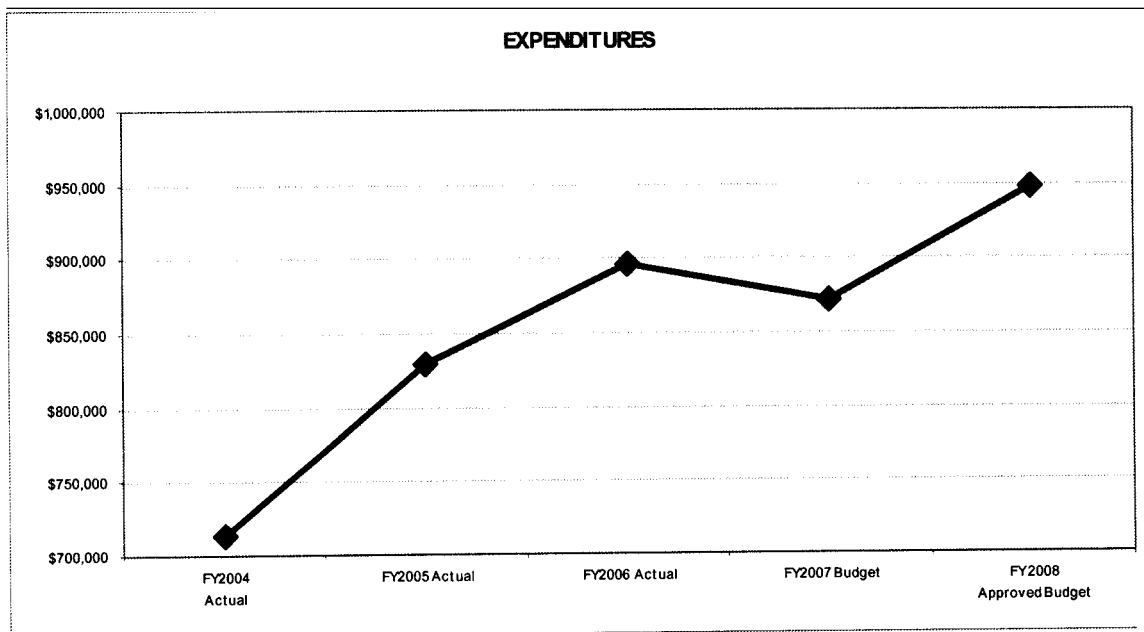
Dept	Reserve	2008 Beg Balance	Transfer In	2008 Budgeted Exp,	2008 Ending Balance
380	Depreciation Reserve	733,711	312,243		1,045,954
	Service Van Welder			6,550	1,039,404
	Parking Improvements			200,000	839,404
	Rake Drive Unit			25,000	814,404
	East Boat Harbor Feasibility			143,000	671,404
	Dredge Spoil Loading & Trucking			65,000	606,404
	US Army COE Dredge De-Water				
374	Fleet Reserves	24,164	30,000		54,164
	Leave Cash Out Bank - Balance As of 7/31/07	-	12,224		-
Debt		2008 Beg Bal	Prin Pmt	Int Expense	2008 End Bal
	Bond Payment	365,000	180,000	16,200	185,000
2006	Excavator & Loader	45,013	17,248	2,192	27,765
2007	Angle Blade	9,584	1,745	675	7,839
		419,596	198,993	19,067	220,604

NARRATIVE

PORT & HARBOR - HARBOR

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

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



**City of Homer
2008 Operating Budget**

FUND 400
601 - HARBOR

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 212,646	\$ 247,830	\$ 248,245	\$ 265,957
5102	Fringe Benefits	179,079	198,795	196,793	201,509
5103	Part Time Employees	35,095	41,892	51,225	45,879
5104	PIT Fringe Benefits	10,544	9,291	9,518	7,868
5105	Overtime	18,619	20,488	16,159	16,159
5106	Leave Cash Out	21,000	1,737		
5107	Part Time Overtime	8	61		
Total Salaries and Benefits		476,991	520,093	521,940	537,373
Maintenance and Operations					
5201	Office Supplies	361	635	1,000	1,000
5202	Operating Supplies	8,393	10,005	10,000	12,000
5203	Fuel/Lube	7,771	10,193	12,000	12,000
5204	Chemicals	2,942	2,975	3,000	3,000
5207	Vehicle/Boat Maintenance	2,567	3,130	6,000	6,000
5208	Equipment Maintenance	584	555	1,000	1,000
5209	Building & Grounds Maintenance	3,027	4,955	4,000	5,000
5210	Professional & Special Services	2,733	2,604	3,000	5,000
5213	Surveyor/Appraisal			500	500
5217	Electricity	159,438	190,974	150,000	200,000
5218	Water	43,611	35,408	30,000	35,000
5219	Sewer	1,556	1,662	1,000	1,500
5220	Refuse/Disposal	40,556	35,000	35,000	35,000
5227	Advertising	-	-	1,000	1,000
5231	Tools/Equipment	6,079	2,010	6,000	6,000
5237	Subsistence	180			
5238	Printing & Binding	882	1,150	2,000	2,000
5249	Oil Spill Response Supplies	914	1,086	2,000	2,500
5287	Electrical Supplies		1,448	3,000	3,000
5601	Clothing/Uniforms	1,758	1,573	2,000	2,000
5602	Safety Equipment	4,351	3,903	4,000	4,000
5603	Employee Training	2,147	3,524	4,000	4,000
Total Maintenance and Operations		289,850	312,791	280,500	341,500
Capital Outlay, Transfers and Reserves					
5990	Transfers to Reserves	63,901	63,901	68,901	68,901
Total Capital Outlay, Transfers and Reserves		63,901	63,901	68,901	68,901
Total		\$ 830,742	\$ 896,786	\$ 871,341	\$ 947,774

Staffing History	6.70	7.20	7.05	10.32
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LINE - ITEM EXPLANATIONS:

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

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

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

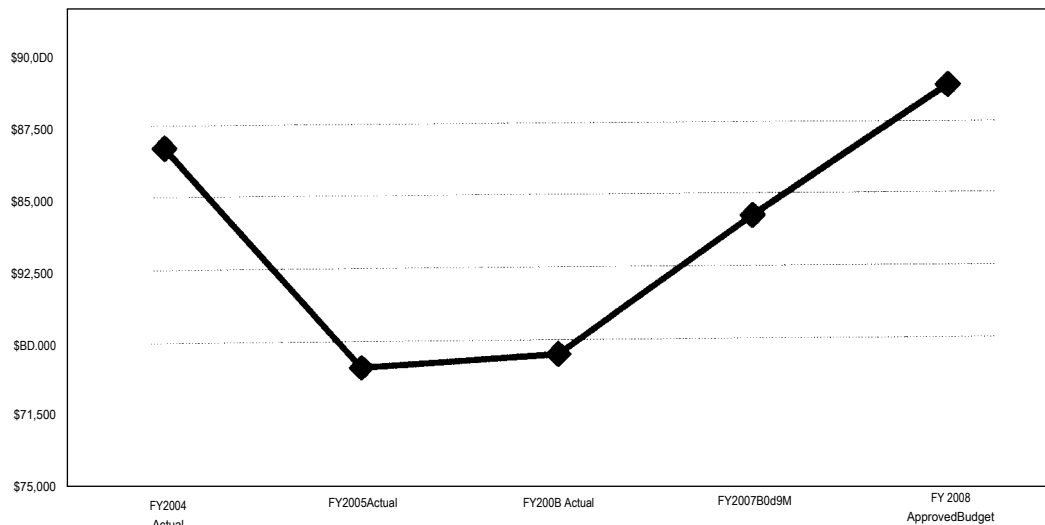
NARRATIVE

PORT & HARBOR - MAIN DOCK

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

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

EXPENDITURES



**City of Homer
2008 Operating Budget**

**FUND 400
602 - MAIN DOCK**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 13,075	\$ 13,596	\$ 14,503	\$ 15,556
5102	Fringe Benefits	10,222	11,535	11,551	11,831
5103	Part Time Employees				2,699
5104	P/T Fringe Benefits				463
5105	Overtime	1,035	1,466	795	795
5106	Leave Cash Out	1,235	102		
	Total Salaries and Benefits	25,567	26,700	26,849	31,344
Maintenance and Operations					
5201	Office Supplies	72		100	100
5202	Operating Supplies	531		500	500
5210	Professional & Special Services	200	500	500	500
5217	Electricity	2,321	2,054	2,500	2,500
5218	Water	-		3,000	3,000
5231	Tools/Equipment	104		300	300
5602	Safety Equipment	300	257	500	500
	Total Maintenance and Operations	3,528	2,811	7,400	7,400
Capital Outlay, Transfers and Reserves					
5990	Transfer to Reserves	50,000	50,000	50,000	50,000
	Total Capital Outlay, Transfers and Reserves	50,000	50,000	50,000	50,000
Total		\$ 79,096	\$ 79,511	\$ 84,249	\$ 88,744
Staffing History		0.25	0.25	0.30	0.30

LINE - ITEM EXPLANATIONS:

5210 Professional & Special Services: reflects historical expenditures.

5217 Electricity: reflects historical data (Hickory is now on its own electricity meter and account for USCG power.)

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

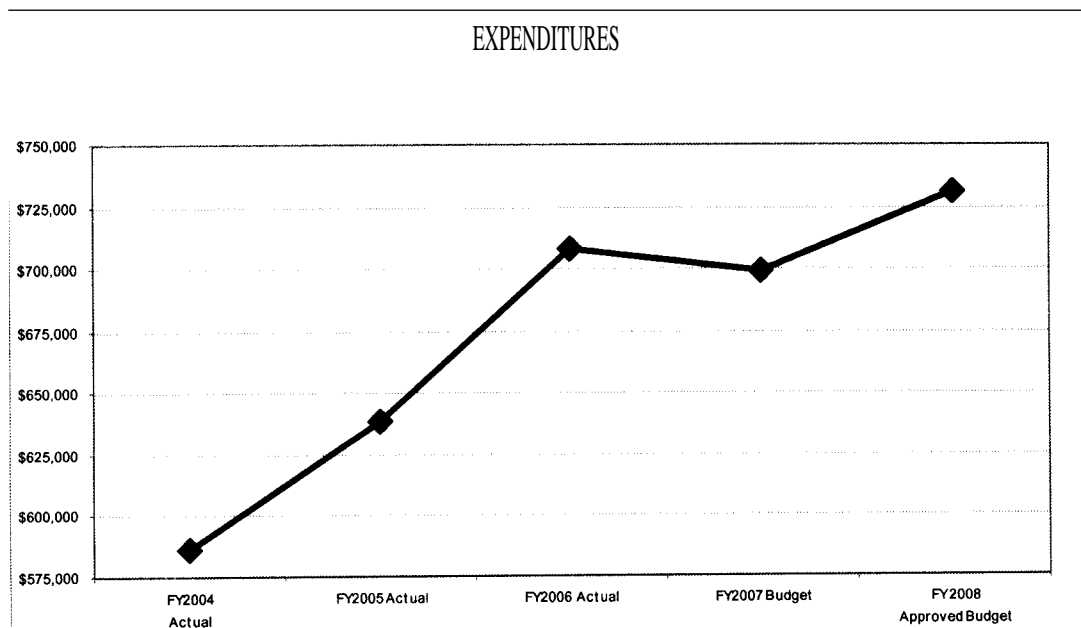
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve accounts annually

NARRATIVE

PORT & HARBOR - FISH DOCK

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

During 2006, 16,762,571 pounds of commercially caught seafood was unloaded across the Fish Dock. 3,333 tons of ice was sold and the cranes were used for a total of 2,495 hours. Goals include an aggressive preventive maintenance program and promoting a culture of safety for employees and customers.



**City of Homer
2008 Operating Budget**

**FUND 400
603 - FISH DOCK**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 171,254	\$ 189,589	\$ 195,738	\$ 209,350
5102	Fringe Benefits	130,819	149,575	154,558	155,648
5103	Part Time Employees	16,387	18,278	20,567	24,089
5104	P/T Fringe Benefits	4,147	6,427	3,821	4,131
5105	Overtime	6,996	6,110	6,545	6,545
5106	Leave Cash Out	3,668	2,583		
5107	Part Time Overtime	1,315	1,404	1,200	1,200
	Total Salaries and Benefits	334,586	373,966	382,428	400,963
Maintenance and Operations					
5201	Office Supplies	160	155	300	300
5202	Operating Supplies	3,300	5,113	5,000	5,000
5203	Fuel/Lube	1,702	1,776	2,500	2,500
5204	Chemicals	1,872	1,465	3,000	4,000
5208	Equipment Maintenance	24,709	45,941	39,000	40,000
5209	Building & Grounds Maintenance	5,444	4,793	6,000	6,000
5210	Professional & Special Services	3,829	4,832	5,000	5,000
5217	Electricity	98,435	110,309	90,000	100,000
5218	Water	11,004	9,091	8,500	9,000
5219	Sewer	(797)	(1,206)	800	2,000
5231	Tools/Equipment	3,375	1,336	3,500	3,500
5602	Safety Equipment	904	1,036	1,500	1,500
5603	Employee Training			1,500	1,500
	Total Maintenance and Operations	153,937	184,643	166,600	180,300
Capital Outlay, Transfers and Reserves					
5990	Transfer to Reserves	150,046	150,046	150,046	150,046
	Total Capital Outlay, Transfers and Reserves	150,046	150,046	150,046	150,046
Total		\$ 638,569	\$ 708,655	\$ 699,074	\$ 731,309

Staffing History

3.85 3.85 3.90 4.60

LINE - ITEM EXPLANATIONS:

5208 Equipment Maintenance: For ice making and delivery systems maintenance and maintenance on the 8 fish dock cranes.

5209 Bldg & Grnds:
These items help maintain and repair the facility, unforeseen damage, breakdown or repairs that occur.

5217 Electricity: Ice making and crane operations require high electrical consumption.

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

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

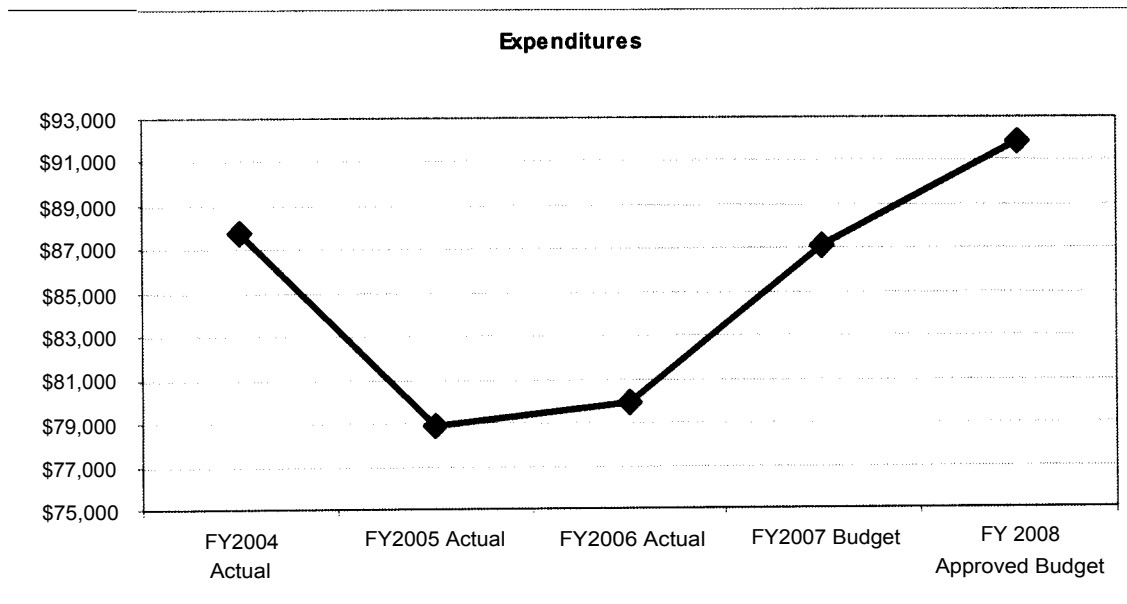
NARRATIVE

PORT & HARBOR - DEEP WATER DOCK

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

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

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



**City of Homer
2008 Operating Budget**

**FUND 400
604 - DEEP WATER DOCK**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 13,075	\$ 13,857	\$ 17,306	\$ 18,554
5102	Fringe Benefits	10,958	11,827	13,621	13,946
5103	Part Time Employees				2,699
5104	P/T Fringe Benefits				463
5105	Overtime	954	1,272	845	845
5106	Leave Cash Out	1,235	102		
	Total Salaries and Benefits	26,222	27,058	31,771	36,506
Maintenance and Operations					
5202	Operating Supplies	36	87	100	100
5210	Professional & Special Services		500	500	500
5213	Survey/Appraisal			500	500
5217	Electricity	2,960	3,342	3,000	3,000
5218	Water	1,132	51	1,500	1,500
5231	Tools/Equipment		297	500	500
5601	Clothing/Uniforms			350	350
5602	Safety Equipment			300	300
	Total Maintenance and Operations	4,128	4,277	6,750	6,750
Capital Outlay, Transfers and Reserves					
5990	Transfer to Reserves	48,583	48,583	48,583	48,583
	Total Capital Outlay, Transfers and Reserves	48,583	48,583	48,583	48,583
Total		\$ 78,932	\$ 79,918	\$ 87,104	\$ 91,839
Staffing History		0.30	0.30	0.35	1.07

LINE - ITEM EXPLANATIONS:

5101 Temporary part-time Harbor Assistants during summer months

Account Number Explanations: Sec. G-17

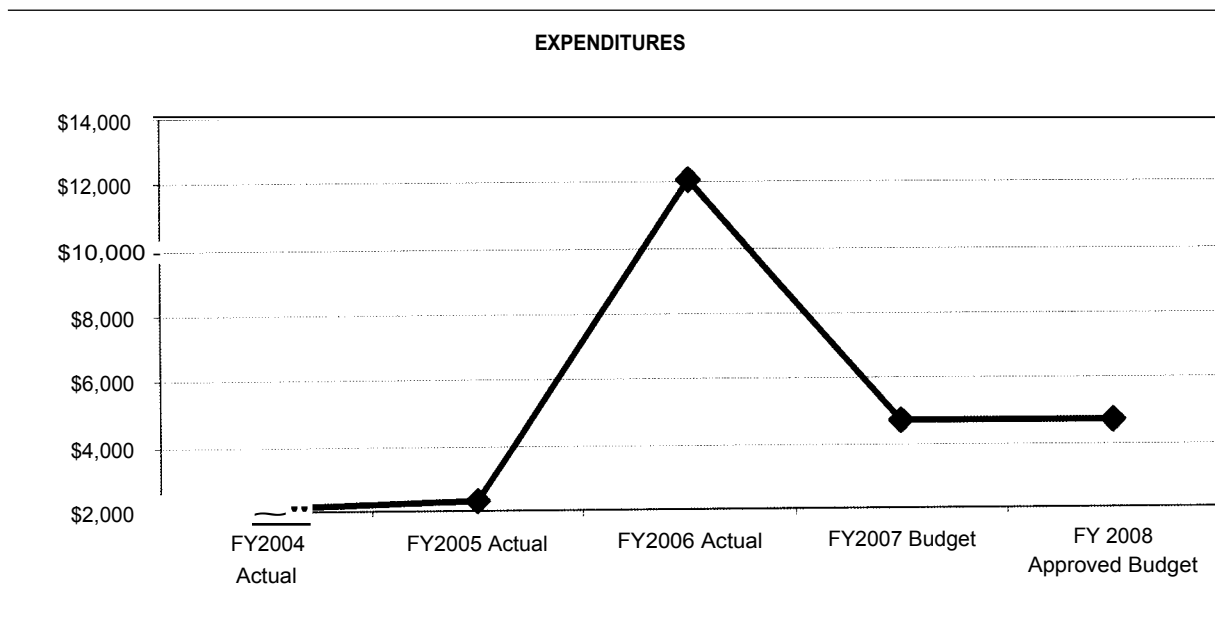
Capital Outlay/Transfers: See Section D for Details.

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

NARRATIVE

PORT & HARBOR - OUTFALL LINE

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



**City of Homer
2008 Operating Budget**

FUND 400

605 - Outfall Line

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
	Salaries and Benefits				
5101	Regular Employees	\$	\$ 2,064	\$	\$
5102	Fringe Benefits		1,258		
	Total Salaries and Benefits		3,322		
	Maintenance and Operations				
5202	Operating Supplies		883	750	750
5208	Equipment Maintenance	292	5,380	1,500	1,500
5231	Tools/Equipment		500	500	500
	Total Maintenance and Operations	292	6,764	2,750	2,750
	Capital Outlay, Transfers and Reserves				
5990	Transfer to Reserves	2,000	2,000	2,000	2,000
	Total Capital Outlay, Transfers and Reserves	2,000	2,000	2,000	2,000
	Total	\$ 2,292	\$ 12,086	\$ 4,750	\$ 4,750
Staffing History		0.00	0.00	0.00	0.00

LINE - ITEM EXPLANATIONS:

5101 - 5 231 Operations & Maintenance: Costs are projected based upon historical data from like lift/pump stations.

5208 Equipment Maintenance: Necessary preventive maintenance expense.

Account Number Explanations: Sec. G-17

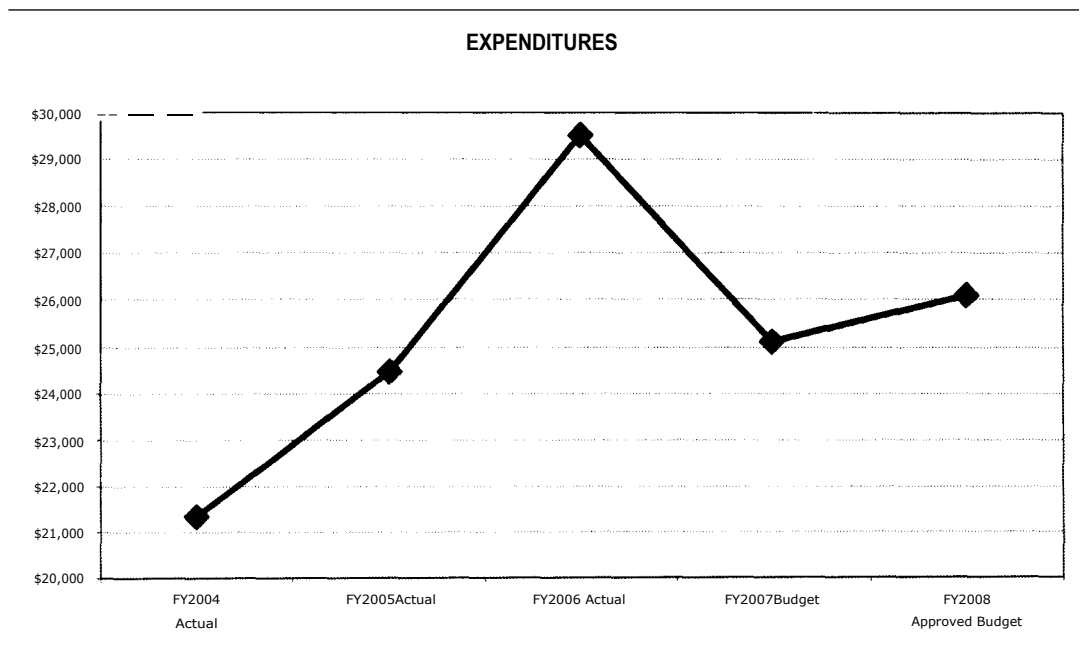
Capital Outlay/Transfers: See Section D for Details.

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

NARRATIVE

PORT & HARBOR - FISH GRINDER

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



**City of Homer
2008 Operating Budget**

**FUND 400
606 - Fish Grinder**

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees		\$ 2,902	\$	\$
5102	Fringe Benefits		944		
Total Salaries and Benefits			3,846		
Maintenance and Operations					
5202	Operating Supplies	6,819	5,485	3,000	4,000
5208	Equipment Maintenance	10,435	12,100	13,000	13,000
5209	Building & Grounds Maintenance	473	2,689	2,500	2,500
5210	Professional & Special Services	565			
5218	Water	1,155	386	1,000	1,000
5231	Tools/Equipment			500	500
5602	Safety Equipment			100	100
Total Maintenance and Operations		19,447	20,660	20,100	21,100
Capital Outlay, Transfers and Reserves					
5990	Transfer to Reserves	5,000	5,000	5,000	5,000
Total Capital Outlay, Transfers and Reserves		5,000	5,000	5,000	5,000
Total		\$ 24,447	\$ 29,506	\$ 25,100	\$ 26,100
Staffing History		0.00	0.00	0.00	0.00

LINE - ITEM EXPLANATIONS:

This cost function was created in FY2002 to track the costs and revenues of the Grinder operation per the State construction grant requirements.

Capital Outlay/Transfers: See Section D for Details.

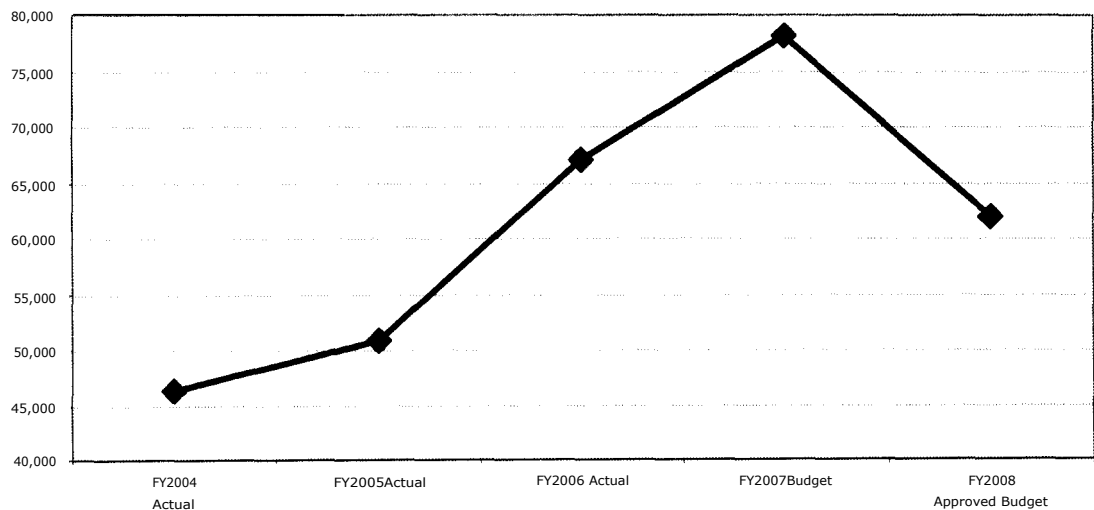
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve accounts annually

NARRATIVE

PORT & HARBOR - 610 - ADMINISTRATION MAINTENANCE

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

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**City of Homer
2008 Operating Budget**

FUND 400

610 - PORT & HARBOR ADMINISTRATION MAINTENANCE

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 25,445	\$ 37,714	\$ 40,125	\$ 31,677
5102	Fringe Benefits	12,477	22,719	29,811	20,805
5103	Part Time Employees		341		
5104	Part Time Benefits		72		
5105	Overtime	96	240	100	100
5106	Leave Cash Out	45	514		
	Total Salaries and Benefits	38,062	61,600	70,036	52,581
<u>Maintenance and Operations</u>					
5202	Operating Supplies			200	200
5209	Building & Grounds Maintenance	14		1,000	1,000
5210	Professional & Special Services	9,442	122	1,000	1,000
5215	Communications-shop	3,448	1,025	3,500	3,500
5233	Computer/Related Items		4,285	1,500	2,500
5231	Tools/Equipment			1,000	1,200
	Total Maintenance and Operations	12,905	5,432	8,200	9,400
Total		\$ 50,967	\$ 67,032	\$ 78,236	\$ 61,981
Staffing History		0.50	0.50	0.50	0.40

LINE - ITEM EXPLANATIONS:

5202 Basic administrative supplies (paper, 1st aid supplies and such)

Account Number Explanations: Sec. G-17

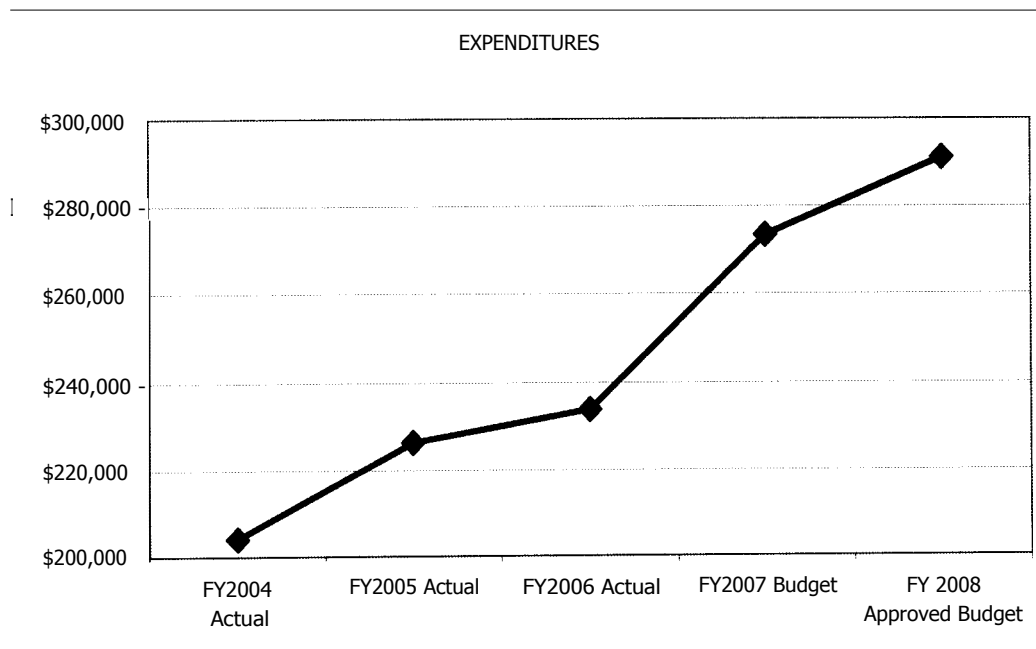
Capital Outlay/Transfers: See Section D for Details.

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

NARRATIVE

PORT & HARBOR - HARBOR MAINTENANCE

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



**City of Homer
2008 Operating Budget**

FUND 400

611 - HARBOR MAINTENANCE

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 92,918	\$ 94,295	\$ 104,126	\$ 108,814
5102	Fringe Benefits	54,057	64,371	82,226	81,448
5103	Part Time Employees		-		5,314
5104	PIT Fringe Benefits		-		911
5105	Overtime	1,896	3,175	1,500	1,500
	Total Salaries and Benefits	148,871	161,841	187,852	197,987
Maintenance and Operations					
5202	Operating Supplies	743	269	1,000	1,000
5203	Fuel/Lube	6,180	12,644	6,800	7,400
5207	Vehicle/Boat Maintenance	3,286	2,166	5,000	5,500
5208	Equipment Maintenance	11,450	5,479	5,500	6,000
5209	Building & Grounds Maintenance	10,523	13,409	12,000	12,750
5210	Professional & Special Services	-	2,964	5,500	5,750
5217	Electricity	9,384	6,787	7,500	8,250
5218	Water	537	494	1,000	1,100
5219	Sewer	634	648	1,000	1,100
5231	Tools/Equipment	2,729	1,139	3,500	3,750
5256	Used Oil Disposal	20,085	15,899	25,000	27,500
5258	Float and Ramp Repairs	9,711	8,515	10,000	11,000
5601	Clothing/Uniforms	2,142	1,726	1,100	1,300
5603	Training			1,000	1,000
	Total Maintenance and Operations	77,404	72,139	85,900	93,400
Total		\$ 226,274	\$ 233,980	\$ 273,752	\$ 291,387

Staffing History

2.25

2.25

2.25

2.15

LINE - ITEM EXPLANATIONS:

5101 - 5107 1/3 Cost of New Port Maintenance Tech. Budget Increase = \$6,225

5203- Rising fuel costs.

5210 - Includes items like out-sourced welding, diving etc that may be required throughout the year.

5258 - Material to repair floats, fingers, bumpers, ramps, fire extinguishers & cabinets repair.

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

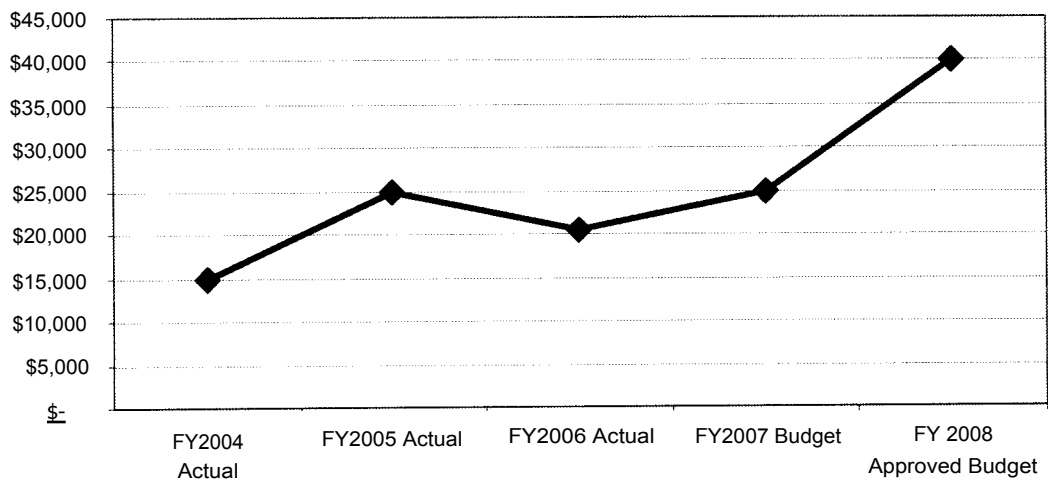
All capital outlay are paid out of reserve accounts. Funds are transferred to reserve accounts annually

NARRATIVE

PORT & HARBOR - PIONEER DOCK MAINTENANCE

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

EXPENDITURES



**City of Homer
2008 Operating Budget**

FUND 400

612 - PIONEER DOCK MAINTENANCE

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
<u>Salaries and Benefits</u>					
5101	Regular Employees	\$ 9,056	\$ 9,583	\$ 10,143	\$ 15,277
5102	Fringe Benefits	7,774	6,310	8,022	11,405
5103	Part Time Employees				5,314
5104	P/T Fringe Benefits				911
5105	Overtime	33	15	100	100
5106	Leave Cash Out				
	Total Salaries and Benefits	16,863	15,908	18,265	33,008
<u>Maintenance and Operations</u>					
5202	Operating Supplies	5		500	500
5208	Equipment Maintenance	-			
5209	Building & Grounds Maintenance	7,935	3,481	5,000	5,000
5210	Professional & Special Services	-			
5231	Tools/Equipment	236	1,211	500	750
5602	Safety Equipment			750	750
	Total Maintenance and Operations	8,175	4,692	6,750	7,000
Total					
		\$ 25,039	\$ 20,601	\$ 25,015	\$ 40,008
Staffing History					
		0.22	0.22	0.22	0.30

LINE - ITEM EXPLANATIONS:

5101 - 5107 1/3 Cost of New Port Maintenance Tech. Budget Increase = \$6,225

Account Number Explanations: Sec. G-17

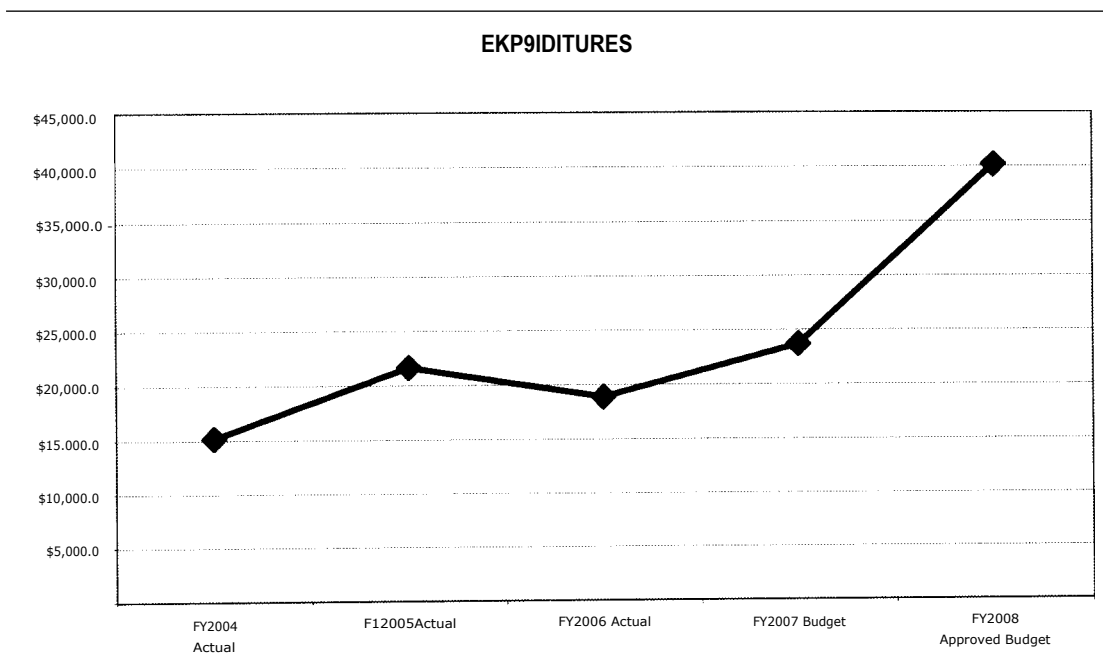
Capital Outlay/Transfers: See Section D for Details.

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

NARRATIVE

PORT & HARBOR -DEEP WATER DOCK MAINTENANCE

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



**City of Homer
2008 Operating Budget**

FUND 400

614 - DEEP WATER DOCK MAINTENANCE

		FY2005 Actual	FY2006 Actual	FY2007 Amended Budget	FY2008 Adopted Budget
Salaries and Benefits					
5101	Regular Employees	\$ 8,443	\$ 8,968	\$ 9,495	\$ 15,277
5102	Fringe Benefits	2,331	5,810	7,418	11,405
5103	Part Time Employees			-	5,314
5104	P/T Fringe Benefits			-	911
5105	Overtime	219	17	500	500
	Total Salaries and Benefits	10,993	14,794	17,413	33,408
Maintenance and Operations					
5202	Operating Supplies			500	500
5209	Building & Grounds Maintenance	10,049	3,505	4,500	4,750
5231	Tools/Equipment	128	555	750	750
5602	Safety Equipment	440		500	750
	Total Maintenance and Operations	10,617	4,060	6,250	6,750
Total					
		\$ 21,610	\$ 18,855	\$ 23,663	\$ 40,158
Staffing History					
		0.20	0.20	0.20	0.30

LINE - ITEM EXPLANATIONS:

5101 - 5107 1/3 Cost of New Port Maintenance Tech. Budget Increase = \$6,225

Account Number Explanations: Sec. G-17

Capital Outlay/Transfers: See Section D for Details.

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

CITY OF HOMER
2008 OPERATING BUDGET

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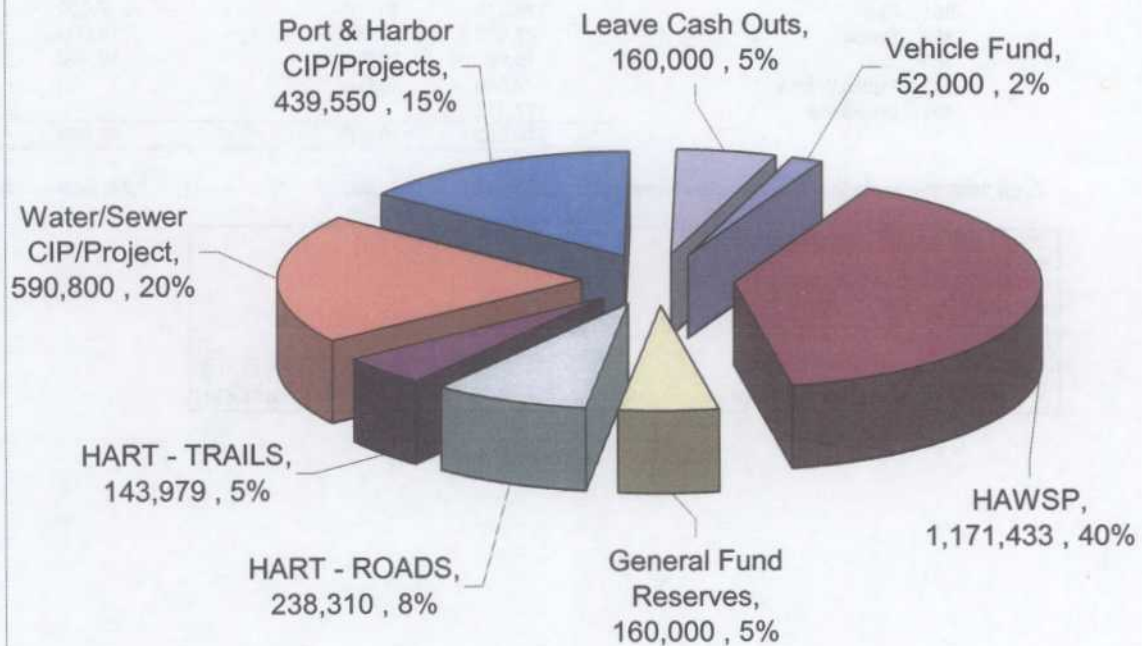
Projects

**CITY OF HOMER
2008 OPERATING BUDGET**

DEPARTMENT FUNCTION

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

**Total Capital Project Appropriations By Function -
FY2008**



**CITY OF HOMER
2008 OPERATING BUDGET**

DEPRECIATION RESERVES			2008				2008
Fund	Dept	Reserve	Beginning Balance	Transfer In/Out	Other Income	Expected Expenditures	Estimated Balance
GENERAL FUND DEPRECIATION							
156	370	Animal Shelter	5,000				5,000
	375	General	55,775	-			55,775
	384	City Hall (Balance moved to 171	0	11,618		-	11,618
	385	Parks & Rec	57,102	30,000		38,000	49,102
	387	Planning	20,644	20,000		-	40,644
	388	Airport	91,466	15,088		45,000	61,554
	390	Library	47,936	15,088		30,000	33,024
	393	Fire	68,455	54,316		47,000	75,771
	394	Police	102,241	54,316		-	156,557
	395	Public Works	113,581	101,541			215,122
	396	Leased Property	122,310	60,351			182,661
	399	Sister Cities	15,421	10,000			25,421
	367	Public Art	-	4,000			4,000
	369	Seawall Maintenance Reserve	-	15,000			15,000
			699,931	391,318		160,000	931,249
WATER - SEWER DEPRECIATION							
256	378	Water	2,170,937	50,000		367,000	1,853,937
	379	Sewer	1,832,971	50,000		223,800	1,659,171
			4,003,909	100,000		590,800	3,513,109
PORT DEPRECIATION							
456	380	Port & Harbor	707,091	324,530		439,550	592,071
FLEET DEPRECIATION							
152	374	Port & Harbor	34,114	30,000			64,114
	375	General	12,874				12,874
	380	Administrative	41,929	-		-	41,929
	381	Fire	133,279	35,000		7,000	161,279
	382	Police	27,508	50,000		15,000	62,508
	382	Jail	15,000	15,000		30,000	
	383	Public Works	47,580	40,000		-	87,580
	391	Insurance	127,312	-			127,312
			312,283	170,000		52,000	430,283
Total 2008 Depreciation Reserve Balances			5,723,214	985,848		1,242,350	5,466,712
2006 Depreciable Capital Assets:							
<i>Resolution 06-100 Mandates that "40% of depreciable capital assets be</i>							
	General Fund		34,839,506				
	Enterprise Fund		57,505,992	92,345,498			
				• 40%	36,938,199		
	Ordinance Shortfall				(31,471,487)		

**CITY OF HOMER
2008 OPERATING BUDGET**

DEPRECIATION RESERVES			2008				2008
<u>Fund</u>	<u>Dept</u>	<u>Reserve</u>	<u>Beginning</u>	<u>Transfer</u>	<u>Other</u>	<u>Expected</u>	<u>Estimated</u>
			<u>Balance</u>	<u>In/Out</u>	<u>Income</u>	<u>Expenditures</u>	<u>Balance</u>
PROJECT RESERVES			2008				2008
<u>Fund</u>	<u>Dept</u>	<u>Reserve</u>	<u>Beginning</u>	<u>Transfer</u>	<u>Other</u>	<u>Expected</u>	<u>Estimated</u>
			<u>Balance</u>	<u>In/Out</u>	<u>Income</u>	<u>Expenditures</u>	<u>Balance</u>
<u>GENERAL FUND - CAPITAL PROJECT RESERVES</u>							
151	275	Special Fund (Ord 04-24(A)	629,880		52,754		682,634
	375	General	(61,338)				(61,338)
	720	Computer Software Upgrade	26,433				26,433
	721	Consortium Library	116,047				116,047
	722	Library Building	141,421				141,421
	723	Library Expansion	40,575				40,575
	726	Hockey	7,080				7,080
	727	Mariner Park	22,582				22,582
	735	Jack Gist Park	(88,411)				(88,411)
	736	Fire Small Grants	(15,000)				(15,000)
	741	Ocean Drive Bluff Erosion	(500,343)				(500,343)
	749	Flood Damage	1,089				1,089
	785	2004 Homeland Security	(5,558)				(5,558)
	788	Seawall Maintenance	(203)				(203)
	863	Manley Building Fuel Spill	(3,208)				(3,208)
			311,046		52,754		363,800
<u>GENERAL FUND - NON-CAPITAL PROJECT RESERVES</u>							
157	375	General	21,550				21,550
	730	Library Book Grant	(250)				(250)
	731	Commercial Vehicle Inspection	7,415				7,415
	739	Police Small Grants	(8,652)				(8,652)
	745	Drug Forfeiture	1,429				1,429
	770	Wetlands Study	(52,613)				(52,613)
	789	Safety Saturation	(3,744)				(3,744)
	781	Police Blitz	1,986				1,986
	782	Public Works Misc Grants	1,929				1,929
	783	Trails Grants	(1,057)				(1,057)
	786	Conference Center Feasibility	(761)				(761)
	860	Scenic Byways	1,622				1,622
			(31,146)				(31,146)
<u>HAWSP I WATER - SEWER PROJECTS</u>							
153		HAWSP	3,942,552		1,402,937	1,171,433	4,174,056
215	710	E End Utility Upgrade	(1,291,627)				(1,291,627)
215	748	Coastal Impact Assist Program	(2,329)				(2,329)
215	814	Water Storage Tank	(73,545)				(73,545)
215	820	East Road Sewer	(131,255)				(131,255)
215	822	Thompson Drive Sewer	(133,220)				(133,220)
215	825	WS Master Plan	(115,690)				(115,690)
215	826	Kach Dr Phase I Sewer	(11,700)				(11,700)
215	827	Ocean Loop Sewer	(26,252)				(26,252)
215	829	PVC Pipe Replacement	(15,276)				(15,276)
215	831	Kach Dr Phase II	(1,948)				(1,948)
215	859	E End Road W/S Expansion	(524,614)				(524,614)
215	865	Design Water Treatment Plant	(35,074)				(35,074)
			1,580,023		1,402,937	1,171,433	1,811,527
<u>PORT & HARBOR PROJECTS</u>							
415	397	Hickory Dock	37,050				37,050
	917	4 & 5 Restrooms	(28,458)				(28,458)
	921	Ramp 4 Fish Cleaning Facility	(780)				(780)
			7,812				7,812
<u>LEAVE CASH OUTS</u>							
610	100	General Fund	18,863				18,863
	400	Water	2,424				2,424
	500	Sewer	(25,144)				(25,144)
	600	Port & Harbor	11,321				11,321
			7,464				7,464
<u>OTHER RESERVES</u>							
150	392	Land	6,440		-	-	6,440
160		HART - Roads	2,554,398		1,271,905	238,310	3,587,993
165		HART - Trails	-		142,480	143,979	(1,499)
			2,560,838		1,414,385	382,289	3,592,934
Total Reserves			10,159,251	985,848	2,870,076	2,796,072	11,219,103

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Animal Shelter Depreciation
156 - 370**

	Acct#	2006	2007	2008
Beginning Balance			5,000	5,000
Annual Transfer	4992	5,000		
Expenditures	5xxx			
Subtotal		5,000	5,000	5,000
Encumbered				
Ending Balance		5,000	5,000	5,000

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**City Hall Reserves
156 - 384**

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

Expenditure Detail

	2005		2006		2007	
	Budget	Actual	Budget	Actual	Budget	Actual
Carpet Replacement			25,000		25,000	-
Replace Rear Steps	10,000	13,656				
Write off of 04 Payable		7				
Phone System Upgrade			15,000	9,062		
Sound Sys Council Cmbr			20,000	13,098		-
	10,000	13,662	60,000	22,160	25,000	

Ordinance 07-20 moves \$415,274, 2007 YE Balance to
170-733 City Hall Bldg Construction account.

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Parks & Rec Reserves
156 - 385**

	Acct #	2005	2006	2007 Budget	2008 Budget
Beginning Balance			(20,653)	(63,256)	57,102
Annual Transfer Softball/Environmental Trans from Future Parks	4992		20,100	20,100	30,000
Winter Games Legacy Money	4902		2,500		
Transfer Fr Fund 151	4992		(23,809)		
Transfer Fr Fund 152	4992			115,259	
Interest Income	4801				
Expenditures	5xxx	20,653	41,395		23,000
Subtotal		(20,653)	(63,256)	72,102	64,102
Encumbered				15,000	15,000
Ending Balance		(20,653)	(63,256)	57,102	49,102

Expenditure Detail

	Ord #	2005		2006		2007		2008	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Cemetery Fence		237							
Replace Tables/Signs/Fence		7,600	10,653						
Karen Hornaday	06-38s	10,000	10,000		4,105				
Jack Gist Parking Lot				37,560	37,289				
Hornaday Park Drainage						15,000			
Beach Policy Improvements								5,000	
Jack Gist Park Bleachers								18,000	
		17,837	20,653	37,560	41,395	15,000		23,000	

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Planning Reserves
156 - 387**

	Acct #	2005	2006	2007 Budget	2008 Budget
Beginning Balance			(2,293)	1,298	20,643
Annual Transfer	4992		10,000	20,000	20,000
Trans from Planning	4992				
Deferred Rev KPB					
GIS Class Reimburse					
Donation	4905	1,830			
Transfer Fr Fund 151	4992		(5,784)		
Transfer Fr Fund 152	4992			98,720	
Interest Income	4801				
Expenditures	5xxx	4,123	626	44,342	
Subtotal		(2,293)	1,298	75,675	40,643
Encumbered				55,032	
Ending Balance		(2,293)	1,298	20,643	40,643

Expenditure Detail

		2005		2006		2007		2008	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Town Square	0 03-02	4,123	4,123						
EPA Grant Match	0 03-45	46,103							
Update Comp Plan				100,000	626	99,374	44,342		
Computer Upgrades									
		50,226	4,123	100,000	626	99,374	44,342		

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

Airport Reserves 156 - 388					
	Acct #	2005	2006	2007 Budget	2008 Budget
Beginning Balance			10,000	20,798	91,467
Annual Transfer	4992	10,000	10,000	15,088	15,088
Extra Transfer per Cour	4992		5,088		
Interest Income	4801				
Transfer Fr Fund 151	4992		4,008		
Transfer Fr Fund 152	4992			82,283	
Bids/Specs Revenue	4610				
Expenditures	5xxx		8,299		45,000
Subtotal		10,000	20,798	118,168	61,555
Encumbered				26,702	
Ending Balance		10,000	20,798	91,467	61,555
Expenditure Detail					
		2005 Budget	2005 Actual	2006 Budget	2006 Actual
Re-stain Terminal					
Airport Door Controls				10,000	8,299
Carpet					
Airport Flooring Upgrade					
				10,000	8,299

2007 Budget		2008 Budget	
1,702			
25,000			
		45,000	
26,702		45,000	

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

Library Reserves
156 - 390

	Acct #	2005	2006	Budget 2007	Budget 2008
Beginning Balance			(5,963)	46,649	47,936
Annual Transfer	4992		10,000	15,088	15,088
Misc Income					
Extra Transfer per Council	4992		5,088		
Transfer per Ord 06-54	4992		5,000		
Sales of Plans & Specs	4610				
Transfer Fr Fund 151	4992		32,524		
Transfer Fr Fund 152	4992			235	
Interest Income	4801				
Expenditures	5xxx	5,963			30,000
Subtotal		(5,963)	46,649	61,973	33,024
Encumbered				14,037	
Ending Balance		(5,963)	46,649	47,936	33,024

Expenditure Detail

	2005		2006		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fix Foundation Rot	20,000	5,963	14,037					
Landscaping/Perennials							30,000	
	20,000	5,963	14,037				30,000	

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Fire Reserves
156 - 393**

	Acct#	2005	2006	Budget 2007	Budget 2008
Beginning Balance			29,824	91,139	68,455
Annual Transfer	4992	36,000	36,000	54,316	54,316
Extra Transfer per Council	4992		18,316		
Interest Income	4801				
Transfer From Fund 151	4992		48,656		
Bids/Specs Revenue	4610				
Expenditures	5xxx	6,176	41,657	21,697	47,000
Subtotal		29,824	91,139	123,759	75,771
Encumbered				55,303	
Ending Balance		29,824	91,139	68,455	75,771

Expenditure Detail

		2005		2006		2007		2008	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Paint & Stain Building									
Replace Front Bay Door									
Pave Rear Lot		25,000		35,000	17,280				
High-Press Lift Bags		10,000		10,000					
Radios	Ord 05-13	6,176	6,176						
Portable Radios				7,000	6,837				
Confined Space Rescue				20,000		20,000			
Fire Hose Replacement				10,000	9,764				
Positive Vent Fan				9,000	7,776				
Mobile Data Software						37,000	21,697		
Replace Bay Door - PH 2						20,000			
Thermal Imaging Camera								22,000	
Disaster Preparedness Equip								10,000	
Parking Lot Repair - Phase II								15,000	
		41,176	6,176	91,000	41,657	77,000	21,697	47,000	

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Police Reserves
156 - 394**

	Acct #	2005	2006	Budget 2007	Budget 2008
Beginning Balance			29,824	103,744	102,241
Annual Transfer	4992	36,000	36,000	54,316	54,316
Extra Transfer per Council	4992		18,316		
Mov Balance Fr Fund 151	4992		41,785		
Mov Balance Fr Fund 151	4992				
Interest Income	4801				
Bids/Specs Revenue	4610				
Expenditures	5xxx	6,176	22,181	6,641	
Subtotal		29,824	103,744	151,420	156,557
Encumbered				49,178	
Ending Balance		29,824	103,744	102,241	156,557

Expenditure Detail

		2005		2006		2007		2008	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Paint & Stain Building									
Pave Rear Parking Lot									
Radios	Ord 05-13	6,176	6,176						
Renovate Trooper Office (dispatch)				25,000	22,181	2,819	6,641		
Microwave Repeater	Ord 07-22					53,000			
		6,176	6,176	25,000	22,181	55,819	6,641	-	

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Public Works Reserves
156 - 395**

	Acct #	2005	2006	2007	Budget 2008
Beginning Balance			17,320	186,960	113,581
Annual Transfer	4992	198,803	67,300	101,541	101,541
Transfer Fr W/S Reserves	4992			32,000	(to pay for W/S portion of Paving & Cold Storage)
Extra Transfer per Council	4992		34,241		
Transfer for Fuel Dispensing System	4992		15,000		
Mov Balance Fr Fund 151	4992		81,653		
Interest Income	4801				
Expenditures	5xxx	181,483	28,554	230,774	
Subtotal		17,320	186,960	89,728	215,122
Encumbered				(23,854)	
Ending Balance as of Fund 156		17,320	186,960	113,581	215,122

Expenditure Detail

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

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Leased Property Reserves
156 - 396**

	Acct #	2006	Budget 2007	Budget 2008
Beginning Balance			96,959	122,310
Annual Transfer	4992	40,000	60,351	60,351
Extra Transfer per Council	4992	20,351		
Transfer per Ord 06-54	4992	30,000		
Transfer per Ord 06-56	4992	7,500		
Interest Income	4801			
Mov Balance Fr Fund 151	4992	52,029		
Sale of Plans & Specs	4610	1,525		
Expenditures	5xxx	54,446		
Subtotal		96,959	157,310	182,661
Encumbered			35,000	
Ending Balance as of Fund 156		96,959	122,310	182,661

Expenditure Detail

	2006		2007		2008	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Roof Repairs	17,000					
Big Removal/Lot Clean-up	40,000	54,446				
Boiler			<u>35,000</u>			
	<u>57,000</u>	<u>54,446</u>	<u>35,000</u>			

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Sister Cities
156 - 399**

	Acct #	2006	Budget 2007	Budget 2008
Beginning Balance			5,964	15,421
Annual Transfer	4992	10,000	10,000	10,000
Interest Income	4801			
Expenditures	5xxx	4,036	543	
Subtotal		5,964	15,421	25,421
Encumbered				
Ending Balance		5,964	15,421	25,421

Expenditure Detail

	2006		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual
2006 Purchases	5,000	4,036				

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Water Reserves
256 - 378**

	Acct #	2005	2006	2007	Budget 2008
Beginning Balance		1,407,254	1,270,798	2,094,469	2,170,937
Annual Transfer	4992	190,000	190,000	190,000	50,000
Adjustment to Reserves		(201,836)	749,887		
Interest Income	4801	8,783	3,312	45,468	
Expenditures -	5xxx	133,402	119,528	25,751	367,000
Transfer to PW / GF for 1/3 Cold Storage & Parking Lot Paved				16,000	
Subtotal		1,270,798	2,094,469	2,288,187	1,853,937
Encumbered				117,249	
Ending Balance		1,270,798	2,094,469	2,170,937	1,853,937

Expenditure Detail

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

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

Sewer Reserves
256 - 379

	<u>Acct#</u>	2005	2006	Budget 2007	Budget 2008
Beginning Balance		548,975	848,400	1,774,600	1,832,971
Annual Transfer	4992	190,000	191,685	190,000	50,000
Adjustment to Reserves		149,592	749,887		
Transfer to PW / GF for 1/3 Cold Storage & Parking Lot Paved				16,000	
Transfer to W/S Operating					215,000
Expenditures	5xxx	40,167	15,371	70,157	8,800
Sub-Total		698,808	1,024,713	1,878,443	1,659,171
Encumbered				45,471	
Ending Balance		848,400	1,774,600	1,832,971	1,659,171

Expenditure Detail

	Ord #	2005		2006		2007		2008	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Muffin Monster		7,700	6,072						
Influent Wastewater Pumps		9,000	9,095	13,000	10,371	2,629			
Equipment Pole Barn		25,000	25,000						
Fuel Dispensing Sys				5,000	5,000				
Aqua Tech Sewer Jet	06-61s			50,000		50,000	51,686		
1/3 Parking Lot Paved						12,000	12,000		
1/3 Mezzanine Cold Storage						4,000	4,000		
1/2 PW Small Storage Building						7,500			
1/2 Dissolved Air Floatation Pump						16,500			
1/2 Hand Held Data Collector						3,500	2,471		
1/2 Snow Blade & Forks						7,000			
1/2 Booster Pump						12,500			
Lagoon Aerator								8,800	
		41,700	40,167	68,000	15,371	115,629	70,157	8,800	0

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Port & Harbor Reserves
456-380**

	Acct #	2005	2006	2007	Budget 2008
Beginning Balance		1,090,432	728,646	972,242	707,091
Annual Transfer	4992	319,530	319,530	324,530	324,530
Close Various Port & Harbor Projects			(521,911)		
Bids/Specs Revenue	4610	1,210	835		
Restitution Revenue	4909		5,960		
Hurlen Settlement'	4906		600,000		
Interest Income	4801	6,254	20,800	12,796	
Expenditures	5xxx	688,780	181,617	198,024	439,550
Subtotal		728,646	972,242	1,111,544	592,071
Encumbered				404,453	
Ending Balance as of Fund 415		728,646	972,242	707,091	592,071

Expenditure Detail

	2005		2006		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Install Hi Mast Light & Ramp	17,653							
Install Restroom at 4 & 5	34,075							
Replace Grate on Fish Dock	1,382							
Paint P&H Office	6,000		6,000					
Replace Roof P&H Office								
Restrooms - Fisheries Aid (ord 03-52)	80,914		80,914					
Add water to floats P-S	50,000		50,000		50,000			
Boardwalk repairs	5,000		5,000		5,000			
Wood Grid Repairs	5,000		5,000		5,000			
Pave Ramp 1,2,3, 4 approaches	200,000	137,455	62,545	13,844	48,700			
Restroom at Fish Dock	40,000		40,000		40,000			
Telephone Sys Harbor Office	15,000	5,201	9,799	1,994	7,805			
DWD Corrosion Control	513,834	487,124		1,500				
Spit Restrooms	59,000	59,000						
High Mast Light			135,000	64,452	70,548	71,469		
US Army COE Dredge Dewatering			40,000		56,000			
Fish Dock Access Improvements			40,000	26,569	13,431			
Overslope Design Work			10,000		10,000			
Fuel Dispensing System			5,000	5,000				
Repaint 3 Vehicles			12,000		12,000			
Replace 1972 Loader (Lease)			45,000	4,860	40,140			
Harbor Boardwalk Repair			10,000		10,000			
Wood Grid Repairs			10,000	18	9,982			
Repair Ramp 7 Damage			90,000	63,380	26,620	28,560		
Remove Sea Growth From Floats					13,250	12,000		
CC Float Finger Hinges					17,500	15,400		
Fish Outfall Pump Station Ctrl Panel					55,000	6,800		
Repaint Used Oil & Fuel Storage Tanks					25,500	25,169		
Electricity Extension for CC Float					50,000	3,011		
Replace Fishing Hole Berm					10,000	9,999		
VHF Radio Replacement					14,000	13,866		
Secom System Telemetry					12,000	11,750		
Parking Improvements							200,000	
Rake Drive Unit							25,000	
East Boat Feasibility Study							143,000	
Dredge Spoil Loading & Trucking							65,000	
Service Van Welder							6,550	
	1,027,857	688,780	656,258	181,617	602,477	198,024	439,550	

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Port & Harbor Fleet Reserves
152 - 374**

	Acct #	2005	2006	Budget 2007	Budget 2008
Beginning Balance		(86,155)	(86,155)		34,114
Annual Transfer	4992			30,000	30,000
	4xxx				
Transfer fr P&H Fleet (415-377)	4992		86,155	49,064	
Interest Income	4801				
Expenditures	5xxx			39,925	
Prior Yr Adjustment	5xxx				
Subtotal		(86,155)		39,139	64,114
Encumbered				5,025	
Ending Balance as of Fund 152		(86,155)		34,114	64,114

Expenditure Detail

	2005		2006		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Skiff Motor Replacement	970		-	-	-	-	-	
2 Pickups								
Snow Blade Attachment					9,950	10,250		
1 Ton 4x4 Truck & Plow					35,000	29,675		
	970				44,950	39,925		

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

Fire Department Fleet Reserves

152 - 381

	Acct #	2005	2006	Budget 2007	Budget 2008
Beginning Balance		109,707	129,707	105,279	133,279
Annual Transfer	4992	20,000	35,000	35,000	35,000
Interest Income	4801				
Expenditures	5xxx		59,428	6,848	7,000
Subtotal		129,707	105,279	133,431	161,279
Encumbered				152	
Ending Balance		129,707	105,279	133,279	161,279

Expenditure Detail

	2005		2006		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Utility Vehicle								
6 Wheeler				-				
Lift Assist Gurney			19,000	19,615				
Fire Chief Vehicle			40,000	39,813				
Track Option for 6 Wheeler					7,000	6,848	7,000	
			59,000	59,428	7,000	6,848	7,000	

CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS

Police Department Fleet Reserves
152 - 382

	<u>Acct #</u>	<u>2005</u>	<u>2006</u>	<u>Budget 2007</u>	<u>Budget 2008</u>
Beginning Balance		4,508	22,508	57,508	27,508
Annual Transfer	4992	18,000	35,000	50,000	50,000
Expenditures	<u>5xxx</u>			67,048	15,000
Subtotals		22,508	57,508	40,460	62,508
Encumbered				12,952	
Ending Balance as of Fund 152		<u>22,508</u>	<u>57,508</u>	<u>27,508</u>	<u>62,508</u>

Expenditure Detail

	<u>2005</u>		<u>2006</u>		<u>2007</u>		<u>2008</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Expedition #1					40,000	33,524		
Expedition #2					40,000	33,524		
Side By Side All Terrain Vehicle							<u>15,000</u>	
					<u>80,000</u>	<u>67,048</u>	<u>15,000</u>	

CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL **PROJECT FUNDS**

RESERVES - INSURANCE FLEET

152 - 391

	Acct #	2005	2006	Budget 2007	Budget 2008
Beginning Balance		25,000	25,000	21,625	127,312
Annual Transfer	4992				
Insurance Payments	4903		2,337		
Move From 156 Insurance	4992			105,687	
Expenditures	5xxx		5,712		
Transfer From Fund 156	5990				
Subtotal			21,625	127,312	127,312
Encumbered					
Ending Balance		25,000	21,625	127,312	127,312

Expenditure Detail

	2005		2006		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
1995 Chevy Astro				2,972				
2006 F550				2,740				
				5,712				

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Public Works Department
152 - 383**

	Acct#	2005	2006	Budget 2007	Budget 2008
Beginning Balance		(86,988)	(6,785)	253,516	47,580
From Water					
From Sewer					
Total Beginning Balance		(86,988)	(6,785)	253,516	47,580
Annual Transfer-GF	4992	20,203	40,000	40,000	40,000
Annual Transfer-Water	4992	30,000	30,000	30,000	
Annual Transfer-Sewer	4992	30,000	30,000	30,000	
Transfer from 215	4992		257,646		
Interest Income	4801				
Loan Income					
Expenditures	5xxx		97,346	182,032	
Subtotal		(6,785)	253,516	171,483	87,580
Encumbered				123,904	
Ending Balance		(6,785)	253,516	47,580	87,580

Expenditure Detail

		2005		2006		2007		2008	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Track Excavator	ORD 07-46			175,000	679	174,321	46,601		
Loader Replacement				50,000					
4x4 Snow Plow - Airport				35,000	26,982				
Bronco Replacement				22,000	21,787				
Meter Tech Vehicle				22,000	24,060				
Ranger Replacement				22,000	23,837				
Parks - 3/4 Ton Flatbed						25,000	20,542		
WS 1 Ton 4x4						22,000	26,524		
WS 1/2 Ton 4x4						22,000	25,750		
Striper	ORD 07-46					62,615	62,615		
				326,000	97,346	305,936	182,032		

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

Jail Department Fleet Reserves

156-382

	Acct #	Budget 2007	Budget 2008
Beginning Balance			15,000
Annual Transfer	4992	15,000	15,000
Interest Income	4801		
Expenditures	5xxx		
New Jail Van			(30,000)
Ending Balance		15,000	

Expenditure Detail

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Leave Cash Out Bank
610**

	Acct #	2007				2008		
		Beg Balance	Transfers In	Expenditures	End Balance	Transfers In	Expenditures	End Balance
Beginning Balance								
Annual Transfer	4992	-	140,000	132,536	7,464	160,000		160,000
Expenditures	5xxx	-	-	-	-			
Expected Cash Outs		-	-				160,000	(160,000)
Encumbered								
Ending Balance		-	140,000	132,536	7,464	160,000	(160,000)	-

Actual Leave Cash Out:

		2003	2004	2005	2006	2007	2008
General Fund	5106	62,397	91,633	100,896	73,848	76,986	
Water	5106	8,371	10,531	7,977	11,373	12,337	
Sewer	5106	8,267	10,703	7,596	6,120	33,087	
Port & Harbor	5106	12,337	35,932	47,031	16,524	10,126	
		91,372	148,799	163,500	107,865	132,536	

Anticipated Leave Cash Outs

		Salaries	Benefits	Total
Anticipated Retiree's & Other Cash Outs		77,289	5,913	83,202
Anticipated Annual Cash out	2,500	28	70,000	75,355
		147,289	11,268	158,557

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

Land Bank Reserves
150 - 392

	Acct #	2003	2004	2005	2006	2007 Budget	2008 Budget
Beginning Balance			66,684	67,375	4,352	4,472	6,440
Receipts	4908						
Transfer	4992	64,013				-	
Transfer from 152						1,868	
Interest Income	4801	2,671	718	938	120	100	100
Expenditures	5xxx		27	63,961			
Encumbered							
Ending Balance		66,684	67,375	4,352	4,472	6,440	6,540

Expenditure Detail	2003		2004		2005		2006	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Poopdeck Parcel		20,000						
Bridge Creek		265,028	-	-	-			
Glenn Property (UAA)	360,000	36,000	324,000	324,027				
Bridge Creek 2005					63,500	63,961		
	360,000	321,028	324,000	324,027	63,500	63,961		

CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS

RESERVES - HAWSP
153-375

	Acct#	2004	2005	2006	2007	Budget 2008
Beginning Balance		1,780,126	2,176,344	2,597,852	3,311,411	3,942,552
Revenue						
Sales Tax	4201	1,019,645	1,031,167	1,134,096	1,224,228	1,341,437
Investment Interest	4801	21,819	40,321	78,669	98,108	61,500
Transfers In	4992					
ADEC Loans #81 & 101						
KC EER Sewer Ext				133,602		
Plans & Specs					690	
Total Revenue		1,041,464	1,071,487	1,346,367	1,323,026	1,402,937
Expenditures	5xxx	(19)	4,414	11,282	157,365	
Encumbered						
Transfers Out						
Fund 205 - Debt Payment-Prin		370,079	371,670	433,292		625,936
Fund 205 - Debt Payment-Interest		77,122	66,670			130,691
Fund 100 - GF Admin Fees		188,276	207,226	188,235	224,211	414,806
To 215-816 Hillside Match					125,029	
To 215-821 Lakeshore Match					22,511	
To 215-815 Battlett Hohe					162,769	
Total Transfers		645,265	645,566	621,527	534,519	1,171,433
Total Expenditures, Encumbrances, & Transfers		645,246	649,980	632,809	691,884	1,171,433
Ending Balance		2,176,344	2,597,852	3,311,411	3,942,552	4,174,056

Expenditure Detail

	Ord	2004		2005		2006		2007		2008	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Allocated Admin Srv		188,276	188,276	207,226	207,226	188,235	188,235	224,211	224,211	414,806	
Homer Ice Facility	04-23	96,000		96,000			-	-	-		
Kach Drive Phase I Water	05-46			400,000	4,414	395,586	1,950	393,636			
Kachemak Dr Phase II W & S	05-47			3,300,000		3,300,000		3,300,000			
Rescind Homer Ice Facility	05-50			(96,000)		-		-			
Water Treatment Plant Upgrades	05-56s			144,000		144,000		144,000			
PRV Stations	06-02					98,000		98,000			
Quiet Creek	06-03					243,320		243,320			
Adams Street	06-03					59,840		59,840			
Painbrush Booster Station	06-40					135,500		135,500			
		284,276	188,276	4,051,226	211,640	4,564,481	190,185	4,598,507	224,211	414,806	

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

Special Projects 151-275											
	Acct #	2004	2005	2006	2007 Budget	2008 Budget					
Beginning Balance		1,027,126	1,027,126	577,126	629,880	660,634					
Seawall Lawsuit	4906										
Income fr Loan Payments	4992			52,754	52,754	52,754					
Expenditures	5xxx		450,000								
Port & Harbor Feasibility Study (25%)					22,000						
Ending Balance		1,027,126	577,126	629,880	660,634	713,388					
Expenditure Detail											
		2004		2005		2006		2007		2008	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Transfer to Pay for PH Feasibility Study					-		-	22,000	22,000		
Ord #03-61											
Animal Shelter			450,000			52,754	52,754	52,754	52,754	52,754	
Ord #04-24 (a)											
			450,000			52,754	52,754	74,754	74,754	52,754	

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

RESERVES - HART ROADS 160 - 766						
	Acct#	2004	2005	2006	2007	2008 Budget
Beginning Balance		2,463,504	2,968,761	3,487,677	3,294,759	957,352
Revenue						
Sales Tax	4201	1,019,645	1,031,167	1,134,096	1,180,615	1,207,293
Investment Interest	4801	25,561	61,117	98,777	70,383	64,612
Plans (766)	4610				1,145	
Total Revenue		1,045,206	1,092,284	1,232,873	1,252,143	1,271,905
Expenditures	5xxx	10,924	28,833	839,981	2,080,726	
Encumbered					891,177	
Transfers Out						
Debt Payment-Prin		390,000	420,000	460,000	475,000	
Debt Payment-Interest		43,854	27,766	24,916	20,781	
GF Admin Fees		85,421	96,768	100,894	121,866	238,310
TO 151-741 Ocean Dr.		9,750				-
Total Transfers		529,025	544,534	585,810	617,647	238,310
Total Expenditures, Encumbrances & Transfers		539,949	573,368	1,425,791	3,589,550	238,310
Ending Balance		2,968,761	3,487,677	3,294,759	957,352	1,990,947

Note: Effective 9/10/2007 this fund will be split out between Roads & Trails. 10% of revenues/GF Fees are to be allocated to HART - Trails

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

RESERVES - HART TRAILS

	2007	2008 Budget
Beginning Balance		43,668
Revenue		
Sales Tax	43,614	134,144
Investment Interest	54	8,336
Total Revenue	43,668	142,480
 Expenditures		 117,500
Encumbered		
Transfers Out		
Debt Payment-Prin		
Debt Payment-Interest		
GF Admin Fees		26,479
TO 151-741 Ocean Dr.		
Total Transfers		26,479
Total Expenditures, Encumbrances & Transfers		143,979
 Ending Balance	 43,668	 42,169
Note: Effective 9/10/2007 this fund will be split out between Roads & Trails. 10% of revenues/GF Fees are to		
Expenditure Detail	2008	
	Budget	Actual
Beluga Slough Trail - HART	25,000	
HART - Reber Trail (Ord 07-90)	54,500	
HART - W Homer Elementary Trail Phase 1	8,000	
Contract for a Trail Design Criteria Manual	30,000	
	117,500	

**CITY OF HOMER
2008 OPERATING BUDGET
CAPITAL PROJECT FUNDS**

**Administration - Fleet Reserves
152 - 380**

	Acct #	2005	2006	2007
Beginning Balance		66,040	66,040	41,929
Interest Income	4801			
Expenditures	5xxx		24,112	
Subtotal		66,040	41,929	41,929
Encumbered				
Ending Balance as of Fund 152		66,040	41,929	41,929

Expenditure Detail	2005		2006		2007		2008	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
New Vehicle			25,000	24,112				
			25,000	24,112				

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"WHERE THE LAND ENDS AND THE SEA BEGINS"

BUDGET

REQUESTS

OVER \$5,000

**CITY OF HOMER
2008 OPERATING BUDGET
DEPARTMENTAL REQUESTS**

Expenditure Detail	2008		Dept Total
	Budget	Actual	
Airport			
Airport Flooring Replacement	45,000		
Lease Increase	13,000		58,000
City Clerk			
Legal Fees	25,000		25,000
City Hall			
Public Art (Set up Reserve Acct)	4,000		
Global Warming/Recycling	15,000		
Seawall Maintenance Reserves	15,000		34,000
Finance Department			
CAFR 2000 - Financial Report Writer	8,895		
Printer(s) Replacement	5,000		13,895
Fire Department			
Thermal Imaging Camera	22,000		
Volunteer Incentives	10,000		
Parking Lot Repair - Phase II	15,000		
Disaster Preparedness Equip	10,000		
New Beds for Bunkhouse	7,000		
Storage Building	5,000		
Office Furnishings	5,000		
Fire Department Total			74,000
Library			
Landscaping / Perennials	30,000		30,000
Parks & Recreation			
Increase in Reserves	9,900		
Signage & Kiosk At Mariner Park	5,000		
K. Hornaday Mural replacement	5,000		
J. Gist Bleachers	18,000		
Parks Total			37,900
Planning & Zoning			
1 Desktop I Laptop Computer			
1 Power Point Projector	9,000		9,000
Police Department			
Radio System Annual Maintenance	12,948		
Radio System Spare Parts	45,000		
Side by Side All Terrain Vehicle	15,000		
Jail Van	30,000		
Police Department Total			102,948
Water / Sewer			
Spit Reservoir Repair	350,000		
Dam Outlet Valve	17,000		
Lagoon Aerator	8,800		
23 HP Wastewater Pump	18,000		393,800
HART - TRAILS			
Trail Design Manual	30,000		
Homer Elementary Trail Phase I	8,000		
Reber Trail Phase I	54,500		
Beluga Slough Trail	25,000		117,500
HAWSP			
STP Equalization Basin Design	75,000		75,000
Port			
Parking Lot Improvement	200,000		
Rake Drive	25,000		
East Boat Harbor Feasibility Study	143,000		
Dredge Spoil Loading & Trucking	65,000		
US Army COE Dredge Dewatering			
Service Van Welder	6,550		439,550
Total Budget Request over \$5,000			\$1,410,593

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department PUBLIC WORKS Date 8/22/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Airport Flooring Replacement

Fund Name: Airport Reserve

Account Name: _____

Account # 156.388

Estimated Cost: \$45,000

(FINANCE DEPT WILL COMPLETE)

510 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Justification:

In 2007 the City approved \$25,000 to replace the aged carpeting in the Homer Airport Terminal with new carpeting. Upon further investigation and through discussion with flooring suppliers and installers it is recommended that the old carpet be replaced with heavy duty porcelain tile.

The funds requested will be added to the already approved 2007 budgeted amount for a revised total budget of \$70,000 for this flooring replacement. The area to be replaced in this project does not include the freight area.

Requestor's Name: Jonker / Riley

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department AIRPORT

Date 9/25/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description AIRPORT - LEASE INCREASE

Fund Name: GENERAL - AIRPORT

Account Name: General - Airport - Rents & Leases

Account # 100-149-5214

Estimated Cost: \$13,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

Lease Rates are to increase in 2008 in accordance with DOT.

Requestor's Name: Sheri Hobbs

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

City Clerk

Date

8/1/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Fund Name: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: Professional & Special Services

Account # _____

Estimated Cost: \$100,000

Justification:

Increased appls. &

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation:

Date _____

Approved _____

Denied _____

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

ADMIN

Date

8/27/2007

Level of Need:

Urgent

☐

Essential

☒

Necessary

☐

Desirable

☐

Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time

☐

Part-time

☐

Hours Per Year

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Request Other Than Personnel:

Description

Public ART Budget
needed

Fund Name:

Account Name:

Account #

Estimated Cost:

\$7,000⁰⁰

Justification:

- would like to have this in a reserve account.

- to follow admin guidelines - web site
flyers
identification label
promotion of home
as an ~~arts~~ "arts town"
economic development.

Requestor's Name:

Rochel

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

CITY MANAGER / Admin

Date

9/27/07

Level of Need:

Urgent

☐

Essential

☐

Necessary

☐

Desirable

☐

Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time

☐

Part-time

Hours Per Year

Request Other Than Personnel:

Description

Fund Name:

Account Name:

Account #

Estimated Cost:

\$ 15,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Justification:

TO IMPLEMENT PORTIONS OF GLOBAL WARMING TASK (RECOMMENDATION) THESE ARE BASIC STEPS THAT WOULD IMPROVE EFFICIENCY & REDUCE ENERGY COSTS. MONEY TO BE USED FOR CITY RECYCLING PROGRAM & INSTALLING MORE EFFICIENT LIGHTS IN ALL CITY BUILDINGS.

Requestor's Name:

WIACT WIREDE

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

CITY MANAGER / ADMIN.

Date

9/27/07

Level of Need: Urgent

☐

Essential

☐

Necessary

☐

Desirable

☐

Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time

☐

Part-time

☐

Hours Per Year

Request Other Than Personnel:

Description

SEAWALL / ESTABLISH
MAINT. & REPAIR FUND

Fund Name:

Account Name:

Account #

Estimated Cost:

\$15,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Justification:

THE CITY IS A PROPERTY OWNER BEHIND SEAWALL
AND INTENDS TO PAY IT'S PROPORTIONATE SHARE OF
MAINT., REPAIR & INSURANCE COSTS PROVIDED OTHER
PROPERTY OWNERS MEET CERTAIN CONDITIONS. THIS
TRANSFER ESTABLISHES THE FUND

Requestor's Name:

WACI WREDE

Department Head Approval:

City Manager Recommendation:

Date

9/27/07

Approved

Denied

Comments

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Finance Department Date 8/23/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description CAFR 2000

Fund Name: GENERAL

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: FINANCE - TOOLS & EQUIP

Account # 100-120-5231

Estimated Cost: \$8,895

Justification:

New Regulations (SAS 112) requires that an entity prepare financial statements in accordance with generally accepted accounting principles,

Currently, a trial balance is generated through Caselle (our accounting software), but the actual Financial Statements are put in proper format by our auditors.

The CAFR 2000, will extract the data from our software, prepare fund statements, and then the combined Financial statements that are GASB 34 compliant. It provides 90-95% turnkey ready reports, and can readily be set up to put out reports that are specific to our needs.

Requestor's Name: Regina Harville

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Finance Date 9/18/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Color Printer / Check Printer

General Printer

Fund Name: General Fund

Account Name: Computers/Related Items

Account # 5233

Estimated Cost: \$5,000

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

Justification:

Printers in the Finance Department are old. We have only one color printer, for general finance use, that works on a consistent basis. Color printers are important for reporting to grant/loan agencies. They are also frequently used for budget and in-house reports. Our check printer is old. Because our checks need a magnetic ink cartridge for printing, there is not a back up printer in the city. If this printer were to fail it would cause enormous problems for printing payroll and payables checks. The 5Si printer needs to be replaced. We have five staff members that regularly use three printers. All three of these printers are old. The 5Si jams on a regular basis. We are also having trouble with the other printers jamming. A new color printer and a new general printer would make getting, not only routine work done easier, but would make getting out grant/loan reports easier and more efficient. A new check printer is a must as we currently have only one printer, that is old, that can print checks

Requestor's Name: Lisa Vaughn

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Fire Department Date 8/21/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Thermal Imaging Camera

Fund Name: Fire Department Administration

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: Capital Outlay

Account # 100.150.5902

Estimated Cost: \$22,000

Justification:

A thermal imaging camera (TIC) is used by firefighters and rescuers to more easily locate victims in low or non-visibility situations such as residential structures fires. TIC's are also useful in many other situations: determining the fluid level of tanks in hazardous materials incidents; finding structural support members in buildings prior to overhaul operations; locating missing persons at night; and locating residual hot spots following a fire that decreases the level of damage done preventing a rekindled fire. The current TIC used is located on Engine-4 and was purchased as a Demo unit many years ago. Technological advances have made TIC's easier to use and have improved displays thus increasing their potential for locating victims more quickly.

Requestor's Name: Robert Painter, Chief

Department Head Approval: 

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Fire Department Date 8/1/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____ Increased Line Item _____

Fund Name: Fire Department Administration

Account Name: Volunteer Incentive Program (VIP)

Account # 100.150.5280

Estimated Cost: \$10,000

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

Justification:

VIP is a program established in 2000 with \$30,000 to promote and reward our volunteers for the invaluable service to the community. This fund finances VIP items such as: Bay Club membership assistance; Wildland Firefighter Boot Program; Annual Savings Bonds; Tuition Assistance; Annual Banquet and awards; Specialized training (outside the normal funded through firefighter and EMT training budgets). All of these items have seen dramatic cost increased over the last several years. This money is necessary to continue to support these programs and to fund additional incentive programs in the future. The savings generated from maintaining a volunteer fire department far exceed the \$10,000 increase requested.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Fire Department Date 8/21/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Parking Lot Repair-Phase II

Fund Name: Fire Department Administration

Account Name: Depreciation Reserves

Account # 100.150.5902

Estimated Cost: \$15,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This project would complete the paving and draining project started in 2006. Thought the portion of the parking lot was paved in late 2006 closest to the building, the rest of the lot was not paved due to additional work being needed to address drainage from the lot. Each spring, and following several days of rain the rear parking lot floods forcing members to park closer and closer to the building, reducing available parking and making it difficult to maneuver large fire apparatus around the building. Public Works has repaired on drain pipe leading from the property but some additional work needs to be funded for reditching the rear lot or creating a drainage system to take storm water and melt water away from the building. Once this is completed the entire rear lot can be paved and sealed.

Requestor's Name: Robert Painter, Chief

Department Head Approval: 

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Fire Department Date 8/21/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Disaster Preparedness Equipment

Fund Name: Fire Department Administration

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost

Account Name: Capital Outlay

Account # 1001505902

Estimated Cost: \$10,000

Justification:

Though the Fire Department is tasked with preparing and responding to disasters there is no budget allocated for the purchase of disaster related equipment. This project would be an ongoing annual expense to fund the purchase of materials and supplies to respond to natural or man-made disasters including emergency management signage; additional disaster medical supplies, storage unit/conex to store materials in until needed; incident command materials and EOC upgrades.

Requestor's Name: Robert Painter, Chief

Department Head Approval: 

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Fire Department Date 8/21/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description New Beds, Bunkrooms

Fund Name: Fire Department Administration

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: Small Tools/Equipment

Account # 100.150.5231

Estimated Cost: \$7,000

Justification:

Paid ESS personnel and sometimes volunteers staying overnight must sleep in bunkbeds that were constructed by another volunteer over 18 years ago. Mattresses are worn out and are not conducive to a restful sleep, when not interrupted by calls during the night. Bunkbeds would be removed and disposed of and two extra-long twin beds with full boxspring/mattress combinations would be installed in their place.

Requestor's Name: Robert Painter, Chief

Department Head Approval: 

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Fire Department Date 8/21/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Storage Building

Fund Name: Fire Department Administration

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: Capital Outlay

Account # 100.150.5902

Estimated Cost: \$5,000

Justification:

This project would fund the demolition and disposal of the small wooden shed used for storage at this time and replace it with a 20 ft. "conex" type container on blocks. This type of storage unit is economical, inexpensive and watertight; something the existing shed is not. If possible, depending on cost this unit could be provided with power and heat to permit the storage of firefighting foam indoor and near the station. Currently non-freeze protected foam concentrate is stored off site at the old Junior High School.

Requestor's Name: Bob Painter, Chief

Department Head Approval: 

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Fire Department Date 8/21/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Office Furnishings

Fund Name: Fire Department Administration

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: Capital Outlay

Account # 100.150.5902

Estimated Cost: \$5,000

Justification:

This project would allow the department to replace several desks that were military surplus when they were purchased and original to the building dedicated in 1980. Drawers don't work or are not use because they fall apart and they are not conducive to today's workstation environment with space for computers, monitors, printers etc. In addition ergonomic office chairs will be provided to reduce staff fatigue and promote productivity.

Requestor's Name: Robert Painter, Chief

Department Head Approval: 

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department Library Date 9/27/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Landscaping/Perinenals

Fund Name: Library Fund

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: _____

Account # _____

Estimated Cost: \$30,000

Justification:

Requestor's Name: R Harville / H Hall

Department Head Approval: Helen Hall

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

Parks

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

Parks & Rec

Date

Level of Need: Urgent



Essential



Necessary



Desirable



Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time



Part-time



Hours Per Year

Request Other Than Personnel:

Description

Beach Policy implementa

Fund Name:

Account Name:

Account #

Estimated Cost:

\$5,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Justification:

\$2,000 for beach signage replacement (incl labor)
\$3,000 for new information kiosk at Mariner Park
With interpretive maps and beach policy maps.

Requestor's Name:

PARKS & REC COMMISSION

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

Parks

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department Parks & Rec

Date _____

Level of Need: Urgent ☐ Essential ☐ Necessary ☐ Desirable ☒

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description K Hornaday Park
mural replacement

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: \$5,000**(FINANCE DEPT WILL COMPLETE)**

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____**Justification:**

Tiles on the mural are damaged and vandalized. Repairing the wall and creating cold-hardy public art will enhance the Park, leaving the mural in its damaged state make the area appear unmaintained and is very unattractive.

Requestor's Name: PARKS & REC COMMISSION

Department Head Approval: _____

City Manager Recommendation: _____

Date _____

Approved _____

Denied _____

Comments _____

PARKS

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

Parks & Rec

Date

Level of Need:

Urgent

☐

Essential

☐

Necessary

☐

Desirable

☒

Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time

☐

Part-time

☐

Hours Per Year

Request Other Than Personnel:

Description

J GIST PARK BLEACHERS

Fund Name:

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Account Name:

Account #

Estimated Cost:

\$18,000

(could be funded in \$6000 increments)

Justification:

Bleachers are needed to serve the new ball fields. Rough cost estimate of \$3,000 each for 50 seat bleachers. Two per field for all three fields.

Requestor's Name:

PARKS & REC COMMISSION

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Admin - Planning Date 8/23/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description 1 desk top computer

1 lap top computer

1 power point projector

Fund Name: GIS server

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: _____

Account # _____

Estimated Cost: **\$9,000**

Justification:

In trying to keep to a regular schedule of keeping our computers up to date we have budgeted for a new computer every year. This way each employee is able to have an updated system every 4 years. The Planning laptop was purchased 5 or more years ago. We need a more up to date system, with wireless internet capabilities. Planning does loan our laptop to other city departments as needed. The power point projector will be available to all city departments and may be available to other groups using city facilities. The GIS server needs to be upgraded. Regular upgrades allow us to continue to maintain and improve our mapping/information capabilities

MOVED TO I.S.

Requestor's Name: Beth McKibben, City Planner

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Police Date 9/4/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Radio Maintenance Contract

Fund Name: General

Account Name: Equipment Maintenance

Account # 100-160-5208

Estimated Cost: \$12,948

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The new public radio system is now 3 years old. It is in need of annual preventative and corrective maintenance. This request will allow us to sign a maintenance/service contract with ProComm Alaska. The contract will require two trips by ProComm technicians to Homer each year to perform routine maintenance and cleaning on critical components of our radio system. This includes the equipment operated by the police department, fire department and the harbor. The contract also mandates specific response times to our calls for service and emergency repairs.

Requestor's Name: Chief Robl

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Police Date 9/4/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Radio System Spare Parts

Fund Name: General Fund

Account Name: Police Reserves

Account # 100-156-394

Estimated Cost: \$45,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

This request will fund the purchase of critical spare parts for our radio system. As our system ages, we will encounter system failures due to various component or circuit board failures. Our radio technicians have identified the parts in our system that are failure prone and not field repairable. Currently, if one of these items fails the item will need to be sent back to the manufacturer for repair. Our entire system could possibly be out of service for a week or more. Having these critical items on hand will reduce the potential for system wide failure of considerable duration. Half of these items could be purchased in this budget cycle and the other half could be purchased in the following year.

Requestor's Name: Chief Robl

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Police Date 9/4/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Side by Side All Terrain Vehicle

Fund Name: General

Account Name: Fleet Reserve

Account # 100-160-382

Estimated Cost: \$15,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The Police Department proposes to purchase a two seat all terrain vehicle and a trailer to be used for beach patrols and enforcement activities and emergency responses to off road areas as needed. The two seat capability is necessary to allow two officers to be transported to remote calls and situations that require a response by two officers for officer safety purposes. It will enable us to carry a prisoner safely or transport a citizen that needs help in a remote area. It will be equipped with a winch and enclosed cab and will be properly marked as a police vehicle. The trailer will be utilized to transport the ATV.

Requestor's Name: Chief Robl

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department Police Date 7/18/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title Dispatcher

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Two Four Wheel Drive Police Vehicles

Fund Name: General Fund

Account Name: Fleet Reserve

Account # 100-160-382

Estimated Cost: \$70,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Justification:

This request will fund the purchase and outfitting of two new four wheel drive police patrol vehicles. We still have several vehicles in our fleet with over 100,000 miles on them. Our goal is to continue to upgrade our fleet to safe four wheel drive vehicles that are capable of responding to any call in our patrol area in any weather condition. We request to purchase these two vehicles in 2008, two more in 2009 and one annually thereafter to maintain a fleet of vehicles in sound operating condition.

Requestor's Name: Chief Robl

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Public Works Date 8/21/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Spit Reservoir Repair

Fund Name: Water

Account Name: W/S Reserve

Account # _____

Estimated Cost: \$350,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The 750,000 gallon reservoir on the spit was constructed in 1983. This reservoir provides water storage and fire protection for the port and harbor. This reservoir is currently out of service due to leaks coming from the floor of the tank. Repair of the leaks and subsequent sandblasting, priming and recoating of all interior surfaces is estimated to be as much as \$350,000.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Public Works Date 8/21/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Dam Outlet Valve

Fund Name: Water Reservoir

Account Name: W/S Reserve

Account # _____

Estimated Cost: \$17,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The outlet valve that is located in Bridge Creek Reservoir will not completely close down. This valve is underwater and is used in an emergency to lower the level of the reservoir or to work on the downstream valve that controls the normal elevation of the reservoir. This valve was installed in 1973 when the dam was constructed. Replacement is estimated at \$12,000 for the valve and an additional \$5,000 for a diver to take out the old valve and replace it with the new one.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Public Works Date 8/21/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Lagoon Aerator

Fund Name: Sewer

Account Name: W/S Reserve

Account # _____

Estimated Cost: \$8,800

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The sludge storage lagoon at the Wastewater Plant utilizes 7 aerators to provide the oxygen for biological activity to digest the sludge. This lagoon is overloaded at this time and we need an additional aerator to provide better treatment and control odors generated by the lagoon.

Requestor's Name: _____

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Public Works Date 09/25/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description 23 HP Wastewater Pump

Fund Name: Sewer

Account Name: Sewer Reserve

Account # 215.379

Estimated Cost: \$18,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Justification:

The Launch Ramp wastewater pumping station was constructed in 1989 and is the primary pumping station for the Spit. The pump station requires two pumps. We need to have a reliable third back-up pump in stock for when one of the existing pumps goes bad.

Requestor's Name: JONKER

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

HART

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department _____

Date _____

 Level of Need: Urgent ☒ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Request Other Than Personnel:

Position Title _____

Description

Salary Range & Step _____

contract for a Trail
Design criteria manual
Full-time ☐Part-time ☐

Hours Per Year _____

Fund Name: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost _____

Account Name: _____

Account # _____

Estimated Cost: \$30,000.00**Justification:**

Since the adoption of the HART program, a technical design manual is needed to implement Trail construction projects. These standards are also needed so the city can determine if a proposed Trail or easement is buildable, and if it is in the interests of the city to accept.

Requestor's Name:

PARKS & REC COMMISSION

Department Head Approval: _____

City Manager Recommendation:

Date _____

Approved _____

Denied _____

Comments _____

HART

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

Hart

Date

Level of Need: Urgent



Essential



Necessary



Desirable



Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time



Part-time

Hours Per Year

Request Other Than Personnel:

Description

HART : W. Homer
Elementary Trail Phase 1

Fund Name:

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Account Name:

Account #

Estimated Cost:

\$8,000

Justification:

Construct 150 feet of six foot wide pathway from the south west corner of the W. Homer El playground to Forest Glen Drive. Needed to provide school children a safe place to walk off of the Sterling Highway. Project ~~is~~ implements a stated goal of the HNMTP and was approved as a priority by the TAC, PAR commission and city council.

Requestor's Name:

PARKS & REC COMMISSION

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

1000

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

HART

Date

Level of Need: Urgent ☐

Essential ☒

Necessary ☐

Desirable ☐

Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time ☐

Part-time ☐ Hours Per Year

Request Other Than Personnel:

Description

HART - Reber trail

Fund Name:

Account Name:

Account #

Estimated Cost:

\$80,000, total project cost \$160,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Justification:

supported by Park Advisory Commission and the Trails Advisory Commission. Funding would come over a 2 year period, \$80,000 for the first year, and \$80,000 to \$130,000 the second year, depending on the award of grant money to the City for this project. Project is a stated goal of the HNM TTP and would provide access from West Hill to Central Homer, including Karen Homaday Park.

Requestor's Name:

PARKS & REC COMMISSION

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

HART

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

HART

Date

Level of Need:

Urgent

☐

Essential

☐

Necessary

☐

Desirable

☒

Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time

☐

Part-time

☐

Hours Per Year

Request Other Than Personnel:

Description

Beluga Slough Trail - HART

Fund Name:

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Account Name:

Account #

Estimated Cost:

\$25,000

Justification:

Project identified as a priority by Parks & Rec Commission and the Transportation Advisory Board. Project needed to rebuild missing portion of the trail used by 70,000 + visitors to Islands and Oceans and Bishop's Beach each year. This funding would allow staff to continue to do deep work and to provide minimal matching money for grant applications.

Requestor's Name:

PARKS & REC COMMISSION

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

Public Works

Date

8/21/2007

Level of Need: Urgent

☐

Essential

☒

Necessary

☐

Desirable

☐

Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time

☐

Part-time

☐

Hours Per Year

Request Other Than Personnel:

Description

STP Equalization Basin Design

Fund Name:

Sewer

Account Name:

HAWSP Fund

Account #

Estimated Cost:

\$75,000

(FINANCE DEPT WILL COMPLETE)

501 Permanent Employees

502 Fringe Benefit

503 Part-time Employees

504 Health Benefits

505 Overtime

Total Personnel Cost

Justification:

The wastewater treatment plant has been in violation of the total flow requirement on 5 occasions in the past 7 years. This occurs during periods of extreme rainfall after the ground has frozen. This water enters the wastewater collection system and overloads the wastewater plant. The most cost effective solution is to divert this extra wastewater into a basin to hold until the storm event is over. Then the extra wastewater is slowly pumped into the wastewater treatment plant over a few days. The wastewater plant has an area that could be developed for an equalization basin and design costs are estimated at \$75,000.

Requestor's Name:

Hobbs/Meyer

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Port & Harbor **Date** 8/1/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ **Hours Per Year** _____

Request Other Than Personnel:

Description Parking Improvements

Fund Name: Port & Harbor Enterprise Fund

Account Name: Port / Harbor reserves

Account # 415

Estimated Cost: \$200,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost \$0

Justification:

This project would provide paving, signage, landscaping and fee collection facilities at lots 29 and 31 near Seafarers Memorial and between Ramp 1 and 2.

Requestor's Name: Steve Dean

Department Head Approval: Steve Dean

City Manager Recommendation: _____ **Date** _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Port & Harbor Date 8/1/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Rake Drive Unit

Fund Name: Port and Harbor Reserves

Account Name: Fish Dock

Account # _____

Estimated Cost: \$25,000

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost \$0

Justification:

The rake drive unit at the Ice Plant is 25 years old and showing signs of fatigue and wear. This unit is no longer available for parts or replacement. Breakdowns during mid-fishing season are likely to occur. This could shut down ice deliveries and have a detrimental effect on our fishing fleet and fish buyers who depend on ice for their business. A replacement unit is available but has an 8 week delivery time. Replacement of this unit is critical for the ice plant to function.

Requestor's Name: Dan Cornelius

Department Head Approval: Steve Dean

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Port & Harbor Date 8/20/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐ _____

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description East Boat Harbor

feasibility study

Fund Name: Port & Harbor Enterprise Fund

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost \$0

Account Name: Port / Harbor

158-375

Account # 400-600-5210

Estimated Cost: \$143,000

Justification:

The U.S. Army Corps of Engineers completed a reconnaissance study in December 2004 and determined that there is a federal interest in constructing a new boat harbor in Homer. The next step is a 50/50 cost shared feasibility study. City of Homer estimated cost share for 2007 is \$88,000. The City of Homer, US Army Corps of Engineers and State of Alaska, Department of Transportation have entered into a cost share agreement to study the feasibility of expanding harbor facilities in Homer. The estimated City of Homer share of study cost for 2008 is \$143,000.

Requestor's Name: Steve Dean

Department Head Approval: Steve Dean

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Port & Harbor Date 8/1/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description Dredge spoil loading & trucking

Fund Name: Port & Harbor Enterprise Fund

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost \$0

Account Name: Port / Harbor

Account # 415

Estimated Cost: \$65,000

Justification:

A portion of Tract 1A will be the location of the new dredge deposit and de-watering site. The City of Homer by agreement with ACOE must remove all dredge material currently stored at this site prior to construction of the permanent de-watering facility. \$65,000 is the estimated cost for loading and trucking this material for beach replenishment at Mariner Park or other beneficial use.

Requestor's Name: Steve Dean

Department Head Approval: Steve Dean

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Port & Harbor Date 8/20/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title _____

Salary Range & Step _____

Full-time ☐

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description US ARMY COE Dredge Dewatering

Dike 10% share

Fund Name: Port & Harbor Enterprise Fund

Account Name: Port / Harbor Reserves

Account # 415

Estimated Cost: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost \$0

Justification:

Corps of Engineers revised estimate for construction of permanent deposit and dewatering site, 10% City of Homer cost share.

\$56,000 previously approved

_____ revised ACOE estimate

City of Homer 10% share of construction cost

Requestor's Name: Steve Dean

Department Head Approval: Steve Dean

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department

PUBLIC WORKS

Date

8/22/2007

Level of Need:

Urgent

☒

Essential

☐

Necessary

☐

Desirable

☐

Request for Additional Personnel:

Position Title

Salary Range & Step

Full-time

☐

Part-time

Hours Per Year

Request Other Than Personnel:

Description

Service Van Welder

Fund Name:

Harbor Reserve

Account Name:

Account #

415.380

Estimated Cost:

\$6,550

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

Justification:

The existing welder in the Harbor Maintenance Service Van no longer runs and is 20+ years old. The cost to repair the old welder is not feasible.

The new welder will also be set up to weld aluminum which is prevalent throughout the harbor in such items as the pedestrian ramps etc.

Requestor's Name:

Jonker / Satterfield

Department Head Approval:

City Manager Recommendation:

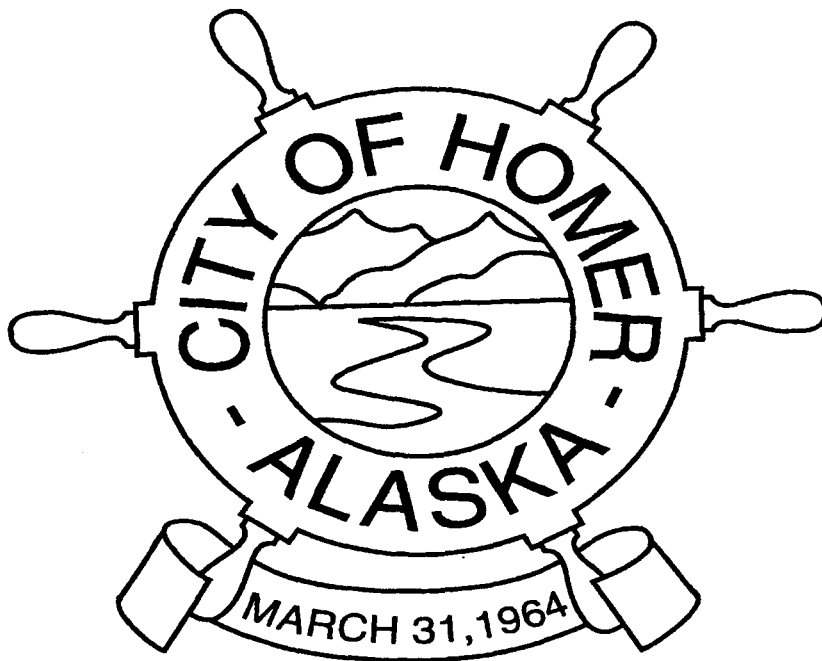
Date

Approved

Denied

Comments

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

PERSONNEL

REQUESTS

**CITY OF HOMER
2008 OPERATING BUDGET
DEPARTMENTAL REQUESTS**

Budget Requests By Department			
Increase In EE's By Departmen	Salary	Benefits	Total
City Clerk			
.60 hr Perm Part Time Clerk	16,336	6,417	22,753
Less: .60 Temporary Casual	-17,005	-1,639	-18,644
	-669	4,778	4,109
System Manager			
20 hr Perm Part Time IT Staff	16,154	6,441	22,594
Finance Department			
.70 Temp Acctg Tech	-18,720	-1,846	-20,566
Change to Perm Part Time	23,801	2,817	26,618
	5,081	971	6,052
Library			
20 hr Perm Part Time Aide	12,745	6,105	18,849
Police Department			
Full Time Dispatch	37,633	13,378	51,011
2 Full Time Enforcement Aides (1/2 in P&H)	11,569	1,429	12,997
May 1 - September 4			
	49,202	14,807	64,008
Public Works			
Full Time Project Manager	54,522	37,304	91,826
	54,522	37,304	91,826
Port & Harbor			
Seasonal Port Maintenance Tech	15,942	2,734	18,676
2 Full Time Enforcement Aides (1/2 in P&H)	11,569	1,429	12,997
May 1 - September 4	27,511	4,163	31,673
Total Personnel Requests	\$164,544	\$74,567	\$239,111

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department

City Clerk

Date

7/05/07

Level of Need: Urgent

☐

Essential

☒

Necessary

☐

Desirable

☐

Request for Additional Personnel:

Position Title

Clerical Assistant

Salary Range & Step

Full-time

☐

Part-time

☒

Hours Per Year

1248

24 hrs. per week / permanent Part-time

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

5102 Fringe Benefits

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

15708

6356

22064

Request Other Than Personnel:

Description

Fund Name:

Account Name:

Account #

Estimated Cost:

Justification:

The Clerk's office continues to meet prior statistics. This position enables us to follow records retention guidelines, scanning permanent documents for storage. It is essential we continue on reducing our records storage needs.

Requestor's Name:

To Johnson

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Administration/Systems Manager Date 7/6/2007

Level of Need: Urgent ☐ Essential ☐ Necessary ☒ Desirable ☐

Request for Additional Personnel:

Position Title Computer Technician
Salary Range & Step 6A
Full-time ☐
Part-time ☒ Hours Per Year 1040

Request Other Than Personnel:

Description _____

Fund Name: _____

Account Name: _____

Account # _____

Estimated Cost: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____
5102 Fringe Benefits _____
5103 P/T Employees 15,532
5104 Fringe Benefits P/T 6,319
5105 Overtime _____
Total Personnel Cost 21,912

Justification:

Over the past 5 years, the IT needs of the City of Homer have increased exponentially due to the increased use of computerized automation in various departments (e.g. Police Department dispatch software, Fire Station software, various financial and billing systems), an increase in the amount of terminals used throughout the City (e.g. more public computers at the Public Library, more workstations at the Police department, and public works), and finally an increase of the complexity of the systems that are being used. Because some of the departments within the city require 24/7 uptime of the systems, this requires IT staff to be essentially on call 24 hours a day. Also, with the increase of security needs to protect the city from outside virus and hacker attacks, there is an additional staffing requirement to prevent, monitor, and mitigate the system for these attacks. A subordinate IT staff member could handle the smaller updates, desktop computer installation, and the running of network cables patches that are required to maintain/modify basic computer system functionality freeing the system manager to perform larger system upgrades, server installations, phone server installations, security updates, web development, etc...

Requestor's Name: Steve Bambakidis

Department Head Approval: _____

City Manager Recommendation:

Date _____

Approved

Denied

Comments

[Signature] 7/10/07

CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008

Requesting Department Finance Department Date 7/13/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title Accounting Technician

Salary Range & Step 7A

Full-time ☐

Part-time ☒ Hours Per Year 1456

Request Other Than Personnel:

Description _____

Fund Name: General

Account Name: Finance

Account # 100-120

Estimated Cost: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____

5102 Fringe Benefits _____

5103 P/T Employees 23,801

5104 Fringe Benefits P/T 2,817

5105 Overtime _____

Total Personnel Cost \$26,618

Justification:

V/t:

With the accounting rule and regulations getting more stringent by the day, and with the anticipated increase in workload due to the new City Hall / Town Center, it is essential that we have the personnel to carry the load.

This department is already overworked, and are in need of help.

Requestor's Name: Regina Haula

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Library Date 7/12/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title Library Aide
Salary Range & Step 2A
Full-time ☐
Part-time ☒ Hours Per Year 1040

Request Other Than Personnel:

Description _____
Fund Name: _____

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees	
5102 Fringe Benefits	
5103 P/R Employees	12,256
5104 Fringe Benefits P/R	6,056
5105 Overtime	18,311
Total Personnel Cost	

Account Name: _____
Account # _____
Estimated Cost: _____

Justification:

The library has experienced a significant increase in attendance, requests for programs and services, and offers from members of the community to volunteer. For example, attendance during the month of June 2006 was 9,141 and attendance for June 2007 was 13,693, an increase of almost fifty percent. Preschool Story Hour was attended by a total of 1,920 children and parents during 2006; we have already counted 1,391 Story Hour attendees through June 30, 2007, and we still have six months left in the year. Two classes totaling 30 students and their teachers scheduled class visits to the old library. At the new library, from September 2006 through May 2007, a total of 25 classes (572 students) visited us to learn about the Dewey Decimal system and how to use the library for school assignments. The study rooms are busiest during the school year, especially after school: library staff signed up 809 groups (1,972 people) for study rooms during the 2006/2007 school year. Library volunteers are a tremendous help with shelving, book processing, and book repair; however, volunteers also require screening, scheduling, and training by staff. Usually, there is enough staff to serve the public in the main service area. However, we are not able to cover staffing needs in the children's room or at the reference desk. We are also unable to keep up with the backlog of new and donated books and materials that need to be ordered, cataloged, and processed. One half-time Library Aide would help library staff in the public areas during peak times of attendance, and would also help with the backlog of materials processing and mending. This position may also help free up time for more experienced staff to concentrate on collection development, volunteer coordination, and technology maintenance.

Department Head Approval: _____

City Manager Recommendation: _____

Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Police Date 7/18/2007

Level of Need: Urgent ☒ Essential ☐ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title Dispatcher

Salary Range & Step 8-B

Full-time ☒

Part-time ☐ Hours Per Year _____

Request Other Than Personnel:

Description _____

Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)	
5101 Permanent Employees	<u>36,185</u>
5102 Fringe Benefits	<u>12,864</u>
5103 P/T Employees	_____
5104 Fringe Benefits P/T	_____
5105 Overtime	_____
Total Personnel Cost	<u>49,049</u>

Account Name: _____

Account # _____

Estimated Cost: _____

Justification:

The police department critically needs to increase our dispatch staff. The dispatch workload has increased substantially requiring two dispatchers at least 16 hours per day for safe and efficient handling of calls for service. Current staffing levels are inadequate. We are often faced with having one dispatcher on duty for extended periods of time. We are also having dispatchers work many overtime hours to fill in the gaps. Our dispatchers are having stress related problems and low morale which is contributing to a high turn over rate and poor retention. Vacations and illness are impossible to deal with without more assigned overtime and denied leave requests. We must hire additional dispatchers to relieve the stress on our employees and safely handle the call volumes we are experiencing.

Requestor's Name: Chief Robl

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Police Date 9/4/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title Seasonal Enforcement Aide
Salary Range & Step 4A
Full-time ☐
Part-time ☒ Hours Per Year 832

Request Other Than Personnel:

Description _____
Fund Name: General Fund

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees _____
5102 Fringe Benefits _____
5103 P/T Employees 23,136
5104 Fringe Benefits P/T 2,858
5105 Overtime _____
Total Personnel Cost 25,994

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

Justification:

This is a request for two full time enforcement aides. The aides will be assigned to perform parking enforcement and beach enforcement patrols on the Homer Spit from May 1st to September 4th. They will be responsible for monitoring all parking in the public areas on the spit and issuing parking warnings and tickets. They will conduct regular patrols of the beaches, contact and educate the public as they do so, police remote campsites, collect litter and trash and report criminal violations to a police officer for investigation. They will also assist police officers with traffic control at accident scenes or at other events on the spit as needed.

Requestor's Name: Chief Robl

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department

Public Works

Date

7/17/2007

Level of Need:

Urgent

☐

Essential

☒

Necessary

☐

Desirable

☐

Request for Additional Personnel:

Position Title

Project Manager

Salary Range & Step

18B

Full-time

☒

Part-time

☐

Hours Per Year

2080

Request Other Than Personnel:

Description

Fund Name:

General Fund (20%) Capital Projects (80%)

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees

52,425

5102 Fringe Benefits

36,488

5103 P/T Employees

5104 Fringe Benefits P/T

5105 Overtime

Total Personnel Cost

88,913

Account Name:

Account #

Estimated Cost:

\$50,000 +/-

Justification:

The work load associated with capital projects continues to increase. The Public Works Director struggles to cover project management responsibilities and Public Works administrative duties, based on demand of a rapidly growing community. As an example, currently the water treatment plant, Kachemak Drive Water and Sewer LID (phase I, II, III), Douglas Street Road LID, Hopkins Road LID, the Deepwater Dock project, new water source, and other capital project in support of other departments is a full time job. New private development, design of future projects, coordination with regulatory agencies, grant agency coordination, etc. requires staff time the Public Works department does not have. Additional capacity is needed to adequately cover planned projects. The new City Hall is just one future project that will consume additional time and effort beyond what is currently available..

With additional design and construction project orientated staff, the Public Works Director can focus on administrative duties such as personnel, replacement of key retiring staff members, communications with the City Manager, City Council and committees/task forces, budget oversight, and development of new policy/regulations pertaining to the operation of the water, sewer, road, drainage, parks, and port/harbor facilities.

Requestor's Name:

Carey Meyer

Department Head Approval:

City Manager Recommendation:

Date

Approved

Denied

Comments

**CITY OF HOMER
DEPARTMENT BUDGET REQUEST
YEAR 2008**

Requesting Department Public Works Date 7/17/2007

Level of Need: Urgent ☐ Essential ☒ Necessary ☐ Desirable ☐

Request for Additional Personnel:

Position Title Port Maintenance Tech I

Salary Range & Step 8A

Full-time ☒

Part-time ☐ Hours Per Year 2080

Request Other Than Personnel:

Description _____

Fund Name: Port & Harbor

(FINANCE DEPT WILL COMPLETE)

5101 Permanent Employees 31,086

5102 Fringe Benefits 29,475

5103 P/T Employees _____

5104 Fringe Benefits P/T _____

5105 Overtime _____

Total Personnel Cost 60,562

Account Name: Port Maintenance

Account # 400.611 thru 614

Estimated Cost: _____

Justification:

The entire Harbor Facility including the floats systems, boat slips, water to slips, boat and barge launch ramps, fish cleaning facilities, Deep Water & Pioneer Docks, high mast lighting system, fire carts, portable pumps and other small equipment and all used oil collections and disposal operations is performed by three full time Maintenance Technicians. The daily collections and disposal of used oil alone required 1300 man-hours or .63 FTE in 2006.

Several years ago the harbor was expanded to include additional floats and boat slips on the east side and our maintenance personnel have remained at the same staffing level since 1999. The addition of this Port Maintenance Technician is essential to maintain our successful maintenance program at the Port Facility.

Requestor's Name: Jonker / Satterfield

Department Head Approval: _____

City Manager Recommendation: _____ Date _____

Approved _____

Denied _____

Comments _____

Debt Service

The Debt section is provided for information only.

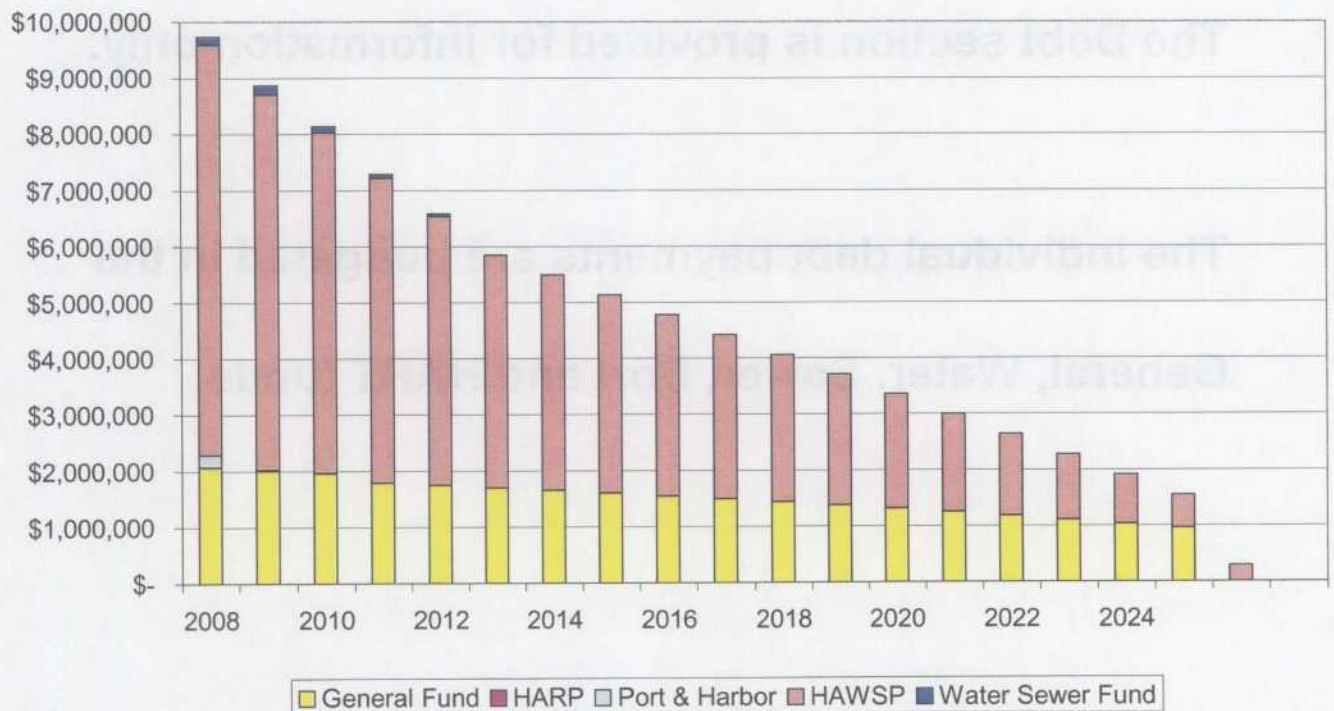
**The individual debt payments are budgeted in the
General, Water, Sewer, Port and HART funds.**

**CITY OF HOMER
2008 OPERATING BUDGET**

Debt Service Balances

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund	\$ 2,106,459	\$ 1,995,948	\$ 2,068,369	\$ 2,007,343	\$ 1,959,012	\$ 1,792,529	\$ 1,747,395	\$ 1,700,399	\$ 1,651,465	\$ 1,600,512
HARP	475,000									
Water Sewer Fund	145,920	166,242	114,431	71,004	48,355	-	-	-	-	-
HAWSP	7,300,224	6,679,036	6,053,101	5,422,345	4,786,698	4,146,085	3,841,458	3,536,830	3,232,203	2,927,575
Port & Harbor	551,302	374,584	220,604	17,356	7,839					
Total Reserves	\$ 10,578,905	\$ 9,215,810	\$ 8,456,505	\$ 7,518,048	\$ 6,801,903	\$ 5,938,614	\$ 5,588,852	\$ 5,237,229	\$ 4,883,668	\$ 4,528,087
<hr/>										
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund	\$ 1,547,458	\$ 1,492,215	\$ 1,434,693	\$ 1,374,798	\$ 1,312,433	\$ 1,247,495	\$ 1,179,878	\$ 1,109,473	\$ 1,036,163	\$ 959,829
HARP										
Water Sewer Fund										
HAWSP	2,622,948	2,331,509	2,040,071	1,748,632	1,457,194	1,165,755	874,316	582,878	291,439	-
Port & Harbor										
Total Reserves	\$ 4,170,405	\$ 3,823,724	\$ 3,474,763	\$ 3,123,430	\$ 2,769,626	\$ 2,413,250	\$ 2,054,194	\$ 1,692,351	\$ 1,327,602	\$ 959,829

Total Debt Requirements to Maturity Fiscal Years 2008 to 2025



**City of Homer
2008 Operating Budget**

Summary of Long Term Debt

	Interest Rates	Maturity Date	Annual Principal Installments 2004-2035	Outstanding 12/31/2008
<u>General Fund:</u>				
Rescue Vehicle	4.57%	2009	\$6,531 - \$8,197	8,197
2006 USDA Library Loan #18	4.13%	2035	\$29,908-\$92,751	1,555,193
2006 USDA Library Loan #19	4.13%	2035	\$6,967 - \$21,607	362,290
2006 PW Equipment	5.65%	2010	\$2,810 - \$3,422	19,553
 <u>Water/Sewer Fund:</u>				
1989 ADEC Loan #11**	1.50%	2011	\$260,495 - 335,985	993,133
2002 ADEC Loan #31**	1.50%	2025	\$121,973	2,073,531
2002 ADEC Loan #41	2.50%	2025	\$169,466	2,432,317
2002 ADEC Loan #51**	1.50%	2025	\$13,189	105,512
2006 ADEC Loan #81			\$0	
2006 ADEC Loan #101			\$0	
2006 Equipment	5.65%	2010	\$9,9495 - \$11,566	66,076
 <u>Port&Harbor:</u>				
1998 Revenue Bond*	4-4.50%	2009	\$150,000 - 185,000	185,000
2006 Equipment	5.65%	2010	\$3,990 - \$4,860	27,765
Total				\$ 7,828,567

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

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

**City of Homer
2008 Operating Budget**

LONG TERM DEBT SUMMARY BY FUND

GENERAL FUND						
<u>Department</u>	<u>Year Beginning</u>	<u>Year Ending</u>	<u>2007</u>		<u>2008</u>	
			<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
Library - 97-18	2006	2035	29,908	69,916	31,141	68,683
Library - 97-19	2006	2035	6,967	16,521	7,255	16,233
Fire - Ambulance	2001	2009	30,457	2,705	31,873	1,289
Public Works - Grader	2002	2007	49,339	1,102		
Public Works - 1/3 Excavator	2006	2010	11,480	2,210	12,146	1,544
Totals			128,151	92,454	82,415	87,749
				220,604		170,164
HARP FUND						
<u>Department</u>	<u>Year Beginning</u>	<u>Year Ending</u>	<u>2007</u>		<u>2008</u>	
			<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
Road Bond	1998	2007	475,000	20,781		
Totals			475,000	20,781		
				495,781		
RANGE VIEW FUND						
<u>Department</u>	<u>Year Beginning</u>	<u>Year Ending</u>	<u>2007</u>		<u>2008</u>	
			<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
Assessment Bond	2001	2007	5,280	301		
Totals			5,280	301		
				5,581		

City of Homer
2008 Operating Budget

LONG TERM DEBT SUMMARY BY FUND

WATER & SEWER FUND						
Department	Year Beginning	Year Ending	2007		2008	
			Principal	Interest	Principal	Interest
Water - 1/3 Excavator & 1/2 Loader	2006	2010	19,399	3,734	20,524	2,609
Sewer - 1/3 Excavator & 1/2 Loader	2006	2010	19,399	3,734	20,524	2,609
Totals			38,797	7,467	41,047	5,217
				46,264		46,265
HAWSP FUND						
Department	Year Beginning	Year Ending	2007		2008	
			Principal	Interest	Principal	Interest
AKCW Loan #11	2001	2011	316,560	24,465	321,308	19,717
AKCW Loan #31	2006	2025	121,973	34,762	121,973	32,933
AKDW Loan #41	2006	2025	143,078	67,962	143,078	64,385
AKCW Loan #51	2007	2016	13,189	1,012	13,189	1,781
Sewer Bonds	1998	2007	85,000	3,655		
Totals			679,800	131,856	599,548	118,816
				811,656		718,364
PORT & HARBOR FUND						
Department	Year Beginning	Year Ending	2007		2008	
			Principal	Interest	Principal	Interest
Port Bonds	1998	2009	170,000	23,510	180,000	16,200
Loader	2006	2010	16,302	3,138	17,248	2,192
Totals			186,302	26,648	197,248	18,392
				212,950		215,640
Grand Total - All Funds			1,513,330	279,507	920,257	230,175
				1,792,838		1,150,432

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“WHERE THE LAND ENDS AND THE SEA BEGINS”

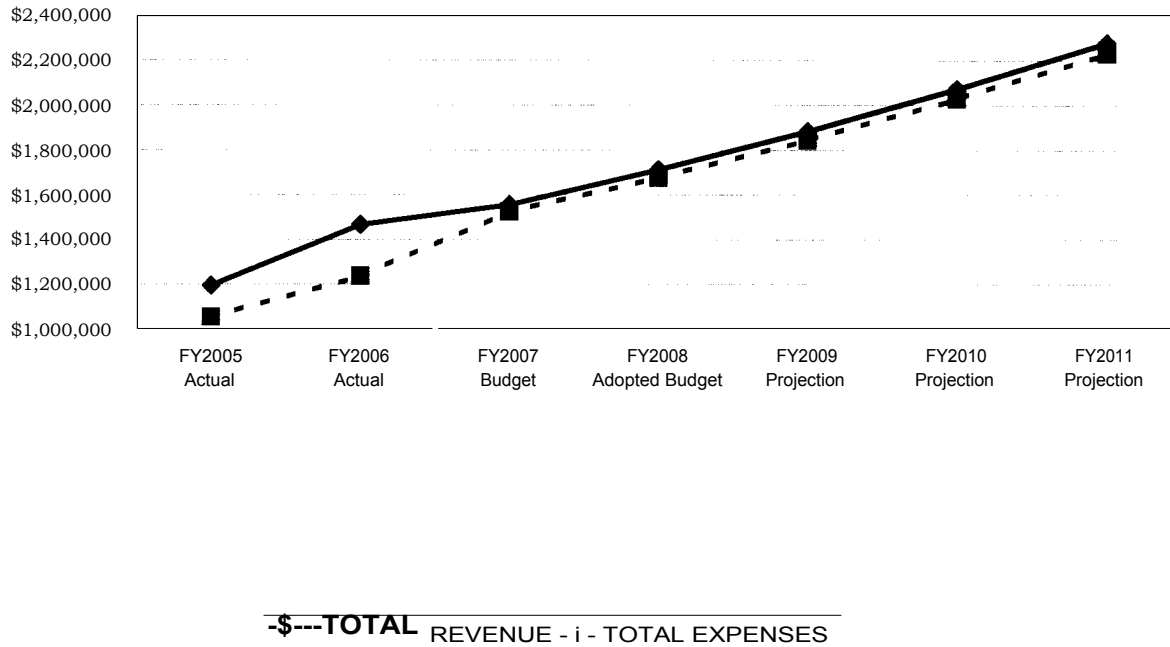
Internal Service

Internal Service Fund

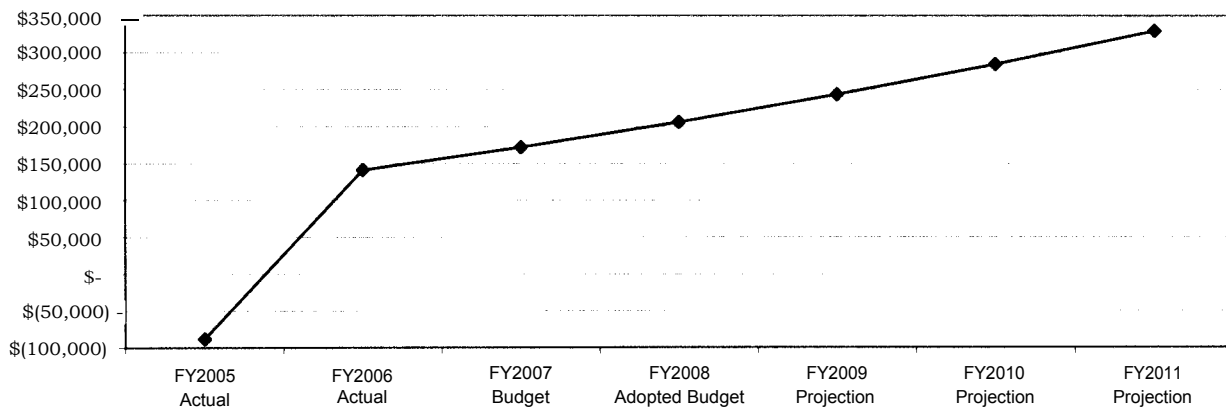
The purpose of this fund is to provide a self insurance health insurance policy for full time and regular part time employees.

**CITY OF HOMER
2008 Operating Budget**

**Self Insurance Health Insurance Fund
Revenues and Expenses**



**Self Insurance Health Insurance Fund
Retained Earnings**



CITY OF HOMER
2008 Operating Budget

FUND: 600 Self Insurance Health Insurance Fund

FUND BUDGET:	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Adopted Budget	FY2009 Projection	FY2010 Projection	FY2011 Projection
Revenues:							
Interest Income							
Ot From Other Funds	1,194,783	1,465,067	1,555,080	1,710,588	1,881,647	2,069,812	2,276,793
Total Revenues:	1,194,783	1,465,067	1,555,080	1,710,588	1,881,647	2,069,812	2,276,793
Expenses:							
Operations & Maintenance	1,054,208	1,236,260	1,524,000	1,676,400	1,844,040	2,028,444	2,231,288
Total Expenses:	1,054,208	1,236,260	1,524,000	1,676,400	1,844,040	2,028,444	2,231,288
Net Results From Operations	140,575	228,807	31,080	34,188	37,607	41,368	45,505
Retained Earnings Appropriated							
Excess/(Deficit)	\$ 140,575	\$ 228,807	\$ 31,080	\$ 34,188	\$ 37,607	\$ 41,368	\$ 45,505
Beginning Retained Earnings	(229,186)	(88,611)	140,197	171,277	205,465	243,072	284,440
Retained Earnings Appropriated							
Surplus From Operations	140,575	228,807	31,080	34,188	37,607	41,368	45,505
Ending Retained Earnings	\$ (88,611)	\$ 140,197	\$ 171,277	\$ 205,465	\$ 243,072	\$ 284,440	\$ 329,945

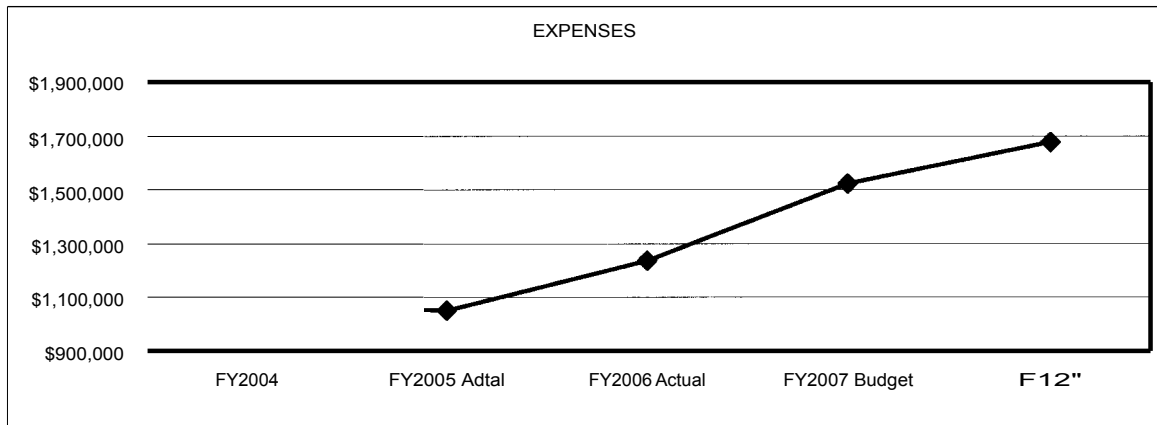
NARRATIVE

INTERNAL SERVICE FUND - HEALTH INSURANCE FUND

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

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

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



**CITY OF HOMER
2008 Operating Budget**

FUND 600
Self Insurance Health Insurance Fund

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
	Actual	Actual	Actual	Actual	Budget	Adopted
						Budget
Total Operations & Maintenance	\$ 941,709	\$ 1,083,094	\$ 1,054,208	\$ 1,236,260	\$ 1,524,000	\$ 1,676,400

LINE ITEM EXPLANATIONS

Expenses for the City's Self Insurance Health Plan.

The 2008 expenses are based on an estimated monthly cost of \$127,000 for employees and dependents.

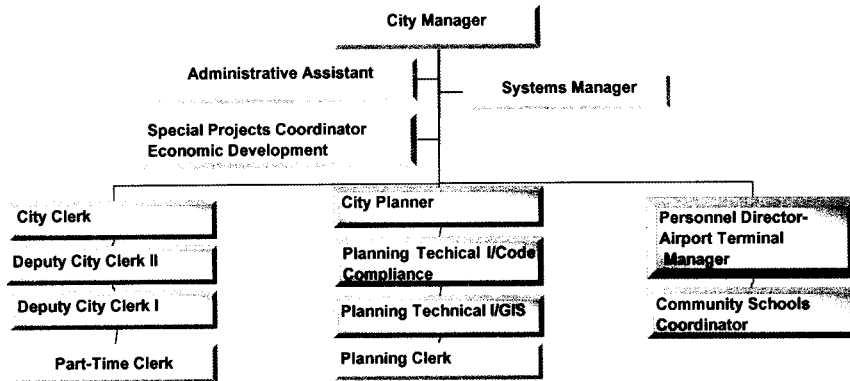
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"WHERE THE LAND ENDS AND THE SEA BEGINS"

Appendix

**CITY OF HOMER
2008 OPERATING BUDGET**



	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
City Manager				
City Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Administrative Assistant/Special Projects	1.00	1.00	1.00	0.20
Total City Manager	3.00	3.00	3.00	2.20

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
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
Sub-Part Time Total	0.00	0.00	0.50	0.60
Total Personnel	3.00	3.00	3.50	3.60

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
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

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
City Planner				
City Planner	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00
Planning Technician	1.00	1.00	1.00	1.00
Total Planning	4.00	4.00	4.00	4.00

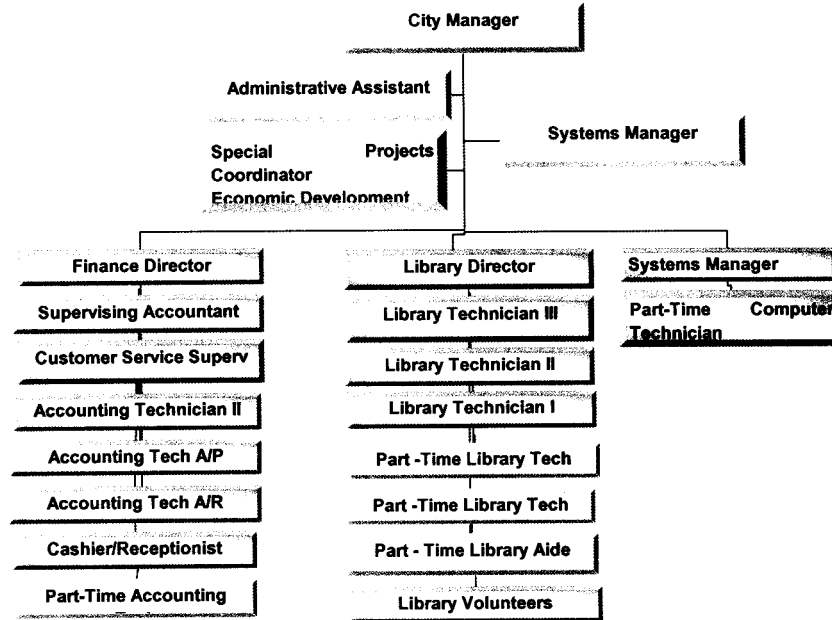
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Personnel				
Full Time:				
Personnel/EDC	0.80	0.80	0.80	0.80
Sub-Full Time Total	0.80	0.80	0.80	0.80
Part Time:				
Students	0.00	0.24	0.24	0.23
Sub-Part Time Total	0.00	0.24	0.24	0.23
Total Personnel	0.80	1.04	1.04	1.03

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Economic Development				
Full Time:				
Special Projects Coordinator	0.80	0.80	0.80	0.80
Sub-Full Time Total	0.80	0.80	0.80	0.80
Total Economic Development	0.80	0.80	0.80	0.80

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Community Schools				
Full Time:				
Community Schools Coordinator	0.00	1.00	1.00	1.00
Total Community Schools	0.00	1.00	1.00	1.00

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
AIRPORT:				
Full Time:				
Building Tech II	0.25	0.25	0.25	0.25
Personnel/Terminal Mgr	0.20	0.20	0.20	0.20
Building Tech I	0.00	0.00	0.25	0.25
Sub-Total Full Time	0.45	0.45	0.70	0.70
Part Time:				
Winter Temp	0.07	0.07	0.00	0.00
Sub-Total Part Time	0.07	0.07	0.00	0.00
Total Airport	0.52	0.52	0.70	0.70

**CITY OF HOMER
2008 OPERATING BUDGET**



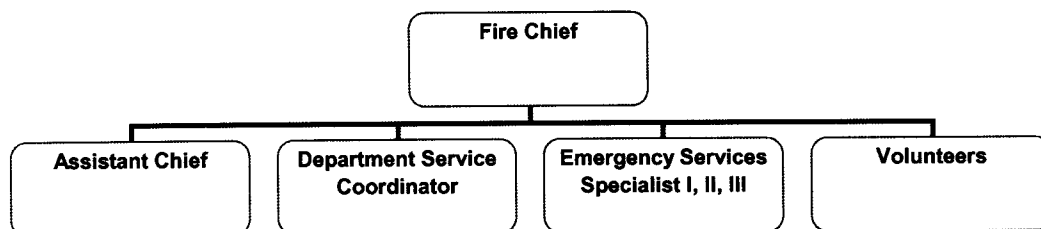
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Finance				
<i>Full Time:</i>				
Finance Director/Treasurer	1.00	1.00	1.00	1.00
Supervising Accountant	1.00	1.00	1.00	1.00
Customer Service Supervisor	1.00	1.00	1.00	1.00
Accounting Tech II	1.00	1.00	1.00	1.00
Accounting Tech (A/P)	1.00	1.00	1.00	1.00
Accounting Tech (A/R)	1.00	1.00	1.00	1.00
Cashier/Receptionist	1.00	1.00	1.00	1.00
Sub-Full Time Total	7.00	7.00	7.00	7.00
<i>Part Time:</i>				
Temporary Snow Removal	0.02	0.02	0.02	0.02
Part Time Accounting Technician	0.20	0.20	0.50	0.50
Sub-Part Time Total	0.22	0.22	0.52	0.52
Total Finance	7.22	7.22	7.52	7.52

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
LIBRARY				
<i>Full Time:</i>				
Library Director	1.00	1.00	1.00	1.00
Library Technician I	1.00	1.00	1.00	2.00
Library Technician II	1.00	1.00	2.00	1.00
Library Technician III	0.00	1.00	1.00	1.00
Sub-Full Time Total	3.00	4.00	5.00	5.00
<i>Part Time:</i>				
Library Technician (28)		0.70	0.70	0.70
Library Technician (24)		0.60	1.20	1.20
Part Time Library Aide	2.55	0.38		0.50
Sub-Part Time Total	2.55	1.68	1.90	2.40
<i>Volunteers</i>				
Library Volunteers	486.00	525.00	637.00	
Volunteer Hours	2,569.00	2,104.00	2,526.40	
Sub-Volunteers Total	1.24	1.01	1.21	
Total Library	5.55	5.68	6.90	7.40

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
INFORMATION SYSTEMS				
<i>Full Time:</i>				
Systems Manager	1.00	1.00	1.00	1.00
Sub-Full Time Total	1.00	1.00	1.00	1.00
<i>Part Time:</i>				
Part-Time Computer Technician				0.50
Sub-Part Time Total				0.50
Total Information Systems	1.00	1.00	1.00	1.50

FT - FTE	22.05	23.05	24.05	25.50
PT - FTE	2.96	2.09	2.61	4.37
FTE Total Administration	21.89	22.02	23.54	29.87

**CITY OF HOMER
2008 OPERATING BUDGET**



	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 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

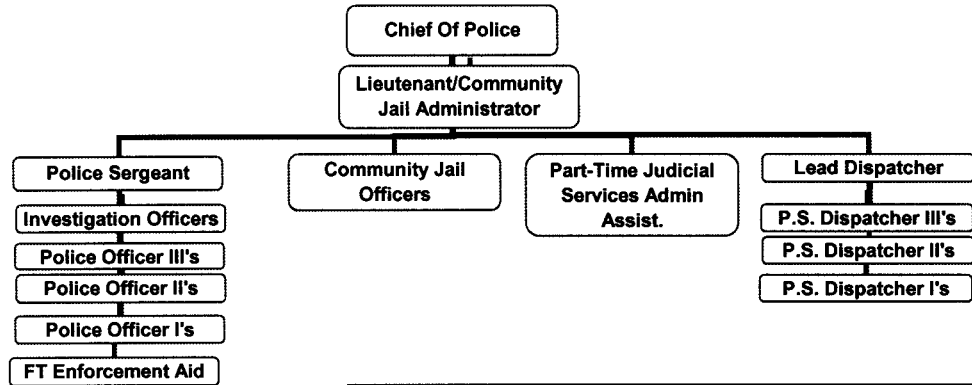
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Fire Services				
Fire Chief	0.20	0.20	0.20	0.20
Assistant Fire Chief	0.50	0.50	0.50	0.50
Emergency Services Specialist	1.50	1.50	1.50	1.50
Total Fire Services	2.20	2.20	2.20	2.20

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Emergency Medical Services				
Fire Chief	0.20	0.20	0.20	0.20
Assistant Fire Chief	0.50	0.50	0.50	0.50
Emergency Services Specialist	1.50	1.50	1.50	1.50
Total Emergency Medical Services	2.20	2.20	2.20	2.20

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Vounteers				
Volunteers	35.00	33.00	33.00	33.00
Total Vounteers	35.00	33.00	33.00	33.00

Fire Department Personnel Paid Staff	6.00	6.00	6.00	6.00
Total Vounteers	35.00	33.00	33.00	33.00
Total Fire Department Personnel	41.00	39.00	39.00	39.00

**CITY OF HOMER
2008 OPERATING BUDGET**



	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Police Administration				
Chief of Police	0.85	0.85	0.85	0.85
Lieutenant	0.10	0.10	0.10	0.10
Janitor	0.00	0.00	0.00	0.00
Psychological Srv Case Mgr	0.10	0.10	0.10	0.10
Total Police Administration	1.05	1.05	1.05	1.05

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Dispatch				
Lead Dispatcher	0.85	0.85	0.85	1.00
Public Safety Dispatcher III	3.40	3.40	0.00	1.00
Public Safety Dispatcher II	0.00	0.00	1.00	1.90
Public Safety Dispatcher I	1.70	1.70	4.10	3.80
Total Dispatch Services	5.95	5.95	5.95	7.70

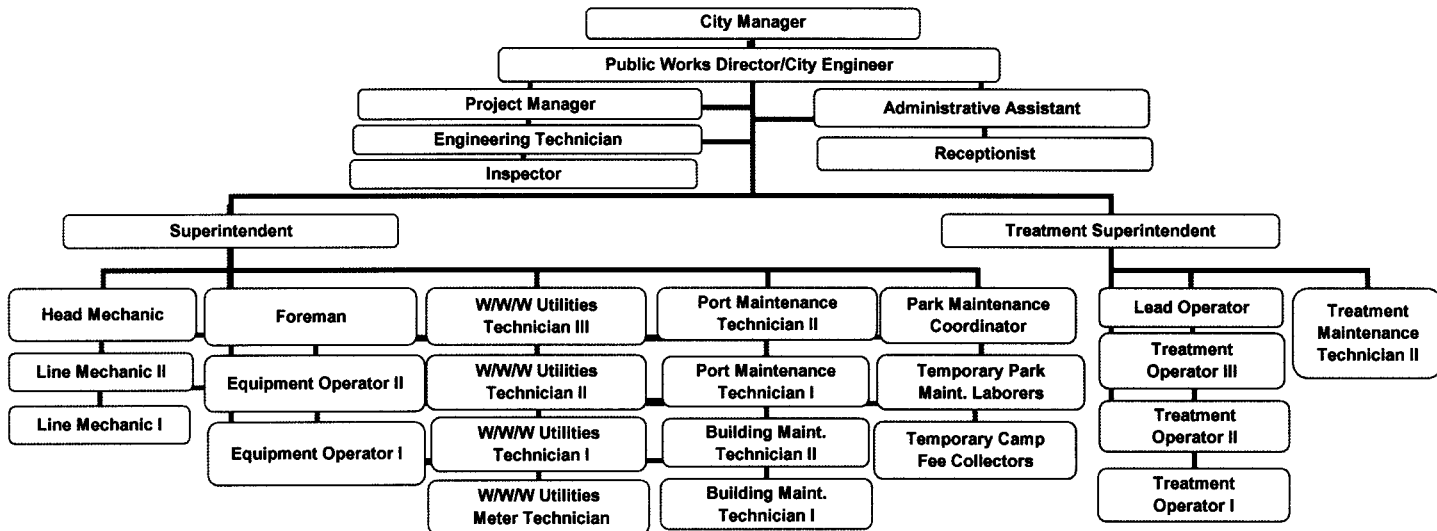
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Investigations				
Uniformed Investigator Sgt.	1.00	1.00	1.00	1.00
Lieutenant	0.20	0.20	0.20	0.20
Uniformed Investigator(Officer III)	0.50	0.50	0.50	0.50
Total Investigations	1.70	1.70	1.70	1.70

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Police Patrol				
Lieutenant	0.30	0.30	0.30	0.30
Patrol Sergeant	2.00	2.00	2.00	2.00
Police Officer III	0.00	0.00	0.50	0.50
Police Officer II	0.50	0.50	3.00	4.00
Police Officer I	6.00	6.00	3.00	2.00
FT Enforcement Aid May-Sept	0.00	0.00	0.00	0.42
Total Police Patrol	8.80	8.80	8.80	9.22

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Jail				
Full-Time				
Chief of Police	0.15	0.15	0.15	0.15
Lieutenant	0.40	0.40	0.40	0.40
Dispatch	1.05	1.05	1.05	1.05
Community Jail Officer	3.00	3.00	3.00	3.00
Sub-Total Full Time	4.60	4.60	4.60	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	0.70
Sub-Total Part Time	2.20	2.20	2.20	2.20
Total Jail	6.80	6.80	6.80	6.80

FT - FTE	22.10	22.10	22.10	24.27
PT - FTE	2.20	2.20	2.20	2.20
FTE TOTAL	24.30	24.30	24.30	26.47

**CITY OF HOMER
2008 OPERATING BUDGET**



**Public Works Departments
General Fund Employees**

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
PUBLIC WORKS ADMINISTRATION				
<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				0.20
Administrative Assistant/Secretary	0.55	0.55	0.55	0.55
Maintenance Tech I	0.00	0.00	0.00	0.00
Receptionist	0.30	0.30	0.35	0.40
Total Public Works Administration	1.75	1.75	1.80	2.05
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
PW General Maintenance				
<i>Full Time:</i>				
Foreman	0.11	0.11	0.11	0.10
Maintenance Technician III	0.05	0.05	0.05	0.05
Maintenance Technician II (2)	0.05	0.05	0.05	0.10
Maintenance Technician I	0.65	0.65	0.65	0.65
Equipment Operator II(3)	0.33	0.33	0.33	0.40
Equipment Operator I (2)	0.22	0.22	0.22	0.10
Building Custodian	0.00	0.00	0.00	0.50
Maintenance Technician I (2)	0.05	0.05	0.05	0.05
Sub-Total Full Time	1.46	1.46	1.46	1.95
<i>Part Time:</i>				
Winter Temporary	0.43	0.43	0.43	0.58
Sub-Total Part Time	0.43	0.43	0.43	0.58
Total PW General Maintenance	1.89	1.89	1.89	2.53
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
PW Gravel Road Maintenance				
Maintenance Technician III	0.05	0.05	0.05	0.00
Maintenance Technician II	0.05	0.05	0.05	0.00
Foreman	0.06	0.06	0.06	0.05
Equipment Operator II	0.19	0.19	0.19	0.20
Maintenance Technician I	0.00	0.00	0.00	0.00
Equipment Operator I	0.12	0.12	0.12	0.05
Total PW Gravel Road Maintenance	0.47	0.47	0.47	0.30

**CITY OF HOMER
2008 OPERATING BUDGET**

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
PW Paved Road Maintenance				
Maintenance Technician III	0.05	0.05	0.05	0.00
Maintenance Technician II	0.05	0.05	0.05	0.00
Foreman	0.17	0.17	0.17	0.15
Equipment Operator II	0.50	0.50	0.50	0.60
Maintenance Technician I	0.00	0.00	0.00	0.00
Equipment Operator I	0.34	0.34	0.34	0.15
Total PW Paved Road Maintenance	1.11	1.11	1.11	0.90
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
PW Snow Removal				
Maintenance Technician III	0.05	0.05	0.05	0.00
Maintenance Technician II	0.05	0.05	0.05	0.00
Foreman	0.10	0.10	0.10	0.10
Equipment Operator II	0.30	0.30	0.30	0.40
Maintenance Technician I	0.00	0.00	0.00	0.30
Equipment Operator I	0.45	0.45	0.45	0.10
Total PW Snow Removal	0.95	0.95	0.95	0.90
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Parks & Recreation/Cemetery				
<i>Full Time:</i>				
Parks Maintenance Coordinator	1.00	1.00	1.00	1.00
Maintenance Technician III	0.05	0.05	0.05	0.05
Maintenance Technician II	0.05	0.05	0.05	0.10
Maintenance Technician I	0.28	0.28	0.28	0.05
Foreman	0.06	0.06	0.06	0.05
Equipment Operator II	0.18	0.18	0.18	0.20
Equipment Operator I	0.12	0.12	0.12	0.05
Sub-Total Full Time	1.74	1.74	1.74	1.50
<i>Part Time:</i>				
Camp Fee Collectors	1.20	1.20	1.20	1.20
Parks Helper	1.40	1.40	1.40	2.90
Sub-Total Part Time	2.60	2.60	2.60	4.10
Total Parks & Recreation/Cemetery	4.34	4.34	4.34	5.60
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
PW Motor Pool				
<i>Full Time</i>				
Head Mechanic	0.65	0.65	0.65	0.65
Line Mechanic II	0.70	0.70	0.70	0.65
Line Mechanic I	0.65	0.65	0.65	0.75
Sub-Total Full Time	2.00	2.00	2.00	2.05
<i>Part Time:</i>				
Mechanic Tech I	0.00	0.00	0.00	0.00
Sub-Total Part Time	0.00	0.00	0.00	0.00
Total PW Motor Pool	2.00	2.00	2.00	2.05
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
PW Engineering				
Project Manager				0.80
Engineering Technician	1.00	1.00	1.00	1.00
Public Works Inspector	0.50	0.50	0.50	0.50
Total PW Engineering	1.50	1.50	1.50	2.30

**CITY OF HOMER
2008 OPERATING BUDGET**

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
PW Janitor				
<i>Full Time</i>				
Janitor	0.00	0.00	1.62	1.60
Maintenance Technician I			0.15	0.15
<i>Sub-Total Full Time</i>	<i>0.00</i>	<i>0.00</i>	<i>1.77</i>	<i>1.75</i>
<i>Part Time:</i>				
Janitor	0.00	0.00	0.11	0.40
<i>Sub-Total Part Time</i>	<i>0.00</i>	<i>0.00</i>	<i>0.11</i>	<i>0.40</i>
Total Janitorial	0.00	0.00	1.88	2.15
Total Public Works GF Departments	14.01	14.01	15.94	18.78

**Public Works Departments
Enterprise Fund - Water**

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 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	0.10	0.10	0.18	0.30
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	0.15	0.15
Line Mechanic I	0.15	0.15	0.15	0.15
Treatment Maint Tech I	0.00	0.00	0.00	0.30
Janitor	0.00	0.00	0.00	0.20
<i>Sub-Total Full Time</i>	<i>1.75</i>	<i>1.75</i>	<i>1.83</i>	<i>2.45</i>
<i>Part Time:</i>				
Temporary Building Custodian				0.25
Temporary Laborer W & S				0.16
<i>Sub-Total Part Time</i>				<i>0.41</i>
Total Water Administration	1.75	1.75	1.83	2.86
Water Treatment Plant				
Treatment Plant Superintendent	0.20	0.20	0.20	0.20
Lead Operator				0.25
Treatment Plant Operator III	0.29	0.29	0.29	0.35
Treatment Plant Operator II	0.68	0.68	0.68	0.65
Treatment Plant Operator I	0.00	0.00	0.00	0.25
Maintenance Technician I	0.35	0.35	0.35	0.35
Total Water Treatment Plant	1.52	1.52	1.52	2.05
Treatment Plant Testing				
Lead Operator				0.10
Treatment Maint Tech I	-	-	-	0.00
Treatment Plant Operator III	0.08	0.08	0.08	0.10
Treatment Plant Operator II	0.12	0.12	0.12	0.10
Treatment Plant Operator I	0.08	0.08	0.08	0.00
Total Treatment Plant Testing	0.28	0.28	0.28	0.30

**CITY OF HOMER
2008 OPERATING BUDGET**

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Water Pump Stations				
Treatment Plant Operator II	0.06	0.06	0.06	0.05
Treatment Plant Operator III				0.05
Maintenance Technician III	0.01	0.01	0.01	0.00
Maintenance Technician II	0.01	0.01	0.01	0.05
Maintenance Technician I	0.05	0.05	0.05	0.05
Foreman	0.01	0.01	0.01	0.00
Equipment Operator II	0.03	0.03	0.03	0.10
Equipment Operator I	0.02	0.02	0.02	0.00
Total Water Pump Stations	0.19	0.19	0.19	0.30

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Water Distribution Systems				
<i>Full Time:</i>				
Maintenance Technician III	0.25	0.25	0.25	0.30
Maintenance Technician II	0.25	0.25	0.25	0.30
Maintenance Technician I	0.00	0.00	0.00	0.25
Foreman	0.14	0.14	0.14	0.30
Equipment Operator II	0.42	0.42	0.42	0.60
Equipment Operator I	0.43	0.43	0.43	0.15
Total Water Distribution Systems	1.49	1.49	1.49	1.90

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Water Reservoir				
<i>Full Time</i>				
Equipment Operator II	0.03	0.03	0.03	0.10
Equipment Operator I	0.02	0.02	0.02	0.05
Foreman	0.01	0.01	0.01	0.00
Lead Operator				0.10
Treatment Plant Operator III	0.03	0.03	0.03	0.05
Treatment Plant Operator II	0.06	0.06	0.06	0.10
Treatment Plant Operator I	0.00	0.00	0.00	0.00
Maintenance Technician III	0.01	0.01	0.01	0.05
Maintenance Technician II	0.01	0.01	0.01	0.10
Maintenance Technician I	0.00	0.00	0.00	0.05
Sub-Total Full Time	0.17	0.17	0.17	0.60
<i>Part Time:</i>				
Temporary Labor	0.09	0.09	0.09	0.00
Sub-Total Part Time	0.09	0.09	0.09	0.00
Total Water Reservoir	0.26	0.26	0.26	0.60

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Water Meters				
Maintenance Technician II	0.00	0.00	0.00	0.15
Maintenance Technician I	1.00	1.00	1.00	0.80
Total Water Meters	1.00	1.00	1.00	0.95

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Water Hydrants				
Maintenance Technician III	0.05	0.05	0.05	0.10
Maintenance Technician II	0.05	0.05	0.05	0.05
Maintenance Technician I	0.05	0.05	0.05	0.10
Foreman	0.09	0.09	0.09	0.05
Equipment Operator II	0.27	0.27	0.27	0.40
Equipment Operator I	0.18	0.18	0.18	0.10
Total Water Hydrants	0.69	0.69	0.69	0.80

Total Water Fund Personnel	7.18	7.25	8.54	9.76
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**CITY OF HOMER
2008 OPERATING BUDGET**

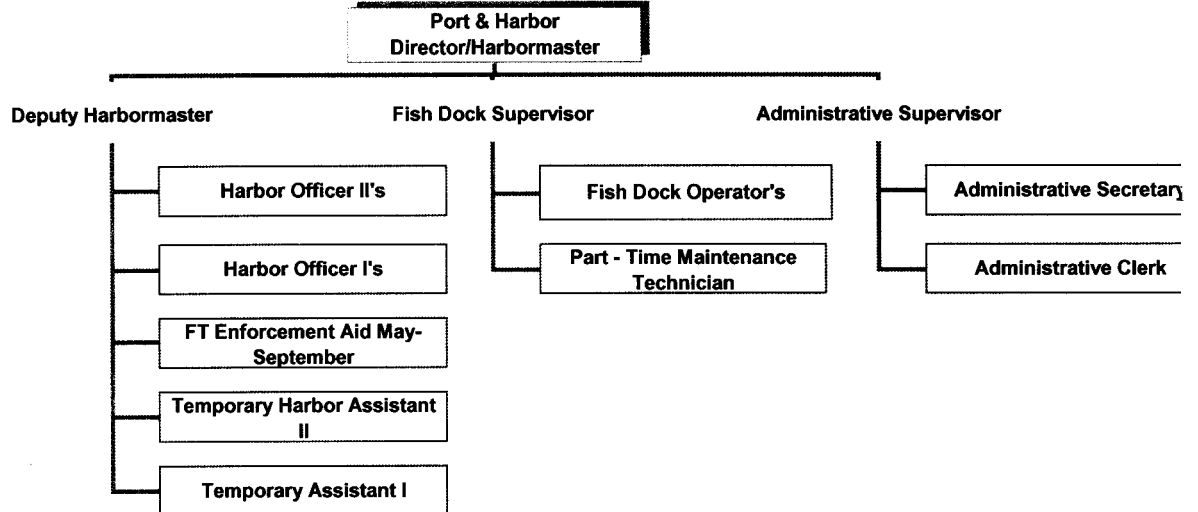
**Public Works Departments
Enterprise Fund - Sewer**

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Sewer Administration				
<i>Full Time:</i>				
Public Works Director	0.20	0.20	0.20	0.20
Treatment Plant Superintendent	0.30	0.30	0.30	0.25
Treatment Plant Tech I	0.00	0.00	0.00	0.00
Public Works Superintendent	0.25	0.25	0.25	0.25
Public Works Inspector	0.25	0.25	0.25	0.25
Head Mechanic	0.15	0.15	0.15	0.15
Line Mechanic II	0.15	0.15	0.15	0.15
Line Mechanic I	0.15	0.15	0.15	0.05
Waste/Water Superintendent				0.30
Administrative Assistant/Secretary	0.20	0.20	0.20	0.20
Receptionist	0.00	0.00	0.00	0.30
Building Custodian	0.00	0.00	0.00	0.20
Sub-Total Full Time	1.65	1.65	1.65	2.30
<i>Part Time:</i>				
Receptionist	0.10	0.10	0.15	0.55
Temporary Laborer W & S				0.44
Temporary Building Custodian				0.15
Sub-Total Part Time	0.10	0.10	0.15	1.14
Total Sewer Administration	1.75	1.75	1.80	3.44
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Sewer Plant Operations				
<i>Full Time:</i>				
Treatment Plant Superintendent	0.20	0.20	0.20	0.20
Lead Operator				0.30
Treatment Plant Operator III	0.35	0.35	0.35	0.30
Treatment Plant Operator II	0.67	0.67	0.67	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				0.60
W/WW Utilities Technician III				0.15
W/WW Utilities Technician II	0.15	0.15	0.15	0.15
Total Full Time	1.97	1.97	1.97	2.55
<i>Sub-Part Time:</i>				
Temporary Labor	0.085	0.085	0.085	0.000
Sub-Total Part Time	0.085	0.085	0.085	0.000
Total Sewer Plant Operations	2.06	2.06	2.06	2.55
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Sewer Testing				
Lead Operator				0.25
Treatment Plant Operator III	0.25	0.25	0.25	0.15
Treatment Plant Operator II	0.20	0.20	0.20	0.20
Treatment Plant Operator I	0.13	0.13	0.13	0.00
Total Sewer Testing	0.58	0.58	0.58	0.35

**CITY OF HOMER
2008 OPERATING BUDGET**

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Sewer Pump/Lift Stations				
Maintenance Technician III	0.20	0.20	0.20	0.00
Maintenance Technician II	0.20	0.20	0.20	0.00
Maintenance Technician I	0.10	0.10	0.10	0.00
W/WW Utilities Technician III				0.10
W/WW Utilities Technician II				0.05
W/WW Utilities Technician I				0.20
Foreman	0.09	0.09	0.09	0.10
Equipment Operator II	0.27	0.27	0.27	0.40
Equipment Operator I	0.23	0.23	0.23	0.10
Total Sewer Pump/Lift Stations	1.09	1.09	1.09	0.95
	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Sewer Collection System				
Maintenance Technician III	0.23	0.23	0.23	0.00
Maintenance Technician II	0.23	0.23	0.23	0.00
Maintenance Technician I	0.20	0.20	0.20	0.00
Foreman	0.16	0.16	0.16	0.10
W/WW Utilities Technician III				0.20
W/WW Utilities Technician II				0.10
W/WW Utilities Technician I				0.25
Equipment Operator II	0.48	0.48	0.48	0.60
Equipment Operator I	0.32	0.32	0.32	0.15
Total Sewer Collection System	1.62	1.62	1.62	1.40
Total Sewer Fund Personnel	7.10	7.15	8.39	8.69
Total Public Works Personnel				
Total PW General Fund Personnel	14.01	14.01	15.94	18.78
Enterprise Fund PW Personnel	14.27	14.33	15.64	18.45
Total Public Works Personnel	28.28	28.34	31.58	37.23

**CITY OF HOMER
2008 OPERATING BUDGET**



Port & Harbor Administration	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Full Time:				
Port/Harbor Director	1.00	1.00	1.00	1.00
Deputy Harbormaster	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00	1.00
Administrative Secretary	0.00	1.00	1.00	1.00
Sub-Total Full Time	3.00	4.00	4.00	4.00
Part Time:				
Administrative Secretary	0.70	0.00	0.00	0.24
Sub-Total Part Time	0.70	0.00	0.00	0.24
Total P & H Administration	3.70	4.00	4.00	4.24

Harbor	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Full Time:				
Port/Harbor Director	0.00	0.00	0.00	0.00
Deputy Harbormaster	0.80	0.80	0.80	0.80
Maintenance Supervisor	0.00	0.00	0.00	0.00
Maintenance Technician I	0.00	0.00	0.00	0.00
Fish Dock Operators	0.00	0.00	0.00	0.00
Harbor Officers II	0.00	0.00	0.00	3.40
Harbor Officers	4.40	4.40	4.25	0.85
FT Enforcement Aid May-Sept	0.00	0.00	0.00	0.42
Sub-Total Full Time	5.20	5.20	5.05	5.47
Part Time:				
Harbor Assistant II	0.50	0.50	0.50	0.85
Harbor Assistant I	1.00	1.50	1.50	4.00
Sub-Total Part Time	1.50	2.00	2.00	4.85
Total Harbor	6.70	7.20	7.05	10.32

Main Dock	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Port/Harbor Director	0.00	0.00	0.00	0.00
Deputy Harbormaster	0.05	0.05	0.05	0.05
Maintenance Supervisor	0.00	0.00	0.00	0.00
Maintenance Technician I	0.00	0.00	0.00	0.00
Harbor Officer II				0.20
Harbor Officer II	0.20	0.20	0.25	0.05
Fish Dock Operators	0.00	0.00	0.00	0.00
Total Main Dock	0.25	0.25	0.30	0.30

**CITY OF HOMER
2008 OPERATING BUDGET**

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
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
Maintenance Technician I	0.00	0.00	0.00	0.00
Fish Dock Operators	2.00	2.00	2.00	2.00
Harbor Officer II				0.20
Harbor Officer I	0.20	0.20	0.25	0.05
Sub-Total Full Time	3.25	3.25	3.30	3.30
Part Time:				
Temp Harbor Assist II				0.25
Temp Harbor Assist I				0.05
Maintenance Technician	0.60	0.60	0.60	1.00
Sub-Total Part Time	0.60	0.60	0.60	1.30
Total Fish Dock	3.85	3.85	3.90	4.60

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Deep Water Dock				
Deputy Harbormaster	0.10	0.10	0.10	0.10
Maintenance Supervisor	0.00	0.00	0.00	0.00
Fish Dock Operators	0.00	0.00	0.00	0.00
Harbor Officer II				0.20
Harbor Officer I	0.20	0.20	0.25	0.05
Sub-Total Full Time	0.30	0.30	0.35	0.35
Part Time:				
Temp Harbor Assist II				0.25
Temp Harbor Assist I				0.05
Maintenance Technician				0.42
Sub-Total Part Time	0.00	0.00	0.00	0.72
Total Deep Water Dock	0.30	0.30	0.35	1.07

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Administrative Maintenance				
Public Works Superintendent	0.20	0.20	0.20	0.20
Administrative Assistant/Secretary	0.05	0.05	0.05	0.05
Head Mechanic	0.05	0.05	0.05	0.05
Mechanic II	0.05	0.05	0.05	0.05
Mechanic I	0.15	0.15	0.15	0.05
Total Admin Maintenance	0.50	0.50	0.50	0.40

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Harbor Maintenance				
Port Maint Technician II				0.65
Port Maint Technician I	2.25	2.25	2.25	1.50
Total Harbor Maintenance	2.25	2.25	2.25	2.15

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
Pioneer Dock Maintenance				
Port Maint Technician II				0.10
Port Maint Technician I	0.22	0.22	0.22	0.20
Total Pioneer Dock Maintenance	0.22	0.22	0.22	0.30

	FY2005 Actual	FY2006 Actual	FY2007 Budget	FY2008 Budget
DWD Maintenance				
Port Maint Technician II				0.10
Port Maint Technician I	0.20	0.20	0.20	0.20
Total DWD Maintenance	0.20	0.20	0.20	0.30

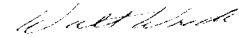
FT - FTE	15.17	16.17	16.17	17.29
PT - FTE	2.80	2.60	2.60	6.39
FTE TOTAL	17.97	18.77	18.77	23.68

**CITY OF HOMER
2008 OPERATING BUDGET**

2008: Reflects a 4% COLA, increase passed by Council 12/17/2007.

**CITY OF HOMER
HOURLY SALARY SCHEDULE**

Implement: January 1, 2008 4% COLA
Approved: Walt Wrede, City Manager



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	11.43	11.90	12.23	12.59	12.93	13.29	13.68	14.06	14.86	15.30	15.76	16.24	16.72	17.22	17.74
2	12.25	12.75	13.13	13.50	13.87	14.27	14.66	15.09	15.95	16.43	16.91	17.43	17.95	18.49	19.05
3	13.09	13.63	14.01	14.40	14.81	15.22	15.67	16.09	17.02	17.54	18.06	18.60	19.16	19.73	20.32
4	13.90	14.46	14.89	15.30	15.74	16.19	16.64	17.12	18.09	18.64	19.20	19.77	20.36	20.97	21.61
5	14.71	15.33	15.76	16.21	16.66	17.14	17.61	18.11	19.14	19.73	20.32	20.92	21.54	22.20	22.86
6	15.53	16.16	16.63	17.09	17.58	18.08	18.59	19.11	20.20	20.80	21.43	22.08	22.74	23.43	24.12
7	16.35	17.01	17.48	17.99	18.50	19.01	19.55	20.11	21.24	21.88	22.54	23.21	23.91	24.63	25.37
8	17.14	17.85	18.34	18.86	19.39	19.94	20.50	21.08	22.28	22.95	23.65	24.35	25.08	25.84	26.61
9	17.94	18.67	19.20	19.74	20.30	20.88	21.47	22.07	23.32	24.02	24.74	25.47	26.24	27.03	27.84
10	18.72	19.50	20.04	20.61	21.19	21.79	22.40	23.05	24.35	25.08	25.83	26.61	27.41	28.24	29.08
11	19.51	20.31	20.89	21.47	22.08	22.70	23.34	23.99	25.37	26.13	26.91	27.71	28.55	29.40	30.28
12	20.30	21.11	21.70	22.32	22.96	23.62	24.27	24.96	26.38	27.17	27.98	28.84	29.69	30.58	31.50
13	21.05	21.92	22.54	23.18	23.82	24.50	25.18	25.91	27.37	28.19	29.04	29.92	30.82	31.75	32.70
14	21.82	22.71	23.35	24.01	24.70	25.40	26.12	26.84	28.38	29.22	30.10	31.00	31.93	32.90	33.88
15	22.59	23.50	24.18	24.85	25.55	26.28	27.04	27.79	29.36	30.24	31.15	32.07	33.04	34.03	35.05
16	23.34	24.29	24.98	25.68	26.42	27.15	27.93	28.73	30.34	31.25	32.20	33.15	34.15	35.18	36.23
17	24.09	25.07	25.77	26.51	27.26	28.03	28.84	29.63	31.32	32.26	33.22	34.21	35.24	36.30	37.38
18	24.84	25.85	26.58	27.33	28.10	28.90	29.72	30.56	32.30	33.27	34.26	35.29	36.35	37.44	38.55
19	25.58	26.63	27.37	28.15	28.94	29.76	30.60	31.46	33.26	34.25	35.29	36.35	37.44	38.55	39.71
20	26.30	27.37	28.16	28.95	29.77	30.61	31.47	32.37	34.20	35.23	36.29	37.38	38.50	39.66	40.84
21	27.05	28.15	28.94	29.75	30.60	31.45	32.35	33.27	35.16	36.21	37.30	38.41	39.57	40.76	41.98
22	27.78	28.90	29.70	30.56	31.41	32.31	33.21	34.16	36.10	37.18	38.30	39.44	40.62	41.84	43.09
23	28.47	29.63	30.48	31.34	32.23	33.13	34.09	35.04	37.02	38.13	39.27	40.46	41.67	42.92	44.21
24	29.19	30.37	31.24	32.11	33.04	33.97	34.92	35.91	37.95	39.10	40.27	41.47	42.71	43.99	45.31
25	29.91	31.13	31.99	32.90	33.84	34.78	35.78	36.77	38.86	40.03	41.23	42.47	43.75	45.05	46.42

	CITY OF HOMER RANGE CLASSIFICATIONS	
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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

Range 20

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

Range 19

Police Sergeant
Systems Manager

Range 18

Project Manager

Range 17

Fish Dock Supervisor

Range 16

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

Range 15

Head Mechanic
Foreman
W/WW Utilities Tech III

Range 15-continued

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

Range 14

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

Range 13

Police Officer I
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

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
Accounting Tech/AR

Range 7

PH Administrative Clerk
Library Technician II
Customer Service Cashier

Range 6

Accounting Tech A/P
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
Revenue Account Descriptions
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¹ <u>Acct #</u>	<u>Description</u>
4101	<u>Real Property Taxes</u> Ad valorem taxes levied at 5.0 mils on assessed valuation of real (secured) property, i.e. land, buildings, etc. Taxes are due at the Borough 1/2 on September 15 and November 15 of each year. Or paid in full on October 15 each year.
4102	<u>Personal Property Taxes</u> Taxes levied at 5.0 mils on privately own personal property, i.e. airplanes, snow machines, etc. Taxes are due 1/2 on September 15 and November 15 of each year. Or Pay in full bn October 15 of each year.
4103	<u>Motor Vehicle Taxes</u> 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 is 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	<u>Prior Years Taxes</u> Collection in the current year of taxes levied in the prior year or years (delinquent taxes).
4105	<u>Penalty&Interest-Property Taxes</u> Collection of penalties and interest on delinquent taxes.
4106	<u>Boat Flat Tax</u> Instead of personal property tax, this tax is based on overall length of boat.
4201	<u>Sales Tax</u> The City sales tax rate is 3.5% and is apportioned as follows: 2% for general services, 3/4% for sewer debt retirement and construction and 3/4% for street reconstruction and related utilities.
4202	<u>Fleet&Telephone Cooperative Tax</u> 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	<u>Liquor License</u> Amount received from the State for the tax levied on these items.
4204	<u>Gaming Device Tax</u> 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	<u>Sales Tax Commission</u> Prompt filing of quarterly sales tax allows us to take a 5% or maximum \$1,000 from the remittance to the KPB.
4206	<u>Fisheries Business Tax</u> Tax based on fish processed in City. The State receives 50%, Borough 25%, City 25%. Not related to a specific activity at the Fish Dock. This money is received in September for the fiscal year ending the preceding July.
4301	<u>Driveway Permit</u> Fee charged for permission to connect property to a City street by way of a driveway.

City of Homer
Revenue Account Descriptions

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Acct #	Description
4302	Sign Permit Fee charged for 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.
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.
4310	Business License Fee charged for doing business within the city limits.
4311	Library Cards Fee charged for the use of library facilities.
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 an annual report listing community organizations (Kachemak Bay Family Planning, Council on Alcoholism, Mental Health Programs, South Peninsula Women's Services, Detente, Hospice of Homer, Friendship Center and Senior Center) and the City's population.
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.
4506	Prisoner Care Phase II Special grant which the police received for caring for prisoners.

City of Homer
Revenue Account Descriptions
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<u>Acct. #</u>	<u>Description</u>
4507	<u>Library Grant - State</u> State library grant funds received.
4508	<u>Library Grant - Legislative</u> Legislative library grants received.
4509	<u>Kenai Peninsula Borough</u> - Grant Grants received from the KPB. The money usually comes from the State through the Borough. These are usually one time events.
4510	<u>EMS Other Grants</u> Various grants received for the Fire Department emergency medical program.
4511	<u>Pioneer Ave P/W Maintenance</u> The State pays the City for maintenance services provided for Pioneer Ave.
4512	<u>Reimbursement for Expenses.</u> For reimbursement of an expenditure made by the City, ie employee is on jury duty and receives their regular pay. The jury duty check is credited to this account.
4513	<u>Bureau of Justice</u> Grant Three year matching grant to fund one police officer and the City fund another officer.
4514	<u>Other Grants</u> Miscellaneous grants received by departments.
4515	<u>Ferry Lease</u> City exchange of land land use by State Ferry System for maintenance garage.
4516	<u>PW Equipment& Services.</u> Public Works equipment and services.
4517	<u>Pav Phone Income</u> Income from pay phone.
4518	<u>Assessment Principal pmt on LID's</u>
4519	<u>State Municipal Grant</u> Contributions from the State specifically for municipal governments.
4520	<u>State Grant</u> Other contributions from the State Government.
4521	<u>Federal Grant</u> Contributions from the Federal Government.
4522	<u>Block Grant.</u> Contributions from the State Government for non-profits.
4530	<u>Amortization of CIA</u> The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period.
4599	<u>Pioneer Ave. Beautification</u> Revenue collected from businesses for planting flowers.
4601	<u>Ambulance Fees</u> Payment for services associated with emergency medical services provided to patients in transport to a particular destination.

City of Homer
Revenue Account Descriptions

<u>Acct. #</u>	<u>Description</u>
4602	<u>FireContract</u> Contract with KES for fire protection
4603	<u>Fire Contract</u> Contract for fire protection to Kachemak City.
4604	<u>EMS Class Fee.</u> A fee charged each individual for classes that prepare individuals to provide emergency medical services to local citizens.
4605	<u>Fire Prevention</u> Fees charged for classes and other demonstrations of fire prevention measures such as smoke detectors.
4606	<u>Wildland Fires (outside city limits).</u> Payment received for fighting wild fires outside the City limits.
4607	<u>Other Services</u> Monies received for services and goods provided by the. City.
4608	<u>City Campground</u> Fees collected for the use of the Hillside Campground facility at Hornaday Park.
4609	<u>Animal Care Fees</u> Fees charged for the impoundment, care and feeding of stray animals.
4610	<u>Sale of Plans & Specs</u> Charge for the standard plans and specs sold along with the specific plans and specs for a project.
4611	<u>City Clerk Fees.</u> Fees charged for services such as notary, copies of meeting tapes, election-related matters, etc.
4612	<u>Publication Fees</u> Charges for copies of City documents sold, ie comprehensive plan, zoning map, legislative requests, CIP, zoning & planning information, etc.
4613	<u>Cemetery Plots</u> Revenues derived from the sale of cemetery plots.
4615	<u>Document Research for Public</u> Fees charged for looking up information and giving it to a person or organization.
4616	<u>Metered Sales - Residential</u> Income derived from the sale of water to residences in and outside the City of Homer.
4617	<u>Metered Sales - Commercial</u> Income derived from the sale of water to local businesses in and outside of the City of Homer.
4618	<u>Metered Sales - Industrial</u> Income derived from the sale of water to various industrial businesses in the Homer area.
4619	<u>Inspection Fees</u> Fee charged to inspect new water or sewer connection and sewer or water permit fees for connect to City system.
4620	<u>Ice Sales</u> Charge for the sale of ice at the fish dock.
4621	<u>Cold Storage</u> Fee charged for the use of the City cold storage facility located in the Port/Harbor area.
4622	<u>Crane Rental</u> Fee charged for the use of the crane at the fish dock.

City of Homer
Revenue Account Descriptions

<u>Acct. #</u>	<u>Description</u>
4623	<u>Card Access Fee</u> Fee charged to purchase annual crane card which allows access to the crane.
4624	<u>Berth Rent - Transient Monthly</u> Certain areas of the harbor have transient vessels that use boat slips on a first come basis for short term usage.
4625	<u>Berth Rent - Reserved</u> Certain areas of the harbor have reserved berths. An annual fee is collected for the use of these boat slips.
4626	<u>Berth Rent - Transient A</u> Annual transient moorage fee.
4627	<u>Berth Rent - Transient S</u> Semi-annual transient moorage fee.
4628	<u>Berth Rent - Transient D</u> Daily transient moorage fee.
4629	<u>Metered Energy</u> Fee for the use of electrical energy. Reserved stalls are charged a minimum fee plus cost per kWh.
4631	<u>US Coast Guard Leases</u> Lease payments for Coast Guard's use of the Port/Harbor facilities.
4632	<u>Disembarking Fees</u> Passenger disembarking fees for lightering/shuttle to launch ramp.
4633	<u>Stevedoring</u> 10% longshore services billed to vessels requiring a longshore crew to dock, load and unload products.
4634	<u>Port Storage Fee</u> Amount charged for storing other than City property in designated areas.
4635	<u>Port Impound Fees</u> Cost associated with impoundment of vessels and equipment.
4636	<u>Port Impound Auction</u> Revenue received from auction of impounded items.
4637	<u>Seafood Wharfage</u> Fee charged for moving seafood over deep water dock.
4638	<u>Main Dock - Fuel Wharfage</u> Fee for moving fuel over the docks.
4639	<u>Main Dock - Wharfage</u> Fees charged for the use of the Main Dock to receive or discharge cargo and passengers.
4640	<u>DWD - Wharfage</u> Fees charged for moving cargo over the Deep Water Dock.
4641	<u>Main Dock - Water Sales</u> Sale of water to vessels using the Main Dock.
4642	<u>Main Dock - Docking</u> Charge for use of Homer docking facilities at the Main Dock.
4643	<u>DWD - Docking</u> Charge for the use of Homer docking facilities at the Deep Water Dock.
4644	<u>Pumping</u> Fee charged for the use of the pumping equipment on the dock.
4645	<u>Wooden Grid</u> Fee for putting a vessel on the wooden grid.
4646	<u>Commercial Ramp Use</u> Fee charged for using the inner harbor barge ramp.

City of Homer
Revenue Account Descriptions

Acct #	Description
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 ie 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 (stubout 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 a daily or monthly rates.
4664	Transient Energy 220V Charges for use of 220 volt electrical energy for transients based on a daily or monthly rates.
4665	Transient Energy 208+B325V3P Charges for use of 208 volt three phase electrical energy for transients based on a 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.

City of Homer
Revenue Account Descriptions

1	<u>Acct. #</u>	<u>Description</u>
	4668	<u>DWD - Water</u> Sale of water to vessels using the Deep Water Dock.
	4669	<u>Commercial Ramp Wharfage</u> Revenue produced for the fish dock by commercial license users (business fish buyers).
	4670	<u>Passenger User Fees</u> Charge to other planes which land and deposit passengers in the airport terminal.
	4700	<u>Other Wharfage - Fish Dock</u> Miscellaneous wharfage over the fish dock.
	4701	<u>RV Dump Station</u> Revenue generated by the RV dump station on the Spit.
	4702	<u>Fish Dock Seafood Wharfage.</u> Fee charged for moving seafood over the fish dock.
	4703	<u>Main Dock Seafood Wharfage</u> Fee charged for moving seafood over the main dock.
	4704	<u>Outfall Line.</u> Fee charged for connection & annual fee for services on outfall line used to dispose of fish waste.
	4705	<u>Business License</u> Fee charged for business license for both marine and other local businesses.
	4706	<u>Fish Grinder Income</u>
	4801	<u>Interest Income</u> Interest earned from the investment of money in the particular fund to which it applies. Revenue derived from the investment of City money.
	4802	<u>Penalty & Interest</u> Penalties and interest levied on delinquent accounts. This includes water, sewer, assessments and port/harbor accounts receivables.
	4803	<u>Assessment</u> Interest Interest levied on assessments on payment plans.
	4808	<u>Other Financing Source</u> Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases.
	4901	<u>Surplus Property Sale.</u> Sale of equipment and property no longer used by the City.
	4902	<u>Other Revenue/Income</u> Miscellaneous unspecified monies received by the City. This could be non-revenue income.
	4904	<u>Contributions to Health Insurance</u> Effective 9/1/94, the City changed from Travelers Insurance to a self-funded health plan. This revenue represents what we charge ourselves to pay claims. These monies are deposited into the Health Insurance Reserve Fund #131.
	4905	<u>Donations/Gifts</u> Receipt of monies which are available to the City for general or specific purposes.
	4906	<u>Proceeds from Lawsuits</u> Settlement monies derived from litigation.
	4907	<u>Old SchoolLease Fees</u> Fees charged to use space in building.
	4908	<u>Land/Easement</u>

City of Homer
Revenue Account Descriptions

<u>Acct #</u>	<u>Description</u>
4930	<u>Other Finance Source</u> Other finance source proceeds.
4980	<u>Transfers from Projects</u> Mostly represents the overhead charges made to projects.
4981	<u>GIF Services Reimbursement from Water</u> Charges to the Water Fund for overhead and administrative services provided by the General Fund.
4982	<u>GIF Services Reimbursement from Sewer</u> Charges to the Sewer Fund for overhead and administrative services provided by the General Fund.
4983	<u>GIF Services Reimbursement from Port/Harbor</u> Charges to the Port/Harbor Fund for overhead and administrative services provided by the General Fund.
4984	<u>GIF Services Reimbursement from HARP</u> Charges to HARP for overhead and administrative services provided by the General Fund.
4990	<u>Transfers to/from Another Fund</u>
4991	<u>Transfers from Protects</u>
4992	<u>Transfers (operating)</u>
4993	<u>Transfers P/H Park Recreation</u>

City of Homer
Expenditure Account Descriptions

Acct #	<u>Description</u>
5101	<u>Regular Employees</u> Salaries, regular full-time and part-time employees.
5102	<u>Fringe Benefits</u> Fringe benefits for regular full-time and permanent part-time employees.
5103	<u>Part-Time Employees</u> Part-time, seasonal, casual, on-call employees.
5104	<u>Part-Time Fringe</u> Fringe benefits for part-time, seasonal, casual, on-call employees.
5105	<u>Overtime</u> Overtime pay @ appropriate rate.
5106	<u>Leave Cash Out</u> Employee cash out of accrued leave.
5107	<u>Part-Time Overtime</u> Non-regular employee overtime pay.
5109	<u>RIP Payment to PERS</u> Retirement Incentive Program payment to PERS of City portion.
5201	<u>Office Supplies</u> Forms, stationary, pencils, computer supplies, copy paper, etc.
5202	<u>Operating Supplies</u> All other supplies including firefighting, EMS, bedding, personal hygiene, first aid, animal related; general shop operations, building, electrical, chemicals, sand, gravel, housekeeping, etc.
5203	<u>Fuel/Lube</u> Fuel and lube supplies.
5204	<u>Chemicals</u> Chlorine and other purifying chemical used in water and sewer treatment.
5205	<u>Ammunition</u> Ammunition and supplies for training and operations in the police department.
5206	<u>Food/Staples</u> Food for guests, events, visitors, animals and supporting supplies.
5207	<u>Vehicle/Boat Maintenance</u> Cost of repair and maintenance of autos, trucks, boats and forklifts.
5208	<u>Equipment Maintenance</u> Cost of repair and maintenance of equipment.
5209	<u>Building&GroundsMaintenance</u> Cost of repair and maintenance to buildings and grounds associated with the facility.
5210	<u>Professional & Special Services</u> Cost of consultants, technicians and services provided by others.
5211	<u>Accounting/Audit</u> Cost of outside accounting services; annual audit costs.
5212	<u>Engineer/Architect</u> Cost of consulting engineers or architects.
5213	<u>Survey/ Appraisal</u> Cost of surveyor or appraiser.
5214	<u>Rents & Leases</u> Cost of renting, leasing buildings, vehicles, books, equipment, etc.




City of Homer
Expenditure Account Descriptions

Acct #	Description,
5215	<u>Communications</u> Telephone service, fax, modems, cell phone usage and signal devices.
5216	<u>Postage/Freight</u> Postage expense including special delivery, Federal Express, air, etc.
5217	<u>Electric</u> Cost of electricity for buildings, facilities, grounds.
5218	<u>Water</u> Cost of water services for buildings, facilities, grounds.
5219	<u>Sewer</u> Cost of sewer services for buildings, facilities, grounds.
5220	<u>Refuse/Disposal</u> Cost of refuse collection and disposal; including the pumping of restrooms and RV dump station.
5221	<u>Property Insurance</u> Fire/property casualty premiums on all buildings and other structures.
5222	<u>Auto Insurance</u> All licensed vehicles that require insurance coverage.
5223	<u>Liability&Professional Insurance</u> Liability insurance premiums including police, fire and EMT professional insurance.
5224	<u>Bond Insurance</u> Public employees fidelity bond insurance.
5225	<u>Self-Insured Retention</u> Claim expenses not covered by insurance deductible.
fi 5226	<u>Testing/Analysis</u> Testing and analysis of water, sewer and soils, etc. performed by outside vendors.
5227	<u>Advertising</u> Cost of advertising in radio, newspapers or magazines, including legal publications.
5228	<u>Books</u> Cost of books purchased.
5229	<u>Periodicals</u> Cost of periodicals purchased.
5230	<u>AudioVisual Materials</u> Cost of audio/visual materials.
5231	<u>Tools/Equipment</u> Cost of tools and related equipment.
5232	<u>Foreclosure Sale</u> Expenses associated with sale of property when City forecloses.
5233	<u>Foreclosures</u> Cost incurred to foreclose on non-payment of property tax or tax on purchased or donated property.
5234	<u>Recording Fees/Permits</u> Recording documents, permits, etc.
5235	<u>Membership/Dues</u> Cost of membership/dues to professional organizations.
5236	<u>Transportation</u> Cost of business travel including airfare, car rental, tax, and reimbursement for mileage. <i>Does not include transportation related to employee education, see account #5603.</i>

City of Homer
Expenditure Account Descriptions

Acct #	<u>Description</u>
5237	<u>Subsistence</u> Cost of meals, hotels and other related costs due to City business travel. <i>Does not Include subsistence related to employee education, see account #5603.</i>
5238	<u>Printina/Bindinci</u> Costs of book binding for library materials, printing informational matter, camping fee tickets.
5239	<u>Recruitment</u> Cost associated with hiring new employees.
5240	<u>Street Lights</u> Electrical energy cost for lighting streets.
5241	<u>G/F Admin Fees</u> Reimbursement from enterprise funds for administrative services paid for by the General Fund.
5242	<u>Janitorial</u> Interior cleaning of buildings either hourly or contractual.
5243	<u>Courier</u> Pickup and delivery of intra-department mail to other locations.
5244	<u>Snow Removal</u> Contractual cost of removing snow from certain City facilities.
5245	<u>Dike Maintenance for Dredging</u> Cost of maintaining dewatering dikes for dredged materials from the Harbor.
5246	<u>Health Insurance Claims</u> Cost of City's self-insurance benefits paid on claims for health coverage.
5247	<u>Health Insurance Premiums</u> Cost of premiums for stop loss health coverage.
5248	<u>Lobbying</u> Includes cost of travel, subsistence, special consultants and other related costs associated with lobbying.
5249	<u>Fish Lagoon Maintenance</u> Annual maintenance required on the fishing lagoon due to damage caused by storms.
5251	<u>Pioneer Ave. Beautification</u> Cost of growing and planting flowers on Pioneer Ave.
5252	<u>Credit Card</u> Percentage amount charged by the bank for use of credit card machine.
5253	<u>Stop Loss Claim</u> Cleaning account for stop loss coverage until insurance pays.
5254	<u>Over/Short</u> when cash in cash register does not equal cash taken in.
5255	<u>Grant Expense</u> Expenditures associated with a particular grant.
5256	<u>Waste Oil Disposal</u> Cost to dispose of waste oil at harbor.
5258	<u>Float/Ramp Repairs</u> Cost of repairs on harbor floats and ramps.
5280	VIP Volunteer Incentive Program, used by the Fire Department for volunteers.

City of Homer
Expenditure Account Descriptions

 Acct #	<u>Description</u>
5601	<u>Clothing/Uniform Allowance</u> All clothing, uniforms and accessories for police, harbor officials and prisoners to include the cost of laundry.
5602	<u>Safety Equipment</u> Cost of required safety gear, jackets, protective clothing, rain gear, etc.
5603	<u>Employee Training</u> Cost of tuition, instruction, seminars, registration, supplies, travel, lodging and meals directly related to training. <i>Does not include public education or conferences.</i>
5604	<u>Public Education</u> 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	<u>Sister Cities</u> Costs associated with Sister Cities' activities.
5606	<u>Bad Debt Expense</u> Uncollectible accounts written off.
5607	<u>Debt Payments</u> Includes principal and interest on bonds, loans, lease purchases and any other obligations whereby the City will acquire ownership of the asset.
5608	<u>Interest</u> Cost of borrowing monies.
5609	<u>Other Outside Services</u> For incidental non-technical services provided by other than City employees.
 5610	<u>Collection Expense</u> 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.
5611	<u>AdjustReserves.</u> Adjustment to reserve accounts.
5615	<u>Refund Assessment</u> Interest Refund of East Hill Sewer assessment interest.
5701	<u>Equipment/Depreciation</u> Expenses for equipment depreciation.
5702	<u>Rolling Stock Depreciation</u> Expenses for rolling stock depreciation.
5703	<u>BuildingDepreciation</u> Expenses for building depreciation.
5704	<u>Outfall Line</u> Expenses incurred from outfall line.
5706	<u>Other Depreciation</u> Expenses for other items that are depreciated.
5801	<u>Museum</u> Contributions from the City.
5802	<u>Arts Council</u> Contributions from the City.
5804	<u>Chamber of Commerce/Visitors Center</u> Contributions from the City.
 5805	<u>Family Planning</u> Kachemak Bay Family Planning.

City of Homer
Expenditure Arcnum Descriptions

Acct #	Description
5806	Cook Inlet Council on Alcohol Pass Through Revenue Sharing.
5807	Mental Health Program, Pass Through Revenue Sharing.
5808	South Peninsula Women's Services Pass Through revenue Sharing.
5809	Detente Pass Through Revenue Sharing.
5810	Hospice of Homer Pass Through Revenue Sharing.
5811	Homer Friendship Center Pass Through Revenue Sharing.
5812	Community Schools Contributions from the City.
5813	Homer Hockey Association Contributions from the City.
5814	Senior Center Pass Through Revenue Sharing.
5815	Kachemak Ski Club, Contributions from the City.
5816	Nordic Ski Club Contributions from the City.
5817	Bunnell Street Gallery Contributions from the City.
J 5818	Homer Food Pantry, Contributions from the City.
5819	Homer Head Start Contributions from the City.
5820	Snomads Snowmachine Club Contributions from the City.
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.
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.
5991	Transfers - Projects Transfers to projects.

City of Homer
Expenditure Account Descriptions

- ~ Acct #

Description

5992	<u>Transfers (Operating) Reserves</u> Transfers (operating) to reserve accounts.
5993	<u>Transfers P/H Park Recreation</u> Transfers to P/H park recreation for services.
5999	<u>Depreciation</u> Record depreciation on fixed assets.

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.

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 3.1.

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.

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.

HARP - Stands for "Homer Accelerated Roads Program".

HAWSP - Stands for "Homer Accelerated Water Sewer Program"

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 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 operating 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 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.

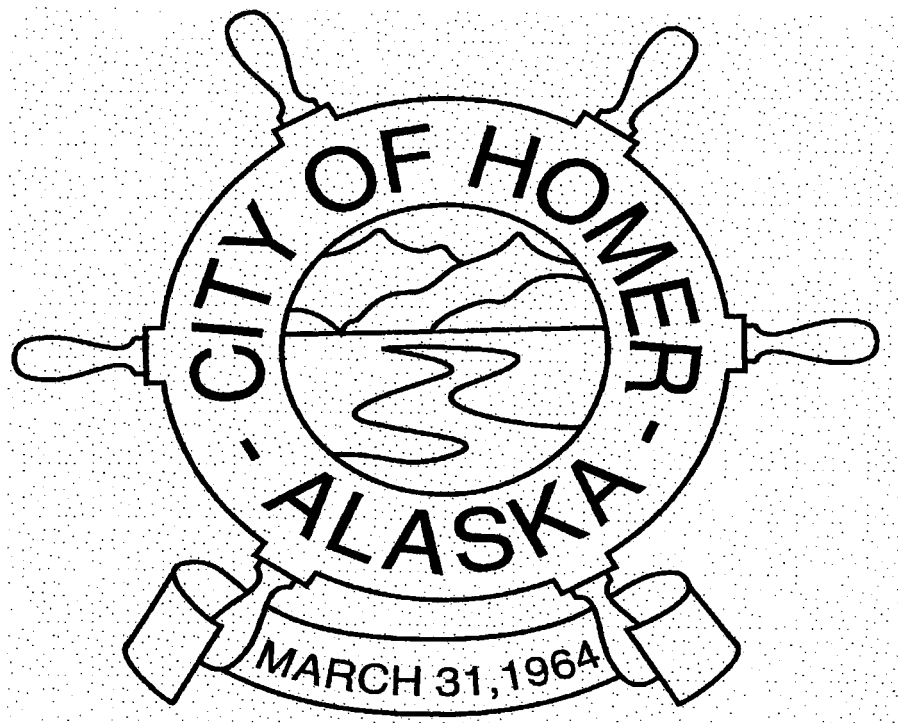
TAX RATE - The level at which taxes are levied

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.

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"WHERE THE LAND ENDS AND THE SEA BEGINS"