City of Seward, Alaska

Biennial Budget
2014 and 2015

Operating Budget
and
Capital Improvement Plan
January 1, 2014 – December 31, 2015

2014 and 2015

BIENNIAL OPERATING BUDGET
and
CAPITAL IMPROVEMENT PLAN

OF THE

CITY OF SEWARD, ALASKA

For the Period January 1, 2014 - December 31, 2015

Jean Bardarson
MAYOR

James Hunt
CITY MANAGER

Prepared by the Finance Department

Kristin Erchinger, MPA, CGFM
FINANCE DIRECTOR
and
Kim Kowalski-Rogers
ACCOUNTING SUPERVISOR

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CITY OF SEWARD

LIST OF PRINCIPAL OFFICIALS

COUNCIL MEMBERS

		Term Expires
Jean Bardarson	Mayor	2015
Marianna Keil	Vice Mayor	2014
Vanta Shafer	Council Member	2015
Ristine Casagranda	Council Member	2014
Christy Terry	Council Member	2015
David Squires	Council Member	2015
Dale Butts	Council Member	2014

ADMINISTRATION

James Hunt	City Manager
Ron Long	Assistant City Manager
Kristin Erchinger	Finance Director
John Foutz	Manager of Electric Utility
W.C. Casey	Public Works Director
Mack Funk	Harbormaster
Tom Clemons	Chief of Police
Eddie Athey	Fire Chief
Karin Sturdy	Parks & Recreation Director
Patty Linville	Library Director

CITY CLERK

Johanna Kinney	City Clerk

ATTORNEY

Cheryl Brooking	City Attorney, Wohlforth, Brecht, Cartledge & Brooking

The City of Seward is a home-rule city with a council-manager form of government. Legislative powers of the City of Seward are vested in a council consisting of a mayor and six council members. The mayor and each council member are elected from the city at large. The term of office is two years. The appointed officers of the city include the city manager, city clerk, and the city attorney. The city council generally meets on the second and fourth Mondays of each month in the City Council Chambers located in the City Hall Building at 410 Adams Street in Seward, Alaska.

BIENNIAL BUDGET TRANSMITTAL LETTER

CITY OF SEWARD – 2014/2015

TO: Jean Bardarson, Honorable Mayor
Seward City Council Members
Residents of the city of Seward
Other Users of City of Seward Financial Information

We are pleased to present the City of Seward's Biennial Budget reflecting the Operating Budget and Capital Improvement Plans for the two-year period from January 1, 2014 through December 31, 2015. Approval of the biennial budget appropriates funds for the entire two-year period. The transition to a biennial budget has improved the quality of the City's budgeting and financial planning efforts in the following ways: it allows time for a more robust capital improvement planning process; more frequent and thorough enterprise fund rate reviews; better assessment of capital asset condition and replacement costs; and more time to assess and mitigate areas of financial risk such as fund balance/reserve levels, high risk infrastructure needs, disaster response, declining State and Federal funding, healthcare reform, and other issues and economic conditions that impact the City's financial condition.

This document contains the annual budgets for the General Fund, eight enterprise funds (Harbor, Seward Marine Industrial Center, Parking, Electric, Water, Wastewater, Hospital, Seward Mountain Haven) and one internal service fund (Motor Pool). It also contains the City's Capital Improvement Plan. Seward's Capital Project Funds and Special Revenue Funds are approved on a project-length basis at the time of appropriation, and are not reflected in this document. This budget was submitted in accordance with Seward City Code Chapter 5.05 and State Statutes.

Major Policy Issues and Budgetary Goals

This budget focuses on providing basic public services at current levels, with a number of improvements to service levels. The budget is generally a status quo budget in that it reflects an expected leveling off of the economic rebound from the recessionary levels of 2009. Primary tax revenues are restored to previous levels reflecting a stronger local economy, but Citizens and local businesses continue to struggle with the high costs of energy and appear cautiously optimistic about economic growth.

There are a few major policy issues reflected in this budget. First, the Seward Mountain Haven Enterprise Fund will repay the Water Enterprise Fund $1.97 Million previously borrowed to fund a bond reserve. A portion of these funds ($900,000) will be set aside for major repair and replacement needs in the Water Fund, while $500,000 is expected to be transferred to the Wastewater Fund to help cover repair costs of the Lowell Point Sewer Pond. This budget anticipates start-up costs associated with the Seward Community Health Center, a new federally qualified health center, appropriating $700,000 in 2014 and $500,000 in 2015. Hospital bonds which were issued in 1995 matured in 2013, freeing up the healthcare portion of sales tax revenues to cover Seward Mountain Haven debt service costs, hospital and SMH capital needs, healthcare-related operating shortfalls, and other healthcare needs.

The primary goals of the 2014/2015 budget are listed below, including a description of how this budget addresses those goals:

Goal: Bring General Fund reserves to within the band of 3-6 months' of reserves. This budget builds General Fund reserves to 5.1 months, the highest level in more than a decade. This is due in large part to Exxon Oil Spill Settlement Proceeds received in 2009. See the Graph: "General Fund Fund Balance History"

Goal: Utilize one-time revenues to address capital needs rather than to balance the operating budget. This budget does not include Project Management fees from grants which are considered one-time revenues, and the entirety of estimated State Revenue Sharing of $250,000 per year is proposed to be used for capital needs.

Goal: Maintain minimum level of cash in Seward Mountain Haven Enterprise Fund equal to a single years' debt service. This budget includes repayment of a loan from PSMC to the City of $2.3 Million. The cash from this payment accrues to the benefit of the SMH Enterprise Fund. A portion of that cash amounting to $1.97 Million is reimbursed to the Water Enterprise Fund, for the purpose of establishing a required bond reserve. The cash balance at 2015 is expected to approximate bond reserve requirements.

Goal: Conduct enterprise fund rate reviews to improve financial condition of the enterprise funds and to allow for repair/replacement of critical infrastructure. Rate reviews were not conducted this year; however, tariffs were amended in 2012 to provide for automatic annual rate increases equal to the CPI to strengthen the health of enterprise funds and to address critical and high-risk capital needs.

Goal: Fund a minimum of 100% of depreciation in the enterprise funds. The Budget Policy defines "funding" depreciation as "either placing equivalent cash into the MRRF Fund, or spending on capital repairs valued greater than $20,000, such that the total amount invested in major maintenance and repair is at least 100% of the annual depreciation. Investments in new infrastructure are not considered investments in capital for the purpose of depreciation funding, since they do not replace existing infrastructure." A new schedule has been added to the appendix, "Budgeted Schedule of Depreciation Funding" which shows that in 2014, the Parking and Water Enterprise Funds are reaching the goal of 100% depreciation funding, but in 2015, no enterprise funds reach that goal.

Goal: Maintain current service levels. This budget adds the new library/museum building operating costs; utilizes the former library building (now called City Hall Annex) for City offices for some staff presently leasing office space; adds an after-school teen Rec Room in the former museum space, including operating costs of that space; converts the animal control contract to one full-time and one half-time animal control officer position in accordance with IRS regulations; increases temporary library hours; automates pay stations in the campgrounds; restores overtime in the police and public works departments; adds a half-time MIS assistant; increases Senior Center Funding from $60,000 to $75,000 per year; continues funding Boys & Girls Club at $25,000 per year; and develops a federally qualified community health center in cooperation with the Seward Community Health Center, Inc.

Goal: Present a balanced General Fund budget. This budget is balanced, utilizing $36,333 of reserves in 2014. The budget is balanced in 2015, without using reserves.

Goal: Address growing deferred maintenance needs and critical infrastructure needs in the enterprise funds. Contributions toward Major Repair & Replacement Funds from the enterprise funds in 2014/2015 are as follows: Harbor $117K/$139K; Electric $452K/$87K, plus infrastructure investment of $350K/$565K; Water $900K in 2014 and $0 in 2015; Wastewater $58K/$37K, Hospital $243K/$463K, Seward CHC $700K/$500K for startup costs.

Goal: Become self-sufficient in anticipation of declining federal and state funding. The General Fund does not have a dedicated revenue source to address ongoing infrastructure replacement needs for general government fixed assets such as roads, sidewalks, and municipal buildings. In the past ten years, funding for general fixed asset repairs and replacement has come primarily from State Revenue Sharing funds which are not necessarily recurring, and are often in jeopardy of being cut. Enterprise Funds are gradually improving their financial condition, and in some cases, are able to begin addressing deferred infrastructure. The Water and Wastewater Enterprise Funds are the least structurally sound enterprise funds. The Water Fund has stronger cash reserves, but new debt service payments on the Third Avenue Water Line loan leave little annual surplus to address capital needs. The Wastewater Fund faces significant costs associated with the need to repair sewage lagoons, without adequate reserves or rate base to generate the funding to pay those costs. Those two funds have been able to depend on low-interest loans from DEC to fund capital projects. The Electric Fund has been successful in obtaining Alaska Energy Authority funds to construct the bulk of the electric backup generator and warehouse project. The Harbor Fund has utilized State grant funds and Commercial Passenger Vessel Tax Funds to repair and replace aging harbor infrastructure. However, the likelihood of those funding sources being available in the future, is questionable.

Goal: Protect the long-term financial health of the City. Some of the major risks to the City's financial health include: 1) the uncertainty of cost-based reimbursement as a source of repayment of the Seward Mountain Haven bonds, as well as fluctuations in the census at Seward Mountain Haven; 2) lack of funding source to replace aging public infrastructure; 3) the local economy's dependence on tourism to support business and government services, and the potential impact of economic volatility; 4) risk of natural disasters to public and private infrastructure; 5) sensitivity of local businesses and residents, to the price of oil as a cost-driver of business and personal household costs; 6) rising costs of healthcare; 7) lack of funding to address major enterprise fund assets, such as the sewage lagoons, harbor infrastructure, aging water and wastewater facilities; etc.

Goal: Restore motor pool contributions to maintain strategy for replacing existing vehicles and heavy equipment without adverse impacts and volatility to annual operating budgets. The General Fund contribution to the motor pool for replacement of heavy equipment and fleet vehicles was constrained at 66% of desired levels in 2014 and 41% in 2015, to free up approximately $145,000 in annual budget resources. This will likely necessitate more one-time payments from the General Fund for replacement of major heavy equipment and fleet vehicles in the future.

Tax Rates

There are no proposed changes to local sales, property, or hotel/motel tax rates in 2014 and 2015, and no changes to the tax rate structures (e.g. sales tax cap, seasonal sales tax). The sales tax rate remains at 4% with one-quarter of that amount (1%) going to fund healthcare. The Kenai Peninsula Borough's sales tax rate is 3%, for a combined local sales tax rate of 7%.

The City of Seward first implemented a sales tax in March, 1982, when a 1% sales tax was imposed to fund the cost of local hospital operations and other local services. In October, 1986, the sales tax rate was increased from 1% to 3% to offset substantial reductions in State Revenue Sharing, and to enable the City to continue providing necessary public services. The sales tax rate was increased from 3% to 4% on July 1, 2003, and has not changed over the past 10 years. Sales tax revenue accounts for 42% of all General Fund revenues in 2014, and 74% of all tax revenue.

The property tax mill rate for the City of Seward remains at 3.12 mills. A rate of 3.12 mills applied to a taxable property valued at $100,000 yields $312 in tax revenue. Seward's mill rate is the lowest in the Borough and has been for many years. From 1989 through 1996, Seward's mill rate was 3.0 mills, and since that time, the City mill rate has been unchanged at 3.12 mills. In addition to *local* property tax, Seward residents also pay property tax to the Kenai Peninsula Borough (KPB) for Borough schools, landfill, and operations, and to the Seward Bear Creek Flood Service Area (SBCFSA) to mitigate flood hazards. The FY2013 and FY2014 KPB property tax rate is 4.50 mills and the SBCFSA property tax rate is 0.50 mills. In total, Seward residents pay a combined property tax of 8.12 mills, or $812 per $100,000 of taxable property value. This reflects the same combined mill rate paid by Seward residents in the prior year. Based on total assessed real property values of $228,195,800 for 2013, Seward residents are expected to contribute the following in real property taxes: $711,971 for City of Seward, $1,026,881 for the Kenai Peninsula Borough, and $114,098 for the Flood Service Area.

The hotel/motel bed tax rate remains at 4%, the same level as when it was first adopted in its current form, in 1996. Revenues from bed tax in 2013 are expected to come in slightly higher (3.05%) than the prior year, not only eclipsing the levels achieved prior to the economic downturn of 2009, but reaching an all-time high for the City. One-half of the bed tax has been allocated to the Chamber of Commerce to pay for marketing efforts and economic development efforts which are conducted under contract with the City. Therefore, funding to the Chamber will be expected to increase slightly in 2014 and 2015, as contributions are based on actual receipts.

General Overview

The City of Seward's General Fund expenditure budget totals $10,702,199 in 2014 and $10,730,855 in 2015. This represents a 2.9% decrease in expenditures ($315,829 decrease) from 2013 to 2014 with a 0.3% or $28,656 increase in expenditures from 2014 to 2015. The decrease in expenditures in the 2014 Budget is spread across the following areas: $47,147 lower public safety costs; $20,499 higher general government costs; $39,920 higher public works costs; $29,727 lower parks and recreation costs; $1,327 higher library costs; and $300,701 lower debt service costs resulting from the removal of hospital public employee's retirement system pension costs from the General Fund, as they are now paid from the Hospital Enterprise Fund.

Non-salary costs are reduced in 2014 by $69,787, while salary and benefit costs decline $246,042. The reason for reduced personnel costs year-over-year has to do with the challenge of estimating the State's contributions toward the PERS unfunded liability, on behalf of the City, which accounts for the entire reduction in personnel costs, and then some. While the 2013 Budget includes the State's contributions on behalf of the City, neither the 2014 nor 2015 budgets do.

Some of the major increases in budgeted non-personnel costs are as follows: communications (resulting from new Alaska Land Mobile Radio network charges imposed by the State); education and training (finance new financial accounting system); utilities (due to CPI rate increases); heating fuel (includes costs of new library/museum and old museum space); municipal lobbying fees (contract increase for federal and state lobbyists); contributions (increased contributions to the Senior Center from $60,000 to $75,000 per year, contribution to the Boys and Girl's Club of $25,000 per year, and an increase of approximately $20,000 per

year for the Chamber of Commerce, based on higher bed tax revenues); promotions increase to include $30,000 for mural installation. Reductions in costs are primary related to reduced workers' compensation insurance rates, reduction in contracted services due to one-time contracts in 2013 (i.e. parks and recreation warehouse stabilization), sister City costs (one-time travel subsidies offered in 2013), and lower debt service costs due to the transfer of hospital PERS debt costs to the Hospital Enterprise Fund. Contributions to the motor pool were cut by an additional $10,000 from the prior year, to help balance the budget.

On the revenue side, total revenues are estimated at $10,319,682 in 2014, reflecting a reduction of 6.7% or ($739,188) from 2013. For 2015, revenues are expected to be flat in comparison with 2014 projections, resulting in a total increase in revenues of approximately $69,045 or 0.7%.

Based on the most recent sales tax trends, budgeted revenues are likely estimated on the low-side, even if sales tax revenues fail to keep pace with 2013 levels. Through the third quarter of 2013, sales tax revenues were up 7.4% from the same period in the prior year, although first quarter (+1.68%) and second quarter (+2.74%) did not show nearly the comparative performance improvement as third quarter cumulative increases. Sales tax revenues were up year-over-year by 4.47% in 2012 and 6.84% in 2011. Staff generally estimates sales tax revenues more conservatively given the City's dependence on the visitor-related industry in the summer months, and the extreme impact on the City's budget when sales tax revenue targets are not met. An added challenge is the fact that third-quarter sales tax revenues represent more than one-half of all sales taxes collected by the City, and the results of that quarter's taxable sales performance are not known until after the end of the calendar year, such that it is too late to trim the budget on the expense side. The approved budget estimates that sales tax revenues will be 4.4% lower in 2014 than they were in 2013 (based on updated 2013 sales tax projections which came in considerably higher than estimates made during early budget preparation, as first quarter sales tax revenues were only 2.74% higher than prior year and second quarter sales tax revenues were 1.68% higher). Budgeted sales tax revenues are projected to increase by 0.8% in 2015.

The second largest source of revenue is administrative fees from enterprise funds, reimbursing the General Fund for services it provides to business-like entities. In 2014, administrative fees are expected to increase 2.0% and in 2015, by 0.5%. The third largest single source of revenue is property tax which is budgeted to increase by $17,129or 1.75% in 2014 with a slight increase in 2015 (1.0% or $10,000). This budget does not anticipate potential property tax revenues associated with oil properties, although 2013 saw unbudgeted property tax revenues of approximately $250,000 resulting from oil properties' residing in City boundaries. Other tourism-based revenue such as hotel/motel bed tax are expected to rise by 10%, with bed tax estimated to increase about $5,000 over 2012 actual levels, and campground fees estimated to increase approximately $11,000. Other revenues expected to see increases in 2014 include public safety (5.4% or $700); library fees (up by 20% or $6,000 due to the popularity of the new library/museum); and rents and leases (6.7% or 9,400).

Revenue decreases are expected in intergovernmental revenue (down 24.4% or $527,572) due primarily to State PERS assistance payments and prior year grant revenues budgeted in 2013 but not budgeted in 2014; recreation revenues (down $35,900 or 5.4%) due to reduced fees associated with fewer open public use hours in the AVTEC student services center, and a reduction in the proposed fee for the new dump station service; penalties and interest (down 41.8% or $38,000) due to the decline in interest earnings resulting from the sustained low interest rate environment, and the transfer of refuse billing to the franchise contractor; and reduced miscellaneous revenues (down $5,500 or 19.5% due to lower vending machine fees associated with the State's new assessments to the vending company utilizing City Hall, and elimination of the requirement for SVAC to contribute $2,400 per year toward ambulance maintenance costs.)

Adequacy of Fund Balance

The General Fund's fund balance provides a measure of the financial resources available for future spending or appropriation. While fund balance itself does not reflect the general health of the government, the increase or decrease in available fund balance is an important indicator. A decline in fund balance may suggest potential economic problems. It may suggest that the City is not able to meet unforeseen needs and emergencies, or to cover deficits that arise in other funds. Thus, the condition of other funds should be taken into account when determining whether or not the City has an adequate level of fund balance. In Seward's case, with the exception of the Seward Marine Industrial Center Fund and the Hospital Enterprise Fund, enterprise fund operations are generally covering their cost of operations through user fees and charges, but most have little, if any, funds available to match grants or to fund major repairs and replacement of existing infrastructure.

When analyzing the General Fund's fund balance, consideration must be given to the reliability of primary revenue sources, as well as the likelihood of incurring unexpected costs. Sales tax accounts for 42% of all General Fund revenues in 2014, and is highly dependent on local tourism and economic conditions. Because of this dependence, a higher level of fund balance may be prudent to protect against unforeseen economic conditions. Inadequate or unstable levels of fund balance can lead to added borrowing costs (e.g. having to pay interest on bonds, rather than to pay for projects from reserves), a reduction in credit rating, inability to meet unforeseen needs and emergencies, and financial inflexibility.

The General Fund's second major revenue source is administrative charges to enterprise funds to pay for services they receive from the General Fund. These fees are a fairly stable revenue source and account for 16% of all General Fund revenues in 2014. The third major revenue source is property taxes which also tend to be stable, representing 10% of all General Fund revenues in 2014. The fourth major revenue source is intergovernmental revenues, primarily raw fish tax, the State jail contract, and the State's contribution on-behalf of the City related to unfunded pension liabilities. Raw fish tax revenues are relatively unstable due to variations in market and regulatory conditions, annual fish harvests, processing facilities, and competition from other communities. State assistance payments toward unfunded pension liabilities are a potential target of legislative efforts to reduce the State's commitment to fund the portion of the actuarially required contribution rate in excess of 22% of covered payroll. Therefore, this revenue source should not be considered to be reliable in the long-term.

In addition to the vulnerability of revenues and their impact on fund balance, it is equally important to look at the likelihood of potential unanticipated costs that can strain City reserves. Some of these issues include natural disasters, healthcare reform and reimbursement uncertainties, census at the long-term care facility, enterprise fund deficits, emergency repairs to City infrastructure, Sealife Center funding uncertainty, unfunded pension liabilities, and the like. These issues are not accounted for during the budget process, so to the extent that the City is called on to pay for these types of costs or other non-budgeted items, there must be sufficient funding available in reserves. For example, the City is carrying more than $550,000 in costs related to natural disasters which have yet to be reimbursed from FEMA or the State of Alaska; the sewage lagoon at Lowell Point is failing unexpectedly, and major investments are needed to facilitate repairs; and the City may be called on to invest in the SMIC basin project or to reimburse the Army Corps of Engineers for costs of the breakwater construction and/or dredging projects. The City also routinely experience significant flooding and must have sufficient reserves on hand to cover the cost of disaster response and repair of infrastructure not covered by grants.

The City of Seward's General Fund Unassigned Fund Balance is estimated to be $5.2 million at the end of 2015 (equal to approximately 5.1 months' budgeted operating expenditures and transfers to other funds). More than $1.5 Million of this reserve was accumulated since 2009 as a result of receiving EXXON Valdez oil spill proceeds; approximately $250,000 is due to one-time oil property tax revenues in 2013; and nearly $500,000 results from an increase in the State Jail Contract of nearly $166,000 per year over three years. The City should continue to monitor the unassigned fund balance level and ensure that the level of reserves is commensurate with the level of risk associated with revenue variability, expenditure vulnerability, and unanticipated major unanticipated costs that can strain the City's reserves.

Personnel, Salaries, and Benefits

The 2014 and 2015 operating budgets each include a 3.0% cost-of-living increase for employees. Merit increases for employees are frozen during 2015. Since 1989, the cost of living has increased 72.9%, while non-union salary adjustments have increased only 32.8%. {See Appendix for "Schedule of CPI and COLA Adjustment History"}

Overall, General Fund salary and benefit costs are slated to decline $246,043 or (-3.47%) from 2013 to 2014. This results entirely from lower retirement costs (-$478,614) due to State on-behalf payments which will not be known and budgeted until later in the year. Workers' compensation insurance costs are expected to decline from 2013 budgeted levels, while health insurance costs are budgeted to increase 5.9% over 2013.

The following General Fund personnel adjustments are included in this budget: added a full-time and a half-time animal control officer (range 12.0 – 14.0 and range 8.0 – 10.0, respectively) to replace the previous independent contractor, based on IRS regulations; added a half-time MIS assistant position (range 15.0 – 17.0) and upgraded the MIS assistant position to an MIS Senior Assistant (range 18.0 – 20.0); reclassified the assistant city manager/community development director position to a range 23.0 – 26.0 from a range 21.0 – 24.0; added a full-time public works project manager position (range 22.0 – 24.0) budgeted 1/3 in the General Fund, 1/3 in the Water Fund, and 1/3 in the Wastewater Fund; added 156 part-time library hours in the summer,

and partially restored overtime in public works and the police departments. Part-time snow removal costs for the library were moved out of park maintenance and into the library.

Personnel changes impacting enterprise funds include the retention of the third operator position in the Electric utility, which is intended to be temporary, as the department transitions to prepare for the retirement of the most senior operator. This position was previously slated to end in 2013. A public works project manager position is added in 2014, affecting both the Water and Wastewater enterprise funds. No personnel changes in the Harbor.

Enterprise Operations

The City of Seward operates eight enterprise funds, including the Small Boat Harbor, Seward Marine Industrial Center, Electric Utility, Parking, Water Utility, Wastewater Utility, Hospital Enterprise Fund and Seward Mountain Haven Enterprise Fund. The two healthcare funds are combined for financial statement reporting purposes, and are combined with the operations of the Providence Seward Medical and Care Center (PSMCC). This makes it difficult to tie the annual budget document to the Comprehensive Annual Financial Report (CAFR), because the CAFR includes operations of PSMCC, while the budget does not. Enterprise operations are intended to function as business-like entities, recovering costs through user fees and charges. Unlike private enterprise, the goal of a government-owned enterprise fund is not to maximize profit. Rather, the City of Seward establishes fees at a level intended to recover costs of operations, to fund expansion, and to fund depreciation to support the replacement of existing assets.

Capital Budget

To address growing deferred maintenance and capital infrastructure needs, the budget process included numerous public meetings aimed at evaluating and prioritizing the capital needs of the enterprise funds. Each enterprise fund assessed its most critical needs, high-risk needs, and moderate-risk needs, and established a plan to begin addressing at least the most urgent needs, as funding allows. In every case, enterprise funds had insufficient resources to cover their most critical-risk and high-risk needs. Therefore, enterprise fund rates were examined to determine the sufficiency of revenues to cover operating and capital costs of each enterprise.

While it is the City's policy to fully fund depreciation and the City's enterprise funds are in need of critical capital repairs and/or replacement, the City Council has had the difficult job of balancing capital infrastructure needs against the public's waning tolerance for rate increases. Local businesses and residents struggled with the economic downturn which resulted in lower visitor numbers in 2009 and 2010, followed by increased energy and utility costs. Rate increases were delayed while the economy rebounded. However, recent focus on enterprise fund financial condition and infrastructure condition has demonstrated the need for annual rate increases to ensure the integrity of safe and reliable electricity, water, and sewer services. Tariffs were adjusted in 2012 to automatically allow for annual adjustments equal to the five previous years' average CPI. In 2014 and 2015, all enterprise fund rates will increase by 2.6% per year, with the exception of the Wastewater Enterprise Fund rates, which will rise 5.2% each year, to address the need for major repairs to the Lowell Point Sewage Lagoon. While these rate increases do not achieve the goal of fully funding depreciation in any of the enterprise funds, they are essential to the City's ability to begin funding its most critical capital needs.

Depreciation Funding

A new schedule has been added to the appendix, "Budgeted Schedule of Depreciation Funding" which shows that in 2014, the Parking and Water Enterprise Funds are reaching the goal of 100% depreciation funding, but in 2015, no enterprise funds reach that goal. The two-year average level of depreciation funding is as follows: Harbor = 11.8%; SMIC = 0%; Parking = 89.3%; Electric = 72.1%; Water = 328.5%; Wastewater = 39.5%. The Water Enterprise Fund includes a one-time transfer of $900,000 to the Water MRRF, from a long-term care facility bond reserve repayment in 2014, otherwise, the Water Fund would not be meeting the goal of 100% depreciation funding.

The same Schedule shows which funds are contributing to Major Repair and Replacement Funds (MRRF), as follows: Harbor = $117,469 in 2014 and $139,103 in 2015, plus the Capital Renewal & Replacement Fee is estimated to contribute approximately $100,000 per year toward the Harbor MRRF; Electric = $452,117 in 2014 and $86,560 in 2015; Water = $900,000 in 2014 and $0 in 2015; Wastewater = $57,867 in 2014 and $36,596 in 2015. The SMIC Fund is not contributing to depreciation reserve funds due to the shortage of cash in that Fund. See the Schedule referenced above, for additional information regarding anticipated spending in 2014 and 2015 on enterprise fund motor pool contributions and capital repairs and replacement.

Enterprise Fund Rate Changes and Highlights

Based on the automatic adjustment of enterprise fund tariffs to reflect the five-year average CPI, enterprise fund rates are slated to increase 2.6% in 2014 and 2.6% in 2015 for Harbor, Electric, and Water, with Wastewater rates increasing 5.2% in both 2014 and again in 2015. Beyond this two-year budget period, without further action, enterprise fund tariffs will be automatically adjusted to equal the five-year average of the consumer price index (2014 is based on 2007-2011 CPI increases) to prevent the further erosion of enterprise fund health, and provide some level of funding to address infrastructure repair and replacement.

The **Harbor Enterprise Fund** will see a 2.6% increase in rates in both 2014 and 2015. The capital renewal and replacement fee was instituted in 2011 and for the first time, provides a consistent mechanism for funding replacement of existing harbor infrastructure. This funding of approximately $100,000 per year is accounted for directly in the Harbor MRRF. Even with these rate increases, the Harbor Fund is unable to adequately repair and replace major infrastructure such as float systems, without additional funding assistance. To that end, the General Fund budget transfers $260,000 from the raw fish tax proceeds in 2014 and 2015, to the Harbor. The ultimate goal is that these funds will be utilized by the Harbor to fund infrastructure repairs and replacement. The debt on the 50-Ton Lift will mature in 2015.

The **SMIC Enterprise Fund** currently operates in a deficit position, with the General Fund covering its estimated annual cash shortfall. Due to cash surplus over the past two years, there is no budgeted transfer from the General Fund in 2014 but an estimated deficit of $27,520 will be covered by the General Fund in 2015. A new rate structure was approved for vessel storage at the Seward Marine Industrial Center, aimed at encouraging shorter stays and reducing the likelihood of derelict vessels. No remaining debt service exists for SMIC.

The **Electric Enterprise Fund** will see a 2.6% increase in rates in both 2014 and 2015. The staff of the electric department continues to work to complete the construction of the new electric warehouse, and to complete the backup generator replacement project. The third full-time operator position remains in the budget for 2014 and 2015, with the intent to train this person to transition to replace the most senior operator who is slated in retire in 2014. The budget anticipates reduced price volatility for purchased power costs due to new Chugach Electric fuel contracts which lock in rates for fuel.

The **Water Enterprise Fund** will see a 2.6% increase in rates in both 2014 and 2015. The Fund assumes one-third of the cost of a new public works project manager position. This budget anticipates reimbursement to the Water Fund of a $1.97 Million loan which it issued during construction of the Seward Mountain Haven long-term care facility, to serve as a temporary bond reserve. Of this, $900,000 will be earmarked for major repair and replacement of water infrastructure assets, $400,000 is anticipated to construct the Maple Street water line extension, and $500,000 is expected to be given to the Wastewater Fund to assist with costly repairs to the Lowell Point Sewer Pond. The Water Fund is not expected to have operating surpluses in the near future, given that annual debt service payments are now being made on the Third Avenue Water Line project, utilizing what was a previous annual cash surplus.

The **Wastewater Enterprise Fund** will see rate increases of 5.2% in 2014 and 2015, with these increases being critical to the Fund being able to cover operating and debt service costs. These rate increases are not sufficient to provide any funding for capital infrastructure needs. This rate increase is critical however, to demonstrate the financial capacity of the enterprise fund to repay debt, in order to undertake the more critical and high-risk capital needs of the utility in the future. By amending the tariff to allow for annual incremental rate increases equal to the CPI in future years, the Fund will be able to keep pace with the increasing cost of goods and services, while avoiding rate shock and planning for future capital infrastructure needs. The Fund assumes one-third of the cost of a new public works project manager position. The annual payment to the General Fund ($76,840) to repay a loan for Lowell Point Sewer Pond from 1995, is delayed over the next two years due to operating shortfalls. On a positive note, the Lowell Point Sewer Pond loan debt matured in 2013, and all existing debt in the Wastewater Fund will be paid off in 2014, with the exception of amounts due to the General Fund. This budget does assume that new debt may be issued in the amount of $400,000 to construct the Maple Street sewer line extension.

Acknowledgements

The process of developing the budget is extensive and requires the cooperation and involvement of many City staff. Department managers submit reasonable budget requests based upon their professional assessment of the types and quality of services desired by the community. These requests are evaluated and modified to accomplish the goal of providing the highest level of service in the most cost-effective and efficient manner, under the Council's guidance, to maintain current service levels within available resources. Special thanks to the Seward City Council, members the public, and members of the staff who devoted countless hours in numerous budget work sessions and enterprise fund rate review sessions, to complete this operating and capital budget. Their hard work and perseverance is expected to pay off in the form of better long-term financial stability of the City, allocation of its limited resources, and condition of its infrastructure assets.

We thank the City Council for their progressive and proactive leadership, making it possible for the city administration and staff to focus their time and energy on providing the best possible public service to the community, to ensure that Seward remains one of Alaska's premier communities in which to work, play, live, and raise happy and healthy families.

James Hunt, City Manager

Kristin Erchinger, Finance Director

DESCRIPTION OF THE BUDGET PROCESS

This budget document represents the City of Seward's biennial (two-year) budget for the period January 1, 2014 to December 31, 2015. The budget process begins in August of each odd-numbered year, when the finance department distributes a budget packet to each department. The budget packet includes a preliminary budget calendar, personnel budget spreadsheets including salary and benefit information, capital budget request forms, detailed historical revenue reports, and detailed expenditure/expense reports by department, providing a number of years of historical data. Included in the budget packet is a memorandum from the city manager outlining general budget policies and goals for the coming year and providing guidance for the budget process.

By the end of August, the city manager and finance director usually present a fiscal overview of the City's financial condition to the City Council in a budget work session(s). At this time, the administration outlines preliminary assumptions expected to impact the upcoming budget, such as the anticipated level of State funding, tax and utility rates, service-level increases or reductions, capital spending needs, matching grant needs, changing economic conditions, and wage and benefit adjustments. The Council reviews budget policies, formulates its general goals for the budget process, and establishes priorities to assist the administration in formulating a draft budget.

Department preliminary budgets are submitted to the finance department at the end of August. These budgets include requests for the upcoming two calendar years, as well as capital budget requests to be used in formulating the Capital Improvement Plan. The city manager and finance director meet with department managers during mid-September to review preliminary budget requests. At the same time, department budget requests are entered the budget system under the column entitled, "Department Request". Any changes to department requests are entered into the budget under the column heading "Manager Recommend."

The *Preliminary* budget document is generally distributed to the City Council by the second week of October. The City administration meets with the City Council in budget work sessions which are open to the public, during October, to discuss each department's specific budget requests. Any changes made by the Council are entered into the budget system under the heading "Council Approved". The major Fund schedules are then reprinted and submitted to Council for final approval. Throughout the budget process, budget information is available for review by the public at the Seward Community Library, the City Clerk's office located at City Hall, and online at the City's website, www.cityofseward.us.

The budget is formally introduced to the public at council meetings in November. The city manager and finance director present an overview of the revised preliminary budget, and the public is given another opportunity to comment on the proposed budget. At a regular meeting held not less than ten days prior to the end of the fiscal year, the council shall, by resolution, adopt the budget for the following year and make an appropriation of the amounts contained in the approved budget. If the Council fails to adopt a budget within three days preceding the commencement of the new year, the budget proposal as presented to the Council by the city manager shall be deemed to be the budget for the new year, and appropriations are made without further Council action.

Following adoption of the budget, the city manager is authorized to transfer appropriations between line items in a department, or between departments within the same fund, without Council approval. However, transfers between funds require Council approval by Resolution.

DESCRIPTION OF THIS BUDGET DOCUMENT

This budget document is divided into eight sections. The first section is the **Introduction**, consisting of the list of principal officials of the City, table of contents, transmittal letter, narrative descriptions of the budget document and the budget process, the budget calendar, and the organizational chart of the City.

The second section is an **Overview** which provides information on the government as a whole. This section includes graphs of the projected revenues for the whole government, projected expenditures/expenses by function for the whole government, and projected expenditures/ expenses by object for the whole government. It provides a combined schedule of revenues and expenditures/expenses, a graphic representation of the City's direct and overlapping mill rate history, and a schedule of interfund transfers for the budget year. The overview simply combines information from all of the funds of the City and summarizes the information that is found in latter sections of the budget document.

Each of the following sections represent the various budgeted fund types of the City, providing detailed revenues and expenditure/expense information for each individual fund. These fund types include the **General Fund, Enterprise Funds** and **Internal Service Fund**. The General Fund is the general operating fund of the City and accounts for information not accounted for in any other fund. The primary revenue sources of the General Fund include property taxes, sales tax, room tax, payments from enterprise funds for payments-in-lieu-of-tax and administrative charges, and revenues from other governments. The primary expenditures of the General Fund include general government, public safety, public works, parks and recreation, library and debt service. Each department in the General Fund is represented by a detailed listing of expenditures by account number.

The Enterprise Fund section of the budget presents information about the business-like enterprises of the City which are intended to recover the cost of operations through user charges. This section includes: Small Boat Harbor Enterprise Fund, Seward Marine Industrial Center (SMIC) Enterprise Fund, Parking Enterprise Fund, Electric Enterprise Fund, Water Enterprise Fund, Wastewater Enterprise Fund, Hospital Enterprise Fund and Seward Mountain Haven Enterprise Fund. The City has two Internal Service Funds, the Motor Pool Fund and the Compensated Absences Fund. The Motor Pool Fund is a vehicle replacement mechanism which leases equipment to the departments of the City to finance the future replacement of vehicles and heavy equipment. This funding mechanism helps to smooth the impact of major equipment purchases on annual operating budgets, by spreading the costs of replacing the equipment out across the useful life of the equipment. The Compensated Absences Fund accounts for the amount owed to governmental fund employees for accrued, but unused, vacation and sick leave time. The Hospital Enterprise Fund accounts for proceeds from a 1% sales tax used to pay for healthcare-related debt, capital, and operating costs. The Seward Mountain Haven Enterprise Fund accounts for revenues from the long-term care facility which reflect the portion of charges attributed to the capital costs of the facility. These revenues are to be used for the repayment of principal and interest on debt. To the extent that patient charges are insufficient to cover operating and capital costs, proceeds from the 1% sales tax for healthcare-related purposes, can be used.

The **Capital Improvement Plan** section represents the City's planned capital expenditures, defined as major purchases or repairs with a useful life exceeding one year, and a total cost in excess of $20,000.

The **Appendix** section includes supplementary schedules and information intended to complement the financial information contained in the budget document. It includes information such as a schedule of all outstanding debt of the City, and information about number of employees, pay ranges, and the hourly and annual salary schedules.

City of Seward
2014/2015 Biennial Budget Calendar

August 9, 2013	Transmit budget directions and forms to department managers
August 30	Department budgets due to finance department. Finance department prepares preliminary budget based on department requests
September 1	Capital budgets due to finance
Aug 29 - September 2	City manager and finance director meet with department managers to discuss budget requests
September 2 – 9	Finance department develops revenue projections and determines estimated costs of insurance, administrative fees to enterprise funds, cost-allocations, debt service, vehicle leases from the Motor Pool, etc.
September 16, 19, 24	City Council budget work session
October 28	Council Meeting – Public hearing on budget
November 4	City Council budget work session
November 12	Council Meeting - Public hearing and adoption of budget

CITY OF SEWARD
2014/2015 BUDGET POLICIES

1. **General Fund**: The general fund is the general operating fund of the City of Seward, funded primarily through taxes, intergovernmental revenues, and user fees. This fund accounts for the current financial resources of the City which are not required by law or administration action, to be accounted for in another fund.

   A) **Fund Balance Policy**: The City should maintain a level of undesignated fund balance equal to at least 3-6 months' of expenditures and transfers-out, in order to cover unanticipated revenue shortfalls, and to provide an adequate level of reserves to cover unforeseen needs and emergencies, as well as to cover the potential shortfall of all other City funds.

      1. When the level of undesignated fund balance is not within the desired range, a plan should be developed to bring fund balance within the desired range within three years.

      2. When the level of undesignated fund balance is below the desired range, withdrawals from undesignated fund balance should be limited to emergency purposes.

   B) **One-time Revenue Policy**: One-time revenues (such as grant administration fees, sales of fixed assets, legal settlements, etc.) should *not* be utilized to fund ongoing expenditures, but should be used to fund capital repairs and replacement. The use of one-time revenues to fund annual budgets promotes structural budget deficits in future years. To the extent that the General Fund fund balance has reached 6 months' of expenditures and transfers-out, one-time revenues will be allocated annually to the Capital Acquisition Fund.

   C) **Revenue Stabilization Account**: The City has established a revenue stabilization account to maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes or fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The balance in this account should be equal to ten percent of the General Fund's annual revenues. This level of reserve is based on the City's increasing dependence on the visitor industry for the generation of sales taxes, bed taxes, and camping fees, as well as on State funding to fund general government services.

2. **Healthcare-Related Capital and Debt Service**: The City's Hospital Enterprise Fund is primarily funded by proceeds from a 1% sales tax intended to cover healthcare-related costs, including capital costs and debt related to healthcare-related bonds. The new Seward Mountain Haven Enterprise Fund accounts for debt related to the issuance of revenue bonds for the long-term care facility. Both of these enterprise funds may utilize proceeds from the 1% sales tax to cover healthcare-related operating, capital, and debt service costs.

A) **Hospital Capital Funding Policy**: The City will transfer 5% of the previous full years' Fund Balance Reserved for Debt Service to the hospital to fund their annual capital budget. This transfer takes place only in years where the debt service reserve fund maintains a balance at least equal to the single years' highest debt service payments.

B) **Hospital PERS Payment Policy**: The City made loan payments to PERS from this fund and then borrowed from the Motor Pool and Electric MRRF to repay this debt, and in years when there are sufficient reserves in this fund, they will be used to repay these loans.

C) **Seward Mountain Haven Debt Service Fund – Fund Balance Reserve Policy**: The City will maintain a minimum level of fund balance reserved for long-term care facility debt service (equal to the highest years' principal and interest - $1,973,360). Due to the frequent rebasing of reimbursement rates, as well as the potential for changes in the reimbursement methodology, the City finds it prudent to accumulate as much reserve in this account as possible. This will hedge against future declines in reimbursement, as well as mitigate timing differences between depreciation and debt lifecycles. The City will therefore not spend these reserves on anything other than debt repayment.

D) **Accrued Annual Leave Funding Policy**: The City created an internal service fund for the purpose of accumulating cash to pay for the accrued but unused portion of annual leave for governmental fund employees. This account is to be designated solely for the payment of accumulated leave.

3. **Capital Acquisition Fund Policy**: The City will designate 50% of the previous years' annual surplus (defined as the difference between revenues and transfers-in, and expenditures and transfers-out) into the Capital Acquisition Fund for the purpose of financing major capital maintenance and repairs (defined as items in excess of $20,000), in any year where the General Fund fund balance is within the band of established policy levels.

   A) **Limit on Allocation of Surplus** - The allocation of surplus funds from the General Fund to the Capital Acquisition Fund should occur only when the General Fund undesignated fund balance will continue to exceed 3 months' reserves after the transfer is made.

   B) **Sales of General Fixed Assets** – Revenues from the sales of general fixed assets (including land) should be added to the Capital Acquisition Fund.

   C) **Recurring Fund Source for Capital** – The City should seek recurring funding sources to fund capital so that capital spending is not given last priority in competing for limited financial resources.

D) **Capital Acquisition Fund Appropriation Control** - Capital replacement funds are to be restricted and distributed only for major capital outlay expenses. Capital expenses are defined as those in excess of $20,000., All expenditures from these funds in excess of $50,000 require approval by the City Council.

4. **Motor Pool Internal Service Fund**: The purpose of this fund is to establish a consistent funding mechanism for the replacement of the City's fleet of heavy equipment, mobile equipment, and vehicles. This mechanism minimizes the fluctuations to the annual operating budget when purchasing replacement equipment, and recognizes the annual cost of this equipment in each department's budget. The intent is to eventually fund all City vehicles and heavy equipment through this fund.

A) **Motor Pool Appropriation Control Policy**: Motor Pool reserves should be preserved for the sole intended purpose of replacing City heavy equipment and vehicles, based on the established goals of minimizing fluctuations to annual operating budgets, and exercising fiscal prudence in saving for replacement of the City's fleet.

B) **Loans from the Motor Pool to other Funds** will be repaid with interest to the Motor Pool in order to safeguard the viability of the long-range vehicle and heavy equipment replacement plan.

C) **Equipment Replacement Schedule:** The City has established a Fleet Replacement Policy to be approved by the City Council, which will allow for the routine and timely replacement of City vehicles at a certain mileage interval per vehicle type, with the primary goals of maximizing safety and trade-in values.

5. **Enterprise Funds**: The City's Enterprise Funds are used to account for operations that are financed and operated in a manner similar to business-like entities. It is the intent of the City Council that the cost of providing goods and/or services through an enterprise fund be financed or recovered primarily through user fees. The City maintains the following enterprise funds: Small Boat Harbor, Seward Marine Industrial Center, Parking, Electric, Water, Wastewater, Hospital, and Seward Mountain Haven.

A) **Annual Rate Review Policy**: Rates should be reviewed annually to determine if they are adequate to cover annual operating and capital costs, plus the annual cost of depreciation. Recommendations for annual rate adjustments should be made biennially to the City Council.

B) **Enterprise Fund Depreciation Reserve Funds** (Major Repair and Replacement Funds): The City has established a major repair and replacement fund (MRRF) for each of its major enterprise funds (Small Boat Harbor, Electric, Water, and Wastewater).

C) **Depreciation Funding Policy:** The policy of the City shall be to fund a minimum of 100% of the annual rate of depreciation, recognizing that failure to establish adequate reserves for the replacement of plant and equipment shifts the financial burden of such major repairs and replacement, to future generations, creating an imbalance of inter-generational equity.

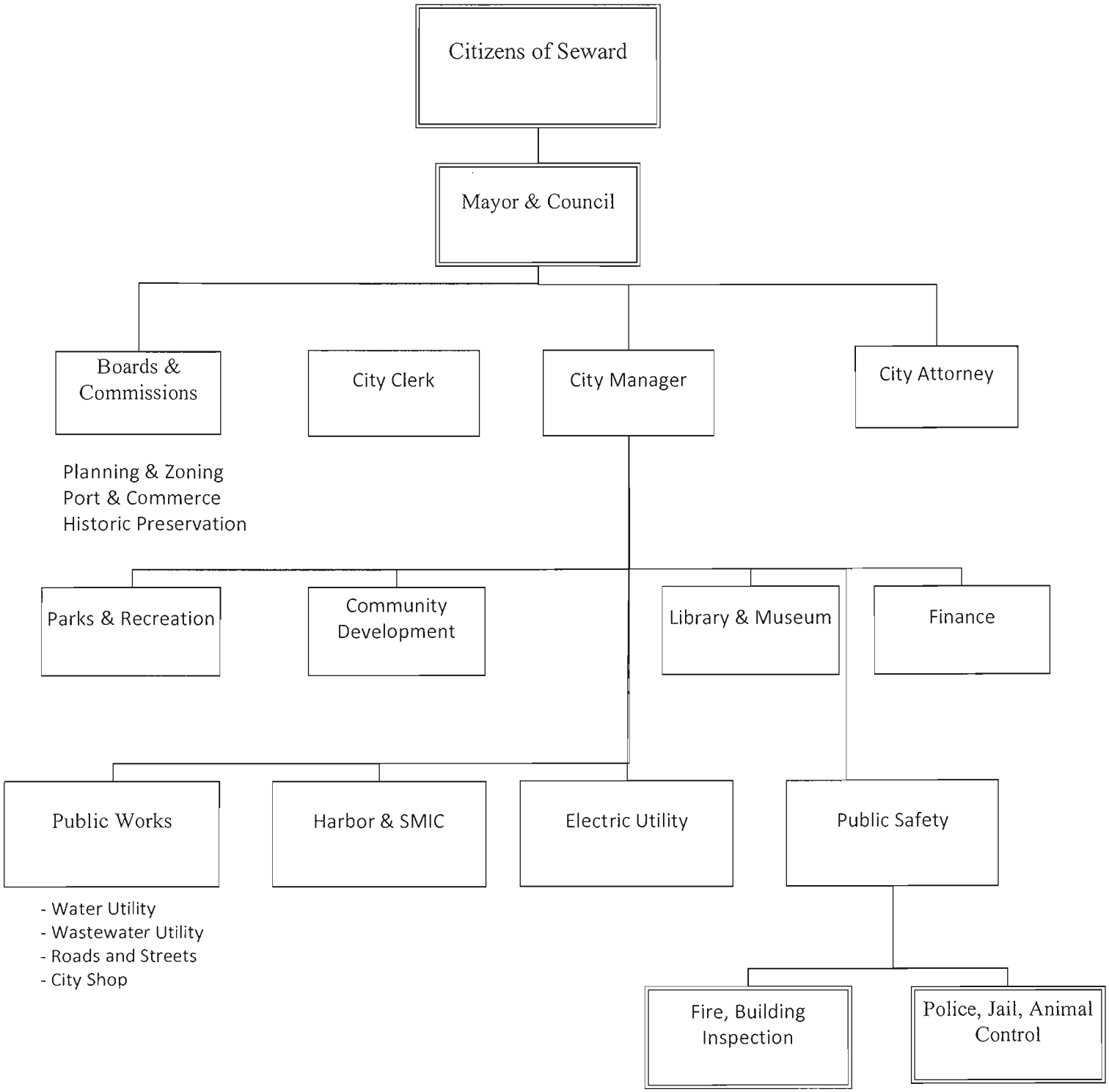
1) 'Funding depreciation' is defined as either placing equivalent cash into the MRRF Fund, or spending on capital repairs valued greater than $20,000, such that the total amount invested in major maintenance and repair is at least 100% of the annual depreciation. Investments in new infrastructure are not considered investments in capital for the purpose of depreciation funding, since they do not replace existing infrastructure.

2) Exception: Where Council determines that a specific enterprise fund asset will not be replaced at ratepayer or taxpayer cost, but will be replaced through grants, or not be replaced at all, it may be prudent not to fund depreciation on that item.

6. **General Policies**:

A) **Tax Cap Policy:** Continue to support an increase in the Kenai Peninsula Borough sales tax cap above $500.

CITY OF SEWARD
Organizational Chart



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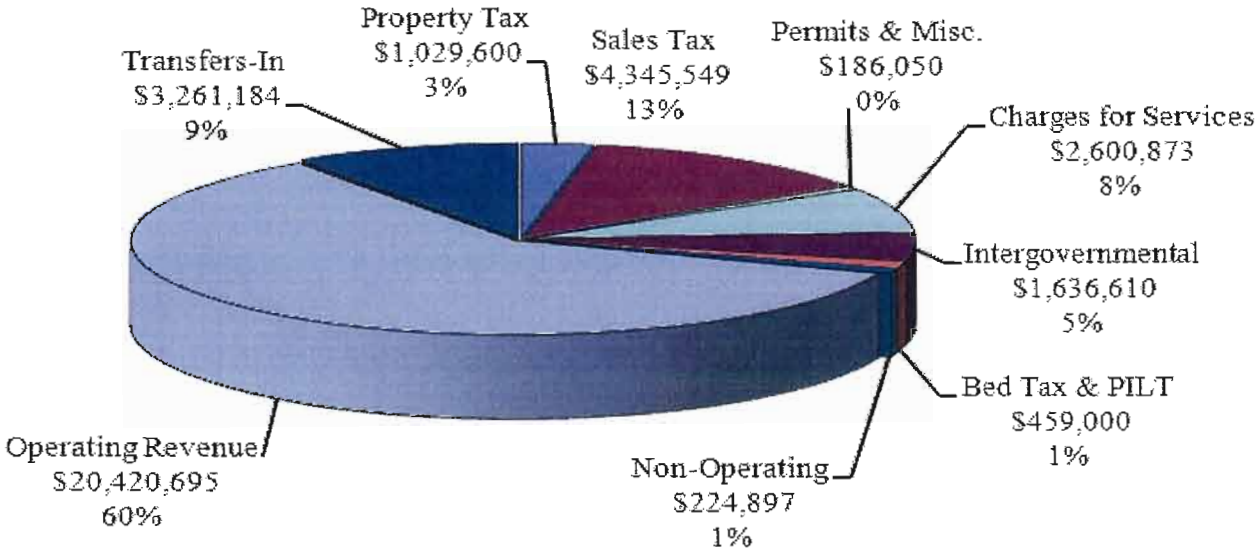
CITY OF SEWARD
COMBINED BUDGETED SCHEDULE OF FUNDING SOURCES & USES
ALL BUDGETED FUND TYPES
FISCAL YEAR 2014

	General Fund	Enterprise Funds	Motor Pool Internal Service Fund	Total (Memorandum Only)
FUNDING SOURCES:				
Property Taxes	1,029,600	-	-	1,029,600
Sales Tax	4,345,549	-	-	4,345,549
Room Tax and PILT	459,000	-	-	459,000
Assessments	0	-	-	0
Licenses and Permits	163,350	-	-	163,350
Intergovernmental	1,636,610	-	-	1,636,610
Charges for Services	2,600,873	-	-	2,600,873
Fines and Bails	9,000	-	-	9,000
Penalties and Interest	53,000	-	-	53,000
Miscellaneous	22,700	-	-	22,700
Operating Revenue	-	19,926,163	494,532	20,420,695
Non-operating Revenue	-	108,700	54,197	162,897
Transfers from other funds	1,928,684	1,332,500	-	3,261,184
Total Funding Sources:	$ 12,248,366	$ 21,367,363	$ 548,729	$ 34,164,458
USE OF FUNDS:				
Personnel	6,841,373	3,199,630	-	10,041,003
Purchased Services	1,538,950	6,749,744	-	8,288,694
Operating & Maint.	793,570	780,550	-	1,574,120
General & Admin	909,900	3,048,758	-	3,958,658
Depreciation	-	7,159,630	405,772	7,565,402
Non-Operating	159,400	1,828,767	259	1,988,426
Capital Outlay	263,222	0	0	263,222
Debt Service	195,784	0	0	195,784
Transfers-out	1,582,500	1,908,684	-	3,491,184
Total Use of Funds:	$12,284,699	$24,675,763	$406,031	$37,366,493
Change in Net Position	($36,333)	($3,308,400)	$142,698	($3,202,035)
Beginning Net Position	$7,834,410	$78,900,436 *	$4,707,723	$91,442,569
Ending Net Position	$7,798,077	$76,332,829 *	$4,850,421	$88,240,534

* Excludes Hospital and Seward Mountain Haven Funds, since the City's audited Hospital Enterprise Fund includes PSMC, but budget does not.

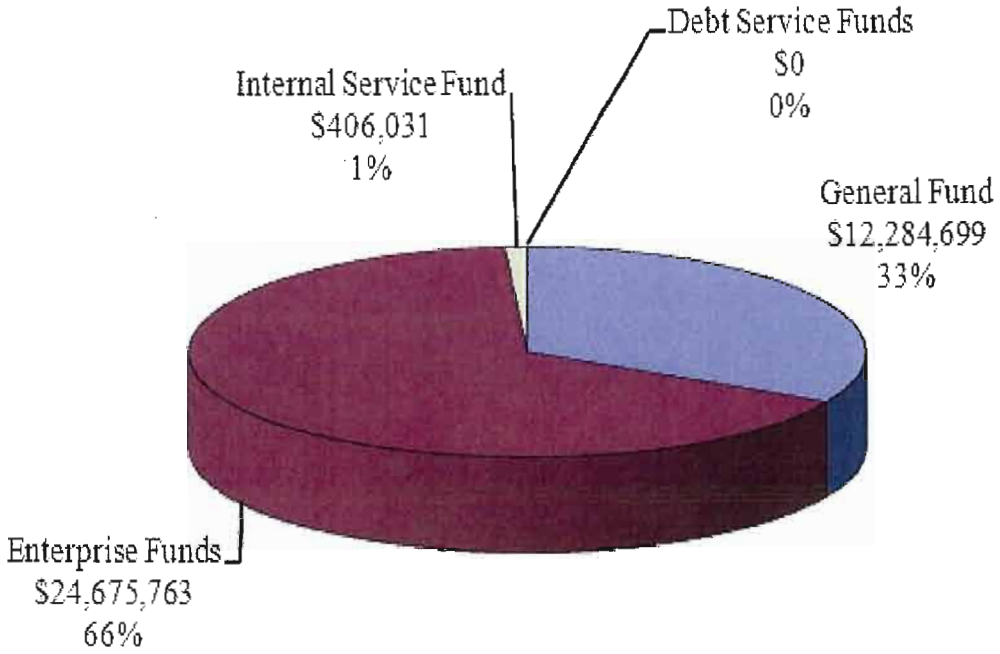
TOTAL GOVERNMENT PROJECTED FUNDING SOURCES BY SOURCE * - 2014
$34,164,458



Note: PILT above reflects only payments from the Alaska Sealife Center and federal government entities paid in lieu of taxes. Payments in lieu of tax from enterprise funds are reflected in "transfers-in".

* Funding sources includes transfers between funds.

TOTAL GOVERNMENT ESTIMATED USE OF FUNDS *
BY FUNCTION - 2014
$37,366,493

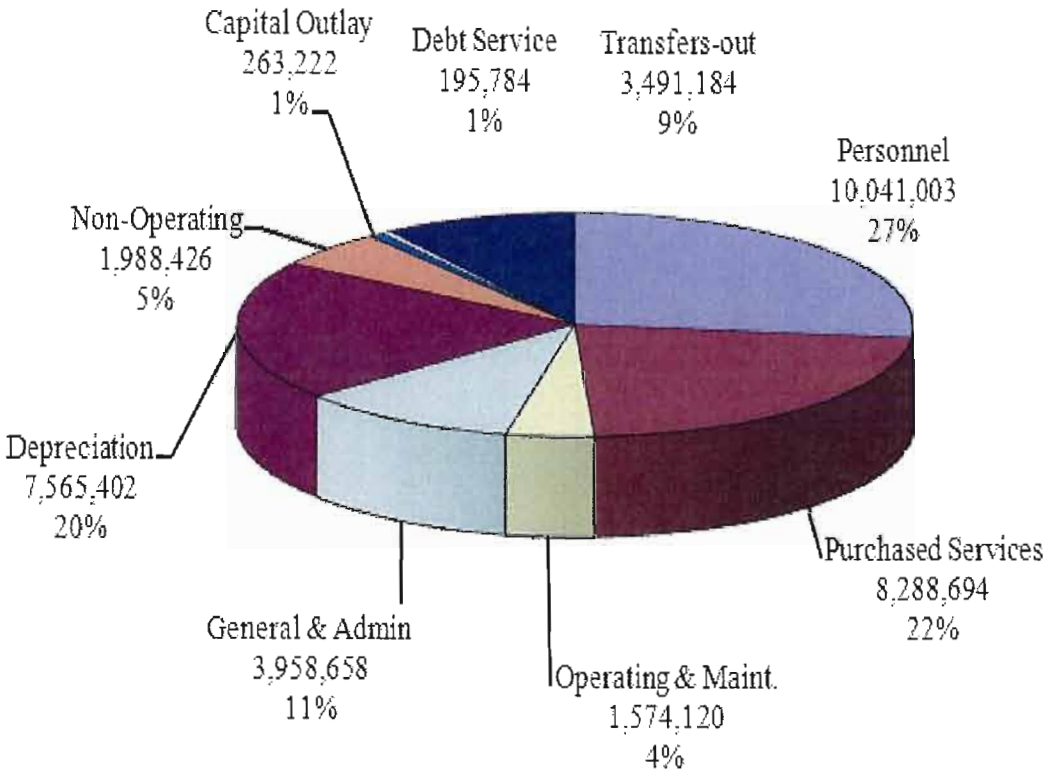


"Use of Funds" includes expenses, expenditures, transfers between funds, and debt principal payments from the debt service funds; however, it excludes capital outlay and debt principal payments from enterprise and internal service funds.

The two previous Debt Service Funds (Hospital Debt Service Fund and Seward Mountain Haven Debt Service Fund) are now reclassified as enterprise funds as required by generally accepted accounting principles.

Internal Service Fund reflects the motor pool fund created for the purpose of forward-funding replacement of the City's fleet of passenger vehicles and heavy equipment

TOTAL GOVERNMENT ESTIMATED USE OF FUNDS
BY OBJECT – 2014
$37,366,493



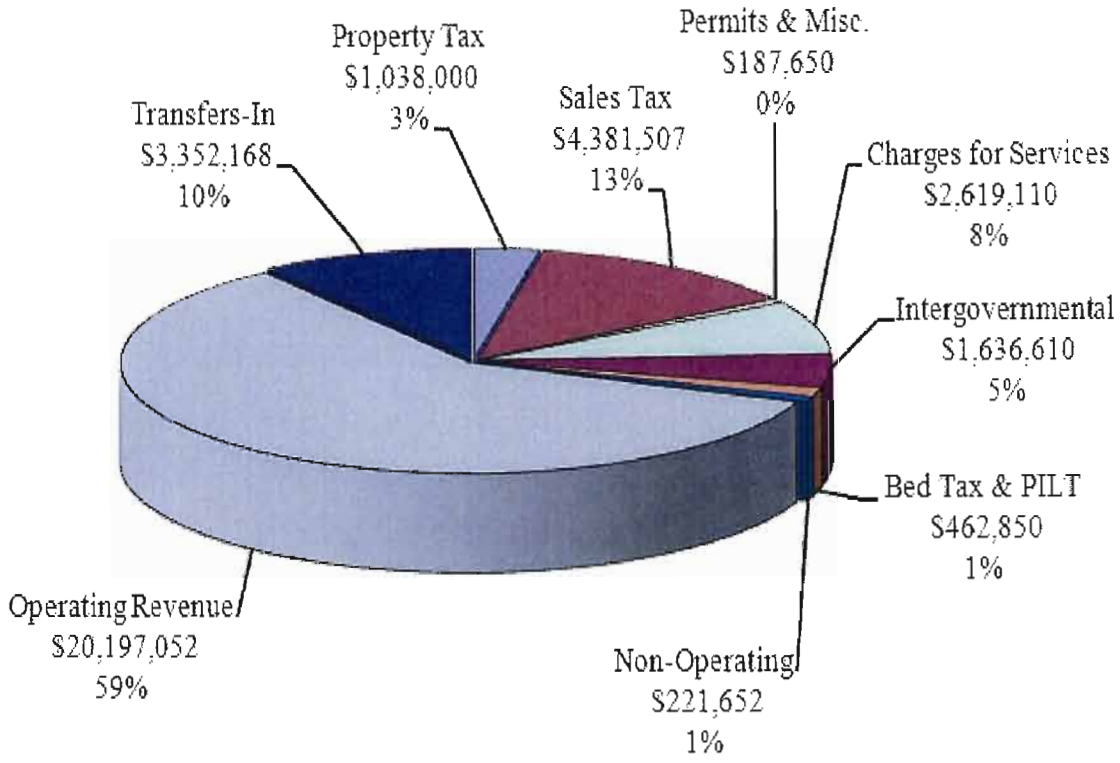
* Use of Funds includes expenses, expenditures, transfers between funds but excludes capital outlay and debt principal payments from enterprise and internal service funds.

CITY OF SEWARD
COMBINED BUDGETED SCHEDULE OF FUNDING SOURCES & USES
ALL BUDGETED FUND TYPES
FISCAL YEAR 2015

	General Fund	Enterprise Funds	Motor Pool Internal Service Fund	Total (Memorandum Only)
FUNDING SOURCES:				
Property Taxes	1,038,000	-	-	1,038,000
Sales Tax	4,381,507	-	-	4,381,507
Room Tax and PILT	462,850	-	-	462,850
Assessments	0	-	-	0
Licenses and Permits	163,350	-	-	163,350
Intergovernmental	1,636,610	-	-	1,636,610
Charges for Services	2,619,110	-	-	2,619,110
Fines and Bails	10,000	-	-	10,000
Penalties and Interest	53,000	-	-	53,000
Miscellaneous	24,300	-	-	24,300
Operating Revenue	-	19,726,613	470,439	20,197,052
Non-operating Revenue	-	108,700	49,952	158,652
Transfers from other funds	1,972,148	1,380,020	0	3,352,168
Total Funding Sources:	$ 12,360,875	$ 21,215,333	$ 520,391	$ 34,096,599
USE OF FUNDS:				
Personnel	7,000,564	3,311,221	-	10,311,785
Purchased Services	1,527,276	7,011,622	-	8,538,898
Operating & Maint.	750,745	839,200	-	1,589,945
General & Admin	871,707	3,078,388	-	3,950,095
Depreciation	-	6,781,425	392,052	7,173,477
Non-Operating	155,150	1,750,622	0	1,905,772
Capital Outlay	224,629	0	0	224,629
Debt Service	200,784	0	0	200,784
Transfers-out	1,630,020	1,952,148	-	3,582,168
Total Use of Funds:	$12,360,875	$24,724,626	$392,052	$37,477,553
Change in Net Position	$0	($3,509,293)	$128,339	($3,380,954)
Beginning Net Position	$7,798,077	$76,332,829 *	$4,850,421	$88,981,327
Ending Net Position	$7,798,077	$72,823,536 *	$4,978,760	$85,600,373

* Excludes Hospital & Seward Mountain Haven Funds. City's audited Hospital Enterprise Fund includes PSMC, but budget does not.

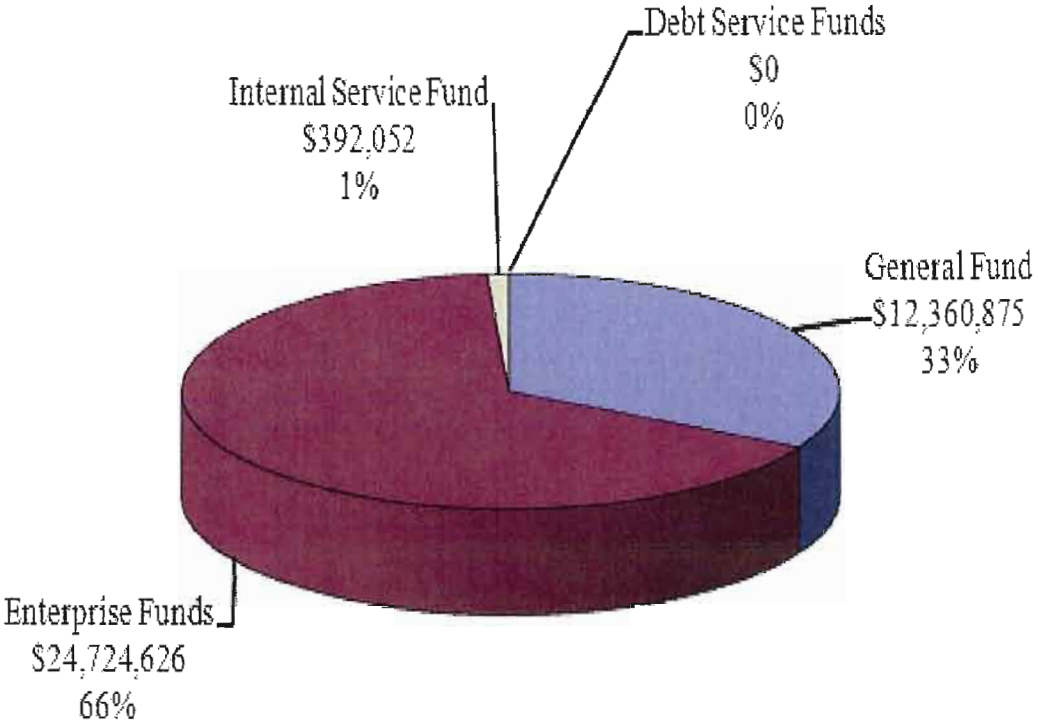
TOTAL GOVERNMENT PROJECTED FUNDING SOURCES BY SOURCE * - 2015
$34,096,599



Note: PILT above reflects only payments from the Alaska Sealife Center and federal government entities paid in lieu of taxes. Payments in-lieu of tax from enterprise funds are reflected in "transfers-in".

* Funding sources includes transfers between funds.

TOTAL GOVERNMENT ESTIMATED USE OF FUNDS *
BY FUNCTION - 2015
$37,477,553

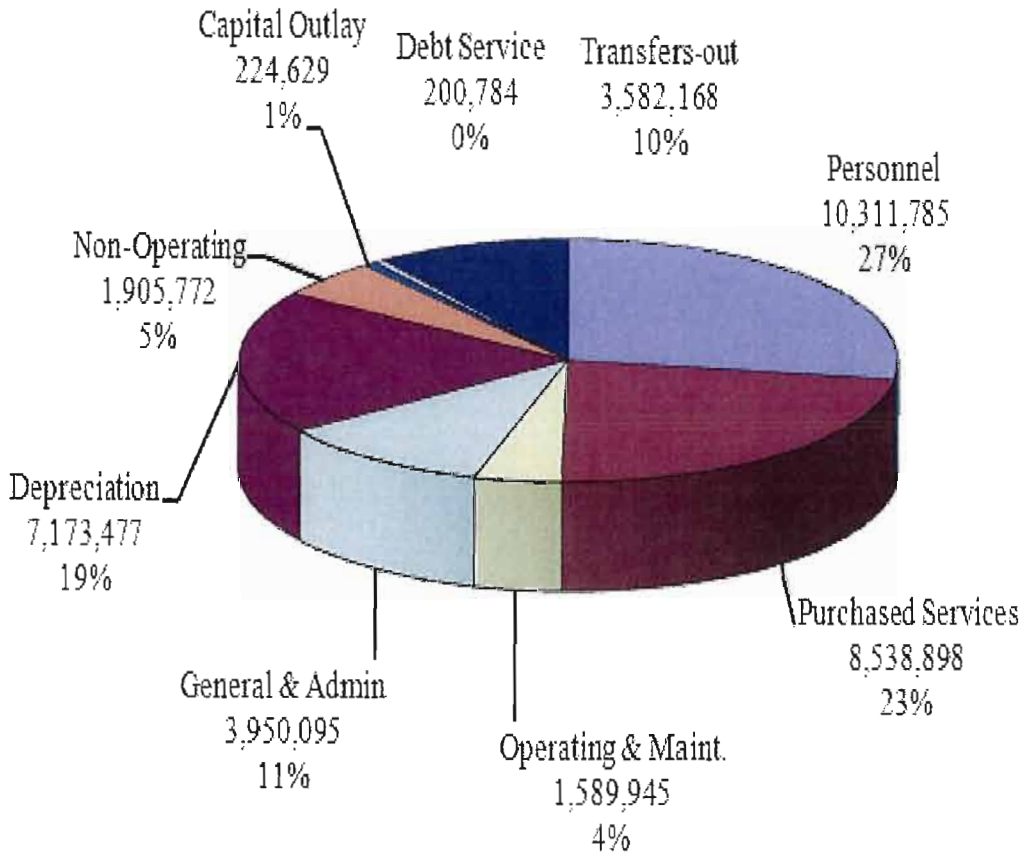


"Use of Funds" includes expenses, expenditures, transfers between funds, and debt principal payments from the debt service funds; however, it excludes capital outlay and debt principal payments from enterprise and internal service funds.

The two previous Debt Service Funds (Hospital Debt Service Fund and Seward Mountain Haven Debt Service Fund) are now reclassified as enterprise funds as required by generally accepted accounting principles.

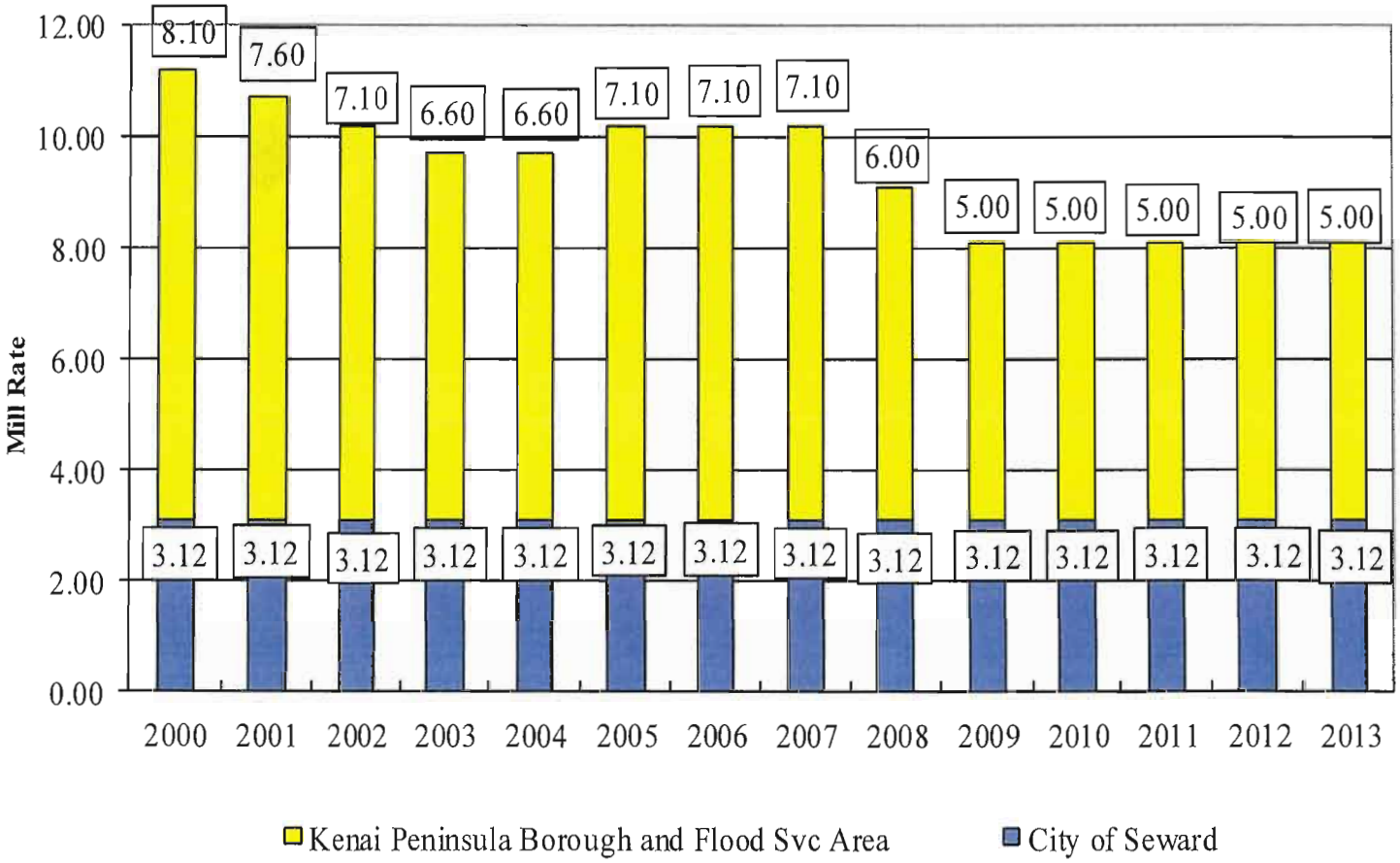
Internal Service Fund reflects the motor pool fund created for the purpose of forward-funding replacement of the City's fleet of passenger vehicles and heavy equipment.

TOTAL GOVERNMENT ESTIMATED USE OF FUNDS
BY OBJECT – 2015
$37,477,553



* Use of Funds includes expenses, expenditures, transfers between funds but excludes capital outlay and debt principal payments from enterprise and internal service funds.

CITY OF SEWARD
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS



Notes:
-. Kenai Peninsula Borough includes Seward/Bear Creek Flood Service Area.
-. The City of Seward 2014/2015 Budget was predicated on no proposed change in the 3.12 mill rate.

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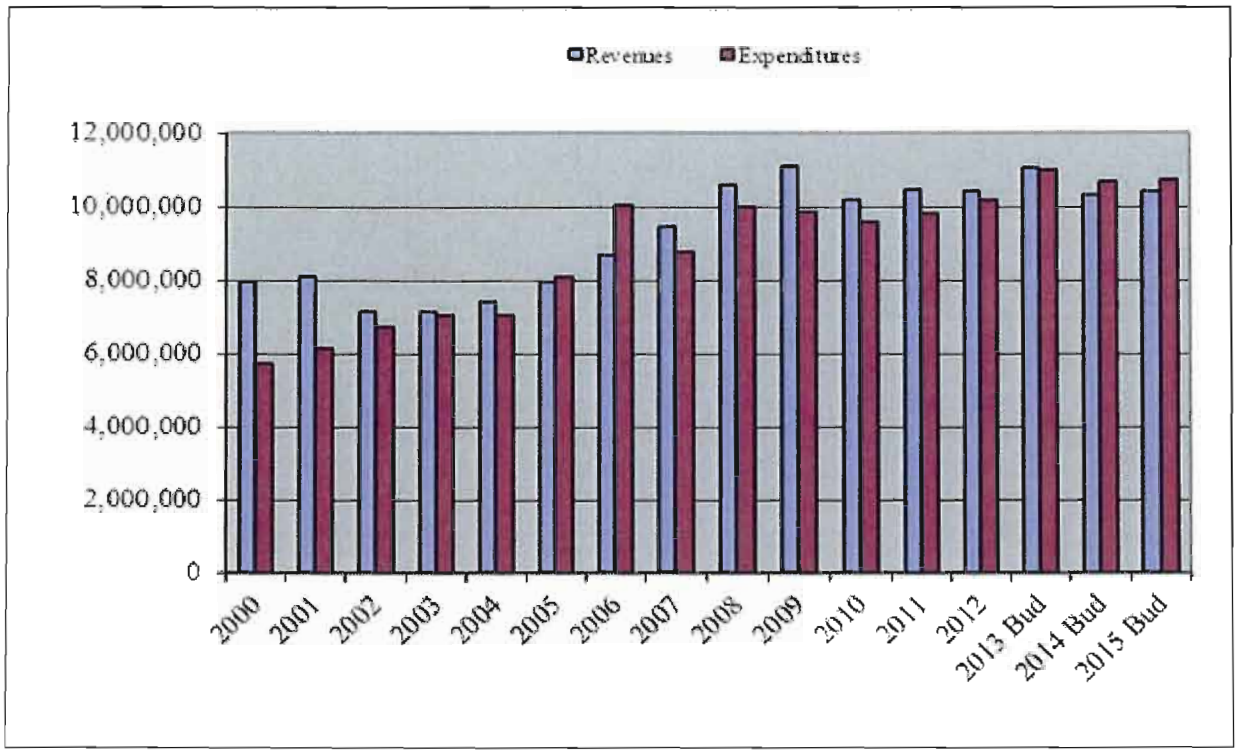
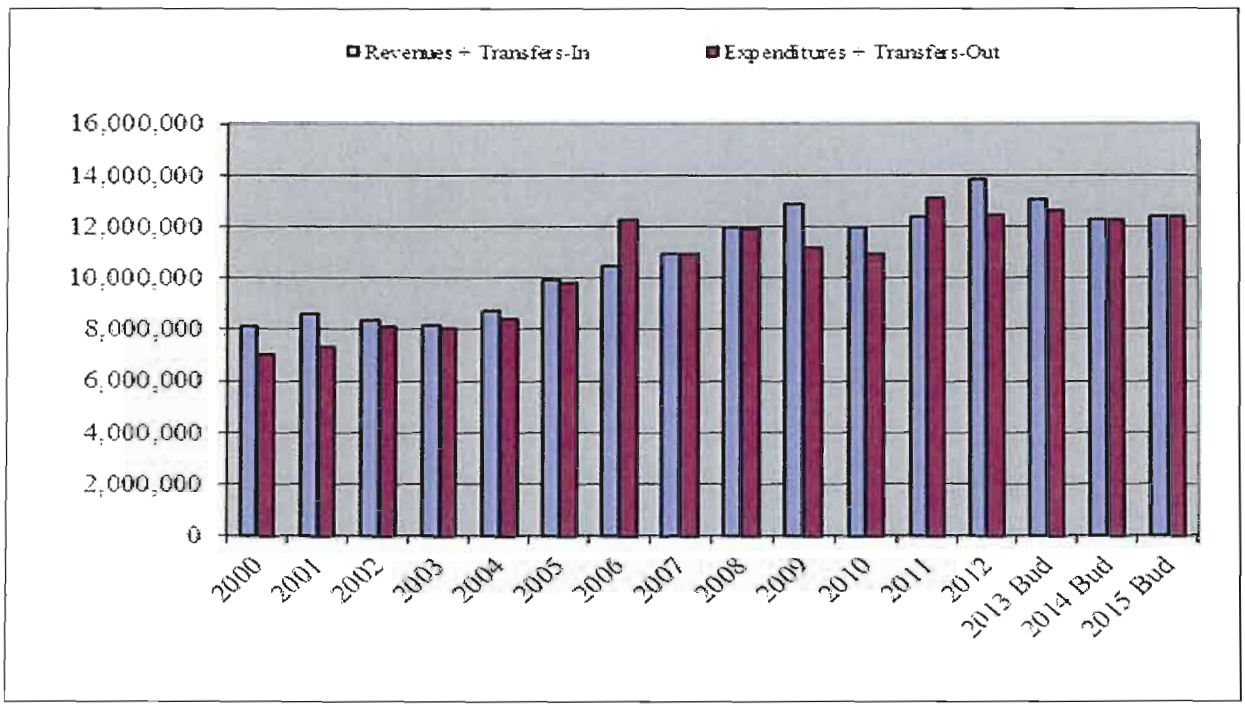
GENERAL FUND

The General Fund is established to account for financial operations of the City of Seward which are not accounted for in any other fund. Principal revenues sources include sales tax, payments-in-lieu-of-taxes from the City's enterprise funds, property tax, intergovernmental revenues, and charges for services. General Fund expenditures are made primarily for the operations of basic municipal services such as police and fire protection, public works, recreation, library, planning, legal, and administrative services.

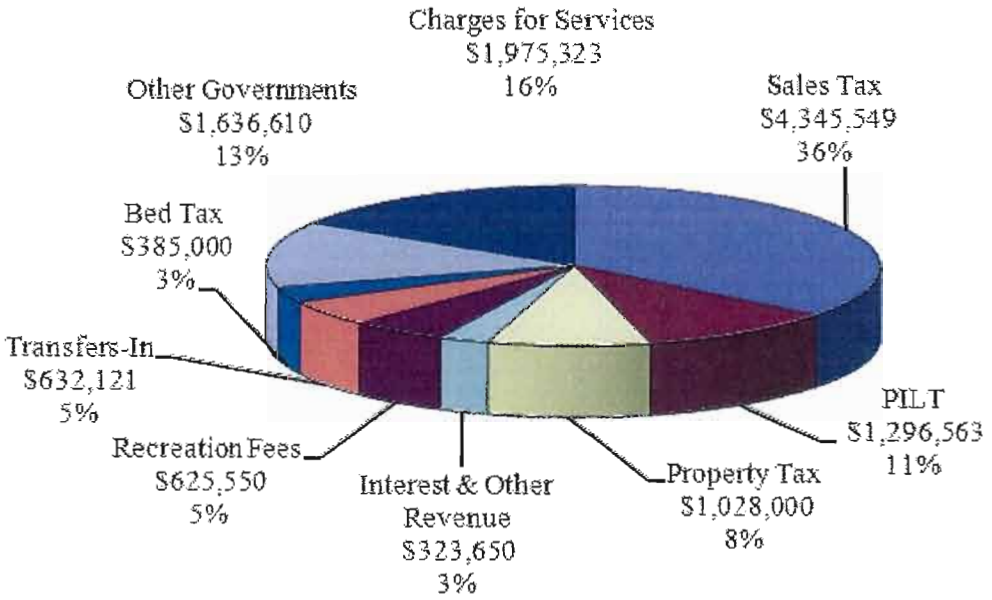
GENERAL FUND REVENUES, EXPENDITURES, AND TRANSFERS HISTORY



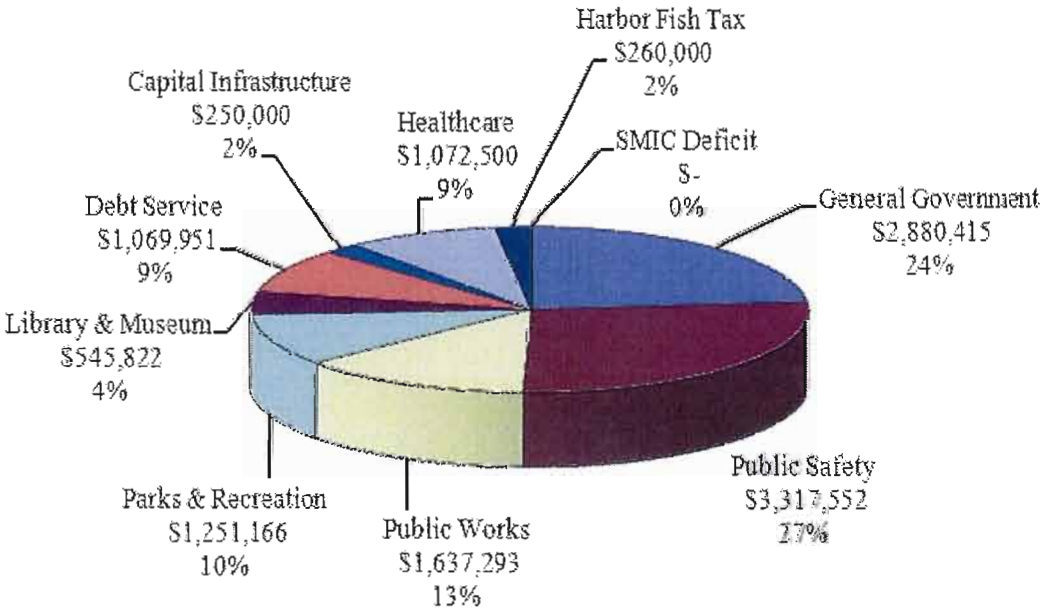


Note: The above graphs are presented in current dollars and have not been adjusted for inflation. 2006 expenditures include payoff of hospital PERS indebtedness of $1.7 million. 2009 revenues include $1.6 million in EXXON settlement proceeds.

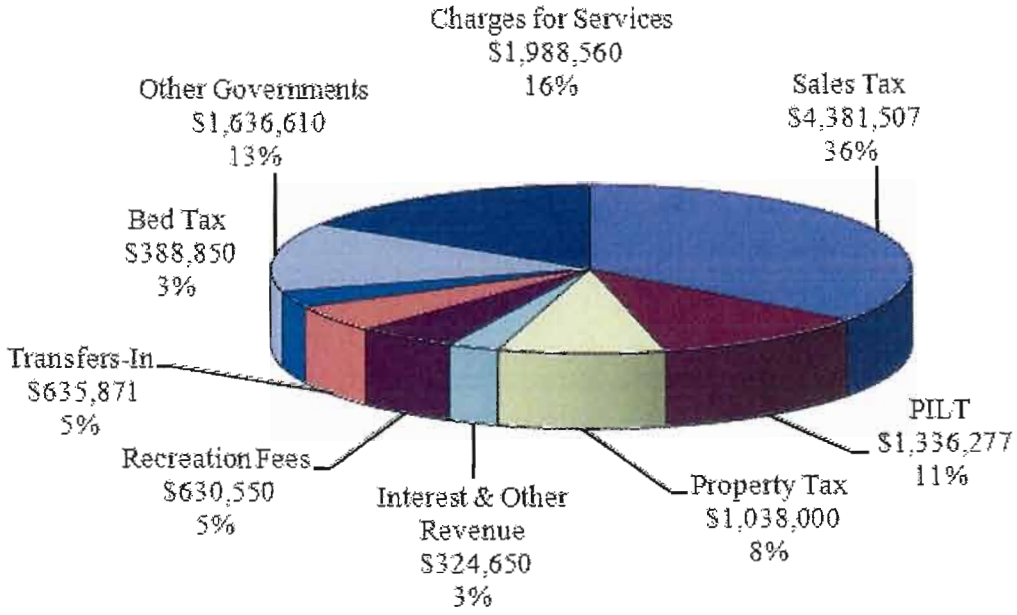
GENERAL FUND REVENUES - 2014 BUDGET
WHERE DO THE REVENUES & TRANSFERS-IN COME FROM?
$12,248,366



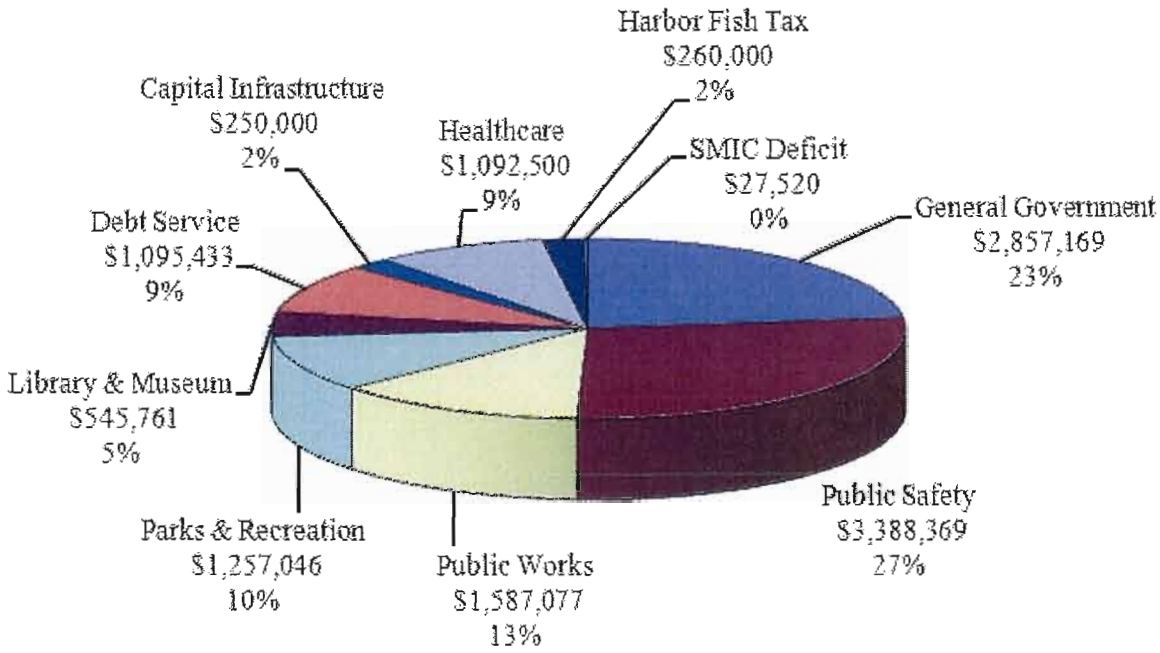
GENERAL FUND EXPENDITURES - 2014 BUDGET
HOW ARE YOUR TAX DOLLARS SPENT?
$12,284,699



GENERAL FUND REVENUES - 2015 BUDGET
WHERE DO THE REVENUES & TRANSFERS-IN COME FROM?
$12,360,875



GENERAL FUND EXPENDITURES - 2015 BUDGET
HOW ARE YOUR TAX DOLLARS SPENT?
$12,360,875



CITY OF SEWARD
GENERAL FUND
REVENUE HISTORY - BY SOURCE

Fiscal Year	Taxes *	Property Assess-ments	Licenses and Permits	Inter-govern-mental	Charges for Services	Fines and Bails	Interest	Misc.	Total
2000	$3,953,139	$0	$139,871	$984,231	$2,179,832	$14,786	$438,005	$247,461	$7,957,325
2001	$3,913,556	$4,190	$134,370	$1,120,110	$2,088,825	$16,378	$447,887	$359,045	$8,084,361
2002	$4,045,977	$1,862	$974,268	$974,268	$1,803,915	$12,279	$241,315	$669,251	$7,928,347
2003	$3,637,868	$6,709	$280,128	$971,170	$1,845,028	$20,152	$113,080	$242,822	$7,116,957
2004	$4,201,664	$2,122	$252,491	$827,535	$1,868,826	$22,857	$138,437	$84,231	$7,398,163
2005	$4,581,860	$372	$164,628	$984,920	$1,883,636	$23,206	$194,247	$143,277	$7,976,146
2006	$4,756,073	372	$199,643	$1,093,284	$2,098,361	$16,073	$362,649	$158,521	$8,684,976
2007	$5,363,265	$1,026	$143,628	$1,184,508	$2,403,244	$17,611	$282,672	$77,095	$9,473,049
2008	$5,535,081	$0	$129,956	$1,935,174	$2,632,680	$18,209	$226,854	$119,433	$10,597,387
2009	$4,932,555	$0	$214,966	$1,576,765	$2,553,480	$11,836	$50,311	$1,741,084	$11,080,997
2010	$5,102,154	0	$148,949	$1,411,651	$2,872,501	$10,210	$122,710	$513,199	$10,181,374
2011	$5,563,249	0	$160,096	$1,987,846	$2,645,948	$12,177	$25,744	$59,189	$10,454,249
2012	$5,661,136	0	$159,114	$1,953,472	$2,540,717	$8,386	$56,690	$51,824	$10,431,342
13 Bud	$5,981,903	0	$162,675	$2,164,182	$2,618,910	$12,000	$91,000	$28,200	$11,058,870
14 Bud	$5,834,149	0	$163,350	$1,636,610	$2,600,873	$9,000	$53,000	$22,700	$10,319,682
15 Bud	$5,883,957	0	$163,350	$1,636,610	$2,619,110	$10,000	$53,000	$22,700	$10,388,727

Effective 2003, payments-in-lieu-of-taxes (PILT) from enterprise funds have been reclassified. They are no longer reflected as "taxes" (revenue) but are reflected as Transfers-In to the General Fund from enterprise funds.

CITY OF SEWARD
GENERAL FUND
TAX REVENUE HISTORY - BY SOURCE

Fiscal Year	Property Tax	Sales Tax	Payment In Lieu of Tax (1)	Hotel/Motel Room Tax	Other (2)	Total
2000	$694,332	$2,197,561	$844,583	$212,619	$4,044	$3,953,139
2001	$663,747	$2,165,586	$872,749	$209,458	$2,016	$3,913,556
2002	$712,175	$2,250,081	$862,955	$217,482	$3,284	$4,045,977
2003	$670,298	$2,671,613	$77,586	$215,145	$3,226	$3,560,282
2004	$745,901	$3,123,314	$89,926	$239,660	$2,863	$4,201,664
2005	$787,503	$3,411,283	$96,614	$284,656	$1,804	$4,581,860
2006	$847,875	$3,518,435	$77,714	$310,570	$1,479	$4,756,073
2007	$873,513	$4,068,600	$76,609	$343,162	$1,381	$5,363,265
2008	$953,957	$4,137,758	$80,126	$362,004	$1,236	$5,535,081
2009	$975,687	$3,585,304	$84,922	$285,313	$1,329	$4,932,555
2010	$954,687	$3,742,751	$75,317	$328,396	$1,003	$5,102,154
2011	$1,001,020	$4,147,010	$78,574	$334,824	$1,821	$5,563,249
2012	$1,013,580	$4,189,330	$76,160	$380,210	$1,856	$5,661,136
13 Bud	$1,010,871	$4,544,632	$75,000	$350,000	$1,400	$5,981,903
14 Bud	$1,028,000	$4,345,549	$74,000	$385,000	$1,600	$5,834,149
15 Bud	$1,038,000	$4,381,507	$74,000	$388,850	$1,600	$5,883,957

(1) Beginning in 2003, Payment-in-Lieu-of-Tax from enterprise funds is no longer reflected in revenues, but has been reclassified as transfers-in to the General Fund, per Governmental Accounting Standards Board Statement No. 34. The remaining amount in this account beginning 2004 represents the payments-in-lieu-of-tax from the Alaska SeaLife Center and federal government.

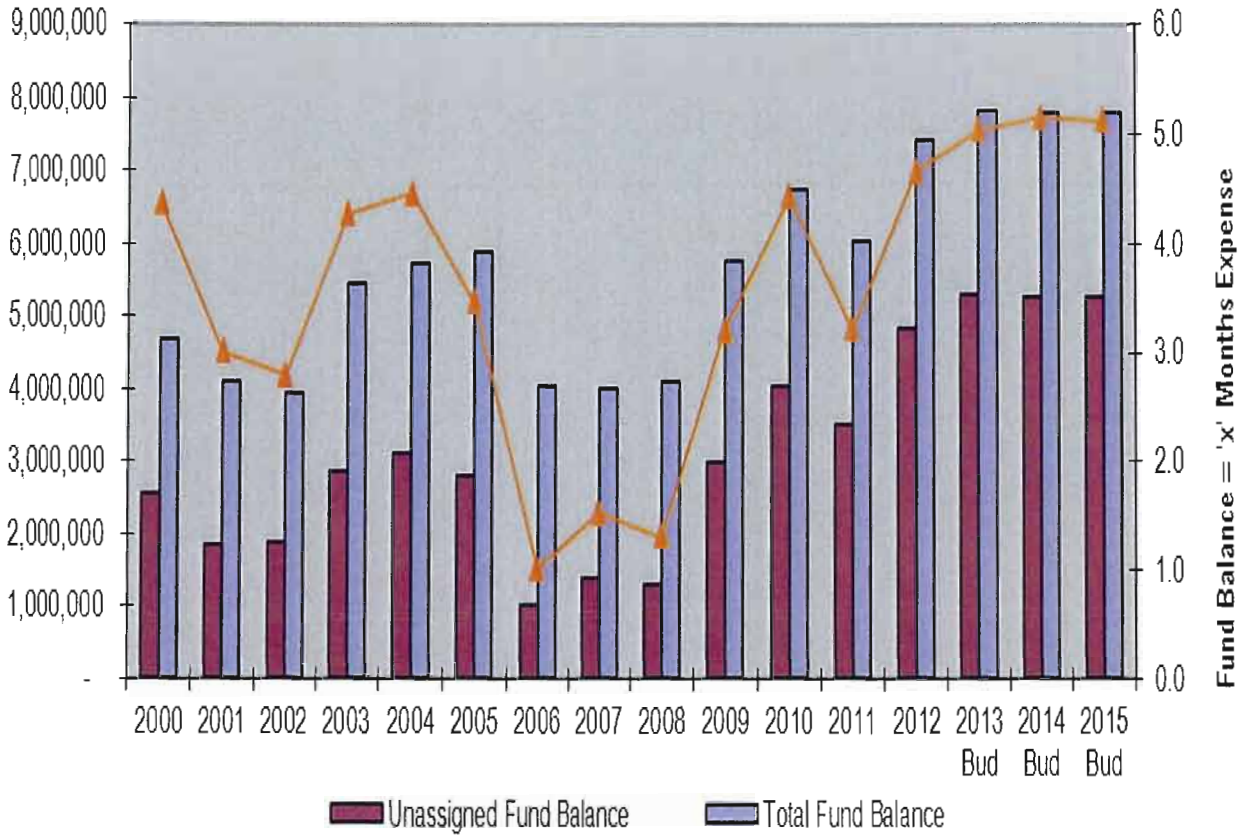
(2) Represents tax-related penalties and interest.

CITY OF SEWARD
GENERAL FUND
EXPENDITURE HISTORY - BY FUNCTION (1)

Year	General Government	Public Safety	Public Works	Parks and Recreation	Library	Debt Service (1)	Total
2000	$1,592,475	$1,970,643	$981,027	$711,721	$245,710	$840,997	$6,342,573
2001	$1,735,231	$1,984,845	$1,152,949	$789,615	$258,831	$857,979	$6,779,450
2002	$1,946,997	$2,105,359	$1,324,886	$864,736	$268,384	$881,329	$7,391,691
2003	$1,793,778	$2,249,384	$1,377,603	$1,003,992	$275,839	$1,026,028	$7,726,624
2004	$1,862,392	$2,218,742	$1,401,448	$994,214	$305,758	$1,341,773	$8,124,327
2005	$2,511,257	$2,372,995	$1,425,348	$1,056,489	$313,346	$1,362,680	$9,042,117
2006	$2,490,257	$2,607,869	$1,419,454	$1,037,621	$332,577	$3,100,585	$10,988,363
2007	$2,369,056	$2,787.073	$1,541,080	$1,068,994	$339,224	$1,408,634	$9,514,061
2008	$3,160,747	$2,988,522	$1,645,484	$1,153,228	$367,416	$1,469,263	$10,784,660
2009	$2,832,531	$3,035,499	$1,576,983	$1,215,442	$422,017	$1,579,901	$10,662,373
2010	$2,618,296	$3,030,665	$1,609,737	$1,219,182	$389,307	$2,007,755	$10,874,942
2011	$2,756,594	$3,187,849	$1,443,772	$1,241,495	$401,602	$807,302	$9,838,614
2012	$2,630,188	$3,281,843	$1,765,634	$1,259,052	$419,210	$809,495	$10,165,422
13 Bud	$2,859,916	$3,364,699	$1,597,373	$1,280,893	$544,495	$1,370,652	$11,018,028
14 Bud	$2,880,415	$3,317,552	$1,637,293	$1,251,166	$545,822	$1,069,951	$10,702,199
15 Bud	$2,857,169	$3,388,369	$1,587,077	$1,257,046	$545,761	$1,095,433	$10,730,855

(1) Total Debt Service includes debt service expenditures in the General Fund and the Debt Service Funds through 2010. Beginning in 2011, Debt Service no longer includes Hospital and Seward Mountain Haven Debt Service Funds, as they were reclassified as enterprise funds.

CITY OF SEWARD
GENERAL FUND
FUND BALANCE HISTORY



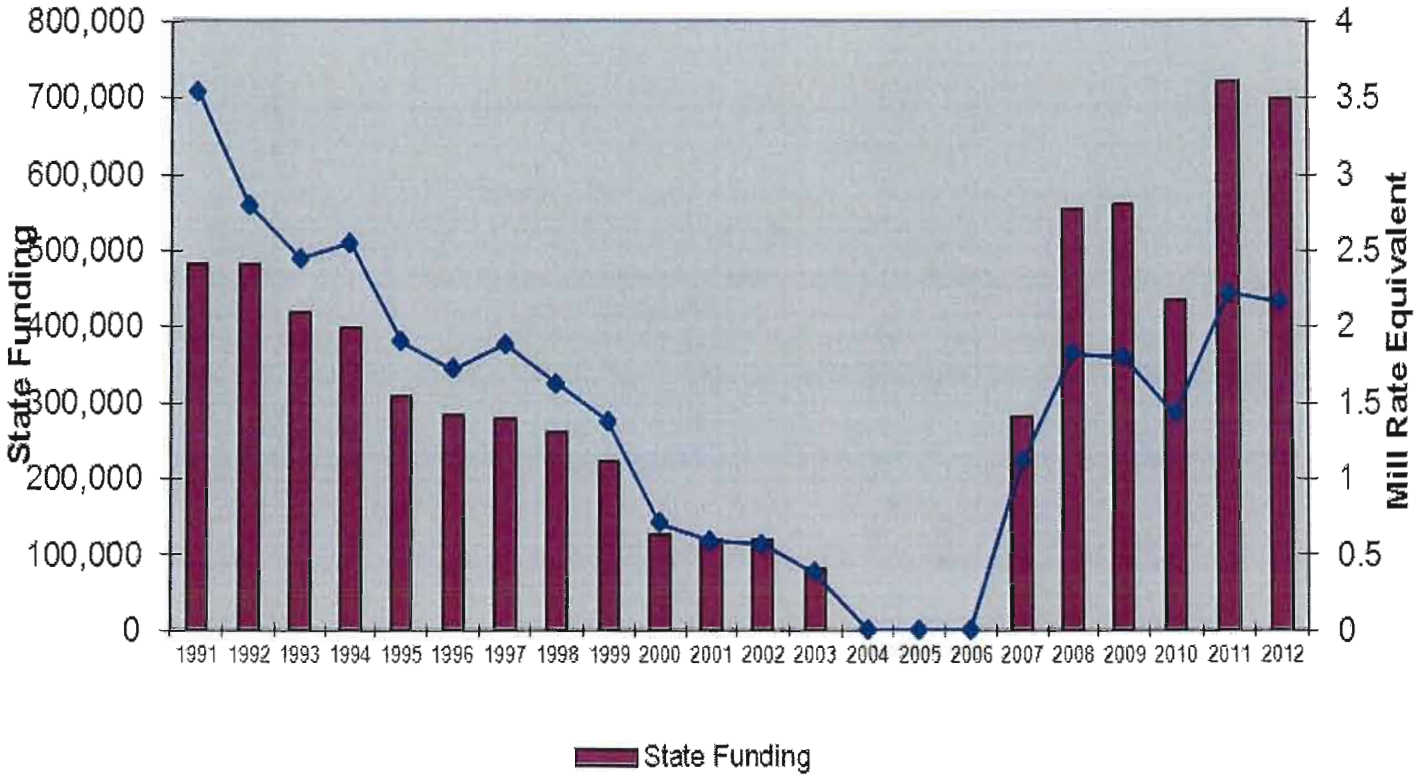
Definitions:

Total Fund Balance – The cumulative amount by which a fund's assets available for appropriation exceed the total current liabilities of the fund. Total fund balance is divided into 'non-spendable' which is not available to spend (i.e. inventory, unrealized gains), 'restricted fund balance' which is legally unavailable for appropriation (external or legal restrictions), 'committed fund balance' which has been earmarked for a specific use but is not legally required to be used for that purpose, and 'unassigned fund balance' which is currently available for appropriation.

Unassigned Fund Balance – The amount of total fund balance available for appropriation which has not either been legally set aside to pay liabilities (reserved fund balance), or set aside by policy directive (committed fund balance).

 # Months Fund Balance Available – This figure represents how many months' worth of expenditures and transfers-out can be paid with unassigned fund balance. This figure is a benchmark for comparing the adequacy of fund balance to meet unforeseen needs, emergencies, and other unbudgeted spending. The City's policy is to maintain a minimum of 3-6 months' worth of fund balance. The 2014 Budget retains 5.1 months' reserves and the 2015 Budget retains 5.1 months' reserves.

CITY OF SEWARD
STATE FUNDING
(Revenue Sharing, Safe Communities, Energy Assistance, PERS Relief)
FUNDING LEVEL HISTORY



Historically, funding from the State of Alaska has been a major source of revenue for the City of Seward. State funding from the revenue sharing and safe communities programs declined significantly from 1991 through 2006. Beginning in 2007, the State provided energy assistance and began covering a portion of the employer's cost of public employees' retirement system contributions, by paying the employer rate above 22%.

From 1991 through 1996, the City of Seward's property tax rate was 3.00 mills (equal to $300 tax on a property valued at $100,000). The rate was increased 0.12 mills (to 3.12 mills) where it has remained unchanged.

The above graph shows how much the State's funding has contributed to the local community, as a mill rate equivalent. For example, in 2012, the State's contributions to the City of Seward equated to a 2.16 mill property tax.

GENERAL FUND
Budgeted Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance
For Fiscal Year 2014 and 2015

	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013 - 2014 % Change	2014 - 2015 % Change
Revenue:						
Taxes	5,661,136	5,981,903	5,834,149	5,883,957	-2.5%	0.9%
Licenses and Permits	159,114	162,675	163,350	163,350	0.4%	0.0%
Intergovernmental	1,953,472	2,164,182	1,636,610	1,636,610	-24.4%	0.0%
Charges for Services	2,558,655	2,618,910	2,600,873	2,619,110	-0.7%	0.7%
Fines and Bails	8,386	12,000	9,000	10,000	-25.0%	11.1%
Interest	56,691	91,000	53,000	53,000	-41.8%	0.0%
Miscellaneous	33,888	28,200	22,700	22,700	-19.5%	0.0%
Total Revenue:	$10,431,342	$11,058,870	$10,319,682	$10,388,727	-6.7%	0.7%
Expenditures:						
General Government	2,630,188	2,859,916	2,880,415	2,857,169	0.7%	-0.8%
Public Safety	3,281,843	3,364,699	3,317,552	3,388,369	-1.4%	2.1%
Public Works	1,765,634	1,597,373	1,637,293	1,587,077	2.5%	-3.1%
Parks and Recreation	1,259,052	1,280,893	1,251,166	1,257,046	-2.3%	0.5%
Library	419,210	544,495	545,822	545,761	0.2%	0.0%
Debt Service	809,525	1,370,652	1,069,951	1,095,433	-21.9%	2.4%
Total Expenditures:	$10,165,452	$11,018,028	$10,702,199	$10,730,855	-2.9%	0.3%
Excess of revenues over expenditures	$265,890	$40,842	-$382,517	-$342,128	-1036.6%	-10.6%
Other financing sources (uses):						
Operating transfers (to) other funds	-2,267,584	-1,630,099	-1,582,500	-1,630,020	-2.9%	3.0%
Operating transfers from other funds	3,378,612	2,012,324	1,928,684	1,972,148	-4.2%	2.3%
Net other financing sources (uses)	1,111,028	382,225	346,184	342,128	-9.4%	-1.2%
Annual surplus (deficit)	$1,376,918	$423,067	-$36,333	$0	-108.6%	100.0%
Fund balance at beginning of year	6,034,425	7,411,343	7,834,410	7,798,077	5.7%	-0.5%
Fund balance at end of year						
Non-spendable:						
Inventory, Prepaids, Unrealized gains	457,897	400,000	400,000	400,000	0.0%	0.0%
Restricted:	0	0	0	0	0.0%	0.0%
Committed:						
Working Capital	1,500,000	1,500,000	1,500,000	1,500,000	0.0%	0.0%
Insurance Reserves	126,418	126,418	126,418	126,418	0.0%	0.0%
Hospital Cash Flow	500,000	500,000	500,000	500,000	0.0%	0.0%
Assigned:						
Unassigned:	4,827,028	5,307,992	5,271,659	5,271,659	-0.7%	0.0%
Total Fund Balance	$7,411,343 *	$7,834,410	$7,798,077	$7,798,077	-0.5%	0.0%

* Ties to Comprehensive Annual Financial Report

GENERAL FUND
Budgeted Revenue Detail
For 2014 and 2015

Account Name	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Change	2014-2015 % Change
TAXES:						
Property Taxes						
Real Property (3.12 mills)	703,733	732,871	715,000	720,000	-2.4%	0.7%
Personal Property (3.12 mills)	284,492	250,000	285,000	290,000	14.0%	1.8%
Vehicle Property Tax	25,355	28,000	28,000	28,000	0.0%	0.0%
Total Property Taxes	$1,013,580	$1,010,871	$1,028,000	$1,038,000	1.7%	1.0%
Other Taxes						
Hotel/Motel Room Tax (4%)	380,210	350,000	385,000	388,850	10.0%	1.0%
Sales Tax (4%)	4,189,330	4,544,632	4,345,549	4,381,507	-4.4%	0.8%
Tax Penalties	1,856	1,400	1,600	1,600	14.3%	0.0%
Payments-in-Lieu of Tax - ASLC, O	76,160	75,000	74,000	74,000	-1.3%	0.0%
Total Other Taxes	4,647,556	4,971,032	4,806,149	4,845,957	-3.3%	0.8%
Total Taxes	$5,661,136	$5,981,903	$5,834,149	$5,883,957	-2.5%	0.9%
LICENSES & PERMITS:						
Taxi Permits	740	1,000	1,000	1,000	0.0%	0.0%
Building Permits	48,866	40,000	50,000	50,000	25.0%	0.0%
Dog License	480	775	350	350	-54.8%	0.0%
DMV Revenues	85,378	96,000	89,000	89,000	-7.3%	0.0%
Miscellaneous	1,930	4,400	2,000	2,000	-54.5%	0.0%
City Business License	21,720	20,500	21,000	21,000	2.4%	0.0%
Total Licenses and Permits	$159,114	$162,675	$163,350	$163,350	0.4%	0.0%
INTERGOVERNMENTAL REVENUE:						
Liquor Tax	17,100	16,000	22,000	22,000	37.5%	0.0%
Raw Fish Tax/ Shared Fish. Bus. Ta	519,689	520,000	520,000	520,000	0.0%	0.0%
Fisheries Resource Landing Tax	13,889	0	0	0	0.0%	0.0%
Shared Revenue and PERS On-Beha	700,217	742,688	250,000	250,000	-66.3%	0.0%
Jail Contract	567,395	745,470	745,470	745,470	0.0%	0.0%
State Dispatch Contract	48,500	48,500	48,500	48,500	0.0%	0.0%
Genl Fund-related Grant Revenues	36,042	41,844	0	0	-100.0%	0.0%
KPB 911 Dispatch	50,640	49,680	50,640	50,640	1.9%	0.0%
Total Intergovernmental	$1,953,472	$2,164,182	$1,636,610	$1,636,610	-24.4%	0.0%

GENERAL FUND
Budgeted Revenue Detail
For 2014 and 2015

Account Name	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Change	2014-2015 % Change
CHARGES FOR SERVICES:						
General Government						
Copying	9,107	14,000	9,000	9,000	-35.7%	0.0%
Sales Tax Credit for Prompt Remit	3,000	4,000	4,000	4,000	0.0%	0.0%
Zoning Fees	125	250	250	250	0.0%	0.0%
Project Management	50,183	30,000	0	0	-100.0%	0.0%
Admin. - SMIC	86,688	86,688	88,427	88,869	2.0%	0.5%
Admin. - Harbor	324,795	324,795	331,291	332,948	2.0%	0.5%
Admin. - Parking	9,889	9,715	9,909	9,959	2.0%	0.5%
Admin. - Electric	847,291	847,291	864,237	868,558	2.0%	0.5%
Admin. - Water	233,744	233,744	238,419	239,611	2.0%	0.5%
Admin. - Sewer	142,745	142,745	145,600	146,328	2.0%	0.5%
Admin. - Jail	81,465	82,907	86,990	90,037	4.9%	3.5%
Total General Government	$1,789,032	$1,776,135	$1,778,123	$1,789,560	0.1%	0.6%
Public Safety						
Dog Pound Revenue	2,090	2,200	2,200	2,200	0.0%	0.0%
Misc. Jail Revenue	1,890	800	1,500	1,500	87.5%	0.0%
Misc. Dispatching	10,833	10,000	10,000	10,000	0.0%	0.0%
Total Public Safety	$14,813	$13,000	$13,700	$13,700	5.4%	0.0%
Public Works						
Shop Work Orders	2,835	2,200	2,800	2,800	27.3%	0.0%
Total Public Works	$2,835	$2,200	$2,800	$2,800	27.3%	0.0%
Parks & Recreation						
Public Use	3,320	4,500	3,500	3,500	-22.2%	0.0%
Punchcards	19,532	34,200	20,000	20,000	-41.5%	0.0%
Class Registrations	62,324	65,000	64,000	64,000	-1.5%	0.0%
Facility Rental	600	350	650	650	85.7%	0.0%
Tournaments	3,724	10,200	10,000	10,000	-2.0%	0.0%
Special Events	25,373	18,000	20,000	20,000	11.1%	0.0%
Shower Fees	11,269	11,000	11,000	11,000	0.0%	0.0%
Rock Wall Climbing Fees	828	5,000	1,200	1,200	-76.0%	0.0%
Pavilion Fees	3,861	4,000	4,000	4,000	0.0%	0.0%
Camping Fees	251,951	261,000	265,000	270,000	1.5%	1.9%
Mini-service Campground Fees	223,252	225,000	220,000	220,000	-2.2%	0.0%
Dump Station Fee	0	20,000	5,000	5,000	-75.0%	0.0%
Miscellaneous Revenue	1,186	1,700	1,200	1,200	-29.4%	0.0%
Work Orders	2,122	1,500	0	0	-100.0%	0.0%
Total Parks & Recreation	$609,342	$661,450	$625,550	$630,550	-5.4%	0.8%

GENERAL FUND
Budgeted Revenue Detail
For 2014 and 2015

Account Name	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Change	2014-2015 % Change
Library						
Service Revenue	5,995	9,000	12,000	13,000	33.3%	8.3%
Circulation Revenue	3,213	6,800	7,000	7,500	2.9%	7.1%
Museum Revenue	0	10,000	12,000	12,000	20.0%	0.0%
Total Library	$9,208	$25,800	$31,000	$32,500	20.2%	4.8%
Rents & Leases						
Land Rent & Lease	47,700	50,325	54,700	55,000	8.7%	0.5%
Jail Facility Rent	30,000	30,000	30,000	30,000	0.0%	0.0%
Municipal Building Rent	55,725	60,000	65,000	65,000	8.3%	0.0%
Total Rents & Leases	133,425	140,325	149,700	150,000	6.7%	0.2%
Total Charges for Services	$2,558,655	$2,618,910	$2,600,873	$2,619,110	-0.7%	0.7%
FINES AND BAILS:	8,386	12,000	9,000	10,000	-25.0%	11.1%
PENALTIES & INTEREST:						
Investments	53,939	76,000	50,000	50,000	-34.2%	0.0%
Customer Penalties & Interest	2,752	15,000	3,000	3,000	-80.0%	0.0%
Total Penalties and Interest	$56,691	$91,000	$53,000	$53,000	-41.8%	0.0%
MISCELLANEOUS:						
Sales of Surplus Equipment	2,980	2,000	2,000	2,000	0.0%	0.0%
Garbage Contract	13,674	15,400	15,000	15,000	-2.6%	0.0%
SVAC Maintenance Fee	0	2,400	0	0	-100.0%	0.0%
City Clerk Fees	129	250	200	200	-20.0%	0.0%
Collection of Bad Debts	2,177	1,000	0	0	-100.0%	0.0%
Vending Machine Fees	3,841	4,000	2,500	2,500	-37.5%	0.0%
Other Miscellaneous	11,087	3,150	3,000	3,000	-4.8%	0.0%
Total Miscellaneous	$33,888	$28,200	$22,700	$22,700	-19.5%	0.0%
Total General Fund Revenue	$10,431,342	$11,058,870	$10,319,682	$10,388,727	-6.7%	0.7%

CITY OF SEWARD
2014/2015 Biennial Operating Budget
General Fund
Revenue Detail by Line Item

GL	Sub	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
Department: General									
4110	0100	Real Property T	$ 710,409	$ 703,733	$ 732,871	$ 715,000	(2.4)%	$ 720,000	0.7 %
4110	0200	Personl Propert	263,064	284,492	250,000	285,000	14.0	290,000	1.8
4110	0210	Vehicle Regist.	27,548	25,355	28,000	28,000	-	28,000	-
4120	0100	City Sales Tax	4,147,010	4,189,330	4,544,632	4,345,549	(4.4)	4,381,507	0.8
4130	0300	Hotel/Motel Roo	334,824	380,210	350,000	385,000	10.0	388,850	1.0
4190	0100	Tax Pen/Interes	1,821	1,856	1,400	1,600	14.3	1,600	-
4230	0100	Taxi Permits	1,285	740	1,000	1,000	-	1,000	-
4230	0200	Building Permit	48,571	48,866	40,000	50,000	25.0	50,000	-
4230	0300	Dog Licenses	312	480	775	350	(54.8)	350	-
4230	0400	DMV- Drivers Li	24,434	22,640	26,000	24,000	(7.7)	24,000	-
4230	0401	DMV - Motor Veh	64,710	62,738	70,000	65,000	(7.1)	65,000	-
4230	0500	Misc Permit	4,285	1,930	4,400	2,000	(54.5)	2,000	-
4230	0600	Business Licens	16,500	21,720	20,500	21,000	2.4	21,000	-
4330	0175	PILT-AK Sealife	73,741	75,105	75,000	74,000	(1.3)	74,000	-
4330	0900	P.I.L.T. - Othe	4,833	1,055	-	-	-	-	-
4350	0110	Alaska Liquor T	20,950	17,100	16,000	22,000	37.5	22,000	-
4350	0130	Alaska Raw Fish	599,451	519,689	520,000	520,000	-	520,000	-
4350	0131	Fish Res.Landin	5,310	13,889	-	-	-	-	-
4350	0140	Revenue Sharing	306,509	228,000	220,000	250,000	13.6	250,000	-
4350	0150	PERS On-Behalf	414,535	472,217	522,688	-	(100.0)	-	-
4350	0170	Jail Contract	491,341	567,395	745,470	745,470	-	745,470	-
4350	0180	Dispatch Contra	48,500	48,500	48,500	48,500	-	48,500	-
4350	0190	KPB 911 Dispatc	50,160	50,640	49,680	50,640	1.9	50,640	-
4410	0110	Copying Charge	8,927	9,107	14,000	9,000	(35.7)	9,000	-
4410	0120	Sales Tax Credi	4,000	3,000	4,000	4,000	-	4,000	-
4410	0300	Zoning Fees	265	125	250	250	-	250	-
4410	0410	Project Managem	135,721	50,183	30,000	-	(100.0)	-	-
4410	0470	Admin - SMIC	86,688	86,688	86,688	88,427	2.0	88,869	0.5
4410	0500	Admin - Harbor	324,795	324,795	324,795	331,291	2.0	332,948	0.5
4410	0501	Admin. - Parkin	9,715	9,889	9,715	9,909	2.0	9,959	0.5
4410	0510	Admin - Electri	847,291	847,291	847,291	864,237	2.0	868,558	0.5
4410	0520	Admin - Water	233,744	233,744	233,744	238,419	2.0	239,611	0.5
4410	0530	Admin - Sewer	142,745	142,745	142,745	145,600	2.0	146,328	0.5
4410	0560	Admin - Jail	82,907	81,465	82,907	86,990	4.9	90,037	3.5
4410	0900	Admin. - Other	1,000	-	-	-	-	-	-
4420	0110	Misc. Dog Fees	1,645	2,090	2,200	2,200	-	2,200	-
4420	0250	Misc. Jail Reve	1,807	1,890	800	1,500	87.5	1,500	-
4420	0400	Misc Dispatchin	10,000	10,833	10,000	10,000	-	10,000	-
4430	0150	Shop Dept Work	1,838	2,835	2,200	2,800	27.3	2,800	-
4470	0010	P&R: Public Use	6,289	3,320	4,500	3,500	(22.2)	3,500	-
4470	0020	P&R: Punchcards	30,045	19,532	34,200	20,000	(41.5)	20,000	-
4470	0030	P&R: Class Regi	62,618	62,324	65,000	64,000	(1.5)	64,000	-
4470	0040	P&R: Facility R	591	600	350	650	85.7	650	-
4470	0050	P&R: Tournament	6,882	3,724	10,200	10,000	(2.0)	10,000	-
4470	0060	P&R: Special Ev	23,657	25,373	18,000	20,000	11.1	20,000	-
4470	0080	P&R: Shower Fee	11,765	11,269	11,000	11,000	-	11,000	-
4470	0100	P&R: Rock Wall	789	828	5,000	1,200	(76.0)	1,200	-
4470	0110	P&R: Pavilion F	2,974	3,861	4,000	4,000	-	4,000	-
4470	0120	P&R: Camping Fe	250,722	251,951	261,000	265,000	1.5	270,000	1.9

CITY OF SEWARD

2014/2015 Biennial Operating Budget

General Fund

Revenue Detail by Line Item

GL	Sub	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
4470	0121	Mini-Service Ca	$ 222,070	$ 223,252	$ 225,000	$ 220,000	(2.2)%	$ 220,000	- %
4470	0122	Dump station fe	-	-	20,000	5,000	(75.0)	5,000	-
4470	0150	P&R: Misc. Inco	450	1,186	1,700	1,200	(29.4)	1,200	-
4470	0160	P&R Work Order	2,091	2,122	1,500	-	(100.0)	-	-
4490	0100	Library Service	6,175	5,995	9,000	12,000	33.3	13,000	8.3
4490	0110	Library Circula	3,778	3,213	6,800	7,000	2.9	7,500	7.1
4490	0120	Museum revenue	-	-	10,000	12,000	20.0	12,000	-
4510	0000	Fines - General	12,177	8,386	12,000	9,000	(25.0)	10,000	11.1
4610	0010	GF Investment I	24,538	53,620	75,000	50,000	(33.3)	50,000	-
4610	0030	GF Interest on	1,000	319	1,000	-	(100.0)	-	-
4610	0120	GF Penalty &Int	206	2,752	15,000	3,000	(80.0)	3,000	-
4620	0100	GF Land Rent &	50,614	47,700	50,325	54,700	8.7	55,000	0.5
4620	0160	Jail Facility R	30,000	30,000	30,000	30,000	-	30,000	-
4620	0200	Municipal Bldg	59,067	55,725	60,000	65,000	8.3	65,000	-
4640	0100	Surplus Equipme	1,150	2,980	2,000	2,000	-	2,000	-
4680	0100	Federal Project	21,931	27,544	22,363	-	(100.0)	-	-
4680	0200	State Project F	18,040	8,498	11,113	-	(100.0)	-	-
4680	0900	Spec.Proj.Other	11,119	-	8,368	-	(100.0)	-	-
4690	0100	Garbage Contrac	23,038	13,674	15,400	15,000	(2.6)	15,000	-
4690	0200	SVAC Maintenanc	2,400	-	2,400	-	(100.0)	-	-
4690	0400	Gravel Sales	420	-	-	-	-	-	-
4690	0500	City Clerk Fees	122	129	250	200	(20.0)	200	-
4690	0600	Coll./Doubtful	1,287	2,177	1,000	-	(100.0)	-	-
4690	0900	Misc Service Fe	-	-	150	-	(100.0)	-	-
4690	0910	Vending Machine	4,051	3,841	4,000	2,500	(37.5)	2,500	-
4880	0490	Misc. Revenue	9,003	11,087	3,000	3,000	-	3,000	-
		Total Revenues	$ 10,454,248	$ 10,431,341	$ 11,058,870	$ 10,319,682	(6.7)%	$ 10,388,727	0.7 %

GENERAL FUND
Budgeted Expenditure Totals by Department
For 2014 and 2015

DEPARTMENT	2012 Actual	2013 Budget	2014 Budget	2015 Budget	2013-2014 % Chg	2014-2015 % Chg
General Government:						
Mayor/Council	333,138	353,309	374,492	344,542	6.0%	-8.0%
Legislative	57,125	37,300	35,248	35,966	-5.5%	2.0%
Legal	89,824	125,000	130,000	130,000	4.0%	0.0%
City Manager	394,180	437,472	406,046	406,996	-7.2%	0.2%
Management Information Systems	255,121	271,301	290,409	288,396	7.0%	-0.7%
City Clerk	254,676	280,457	273,396	266,601	-2.5%	-2.5%
Finance	690,867	717,267	718,700	730,641	0.2%	1.7%
Community Development	227,999	277,053	285,119	304,627	2.9%	6.8%
General Services	55,060	68,337	76,900	59,400	12.5%	-22.8%
Contributions	272,198	292,420	290,105	290,000	-0.8%	0.0%
Total General Government	$2,630,188	$2,859,916	$2,880,415	$2,857,169	0.7%	-0.8%
Public Safety:						
Police	1,805,299	1,891,597	1,827,063	1,868,692	-3.4%	2.3%
Jail	627,075	667,578	670,419	684,203	0.4%	2.1%
Animal Control	64,142	68,322	107,453	106,987	57.3%	-0.4%
Fire	654,770	602,229	582,118	596,747	-3.3%	2.5%
Building Inspection	130,557	134,973	130,499	131,740	-3.3%	1.0%
Total Public Safety	$3,281,843	$3,364,699	$3,317,552	$3,388,369	-1.4%	2.1%
Public Works:						
Roads and Streets	1,066,004	882,163	895,372	868,672	1.5%	-3.0%
City Shop	378,714	392,656	403,684	383,829	2.8%	-4.9%
Municipal Building, Comm. Ctr	320,916	322,554	338,237	334,576	4.9%	-1.1%
Total Public Works	$1,765,634	$1,597,373	$1,637,293	$1,587,077	2.5%	-3.1%
Parks and Recreation						
Sports and Recreation	251,638	290,113	277,201	280,560	-4.5%	1.2%
Teen and Youth Center	297,498	331,121	301,031	308,512	-9.1%	2.5%
Campgrounds and Parks	709,916	659,659	672,935	667,974	2.0%	-0.7%
Total Parks & Recreation	$1,259,052	$1,280,893	$1,251,166	$1,257,046	-2.3%	0.5%
Library	$419,210	$544,495	$545,822	$545,761	0.2%	0.0%
Debt Service	$809,495	$1,370,652	$1,069,951	$1,095,433	-21.9%	2.4%
TOTALS:	$10,165,422	$11,018,028	$10,702,199	$10,730,855	-2.9%	0.3%

City of Seward
FUND: 101 - General Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5010	Salaries	$ 3,457,463	$ 3,439,442	$ 3,678,669	$ 3,826,989	4.03 %$	3,896,282	1.8
5020	Overtime	123,668	179,327	102,782	121,622	18.33	126,779	4.2
5022	Standby Time	7,835	7,729	7,826	7,892	0.84	8,169	3.5
5030	Unemployment Wages	14,903	8,490	18,212	27,500	51.00	7,500	(72.7)
5040	Leave Time	380,846	364,902	385,929	406,759	5.40	431,565	6.1
5050	In Lieu of FICA	6,064	7,830	4,939	4,939	-	4,939	-
5060	Retirement Benefit	1,216,633	1,274,693	1,342,070	863,456	(35.66)	894,829	3.6
5070	Health Insurance	1,092,666	1,267,387	1,299,116	1,375,527	5.88	1,417,224	3.0
5080	Workers' Comp	139,209	132,194	174,950	129,616	(25.91)	134,291	3.6
5090	Medicare	74,901	72,792	72,923	77,073	5.69	78,986	2.5
	Total Personnel	6,514,189	6,754,785	7,087,416	6,841,373	(3.47)	7,000,564	2.3
5110	Audit	66,705	81,114	77,283	70,000	(9.42)	70,000	-
5120	Advertising	33,848	22,057	32,325	32,510	0.57	32,570	0.2
5130	Subscriptions/Dues	13,623	15,465	22,930	24,260	5.80	24,410	0.6
5140	Travel/Subsistence	102,568	105,861	102,550	102,610	0.06	98,500	(4.0)
5150	Communications	81,963	84,425	84,200	106,075	25.98	103,995	(2.0)
5160	Education/Training	23,660	27,020	40,070	46,560	16.20	47,310	1.6
5170	Legal	167,923	87,891	125,000	130,000	4.00	130,000	-
5190	Other Spec Service	22,917	17,085	27,052	29,500	9.05	29,500	-
5310	Utilities	388,921	414,196	429,440	455,900	6.16	457,500	0.4
5330	Heating Fuel	71,810	86,592	91,220	115,650	26.78	110,226	(4.7)
5360	Rents & Leases	58,422	40,509	65,300	62,000	(5.05)	62,500	0.8
5370	Insurance	156,330	179,142	223,610	220,250	(1.50)	218,000	(1.0)
5380	Maintenance & Repa	176,493	179,950	260,030	256,730	(1.27)	225,430	(12.2)
5390	Contracted Service	272,494	190,576	329,662	265,600	(19.43)	258,100	(2.8)
5400	Library Bks.& Matr	20,124	17,613	24,000	25,500	6.25	25,500	-
5420	Vehicle Supplies	1,546	4,536	8,210	7,750	(5.60)	7,820	0.9
5430	Uniform Allowance	4,689	5,489	7,350	7,570	2.99	6,920	(8.6)
5440	Operating Supplies	301,973	260,067	267,060	284,500	6.53	279,125	(1.9)
5450	Gas & Lube	112,372	164,028	100,800	108,270	7.41	111,550	3.0
5460	Equip,Furn,Tools	67,781	54,088	79,674	72,400	(9.13)	63,025	(12.9)
5465	Safety Equip/Suppl	11,328	11,900	14,535	17,650	21.43	17,575	(0.4)
5470	Janitorial Supplie	10,153	8,807	12,400	13,200	6.45	13,800	4.5
5480	Inmate Meals	14,255	12,727	14,000	14,280	2.00	14,000	(2.0)
5490	Postage/Misc.Freig	40,068	33,193	41,405	42,850	3.49	44,250	3.3
5500	Equipment Rental	44,190	44,418	52,118	55,310	6.12	54,860	(0.8)
5560	Sister City Progra	3,455	4,370	6,500	4,500	(30.77)	4,500	-
5570	Municipal Lobby Fe	164,593	161,980	157,000	176,700	12.55	176,700	-
5585	In-Kind Expenses	-	-	5,368	-	(100.00)	-	-
5610	Contributions	956,000	239,198	255,000	290,105	13.77	290,000	-
5660	Bad Debt Expense	1,102	495	2,000	1,500	(25.00)	1,500	-
5670	Genl Govt Admin Fe	82,907	81,465	82,907	86,990	4.92	90,037	3.5
5690	Contingency	25,993	13,919	14,000	14,000	-	11,300	(19.3)
5720	Elections	2,043	2,998	4,000	4,500	12.50	4,000	(11.1)
5730	Promotion	4,433	5,398	25,000	35,350	41.40	5,350	(84.9)
5750	Vol Fireman Stipen	20,000	20,000	20,000	20,000	-	20,000	-
5770	Bank,credit card f	16,519	7,640	25,500	10,100	(60.39)	10,100	-

City of Seward
FUND: 101 - General Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5790	Misc. Expenses	$ 105,010	$ 53,868	$ 49,725	$ 27,750	(44.19)%	$ 25,775	(7.1)
5810	Principal	100,477	-	261,592	195,784	(25.16)	200,784	2.6
5820	Interest Expense	75,547	153,201	228,298	159,400	(30.18)	155,150	(2.7)
5990	Misc. Programs	1,282	630	6,500	4,000	(38.46)	4,000	-
	Total Non-Personne	3,825,519	2,893,909	3,675,614	3,597,604	(2.12)	3,505,662	(2.6)
5530	Motor Pool Rent	205,782	429,084	249,999	239,722	(4.11)	215,629	(10.1)
5920	Buildings	-	73,935	-	5,000	-	-	(100.0)
5930	Capital Equipment	43,033	13,710	5,000	18,500	270.00	9,000	(51.4)
	Total Capital Outl	248,815	516,728	254,999	263,222	3.22	224,629	(14.7)
	Total Expenses	$ 10,588,523	$ 10,165,423	$ 11,018,029	$ 10,702,199	(2.87)%	$ 10,730,855	0.3

City of Seward - General Fund (101)
Department: Mayor and Council (1110)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 18,000	18,000	18,450	$ 18,000	(2.4)%	18,000	- %
5060	Retirement Benefits	323	421	305	90	(70.5)	90	-
5080	Workers' Comp	206	122	212	124	(41.5)	124	-
5090	Medicare	1,228	1,228	1,259	1,228	(2.5)	1,228	-
	Personnel:	19,757	19,771	20,226	19,442	(3.9)	19,442	-
5110	Audit	66,705	81,114	77,283	70,000	(9.4)	70,000	-
5120	Advertising	24,728	15,046	22,000	22,000	-	22,000	-
5130	Subscriptions/Dues	3,566	3,401	3,600	3,600	-	3,600	-
5140	Travel/Subsistence	30,984	22,423	20,000	22,000	10.0	22,000	-
5150	Communications	3,326	3,383	4,000	3,500	(12.5)	3,500	-
5160	Education/Training	800	1,485	1,500	1,500	-	1,500	-
5370	Insurance	707	762	900	900	-	900	-
5390	Contracted Services	2,272	-	-	-	-	-	-
5440	Operating Supplies	7,121	8,640	9,000	9,000	-	9,000	-
5460	Equip,Furn,Tools	-	1,545	1,500	1,500	-	1,500	-
5490	Postage/Misc.Freight	1,708	1,633	1,800	1,850	2.8	1,900	2.7
5560	Sister City Program	3,455	4,370	6,500	4,500	(30.8)	4,500	-
5570	Municipal Lobby Fees	79,179	77,284	77,000	84,500	9.7	84,500	-
5570	Federal Programs	85,414	84,697	80,000	92,200	15.3	92,200	-
5690	Contingency	2,500	2,500	3,000	3,000	-	3,000	-
5730	Promotion	4,251	5,085	25,000	35,000	40.0	5,000	(85.7)
5770	Bank,credit card fee	6,417	-	-	-	-	-	-
5790	Misc. Expenses	107	-	-	-	-	-	-
	Non-Personnel:	323,238	313,368	333,083	355,050	6.6	325,100	(8.4)
	Total Expenditures:	$ 342,996	333,138	353,309	$ 374,492	6.0 %	344,542	(8.0)%

City of Seward - General Fund (101)
Department: Legislative - Boards & Commissions (1111)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 31,517	30,160	18,145	$ 18,988	4.6 %	19,402	2.2 %
5040	Leave Time	1,698	-	1,940	-	(100.0)	-	-
5060	Retirement Benefits	5,201	5,241	3,034	754	(75.2)	790	4.8
5070	Health Insurance	9,714	13,044	6,995	8,285	18.4	8,534	3.0
5080	Workers' Comp	292	257	209	131	(37.3)	136	3.8
5090	Medicare	457	437	277	290	4.7	304	4.8
	Personnel:	48,879	49,140	30,600	28,448	(7.0)	29,166	2.5
5130	Subscriptions/Dues	125	330	1,000	1,000	-	1,000	-
5140	Travel/Subsistence	573	4,452	2,500	2,500	-	2,500	-
5160	Education/Training	-	550	500	500	-	500	-
5370	Insurance	453	560	700	700	-	700	-
5380	Maintenance & Repair	-	50	-	-	-	-	-
5440	Operating Supplies	1,035	2,037	2,000	2,000	-	2,000	-
5490	Postage/Misc.Freight	1	5	-	100	-	100	-
	Non-Personnel:	2,188	7,985	6,700	6,800	1.5	6,800	-
	Total Expenditures:	$ 51,066	57,125	37,300	$ 35,248	(5.5)%	35,966	2.0 %

City of Seward - General Fund (101)
Department: General Fund Legal (1115)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5140	Travel/Subsistence	$ 177	1,933	-	$ -	- %	-	- %
5170	Legal - Unallocated	10,631	-	-	-	-	-	-
5170	General Government	63,908	54,680	125,000	130,000	4.0	130,000	-
5170	Rock quarry	488	-	-	-	-	-	-
5170	Quiet Title Issues	1,941	80	-	-	-	-	-
5170	Alaska SeaLife Centr	1,856	5,816	-	-	-	-	-
5170	P&Z Issues	6,495	7,252	-	-	-	-	-
5170	Prop Tax Foreclosure	-	1,073	-	-	-	-	-
5170	QNT/Mariculture Agmt	137	-	-	-	-	-	-
5170	GF Portion of SBH Ls	3,013	225	-	-	-	-	-
5170	GF Ptn of SMIC Lease	703	185	-	-	-	-	-
5170	Long-Term Care Fac.	2,556	507	-	-	-	-	-
5170	Trustees of Alaska	46,913	16,007	-	-	-	-	-
5170	JLH - Sam Combs	351	1,507	-	-	-	-	-
5170	Eminent Domain	28,413	560	-	-	-	-	-
5170	SBH Leases-1/2	520	-	-	-	-	-	-
	Non-Personnel:	168,100	89,824	125,000	130,000	4.0	130,000	-
	Total Expenditures:	$ 168,100	89,824	125,000	$ 130,000	4.0 %	130,000	- %

City of Seward - General Fund (101)
Department: City Manager (1120)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 227,729	203,773	229,014	$ 233,649	2.0 %	233,093	(0.2)%
5040	Leave Time	26,090	20,668	25,337	29,994	18.4	31,467	4.9
5060	Retirement Benefits	38,413	41,584	29,049	11,119	(61.7)	11,304	1.7
5070	Health Insurance	59,007	61,089	65,325	66,278	1.5	68,275	3.0
5080	Workers' Comp	2,210	1,964	3,449	1,612	(53.3)	1,642	1.9
5090	Medicare	3,586	3,096	3,472	3,509	1.1	3,580	2.0
	Personnel:	357,035	332,173	355,646	346,161	(2.7)	349,361	0.9
5120	Advertising	-	-	500	500	-	500	-
5130	Subscriptions/Dues	577	2,971	500	2,000	300.0	2,000	-
5140	Travel/Subsistence	17,253	26,063	16,000	17,000	6.3	17,000	-
5150	Communications	4,134	3,821	3,000	3,000	-	3,000	-
5160	Education/Training	100	1,027	1,500	1,000	(33.3)	1,000	-
5310	Utilities	1,805	3,213	126	2,000	1491.8	2,000	-
5370	Insurance	4,080	4,559	7,000	4,600	(34.3)	5,000	8.7
5380	Maintenance & Repair	173	266	500	500	-	500	-
5390	Contracted Services	18,637	-	30,000	3,000	(90.0)	3,000	-
5440	Operating Supplies	14,673	3,243	8,200	6,000	(26.8)	6,000	-
5450	Gas & Lube	1,065	1,324	1,000	1,400	40.0	1,400	-
5460	Equip,Furn,Tools	2,813	-	1,000	1,000	-	1,000	-
5490	Postage/Misc.Freight	2,965	85	500	250	(50.0)	300	20.0
5690	Contingency	23,493	11,319	11,000	11,000	-	8,300	(24.5)
5730	Promotion	182	313	-	350	-	350	-
5790	Misc. Expenses	5,203	3,804	1,000	2,000	100.0	2,000	-
	Non-Personnel:	97,152	62,007	81,826	55,600	(32.1)	53,350	(4.0)
5530	Motor Pool Rent	-	-	-	4,285	-	4,285	-
	Capital Outlay	-	-	-	4,285	-	4,285	-
	Total Expenditures:	$ 454,188	394,180	437,472	$ 406,046	(7.2)%	406,996	0.2 %

City of Seward - General Fund (101)
Department: Management Information Systems Dept. (1121)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 122,121	125,039	133,771	$ 153,986	15.1 %	153,262	(0.5)%
5020	Overtime	653	1,136	4,133	5,056	22.3	5,338	5.6
5040	Leave Time	15,579	14,983	16,208	17,727	9.4	18,481	4.3
5060	Retirement Benefits	24,370	24,377	18,253	6,330	(65.3)	6,606	4.4
5070	Health Insurance	33,023	38,450	40,155	41,424	3.2	42,672	3.0
5080	Workers' Comp	1,078	1,002	1,964	1,051	(46.5)	1,096	4.3
5090	Medicare	2,087	2,039	2,117	2,435	15.0	2,541	4.4
	Personnel:	198,911	207,026	216,601	228,009	5.3	229,996	0.9
5120	Advertising	-	-	500	500	-	500	-
5130	Subscriptions/Dues	25	-	500	500	-	500	-
5140	Travel/Subsistence	3,101	1,022	2,500	2,500	-	2,500	-
5150	Communications	3,488	3,792	4,000	4,000	-	4,000	-
5160	Education/Training	5,763	-	5,000	5,000	-	5,000	-
5370	Insurance	2,226	2,494	3,400	3,400	-	3,400	-
5380	Maintenance & Repair	-	-	5,000	5,000	-	5,000	-
5390	Contracted Services	-	228	5,500	5,500	-	5,500	-
5440	Operating Supplies	35,947	38,419	22,300	26,000	16.6	26,000	-
5460	Equip,Furn,Tools	27	2,119	5,000	5,000	-	5,000	-
5490	Postage/Misc.Freight	59	22	500	500	-	500	-
5790	Misc. Expenses	-	-	500	500	-	500	-
	Non-Personnel:	50,637	48,096	54,700	58,400	6.8	58,400	-
5930	Capital Equipment	-	-	-	4,000	-	-	(100.0)
	Capital Outlay	-	-	-	4,000	-	-	(100.0)
	Total Expenditures:	$ 249,548	255,121	271,301	$ 290,409	7.0 %	288,396	(0.7)%

City of Seward - General Fund (101)
Department: City Clerk (1130)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 116,780	129,163	139,538	$ 142,645	2.2 %	144,804	1.5 %
5020	Overtime	856	1,044	1,483	1,602	8.0	1,691	5.6
5040	Leave Time	14,188	14,547	14,772	16,375	10.9	16,743	2.2
5060	Retirement Benefits	20,927	23,853	18,172	5,747	(68.4)	5,887	2.4
5070	Health Insurance	50,802	57,675	60,233	62,136	3.2	64,008	3.0
5080	Workers' Comp	1,036	1,039	2,011	981	(51.2)	1,004	2.3
5090	Medicare	1,795	1,994	2,098	2,210	5.3	2,264	2.4
	Personnel:	206,384	229,315	238,307	231,696	(2.8)	236,401	2.0
5130	Subscriptions/Dues	315	420	550	700	27.3	700	-
5140	Travel/Subsistence	4,174	4,089	5,000	5,000	-	5,000	-
5160	Education/Training	2,396	2,622	2,500	2,500	-	2,500	-
5370	Insurance	2,409	2,503	4,500	3,000	(33.3)	3,000	-
5390	Contracted Services	4,986	5,440	19,000	19,000	-	9,000	(52.6)
5440	Operating Supplies	-	769	-	-	-	-	-
5500	Equipment Rental	6,495	6,520	6,600	7,000	6.1	6,000	(14.3)
5720	Elections	2,043	2,998	4,000	4,500	12.5	4,000	(11.1)
5790	Misc. Expenses	142	-	-	-	-	-	-
	Non-Personnel:	22,960	25,362	42,150	41,700	(1.1)	30,200	(27.6)
	Total Expenditures:	$ 229,345	254,676	280,457	$ 273,396	(2.5)%	266,601	(2.5)%

City of Seward - General Fund (101)
Department: Finance Department (1140)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 355,810	359,755	374,231	$ 391,700	4.7 %	400,882	2.3 %
5020	Overtime	1,792	4,784	3,607	3,850	6.7	4,064	5.6
5040	Leave Time	38,867	39,240	39,747	43,587	9.7	45,485	4.4
5060	Retirement Benefits	59,936	65,109	49,044	15,734	(67.9)	16,428	4.4
5070	Health Insurance	110,047	134,135	140,519	144,984	3.2	149,352	3.0
5080	Workers' Comp	3,547	3,133	5,503	2,694	(51.0)	2,812	4.4
5090	Medicare	6,422	5,496	5,715	6,051	5.9	6,318	4.4
	Personnel:	576,421	611,652	618,367	608,600	(1.6)	625,341	2.8
5120	Advertising	538	232	500	500	-	500	-
5130	Subscriptions/Dues	770	1,145	1,300	1,300	-	1,300	-
5140	Travel/Subsistence	9,584	9,677	11,000	11,000	-	10,000	(9.1)
5150	Communications	5,608	6,203	5,100	6,500	27.5	6,500	-
5160	Education/Training	1,835	5,269	2,500	8,000	220.0	8,000	-
5370	Insurance	6,907	6,884	10,000	8,000	(20.0)	8,200	2.5
5380	Maintenance & Repair	35,602	17,440	36,000	38,000	5.6	36,000	(5.3)
5390	Contracted Services	2,617	350	12,000	12,000	-	10,000	(16.7)
5440	Operating Supplies	11,590	21,004	13,000	14,000	7.7	14,000	-
5460	Equip,Furn,Tools	13,754	1,189	4,000	4,000	-	4,000	-
5490	Postage/Misc.Freight	2,251	2,020	3,000	2,600	(13.3)	2,600	-
5790	Misc. Expenses	147	-	500	1,200	140.0	1,200	-
	Non-Personnel:	91,202	71,415	98,900	107,100	8.3	102,300	(4.5)
5930	Capital Equipment	-	7,799	-	3,000	-	3,000	-
	Capital Outlay	-	7,799	-	3,000	-	3,000	-
	Total Expenditures:	$ 667,623	690,867	717,267	$ 718,700	0.2 %	730,641	1.7 %

City of Seward - General Fund (101)
Department: Community Development (1150)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 92,791	113,694	136,213	$ 145,995	7.2 %	150,023	2.8 %
5040	Leave Time	9,701	14,210	9,449	12,578	33.1	13,225	5.1
5060	Retirement Benefits	13,808	18,682	16,568	5,727	(65.4)	5,942	3.8
5070	Health Insurance	27,540	41,217	47,504	49,709	4.6	51,206	3.0
5080	Workers' Comp	984	930	1,960	1,007	(48.6)	1,045	3.8
5090	Medicare	2,427	1,741	2,076	2,203	6.1	2,286	3.8
	Personnel:	147,252	190,475	213,769	217,219	1.6	223,727	3.0
5120	Advertising	1,530	1,530	-	-	-	-	-
5130	Subscriptions/Dues	1,102	936	-	-	-	-	-
5140	Travel/Subsistence	2,451	5,222	1,500	1,500	-	1,500	-
5150	Communications	2,371	2,546	3,000	3,000	-	3,000	-
5160	Education/Training	968	2,225	2,500	2,500	-	2,500	-
5190	Other Spec Services	5,000	-	-	-	-	-	-
5370	Insurance	2,632	2,263	3,400	2,700	(20.6)	2,700	-
5380	Maintenance & Repair	489	646	1,500	1,500	-	1,500	-
5390	Contracted Services	61,416	17,115	42,184	42,000	(0.4)	55,000	31.0
5440	Operating Supplies	2,903	1,752	2,200	2,200	-	2,200	-
5460	Equip,Furn,Tools	4,680	2,979	4,000	4,000	-	4,000	-
5490	Postage/Misc.Freight	649	210	500	500	-	500	-
5500	Equipment Rental	-	-	1,500	3,000	100.0	3,000	-
5690	Contingency	-	100	-	-	-	-	-
5790	Misc. Expenses	71	-	1,000	1,000	-	1,000	-
	Non-Personnel:	86,262	37,524	63,284	63,900	1.0	76,900	20.3
5930	Capital Equipment	4,493	-	-	4,000	-	4,000	-
	Capital Outlay	4,493	-	-	4,000	-	4,000	-
	Total Expenditures:	$ 238,006	227,999	277,053	$ 285,119	2.9 %	304,627	6.8 %

City of Seward - General Fund (101)
Department: General Services (1180)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5030	Unemployment Wages	$ -	-	-	$ 10,000	- %	-	(100.0)%
	Personnel:	-	-	-	10,000	-	-	(100.0)
5120	Advertising	330	899	2,000	1,200	(40.0)	1,200	-
5130	Subscriptions/Dues	-	313	500	500	-	500	-
5150	Communications	1,456	1,414	1,200	1,600	33.3	1,600	-
5310	Utilities	-	-	4,700	-	(100.0)	-	-
5370	Insurance	421	293	810	600	(25.9)	600	-
5380	Maintenance & Repair	2,007	5,394	3,100	4,000	29.0	4,000	-
5390	Contracted Services	2,540	6,366	5,000	6,000	20.0	5,000	(16.7)
5440	Operating Supplies	16,214	7,043	8,000	8,000	-	8,000	-
5450	Gas & Lube	265	175	510	300	(41.2)	300	-
5460	Equip,Furn,Tools	-	-	4,000	4,000	-	-	(100.0)
5465	Safety Equip/Supply	4,746	4,414	1,600	4,500	181.3	4,500	-
5490	Postage/Misc.Freight	1,612	1,730	2,000	2,000	-	2,000	-
5500	Equipment Rental	1,339	-	-	-	-	-	-
5660	Bad Debt Expense	1,102	495	2,000	1,500	(25.0)	1,500	-
5770	Bank,credit card fee	5,339	2,977	19,000	5,000	(73.7)	5,000	-
5790	Misc. Expenses	83,463	5,297	-	10,000	-	10,000	-
	Non-Personnel:	120,836	36,811	54,420	49,200	(9.6)	44,200	(10.2)
5530	Motor Pool Rent	-	5,400	3,717	-	(100.0)	-	-
5930	Capital Equipment	-	-	-	2,500	-	-	(100.0)
	Capital Outlay	-	5,400	3,717	2,500	(32.7)	-	(100.0)
	Total Expenditures:	$ 120,836	42,211	58,137	$ 61,700	6.1 %	44,200	(28.4)%

City of Seward - General Fund (101)
Department: General Services Copier (1181)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5440	Operating Supplies	$ 243	617	1,200	$ 1,200	- %	1,200	- %
5500	Equipment Rental	7,790	12,232	9,000	14,000	55.6	14,000	-
	Non-Personnel:	8,033	12,849	10,200	15,200	49.0	15,200	-
	Total Expenditures:	$ 8,033	12,849	10,200	$ 15,200	49.0 %	15,200	- %

City of Seward - General Fund (101)
Department: SVAC Expense Accumulation (1190)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5190	Other Spec Services	$ 11,080	10,000	10,000	$ 20,000	100.0 %	20,000	- %
5370	Insurance	3,183	3,183	3,200	3,400	6.3	3,400	-
5380	Maintenance & Repair	1,335	660	1,200	1,200	-	1,500	25.0
5450	Gas & Lube	2,169	1,780	1,500	2,000	33.3	2,200	10.0
5490	Postage/Misc.Freight	81	-	200	150	(25.0)	150	-
	Non-Personnel:	17,849	15,622	16,100	26,750	66.1	27,250	1.9
5930	Capital Equipment	-	5,911	-	-	-	-	-
	Capital Outlay	-	5,911	-	-	-	-	-
	Total Expenditures:	$ 17,849	21,533	16,100	$ 26,750	66.1 %	27,250	1.9 %

City of Seward - General Fund (101)
Department: Contributions (1191)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5610	Contributions	$ 750,000	-	-	$ -	- %	-	- %
5610	Senior Citizens	50,000	50,000	60,000	75,000	25.0	75,000	-
5610	Museum	5,000	-	-	-	-	-	-
5610	Chamber of Commerce	151,000	164,198	170,000	190,105	11.8	190,000	(0.1)
5610	Non-Profits thru SCF	-	25,000	25,000	25,000	-	25,000	-
5790	Misc. Expenses	3,000	33,000	37,420	-	(100.0)	-	-
	Non-Personnel:	959,000	272,198	292,420	290,105	(0.8)	290,000	-
	Total Expenditures:	$ 959,000	272,198	292,420	$ 290,105	(0.8)%	290,000	- %

City of Seward - General Fund (101)
Department: Police Department (1210)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 883,339	867,578	958,669	$ 967,865	1.0 %	997,197	3.0 %
5020	Overtime	63,574	50,958	51,209	48,803	(4.7)	50,980	4.5
5030	Unemployment Wages	1,579	1,042	6,212	6,500	4.6	1,500	(76.9)
5040	Leave Time	103,144	95,220	109,264	108,356	(0.8)	114,713	5.9
5060	Retirement Benefits	166,188	162,908	131,687	40,371	(69.3)	42,099	4.3
5070	Health Insurance	297,160	352,815	341,687	372,816	9.1	384,048	3.0
5080	Workers' Comp	37,157	30,938	51,442	34,202	(33.5)	35,517	3.8
5090	Medicare	20,832	23,487	21,383	21,980	2.8	22,838	3.9
	Personnel:	1,572,974	1,584,947	1,671,553	1,600,893	(4.2)	1,648,892	3.0
5120	Advertising	484	305	500	500	-	500	-
5130	Subscriptions/Dues	2,177	2,420	9,500	8,500	(10.5)	8,500	-
5140	Travel/Subsistence	14,906	13,448	14,000	15,000	7.1	14,000	(6.7)
5150	Communications	15,195	14,736	15,000	15,300	2.0	15,500	1.3
5160	Education/Training	3,274	3,790	4,500	4,590	2.0	4,590	-
5190	Other Spec Services	1,432	2,675	2,500	3,000	20.0	3,000	-
5310	Utilities	-	85	-	-	-	-	-
5370	Insurance	55,766	70,103	61,000	71,500	17.2	71,500	-
5380	Maintenance & Repair	27,050	13,224	10,500	12,000	14.3	12,000	-
5390	Contracted Services	1,960	-	3,000	3,000	-	3,000	-
5430	Uniform Allowance	2,381	2,608	4,000	4,700	17.5	4,000	(14.9)
5440	Operating Supplies	13,719	13,301	15,000	18,000	20.0	15,000	(16.7)
5450	Gas & Lube	22,146	19,765	18,500	18,870	2.0	19,000	0.7
5460	Equip,Furn,Tools	4,687	2,720	6,000	6,000	-	4,000	(33.3)
5465	Safety Equip/Supply	1,438	39	2,500	2,500	-	2,500	-
5490	Postage/Misc.Freight	2,602	1,807	2,500	2,500	-	2,500	-
5500	Equipment Rental	5,598	5,723	5,500	5,610	2.0	5,610	-
5770	Bank,credit card fee	4,763	4,664	6,500	5,100	(21.5)	5,100	-
5790	Misc. Expenses	512	310	1,500	1,500	-	1,500	-
5990	Misc. Programs	1,282	630	4,500	4,000	(11.1)	4,000	-
	Non-Personnel:	181,371	172,352	187,000	202,170	8.1	195,800	(3.2)
5530	Motor Pool Rent	-	48,000	33,044	24,000	(27.4)	24,000	-
5930	Capital Equipment	26,160	-	-	-	-	-	-
	Capital Outlay	26,160	48,000	33,044	24,000	(27.4)	24,000	-
	Total Expenditures:	$ 1,780,505	1,805,299	1,891,597	$ 1,827,063	(3.4)%	1,868,692	2.3 %

City of Seward - General Fund (101)
Department: Jail (1211)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 245,209	243,998	265,999	$ 282,414	6.2 %	289,938	2.7 %
5020	Overtime	16,811	23,621	19,672	19,376	(1.5)	20,271	4.6
5040	Leave Time	27,389	27,588	30,536	34,218	12.1	35,806	4.6
5060	Retirement Benefits	45,915	48,867	37,624	12,022	(68.0)	12,580	4.6
5070	Health Insurance	99,070	108,586	120,268	124,272	3.3	128,016	3.0
5080	Workers' Comp	14,645	12,996	17,187	13,853	(19.4)	14,496	4.6
5090	Medicare	4,073	4,087	4,364	4,624	6.0	4,839	4.6
	Personnel:	453,112	469,744	495,650	490,779	(1.0)	505,946	3.1
5120	Advertising	-	-	500	500	-	500	-
5130	Subscriptions/Dues	699	654	800	600	(25.0)	650	8.3
5140	Travel/Subsistence	942	1,574	2,500	3,000	20.0	300	(90.0)
5150	Communications	3,818	3,870	3,000	4,000	33.3	4,000	-
5160	Education/Training	898	210	2,000	1,020	(49.0)	1,020	-
5360	Rents & Leases	30,000	30,000	30,000	30,000	-	30,000	-
5370	Insurance	10,519	12,934	18,500	24,000	29.7	22,000	(8.3)
5380	Maintenance & Repair	652	584	1,500	1,530	2.0	1,530	-
5390	Contracted Services	1,000	1,500	1,000	1,000	-	1,000	-
5430	Uniform Allowance	953	790	1,500	1,020	(32.0)	1,020	-
5440	Operating Supplies	6,101	4,621	6,500	6,500	-	6,500	-
5460	Equip,Furn,Tools	1,152	1,461	2,000	2,000	-	2,000	-
5470	Janitorial Supplies	-	1,436	1,500	1,500	-	2,000	33.3
5480	Inmate Meals	14,236	12,727	14,000	14,280	2.0	14,000	(2.0)
5490	Postage/Misc.Freight	797	667	1,500	1,000	(33.3)	1,000	-
5670	Genl Govt Admin Fee	82,907	81,465	82,907	86,990	4.9	90,037	3.5
5790	Misc. Expenses	701	339	500	700	40.0	700	-
	Non-Personnel:	155,374	154,832	170,207	179,640	5.5	178,257	(0.8)
5530	Motor Pool Rent	-	2,500	1,721	-	(100.0)	-	-
	Capital Outlay	-	2,500	1,721	-	(100.0)	-	-
	Total Expenditures:	$ 608,485	627,075	667,578	$ 670,419	0.4 %	684,203	2.1 %

City of Seward - General Fund (101)
Department: Animal Control (1212)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ -	-	-	$ 55,593	- %	57,871	4.1 %
5040	Leave Time	-	-	-	3,340	-	3,527	5.6
5060	Retirement Benefits	-	-	-	1,654	-	1,746	5.6
5070	Health Insurance	-	-	-	20,712	-	21,336	3.0
5080	Workers' Comp	-	-	-	2,118	-	2,236	5.6
5090	Medicare	-	-	-	636	-	671	5.5
	Personnel:	-	-	-	84,053	-	87,387	4.0
5130	Subscriptions/Dues	75	-	-	-	-	-	-
5310	Utilities	6,188	6,529	5,246	6,000	14.4	6,000	-
5330	Heating Fuel	-	337	74	500	575.6	500	-
5370	Insurance	66	74	300	300	-	300	-
5380	Maintenance & Repair	108	-	5,000	5,000	-	5,000	-
5390	Contracted Services	66,995	57,202	57,202	-	(100.0)	-	-
5440	Operating Supplies	-	-	-	6,000	-	4,000	(33.3)
5450	Gas & Lube	-	-	-	3,600	-	3,800	5.6
5460	Equip,Furn,Tools	-	-	-	2,000	-	-	(100.0)
5500	Equipment Rental	100	-	500	-	(100.0)	-	-
	Non-Personnel:	73,531	64,142	68,322	23,400	(65.8)	19,600	(16.2)
	Total Expenditures:	$ 73,531	64,142	68,322	$ 107,453	57.3 %	106,987	(0.4)%

City of Seward - General Fund (101)
Department: Fire Department (1220)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 162,517	171,190	173,763	$ 160,119	(7.9)%	164,059	2.5 %
5020	Overtime	593	25	457	470	2.8	484	3.0
5040	Leave Time	21,916	21,491	17,162	18,149	5.8	19,034	4.9
5050	In Lieu of FICA	1,738	2,239	-	-	-	-	-
5060	Retirement Benefits	27,840	31,277	20,303	6,373	(68.6)	6,696	5.1
5070	Health Insurance	46,567	53,463	55,237	56,958	3.1	58,674	3.0
5080	Workers' Comp	15,478	15,962	17,156	13,446	(21.6)	14,191	5.5
5090	Medicare	1,285	1,318	2,352	2,451	4.2	2,575	5.1
	Personnel:	277,936	296,966	286,430	257,966	(9.9)	265,713	3.0
5120	Advertising	-	381	500	500	-	500	-
5130	Subscriptions/Dues	414	703	500	650	30.0	700	7.7
5140	Travel/Subsistence	4,296	4,108	3,500	4,000	14.3	4,500	12.5
5150	Communications	6,017	6,348	9,000	9,000	-	9,000	-
5160	Education/Training	2,272	1,790	1,700	2,000	17.6	2,500	25.0
5310	Utilities	68,094	68,783	72,981	75,000	2.8	75,000	-
5330	Heating Fuel	14,209	17,608	12,524	15,000	19.8	15,000	-
5360	Rents & Leases	2,152	1,499	6,400	3,000	(53.1)	3,500	16.7
5370	Insurance	18,212	20,835	28,000	24,000	(14.3)	24,000	-
5380	Maintenance & Repair	21,354	3,914	12,000	10,000	(16.7)	10,000	-
5390	Contracted Services	931	6,286	2,000	2,000	-	2,000	-
5420	Vehicle Supplies	1,278	4,425	6,400	6,000	(6.3)	6,000	-
5430	Uniform Allowance	417	596	850	850	-	900	5.9
5440	Operating Supplies	7,529	3,215	5,800	6,000	3.4	7,000	16.7
5450	Gas & Lube	8,976	8,606	7,000	6,000	(14.3)	7,000	16.7
5460	Equip,Furn,Tools	3,328	6,875	5,000	5,000	-	6,000	20.0
5465	Safety Equip/Supply	1,127	3,074	3,500	4,000	14.3	4,000	-
5490	Postage/Misc.Freight	1,074	953	1,500	1,000	(33.3)	1,500	50.0
5500	Equipment Rental	-	144	1,000	1,200	20.0	1,500	25.0
5790	Misc. Expenses	124	271	-	500	-	500	-
	Non-Personnel:	161,804	160,415	180,154	175,700	(2.5)	181,100	3.1
5530	Motor Pool Rent	110,177	110,177	39,928	53,252	33.4	53,934	1.3
	Capital Outlay	110,177	110,177	39,928	53,252	33.4	53,934	1.3
	Total Expenditures:	$ 549,917	567,558	506,512	$ 486,918	(3.9)%	500,747	2.8 %

City of Seward - General Fund (101)
Department: Volunteer Training (1221)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5080	Workers' Comp	$ 5,000	-	6,700	$ 5,000	(25.4)%	5,000	- %
	Personnel:	5,000	-	6,700	5,000	(25.4)	5,000	-
5140	Travel/Subsistence	1,126	4,257	3,500	3,500	-	3,500	-
5160	Education/Training	180	4,501	3,500	4,500	28.6	4,500	-
5370	Insurance	3,000	-	4,000	4,000	-	4,000	-
5380	Maintenance & Repair	2,185	2,227	4,000	4,000	-	4,000	-
5390	Contracted Services	-	498	1,000	1,500	50.0	-	(100.0)
5430	Uniform Allowance	937	1,495	1,000	1,000	-	1,000	-
5440	Operating Supplies	5,773	3,876	3,000	3,000	-	3,000	-
5460	Equip,Furn,Tools	19,369	21,542	9,000	9,000	-	9,000	-
5490	Postage/Misc.Freight	891	1,775	800	900	12.5	1,000	11.1
5750	Vol Fireman Stipend	20,000	20,000	20,000	20,000	-	20,000	-
5790	Misc. Expenses	-	45	-	-	-	-	-
	Non-Personnel:	53,462	60,215	49,800	51,400	3.2	50,000	(2.7)
	Total Expenditures:	$ 58,462	60,215	56,500	$ 56,400	(0.2)%	55,000	(2.5)%

City of Seward - General Fund (101)
Department: Emergency Preparedness (1222)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5130	Subscriptions/Dues	$ -	260	-	$ 500	- %	500	- %
5140	Travel/Subsistence	424	-	9,160	1,000	(89.1)	1,500	50.0
5150	Communications	424	495	2,000	5,000	150.0	5,500	10.0
5160	Education/Training	-	-	1,000	1,000	-	1,500	50.0
5310	Utilities	1,489	1,769	1,676	1,800	7.4	2,000	11.1
5380	Maintenance & Repair	-	8	500	500	-	500	-
5390	Contracted Services	-	1,250	-	-	-	-	-
5440	Operating Supplies	250	739	1,000	1,000	-	1,000	-
5460	Equip,Furn,Tools	612	914	7,781	1,000	(87.1)	1,000	-
5490	Postage/Misc.Freight	51	29	-	250	-	250	-
	Non-Personnel:	3,250	5,464	23,117	12,050	(47.9)	13,750	14.1
	Total Expenditures:	$ 3,250	5,464	23,117	$ 12,050	(47.9)%	13,750	14.1 %

City of Seward - General Fund (101)
Department: Building Inspection (1250)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 60,741	63,890	68,263	$ 70,260	2.9 %	72,367	3.0 %
5020	Overtime	299	63	152	157	3.3	161	2.5
5040	Leave Time	7,889	7,938	7,054	7,260	2.9	7,478	3.0
5060	Retirement Benefits	10,758	11,339	8,646	2,815	(67.4)	2,900	3.0
5070	Health Insurance	19,479	23,437	25,074	25,890	3.3	26,670	3.0
5080	Workers' Comp	535	518	1,001	484	(51.6)	499	3.1
5090	Medicare	963	986	1,052	1,083	2.9	1,115	3.0
	Personnel:	100,665	108,172	111,242	107,949	(3.0)	111,190	3.0
5120	Advertising	-	-	-	500	-	500	-
5130	Subscriptions/Dues	175	125	200	300	50.0	300	-
5140	Travel/Subsistence	2,759	1,521	3,000	2,500	(16.7)	2,500	-
5150	Communications	1,902	2,290	1,000	2,000	100.0	2,500	25.0
5160	Education/Training	2,224	1,130	2,000	2,000	-	2,000	-
5360	Rents & Leases	-	1,186	1,900	2,000	5.3	2,000	-
5370	Insurance	1,171	1,200	3,000	1,500	(50.0)	1,500	-
5380	Maintenance & Repair	259	-	1,000	1,000	-	1,000	-
5440	Operating Supplies	948	852	1,500	1,500	-	1,500	-
5450	Gas & Lube	405	7,293	500	500	-	500	-
5460	Equip,Furn,Tools	909	-	2,500	2,000	(20.0)	2,000	-
5465	Safety Equip/Supply	40	-	-	-	-	-	-
5490	Postage/Misc.Freight	92	75	500	250	(50.0)	250	-
5500	Equipment Rental	2,152	714	2,000	-	(100.0)	-	-
5790	Misc. Expenses	-	-	500	2,500	400.0	-	(100.0)
	Non-Personnel:	13,036	16,386	19,600	18,550	(5.4)	16,550	(10.8)
5530	Motor Pool Rent	-	6,000	4,131	4,000	(3.2)	4,000	-
	Capital Outlay	-	6,000	4,131	4,000	(3.2)	4,000	-
	Total Expenditures:	$ 113,701	130,557	134,973	$ 130,499	(3.3)%	131,740	1.0 %

City of Seward - General Fund (101)
Department: Street General Operations (1310)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 136,516	142,322	127,613	$ 175,796	37.8 %	173,357	(1.4)%
5020	Overtime	5,051	14,389	2,734	4,663	70.6	5,279	13.2
5022	Standby Time	2,765	3,958	-	-	-	-	-
5040	Leave Time	16,504	20,264	21,007	17,416	(17.1)	27,168	56.0
5050	In Lieu of FICA	2,381	2,542	2,469	2,469	-	2,469	-
5060	Retirement Benefits	24,850	29,657	17,275	5,785	(66.5)	6,959	20.3
5070	Health Insurance	49,737	56,754	54,656	58,130	6.4	59,881	3.0
5080	Workers' Comp	11,244	14,540	12,533	11,005	(12.2)	10,559	(4.1)
5090	Medicare	1,291	1,529	1,047	1,825	74.3	1,596	(12.5)
	Personnel:	250,340	285,954	239,334	277,089	15.8	287,268	3.7
5120	Advertising	-	-	155	200	29.0	250	25.0
5130	Subscriptions/Dues	-	-	310	320	3.2	350	9.4
5140	Travel/Subsistence	832	405	1,030	1,050	1.9	1,100	4.8
5150	Communications	218	292	2,125	3,000	41.2	4,000	33.3
5160	Education/Training	-	175	1,500	1,300	(13.3)	1,200	(7.7)
5310	Utilities	96,766	96,332	99,720	102,000	2.3	102,000	-
5370	Insurance	14,916	14,979	20,000	17,000	(15.0)	17,000	-
5380	Maintenance & Repair	32,226	40,775	72,120	70,000	(2.9)	45,000	(35.7)
5390	Contracted Services	41,761	3,042	20,605	25,000	21.3	20,000	(20.0)
5440	Operating Supplies	27,468	19,853	25,760	26,000	0.9	27,000	3.8
5450	Gas & Lube	59,268	95,997	50,000	51,000	2.0	52,000	2.0
5460	Equip,Furn,Tools	2,091	680	1,240	1,350	8.9	1,700	25.9
5465	Safety Equip/Supply	699	316	1,545	1,200	(22.3)	1,200	-
5490	Postage/Misc.Freight	4,066	5,463	5,150	5,400	4.9	5,400	-
5500	Equipment Rental	-	-	1,030	1,000	(2.9)	1,000	-
5790	Misc. Expenses	804	2,112	2,580	2,600	0.8	2,700	3.8
	Non-Personnel:	281,114	280,419	304,870	308,420	1.2	281,900	(8.6)
5530	Motor Pool Rent	58,783	181,000	124,604	90,000	(27.8)	70,000	(22.2)
	Capital Outlay	58,783	181,000	124,604	90,000	(27.8)	70,000	(22.2)
	Total Expenditures:	$ 590,237	747,373	668,809	$ 675,509	1.0 %	639,168	(5.4)%

City of Seward - General Fund (101)
Department: Snow & Ice (1314)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 51,803	40,832	53,802	$ 41,203	(23.4)%	50,690	23.0 %
5020	Overtime	15,486	62,232	11,000	17,622	60.2	19,950	13.2
5022	Standby Time	5,028	3,687	5,769	7,892	36.8	8,169	3.5
5030	Unemployment Wages	455	-	500	-	(100.0)	-	-
5040	Leave Time	5,301	-	-	-	-	-	-
5060	Retirement Benefits	11,487	17,164	10,068	2,715	(73.0)	3,266	20.3
5070	Health Insurance	6,649	17,825	11,239	9,184	(18.3)	9,461	3.0
5080	Workers' Comp	7,205	7,408	8,576	5,641	(34.2)	5,413	(4.0)
5090	Medicare	728	1,186	763	1,006	31.8	880	(12.5)
	Personnel:	104,142	150,334	101,717	85,263	(16.2)	97,829	14.7
5120	Advertising	240	-	420	440	4.8	450	2.3
5140	Travel/Subsistence	113	1,037	420	460	9.5	500	8.7
5160	Education/Training	-	-	620	700	12.9	800	14.3
5380	Maintenance & Repair	7,209	54,605	32,970	33,500	1.6	34,000	1.5
5390	Contracted Services	2,422	9,442	6,180	9,000	45.6	9,200	2.2
5440	Operating Supplies	55,159	44,612	49,450	52,000	5.2	52,000	-
5450	Gas & Lube	2,023	5,486	2,575	2,700	4.9	2,800	3.7
5460	Equip,Furn,Tools	4	-	420	500	19.0	650	30.0
5465	Safety Equip/Supply	462	929	520	550	5.8	550	-
5490	Postage/Misc.Freight	2,710	5,971	3,090	4,000	29.4	4,500	12.5
5500	Equipment Rental	-	4,250	-	-	-	-	-
5790	Misc. Expenses	-	5,143	515	750	45.6	1,000	33.3
	Non-Personnel:	70,342	131,475	97,180	104,600	7.6	106,450	1.8
5530	Motor Pool Rent	36,822	36,822	14,457	30,000	107.5	25,225	(15.9)
	Capital Outlay	36,822	36,822	14,457	30,000	107.5	25,225	(15.9)
	Total Expenditures:	$ 211,306	318,631	213,354	$ 219,863	3.1 %	229,504	4.4 %

City of Seward - General Fund (101)
Department: City Shop (1340)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 144,853	139,756	130,680	$ 135,841	3.9 %	124,497	(8.4)%
5020	Overtime	2,165	6,464	5,598	9,921	77.2	8,142	(17.9)
5022	Standby Time	42	84	2,057	-	(100.0)	-	-
5030	Unemployment Wages	91	436	-	-	-	-	-
5040	Leave Time	18,419	18,235	14,731	27,574	87.2	26,209	(5.0)
5050	In Lieu of FICA	235	790	494	494	-	494	-
5060	Retirement Benefits	27,626	25,922	18,536	5,802	(68.7)	5,456	(6.0)
5070	Health Insurance	54,919	50,840	47,396	48,673	2.7	50,140	3.0
5080	Workers' Comp	9,975	10,650	11,642	8,723	(25.1)	10,479	20.1
5090	Medicare	2,115	1,797	1,813	1,856	2.4	1,712	(7.8)
	Personnel:	260,441	254,973	232,947	238,884	2.5	227,129	(4.9)
5130	Subscriptions/Dues	958	-	1,000	1,000	-	1,000	-
5140	Travel/Subsistence	2,739	298	1,290	1,500	16.3	2,000	33.3
5150	Communications	7,513	6,953	8,000	8,500	6.3	9,000	5.9
5160	Education/Training	283	175	2,000	1,750	(12.5)	1,500	(14.3)
5310	Utilities	31,386	32,807	37,404	39,500	5.6	39,500	-
5330	Heating Fuel	26,404	24,735	30,710	31,000	0.9	27,000	(12.9)
5370	Insurance	3,813	4,737	8,000	7,000	(12.5)	7,000	-
5380	Maintenance & Repair	9,312	2,235	16,490	15,500	(6.0)	10,000	(35.5)
5390	Contracted Services	890	3,176	2,060	2,500	21.4	3,000	20.0
5440	Operating Supplies	19,955	26,007	28,850	29,500	2.3	29,125	(1.3)
5450	Gas & Lube	2,373	9,148	5,000	7,250	45.0	7,400	2.1
5460	Equip,Furn,Tools	5,568	3,641	9,280	8,000	(13.8)	8,175	2.2
5465	Safety Equip/Supply	1,956	1,577	2,060	1,700	(17.5)	1,625	(4.4)
5480	Inmate Meals	20	-	-	-	-	-	-
5490	Postage/Misc.Freight	1,787	371	1,545	1,700	10.0	1,900	11.8
5790	Misc. Expenses	174	631	1,030	1,150	11.7	1,225	6.5
	Non-Personnel:	115,130	116,491	154,719	157,550	1.8	149,450	(5.1)
5530	Motor Pool Rent	-	7,250	4,991	7,250	45.3	7,250	-
	Capital Outlay	-	7,250	4,991	7,250	45.3	7,250	-
	Total Expenditures:	$ 375,571	378,714	392,656	$ 403,684	2.8 %	383,829	(4.9)%

City of Seward - General Fund (101)
Department: Municipal Building (1350)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 76,244	77,354	80,381	$ 78,653	(2.1)%	80,428	2.3 %
5020	Overtime	386	815	1,522	1,454	(4.5)	1,511	3.9
5040	Leave Time	10,494	9,845	9,739	7,821	(19.7)	8,128	3.9
5060	Retirement Benefits	13,020	13,710	10,344	3,167	(69.4)	3,339	5.4
5070	Health Insurance	33,023	38,450	40,155	42,121	4.9	43,390	3.0
5080	Workers' Comp	6,582	6,465	10,159	6,078	(40.2)	6,421	5.6
5090	Medicare	1,210	1,217	1,258	1,218	(3.2)	1,284	5.4
	Personnel:	140,960	147,856	153,558	140,512	(8.5)	144,501	2.8
5140	Travel/Subsistence	10	37	-	-	-	-	-
5150	Communications	591	625	775	775	-	775	-
5310	Utilities	64,173	66,599	67,836	70,000	3.2	71,000	1.4
5330	Heating Fuel	20,124	19,306	20,228	22,000	8.8	22,000	-
5370	Insurance	4,063	6,926	7,000	7,750	10.7	7,900	1.9
5380	Maintenance & Repair	4,229	12,933	26,000	20,000	(23.1)	20,000	-
5390	Contracted Services	1,547	10,511	8,300	9,000	8.4	9,500	5.6
5440	Operating Supplies	7,672	15,097	9,500	10,000	5.3	10,500	5.0
5450	Gas & Lube	-	50	515	750	45.6	800	6.7
5460	Equip,Furn,Tools	-	-	1,000	750	(25.0)	700	(6.7)
5465	Safety Equip/Supply	-	-	260	250	(3.8)	250	-
5490	Postage/Misc.Freight	208	2,127	620	1,700	174.2	1,600	(5.9)
5790	Misc. Expenses	-	-	260	250	(3.8)	250	-
	Non-Personnel:	102,617	134,210	142,294	143,225	0.7	145,275	1.4
5920	Buildings	-	6,435	-	-	-	-	-
	Capital Outlay	-	6,435	-	-	-	-	-
	Total Expenditures:	$ 243,577	288,501	295,852	$ 283,737	(4.1)%	289,776	2.1 %

City of Seward - General Fund (101)
Department: Community Center Expense (1351)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5120	Advertising	$ 1,142	-	-	$ -	- %	-	- %
5310	Utilities	7,189	7,573	7,825	8,500	8.6	8,500	-
5330	Heating Fuel	2,033	9,237	3,877	5,000	29.0	5,000	-
5370	Insurance	1,691	1,474	4,000	3,600	(10.0)	3,700	2.8
5380	Maintenance & Repair	7,988	893	5,000	6,000	20.0	6,000	-
5390	Contracted Services	1,753	11,032	5,000	6,000	20.0	4,500	(25.0)
5440	Operating Supplies	1,285	2,206	500	1,000	100.0	1,000	-
5790	Misc. Expenses	-	-	500	500	-	500	-
	Non-Personnel:	23,082	32,415	26,702	30,600	14.6	29,200	(4.6)
	Total Expenditures:	$ 23,082	32,415	26,702	$ 30,600	14.6 %	29,200	(4.6)%

City of Seward - General Fund (101)
Department: City Hall Annex (old library) (1352)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5310	Utilities	$ -	-	-	$ 3,500	- %	3,700	5.7 %
5330	Heating Fuel	-	-	-	7,000	-	7,400	5.7
5370	Insurance	-	-	-	2,400	-	2,500	4.2
5390	Contracted Services	-	-	-	3,000	-	2,000	(33.3)
5460	Equip,Furn,Tools	-	-	-	3,000	-	-	(100.0)
	Non-Personnel:	-	-	-	18,900	-	15,600	(17.5)
5920	Buildings	-	-	-	5,000	-	-	(100.0)
	Capital Outlay	-	-	-	5,000	-	-	(100.0)
	Total Expenditures:	$ -	-	-	$ 23,900	- %	15,600	(34.7)%

City of Seward - General Fund (101)
Department: Parks & Recreation- Administration (1400)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 79,736	89,701	91,618	$ 90,008	(1.8)%	92,616	2.9 %
5020	Overtime	323	-	-	-	-	-	-
5040	Leave Time	11,185	11,450	14,830	15,264	2.9	15,722	3.0
5050	In Lieu of FICA	(259)	85	-	-	-	-	-
5060	Retirement Benefits	16,231	15,878	11,930	3,534	(70.4)	3,640	3.0
5070	Health Insurance	32,194	35,816	26,598	26,926	1.2	27,737	3.0
5080	Workers' Comp	779	734	1,364	621	(54.5)	639	2.9
5090	Medicare	1,408	1,444	1,320	1,359	3.0	1,400	3.0
	Personnel:	141,597	155,109	147,661	137,712	(6.7)	141,754	2.9
5120	Advertising	-	-	100	100	-	100	-
5130	Subscriptions/Dues	610	300	500	550	10.0	550	-
5140	Travel/Subsistence	782	-	1,100	1,100	-	1,100	-
5150	Communications	4,624	4,780	6,000	5,800	(3.3)	5,800	-
5160	Education/Training	65	-	1,000	1,000	-	1,000	-
5330	Heating Fuel	-	1,007	241	1,200	398.9	1,300	8.3
5370	Insurance	1,849	1,846	3,600	2,100	(41.7)	2,200	4.8
5390	Contracted Services	32,800	35,090	40,000	40,000	-	40,000	-
5390	C.S.- Parks & Rec.	6,380	-	-	-	-	-	-
5440	Operating Supplies	2,022	1,919	1,000	2,000	100.0	2,000	-
5465	Safety Equip/Supply	-	66	150	150	-	150	-
5490	Postage/Misc.Freight	1,161	130	800	1,200	50.0	1,200	-
5790	Misc. Expenses	7,710	-	120	200	66.7	200	-
	Non-Personnel:	58,003	45,138	54,611	55,400	1.4	55,600	0.4
	Total Expenditures:	$ 199,600	200,247	202,272	$ 193,112	(4.5)%	197,354	2.2 %

City of Seward - General Fund (101)
Department: Parks & Recreation- Parks Maintenance (1410)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 119,972	97,481	108,854	$ 109,560	0.6 %	108,657	(0.8)%
5020	Overtime	2,528	3,482	-	4,324	-	4,454	3.0
5030	Unemployment Wages	4,725	3,560	9,500	10,000	5.3	5,000	(50.0)
5040	Leave Time	9,264	7,372	10,284	10,920	6.2	9,846	(9.8)
5060	Retirement Benefits	11,415	10,449	6,653	1,951	(70.7)	1,933	(0.9)
5070	Health Insurance	23,866	22,742	20,472	20,339	(0.7)	21,080	3.6
5080	Workers' Comp	8,936	8,511	6,570	8,813	34.1	8,842	0.3
5090	Medicare	5,135	4,265	5,569	5,902	6.0	5,939	0.6
	Personnel:	185,840	157,861	167,903	171,809	2.3	165,751	(3.5)
5120	Advertising	325	17	-	120	-	120	-
5130	Subscriptions/Dues	40	-	330	100	(69.7)	100	-
5140	Travel/Subsistence	189	-	250	250	-	250	-
5150	Communications	2,069	2,234	2,500	2,500	-	2,500	-
5160	Education/Training	-	-	550	500	(9.1)	500	-
5310	Utilities	16,392	17,389	16,706	17,600	5.4	17,800	1.1
5330	Heating Fuel	1,057	1,583	1,117	1,300	16.4	1,350	3.8
5370	Insurance	7,206	7,690	10,000	7,800	(22.0)	8,000	2.6
5380	Maintenance & Repair	11,268	15,582	4,400	10,000	127.3	10,000	-
5390	Contracted Services	1,248	8,175	3,750	3,500	(6.7)	3,600	2.9
5420	Vehicle Supplies	185	75	750	700	(6.7)	770	10.0
5440	Operating Supplies	978	1,002	1,500	1,200	(20.0)	1,400	16.7
5450	Gas & Lube	7,041	6,983	7,500	7,300	(2.7)	7,400	1.4
5460	Equip,Furn,Tools	3,767	2,208	2,500	2,500	-	2,500	-
5465	Safety Equip/Supply	708	453	1,000	1,000	-	1,000	-
5470	Janitorial Supplies	3,625	64	3,000	2,000	(33.3)	2,100	5.0
5490	Postage/Misc.Freight	1,011	1,551	1,800	1,800	-	1,800	-
5500	Equipment Rental	964	-	3,500	2,500	(28.6)	2,750	10.0
5790	Misc. Expenses	1,445	1,996	1,000	1,400	40.0	1,400	-
	Non-Personnel:	59,518	67,004	62,153	64,070	3.1	65,340	2.0
5530	Motor Pool Rent	-	13,000	8,949	11,000	22.9	11,000	-
5920	Buildings	-	67,500	-	-	-	-	-
5930	Capital Equipment	12,381	-	3,000	3,000	-	-	(100.0)
	Capital Outlay	12,381	80,500	11,949	14,000	17.2	11,000	(21.4)
	Total Expenditures:	$ 257,739	305,365	242,005	$ 249,879	3.3 %	242,091	(3.1)%

City of Seward - General Fund (101)
Department: Parks & Recreation- Campgrounds (1415)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 101,797	98,754	107,832	$ 114,011	5.7 %	113,985	- %
5020	Overtime	9,324	5,264	1,215	4,324	255.9	4,454	3.0
5030	Unemployment Wages	149	-	1,000	-	(100.0)	-	-
5040	Leave Time	3,477	3,229	-	-	-	-	-
5060	Retirement Benefits	5,415	5,033	4,997	1,932	(61.3)	1,915	(0.9)
5070	Health Insurance	9,158	10,513	19,948	20,339	2.0	21,080	3.6
5080	Workers' Comp	7,544	8,820	7,511	8,991	19.7	8,970	(0.2)
5090	Medicare	6,383	5,959	5,560	5,894	6.0	5,931	0.6
	Personnel:	143,248	137,571	148,062	155,491	5.0	156,335	0.5
5130	Subscriptions/Dues	-	-	60	60	-	60	-
5140	Travel/Subsistence	63	-	500	1,500	200.0	500	(66.7)
5150	Communications	735	694	800	800	-	820	2.5
5160	Education/Training	-	-	-	1,500	-	1,500	-
5310	Utilities	84,211	99,639	89,654	90,000	0.4	90,000	-
5330	Heating Fuel	412	532	777	650	(16.3)	676	4.0
5370	Insurance	1,861	2,095	2,000	2,300	15.0	2,300	-
5380	Maintenance & Repair	10,212	7,094	13,550	12,500	(7.7)	12,700	1.6
5390	Contracted Services	2,801	1,508	3,000	3,300	10.0	3,300	-
5420	Vehicle Supplies	83	35	750	750	-	750	-
5440	Operating Supplies	4,061	5,491	4,500	4,700	4.4	4,800	2.1
5450	Gas & Lube	5,164	6,012	4,100	4,700	14.6	5,000	6.4
5460	Equip,Furn,Tools	250	15	3,000	2,000	(33.3)	2,000	-
5465	Safety Equip/Supply	152	1,033	600	1,000	66.7	1,000	-
5470	Janitorial Supplies	3,539	5,614	4,500	5,800	28.9	5,800	-
5490	Postage/Misc.Freight	633	241	600	600	-	600	-
5500	Equipment Rental	18,389	14,643	19,488	18,000	(7.6)	18,000	-
	Non-Personnel:	132,565	144,644	147,879	150,160	1.5	149,806	(0.2)
5530	Motor Pool Rent	-	12,000	8,261	9,000	8.9	9,000	-
5930	Capital Equipment	-	-	2,000	2,000	-	2,000	-
	Capital Outlay	-	12,000	10,261	11,000	7.2	11,000	-
	Total Expenditures:	$ 275,813	294,215	306,202	$ 316,651	3.4 %	317,141	0.2 %

City of Seward - General Fund (101)
Department: Parks & Recreation- Sports & Recreation (1420)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 114,351	106,013	105,605	$ 103,875	(1.6)%	106,825	2.8 %
5020	Overtime	2,109	3,464	-	-	-	-	-
5030	Unemployment Wages	2,323	-	1,000	1,000	-	1,000	-
5040	Leave Time	10,737	9,966	11,754	10,251	(12.8)	10,630	3.7
5050	In Lieu of FICA	1,970	1,186	988	988	-	988	-
5060	Retirement Benefits	15,403	16,020	11,492	3,483	(69.7)	3,622	4.0
5070	Health Insurance	26,668	29,569	39,721	41,424	4.3	42,672	3.0
5080	Workers' Comp	1,235	1,399	1,660	717	(56.8)	744	3.8
5090	Medicare	3,028	2,324	2,102	2,108	0.3	2,186	3.7
	Personnel:	177,823	169,941	174,323	163,846	(6.0)	168,667	2.9
5120	Advertising	2,453	679	2,000	2,200	10.0	2,200	-
5130	Subscriptions/Dues	40	300	320	320	-	325	1.6
5140	Travel/Subsistence	750	12	2,000	2,000	-	2,000	-
5150	Communications	3,508	3,542	1,200	3,500	191.7	3,500	-
5160	Education/Training	299	75	750	750	-	750	-
5330	Heating Fuel	-	234	-	-	-	-	-
5360	Rents & Leases	20,000	1,500	20,000	20,000	-	20,000	-
5370	Insurance	1,918	2,214	3,400	2,500	(26.5)	2,700	8.0
5390	C.S.- Parks & Rec.	8,739	8,725	11,420	10,800	(5.4)	11,000	1.9
5440	Operating Supplies	33,260	18,609	24,800	25,000	0.8	22,000	(12.0)
5460	Equip,Furn,Tools	-	-	-	300	-	300	-
5465	Safety Equip/Supply	-	-	500	500	-	500	-
5470	Janitorial Supplies	746	-	-	-	-	-	-
5490	Postage/Misc.Freight	2,230	1,009	2,600	2,500	(3.8)	2,600	4.0
5790	Misc. Expenses	1,255	744	300	500	66.7	600	20.0
5990	Misc. Programs	-	-	2,000	-	(100.0)	-	-
	Non-Personnel:	75,199	37,643	71,290	70,870	(0.6)	68,475	(3.4)
	Total Expenditures:	$ 253,022	207,584	245,613	$ 234,716	(4.4)%	237,142	1.0 %

City of Seward - General Fund (101)
Department: Parks & Recreation- Youth Center (1430)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 140,301	136,536	157,298	$ 146,979	(6.6)%	150,275	2.2 %
5020	Overtime	1,715	1,377	-	-	-	-	-
5030	Unemployment Wages	-	3,422	-	-	-	-	-
5040	Leave Time	9,627	10,468	9,510	7,309	(23.1)	7,653	4.7
5050	In Lieu of FICA	-	988	988	988	-	988	-
5060	Retirement Benefits	15,407	17,369	13,265	4,076	(69.3)	4,238	4.0
5070	Health Insurance	37,995	45,666	55,711	51,780	(7.1)	53,340	3.0
5080	Workers' Comp	1,833	3,205	3,186	1,014	(68.2)	1,051	3.6
5090	Medicare	5,032	4,352	4,427	4,317	(2.5)	4,463	3.4
	Personnel:	211,911	223,382	244,385	216,463	(11.4)	222,008	2.6
5120	Advertising	110	-	250	250	-	250	-
5130	Subscriptions/Dues	368	38	260	260	-	275	5.8
5140	Travel/Subsistence	51	-	300	750	150.0	750	-
5150	Communications	4,393	4,460	4,000	4,300	7.5	4,500	4.7
5160	Education/Training	-	-	950	950	-	950	-
5370	Insurance	2,552	2,824	4,900	3,200	(34.7)	3,500	9.4
5380	Maintenance & Repair	1,312	547	4,200	3,500	(16.7)	3,700	5.7
5390	Contracted Services	-	3,190	350	1,000	185.7	1,000	-
5420	Vehicle Supplies	-	-	310	300	(3.2)	300	-
5440	Operating Supplies	14,816	5,703	12,000	12,200	1.7	12,400	1.6
5450	Gas & Lube	1,478	1,411	2,100	1,900	(9.5)	1,950	2.6
5460	Equip,Furn,Tools	-	2,065	2,500	2,500	-	2,500	-
5465	Safety Equip/Supply	-	-	300	300	-	300	-
5470	Janitorial Supplies	421	838	900	900	-	900	-
5490	Postage/Misc.Freight	2,290	247	900	1,100	22.2	1,100	-
	Non-Personnel:	27,791	21,324	34,220	33,410	(2.4)	34,375	2.9
5530	Motor Pool Rent	-	6,935	6,196	6,935	11.9	6,935	-
	Capital Outlay	-	6,935	6,196	6,935	11.9	6,935	-
	Total Expenditures:	$ 239,702	251,641	284,801	$ 256,808	(9.8)%	263,318	2.5 %

City of Seward - General Fund (101)
Department: Library/Museum (1500)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 170,130	184,453	198,930	$ 189,849	(4.6)%	194,054	2.2 %
5020	Overtime	-	210	-	-	-	-	-
5030	Unemployment Wages	5,581	29	-	-	-	-	-
5040	Leave Time	19,377	18,187	22,605	18,620	(17.6)	20,250	8.8
5060	Retirement Benefits	30,821	33,539	24,062	7,508	(68.8)	7,894	5.1
5070	Health Insurance	66,047	75,301	80,221	83,147	3.6	85,652	3.0
5080	Workers' Comp	1,658	1,602	2,954	1,310	(55.7)	1,375	5.0
5090	Medicare	3,016	2,810	2,899	2,888	(0.4)	3,036	5.1
	Personnel:	296,628	316,131	331,671	303,322	(8.5)	312,261	2.9
5120	Advertising	1,968	2,967	2,400	2,500	4.2	2,500	-
5130	Subscriptions/Dues	1,587	1,148	1,200	1,500	25.0	1,500	-
5140	Travel/Subsistence	4,287	4,284	1,500	3,500	133.3	3,500	-
5150	Communications	10,572	11,947	8,500	20,000	135.3	15,000	(25.0)
5160	Education/Training	2,305	1,995	2,000	2,000	-	2,000	-
5190	Other Spec Services	5,405	4,410	14,552	6,500	(55.3)	6,500	-
5310	Utilities	11,230	13,477	25,566	40,000	56.5	40,000	-
5330	Heating Fuel	7,571	12,015	21,674	32,000	47.6	30,000	(6.3)
5360	Rents & Leases	6,270	6,324	7,000	7,000	-	7,000	-
5370	Insurance	4,708	5,710	12,000	12,000	-	10,000	(16.7)
5380	Maintenance & Repair	1,522	872	3,500	1,500	(57.1)	1,500	-
5390	Contracted Services	800	450	51,111	57,500	12.5	57,500	-
5400	Library - Books	10,194	5,758	12,000	12,000	-	12,000	-
5400	Library - Periodical	848	2,640	3,000	3,000	-	3,000	-
5400	Library- Stand.Order	4,899	5,005	4,500	5,000	11.1	5,000	-
5400	Library-Non-Print Ma	4,184	4,209	4,500	5,500	22.2	5,500	-
5440	Operating Supplies	9,894	9,440	10,500	10,500	-	10,500	-
5460	Equip,Furn,Tools	4,770	4,134	7,953	5,000	(37.1)	5,000	-
5470	Janitorial Supplies	1,823	854	2,500	3,000	20.0	3,000	-
5490	Postage/Misc.Freight	8,623	5,071	9,000	9,000	-	9,000	-
5500	Equipment Rental	1,363	192	2,000	3,000	50.0	3,000	-
5585	In-Kind Expenses	-	-	5,368	-	(100.0)	-	-
5790	Misc. Expenses	152	176	500	500	-	500	-
	Non-Personnel:	104,974	103,079	212,824	242,500	13.9	233,500	(3.7)
	Total Expenditures:	$ 401,602	419,210	544,495	$ 545,822	0.2 %	545,761	- %

City of Seward - General Fund (101)
Department: General Fund Debt Service (1910)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5060	Retirement Benefits	$ 631,277	656,294	880,762	$ 714,767	(18.8)%	739,499	3.5 %
	Personnel:	631,277	656,294	880,762	714,767	(18.8)	739,499	3.5
5810	Principal	100,477	-	261,592	195,784	(25.2)	200,784	2.6
5820	Interest Expense	75,547	153,201	228,298	159,400	(30.2)	155,150	(2.7)
	Non-Personnel:	176,024	153,201	489,890	355,184	(27.5)	355,934	0.2
	Total Expenditures:	$ 807,301	809,495	1,370,652	$ 1,069,951	(21.9)%	1,095,433	2.4 %

CITY OF SEWARD
GENERAL FUND
2014 and 2015 Debt Service Schedule

Description	Rate	Balance @ 1/01/14	2014 Budget Principal	Interest	Retirement	Total	Balance @12/31/14	Term
Library/Museum GO Bond	3.99%	3,480,000	85,000	159,400		244,400	3,395,000	2012 - 2036
PERS Past Service Cost					714,767	714,767		2032
Repay Electric Indebtedness	0.00%	1,275,350	110,784	0		110,784	1,164,566	2012 - 2027
	Totals:	**$4,755,350**	**$195,784**	**$159,400**	**$714,767**	**$1,069,951**	**$4,559,566**	

Description	Rate	Balance @ 1/01/15	2015 Budget Principal	Interest	Retirement	Total	Balance @12/31/15	Term
Library/Museum GO Bond	3.99%	3,395,000	90,000	155,150		245,150	3,305,000	2012 - 2036
PERS Past Service Cost					739,499	739,499		2032
Repay Electric Indebtedness	0.00%	1,164,566	110,784	0		110,784	1,053,782	2012 - 2027
	Totals:	**$4,559,566**	**$200,784**	**$155,150**	**$739,499**	**$1,095,433**	**$4,358,782**	

GENERAL FUND
Budgeted Interfund Transfers
Fiscal Year 2014 and 2015

	2014		2015	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
Small Boat Harbor Enterprise Fund:				
One-half of land rents and leases	$170,936		$171,686	
Federal and State lobbying	17,920		17,920	
Payment-in-Lieu-of-Tax	167,868		184,208	
Seward Marine Industrial Center Enterprise Fund:				
One-half of land rents and leases	71,000		74,000	
Payment-in-Lieu-of-Tax	20,420		20,580	
Parking Enterprise Fund Payment-in-Lieu-of-Tax	22,672		22,600	
Electric Enterprise Fund:				
Federal and State lobbying	40,319		40,319	
Payment-in-Lieu-of-Tax	898,987		915,291	
Electric line general operating permit fee	300,000		300,000	
Water Enterprise Fund:				
Federal and State lobbying	5,973		5,973	
Payment-in-Lieu-of-Tax	104,706		107,428	
Wastewater Enterprise Fund:				
Federal and State lobbying	5,973		5,973	
Payment-in-Lieu-of-Tax	81,910		86,170	
Lowell Pt. Sewer Lagoon loan repayment to Cap Fund $76,840	0		0	
Commercial Vessel Tax Fund - Cruise Tax for SVAC:	20,000		20,000	
TOTAL TRANSFERS IN:	**$1,928,684**		**$1,972,148**	
TRANSFERS TO OTHER FUNDS:				
Hospital Debt Service Fund		1,072,500		1,092,500
Harbor - Fish Tax (one-half)		260,000		260,000
SMIC Enterprise Fund - cash deficit		0		27,520
Capital Acquisition Fund (equal to State Revenue Sharing)		250,000		250,000
TOTAL TRANSFERS OUT:		**$1,582,500**		**$1,630,020**
NET TRANSFERS:	**$346,184**		**$342,128**	

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CITY OF SEWARD
COMBINING BUDGETED SCHEDULE OF REVENUES AND EXPENSES
ENTERPRISE FUNDS
FISCAL YEAR 2014

	Harbor	S.M.I.C.	Parking	Electric	Water	Wastewater	Hospital	Seward Mountain Haven	Total Enterprise Funds
REVENUES & TRANSFERS-IN:									
Operating Revenue	3,144,472	397,250	280,400	11,237,337	1,308,829	1,023,869	5,000	2,529,006	19,926,163
Non-operating Revenue	20,000	0	3,000	73,000	10,000	2,700	0	0	108,700
Transfers from other funds	260,000	0	0	0	0	0	1,072,500	0	1,332,500
	$3,424,472	$397,250	$283,400	$11,310,337	$1,318,829	$1,026,569	$1,077,500	$2,529,006	$21,367,363
EXPENSES & TRANSFERS-OUT:									
Personal Services	1,023,326	83,944	135,166	1,309,529	373,306	274,359	0	0	3,199,630
Purchased Services	623,050	106,900	3,950	5,317,444	377,200	321,200	0	0	6,749,744
Maintenance and Operations	142,000	53,500	33,500	397,000	95,100	59,450	0	0	780,550
General & Administrative	366,078	137,190	40,889	1,107,137	282,419	172,250	942,795	0	3,048,758
Depreciation	1,579,051	1,141,364	22,969	1,821,082	199,238	222,903	242,672	1,930,351	7,159,630
Non-operating Expenses	268,130	0	0	299,961	29,175	20	65,443	1,166,038	1,828,767
Transfers to other funds	356,724	91,420	22,672	1,239,306	110,679	87,883	0	0	1,908,684
	$4,358,359	$1,614,318	$259,146	$11,491,459	$1,467,117	$1,138,065	$1,250,910	$3,096,389	$24,675,763
Net Income	(933,887)	(1,217,068)	24,254	(181,122)	(148,288)	(111,496)	(173,410)	(567,383)	(3,308,400)
Beginning Net Position	21,273,223	24,765,113	588,101	21,211,181	5,757,612	5,305,206			78,900,436
Ending Net Position	$20,339,336	$23,548,045	$612,355	$21,030,059	$5,609,324	$5,193,710			76,332,829

CITY OF SEWARD
COMBINING BUDGETED SCHEDULE OF REVENUES AND EXPENSES
ENTERPRISE FUNDS
FISCAL YEAR 2015

	Harbor	S.M.I.C.	Parking	Electric	Water	Wastewater	Hospital	Seward Mountain Haven	Total Enterprise Funds
REVENUES & TRANSFERS-IN:									
Operating Revenue	3,221,972	405,250	282,500	11,441,141	1,342,851	1,077,111	5,000	1,950,788	19,726,613
Non-operating Revenue	20,000	0	3,000	73,000	10,000	2,700	0	0	108,700
Transfers from other funds	260,000	27,520	0	0	0	0	1,092,500	0	1,380,020
	$3,501,972	$432,770	$285,500	$11,514,141	$1,352,851	$1,079,811	$1,097,500	$1,950,788	$21,215,333
EXPENSES & TRANSFERS-OUT:									
Personal Services	1,052,926	87,169	138,992	1,349,982	391,953	290,199	0	0	3,311,221
Purchased Services	655,250	107,400	3,950	5,544,422	378,600	322,000	0	0	7,011,622
Maintenance and Operations	142,000	53,500	33,500	453,000	97,100	60,100	0	0	839,200
General & Administrative	322,558	182,748	40,941	1,112,458	284,111	172,778	962,794	0	3,078,388
Depreciation	1,577,714	1,140,259	22,969	1,777,308	196,340	209,861	203,953	1,653,021	6,781,425
Non-operating Expenses	248,055	0	0	281,686	27,286	6,000	61,807	1,125,788	1,750,622
Transfers to other funds	373,814	94,580	22,600	1,255,610	113,401	92,143	0	0	1,952,148
	$4,372,317	$1,665,656	$262,952	$11,774,466	$1,488,791	$1,153,081	$1,228,554	$2,778,809	$24,724,626
Net Income	(870,345)	(1,232,886)	22,548	(260,325)	(135,940)	(73,270)	(131,054)	(828,021)	(3,509,293)
Beginning Net Position	20,339,336	23,548,045	612,355	21,030,059	5,609,324	5,193,710			76,332,829
Ending Net Position	$19,468,991	$22,315,159	$634,903	$20,769,734	$5,473,384	$5,120,440			$ 72,823,536

CITY OF SEWARD
BUDGETED SCHEDULE OF DEPRECIATION FUNDING
ENTERPRISE FUNDS *
FISCAL YEAR 2014 AND 2015

	Harbor	S.M.I.C.	Parking	Electric	Water	Wastewater	Memorandum Only: Enterprise Funds *
2014:							
100% Annual Depreciation	$ 1,579,051	$ 1,141,364	$ 22,969	$ 1,821,082	$ 199,238	$ 222,903	$ 4,986,607
Spending on Repair/Replacement/MRRF:							
Cash transfer to MRRF Fund	117,469	0	0	452,117	900,000	57,867	1,527,453
Motor Pool contributions	57,810	0	13,000	175,000	4,500	4,500	254,810
Budgeted spending on capital repairs/replacement > $20K	0	0	12,500	743,627	400,000	70,000	1,226,127
	175,279	0	25,500	1,370,744	1,304,500	132,367	3,008,390
Spending as a % of Depreciation (Goal: 100%)	11.1%	0.0%	111.0%	75.3%	654.7%	59.4%	60.3%
Surplus (Shortfall) of spending on depreciation:	$ (1,403,772)	$ (1,141,364)	$ 2,531	$ (450,338)	$ 1,105,262	$ (90,536)	$ (1,978,217)
2015:							
100% Annual Depreciation	1,577,714	1,140,259	22,969	1,777,308	196,340	209,861	4,924,451
Spending on Repair/Replacement/MRRF:							
Cash transfer to MRRF Fund	139,103	0	0	86,560	0	36,596	262,259
Motor pool contributions	57,810	0	13,000	175,000	4,500	4,500	
Budgeted spending on capital repairs/replacement > $20K	0	0	2,500	962,763	0	0	965,263
	196,913	0	15,500	1,224,323	4,500	41,096	1,482,332
Spending as a % of Depreciation (Goal: 100%)	12.5%	0.0%	67.5%	68.9%	2.3%	19.6%	30.1%
Surplus (Shortfall) of spending on depreciation:	$ (1,380,801)	$ (1,140,259)	$ (7,469)	$ (552,985)	$ (191,840)	$ (168,765)	$ (3,442,119)

* Excluding Hospital and Seward Mountain Haven Enterprise Funds

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SMALL BOAT HARBOR ENTERPRISE FUND

The Small Boat harbor Enterprise Fund consists of the following six cost centers: Float System; Wharves and Docks; 50-Ton Boatlift; Harbor Electrical System; Harbor General; and Harbor Administration, and accounts for harbor and marine services provided to the public in the harbor basin. Revenues are based on use fees and charges, and the Small Boat Harbor Enterprise Fund is maintained on the accrual basis of accounting.

All revenues and expenses are charged directly to the cost centers to which they are related. Harbor General and Harbor Administration accumulate costs which are related to multiple cost centers, i.e. billing, vehicle use, and administration, and these costs are spread to the benefitting cost centers.

SMALL BOAT HARBOR ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses and Change in Net Position
For Fiscal Year 2014 and 2015

	2012 Actual	2013 Budget	2014 Budget	2015 Budget
Operating revenue:				
Moorage	1,572,263	1,489,700	1,601,350	1,637,350
Wharfage	43,783	55,000	48,000	48,000
Boat Lift Fees	90,711	100,000	112,000	112,000
Power Sales	461,123	286,000	360,000	400,000
Passenger Transit Fee	551,103	560,000	575,000	575,000
Rents and Leases	356,210	326,416	341,872	343,372
Miscellaneous	94,551	184,517	106,250	106,250
Total operating revenue	$3,169,744	$3,001,633	$3,144,472	$3,221,972
Operating expense before depreciation:				
Salaries & Benefits	1,005,103	1,037,176	1,023,326	1,052,926
Purchased Services	533,108	313,153	268,050	290,250
Power for Resale	243,731	370,300	355,000	365,000
Supplies and Maintenance	61,472	150,900	142,000	142,000
General and Administrative	327,766	415,728	366,078	322,558
Total operating expense:	$2,171,180	$2,287,257	$2,154,454	$2,172,734
Operating income before depreciation	998,564	714,376	990,018	1,049,238
Depreciation	1,081,063 (a)	1,538,133 (b)	1,579,051 (c)	1,577,714 (d)
Operating loss	-$82,499	-$823,757	-$589,033	-$528,476
Non-operating revenue (expense)				
Interest & other income	475,526	12,500	20,000	20,000
Interest & other expense	-999,097	-290,302	-268,130	-248,055
Total non-operating revenue (expense)	-523,571	-277,802	-248,130	-228,055
Income (loss) before transfers	-$606,070	-$1,101,559	-$837,163	-$756,531
Transfers in	320,000	320,000	260,000	260,000
Capital contributions and special items	1,324,067	0	0	0
Transfers out	-599,274	-480,414	-356,724	-373,814
Change in net position	$438,723	-$1,261,973	-$933,887	-$870,345
Beginning net position	22,096,473	22,535,196	21,273,223	20,339,336
Ending net position	$22,535,196 *	$21,273,223	$20,339,336	$19,468,991

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:
(a) 622,174 or 58%; (b) $772,174 or 49%; (c) $954,484 or 60%; (d) $954,484 or 61%

CITY OF SEWARD
SMALL BOAT HARBOR ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2014 and 2015

	2013 Budget	2014 Budget	2015 Budget
Beginning Cash Balance at 1/1/13*:	**$2,149,227**		
Cash is provided by (used for):			
Change in net position	-1,261,973	-933,887	-870,345
Add expense items not affecting cash			
Depreciation	1,538,133	1,579,051	1,577,714
Net cash provided by operations	**$276,160**	**$645,164**	**$707,369**
Other sources (uses) of cash			
Debt principal payments	-443,588	-469,885 (a)	-486,254 (b)
Capital outlay	-92,899	-175,279 (c)	-196,913 (d)
Net increase (decrease) in cash	**-$260,327**	**$0**	**$24,202**
Estimated ending cash balance:	**$1,888,900**	**$1,888,900**	**$1,913,102**

* Ties to CAFR and includes only Harbor Enterprise Fund; excludes related capital projects

(a) $175K = 2000 Bond; $70K = 2005 Float Extension Bond; $200K = 2006 South Harbor Bond and $24,885 is Travelift loan reimbursement to motor pool fund.

(b) $175K = 2000 Bond; $75K = 2005 Float Extension Bond; $210K = 2006 South Harbor Bond and $26,254 is Travelift loan reimbursement to motor pool fund.

(c) $57,810 Motor Pool contributions. $117,469 to MRRF. No equipment.

(d) $57,810 Motor Pool contributions. $139,103 to MRRF. No equipment.

Note: Capital Renew/Replace Fee estimated at $160,000 in 2014 and 2015; directly to Harbor MRRF for capital.

Harbor Fund and Harbor-Related Capital Projects
Cash Status as of December, 2013

Fund 401 - Small Boat Harbor Enterprise Fun	$1,213,822	Operating Fund
Fund 274 - Z-Float Project	733,700	Earmarked for capital project
Fund 275 - Seward Marine Center Dock	117,725	Earmarked for capital project
Fund 276 - Harbor Dredging	73,652	Earmarked for capital project
Fund 277 - Coast Guard Relocation	66,032	Earmarked for capital project
Fund 278 - Harbor Float Restoration	-198,016	Awaiting grant reimbursement
Fund 314 - Harbor Restroom Repairs	-68,984	Awaiting grant reimbursement
Fund 315 - Harbor D-Float Project	-340,009	Awaiting grant reimbursement
Fund 402 - Major Maintenance and Repair:	90,141	Available for harbor capital needs
Fund 807 - State Cruise Ship passenger tax	2,079,621	Restricted to specific purpose
Fund 806 - Passenger Fee Bond	627,527	Earmarked for bond payments
Total Harbor-related Cash:	$4,395,211	

City of Seward

2014/2015 Biennial Operating Budget

FUND: 401 - Small Boat Harbor Enterprise Fund

Revenue Summary by Fund

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Change	2015 Budget	2014-15 % Change
4350	Intrgvrnmntl Re	$ 59,532	$ 73,050	83,767	-	(100.0)%	-	- %
4600	EF Interest Rev	29,592	39,766	12,500	20,000	60.0	20,000	-
4680	Spec Proj Reven	-	16,729	-	-	-	-	-
4690	Other Misc Reve	792	302	1,500	1,000	(33.3)	1,000	-
4700	Amortization of	627,174	622,174	772,174	954,484	23.6	954,484	-
4710	Amort.Bond Prem	8,375	8,375	8,375	8,375	-	8,375	-
4761	Transient Moora	487,432	562,196	490,900	565,350	15.2	574,350	1.6
4762	Moorage	967,882	1,010,067	998,800	1,036,000	3.7	1,063,000	2.6
4764	Boat Lift Fees	98,418	90,711	100,000	112,000	12.0	112,000	-
4769	Wharfage	36,508	43,783	55,000	48,000	(12.7)	48,000	-
4770	Land Rents & Le	395,358	406,151	388,416	406,000	4.5	408,000	0.5
4771	Labor and Servi	22,086	14,187	7,500	11,500	53.3	11,500	-
4772	Land Lease Cred	(63,596)	(64,128)	(62,000)	(64,128)	(3.4)	(64,628)	(0.8)
4780	Misc. Harbor Re	109,657	94,249	91,750	93,750	2.2	93,750	-
4785	Harbor Power Sa	253,859	301,192	286,000	360,000	25.9	400,000	11.1
	Total Revenues	$ 3,033,069	$ 3,218,803	3,234,682	3,552,331	9.8 %	3,629,831	2.2 %

City of Seward

FUND: 401 - Small Boat Harbor Enterprise Fund

2014/2015 Operating Budget

Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5010	Salaries	$ 446,841	$ 475,699	$ 492,726	$ 514,607	4.44 %$	526,986	2.4
5020	Overtime	13,653	31,609	25,264	40,685	61.04	42,519	4.5
5022	Standby Time	12,058	12,203	9,794	11,587	18.31	12,116	4.6
5030	Unemployment Wages	5,550	-	-	-	-	-	-
5040	Leave Time	52,001	52,733	56,160	59,986	6.81	62,345	3.9
5060	Retirement Benefit	175,173	198,903	211,107	138,876	(34.22)	143,229	3.1
5070	Health Insurance	181,578	193,975	205,822	216,341	5.11	222,857	3.0
5080	Workers' Comp	25,649	30,900	27,705	31,433	13.46	32,683	4.0
5090	Medicare	8,426	9,080	8,598	9,811	14.11	10,191	3.9
	Total Personnel	920,930	1,005,103	1,037,176	1,023,326	(1.34)	1,052,926	2.9
5120	Advertising	4,214	1,021	5,000	5,000	-	5,000	-
5130	Subscriptions/Dues	325	290	1,500	1,500	-	1,500	-
5140	Travel/Subsistence	6,978	15,866	6,500	10,000	53.85	10,000	-
5150	Communications	11,895	8,665	12,000	12,000	-	12,000	-
5160	Education/Training	3,243	3,143	4,000	4,000	-	4,000	-
5170	Legal	9,936	8,649	25,000	10,000	(60.00)	10,000	-
5171	Legal Settlement	-	105,265	-	-	-	-	-
5310	Utilities	102,957	98,314	126,500	115,000	(9.09)	115,000	-
5320	Power for Resale	192,946	243,731	370,300	355,000	(4.13)	365,000	2.8
5330	Heating Fuel	10,309	9,075	10,000	10,000	-	10,000	-
5370	Insurance	32,620	34,665	81,600	46,300	(43.26)	53,500	15.6
5371	CY Insurnce Recove	(20,721)	(12,967)	-	-	-	-	-
5380	Maintenance & Repa	83,179	55,143	52,700	52,000	(1.33)	52,000	-
5390	Contracted Service	59,811	65,687	57,603	76,000	31.94	91,000	19.7
5440	Operating Supplies	27,189	21,649	36,700	34,000	(7.36)	34,000	-
5450	Gas & Lube	21,600	25,173	29,500	29,000	(1.69)	29,000	-
5460	Equip,Furn,Tools	21,671	11,211	18,000	11,000	(38.89)	11,000	-
5465	Safety Equip/Suppl	6,505	7,717	6,000	7,500	25.00	7,500	-
5470	Janitorial Supplie	6,180	6,345	8,000	8,500	6.25	8,500	-
5490	Postage/Misc.Freig	6,994	6,919	12,450	10,750	(13.65)	10,750	-
5500	Equipment Rental	-	-	1,000	500	(50.00)	500	-
5630	Bonding Expense	-	73,285	-	-	-	-	-
5650	Depreciation Expen	1,086,311	1,081,063	1,538,133	1,579,051	2.66	1,577,714	(0.1)
5660	Bad Debt Expense	13,679	11,140	11,000	10,000	(9.09)	10,000	-
5675	Harbor Overhead	898,011	949,217	917,470	1,061,622	15.71	1,033,507	(2.6)
5676	Harbor Allocation	(574,838)	(624,484)	(591,242)	(791,044)	(33.79)	(807,449)	(2.1)
5680	P.I.L.T.	158,956	169,311	162,396	176,768	8.85	182,848	3.4
5681	Reclass PILT to T/	(158,956)	(169,311)	(162,396)	(176,768)	(8.85)	(182,848)	(3.4)
5770	Bank,credit card f	37,342	40,211	45,000	49,000	8.89	50,000	2.0
5790	Misc. Expenses	3,057	3,033	3,500	3,500	-	3,500	-
5810	Principal	-	-	443,588	469,885	5.93	486,254	3.5
5820	Interest Expense	328,999	308,141	284,373	262,201	(7.80)	242,126	(7.7)
5840	Amort.BondIssueCos	5,929	5,929	5,929	5,929	-	5,929	-
	Total Non-Personne	2,386,319	2,563,095	3,522,104	3,448,194	(2.10)	3,431,831	(0.5)
5530	Motor Pool Rent	54,900	56,850	57,810	57,810	-	57,810	-

City of Seward
FUND: 401 - Small Boat Harbor Enterprise Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5925	Infrastructure Cos	$ -	$ -	$ 35,089	$ -	(100.00)%	$ -	-
	Total Capital Outl	54,900	56,850	92,899	57,810	(37.77)	57,810	-
	Total Expenses	$ 3,362,149	$ 3,625,047	$ 4,652,179	$ 4,529,330	(2.64)%	$ 4,542,567	0.3

City of Seward
FUND: Small Boat Harbor Enterprise Fund (401)
DEPT: Small Boat Harbor - Float System (4001)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4600	EF Penalties/Inte	$ 9,849	$ 11,343	10,000	5,000	(50.0)%	5,000	- %
4700	Amort of CIA-Gene	376,010	376,010	526,010	624,653	18.8	624,653	-
4761	Transient Moorage	311,641	349,159	317,400	358,000	12.8	367,000	2.5
4762	Moorage	967,882	1,010,067	998,800	1,036,000	3.7	1,063,000	2.6
4771	Labor and Service	20,354	9,146	6,000	10,000	66.7	10,000	-
4780	Fuel Pumping Fee	9,833	14,629	10,000	14,000	40.0	14,000	-
4780	Waiting List Fees	9,639	8,411	12,000	7,000	(41.7)	7,000	-
4780	Towing Fees	1,890	1,718	2,000	2,000	-	2,000	-
4780	Pumping Boats	221	189	250	250	-	250	-
4780	Other Misc Revenu	-	25	-	-	-	-	-
	TOTAL REVENUES	$ 1,707,318	$ 1,780,696	1,882,460	2,056,903	9.3 %	2,092,903	1.8 %
EXPENSES:								
Personnel								
5010	Salaries	$ 250,492	$ 199,578	267,264	250,275	(6.4)%	260,167	4.0 %
5020	Overtime	7,676	8,026	9,588	13,851	44.5	14,475	4.5
5022	Standby Time	7,945	9,486	5,000	8,319	66.4	8,699	4.6
5040	Leave Time	15,232	-	-	-	-	-	-
5060	Retirement Benefi	43,663	36,084	27,534	9,097	(67.0)	9,464	4.0
5070	Health Insurance	62,356	69,966	66,922	43,973	(34.3)	45,298	3.0
5080	Workers' Comp	16,255	16,143	15,948	17,970	12.7	18,685	4.0
5090	Medicare	4,523	3,638	4,151	4,432	6.8	4,604	3.9
	Personnel:	408,141	342,921	396,407	347,917	(12.2)	361,392	3.9
5310	Utilities	31,205	34,149	49,000	36,000	(26.5)	36,000	-
5370	Insurance	17,527	20,349	40,000	25,000	(37.5)	30,000	20.0
5380	Maintenance & Rep	13,898	10,128	17,000	15,000	(11.8)	15,000	-
5390	Contracted Servic	4,930	4,260	7,000	10,000	42.9	10,000	-
5440	Operating Supplie	5,545	4,298	7,000	6,000	(14.3)	6,000	-
5460	Equip,Furn,Tools	5,058	1,664	5,000	5,000	-	5,000	-
5490	Postage/Misc.Frei	482	530	1,500	1,500	-	1,500	-
5650	Depreciation-Gene	780,740	780,740	1,238,501	1,093,295	(11.7)	1,093,295	-
5660	Bad Debt Expense	13,222	7,897	8,000	8,000	-	8,000	-
5675	Harb Genrl Indire	197,439	274,067	246,013	280,409	14.0	285,661	1.9
5675	Harb Admin Indire	118,264	136,007	140,885	186,557	32.4	190,989	2.4
5675	Genl Govt Admin F	197,411	197,411	197,411	201,359	2.0	202,367	0.5
5680	P.I.L.T.	106,505	111,467	107,716	114,180	6.0	117,060	2.5
5681	Reclass PILT to T	(106,505)	(111,467)	(107,716)	(114,180)	(6.0)	(117,060)	(2.5)
	Operating Expense	1,385,723	1,471,499	1,957,310	1,868,120	(4.6)	1,883,812	0.8
	TOTAL EXPENSES:	$ 1,793,864	$ 1,814,420	2,353,717	2,216,037	(5.8)%	2,245,204	1.3 %

City of Seward
FUND: Small Boat Harbor Enterprise Fund (401)
DEPT: Small Boat Harbor - Wharves & Docks (4110)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4690	Coll./Doubtful Ac	$ 792	$ 302	1,500	1,000	(33.3)%	1,000	- %
4700	Amort of CIA-Gene	233,200	233,200	233,200	308,200	32.2	308,200	-
4710	Amort.Bond Premiu	8,375	8,375	8,375	8,375	-	8,375	-
4761	Transient Moorage	175,791	213,038	173,500	207,350	19.5	207,350	-
4769	Wharfage	36,508	43,783	55,000	48,000	(12.7)	48,000	-
4770	Lease Revenue	124,000	124,000	124,000	124,000	-	125,000	0.8
4771	Labor and Service	158	1,391	-	-	-	-	-
4772	Land Lease Credit	(62,000)	(62,000)	(62,000)	(62,000)	-	(62,500)	(0.8)
4780	Fuel Pumping Fee	3,266	6,435	5,000	6,500	30.0	6,500	-
4780	Towing Fees	53	-	-	-	-	-	-
	TOTAL REVENUES	$ 520,143	$ 568,524	538,575	641,425	19.1 %	641,925	0.1 %
EXPENSES:								
Personnel								
5010	Salaries	$ 25,862	$ 24,248	26,925	27,549	2.3 %	28,638	4.0 %
5020	Overtime	593	694	1,138	776	(31.8)	811	4.5
5040	Leave Time	1,705	-	-	-	-	-	-
5060	Retirement Benefi	4,208	3,959	2,926	1,027	(64.9)	1,069	4.1
5070	Health Insurance	7,456	7,843	8,992	5,908	(34.3)	6,086	3.0
5080	Workers' Comp	1,304	1,571	1,720	1,690	(1.7)	1,757	4.0
5090	Medicare	422	575	447	449	0.4	466	3.8
	Personnel:	41,549	38,890	42,148	37,399	(11.3)	38,827	3.8
5310	Utilities	6,616	6,028	5,000	6,500	30.0	6,500	-
5370	Insurance	3,844	4,330	9,600	5,000	(47.9)	5,200	4.0
5371	CY Insurnce Recov	(20,721)	(12,967)	-	-	-	-	-
5380	Maintenance & Rep	47,691	12,602	7,500	7,500	-	7,500	-
5390	Contracted Servic	661	-	2,000	1,000	(50.0)	1,000	-
5440	Operating Supplie	815	1,027	1,000	1,000	-	1,000	-
5460	Equip,Furn,Tools	71	890	1,000	1,000	-	1,000	-
5490	Postage/Misc.Frei	-	-	250	250	-	250	-
5650	Depreciation-Gene	246,494	246,494	246,494	408,219	65.6	406,882	(0.3)
5660	Bad Debt Expense	-	2,716	3,000	2,000	(33.3)	2,000	-
5675	Harb Genrl Indire	77,814	43,274	38,844	52,830	36.0	53,819	1.9
5675	Harb Admin Indire	40,034	21,475	22,245	35,158	58.0	35,983	2.3
5675	Genl Govt Admin F	67,297	67,297	67,297	68,643	2.0	68,986	0.5
5680	P.I.L.T.	17,325	21,172	18,680	19,588	4.9	19,588	-
5681	Reclass PILT to T	(17,325)	(21,172)	(18,680)	(19,588)	(4.9)	(19,588)	-
	Operating Expense	470,617	393,165	404,230	589,100	45.7	590,120	0.2
	TOTAL EXPENSES:	$ 512,165	$ 432,056	446,378	626,499	40.4 %	628,947	0.4 %

City of Seward
FUND: Small Boat Harbor Enterprise Fund (401)
DEPT: 50 Ton Boat Lift (4150)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4764	Boat Lift Fees	$ 98,418	$ 90,711	100,000	112,000	12.0 %	112,000	- %
4771	Labor and Service	315	1,612	500	500	-	500	-
4780	Towing Fees	-	420	-	-	-	-	-
	TOTAL REVENUES	$ 98,733	$ 92,743	100,500	112,500	11.9 %	112,500	- %
EXPENSES:								
Personnel								
5010	Salaries	$ 32,348	$ 29,166	31,808	34,667	9.0 %	36,037	4.0 %
5020	Overtime	399	1,330	2,381	1,588	(33.3)	1,660	4.5
5040	Leave Time	2,267	-	-	-	-	-	-
5060	Retirement Benefi	5,312	5,112	4,582	1,244	(72.9)	1,294	4.0
5070	Health Insurance	9,596	11,514	12,296	8,080	(34.3)	8,323	3.0
5080	Workers' Comp	2,368	2,644	2,743	3,088	12.6	3,211	4.0
5090	Medicare	475	442	528	560	6.1	581	3.8
	Personnel:	52,764	50,207	54,338	49,227	(9.4)	51,106	3.8
5370	Insurance	3,474	3,790	7,100	4,300	(39.4)	4,300	-
5380	Maintenance & Rep	4,279	13,335	6,000	8,500	41.7	8,500	-
5390	Contracted Servic	1,240	322	3,000	2,000	(33.3)	2,000	-
5440	Operating Supplie	487	336	1,000	1,000	-	1,000	-
5450	Gas & Lube	1,689	1,823	4,500	3,000	(33.3)	3,000	-
5460	Equip,Furn,Tools	212	898	500	500	-	500	-
5490	Postage/Misc.Frei	443	1,009	1,200	1,200	-	1,200	-
5650	Depreciation-Gene	12,425	12,425	12,425	13,196	6.2	13,196	-
5660	Bad Debt Expense	160	527	-	-	-	-	-
5675	Harb Genrl Indire	28,023	24,041	21,580	18,514	(14.2)	18,861	1.9
5675	Harb Admin Indire	9,197	11,931	12,358	12,317	(0.3)	12,610	2.4
5675	Genl Govt Admin F	24,360	24,360	24,360	24,847	2.0	24,971	0.5
5680	P.I.L.T.	7,899	7,419	8,040	9,000	11.9	9,000	-
5681	Reclass PILT to T	(7,899)	(7,419)	(8,040)	(9,000)	(11.9)	(9,000)	-
	Operating Expense	85,989	94,797	94,023	89,374	(4.9)	90,138	0.9
5530	Motor Pool Rent	32,000	32,000	32,000	32,000	-	32,000	-
5925	Infrastructure Co	-	-	35,089	-	(100.0)	-	-
	Capital Outlay:	32,000	32,000	67,089	32,000	(52.3)	32,000	-
	TOTAL EXPENSES:	$ 170,753	$ 177,004	215,450	170,601	(20.8)%	173,244	1.5 %

City of Seward
FUND: Small Boat Harbor Enterprise Fund (401)
DEPT: Harbor Electrical System (4200)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4700	Amort of CIA-Gene	$ 12,387	$ 12,387	12,387	12,387	- %	12,387	- %
4771	Labor and Service	-	1,276	-	-	-	-	-
4780	Turn On Fees	8,085	-	-	-	-	-	-
4785	SBH Power Sales	253,859	301,192	286,000	360,000	25.9	400,000	11.1
	TOTAL REVENUES	$ 274,330	$ 314,855	298,387	372,387	24.8 %	412,387	10.7 %
EXPENSES:								
Personnel								
5010	Salaries	$ 49,028	$ 50,035	48,092	56,187	16.8 %	58,407	4.0 %
5020	Overtime	1,125	860	1,370	1,851	35.1	1,934	4.5
5040	Leave Time	3,144	-	-	-	-	-	-
5060	Retirement Benefi	7,929	8,133	5,725	1,829	(68.1)	1,902	4.0
5070	Health Insurance	13,658	19,536	13,527	8,889	(34.3)	9,156	3.0
5080	Workers' Comp	2,094	2,320	2,397	2,608	8.8	2,712	4.0
5090	Medicare	868	857	904	923	2.1	959	3.9
	Personnel:	77,848	81,741	72,015	72,287	0.4	75,070	3.8
5320	Gen Power for Res	192,946	243,731	370,300	355,000	(4.1)	365,000	2.8
5370	Insurance	541	987	2,400	2,000	(16.7)	2,000	-
5380	Maintenance & Rep	3,118	2,964	3,700	3,500	(5.4)	3,500	-
5390	Contracted Servic	13,526	13,803	10,000	15,000	50.0	15,000	-
5440	Operating Supplie	2,306	5,675	2,700	5,000	85.2	5,000	-
5490	Postage/Misc.Frei	21	-	1,000	500	(50.0)	500	-
5650	Depreciation-Gene	13,669	13,669	13,669	25,266	84.8	25,266	-
5660	Bad Debt Expense	297	-	-	-	-	-	-
5675	Harb Genrl Indire	41,373	51,688	46,397	60,380	30.1	61,511	1.9
5675	Harb Admin Indire	32,460	25,651	26,570	40,171	51.2	41,125	2.4
5675	SMIC Genl Indirec	28,612	36,288	37,783	43,995	16.4	-	(100.0)
5675	Genl Govt Admin F	35,727	35,727	35,727	36,442	2.0	36,624	0.5
5680	P.I.L.T.	20,951	24,197	22,880	28,800	25.9	32,000	11.1
5681	Reclass PILT to T	(20,951)	(24,197)	(22,880)	(28,800)	(25.9)	(32,000)	(11.1)
	Operating Expense	364,596	430,183	550,246	587,254	6.7	555,526	(5.4)
	TOTAL EXPENSES:	$ 442,443	$ 511,924	622,261	659,541	6.0 %	630,596	(4.4)%

City of Seward
FUND: Small Boat Harbor Enterprise Fund (401)
DEPT: Harbor - General (4360)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4350	PERS On-Behalf pm	$ 59,532	$ 73,050	83,767	-	(100.0)%	-	- %
4600	EF Investmnt Inte	18,948	28,069	2,500	15,000	500.0	15,000	-
4600	EF Repo Interest	332	142	-	-	-	-	-
4600	EF Penalties/Inte	463	213	-	-	-	-	-
4680	State Project Fun	-	16,729	-	-	-	-	-
4700	Amort of CIA-Gene	5,577	577	577	577	-	577	-
4770	Lease Revenue	271,358	282,151	264,416	282,000	6.7	283,000	0.4
4771	Labor and Service	1,260	761	1,000	1,000	-	1,000	-
4772	Land Lease Credit	(1,596)	(2,128)	-	(2,128)	-	(2,128)	-
4780	Equipment Rental	189	19	-	-	-	-	-
4780	Shower Fees	12,336	11,639	12,000	12,000	-	12,000	-
4780	N. Harbor Launch	49,160	35,007	33,000	35,000	6.1	35,000	-
4780	S. Harbor Launch	12,724	13,375	17,000	15,000	(11.8)	15,000	-
4780	Other Misc Revenu	2,262	2,383	500	2,000	300.0	2,000	-
	TOTAL REVENUES	$ 432,544	$ 461,985	414,760	360,449	(13.1)%	361,449	0.3 %
EXPENSES:								
Personnel								
5010	Salaries	$ 53,269	$ 78,909	81,532	78,679	(3.5)%	75,860	(3.6)%
5020	Overtime	2,331	4,684	9,417	6,478	(31.2)	6,770	4.5
5022	Standby Time	4,113	2,717	4,794	3,268	(31.8)	3,417	4.6
5030	Unemployment Wage	5,550	-	-	-	-	-	-
5040	Leave Time	21,016	41,025	38,884	40,184	3.3	41,790	4.0
5060	Retirement Benefi	14,079	19,137	18,013	3,608	(80.0)	3,754	4.0
5070	Health Insurance	59,367	42,302	59,177	81,860	38.3	84,326	3.0
5080	Workers' Comp	2,985	6,393	4,315	4,549	5.4	4,729	4.0
5090	Medicare	1,345	1,497	1,785	1,772	(0.7)	1,841	3.9
	Personnel:	164,055	196,665	217,917	220,398	1.1	222,487	0.9
5120	Advertising	954	187	3,000	3,000	-	3,000	-
5310	Utilities	65,136	58,136	72,500	72,500	-	72,500	-
5330	Heating Fuel	10,309	9,075	10,000	10,000	-	10,000	-
5370	Insurance	4,533	3,737	15,000	5,000	(66.7)	5,000	-
5380	Maintenance & Rep	13,642	15,857	18,000	17,000	(5.6)	17,000	-
5390	Contracted Servic	36,035	43,436	30,603	43,000	40.5	43,000	-
5440	Operating Supplie	8,998	3,673	15,000	12,000	(20.0)	12,000	-
5450	Gas & Lube	19,194	20,743	20,000	22,000	10.0	22,000	-
5460	Equip,Furn,Tools	4,364	4,590	8,000	1,000	(87.5)	1,000	-
5465	Safety Equip/Supp	6,505	7,717	6,000	7,500	25.0	7,500	-
5470	Janitorial Suppli	6,180	6,345	8,000	8,500	6.3	8,500	-
5490	Postage/Misc.Frei	5,008	5,071	7,000	6,000	(14.3)	6,000	-
5650	Depreciation-Gene	32,322	27,074	26,384	27,588	4.6	27,588	-

City of Seward
FUND: Small Boat Harbor Enterprise Fund (401)
DEPT: Harbor - General (4360)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5676	Harbor Allocation	$ (381,439)	$ (417,205)	(376,970)	(475,015)	(26.0)%	(483,912)	(1.9)%
5680	P.I.L.T.	6,276	5,055	5,080	5,200	2.4	5,200	-
5681	Reclass PILT to T	(6,276)	(5,055)	(5,080)	(5,200)	(2.4)	(5,200)	-
5790	Misc. Expenses	1,893	1,749	2,000	2,000	-	2,000	-
	Operating Expense	(166,365)	(209,815)	(135,483)	(237,927)	(75.6)	(246,824)	(3.7)
5530	Motor Pool Rent	17,500	19,250	20,210	20,210	-	20,210	-
	Capital Outlay:	17,500	19,250	20,210	20,210	-	20,210	-
	TOTAL EXPENSES:	$ 15,190	$ 6,100	102,644	2,681	(97.4)%	(4,127)	(253.9)%

City of Seward
FUND: Small Boat Harbor Enterprise Fund (401)
DEPT: Boat Harbor-Administration (4370)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4700	Amort of CIA-Gene	$ -	$ -	-	8,667	- %	8,667	- %
	TOTAL REVENUES	$ -	$ -	-	8,667	- %	8,667	- %
EXPENSES:								
Personnel								
5010	Salaries	$ 35,843	$ 93,763	37,105	67,250	81.2 %	67,877	0.9 %
5020	Overtime	1,529	16,015	1,370	16,141	1078.2	16,869	4.5
5040	Leave Time	8,638	11,708	17,276	19,802	14.6	20,555	3.8
5060	Retirement Benefi	9,570	23,380	12,808	5,115	(60.1)	5,321	4.0
5070	Health Insurance	29,145	42,814	44,908	67,631	50.6	69,668	3.0
5080	Workers' Comp	643	1,830	582	1,528	162.5	1,589	4.0
5090	Medicare	793	2,071	783	1,675	113.9	1,740	3.9
	Personnel:	86,162	191,581	114,832	179,142	56.0	183,619	2.5
5120	Advertising	3,259	834	2,000	2,000	-	2,000	-
5130	Subscriptions/Due	325	290	1,500	1,500	-	1,500	-
5140	Travel/Subsistenc	6,978	15,866	6,500	10,000	53.8	10,000	-
5150	Communications	11,895	8,665	12,000	12,000	-	12,000	-
5160	Education/Trainin	3,243	3,143	4,000	4,000	-	4,000	-
5170	Legal: Harbor Gen	7,443	8,424	25,000	10,000	(60.0)	10,000	-
5170	SBH Leases-1/2	2,493	225	-	-	-	-	-
5171	Legal Settlement	-	105,265	-	-	-	-	-
5370	Insurance	2,701	1,474	7,500	5,000	(33.3)	7,000	40.0
5380	Maintenance & Rep	549	258	500	500	-	500	-
5390	Contracted Servic	3,419	3,866	5,000	5,000	-	20,000	300.0
5440	Operating Supplie	9,038	6,640	10,000	9,000	(10.0)	9,000	-
5450	Gas & Lube	717	2,607	5,000	4,000	(20.0)	4,000	-
5460	Equip,Furn,Tools	11,966	3,170	3,500	3,500	-	3,500	-
5490	Postage/Misc.Frei	1,040	309	1,500	1,300	(13.3)	1,300	-
5500	Equipment Rental	-	-	1,000	500	(50.0)	500	-
5630	Bonding Expense	-	73,285	-	-	-	-	-
5650	Depreciation-Gene	660	660	660	11,487	1640.5	11,487	-
5676	Harbor Allocation	(193,399)	(207,279)	(214,272)	(316,029)	(47.5)	(323,537)	(2.4)
5770	Bank,credit card	37,342	40,211	45,000	49,000	8.9	50,000	2.0
5790	Misc. Expenses	1,164	1,285	1,500	1,500	-	1,500	-
	Operating Expense	(89,168)	69,196	(82,112)	(185,742)	(126.2)	(175,250)	5.6
5530	Motor Pool Rent	5,400	5,600	5,600	5,600	-	5,600	-
	Capital Outlay:	5,400	5,600	5,600	5,600	-	5,600	-

City of Seward
FUND: Small Boat Harbor Enterprise Fund (401)
DEPT: Boat Harbor-Administration (4370)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	TOTAL EXPENSES:	$ 2,393	$ 266,376	38,320	(1,000)	(102.6)%	13,969	1496.9 %

City of Seward
FUND: Small Boat Harbor Enterprise Fund (401)
DEPT: Harbor Debt Service (4450)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
EXPENSES:								
Personnel								
5060	Retirement Benefi	$ 90,412	$ 103,098	139,519	116,956	(16.2)%	120,425	3.0 %
	Personnel:	90,412	103,098	139,519	116,956	(16.2)	120,425	3.0
5810	Principal	-	-	443,588	469,885	5.9	486,254	3.5
5820	Interest Expense	328,999	308,141	284,373	262,201	(7.8)	242,126	(7.7)
5840	Amort.BondIssueCo	5,929	5,929	5,929	5,929	-	5,929	-
	Non-Operating:	334,927	314,070	733,890	738,015	0.6	734,309	(0.5)
	TOTAL EXPENSES:	$ 425,340	$ 417,168	873,409	854,971	(2.1)%	854,734	- %

CITY OF SEWARD
SMALL BOAT HARBOR ENTERPRISE FUND
2014 and 2015 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/14	2014 Budget Principal	Interest	Retirement	Total	Balance @ 12/31/14	Term
2000 E-Float & Cleaning Stations Bond Ref2007	4.85% - 5.5%	1,615,000	175,000	72,300		247,300	1,440,000	2000 - 10/2021
2005 Float Extension Bond - Step 1	3.00% - 4.50%	1,075,000	70,000	45,185		115,185	1,005,000	2005 - 12/2025
Motor Pool 50-Ton Lift Loan	5.50%	78,837	24,885	4,336		29,221	53,952	2006 - 01/2015
2006 South Harbor Bond	4.00% - 6.00%	3,370,000	200,000	140,380		340,380	3,170,000	2006 - 06/2026
Amortization of Bond Issue Costs				5,929		5,929		
PERS Past Service Cost		n/a	n/a	n/a	116,956	116,956	n/a	
Totals:		$6,138,837	$469,885	$268,130	$116,956	$854,971	$5,668,952	

Description	Interest Rate	Balance @ 1/01/15	2015 Budget Principal	Interest	Retirement	Total	Balance @ 12/31/15	Term
2000 E-Float & Cleaning Stations Bond Ref2007	4.85% - 5.5%	1,440,000	175,000	65,419		240,419	1,265,000	2000 - 10/2021
2005 Float Extension Bond - Step 1	3.00% - 4.50%	1,005,000	75,000	41,560		116,560	930,000	2005 - 12/2025
Motor Pool 50-Ton Lift Loan	5.50%	53,952	26,254	2,967		29,221	27,698	2006 - 01/2015
2006 South Harbor Bond	4.00% - 6.00%	3,170,000	210,000	132,180		342,180	2,960,000	2006 - 06/2026
Amortization of Bond Issue Costs				5,929		5,929		
PERS Past Service Cost		n/a	n/a	n/a	120,425	120,425	n/a	
Totals:		$5,668,952	$486,254	$248,055	$120,425	$854,734	$5,182,698	

CITY OF SEWARD
SMALL BOAT HARBOR ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2014 and 2015

	2014		2015	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
Raw Fish Tax (one-half) from General Fund	$260,000		$260,000	
General Fund:				
One-half of land rents and leases		170,936		171,686
Federal and state lobbying		17,920		17,920
Payments-in-Lieu-of-Tax		167,868		184,208
	$260,000	**$356,724**	**$260,000**	**$373,814**

Transfers to MRRF shown on cash flow as Capital Outlay: $117,469 in 2014 and $139,103 in 2015.

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SEWARD MARINE INDUSTRIAL CENTER (SMIC) ENTERPRISE FUND

The Seward Marine Industrial Center Enterprise Fund consists of the following six cost centers: North SMIC Dock; East SMIC Dock; 250-Ton Travelift; Syncrolift Operations; Syncrolift Complex; and SMIC General. This fund represents the activities of the marine industrial operations conducted on the East-side of Resurrection Bay. This fund has been historically unable to sustain itself through user fees and charges and receives operating subsidies for the General Fund in order to cover the costs of debt service on the North SMIC Dock, as well as annual cash shortfalls associated with operations at SMIC.

SMIC ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses and Change in Net Position
For Fiscal Year 2014 and 2015

	2012 Actual *	2013 Budget	2014 Budget	2015 Budget
Operating revenue:				
Moorage	2,589	3,000	3,000	3,000
Wharfage	13,347	4,250	4,250	4,250
Boat Lift Fees	102,873	115,000	100,000	100,000
Power Sales	31,957	36,000	34,000	36,000
Storage	121,943	100,000	110,000	110,000
Rents and Leases	136,586	140,048	142,000	148,000
Miscellaneous	5,442	1,000	4,000	4,000
Total operating revenue:	$414,737	$399,298	$397,250	$405,250
Operating expense before depreciation:				
Salaries & Benefits	74,278	67,706	83,944	87,169
Purchased Services	104,352	128,400	106,900	107,400
Supplies and Maintenance	51,408	55,000	53,500	53,500
General and Administrative	96,589	90,504	137,190	182,748
Total operating expense:	$326,627	$341,610	$381,534	$430,817
Operating income before depreciation	88,110	57,688	15,716	(25,567)
Depreciation	601,831 (a)	601,831 (b)	1,141,364 (c)	1,140,259 (d)
Operating loss	(513,721)	(544,143)	(1,125,648)	(1,165,826)
Non-operating revenue (expense)				
Investment income and other	944	0	0	0
Interest expense	0	0	0	0
Total non-operating revenue (expense)	944	0	0	0
Income (loss) before contributions & transfers	(512,777)	(544,143)	(1,125,648)	(1,165,826)
Transfers in	123,187	38,082	0	27,520
Capital contributions	216,529	0	0	0
Transfers out	(89,964)	(90,764)	(91,420)	(94,580)
Change in net position	($263,025)	($596,825)	($1,217,068)	($1,232,886)
Beginning net position	$25,624,963	$25,361,938	$24,765,113	$23,548,045
Ending net position	$25,361,938 *	$24,765,113	$23,548,045	$22,315,159

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:

(a) $482,529 or 80%; (b) $482,529 or 80%; (c) $1.02 Million or 89%; (d) $1.02 Million or 89%

CITY OF SEWARD
SMIC ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2014 and 2015

	2013 Budget	2014 Budget	2015 Budget
Beginning Cash Balance at 1/1/13 *:	**$163,325**		
Cash is provided by (used for):			
Change in Net Position	(596,825)	(1,217,068)	(1,232,886)
Add expense items not affecting cash			
Depreciation	601,831	1,141,364	1,140,259
Net increase (decrease) in cash	5,006	(75,704)	(92,627)
Estimated ending cash balance:	**$168,331**	**$92,627**	**$0**

* Ties to CAFR

City of Seward
2014/2015 Biennial Operating Budget
FUND: 417 - S.M.I.C. Enterprise Fund
Revenue Summary by Fund

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Change	2015 Budget	2014-15 % Change
4350	Intrgvrnmntl Re	$ 3,307	$ -	-	-	- %	-	- %
4600	EF Interest Rev	101	944	-	-	-	-	-
4640	Sales Fixed Ass	1,060	-	-	-	-	-	-
4700	Amortization of	482,529	482,529	482,529	1,018,048	111.0	1,018,048	-
4762	Moorage	3,916	2,589	3,000	3,000	-	3,000	-
4764	Boat Lift Fees	127,254	102,873	115,000	100,000	(13.0)	100,000	-
4766	Storage Fees	116,488	121,943	100,000	110,000	10.0	110,000	-
4769	Wharfage	6,176	13,347	4,250	4,250	-	4,250	-
4770	Land Rents & Le	138,784	140,758	140,048	142,000	1.4	148,000	4.2
4771	Labor and Servi	2,262	1,385	1,000	1,000	-	1,000	-
4772	Land Lease Cred	(7,265)	(5,556)	-	-	-	-	-
4780	Misc. Harbor Re	3,414	5,442	-	3,000	-	3,000	-
4785	Harbor Power Sa	25,055	31,957	36,000	34,000	(5.6)	36,000	5.9
	Total Revenues	$ 903,083	$ 898,212	881,827	1,415,298	60.5 %	1,423,298	0.6 %

City of Seward
FUND: 417 - S.M.I.C. Enterprise Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5010	Salaries	$ 57,773	$ 47,383	$ 37,159	$ 61,174	64.63 %$	63,591	4.0
5020	Overtime	1,412	1,688	4,806	3,164	(34.17)	3,305	4.5
5060	Retirement Benefit	9,771	4,094	4,615	2,268	(50.86)	2,358	4.0
5070	Health Insurance	-	16,215	15,812	11,492	(27.32)	11,838	3.0
5080	Workers' Comp	3,753	4,188	4,362	4,849	11.16	5,042	4.0
5090	Medicare	858	710	952	997	4.73	1,035	3.8
	Total Personnel	73,568	74,278	67,706	83,944	23.98	87,169	3.8
5120	Advertising	320	-	1,000	4,000	300.00	5,000	25.0
5140	Travel/Subsistence	-	-	1,000	100	(90.00)	100	-
5150	Communications	-	-	2,500	500	(80.00)	500	-
5170	Legal	9,376	4,120	10,000	-	(100.00)	-	-
5171	Legal Settlement	-	12,866	-	-	-	-	-
5310	Utilities	14,298	12,934	15,000	15,000	-	15,000	-
5320	Power for Resale	19,307	19,811	36,000	22,000	(38.89)	22,000	-
5330	Heating Fuel	7,190	4,628	12,000	6,000	(50.00)	6,000	-
5370	Insurance	5,957	6,175	14,400	8,400	(41.67)	8,900	6.0
5380	Maintenance & Repa	29,821	37,900	36,000	36,000	-	36,000	-
5390	Contracted Service	28,602	42,285	35,000	50,000	42.86	50,000	-
5440	Operating Supplies	5,687	2,389	7,500	6,000	(20.00)	6,000	-
5450	Gas & Lube	9,055	10,132	10,000	10,000	-	10,000	-
5460	Equip,Furn,Tools	1,330	986	1,500	1,500	-	1,500	-
5490	Postage/Misc.Freig	3,057	1,533	6,000	5,500	(8.33)	5,500	-
5650	Depreciation Expen	601,831	601,831	601,831	1,141,364	89.65	1,140,259	(0.1)
5660	Bad Debt Expense	3,691	9,839	-	4,000	-	4,000	-
5675	Harbor Overhead	170,058	190,580	193,359	254,468	31.60	301,972	18.7
5676	Harbor Allocation	(81,748)	(103,830)	(108,105)	(125,878)	(16.44)	(128,824)	(2.3)
5680	P.I.L.T.	20,208	22,363	20,740	20,420	(1.54)	20,580	0.8
5681	Reclass PILT to T/	(20,208)	(22,363)	(20,740)	(20,420)	1.54	(20,580)	(0.8)
5790	Misc. Expenses	-	-	750	-	(100.00)	-	-
5820	Interest Expense	1,894	-	-	-	-	-	-
	Total Non-Personne	829,726	854,179	875,735	1,438,954	64.31	1,483,907	3.1
	Total Expenses	$ 903,295	$ 928,458	$ 943,441	$ 1,522,898	61.42 %$	1,571,076	3.2

City of Seward
FUND: S.M.I.C. Enterprise Fund (417)
DEPT: North SMIC Dock (4120)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4762	Moorage	$ 2,638	$ 1,440	2,000	2,000	- %	2,000	- %
4769	Wharfage	2,010	5,559	1,250	1,250	-	1,250	-
4780	Fuel Pumping Fee	3,414	5,442	-	3,000	-	3,000	-
	TOTAL REVENUES	$ 8,062	$ 12,442	3,250	6,250	92.3 %	6,250	- %
EXPENSES:								
Personnel								
5010	Salaries	$ 7,470	$ 3,374	2,271	5,106	124.8 %	5,308	4.0 %
5020	Overtime	42	114	231	126	(45.5)	131	4.0
5060	Retirement Benefi	1,316	366	191	89	(53.4)	92	3.4
5070	Health Insurance	-	1,364	584	425	(27.2)	438	3.1
5080	Workers' Comp	171	289	194	212	9.3	221	4.2
5090	Medicare	109	51	39	39	-	40	2.6
	Personnel:	9,109	5,558	3,510	5,997	70.9	6,230	3.9
5370	Insurance	1,665	1,872	3,600	2,500	(30.6)	2,600	4.0
5380	Maintenance & Rep	1,210	5,451	3,000	3,000	-	3,000	-
5390	Contracted Servic	6,312	260	10,000	5,000	(50.0)	5,000	-
5650	Depreciation-Gene	47,645	47,645	47,645	47,645	-	47,645	-
5675	Harb Genrl Indire	3,307	661	661	2,484	275.8	2,530	1.9
5675	Harb Admin Indire	4,328	335	335	1,652	393.1	1,692	2.4
5675	SMIC Genl Indirec	16,677	21,161	22,032	25,654	16.4	6,282	(75.5)
5675	Genl Govt Admin F	27,255	27,255	27,255	27,800	2.0	27,800	-
5680	P.I.L.T.	645	995	260	500	92.3	500	-
5681	Reclass PILT to T	(645)	(995)	(260)	(500)	(92.3)	(500)	-
	Operating Expense	108,399	104,640	114,528	115,735	1.1	96,549	(16.6)
5820	Interest Expense	1,894	-	-	-	-	-	-
	Non-Operating:	1,894	-	-	-	-	-	-
	TOTAL EXPENSES:	$ 119,401	$ 110,198	118,038	121,732	3.1 %	102,779	(15.6)%

City of Seward
FUND: S.M.I.C. Enterprise Fund (417)
DEPT: East SMIC Dock (4140)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4762	Moorage	$ 1,278	$ 1,149	1,000	1,000	- %	1,000	- %
4769	Wharfage	4,167	7,788	3,000	3,000	-	3,000	-
4770	Lease Revenue	44,396	45,509	45,912	48,000	4.5	49,000	2.1
4771	Labor and Service	53	-	-	-	-	-	-
	TOTAL REVENUES	$ 49,894	$ 54,446	49,912	52,000	4.2 %	53,000	1.9 %
EXPENSES:								
Personnel								
5370	Insurance	$ 560	$ 609	1,300	1,300	- %	1,300	- %
5675	Harb Genrl Indire	1,654	992	992	1,784	79.8	1,817	1.8
5675	Harb Admin Indire	2,163	502	502	1,187	136.5	1,215	2.4
5675	SMIC Genl Indirec	11,780	14,941	15,556	18,114	16.4	4,512	(75.1)
5675	Genl Govt Admin F	19,210	19,210	19,210	19,594	2.0	19,594	-
5680	P.I.L.T.	440	715	320	320	-	320	-
5681	Reclass PILT to T	(440)	(715)	(320)	(320)	-	(320)	-
	Operating Expense	35,367	36,254	37,560	41,979	11.8	28,438	(32.3)
	TOTAL EXPENSES:	$ 35,367	$ 36,254	37,560	41,979	11.8 %	28,438	(32.3)%

City of Seward
FUND: S.M.I.C. Enterprise Fund (417)
DEPT: 250 Ton Shiplift (4250)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4700	Amort of CIA-Gene	$ -	$ -	-	35,519	- %	35,519	- %
4764	Boat Lift Fees	127,254	102,873	115,000	100,000	(13.0)	100,000	-
4766	Storage Fees	116,488	121,943	100,000	110,000	10.0	110,000	-
4771	Labor and Service	1,071	575	1,000	1,000	-	1,000	-
	TOTAL REVENUES	$ 244,813	$ 225,391	216,000	246,519	14.1 %	246,519	- %
EXPENSES:								
Personnel								
5010	Salaries	$ 38,506	$ 27,737	17,055	37,344	119.0 %	38,819	3.9 %
5020	Overtime	1,340	1,298	4,403	2,944	(33.1)	3,076	4.5
5060	Retirement Benefi	6,473	2,383	2,912	1,471	(49.5)	1,530	4.0
5070	Health Insurance	-	8,766	10,495	7,627	(27.3)	7,857	3.0
5080	Workers' Comp	2,909	2,525	2,716	3,117	14.8	3,241	4.0
5090	Medicare	578	421	618	666	7.8	692	3.9
	Personnel:	49,805	43,130	38,199	53,169	39.2	55,215	3.8
5370	Insurance	2,587	2,905	6,300	3,000	(52.4)	3,000	-
5380	Maintenance & Rep	24,382	25,632	25,000	25,000	-	25,000	-
5390	Contracted Servic	2,420	-	5,000	5,000	-	5,000	-
5440	Operating Supplie	1,149	253	2,500	2,500	-	2,500	-
5450	Gas & Lube	3,466	2,345	3,000	3,000	-	3,000	-
5490	Postage/Misc.Frei	2,682	1,132	5,500	5,000	(9.1)	5,000	-
5650	Depreciation-Gene	28,552	28,552	28,552	68,085	138.5	68,085	-
5660	Bad Debt Expense	3,691	9,839	-	4,000	-	4,000	-
5675	Harb Genrl Indire	8,002	21,490	21,490	44,994	109.4	45,836	1.9
5675	Harb Admin Indire	9,197	10,876	10,875	29,934	175.3	30,465	1.8
5675	SMIC Genl Indirec	23,862	30,277	31,523	36,706	16.4	113,799	210.0
5675	Genl Govt Admin F	38,923	38,923	38,923	39,701	2.0	39,701	-
5680	P.I.L.T.	19,585	18,031	17,280	16,880	(2.3)	16,880	-
5681	Reclass PILT to T	(19,585)	(18,031)	(17,280)	(16,880)	2.3	(16,880)	-
	Operating Expense	148,913	172,224	178,663	266,920	49.4	345,386	29.4
	TOTAL EXPENSES:	$ 198,718	$ 215,353	216,862	320,089	47.6 %	400,601	25.2 %

City of Seward
FUND: S.M.I.C. Enterprise Fund (417)
DEPT: Syncrolift Operations (4300)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4770	Lease Revenue	$ 64,000	$ 64,000	64,000	64,000	- %	64,000	- %
	TOTAL REVENUES	$ 64,000	$ 64,000	64,000	64,000	- %	64,000	- %
EXPENSES:								
Personnel								
5370	Insurance	$ -	$ -	300	-	(100.0)%	-	- %
5675	Harb Genrl Indire	827	992	992	1,278	28.8	1,302	1.9
5675	Harb Admin Indire	756	502	502	850	69.3	870	2.4
5675	SMIC Genl Indirec	817	1,163	1,211	1,410	16.4	3,231	129.1
5675	Genl Govt Admin F	1,300	1,300	1,300	1,326	2.0	1,326	-
5680	P.I.L.T.	(2,560)	-	-	-	-	-	-
5681	Reclass PILT to T	2,560	-	-	-	-	-	-
	Operating Expense	3,700	3,957	4,305	4,864	13.0	6,729	38.3
	TOTAL EXPENSES:	$ 3,700	$ 3,957	4,305	4,864	13.0 %	6,729	38.3 %

City of Seward
FUND: S.M.I.C. Enterprise Fund (417)
DEPT: Syncrolift Complex (4320)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4700	Amort of CIA-Gene	$ 482,529	$ 482,529	482,529	482,529	- %	482,529	- %
	TOTAL REVENUES	$ 482,529	$ 482,529	482,529	482,529	- %	482,529	- %
EXPENSES:								
Personnel								
5650	Depreciation-Gene	$ 524,529	$ 524,529	524,529	524,529	- %	524,529	- %
	Operating Expense	524,529	524,529	524,529	524,529	-	524,529	-
	TOTAL EXPENSES:	$ 524,529	$ 524,529	524,529	524,529	- %	524,529	- %

City of Seward
FUND: S.M.I.C. Enterprise Fund (417)
DEPT: S.M.I.C.-General (4500)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
REVENUES:								
4350	PERS On-Behalf pm	$ 3,307	$ -	-	-	- %	-	- %
4600	EF Investmnt Inte	68	865	-	-	-	-	-
4600	EF Repo Interest	-	3	-	-	-	-	-
4600	EF Penalties/Inte	33	76	-	-	-	-	-
4640	Surplus Equipment	1,060	-	-	-	-	-	-
4700	Amort of CIA-Gene	-	-	-	500,000	-	500,000	-
4770	Lease Revenue	30,388	31,249	30,136	30,000	(0.5)	35,000	16.7
4771	Labor and Service	1,139	810	-	-	-	-	-
4772	Land Lease Credit	(7,265)	(5,556)	-	-	-	-	-
4785	SMIC Power Sales	25,055	31,957	36,000	34,000	(5.6)	36,000	5.9
	TOTAL REVENUES	$ 53,786	$ 59,404	66,136	564,000	752.8 %	571,000	1.2 %
EXPENSES:								
Personnel								
5010	Salaries	$ 11,797	$ 16,272	17,833	18,724	5.0 %	19,464	4.0 %
5020	Overtime	30	276	172	94	(45.3)	98	4.3
5060	Retirement Benefi	1,982	1,346	1,512	708	(53.2)	736	4.0
5070	Health Insurance	-	6,085	4,733	3,440	(27.3)	3,543	3.0
5080	Workers' Comp	673	1,375	1,452	1,520	4.7	1,580	3.9
5090	Medicare	172	238	295	292	(1.0)	303	3.8
	Personnel:	14,655	25,591	25,997	24,778	(4.7)	25,724	3.8
5120	Advertising	320	-	1,000	4,000	300.0	5,000	25.0
5140	Travel/Subsistenc	-	-	1,000	100	(90.0)	100	-
5150	Communications	-	-	2,500	500	(80.0)	500	-
5170	Legal - Unallocat	166	-	10,000	-	(100.0)	-	-
5170	S.M.I.C. Leases	703	185	-	-	-	-	-
5170	SMIC, General Leg	8,508	3,935	-	-	-	-	-
5171	Legal Settlement	-	12,866	-	-	-	-	-
5310	Utilities	14,298	12,934	15,000	15,000	-	15,000	-
5320	Gen Power for Res	19,307	19,811	36,000	22,000	(38.9)	22,000	-
5330	Heating Fuel	7,190	4,628	12,000	6,000	(50.0)	6,000	-
5370	Insurance	1,146	790	2,900	1,600	(44.8)	2,000	25.0
5380	Maintenance & Rep	4,229	6,816	8,000	8,000	-	8,000	-
5390	Contracted Servic	19,870	42,025	20,000	40,000	100.0	40,000	-
5440	Operating Supplie	4,538	2,136	5,000	3,500	(30.0)	3,500	-
5450	Gas & Lube	5,589	7,787	7,000	7,000	-	7,000	-
5460	Equip,Furn,Tools	1,330	986	1,500	1,500	-	1,500	-
5490	Postage/Misc.Frei	375	400	500	500	-	500	-
5650	Depreciation-Gene	1,105	1,105	1,105	501,105	9999.9	500,000	(0.2)
5676	Harbor Allocation	(81,748)	(103,830)	(108,105)	(125,878)	(16.4)	(128,824)	(2.3)
5680	P.I.L.T.	2,098	2,621	2,880	2,720	(5.6)	2,880	5.9

City of Seward
FUND: S.M.I.C. Enterprise Fund (417)
DEPT: S.M.I.C.-General (4500)
Revenues and Expenses by Department
2014/2015 Biennial Operating Budget

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5681	Reclass PILT to T	$ (2,098)	$ (2,621)	(2,880)	(2,720)	5.6 %	(2,880)	(5.9)%
5790	Misc. Expenses	-	-	750	-	(100.0)	-	-
	Operating Expense	6,925	12,576	16,150	484,927	2902.6	482,276	(0.5)
	TOTAL EXPENSES:	$ 21,580	$ 38,167	42,147	509,705	1109.4 %	508,000	(0.3)%

CITY OF SEWARD
S.M.I.C. ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2014 and 2015

	2014		2015	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
General Fund - to cover SMIC deficit	0		27,520	
General Fund:				
One-half of land rents and leases		71,000		74,000
Payments-in-Lieu-of-Tax		20,420		20,580
	$0	**$91,420**	**$27,520**	**$94,580**

ELECTRIC ENTERPRISE FUND

The Electric Enterprise Fund was established to account for the provision of electrical services to the residents of the City and other areas within the electrical service area. The primary revenues of the Electric Enterprise Fund are charges to various user classes: residential, small general service, large general service, harbor power sales, industrial sales, street and yard lights. The financial records of the Electric Enterprise Fund are maintained on the accrual basis of accounting.

ELECTRIC ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses
And Change in Net Position
For Fiscal Years 2014 and 2015

	2012 Actual *	2013 Budget	2014 Budget	2015 Budget
Operating revenue:				
Sales:				
Residential	3,344,416	3,435,232	3,267,418	3,329,561
Small General Service	1,868,892	1,983,659	1,857,302	1,893,594
Large General Service	4,581,176	4,576,589	4,741,923	4,832,455
Harbor Power Sales	288,839	290,646	308,204	310,958
Industrial Sales/Special Contracts	948,750	909,064	920,490	931,573
Street & Yard Lights	68,648	76,707	70,000	70,000
Miscellaneous	123,790	73,000	72,000	73,000
Total operating revenue:	$11,224,511	$11,344,897	$11,237,337	$11,441,141
Operating expense:				
Before depreciation:				
Salaries	938,524	1,005,852	1,034,933	1,060,049
Work order charges (salaries)	(176,230)	(295,000)	(293,627)	(297,763)
Employee benefits	547,009	645,061	568,223	587,696
Purchased services	424,678	516,992	557,444	553,422
Power for resale	4,985,312	5,096,000	4,760,000	4,991,000
Supplies & maintenance	248,437	522,100	447,000	503,000
Work order charges (supplies)	-123,319	-225,000	-50,000	-50,000
General & Administrative	1,132,575	1,120,191	1,107,137	1,112,458
Total operating expense:	$7,976,986	$8,386,196	$8,131,110	$8,459,862
Operating income before depreciation	3,247,525	2,958,701	3,106,227	2,981,279
Depreciation	1,721,199 (a)	1,855,102 (b)	1,821,082 (c)	1,777,308 (d)
Earnings from operations	$1,526,326	$1,103,599	$1,285,145	$1,203,971
Non-operating revenue (expense)				
Interest income	119,536	50,500	72,000	72,000
Interest expense	(186,304)	(330,344)	(299,961)	(281,686)
Other revenue (expense)	(13,755)	42,284	1,000	1,000
Total non-operating revenues (expenses)	(80,523)	(237,560)	(226,961)	(208,686)
Earnings before contributions and transfers	$1,445,803	$866,039	$1,058,184	$995,285
Capital contributions and special items	141,677	0	0	0
Transfers (to)/from other funds	(1,084,117)	(1,838,042)	(1,239,306)	(1,255,610)
Change in net position	503,363	(972,003)	(181,122)	(260,325)
Beginning net position	$21,679,821	$22,183,184	$21,211,181	$21,030,059
Ending net position	$22,183,184 *	$21,211,181	$21,030,059	$20,769,734

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:
(a) $937,286 or 64%; (b) $1,063,795 or 57%; (c) $1,043,386 or 57%; (d) 1,030,760 or 58%

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2014 and 2015

	2013 Budget	2014 Budget	2015 Budget
Beginning Cash Balance at 1/1/13 (*):	$1,896,567		
Cash is provided by (used for):			
Change in net position	(972,003)	(181,122)	(260,325)
Add expense items not affecting cash			
Depreciation	1,855,102	1,821,082	1,777,308
Net cash provided by operations	$883,099	$1,639,960	$1,516,983
Other sources (uses) of cash			
Loan repayment from General Fund	110,784	110,784 (a)	110,784 (a)
Debt principal payments	(345,000)	(380,000) (b)	(400,000) (c)
Capital outlay	(489,678)	(1,370,744) (d)	(1,224,323) (e)
Net increase (decrease) in cash	$159,205	$0	$3,444
Estimated ending cash balance	$2,055,772	$2,055,772	$2,059,216

(a) From General Fund to recover payments made to subsidize SMIC enterprise fund over 15 years.
(b) $380K represents: 1995 bond refunded in 2005 - $260K; Electric generator bond - $120K.
(c) $400K represents 1995 bond refuded in 2005 - $275K; Electric generator bond - $125K.
(d) Infrastructure $350K; Motor pool $175K; Work orders $343,627; Equipment $50K; MRRF $452,117.
(e) Infrastructure $565K; Motor pool $175K; Work orders $347,763; Equipment $50K; MRRF $86,560.

* Ties to CAFR

Electric Fund and Electric-Related Capital Projects
Cash Status as of December, 2013

Fund 501 - Electric Enterprise Fund	$1,937,874	Operating Fund
Fund 502 - Electric Major Repair & Replacement Fun	1,096,426	Available for repair/replacement
Fund 208 - Transmission Line Fund	566,136	Available for transmission line project
Fund 505 - Standby Generator Project	(660,662)	Awaiting grant reimbursement
Total Electric-related Cash:	$2,939,774	

CITY OF SEWARD
2014/2015 Biennial Operating Budget
Electric Fund
Revenue Detail by Line Item

GL	Sub	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
Department: General									
4180	0200	Assessment Inter	$ 1,117	$ 1,008	$ 3,200	$ 1,000	(68.8)%	$ 1,000	- %
4350	0150	PERS On-Behalf p	27,850	37,451	39,084	-	(100.0)	-	-
4600	0010	EF Investmnt Int	10,308	19,421	3,000	12,000	300.0	12,000	-
4600	0030	EF Repo Interest	196	97	500	-	(100.0)	-	-
4600	0120	EF Penalties/Int	70,714	81,514	47,000	60,000	27.7	60,000	-
4600	0510	EF Work Ordr Int	778	-	-	-	-	-	-
4640	0100	Surplus Equipmen	-	500	-	-	-	-	-
4700	0000	Amort of CIA-Gen	879,795	937,286	1,063,795	1,043,386	(1.9)	1,030,760	(1.2)
4710		Amort.Bond Premi	8,366	8,366	8,366	8,366	-	8,366	-
4801	0000	Residential	1,599,720	1,772,461	1,813,446	1,908,641	5.2	1,958,151	2.6
4801	0200	Resident fuel fa	1,137,742	1,148,191	1,158,344	873,245	(24.6)	873,245	-
4801	0300	Customer charge	385,434	423,764	463,442	485,532	4.8	498,165	2.6
4802	0000	SG Service	959,601	1,077,721	1,131,418	1,160,859	2.6	1,191,005	2.6
4802	0200	SG fuel factor	593,181	602,846	626,191	460,223	(26.5)	460,223	-
4802	0300	SG Customer Char	171,064	188,325	226,050	236,220	4.5	242,366	2.6
4803	0000	LG Service	1,389,186	1,752,227	1,790,025	1,978,532	10.5	2,030,049	2.6
4803	0200	LG fuel factor	1,461,886	1,644,697	1,575,483	1,262,780	(19.8)	1,262,780	-
4803	0300	LG customer char	32,960	37,975	41,725	44,688	7.1	45,851	2.6
4803	0400	LG alt energy cr	893,501	(1,973)	-	(3,651)	-	(3,651)	-
4803	0500	LGS Demand	-	1,136,528	1,169,356	1,459,574	24.8	1,497,426	2.6
4805	0000	Sp.Contract Ener	161,212	80,133	72,385	105,608	45.9	108,339	2.6
4805	0200	Spec.Contract fu	721,691	579,601	561,334	496,173	(11.6)	496,173	-
4805	0300	Sp.Contr.custmr	1,134	895	917	941	2.6	966	2.7
4805	0400	Spec.Contract En	396,639	-	-	-	-	-	-
4805	0500	Spec Contract De	-	288,121	274,428	317,768	15.8	326,095	2.6
4806	0000	Harbor Fund Powe	151,988	188,545	205,400	210,741	2.6	216,221	2.6
4806	0200	Harbor power fue	88,027	100,294	85,246	87,463	2.6	89,737	2.6
4807	0000	Street & Yard	61,282	61,839	76,707	70,000	(8.7)	70,000	-
4807	0200	Yard Light Fuel	7,155	6,809	-	-	-	-	-
4850	0000	Electric KVAR ra	19,479	11,723	-	10,000	-	5,000	(50.0)
4880	0420	Turn on Fees	12,865	14,267	15,000	15,000	-	15,000	-
4880	0430	Work Order Reven	23,660	58,440	20,000	20,000	-	20,000	-
4880	0470	Equipment Rental	20,179	25,588	25,500	25,000	(2.0)	26,000	4.0
4880	0480	Joint Pole Use	10,008	10,002	10,500	10,000	(4.8)	10,000	-
4880	0490	Misc. Revenue	9,929	15,494	2,000	2,000	-	2,000	-
		Total Revenues	$ 11,308,647	$ 12,310,155	$ 12,509,842	$ 12,362,089	(1.2)%	$ 12,553,267	1.5 %

City of Seward
FUND: 501 - Electric Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5010	Salaries	$ 731,663	$ 799,714	$ 859,414	$ 885,278	3.01 %$	906,402	2.4
5020	Overtime	69,974	57,135	61,627	62,973	2.18	64,838	3.0
5022	Standby Time	86,693	81,675	84,811	86,682	2.21	89,283	3.0
5025	Electric Meal Allo	4,623	2,842	13,749	13,750	0.01	12,689	(7.7)
5030	Unemployment Wages	3,052	7,991	3,000	3,000	-	3,000	-
5040	Leave Time	70,159	83,883	91,201	92,264	1.17	106,216	15.1
5060	Retirement Benefit	152,667	166,032	195,516	166,489	(14.85)	168,429	1.2
5070	Health Insurance	155,287	192,512	199,872	213,552	6.84	216,048	1.2
5080	Workers' Comp	58,836	57,190	106,479	43,492	(59.15)	44,658	2.7
5090	Medicare	15,911	14,527	15,244	15,676	2.83	16,182	3.2
5091	Union Benefits	19,242	22,032	20,000	20,000	-	20,000	-
5095	Sal.& Ben.w/o cred	(132,565)	(176,230)	(295,000)	(293,627)	0.47	(297,763)	(1.4)
	Total Personnel	1,235,544	1,309,303	1,355,913	1,309,529	(3.42)	1,349,982	3.1
5120	Advertising	832	100	5,500	8,000	45.45	8,000	-
5130	Subscriptions/Dues	24,252	45,509	37,500	10,000	(73.33)	10,000	-
5140	Travel/Subsistence	29,219	14,311	23,000	30,000	30.43	30,000	-
5150	Communications	17,471	17,706	32,000	19,500	(39.06)	20,500	5.1
5160	Education/Training	18,960	5,965	23,000	45,000	95.65	45,000	-
5170	Legal	12,307	30,934	35,000	62,000	77.14	52,000	(16.1)
5190	Other Spec Service	20,055	11,178	16,500	15,000	(9.09)	15,000	-
5310	Utilities	75,352	80,776	85,950	94,000	9.37	94,000	-
5320	Power for Resale	5,418,616	4,946,497	5,000,000	4,610,000	(7.80)	4,841,000	5.0
5330	Heating Fuel	11,236	28,540	23,500	33,000	40.43	34,000	3.0
5350	Fuel for Generator	35,227	38,815	96,000	150,000	56.25	150,000	-
5360	Rents & Leases	18,134	14,338	21,000	17,000	(19.05)	17,000	-
5370	Insurance	51,100	52,458	65,000	62,000	(4.62)	65,000	4.8
5380	Maintenance & Repa	84,513	72,751	127,300	120,000	(5.73)	125,000	4.2
5390	Contracted Service	172,292	194,996	262,542	265,444	1.11	267,422	0.7
5420	Vehicle Supplies	-	4,245	5,000	7,000	40.00	5,000	(28.6)
5440	Operating Supplies	348,728	114,154	328,500	222,000	(32.42)	275,000	23.9
5445	Oper.Supp.w/o cred	(67,270)	(123,319)	(225,000)	(50,000)	77.78	(50,000)	-
5450	Gas & Lube	33,775	39,439	33,300	43,000	29.13	43,000	-
5460	Equip,Furn,Tools	8,591	15,905	19,000	50,000	163.16	50,000	-
5465	Safety Equip/Suppl	892	1,943	9,000	5,000	(44.44)	5,000	-
5490	Postage/Misc.Freig	24,116	22,636	24,000	24,000	-	24,000	-
5500	Equipment Rental	2,510	15,898	42,000	23,000	(45.24)	23,000	-
5590	Util. Deposit Int.	1,098	1,118	1,400	1,400	-	1,400	-
5630	Bonding Expense	-	88,018	-	-	-	-	-
5650	Depreciation Expen	1,486,392	1,721,199	1,855,102	1,821,082	(1.83)	1,777,308	(2.4)
5660	Bad Debt Expense	27,600	37,472	30,000	30,000	-	30,000	-
5670	Genl Govt Admin Fe	847,291	847,291	847,291	864,237	2.00	868,558	0.5
5680	P.I.L.T.	830,481	897,961	900,772	898,987	(0.20)	915,291	1.8
5681	Reclass PILT to T/	(830,481)	(897,961)	(900,772)	(898,987)	0.20	(915,291)	(1.8)
5770	Bank,credit card f	40,606	45,376	49,000	48,000	(2.04)	48,000	-
5790	Misc. Expenses	3,921	2,633	13,000	13,000	-	13,000	-
5810	Principal	-	-	345,000	380,000	10.14	400,000	5.3
5820	Interest Expense	338,080	322,653	326,823	291,536	(10.80)	273,261	(6.3)

City of Seward
FUND: 501 - Electric Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5840	Amort.BondIssueCos	$ 8,425	$ 8,425	$ 3,521	$ 8,425	139.28 %$	8,425	-
	Total Non-Personne	9,094,319	8,719,960	9,560,729	9,322,624	(2.49)	9,568,874	2.6
5530	Motor Pool Rent	165,000	-	175,000	175,000	-	175,000	-
5925	Infrastructure Cos	-	-	176,678	350,000	98.10	565,000	61.4
5930	Capital Equipment	-	-	50,000	50,000	-	50,000	-
	Total Capital Outl	165,000	-	401,678	575,000	43.15	790,000	37.4
	Total Expenses	$ 10,494,863	$ 10,029,262	$ 11,318,320	$ 11,207,153	(0.98)%$	11,708,856	4.5

City of Seward - Electric Fund (501)
Department: Standby Generation (5100)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 482	1,879	745	$ 1,074	44.2 %	1,100	2.4 %
5020	Overtime	241	4,665	2,240	4,521	101.8	4,656	3.0
5025	Electric Meal Allow.	-	82	1,392	1,182	(15.1)	1,182	-
5040	Leave Time	56	-	-	-	-	-	-
5080	Workers' Comp	53	379	388	218	(43.8)	223	2.3
5090	Medicare	10	96	62	88	41.9	90	2.3
	Personnel:	842	7,101	4,827	7,083	46.7	7,251	2.4
5160	Education/Training	-	-	5,000	10,000	100.0	10,000	-
5310	Utilities	13,946	17,024	12,000	20,000	66.7	20,000	-
5330	Heating Fuel	-	-	2,000	3,000	50.0	3,000	-
5350	Fuel for Generators	35,202	38,815	45,000	50,000	11.1	50,000	-
5380	Maintenance & Repair	27,118	5,659	30,000	40,000	33.3	45,000	12.5
5390	Contracted Services	4,669	-	10,000	5,000	(50.0)	5,000	-
5440	Operating Supplies	7,209	6,054	10,000	10,000	-	10,000	-
5460	Equip,Furn,Tools	1,410	162	3,000	5,000	66.7	5,000	-
5490	Postage/Misc.Freight	2,988	534	500	500	-	500	-
	Non-Personnel:	92,543	68,248	117,500	143,500	22.1	148,500	3.5
	Total Expenditures:	$ 93,385	75,348	122,327	$ 150,583	23.1 %	155,751	3.4 %

City of Seward - Electric Fund (501)
Department: Substation Operations (5110)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 30,470	137,333	32,164	$ 93,200	189.8 %	95,453	2.4 %
5020	Overtime	216	2,915	4,543	8,867	95.2	9,133	3.0
5025	Electric Meal Allow.	-	107	204	218	6.9	218	-
5040	Leave Time	3,186	-	-	-	-	-	-
5080	Workers' Comp	1,995	12,865	491	281	(42.8)	288	2.5
5090	Medicare	445	2,035	82	106	29.3	109	2.8
	Personnel:	36,311	155,255	37,484	102,672	173.9	105,201	2.5
5150	Communications	3,315	3,400	2,000	3,500	75.0	3,500	-
5310	Utilities	49,704	50,998	66,950	60,000	(10.4)	60,000	-
5330	Heating Fuel	1,526	6,488	-	7,000	-	8,000	14.3
5350	Fuel for Generators	-	-	51,000	100,000	96.1	100,000	-
5380	Maintenance & Repair	33,453	16,769	15,000	20,000	33.3	20,000	-
5390	Contracted Services	-	1,526	5,000	5,000	-	5,000	-
5440	Operating Supplies	9,639	8,422	15,000	15,000	-	15,000	-
5460	Equip,Furn,Tools	1,098	-	-	5,000	-	5,000	-
5490	Postage/Misc.Freight	4,207	2,733	500	1,000	100.0	1,000	-
5500	Equipment Rental	-	-	-	1,000	-	1,000	-
	Non-Personnel:	102,943	90,335	155,450	217,500	39.9	218,500	0.5
	Total Expenditures:	$ 139,254	245,591	192,934	$ 320,172	65.9 %	323,701	1.1 %

City of Seward - Electric Fund (501)
Department: Transmission OP & Maint. (5220)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 35,576	18,813	28,193	$ 19,978	(29.1)%	20,461	2.4 %
5020	Overtime	87	174	15,880	931	(94.1)	959	3.0
5025	Electric Meal Allow.	-	-	2,977	1,061	(64.4)	-	(100.0)
5040	Leave Time	232	-	-	-	-	1,061	-
5080	Workers' Comp	351	1,914	778	617	(20.7)	632	2.4
5090	Medicare	54	275	99	144	45.5	148	2.8
	Personnel:	36,300	21,176	47,927	22,731	(52.6)	23,261	2.3
5360	Rents & Leases	17,801	13,038	16,000	15,000	(6.3)	15,000	-
5380	Maintenance & Repair	-	-	40,000	10,000	(75.0)	10,000	-
5390	Contracted Services	31,799	140	10,000	10,000	-	10,000	-
5440	Operating Supplies	11,459	-	2,000	2,000	-	2,000	-
5500	Equipment Rental	-	9,414	12,000	12,000	-	12,000	-
	Non-Personnel:	61,060	22,592	80,000	49,000	(38.8)	49,000	-
	Total Expenditures:	$ 97,359	43,768	127,927	$ 71,731	(43.9)%	72,261	0.7 %

City of Seward - Electric Fund (501)
Department: Distribution OP & Maint. (5230)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 14,071	25,776	25,465	$ 18,111	(28.9)%	18,549	2.4 %
5020	Overtime	39,346	42,165	12,587	29,165	131.7	30,039	3.0
5025	Electric Meal Allow.	1,383	2,030	2,578	3,864	49.9	3,864	-
5040	Leave Time	832	-	-	-	-	-	-
5080	Workers' Comp	3,589	5,034	4,115	2,401	(41.7)	2,458	2.4
5090	Medicare	886	911	854	680	(20.4)	700	2.9
	Personnel:	60,107	75,917	45,599	54,221	18.9	55,610	2.6
5390	Contracted Services	11,854	107,939	-	-	-	-	-
5440	Operating Supplies	121	-	2,500	3,000	20.0	3,000	-
5500	Equipment Rental	-	75	5,000	5,000	-	5,000	-
	Non-Personnel:	11,975	108,014	7,500	8,000	6.7	8,000	-
5925	Infrastructure Costs	-	-	-	250,000	-	465,000	86.0
	Capital Outlay	-	-	-	250,000	-	465,000	86.0
	Total Expenditures:	$ 72,082	183,930	53,099	$ 312,221	488.0 %	528,610	69.3 %

City of Seward - Electric Fund (501)
Department: Wholesale Power Costs (5250)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5320	Chugach Power Purch	$ 1,510,273	1,364,648	1,350,000	$ 1690000	25.2 %	1,775,000	5.0 %
5320	Power - fuel costs	3,908,343	3,581,849	3,650,000	2920000	(20.0)	3,066,000	5.0
	Non-Personnel:	5,418,616	4,946,497	5,000,000	4610000	(7.8)	4,841,000	5.0
	Total Expenditures:	$ 5,418,616	4,946,497	5,000,000	$ 4610000	(7.8)%	4,841,000	5.0 %

City of Seward - Electric Fund (501)
Department: Work Orders (5300)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 103,293	72,565	211,517	$ 109,169	(48.4)%	111,809	2.4 %
5020	Overtime	26,554	5,253	20,693	14,680	(29.1)	15,120	3.0
5025	Electric Meal Allow.	1,740	601	6,122	5,384	(12.1)	5,384	-
5040	Leave Time	6,497	-	-	-	-	-	-
5060	Retirement Benefits	4,926	3,766	-	-	-	-	-
5070	Health Insurance	6,555	6,881	-	-	-	-	-
5080	Workers' Comp	8,864	5,790	33,576	11,548	(65.6)	11,823	2.4
5090	Medicare	2,230	1,137	4,072	3,441	(15.5)	3,544	3.0
5095	Sal.& Ben.w/o credit	(132,565)	(176,230)	(295,000)	(293,627)	0.5	(297,763)	(1.4)
	Personnel:	28,094	(80,238)	(19,020)	(149,405)	(685.5)	(150,083)	(0.5)
5390	Contracted Services	2,507	-	-	-	-	-	-
5440	Operating Supplies	124,868	12,343	250,000	100,000	(60.0)	150,000	50.0
5445	Oper.Supp.w/o credit	(67,270)	(123,319)	(225,000)	(50,000)	77.8	(50,000)	-
5490	Postage/Misc.Freight	689	1,363	1,500	1,500	-	1,500	-
5500	Equipment Rental	-	-	20,000	-	(100.0)	-	-
5790	Misc. Expenses	400	706	3,000	3,000	-	3,000	-
	Non-Personnel:	61,194	(108,907)	49,500	54,500	10.1	104,500	91.7
	Total Expenditures:	$ 89,288	(189,145)	30,480	$ (94,905)	(411.4)%	(45,583)	52.0 %

City of Seward - Electric Fund (501)
Department: Standby (5310)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 675	-	-	$ -	- %	-	- %
5022	Standby Time	81,094	81,675	84,811	86,682	2.2	89,283	3.0
5040	Leave Time	52	-	-	-	-	-	-
5080	Workers' Comp	87	8	42	29	(31.0)	29	-
5090	Medicare	1,221	1,176	1,304	1,089	(16.5)	1,122	3.0
	Personnel:	83,129	82,858	86,157	87,800	1.9	90,434	3.0
	Total Expenditures:	$ 83,129	82,858	86,157	$ 87,800	1.9 %	90,434	3.0 %

City of Seward - Electric Fund (501)
Department: Meter Service (5380)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 36,302	34,373	27,920	$ 35,631	27.6 %	36,493	2.4 %
5020	Overtime	-	245	123	176	43.1	182	3.4
5040	Leave Time	2,551	-	-	-	-	-	-
5080	Workers' Comp	4,367	3,638	4,638	1,946	(58.0)	1,992	2.4
5090	Medicare	595	502	464	463	(0.2)	477	3.0
	Personnel:	43,815	38,759	33,145	38,216	15.3	39,144	2.4
5380	Maintenance & Repair	-	-	300	-	(100.0)	-	-
5390	Contracted Services	39,913	41,926	47,542	49,444	4.0	51,422	4.0
5390	C.S. - Software	-	2,269	-	-	-	-	-
5440	Operating Supplies	1,716	487	7,000	2,000	(71.4)	5,000	150.0
	Non-Personnel:	41,629	44,682	54,842	51,444	(6.2)	56,422	9.7
	Total Expenditures:	$ 85,445	83,441	87,987	$ 89,660	1.9 %	95,566	6.6 %

City of Seward - Electric Fund (501)
Department: General Operating Exp (5400)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 351,491	305,773	279,459	$ 343,414	22.9 %	351,718	2.4 %
5020	Overtime	2,774	1,341	4,811	3,883	(19.3)	3,999	3.0
5022	Standby Time	5,599	-	-	-	-	-	-
5025	Electric Meal Allow.	1,500	23	476	2,041	328.8	2,041	-
5030	Unemployment Wages	-	7,991	3,000	3,000	-	3,000	-
5040	Leave Time	38,260	62,114	66,213	64,179	(3.1)	73,304	14.2
5060	Retirement Benefits	78,037	68,995	100,857	105,000	4.1	105,000	-
5070	Health Insurance	107,529	120,039	119,280	130,704	9.6	130,704	-
5080	Workers' Comp	37,811	25,835	51,082	21,217	(58.5)	21,724	2.4
5090	Medicare	7,233	5,127	4,433	5,612	26.6	5,780	3.0
5091	Union Benefits	19,242	22,032	20,000	20,000	-	20,000	-
	Personnel:	649,478	619,270	649,611	699,050	7.6	717,270	2.6
5120	Advertising	132	-	2,500	5,000	100.0	5,000	-
5130	Subscriptions/Dues	16,724	1,663	30,000	2,000	(93.3)	2,000	-
5140	Travel/Subsistence	6,805	1,324	8,000	10,000	25.0	10,000	-
5150	Communications	7,622	7,914	20,000	9,000	(55.0)	10,000	11.1
5160	Education/Training	850	325	6,000	10,000	66.7	10,000	-
5170	Legal - Unallocated	1,816	-	-	2,000	-	2,000	-
5170	Legal: Elec General	6,482	15,861	11,000	15,000	36.4	15,000	-
5170	Power Sales Agrement	2,443	-	5,000	20,000	300.0	20,000	-
5170	Labor/Personnel	-	-	3,000	5,000	66.7	5,000	-
5170	IBEW CBA Negotiate	980	8,603	-	-	-	-	-
5170	Facilities Matters	-	-	2,000	10,000	400.0	5,000	(50.0)
5170	CEA TY 2000Rate Case	587	-	9,000	-	(100.0)	-	-
5170	Joint Use Agreement	-	-	5,000	10,000	100.0	5,000	(50.0)
5310	Utilities	3,645	3,676	-	4,000	-	4,000	-
5330	Heating Fuel	3,013	5,656	14,500	6,000	(58.6)	6,000	-
5350	Fuel for Generators	25	-	-	-	-	-	-
5360	Rents & Leases	333	1,300	5,000	2,000	(60.0)	2,000	-
5370	Insurance	50,823	52,182	65,000	62,000	(4.6)	65,000	4.8
5380	Maintenance & Repair	23,441	50,324	37,000	50,000	35.1	50,000	-
5390	Contracted Services	11,049	7,593	65,000	65,000	-	65,000	-
5390	C.S. - Software	29,045	31,238	25,000	31,000	24.0	31,000	-
5420	Vehicle Supplies	-	2,292	5,000	5,000	-	5,000	-
5440	Operating Supplies	189,001	83,594	32,000	80,000	150.0	80,000	-
5450	Gas & Lube	29,669	35,596	27,000	40,000	48.1	40,000	-
5460	Equip,Furn,Tools	5,977	15,447	11,000	20,000	81.8	20,000	-
5465	Safety Equip/Supply	892	1,781	9,000	5,000	(44.4)	5,000	-
5490	Postage/Misc.Freight	15,880	17,567	20,000	20,000	-	20,000	-
5500	Equipment Rental	2,303	3,761	5,000	5,000	-	5,000	-
5590	Util. Deposit Int.	1,098	1,118	1,400	1,400	-	1,400	-
5650	Depreciation-General	1,463,564	1,698,371	1,833,131	1817802	(0.8)	1,774,028	(2.4)
5660	Bad Debt Expense	27,600	37,472	30,000	30,000	-	30,000	-
5670	Genl Govt Admin Fee	847,291	847,291	847,291	864,237	2.0	868,558	0.5
5680	P.I.L.T.	830,481	897,961	900,772	898,987	(0.2)	915,291	1.8
5681	Reclass PILT to T/Fs	(830,481)	(897,961)	(900,772)	(898,987)	0.2	(915,291)	(1.8)
5770	Bank,credit card fee	40,606	45,376	49,000	48,000	(2.0)	48,000	-

City of Seward - Electric Fund (501)
Department: General Operating Exp (5400)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5790	Misc. Expenses	$ 3,521	1,927	10,000	$ 10,000	- %	10,000	- %
	Non-Personnel:	2,793,215	2,979,250	3,192,822	3264439	2.2	3,218,986	(1.4)
5530	Motor Pool Rent	86,000	-	90,000	90,000	-	90,000	-
5925	Infrastructure Costs	-	-	176,678	100,000	(43.4)	100,000	-
5930	Capital Equipment	-	-	30,000	30,000	-	30,000	-
	Capital Outlay	86,000	-	296,678	220,000	(25.8)	220,000	-
	Total Expenditures:	$ 3,528,693	3,598,520	4,139,111	$ 4183489	1.1 %	4,156,256	(0.7)%

City of Seward - Electric Fund (501)
Department: Admin. Engineering (5410)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 159,304	203,202	253,951	$ 264,701	4.2 %	270,819	2.3 %
5020	Overtime	756	377	750	750	-	750	-
5030	Unemployment Wages	3,052	-	-	-	-	-	-
5040	Leave Time	18,494	21,768	24,988	28,085	12.4	31,851	13.4
5060	Retirement Benefits	28,265	40,556	31,037	10,537	(66.0)	10,951	3.9
5070	Health Insurance	41,203	65,593	80,592	82,848	2.8	85,344	3.0
5080	Workers' Comp	1,719	1,726	11,369	5,235	(54.0)	5,489	4.9
5090	Medicare	3,238	3,268	3,874	4,053	4.6	4,212	3.9
	Personnel:	256,031	336,490	406,561	396,209	(2.5)	409,416	3.3
5120	Advertising	700	100	3,000	3,000	-	3,000	-
5130	Subscriptions/Dues	7,529	43,846	7,500	8,000	6.7	8,000	-
5140	Travel/Subsistence	22,414	12,987	15,000	20,000	33.3	20,000	-
5150	Communications	6,534	6,392	10,000	7,000	(30.0)	7,000	-
5160	Education/Training	18,110	5,640	12,000	25,000	108.3	25,000	-
5170	Legal - Unallocated	-	6,470	-	-	-	-	-
5190	Other Spec Services	20,055	11,178	16,500	15,000	(9.1)	15,000	-
5310	Utilities	8,058	9,078	7,000	10,000	42.9	10,000	-
5330	Heating Fuel	6,697	16,397	7,000	17,000	142.9	17,000	-
5370	Insurance	276	276	-	-	-	-	-
5380	Maintenance & Repair	500	-	5,000	-	(100.0)	-	-
5390	Contracted Services	41,455	2,365	100,000	100,000	-	100,000	-
5420	Vehicle Supplies	-	1,953	-	2,000	-	-	(100.0)
5440	Operating Supplies	4,713	3,254	10,000	10,000	-	10,000	-
5450	Gas & Lube	4,106	3,843	6,300	3,000	(52.4)	3,000	-
5460	Equip,Furn,Tools	106	296	5,000	20,000	300.0	20,000	-
5465	Safety Equip/Supply	-	163	-	-	-	-	-
5490	Postage/Misc.Freight	352	439	1,500	1,000	(33.3)	1,000	-
5500	Equipment Rental	207	2,647	-	-	-	-	-
5630	Bonding Expense	-	88,018	-	-	-	-	-
5650	Depreciation-General	22,828	22,828	21,971	3,280	(85.1)	3,280	-
	Non-Personnel:	164,640	238,171	227,771	244,280	7.2	242,280	(0.8)
5530	Motor Pool Rent	79,000	-	85,000	85,000	-	85,000	-
5930	Capital Equipment	-	-	20,000	20,000	-	20,000	-
	Capital Outlay	79,000	-	105,000	105,000	-	105,000	-
	Total Expenditures:	$ 499,671	574,662	739,332	$ 745,489	0.8 %	756,696	1.5 %

City of Seward - Electric Fund (501)
Department: Electric Enterprise Debt Service (5450)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5060	Retirement Benefits	$ 41,438	52,715	63,623	$ 50,952	(19.9)%	52,478	3.0 %
	Personnel:	41,438	52,715	63,623	50,952	(19.9)	52,478	3.0
5810	Principal	-	-	345,000	380,000	10.1	400,000	5.3
5820	Interest Expense	338,080	322,653	326,823	291,536	(10.8)	273,261	(6.3)
5840	Amort.BondIssueCosts	8,425	8,425	3,521	8,425	139.3	8,425	-
	Non-Personnel:	346,505	331,078	675,344	679,961	0.7	681,686	0.3
	Total Expenditures:	$ 387,943	383,793	738,967	$ 730,913	(1.1)%	734,164	0.4 %

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
2014 and 2015 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/14	2014 Budget Principal	Interest	Retirement	Total	Balance @ 12/31/14	Term
2005 Refund of 1995 Electric Bond	2.95% - 4.53%	565,000	260,000	20,250		280,250	305,000	2005 - 06/2015
2008 Replacement Generators Bond	4.77%	5,490,000	120,000	271,286		391,286	5,370,000	2007 - 12/2031
2008 Bond amortization		84,499		8,425		8,425	76,074	
PERS Past Service Cost		n/a	n/a	n/a	50,952	50,952		
Totals:		$6,055,000	$380,000	$299,961	$50,952	$730,913	$5,675,000	

Description	Interest Rate	Balance @ 1/01/15	2015 Budget Principal	Interest	Retirement	Total	Balance @ 12/31/15	Term
2005 Refund of 1995 Electric Bond	2.95% - 4.53%	305,000	275,000	6,875		281,875	30,000	2005 - 06/2015
2008 Replacement Generators Bond	4.77%	5,370,000	125,000	266,386		391,386	5,245,000	2007 - 12/2031
2008 Bond amortization		76,074		8,425		8,425	67,649	
PERS Past Service Cost		n/a	n/a	n/a	52,478	52,478		
Totals:		$5,675,000	$400,000	$281,686	$52,478	$734,164	$5,275,000	

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2014 and 2015

	2014		2015	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
General Fund:				
Electric system permit fee		$300,000		$300,000
Federal and state lobbying		40,319		40,319
Payments-in-Lieu-of-Tax		898,987		915,291
	$0	**$1,239,306**	**$0**	**$1,255,610**

Transfers to MRRF shown on cash flow as Capital Outlay: $452,117 in 2014 and $86,560 in 2015.

WATER ENTERPRISE FUND

The Water Enterprise Fund accounts for the provision of public drinking water to the community of Seward. Revenues are based on user charges to the following classes of customers: residential, small general service, large general service, Seward Marine Industrial Center, and industrial. The financial records of the Water Enterprise Fund are maintained on the accrual basis of accounting.

WATER ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses
and Change in Net Position
For Fiscal Year 2014 and 2015

	2012 Actual *	2013 Budget	2014 Budget	2015 Budget
Operating revenue:				
Residential	408,768	421,729	433,247	444,511
Small General Service	116,573	112,480	127,603	130,921
Large General Service	197,564	186,780	219,760	225,474
SMIC Sales	54,210	67,366	62,479	64,103
Industrial Sales	230,872	174,816	306,299	314,263
Miscellaneous	76,879	65,850	62,178	63,787
Charges for Services	65,243	108,963	97,263	99,792
Total operating revenue:	$1,150,109	$1,137,984	$1,308,829	$1,342,851
Operating expense before depreciation:				
Salaries & Benefits	295,574	365,280	373,306	391,953
Purchased services	289,504	336,855	377,200	378,600
Supplies & Maintenance	53,594	96,130	95,100	97,100
General & Administrative	353,773	272,195	282,419	284,111
Total operating expense:	$992,445	$1,070,460	$1,128,025	$1,151,764
Operating income before depreciation	157,664	67,524	180,804	191,087
Depreciation	221,179 (c)	198,883 (d)	199,238	196,340
Operating income (loss)	-$63,515	-$131,359	-$18,434	-$5,253
Non-operating revenues (expenses)				
Interest income	10,951	67,000	10,000	10,000
Other revenue	21,984	0	0	0
Interest expense	-33,908	-39,764	-29,175	-27,286
Total non-operating revenues (expenses)	-$973	$27,236	-$19,175	-$17,286
Earnings before transfers and contributions	-$64,488	-$104,123	-$37,609	-$22,539
Transfers Out	-137,539	-295,661	-110,679	-113,401
Transfers In	0	0	0	0
Capital contributions and special items	20,070	0	0	0
Change in net position	-$181,957	-$399,784	-$148,288	-$135,940
Beginning net position	$6,339,353	$6,157,396	$5,757,612	$5,609,324
Ending net position	$6,157,396 *	$5,757,612	$5,609,324	$5,473,384

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions: (a) $28,997 or 13%; (b) $27,653 or 14%; (c) $22,223 or 11%; (d) $22,223 or 11%

CITY OF SEWARD
WATER ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2014 and 2015

	2013 Budget	2014 Budget	2015 Budget
Beginning cash balance at 1/1/13: *	$957,479		
Cash is provided by (used for):			
Change in net position	(399,784)	(148,288)	(135,940)
Add expense items not affecting cash:			
Depreciation	198,883	199,238	196,340
Net cash provided by (used for) operations	(200,901)	50,950	60,400
Other sources (uses) of cash			
Debt principal payments	(121,621)	(125,886)	(127,774)
Loan repayment from Seward Mountain Haven	-	1,973,360 (a)	-
Capital outlay	-	(1,300,000) (b)	-
Net increase (decrease) in cash	(322,522)	598,424	(67,374)
Estimated ending cash balance	$634,957	$1,233,381	$1,166,007

(*) Ties to CAFR and includes only Water Enterprise Fund; excludes related capital projects.

(a) $1.9 Million loan will be repaid from Seward Mountain Haven to Water Fund by 2014.

(b) $400K Maple Street Water Line Extension (assumes City pays outright rather than borrows); $900K transfer to MRRF. Water Fund is not able to transfer funds to MRRF in 2015 due to new 3rd Ave. Water Line debt payments.

Water Fund and Water-Related Capital Projects
Cash Status as of December, 2013

Fund 701 - Water Enterprise Fund	$773,691	Operating Fund
Fund 700 - Major Repair & Replacement Fund	212,546	Available for critical and high-risk needs
Fund 704 - Engineering of Water Lines	30,826	Available for transmission line project
Fund 709 - Water Tank Phase I	151,964	Available for fire hydrant replacement
Total Water-related Cash:	$1,169,027	

CITY OF SEWARD
2014/2015 Biennial Operating Budget
Water Enterprise Fund
Revenue Detail by Line Item

GL	Sub	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
Department: Water System									
4350	0150	PERS On-Behalf	$ 17,612	$ 21,984	$ 21,963	$ -	(100.0)%	$ -	- %
4600	0010	EF Investmnt In	24,216	9,463	65,000	10,000	(84.6)	10,000	-
4600	0030	EF Repo Interes	217	48	2,000	-	(100.0)	-	-
4600	0120	EF Penalties/In	1,454	1,440	-	-	-	-	-
4680	0100	Federal Project	40,337	-	-	-	-	-	-
4680	0200	State Project F	94,507	-	-	-	-	-	-
4700	0000	Amort of CIA-Ge	27,652	28,997	27,653	22,223	(19.6)	22,223	-
4801	0000	Residential	393,713	408,768	421,729	433,247	2.7	444,511	2.6
4802	0000	SG Service	110,659	116,573	112,480	127,603	13.4	130,921	2.6
4803	0000	LG Service	187,964	197,564	186,780	219,760	17.7	225,474	2.6
4804	0000	SMIC Sales	57,209	54,210	67,366	62,479	(7.3)	64,103	2.6
4805	0000	Sp.Contract Ene	190,721	230,872	174,816	306,299	75.2	314,263	2.6
4808		Ship Water	62,427	65,243	87,000	97,263	11.8	99,792	2.6
4880	0420	Turn on Fees	9,517	5,418	8,100	4,663	(42.4)	4,784	2.6
4880	0440	Hydrant Rentals	56,862	57,624	57,000	57,215	0.4	58,703	2.6
4880	0490	Misc. Revenue	660	13,838	750	300	(60.0)	300	-
		Total Revenues	$ 1,275,728	$ 1,212,041	$ 1,232,637	$ 1,341,052	8.8 %	$ 1,375,074	2.5 %

City of Seward
FUND: 701 - Water Enterprise Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5010	Salaries	$ 146,958	$ 143,967	$ 180,462	$ 217,655	20.61 %$	217,622	-
5020	Overtime	12,607	13,294	4,345	4,471	2.90	4,605	3.0
5022	Standby Time	9,355	8,597	10,454	10,756	2.89	11,079	3.0
5040	Leave Time	17,021	16,053	21,473	14,164	(34.04)	14,691	3.7
5050	In Lieu of FICA	494	494	494	494	-	494	-
5060	Retirement Benefit	51,894	57,897	67,391	47,007	(30.25)	53,652	14.1
5070	Health Insurance	39,795	44,523	64,473	66,278	2.80	75,312	13.6
5080	Workers' Comp	9,107	8,588	13,559	9,758	(28.03)	11,336	16.2
5090	Medicare	2,260	2,161	2,629	2,723	3.58	3,162	16.1
	Total Personnel	289,490	295,574	365,280	373,306	2.20	391,953	5.0
5120	Advertising	200	-	1,030	2,000	94.17	2,000	-
5130	Subscriptions/Dues	1,289	861	1,236	1,300	5.18	1,300	-
5140	Travel/Subsistence	3,561	2,378	5,620	5,600	(0.36)	5,600	-
5150	Communications	8,439	9,637	9,000	10,500	16.67	10,500	-
5160	Education/Training	1,841	573	6,320	6,100	(3.48)	6,600	8.2
5170	Legal	-	1,619	5,150	5,000	(2.91)	5,500	10.0
5310	Utilities	183,020	224,719	218,000	232,500	6.65	242,500	4.3
5370	Insurance	3,110	3,144	7,000	8,000	14.29	8,400	5.0
5380	Maintenance & Repa	34,367	16,641	32,300	32,000	(0.93)	33,000	3.1
5390	Contracted Service	79,152	30,880	89,540	114,000	27.32	104,000	(8.8)
5440	Operating Supplies	35,755	23,301	41,260	42,000	1.79	43,000	2.4
5450	Gas & Lube	8,124	9,599	8,870	10,150	14.43	10,400	2.5
5455	Testing	5,536	6,013	11,500	11,200	(2.61)	11,450	2.2
5460	Equip,Furn,Tools	3,724	1,883	9,700	7,700	(20.62)	7,950	3.2
5465	Safety Equip/Suppl	2,079	2,170	4,000	3,250	(18.75)	2,750	(15.4)
5490	Postage/Misc.Freig	5,294	4,667	5,665	6,500	14.74	6,750	3.8
5500	Equipment Rental	12,488	10,242	7,000	9,000	28.57	9,500	5.6
5650	Depreciation Expen	208,527	221,178	198,883	199,238	0.18	196,340	(1.5)
5660	Bad Debt Expense	860	1,037	2,200	2,000	(9.09)	2,000	-
5670	Genl Govt Admin Fe	233,744	233,744	233,744	238,419	2.00	239,611	0.5
5680	P.I.L.T.	85,695	92,009	91,298	104,706	14.69	107,428	2.6
5681	Reclass PILT to T/	(85,695)	(92,009)	(91,298)	(104,706)	(14.69)	(107,428)	(2.6)
5770	Bank,credit card f	4,179	4,452	4,500	4,500	-	4,500	-
5790	Misc. Expenses	136	95,498	1,545	3,000	94.17	2,500	(16.7)
5810	Principal	-	-	121,621	125,886	3.51	127,774	1.5
5820	Interest Expense	44,040	33,908	39,764	29,175	(26.63)	27,286	(6.5)
	Total Non-Personne	879,467	938,145	1,065,448	1,109,018	4.09	1,111,211	0.2
5530	Motor Pool Rent	4,000	4,000	4,000	4,500	12.50	4,500	-
5925	Infrastructure Cos	-	-	-	400,000	-	-	(100.0)
	Total Capital Outl	4,000	4,000	4,000	404,500	9999.99	4,500	(98.9)
	Total Expenses	$ 1,172,958	$ 1,237,719	$ 1,434,728	$ 1,886,824	31.51 %$	1,507,664	(20.1)

City of Seward - Water Enterprise Fund (701)
Department: Water System General (7400)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 119,873	116,816	148,769	$ 183,426	23.3 %	177,899	(3.0)%
5020	Overtime	12,275	10,488	3,923	4,005	2.1	4,125	3.0
5022	Standby Time	7,600	8,597	10,454	10,756	2.9	11,079	3.0
5040	Leave Time	13,825	16,053	21,473	14,164	(34.0)	14,691	3.7
5050	In Lieu of FICA	494	494	494	494	-	494	-
5060	Retirement Benefits	22,900	23,298	20,187	6,762	(66.5)	7,746	14.6
5070	Health Insurance	34,484	37,875	61,738	59,427	(3.7)	67,527	13.6
5080	Workers' Comp	7,246	6,598	11,266	7,699	(31.7)	8,944	16.2
5090	Medicare	1,835	1,716	2,133	2,213	3.8	2,569	16.1
	Personnel:	220,531	221,933	280,437	288,946	3.0	295,074	2.1
5120	Advertising	200	-	1,030	2,000	94.2	2,000	-
5130	Subscriptions/Dues	1,289	861	1,236	1,300	5.2	1,300	-
5140	Travel/Subsistence	3,561	2,373	5,000	5,000	-	5,000	-
5150	Communications	8,439	9,637	9,000	10,500	16.7	10,500	-
5160	Education/Training	1,841	573	5,700	5,500	(3.5)	6,000	9.1
5170	Legal: Water General	-	1,619	5,150	5,000	(2.9)	5,500	10.0
5310	Utilities	156,820	194,959	195,000	202,500	3.8	212,500	4.9
5370	Insurance	3,110	3,144	7,000	8,000	14.3	8,400	5.0
5380	Maintenance & Repair	33,039	15,691	28,800	29,000	0.7	30,000	3.4
5390	Contracted Services	78,174	29,083	84,540	110,000	30.1	100,000	(9.1)
5440	Operating Supplies	33,219	23,104	36,100	38,000	5.3	39,000	2.6
5450	Gas & Lube	6,776	8,931	8,250	9,500	15.2	9,750	2.6
5455	Testing	4,833	5,663	9,500	9,500	-	9,750	2.6
5460	Equip,Furn,Tools	3,724	1,883	8,200	7,000	(14.6)	7,250	3.6
5465	Safety Equip/Supply	2,079	1,890	3,000	2,500	(16.7)	2,000	(20.0)
5490	Postage/Misc.Freight	5,279	4,620	5,150	6,000	16.5	6,250	4.2
5500	Equipment Rental	12,488	10,242	7,000	9,000	28.6	9,500	5.6
5650	Depreciation-General	201,569	214,220	191,925	192,280	0.2	189,382	(1.5)
5660	Bad Debt Expense	860	1,037	2,200	2,000	(9.1)	2,000	-
5670	Genl Govt Admin Fee	233,744	233,744	233,744	238,419	2.0	239,611	0.5
5680	P.I.L.T.	85,695	92,009	91,298	104,706	14.7	107,428	2.6
5681	Reclass PILT to T/Fs	(85,695)	(92,009)	(91,298)	(104,706)	(14.7)	(107,428)	(2.6)
5770	Bank,credit card fee	4,179	4,452	4,500	4,500	-	4,500	-
5790	Misc. Expenses	136	95,498	1,030	2,500	142.7	2,000	(20.0)
	Non-Personnel:	795,359	863,225	853,055	899,999	5.5	902,193	0.2
5530	Motor Pool Rent	4,000	4,000	4,000	4,500	12.5	4,500	-
5925	Infrastructure Costs	-	-	-	400,000	-	-	(100.0)
	Capital Outlay	4,000	4,000	4,000	404,500	9999.9	4,500	(98.9)
	Total Expenditures:	$ 1,019,890	1,089,157	1,137,492	$ 1593445	40.1 %	1,201,767	(24.6)%

City of Seward - Water Enterprise Fund (701)
Department: SMIC Water (7440)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 27,085	27,151	31,693	$ 34,229	8.0 %	39,723	16.1 %
5020	Overtime	332	2,806	422	466	10.4	480	3.0
5022	Standby Time	1,755	-	-	-	-	-	-
5040	Leave Time	3,195	-	-	-	-	-	-
5060	Retirement Benefits	4,554	4,894	3,439	1,293	(62.4)	1,481	14.5
5070	Health Insurance	5,312	6,649	2,735	6,851	150.5	7,785	13.6
5080	Workers' Comp	1,861	1,991	2,293	2,059	(10.2)	2,392	16.2
5090	Medicare	425	445	496	510	2.8	593	16.3
	Personnel:	44,518	43,936	41,078	45,408	10.5	52,454	15.5
5140	Travel/Subsistence	-	5	620	600	(3.2)	600	-
5160	Education/Training	-	-	620	600	(3.2)	600	-
5310	Utilities	26,201	29,760	23,000	30,000	30.4	30,000	-
5380	Maintenance & Repair	1,329	950	3,500	3,000	(14.3)	3,000	-
5390	Contracted Services	978	1,798	5,000	4,000	(20.0)	4,000	-
5440	Operating Supplies	2,536	197	5,160	4,000	(22.5)	4,000	-
5450	Gas & Lube	1,348	668	620	650	4.8	650	-
5455	Testing	703	350	2,000	1,700	(15.0)	1,700	-
5460	Equip,Furn,Tools	-	-	1,500	700	(53.3)	700	-
5465	Safety Equip/Supply	-	280	1,000	750	(25.0)	750	-
5490	Postage/Misc.Freight	15	47	515	500	(2.9)	500	-
5650	Depreciation-General	6,958	6,958	6,958	6,958	-	6,958	-
5790	Misc. Expenses	-	-	515	500	(2.9)	500	-
	Non-Personnel:	40,069	41,013	51,008	53,958	5.8	53,958	-
	Total Expenditures:	$ 84,587	84,949	92,086	$ 99,366	7.9 %	106,412	7.1 %

City of Seward - Water Enterprise Fund (701)
Department: Water - Debt Service (7450)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5060	Retirement Benefits	$ 24,441	29,706	43,765	$ 38,952	(11.0)%	44,425	14.1 %
	Personnel:	24,441	29,706	43,765	38,952	(11.0)	44,425	14.1
5810	Principal	-	-	121,621	125,886	3.5	127,774	1.5
5820	Interest Expense	44,040	33,908	39,764	29,175	(26.6)	27,286	(6.5)
	Non-Personnel:	44,040	33,908	161,385	155,061	(3.9)	155,060	-
	Total Expenditures:	$ 68,481	63,613	205,150	$ 194,013	(5.4)%	199,485	2.8 %

CITY OF SEWARD
WATER ENTERPRISE FUND
2014 and 2015 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/14	2014 Budget Principal	Interest	Retirement	Total	Balance @ 12/31/14	Term
Third Avenue Water Line Loan	2.50%	1,944,985	125,886	29,175		155,061	1,819,099	2007 - 2027
PERS Past Service Cost					38,952	38,952		
Totals:		$1,944,985	$125,886	$29,175	$38,952	$194,013	$1,819,099	

Description	Interest Rate	Balance @ 1/01/15	2015 Budget Principal	Interest	Retirement	Total	Balance @ 12/31/15	Term
Third Avenue Water Line Loan	2.50%	1,819,099	127,774	27,286		155,061	1,691,325	2007 - 2027
PERS Past Service Cost					44,425	44,425		
Totals:		$1,819,099	$127,774	$27,286	$44,425	$199,486	$1,691,325	

CITY OF SEWARD
WATER ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2014 and 2015

	2014		2015	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
General Fund:				
Federal and state lobbying		$5,973		$5,973
Payments-in-Lieu-of-Tax		104,706		107,428
	$0	**$110,679**	**$0**	**$113,401**

Transfers to MRRF shown on cash flow as Capital Outlay: $1.3M in 2014 ($400K Maple Street; $900K MRRF) and $0 in 2015.

WASTEWATER
ENTERPRISE FUND

The Wastewater Enterprise Fund accounts for the provision of sewage treatment and disposal services to the community of Seward. Revenues are based on user charges to the following classes of customers: residential, small general service, large general service, Seward Marine Industrial Center, and industrial. The financial records of the Wastewater Enterprise Fund are maintained on the accrual basis of accounting.

WASTEWATER ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses
and Change in Net Position
For Fiscal Year 2014 and 2015

	2012 Actual *	2013 Budget	2014 Budget	2015 Budget
Operating revenues:				
Residential	515,836	541,286	560,820	589,983
Small General Service	156,450	126,889	171,191	180,093
Large General Service	222,200	216,288	257,112	270,482
SMIC Sales	29,120	37,539	33,746	35,501
Miscellaneous	5,908	22,467	1,000	1,052
Total operating revenues:	$929,514	$944,469	$1,023,869	$1,077,111
Operating expenses before depreciation:				
Salaries & Benefits	277,664	270,731	274,359	290,199
Purchased services	235,974	293,300	321,200	322,000
Supplies & Maintenance	48,936	62,230	59,450	60,100
General & Administrative	158,528	165,795	172,250	172,778
Total Operating Expenses:	$721,102	$792,056	$827,259	$845,077
Operating income before depreciation	208,412	152,413	196,610	232,034
Depreciation	291,173 (a)	256,695 (b)	222,903 (c)	209,861 (d)
Operating Income (Loss)	($82,761)	($104,282)	($26,293)	$22,173
Non-operating revenues (expenses)				
Interest income	7,066	2,100	2,700	2,700
Interest expense	-1,752	-935	-20	-6,000
Other non-operating revenue	20,810	0	0	0
Total non-operating revenues (expenses)	$26,124	$1,165	$2,680	($3,300)
Income (loss) before operating transfers	($56,637)	($103,117)	($23,613)	$18,873
Capital contributions and special item	0	0	0	0
Net transfers In (Out)	(79,841)	(79,300)	(87,883)	(92,143)
Change in net position	($136,478)	($182,417)	($111,496)	($73,270)
Beginning net position	$5,624,101	$5,487,623	$5,305,206	$5,193,710
Ending net position	$5,487,623 *	$5,305,206	$5,193,710	$5,120,440

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:
(a) $222,329 or 76%; (b) $215,657 or 84%; (c) $164,613 or 74%; (d) $164,613 or 78%

CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2014 and 2015

	2013 Budget	2014 Budget	2015 Budget
Beginning cash balance at 1/1/13: *	$605,982		
Cash is provided by (used for):			
Change in net position	(182,417)	(111,496)	(73,270)
Add expense items not affecting cash			
Depreciation	256,695	222,903	209,861
Net cash provided by (used for) operations	$74,278	$111,407	$136,591
Other uses of cash			
Debt principal payments	(61,022)	(1,333) (a)	(17,298) (b)
Capital outlay	(4,000)	(132,367) (c)	(41,096) (d)
Net increase (decrease) in cash	$9,256	(22,293)	$78,197
Estimated ending cash balance	$615,238	$592,945	$671,142

(*) Ties to CAFR and includes only Wastewater Enterprise Fund; excludes related capital projects. See below.
(a) Dairy Hill sewer loan principal - $1,333; Lowell Point sewer - $0; General Fund Loan - $0.
(b) Dairy Hill sewer loan principal - $0; GF Lowell Pt. Lagoon Loan - $0; new Maple Street Extension proposed - $17,298.
(c) Motor Pool contribution - $4,500; MRRF $57,867 contribution; equipment $70,000.
(d) Motor Pool contribution - $4,500; MRRF $36,596 contribution.

Wastewater Fund and Related Capital Projects
Cash Status as of December, 2013

Fund 703 - Wastewater Enterprise Fund	$690,756	Operating Fund
Fund 702 - Major Repair & Replacement Fund	310,998	Available for critical and high-risk needs
Total Wastewater-related Cash:	$1,001,754	

CITY OF SEWARD
2014/2015 Biennial Operating Budget
Wastewater Enterprise Fund
Revenue Detail by Line Item

GL	Sub	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
Department: Wastewater System									
4350	0150	PERS On-Behalf	$ 17,285	$ 20,810	$ 21,717	$ -	(100.0)%	$ -	- %
4600	0010	EF Investmnt In	5,577	4,984	500	1,200	140.0	1,200	-
4600	0030	EF Repo Interes	82	25	100	-	(100.0)	-	-
4600	0120	EF Penalties/In	1,883	2,057	1,500	1,500	-	1,500	-
4680	0100	Federal Project	250,200	-	-	-	-	-	-
4700	0000	Amort of CIA-Ge	231,042	222,329	215,657	164,613	(23.7)	164,613	-
4801	0000	Residential	488,208	515,836	541,286	560,820	3.6	589,983	5.2
4802	0000	SG Service	128,725	156,450	126,889	171,191	34.9	180,093	5.2
4803	0000	LG Service	209,729	222,200	216,288	257,112	18.9	270,482	5.2
4804	0000	SMIC Sales	32,513	29,120	37,539	33,746	(10.1)	35,501	5.2
4880	0450	Sewer - Inspect	209	222	250	500	100.0	526	5.2
4880	0460	Sewer-Misc. Ser	5,355	5,686	500	500	-	526	5.2
		Total Revenues	$ 1,370,808	$ 1,179,720	$ 1,162,226	$ 1,191,182	2.5 %	$ 1,244,424	4.5 %

City of Seward
FUND: 703 - Wastewater Enterprise Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5010	Salaries	$ 145,471	$ 139,195	$ 128,996	$ 161,321	25.06 %$	159,678	(1.0)
5020	Overtime	6,126	9,462	2,991	3,078	2.91	3,170	3.0
5022	Standby Time	6,167	6,355	6,124	6,302	2.91	6,491	3.0
5040	Leave Time	19,748	15,429	15,303	14,558	(4.87)	14,894	2.3
5050	In Lieu of FICA	494	494	494	494	-	494	-
5060	Retirement Benefit	50,868	55,500	53,893	33,371	(38.08)	39,603	18.7
5070	Health Insurance	38,587	41,153	44,325	45,566	2.80	53,976	18.5
5080	Workers' Comp	8,915	8,132	16,849	7,845	(53.44)	9,657	23.1
5090	Medicare	2,132	1,944	1,756	1,824	3.87	2,236	22.6
	Total Personnel	278,509	277,664	270,731	274,359	1.34	290,199	5.8
5120	Advertising	200	-	-	500	-	500	-
5130	Subscriptions/Dues	2,620	105	1,700	1,700	-	1,700	-
5140	Travel/Subsistence	1,600	825	2,515	4,000	59.05	4,000	-
5150	Communications	6,068	6,780	7,230	8,700	20.33	8,700	-
5160	Education/Training	89	415	1,515	2,000	32.01	2,000	-
5170	Legal	-	118	5,000	5,000	-	5,000	-
5310	Utilities	147,197	177,970	185,060	192,000	3.75	197,000	2.6
5330	Heating Fuel	5,276	2,708	1,750	1,800	2.86	1,800	-
5360	Rents & Leases	100	-	-	-	-	500	-
5370	Insurance	5,784	5,368	6,000	6,500	8.33	6,500	-
5380	Maintenance & Repa	5,291	5,681	35,450	32,000	(9.73)	33,500	4.7
5390	Contracted Service	93,530	43,439	73,550	90,000	22.37	87,000	(3.3)
5440	Operating Supplies	7,000	11,615	13,700	15,000	9.49	14,500	(3.3)
5450	Gas & Lube	9,992	10,700	7,975	8,650	8.46	8,800	1.7
5455	Testing	16,565	19,464	18,700	21,900	17.11	20,200	(7.8)
5460	Equip,Furn,Tools	853	996	4,090	3,500	(14.43)	3,000	(14.3)
5465	Safety Equip/Suppl	424	480	1,015	300	(70.44)	300	-
5490	Postage/Misc.Freig	2,315	2,371	3,240	4,000	23.46	4,000	-
5500	Equipment Rental	-	-	2,060	1,500	(27.18)	1,100	(26.7)
5650	Depreciation Expen	296,693	291,173	256,695	222,903	(13.16)	209,861	(5.9)
5660	Bad Debt Expense	1,375	2,117	1,500	1,750	16.67	1,750	-
5670	Genl Govt Admin Fe	142,745	142,745	142,745	145,600	2.00	146,328	0.5
5680	P.I.L.T.	69,330	74,361	73,820	81,910	10.96	86,170	5.2
5681	Reclass PILT to T/	(69,330)	(74,361)	(73,820)	(81,910)	(10.96)	(86,170)	(5.2)
5770	Bank,credit card f	5,051	5,542	5,500	5,500	-	5,700	3.6
5790	Misc. Expenses	385	-	1,030	1,000	(2.91)	1,000	-
5810	Principal	-	-	61,022	1,333	(97.82)	17,298	1197.7
5820	Interest Expense	10,809	1,752	935	20	(97.86)	6,000	9999.9
	Total Non-Personne	761,963	732,362	839,977	777,156	(7.48)	788,037	1.4
5530	Motor Pool Rent	4,000	4,000	4,000	4,500	12.50	4,500	-
5930	Capital Equipment	-	-	-	70,000	-	-	(100.0)
	Total Capital Outl	4,000	4,000	4,000	74,500	1762.50	4,500	(94.0)
	Total Expenses	$ 1,044,472	$ 1,014,026	$ 1,114,708	$ 1,126,015	1.01 %$	1,082,736	(3.8)

City of Seward - Wastewater Enterprise Fund (703)
Department: Wastewater General Expense (7900)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 118,283	112,481	105,034	$ 137,251	30.7 %	130,390	(5.0)%
5020	Overtime	5,251	6,967	2,373	2,552	7.5	2,628	3.0
5022	Standby Time	4,744	6,355	6,124	6,302	2.9	6,491	3.0
5040	Leave Time	16,541	15,429	15,303	14,558	(4.9)	14,894	2.3
5050	In Lieu of FICA	494	494	494	494	-	494	-
5060	Retirement Benefits	21,820	21,286	15,908	4,670	(70.6)	5,568	19.2
5070	Health Insurance	33,289	34,409	42,273	40,628	(3.9)	48,127	18.5
5080	Workers' Comp	7,008	6,146	13,677	6,148	(55.0)	7,568	23.1
5090	Medicare	1,704	1,512	1,384	1,460	5.5	1,790	22.6
	Personnel:	209,134	205,079	202,570	214,063	5.7	217,950	1.8
5120	Advertising	200	-	-	500	-	500	-
5130	Subscriptions/Dues	1,680	105	1,700	1,700	-	1,700	-
5140	Travel/Subsistence	1,349	825	2,000	2,500	25.0	2,500	-
5150	Communications	6,068	6,780	6,200	7,500	21.0	7,500	-
5160	Education/Training	89	415	1,000	1,500	50.0	1,500	-
5170	Legal: Water General	-	-	-	5,000	-	5,000	-
5170	Legal:Wastewater Gen	-	118	5,000	-	(100.0)	-	-
5310	Utilities	107,423	136,135	149,000	154,000	3.4	158,000	2.6
5330	Heating Fuel	3,968	-	-	-	-	-	-
5360	Rents & Leases	100	-	-	-	-	500	-
5370	Insurance	5,784	5,368	6,000	6,500	8.3	6,500	-
5380	Maintenance & Repair	4,521	5,159	20,000	20,000	-	21,000	5.0
5390	Contracted Services	92,080	39,991	55,000	60,000	9.1	62,000	3.3
5440	Operating Supplies	5,698	9,545	7,000	8,000	14.3	8,000	-
5450	Gas & Lube	7,921	9,798	7,200	7,900	9.7	8,000	1.3
5455	Testing	9,813	16,049	11,000	14,000	27.3	12,000	(14.3)
5460	Equip,Furn,Tools	853	996	1,000	500	(50.0)	500	-
5465	Safety Equip/Supply	424	353	500	300	(40.0)	300	-
5490	Postage/Misc.Freight	2,240	2,175	2,000	2,500	25.0	2,500	-
5650	Depreciation-General	295,768	290,248	255,770	221,978	(13.2)	208,936	(5.9)
5660	Bad Debt Expense	1,375	2,117	1,500	1,750	16.7	1,750	-
5670	Genl Govt Admin Fee	142,745	142,745	142,745	145,600	2.0	146,328	0.5
5680	P.I.L.T.	69,330	74,361	73,820	81,910	11.0	86,170	5.2
5681	Reclass PILT to T/Fs	(69,330)	(74,361)	(73,820)	(81,910)	(11.0)	(86,170)	(5.2)
5770	Bank,credit card fee	5,051	5,542	5,500	5,500	-	5,700	3.6
5790	Misc. Expenses	385	-	1,030	1,000	(2.9)	1,000	-
	Non-Personnel:	695,537	674,463	681,145	668,228	(1.9)	661,714	(1.0)
5530	Motor Pool Rent	4,000	4,000	4,000	4,500	12.5	4,500	-
5930	Capital Equipment	-	-	-	70,000	-	-	(100.0)
	Capital Outlay	4,000	4,000	4,000	74,500	1762.5	4,500	(94.0)
	Total Expenditures:	$ 908,671	883,542	887,715	$ 956,791	7.8 %	884,164	(7.6)%

City of Seward - Wastewater Enterprise Fund (703)
Department: SMIC Wastewater (7940)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5010	Salaries	$ 27,188	26,714	23,962	$ 24,070	0.5 %	29,288	21.7 %
5020	Overtime	875	2,494	618	526	(14.9)	542	3.0
5022	Standby Time	1,423	-	-	-	-	-	-
5040	Leave Time	3,207	-	-	-	-	-	-
5060	Retirement Benefits	4,568	4,753	3,034	1,049	(65.4)	1,251	19.3
5070	Health Insurance	5,298	6,744	2,052	4,938	140.6	5,849	18.4
5080	Workers' Comp	1,907	1,986	3,172	1,697	(46.5)	2,089	23.1
5090	Medicare	428	432	372	364	(2.2)	446	22.5
	Personnel:	44,895	43,124	33,210	32,644	(1.7)	39,465	20.9
5130	Subscriptions/Dues	940	-	-	-	-	-	-
5140	Travel/Subsistence	251	-	515	1,500	191.3	1,500	-
5150	Communications	-	-	1,030	1,200	16.5	1,200	-
5160	Education/Training	-	-	515	500	(2.9)	500	-
5310	Utilities	39,775	41,835	36,060	38,000	5.4	39,000	2.6
5330	Heating Fuel	1,307	2,708	1,750	1,800	2.9	1,800	-
5380	Maintenance & Repair	770	522	15,450	12,000	(22.3)	12,500	4.2
5390	Contracted Services	1,450	3,447	18,550	30,000	61.7	25,000	(16.7)
5440	Operating Supplies	1,301	2,070	6,700	7,000	4.5	6,500	(7.1)
5450	Gas & Lube	2,071	902	775	750	(3.2)	800	6.7
5455	Testing	6,753	3,415	7,700	7,900	2.6	8,200	3.8
5460	Equip,Furn,Tools	-	-	3,090	3,000	(2.9)	2,500	(16.7)
5465	Safety Equip/Supply	-	128	515	-	(100.0)	-	-
5490	Postage/Misc.Freight	75	196	1,240	1,500	21.0	1,500	-
5500	Equipment Rental	-	-	2,060	1,500	(27.2)	1,100	(26.7)
5650	Depreciation-General	925	925	925	925	-	925	-
	Non-Personnel:	55,617	56,147	96,875	107,575	11.0	103,025	(4.2)
	Total Expenditures:	$ 100,512	99,271	130,085	$ 140,219	7.8 %	142,490	1.6 %

City of Seward - Wastewater Enterprise Fund (703)
Department: Sewage Debt Service (7950)
2014/2015 Biennial Operating Budget
Expenditure Detail by Department

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
	Personnel Services							
5060	Retirement Benefits	$ 24,480	29,461	34,951	$ 27,652	(20.9)%	32,784	18.6 %
	Personnel:	24,480	29,461	34,951	27,652	(20.9)	32,784	18.6
5810	Principal	-	-	61,022	1,333	(97.8)	17,298	1197.7
5820	Interest Expense	10,809	1,752	935	20	(97.9)	6,000	9999.9
	Non-Personnel:	10,809	1,752	61,957	1,353	(97.8)	23,298	1622.0
	Total Expenditures:	$ 35,289	31,212	96,908	$ 29,005	(70.1)%	56,082	93.4 %

CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
2014 and 2015 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/14	2014 Budget Principal	Interest	Retirement	Total	Balance @ 12/31/14	Term
1995 Dairy Hill Sewer Loan	1.50%	1,333	1,333	20		1,353	0	1995 - 07/2014
Loan to GF to repay 1990 debt *	0.00%	1,219,150	0	0		0	1,219,150	Until paid off
PERS Past Service Cost					27,652	27,652		
Totals:			$1,333	$20	$27,652	$29,005	$1,219,150	

Description	Interest Rate	Balance @ 1/01/15	2015 Budget Principal	Interest	Retirement	Total	Balance @ 12/31/15	Term
Loan to GF to repay 1990 debt *	0.00%	1,219,150	0	0		0	1,219,150	Until paid off
BUDGET: Maple Street Sewer Extension	1.50%	400,000	17,298	6,000		23,298	382,702	2034
PERS Past Service Cost					32,784	32,784		
Totals:			$17,298	$6,000	$32,784	$56,082	$1,601,852	

CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2014 and 2015

	2014		2015	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
General Fund:				
Federal and state lobbying		$5,973		$5,973
Payments-in-Lieu-of-Tax		81,910		86,170
	$0	**$87,883**	**$0**	**$92,143**
Net Transfers:	**($87,883)**		**($92,143)**	

Transfers to MRRF shown on cash flow as Capital Outlay: $57,867 in 2014 and $36,596 in 2015.
Transfer to General Fund/Capital Acquisition Fund of $76,840 for loan repayment delayed by City Council in 2014 and 2015.

PARKING ENTERPRISE FUND

The Parking Revenue Enterprise Fund was established to account for the cost of maintaining and upgrading the parking lots in the harbor and downtown areas. The primary revenue source of this fund is parking fees. The financial records of the Water Enterprise Fund are maintained on the accrual basis of accounting.

PARKING ENTERPRISE FUND
Budgeted Statement of Revenue and Expenses and Change in Net Position
For 2014 and 2015

	2012 Actual *	2013 Budget	2014 Budget	2015 Budget
Operating revenue - parking fees	$293,443	$260,650	$280,400	$282,500
Operating expense:				
Salaries & Benefits	89,586	133,755	135,166	138,992
Purchased Services	66,571	7,970	3,950	3,950
Supplies and Maintenance	15,586	31,150	33,500	33,500
General and Administrative	43,550	48,482	40,889	40,941
Total operating expense:	$215,293	$221,357	$213,505	$217,383
Operating income before depreciation	78,150	39,293	66,895	65,117
Depreciation	23,968	16,757	22,969	22,969
Operating income (ooss)	$54,182	$22,536	$43,926	$42,148
Non-operating revenues (expense)				
Interest Income and other	3,033	3,700	3,000	3,000
Total non-operating revenue(expense)	$3,033	$3,700	$3,000	$3,000
Transfers to other funds	-$23,475	-$20,852	-$22,672	-$22,600
Change in net position	$33,740	$5,384	$24,254	$22,548
Beginning net position	$548,977	$582,717	$588,101	$612,355
Ending net position	$582,717 *	$588,101	$612,355	$634,903

* Ties to annual Comprehensive Annual Financial Report

CITY OF SEWARD
PARKING ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2014 and 2015

	2013 Budget	2014 Budget	2015 Budget
Beginning Cash Balance at 1/1/13 *:	**$464,389**		
Cash is provided by (used for):			
Change in net position	**$5,384**	**$24,254**	**$22,548**
Add expense items not affecting cash			
Depreciation	16,757	22,969	22,969
Net cash provided by operations	**$22,141**	**$47,223**	**$45,517**
Other uses of cash			
Capital outlay (a)	($13,000) (a)	($25,500) (b)	($15,500) (c)
Net increase (decrease) in cash	**$9,141**	**$21,723**	**$30,017**
Estimated ending cash balance	**$473,530**	**$495,253**	**$525,270**

(*) Ties to Comprehensive Annual Financial Report
(a) $13K motor pool contribution.
(b) $13K motor pool contribution, $2,500 equipment, $10K striping.
(c) $13K motor pool contribution, $2,500 equipment.

CITY OF SEWARD
2014/2015 Biennial Operating Budget
Parking Enterprise Fund
Revenue Detail by Line Item

GL	Sub	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
Department: Harbor Parking									
4350	0150	PERS On-Behalf	$ 614	$ -	$ -	$ -	- %$	-	- %
4460	0001	South Harbor Lo	111,274	125,949	111,000	120,000	8.1	121,000	0.8
4460	0003	North Harbor Lo	54,291	60,280	49,500	55,000	11.1	55,800	1.5
4460	0004	N.E. Ramp Lot	46,900	47,340	42,000	46,000	9.5	46,300	0.7
4460	0005	Boulder Field L	-	-	100	-	(100.0)	-	-
4460	0006	S Harbor Upland	14,700	13,672	11,200	16,000	42.9	16,000	-
4460	0007	Slip Holder Pas	22,487	25,693	27,000	25,000	(7.4)	25,000	-
4460	0008	Employee Passes	5,234	6,495	6,000	7,500	25.0	7,500	-
4460	0009	Miscellaneous-O	93	112	1,500	400	(73.3)	400	-
4460	0011	Company Vehicle	-	-	350	-	(100.0)	-	-
4460	0012	Vehicle w/Trail	8,767	10,467	11,000	10,500	(4.5)	10,500	-
4460	0013	Visitor Permit	-	-	1,000	-	(100.0)	-	-
4510	0200	Parking Tickets	4,360	3,435	-	-	-	-	-
4600	0010	EF Investmnt In	3,481	3,017	3,700	3,000	(18.9)	3,000	-
4600	0030	EF Repo Interes	52	16	-	-	-	-	-
		Total Revenues	$ 272,251	$ 296,475	$ 264,350	$ 283,400	7.2 %$	285,500	0.7 %

City of Seward
FUND: 403 - Parking Enterprise Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5010	Salaries	$ 80,989	$ 73,058	$ 109,738	$ 112,276	2.31 %$	115,624	3.0
5020	Overtime	3,456	1,469	2,529	2,603	2.93	2,682	3.0
5030	Unemployment Wages	7,790	696	8,000	7,000	(12.50)	7,000	-
5040	Leave Time	1,876	1,547	-	-	-	-	-
5060	Retirement Benefit	1,850	1,402	1,266	677	(46.52)	697	3.0
5070	Health Insurance	2,213	3,099	3,497	4,142	18.44	4,267	3.0
5080	Workers' Comp	3,185	3,538	1,252	769	(38.58)	792	3.0
5090	Medicare	5,465	4,777	7,473	7,699	3.02	7,930	3.0
	Total Personnel	106,824	89,586	133,755	135,166	1.05	138,992	2.8
5120	Advertising	76	371	2,000	1,000	(50.00)	1,000	-
5130	Subscriptions/Dues	1,615	3,135	6,295	6,000	(4.69)	6,000	-
5140	Travel/Subsistence	-	36	250	250	-	250	-
5150	Communications	2,798	5,189	3,700	5,000	35.14	5,000	-
5160	Education/Training	-	-	1,600	1,000	(37.50)	1,000	-
5170	Legal	-	-	600	-	(100.00)	-	-
5190	Other Spec Service	9,085	66,169	9,500	9,500	-	9,500	-
5310	Utilities	917	339	420	500	19.05	500	-
5360	Rents & Leases	-	-	1,000	-	(100.00)	-	-
5370	Insurance	2,199	2,295	3,600	2,700	(25.00)	2,700	-
5380	Maintenance & Repa	15,966	2,932	15,750	15,000	(4.76)	15,000	-
5390	Contracted Service	1,250	-	-	-	-	-	-
5420	Vehicle Supplies	21	-	1,400	-	(100.00)	-	-
5440	Operating Supplies	16,745	14,434	9,500	15,000	57.89	15,000	-
5450	Gas & Lube	841	965	775	1,000	29.03	1,000	-
5460	Equip,Furn,Tools	47	-	2,225	2,000	(10.11)	2,000	-
5465	Safety Equip/Suppl	299	188	1,500	500	(66.67)	500	-
5490	Postage/Misc.Freig	333	401	2,350	750	(68.09)	750	-
5650	Depreciation Expen	16,757	23,968	16,757	22,969	37.07	22,969	-
5670	Genl Govt Admin Fe	9,715	9,889	10,137	10,339	1.99	10,391	0.5
5680	P.I.L.T.	21,497	23,475	20,852	22,672	8.73	22,600	(0.3)
5681	Reclass PILT to T/	(21,497)	(23,475)	(20,852)	(22,672)	(8.73)	(22,600)	0.3
5770	Bank,credit card f	5,525	6,019	14,200	7,000	(50.70)	7,000	-
5790	Misc. Expenses	801	345	800	800	-	800	-
	Total Non-Personne	84,988	136,675	104,359	101,308	(2.92)	101,360	0.1
5530	Motor Pool Rent	13,000	13,000	13,000	13,000	-	13,000	-
5925	Infrastructure Cos	-	-	-	10,000	-	-	(100.0)
5930	Capital Equipment	-	-	-	2,500	-	2,500	-
	Total Capital Outl	13,000	13,000	13,000	25,500	96.15	15,500	(39.2)
	Total Expenses	$ 204,812	$ 239,261	$ 251,114	$ 261,974	4.32 %$	255,852	(2.3)

CITY OF SEWARD
PARKING ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2014 and 2015

	2014		2015	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
Federal and state lobbying		0		0
Payments-in-Lieu-of-Tax		22,672		22,600
	$0	**$22,672**	**$0**	**$22,600**

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HOSPITAL ENTERPRISE FUND

The Hospital Enterprise Fund was recently established to account for operating and capital costs borne by the City related to the City's hospital and emergency room, which are managed on the City's behalf by Providence Health and Services - Alaska. The Fund accounts for proceeds of a 1% sales tax, equal to one-fourth of the General Fund's 4% sales tax revenue, set aside to fund healthcare capital and operating needs.

HOSPITAL ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses and Changes in Net Position
For 2014 and 2015

	2012 Actual *	2013 Budget	2014 Budget	2015 Budget
Revenues (investment earnings):	**$730**	**$10,000**	**$5,000**	**$5,000**
Operating Expenses:				
Hospital contributions for capital needs	200,000	562,457	242,795	462,794
Community Health Center start-up costs	0	225,000 (a)	700,000	500,000
Depreciation	1,963,419	259,916	242,672	203,953
Total operating expenses	**$2,163,419**	**$1,047,373**	**$1,185,467**	**$1,166,747**
Non-operating revenues (expense)				
Gain (loss) on sales of assets	4,037	0	0	0
Debt service interest	(113,661)	(12,425)	(65,443)	(61,807)
Capital equipment and other	-	(72,485)	-	-
Total non-operating revenue (expense	($109,624)	($84,910)	($65,443)	($61,807)
Earnings (loss) before transfers	**($2,272,313)**	**($1,122,283)**	**($1,245,910)**	**($1,223,554)**
Operating transfers from other funds	1,053,063	1,052,071	1,072,500	1,092,500
Operating transfers to other funds	(1,447,039)	(134,704)	0	0
Change in net position	($2,666,288)	($204,916)	($173,410)	($131,054)

(a) Clinic space remodel - $150K; CHC Board start-up costs - $75K

* Does not tie to CAFR since City budgets Hospital and LTC separately, and does not budget for PSMCC operations. The CAFR however, aggregates the City's hospital enterprise fund, LTC enterprise fund, and PSMCC financial statements into one fund, since PSMCC operational surpluses or deficits accrue to taxpayers.

CITY OF SEWARD
HOSPITAL ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2014 and 2015

	2013 Budget	2014 Budget	2015 Budget
Beginning Cash Balance at 1/1/13:	**$945,498**		
Cash is provided by (used for):			
Change in net position	**(204,916)**	**(173,410)**	**(131,054)**
Add expense items not affecting cash			
Depreciation	259,916	242,672	203,953
Net cash provided by operations	**$55,000**	**$69,262**	**$72,899**
Other sources (uses) of cash			
Loan repayment for Elec. Health Records	300,000	0	0
Debt principal	($710,000) (a)	($69,262) (b)	($72,899) (b)
Net increase (decrease) in cash	**(355,000)**	**0**	**0**
Estimated ending cash balance	**$590,498**	**$590,498**	**$590,498**

(a) Reflects final years' payment of Hospital Bonds which matured in 2013.

(b) Reflects Seward General Hospital Public Employees' Retirement System debt previously paid by General Fund. Once hospital bonds matured (2013), sales tax reserved for healthcare purposes becomes new source of repayment of SGH PERS debt.

CITY OF SEWARD
2014/2015 Biennial Operating Budget
Hospital Enterprise Fund
Revenue Detail by Line Item

GL	Sub	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
Department: Hospital Enterprise Fund									
4600	0010	EF Investmnt In	$ -	$ 719	$ -	$ -	- %	$ -	- %
4600	0030	EF Repo Interes	-	11	-	-	-	-	-
4610	0010	GF Investment I	2,212	-	10,000	5,000	(50.0)	5,000	-
4610	0030	GF Interest on	31	-	-	-	-	-	-
4650		Gain on Sale of	-	26,000	-	-	-	-	-
		Total Revenues	$ 2,243	$ 26,730	$ 10,000	$ 5,000	(50.0) %	$ 5,000	- %

City of Seward
FUND: 801 - Hospital Enterprise Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5190	Other Spec Service	$ -	$ -	$ -	$ 700,000	- %$	500,000	(28.6)
5650	Depreciation Expen	-	1,963,419	259,916	242,672	(6.63)	203,953	(16.0)
5810	Principal	785,000	-	710,000	69,262	(90.24)	72,899	5.3
5820	Interest Expense	63,925	113,661	12,425	65,443	426.70	61,807	(5.6)
5850	Loss on Fixed Asse	-	21,963	-	-	-	-	-
5998	Pass-Thru Payment	-	200,000	-	700,000	-	500,000	(28.6)
	Total Non-Personne	848,925	2,299,043	982,341	1,777,377	80.93	1,338,659	(24.7)
5930	Capital Equipment	-	-	-	242,795	-	462,794	90.6
	Total Capital Outl	-	-	-	242,795	-	462,794	90.6
	Total Expenses	$ 848,925	$ 2,299,043	$ 982,341	$ 2,020,172	105.65 %$	1,801,453	(10.8)

CITY OF SEWARD
HOSPITAL ENTERPRISE FUND
2014 and 2015 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/14	2014 Budget Principal	2014 Budget Interest	2014 Budget Total	Balance @ 12/31/14	Term
Hospital PERS loan - FI02	5.25%	912,204	50,686	47,891	98,576	861,518	2007 - 2026
Hospital PERS loan - F502	5.25%	334,323	18,576	17,552	36,128	315,747	2007 - 2026
Totals:		$1,246,527	$69,262	$65,443	$134,705	$1,177,265	

Description	Interest Rate	Balance @ 1/01/15	2015 Budget Principal	2015 Budget Interest	2015 Budget Total	Balance @ 12/31/15	Term
Hospital PERS loan - FI02	5.25%	861,518	53,347	45,230	98,576	808,172	2007 - 2026
Hospital PERS loan - F502	5.25%	315,747	19,552	16,577	36,129	296,195	2007 - 2026
Totals:		$1,177,265	$72,899	$61,807	$134,705	$1,104,366	

CITY OF SEWARD
HOSPITAL ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2014 and 2015

	2014		2015	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
From sales tax devoted to healthcare	$1,072,500		$1,092,500	
	$1,072,500	**$0**	**$1,092,500**	**$0**

SEWARD MOUNTAIN HAVEN ENTERPRISE FUND

The Seward Mountain Haven Enterprise Fund was established to account for the accumulation of resources to repay $27,000,000 in revenue bonds issued on March 18, 2008, to construct, equip and furnish a new long term care facility. The revenues to repay the bonds come from the capital cost component of patient charges, and any shortfalls can be met, if necessary, through the City's 1% sales tax established to meet healthcare operating and capital needs.

SEWARD MOUNTAIN HAVEN ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses and Changes in Net Position
For 2014 and 2015

	2012 Actual *	2013 Budget	2014 Budget	2015 Budget
Revenues:				
Interest earnings	7,705	0	0	0
LTC capital cost reimbursement	2,987,911	1,954,413	2,529,006	1,950,788
Total revenues	**$2,995,616**	**$1,954,413**	**$2,529,006**	**$1,950,788**
Expenses:				
Debt service interest and other costs	1,973,170	1,204,413	1,166,038	1,125,788
Depreciation	2,042,958	2,022,677	1,930,351	1,653,021
Total expenses	**$4,016,128**	**$3,227,090**	**$3,096,389**	**$2,778,809**
Excess (deficit) of revenues over expenditures	**(1,020,512)**	**(1,272,677)**	**(567,383)**	**(828,021)**
Operating transfers from other funds	0	0	0	0
Operating transfers to other funds	0	0	0	0
Change in net position	**(1,020,512)**	**(1,272,677)**	**(567,383)**	**(828,021)**

* Does not tie to annual Comprehensive Annual Financial Report since that report also includes operations from PSMC. This schedule includes only City's enterprise fund data.

CITY OF SEWARD
SEWARD MOUNTAIN HAVEN ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2014 and 2015

	2013 Budget	2014 Budget	2015 Budget
Beginning Cash Balance at 1/1/13:	**$1,025,189**		
Cash is provided by (used for):			
Change in net position	**(1,272,677)**	**(567,383)**	**(828,021)**
Add expense items not affecting cash			
Depreciation	2,022,677	1,930,351	1,653,021
Net cash provided by operations	**$750,000**	**$1,362,968**	**$825,000**
Other sources (uses) of cash			
Debt principal	(750,000) (a)	(785,000) (a)	(825,000) (a)
Reimbursement from PSMC for rate settlement	-	2,343,563	-
Reimburse Water Fund for bond reserve	-	(1,973,360)	-
Capital outlay	-	-	-
Net increase (decrease) in cash	**$0**	**$948,171**	**$0**
Estimated ending cash balance	**$1,025,189**	**$1,973,360**	**$1,973,360**

(a) Seward Mountain Haven revenue bonds.

CITY OF SEWARD
2014/2015 Biennial Operating Budget
Seward Mountain Haven Enterprise Fund
Revenue Detail by Line Item

GL	Sub	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
Department: Seward Mountain Haven Ent. Fund									
4600	0010	EF Investmnt In	$ -	$ 7,686	$ -	$ -	- %$	-	- %
4600	0030	EF Repo Interes	-	19	-	-	-	-	-
4610	0010	GF Investment I	13,290	-	-	-	-	-	-
4610	0030	GF Interest on	167	-	-	-	-	-	-
4690	0920	SMH Revenue for	2,873,588	2,987,911	1,954,413	2,529,006	29.4	1,950,788	(22.9)
4710		Amort.Bond Prem	16,243	16,243	16,243	16,243	-	16,243	-
		Total Revenues	$ 2,903,289	$ 3,011,859	$ 1,970,656	$ 2,545,249	29.2 %$	1,967,031	(22.7)%

City of Seward
FUND: 800 - Seward Mountain Haven Enterprise Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5630	Bonding Expense	$ -	$ 434,588	$ -	$ -	- %$	-	-
5650	Depreciation Expen	-	2,042,958	2,022,677	1,930,351	(4.56)	1,653,021	(14.4)
5810	Principal	680,000	-	750,000	785,000	4.67	825,000	5.1
5820	Interest Expense	1,275,663	1,538,582	1,204,413	1,166,038	(3.19)	1,125,788	(3.5)
	Total Non-Personne	1,955,663	4,016,128	3,977,090	3,881,389	(2.41)	3,603,809	(7.2)
	Total Expenses	$ 1,955,663	$ 4,016,128	$ 3,977,090	$ 3,881,389	(2.41)%$	3,603,809	(7.2)

CITY OF SEWARD
SEWARD MOUNTAIN HAVEN ENTERPRISE FUND
2014 and 2015 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/14	2014 Budget Principal	Interest	Total	Balance @ 12/31/14	Term
Seward Mountain Haven Bond	4.00% - 5.10%	24,860,000	785,000	1,166,038	1,951,038	24,075,000	2008 - 2033

Description	Interest Rate	Balance @ 1/01/15	2015 Budget Principal	Interest	Total	Balance @ 12/31/15	Term
Seward Mountain Haven Bond	4.00% - 5.10%	24,075,000	825,000	1,125,788	1,950,788	23,250,000	2008 - 2033

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MOTOR POOL INTERNAL SERVICE FUND

The Motor Pool Fund is an Internal Service Fund established to fund the replacement of City vehicles and heavy equipment. City departments pay annual lease payments to the Motor Pool Fund for the use of vehicles and heavy equipment, with the funds accumulated to finance the replacement of vehicles and equipment. This funding mechanism reduces the need to borrow money to purchase equipment, and reduces the impact of large purchases on the annual operating budgets of the City.

MOTOR POOL INTERNAL SERVICE FUND
Budgeted Statement of Revenues, Expenses and Change in Net Position
For 2014 and 2015

	2012 Actual *	2013 Budget	2014 Budget	2015 Budget
Operating revenues - vehicle rental	$508,999	$684,959	$494,532	$470,439
Operating expenses - depreciation and other	425,597	381,933	405,772	392,052
Operating income (loss)	83,402	303,026	88,760	78,387
Non-operating revenue (expense)				
Interest income	62,910	65,000	6,000	6,000
Interest expense	(16,831)	(20,409)	(259)	0
Other non-operating	1,522	0	48,197	43,952
Total non-operating revenue (expense)	47,601	44,591	53,938	49,952
Earnings before transfers	131,003	347,617	142,698	128,339
Transfers (to) from other funds	0	0	0	0
Change in net position	131,003	347,617	142,698	128,339
Beginning net position	4,229,103	4,360,106	4,707,723	4,850,421
Ending net position	$4,360,106 *	$4,707,723	$4,850,421	$4,978,760

* Ties to annual Comprehensive Annual Financial Report

CITY OF SEWARD
MOTOR POOL INTERNAL SERVICE FUND
Budgeted Statement of Cash Flow
For 2014 and 2015

	2013 Budget	2014 Budget	2015 Budget
Beginning Cash Balance at 1/1/13 *:	**$1,089,780**		
Cash is provided by (used for):			
Change in net assets	347,617	142,698	128,339
Add expense items not affecting cash			
Depreciation	381,933	405,772	392,052
Net cash provided by operations	**$729,550**	**$548,470**	**$520,391**
Other sources of cash			
Capital lease proceeds	0	0	0
Loan repayment - 50-Ton travelift	29,221	29,221	29,221
Loan repayment - SGH PERS	98,576	98,576	98,576
Other uses of cash			
Debt principal payments	(184,507)	(31,320) (a)	0 (b)
Capital outlay	(220,891)	(1,029,000) (c)	(530,000) (d)
Net increase (decrease) in cash	**451,949**	**(384,053)**	**118,188**
Estimated ending cash balance	**$1,541,729**	**$1,157,676**	**$1,275,864**

(*) Ties to CAFR.

(a) Capital lease/purchase payments: Loaders - $31,320

(b) No outstanding capital leases.

(c) $75K street flatbed; $62K shop truck; $70K parks toolcat; $32K grader wing; $60K harbor oil truck; $300K grader; $30K city mgr truck; $400K digger derrick.

(d) $350K engine 3 refurb; $18K parking; $45K parks plow truck; $50K streets; $42K tyc van; $25K wire trailer.

CITY OF SEWARD
2014/2015 Biennial Operating Budget
Motor Pool Fund
Revenue Detail by Line Item

GL	Sub	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
Department: Motor Pool									
4600	0010	EF Investmnt Int	$ 5,718	$ 6,823	$ 65,000	$ 6,000	(90.8)%	$ 6,000	- %
4600	0030	EF Repo Interest	102	35	-	-	-	-	-
4600	0040	EF Misc. Interes	59,684	56,052	-	48,197	-	43,952	(8.8)
4625	0118	Veh.Rent/Gen'l S	-	5,400	5,400	4,285	(20.6)	4,285	-
4625	0121	Veh.Rent/Police	-	48,000	48,000	24,000	(50.0)	24,000	-
4625	0122	Veh.Rent/Fire	110,177	110,177	110,177	53,252	(51.7)	53,934	1.3
4625	0123	Veh.Rent/Bldg	-	6,000	6,000	4,000	(33.3)	4,000	-
4625	0131	Veh.Rent/Street	58,783	181,000	181,000	90,000	(50.3)	70,000	(22.2)
4625	0134	Veh.Rent/Shop	-	7,250	7,250	7,250	-	7,250	-
4625	0141	Veh.Rent/Parks &	-	13,000	13,000	11,000	(15.4)	11,000	-
4625	0403	Veh.Rent/Parking	13,000	13,000	13,000	13,000	-	13,000	-
4625	0415	Veh.Rent/50-Ton	32,000	32,000	32,000	32,000	-	32,000	-
4625	0436	Veh.Rent/Harbor	17,500	19,250	20,210	20,210	-	20,210	-
4625	0437	Veh.Rent/Harbor	5,400	5,600	5,600	5,600	-	5,600	-
4625	0541	Veh.Rent/Electri	178,000	-	175,000	175,000	-	175,000	-
4625	0740	Veh.Rent/Water	4,000	4,000	4,000	4,500	12.5	4,500	-
4625	0790	Veh.Rent/Sewer	4,000	4,000	4,000	4,500	12.5	4,500	-
4625	1211	Veh.Rent/Jail	-	2,500	2,500	-	(100.0)	-	-
4625	1314	Veh.Rent/Snow Re	36,822	36,822	36,822	30,000	(18.5)	25,225	(15.9)
4625	1415	Veh.Rent/Campgro	-	12,000	12,000	9,000	(25.0)	9,000	-
4625	1430	Veh.Rent/TYC	-	9,000	9,000	6,935	(22.9)	6,935	-
4640	0100	Surplus Equipmen	5,832	1,522	-	-	-	-	-
		Total Revenues	$ 531,018	$ 573,431	$ 749,959	$ 548,729	(26.8)%	$ 520,391	(5.2)%

City of Seward
FUND: 102 - Motor Pool Fund
2014/2015 Operating Budget
Expense Summary by Line Item for all Departments

GL	Account Name	2011 Actual	2012 Actual	2013 Budget	2014 Budget	2013-14 % Chg	2015 Budget	2014-15 % Chg
5380	Maintenance & Repa	$ 7,584	$ -	$ -	$ -	- %$	-	-
5650	Depreciation Expen	460,842	425,597	381,933	405,772	6.24	392,052	(3.4)
5810	Principal	-	-	184,507	31,320	(83.03)	-	(100.0)
5820	Interest Expense	18,088	16,830	20,409	259	(98.73)	-	(100.0)
	Total Non-Personne	486,514	442,427	586,849	437,351	(25.47)	392,052	(10.4)
5930	Capital Equipment	-	-	220,891	1,029,000	365.84	530,000	(48.5)
	Total Capital Outl	-	-	220,891	1,029,000	365.84	530,000	(48.5)
	Total Expenses	$ 486,514	$ 442,427	$ 807,740	$ 1,466,351	81.54 %$	922,052	(37.1)

CITY OF SEWARD
MOTOR POOL INTERNAL SERVICE FUND
2014 and 2015 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/14	2014 Budget Principal	Interest	Total	Balance @ 12/31/14	Term
2 ea. L-90 Loaders	3.30%	31,320	31,320	259	31,580	0	2009 - 2014
Totals:		$31,320	$31,320	$259	$31,580	$0	

Description	Interest Rate	Balance @ 1/01/15	2015 Budget Principal	Interest	Total	Balance @ 12/31/15	Term
n/a							
n/a							
Totals:		$0	$0	$0	$0	$0	

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CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan represents a three-year capital needs list classifying most capital needs as Critical-Risk (likely to fail in the next five years), High-Risk (likely to fail in the next 5-10 years), and Moderate Risk (increasingly more expensive to maintain and operate). The plan identifies estimated project costs, funding sources, and desired timing of various capital project items.

Capital Improvement Plan
General Fund-Related Capital Projects
Fiscal Year 2014 and 2015

Project Description	New or Replace	Year	Project Cost	Funding Source: City Portion	Funding Source: Other Portion	Funding Source: Source
Projects Slated for Funding in 2014 and 2015:						
City Shop: Diesel fuel dispensing system	R	2014	$75,000	$75,000		Capital Acquisition Fund
Campgrounds: Automation of fee collection	N	2014	$100,000	$100,000		Capital Acquisition Fund
Campgrounds: Small Outdoor Restroom - Williams Park	N	2014	$125,000	$25,000	$100,000	Capital Acquisition Fund
City Hall: Carpet replacement (carried forward from 2013)	R	2014	$95,000	$95,000		Capital Acquisition Fund
Clerk: City Code pagination projection	R	2014	$10,000	$10,000		Capital Acquisition Fund
Public Works: ADA sidewalk improvements	R	2014	$100,000	$100,000		Capital Acquisition Fund
Public Works: address the most immediate road repair nee	R	2014	$270,000	$270,000		Capital Acquisition Fund
Public Works: Federal funding for road improvements	R	2014	$2,800,000		$2,800,000	Federal earmark
Total Projects in 2014:			**$3,575,000**	$675,000	$2,900,000	
City Hall roof repairs		2015	$100,000	$100,000		Capital Acquisition Fund
Total Projects in 2015:			**$100,000**	$100,000	$0	
CITY SHOP:						
City Shop Facility Phase I: Site Layout/Design	R		$75,000	$75,000		General Fund
Total City Shop Projects:			$75,000	$75,000	$0	
PUBLIC SAFETY:						
New animal shelter	R		$1,000,000	$200,000	$800,000	General Fund/Grant
Fire Hydrant upgrades - Ph. II	R		$200,000	$200,000		General Fund
Refurbish Fireboat dings, dents, bottom paint, repaint	R		$27,000			General Fund
Lowell Point erosion mitigation	R		$200,000		$200,000	Federal/State
Generator for AVTEC emergency shelter	N		$125,000	$125,000		General Fund
Satellite Fire Station / Storage Facility (Forest Acres)	N		$6,000,000		$6,000,000	Grant
Ladder Platform Vehicle	N		$950,000		$950,000	Grant
Satellite Station on Nash Road	N		$1,407,600		$1,407,600	Grant
Fire Hall electric meter base relocate, rewire, security	N		$65,000	$65,000		General Fund
Road improvements	R		$2,700,000	$300,000	$2,400,000	Federal/State
Replace existing fire station	R		$4,446,000		$4,446,000	State/General
Expand SMIC building storing engine	N		$33,000	$33,000		General Fund
Public Safety Building	N		$5,665,000	$5,665,000		General Fund
Total Public Safety Projects:			$22,818,600	$6,588,000	$16,203,600	
PARKS & RECREATION:						
Replace Warehouse	R		Unknown	Unknown		General Fund
Replace Wellington Pavilion	R		$400,000	$400,000		General Fund
TYC landscape, fence, play area	R		$25,410	$25,410		General Fund
Beach Erosion Engineering Study	N		$150,000	$150,000		Federal/General
Beach Erosion repairs at waterfront	R		$88,000	$88,000		Federal/General
Beach Erosion control finger construction	N		$88,000	$88,000		Federal/General
Lagoon Boardwalk rebuild	R		$264,000	$264,000		General Fund
Restroom and Concession Stand Upgrade	R		$179,300	$179,300		General Fund
Informational/directional maps	N		$23,100	$23,100		General Fund
Forest Acres campground improvements	R		$35,000	$35,000		General Fund
Jon Perry softball field fence replacement	R		$75,000	$75,000		General Fund
Sweet Smelling Toilet at culvert	N		$48,400	$48,400		General Fund
Marathon Campground rehabilitation	R		$52,800	$52,800		General Fund
Forest Acres Park playground upgrades	R		$38,500	$38,500		General Fund
Harborside Park - Phase I / Seaview Campground	R		$150,150	$150,150		General Fund
Harbor Park (new south harbor uplands)	N		$890,900	$890,900		State/General
Little League Field restrooms	R		$187,000	$187,000		General Fund
Boulder Field - turf, fence, grade, drains	R		$275,000	$275,000		General Fund
Total Parks & Recreation Projects:			$2,970,560	$2,970,560	$0	
CITY HALL/LIBRARY/OTHER:						
City Hall electrical upgrades	R		$65,000	$65,000		General Fund
City Hall ADA improvements	N		$40,000	$40,000		General Fund
City Hall fire alarm system upgrade	R		$40,000	$40,000		General Fund
Fix venitilation at City Hall	R		$85,000	$85,000		General Fund
Total City Hall/Library Projects:			$230,000	$230,000	$0	
Total General Fund Projects:			$29,769,160	$10,638,560	$19,103,600	
Total General Fund Projects for 2014:			**$3,575,000**			
Total General Fund Projects for 2015:			**$100,000**			

Note: 2014 Budget includes $523,160 and 2015 includes $250,000 for capital projects; $250K each year based on receipt of State Revenue Sharing funding

City of Seward
Capital Improvement Plan
Harbor-Related Capital Projects
2014 and 2015

Project Description	New or Replace	Year	Project Cost	* Critical-Risk - C High-Risk - H Moderate-Risk _M	Funding Source City Portion	Other Portion	Source
D-float replacement	R	2013/2014	$2,360,000	C	$1,180,000	$1,180,000	MRRF/State
Harbormaster restrooms	R	2013/2014	$130,000	H		$130,000	State grant
5-Ton crane	N	2014	$300,000	New	$300,000		City
NE Fish cleaning station	N	2014	$579,000	New		$579,000	State grant
Replace trash dumpsters	R	2014	$70,000	H	$70,000		City
50-ton boat lift wash down pad	N	2014	$500,000	New	$250,000	$250,000	Harbor/Grant
Replace floats A, B, C, S	R	2015	$6,100,000	H	$3,050,000	$3,050,000	City/State
Replace K&L floats	R		$2,250,000	M	$1,125,000	$1,125,000	City/State
Replace S launch ramp	R		$1,000,000	M		$1,000,000	State
Replace N launch ramp	R		$1,000,000	M		$1,000,000	State
Boardwalk S. Harbor Uplands (a)	N		$200,000	New		$200,000	State
South harbor uplands pave and landscape	N		$500,000	New	$500,000		City
T,U,V Floats (off of Z-Float)	N		$4,000,000	New	$2,000,000	$2,000,000	City/State
Power to X-Float	N		$200,000	New	$100,000	$100,000	City/State
Fishing pier recreation area	N		$2,600,000	New		$2,600,000	State
Total Harbor Fund Projects:			$21,789,000		$8,575,000	$13,214,000	
Total Harbor Fund Projects for 2014 and 2015:			**$10,039,000**		**$4,850,000**	**$5,189,000**	

** Critical Risk: Likely to fail within next 5 years; High Risk: Likely to fail in 5-10 years; Moderate Risk is continuous increasing cost to maintain and operate.*
Funding for City-funded projects has not yet been identified by the City Council and requires appropriation.

Capital Improvement Plan
Seward Marine Industrial Center (SMIC) -Related Capital Projects
2014 and 2015

Project Description	New or Replace	Year	Project Cost	Funding Source		
				City Portion	Other Portion	Source
Breakwater, dredging, and new docks	N	2014	$100,000,000		$100,000,000	State/Fed/City
$20 Million for Phase 1 (breakwater only; does not include dredging and new docks) (2014-2015)						
Ship transfer system	N	2014	$4,000,000		$4,000,000	State/Fed/City
North Dock Repairs	R	2015	$750,000	$750,000		City
Improve drainage and fence storage area	N	2015	$1,500,000		$1,500,000	Federal
300-ton boat lift	R		$1,500,000		$1,500,000	Grant/City
Two restroom facilities	N		$75,000		$75,000	Grant/City
Total S.M.I.C. Fund Projects:			$107,825,000	$750,000	$107,075,000	
Total S.M.I.C. Fund Projects for 2014 and 2015:			**$106,250,000**	**$750,000**	**$105,500,000**	

City of Seward
Capital Improvement Plan
Electric-Related Capital Projects
2014 and 2015

Project Description	New or Replace	Year	Project Cost	* Critical-Risk - C High-Risk - H Moderate-Risk _M	Funding Source City Portion	Other Portion	Source
Critical Capital Needs:							
Lake Drive (Stoney Creek)	R	2014	$150,000	C	$150,000		Electric
Camelot Underground, phase II	R	2014	$100,000	C	$100,000		Electric
Transformer Renovation - Substation Phase II	R	2014	$200,000	C	$200,000		Electric
Meter Relay and View Screen	N	2015	$20,000	C	$20,000		Electric
Lagoon - Underground	R	2015	$450,000	C	$450,000		Electric
Jesse Lee Underground	R	2015	$30,000	C	$30,000		Electric
SMIC Underground	R	2015	$105,000	C	$105,000		Electric
Sectionalized Pole Replacement - $17K/pole generally	R		$1,700,000	C	$1,700,000		Electric
High-Risk Capital Needs:							
Old Mill #3	R		$120,000	H	$120,000		Electric
Gateway (Upper)	R		$180,000	H	$180,000		Electric
Gateway (Lower)	R		$80,000	H	$80,000		Electric
Woodland Hills	R		$120,000	H	$120,000		Electric
Software for inventory	N		$50,000	H	$50,000		Electric
Downtown Alley (2nd and 3rd) underground	R		$1,000,000	H	$1,000,000		Electric
Downtown Alley (3rd and 4th) underground	R		$2,000,000	H	$2,000,000		Electric
Downtown Alley (4th and 5th) underground	R		$2,000,000	H	$2,000,000		Electric
Moderate-Risk Capital Needs:							
Update Fort Raymond Controls	N		$450,000	M	$450,000		Electric
Security Upgrades to substations	N		$130,000	M	$130,000		Electric
Switch at Nash Road	R		$100,000	M	$100,000		Electric
Lawing Poles	R		$25,000	M	$25,000		Electric
Victor Creek Poles	R		$110,000	M	$110,000		Electric
Questa Woods	R		$80,000	M	$80,000		Electric
AVTEC Underground	R		$15,000	M	$15,000		Electric
Southwest boat ramp	R		$33,000	M	$33,000		Electric
Lawing to Victor Creek Overhead	R		$75,000	M	$75,000		Electric
Automatic meter reading	N		$950,000	M	$950,000		Electric
Purchase 9 mega-watts of Bradley Lake Power fm ML&P	N		$1,100,000			$1,100,000	State/Electric
Update sectionalizing study and purchase oil circuit reclosu	N		$132,000		$132,000		Electric
Install 25kV underground across Snow River	N		$450,000			$450,000	State/Electric
Convert transmission line to 115 kV	R		$12,000,000			$12,000,000	State/Electric
Extend the 12.5kV distribution line on Nash Road	N		$165,000			$165,000	State/Electric
Total Electric Fund Projects:			$21,365,000		$7,650,000	$13,715,000	
Total Electric Fund Projects for 2014 and 2015:			**$1,055,000**		**$1,055,000**	**$0**	

** Critical Risk: Likely to fail within next 5 years; High Risk: Likely to fail in 5-10 years; Moderate Risk is continuous increasing cost to maintain and operate.*
Funding for City-funded projects requires appropriation. Budget includes $452K in 2014 and $87K in 2015 to MRRF for major repairs/replacement.

City of Seward
Capital Improvement Plan
Water-Related Capital Projects
2014 and 2015

Project Description	New or Replace	Year	Project Cost	* Critical-Risk - C High-Risk - H Moderate-Risk _M	Funding Source City Portion	Other Portion	Source
Maple Street Water Line Extension	N	2014	$400,000	New	$400,000		City
Critical Capital Needs:							
Water Storage Tank (500K gallons) (b, c)	N	2014	$4,500,000	C		$4,500,000	State
Refurbish Lowell Canyon 400K gallon Tank and	R	2014	$575,000	C		$575,000	State
Remove 200K gallon Lowell Canyon tank fm service (b)							
Mobile generation for water wells	R	2014	$175,000	C	$175,000		City
High Risk Capital Needs:							
Gateway Tank Roof	R	2015	$300,000	H		$300,000	State
Abandon wells at Fort Raymond (b)	R	2015	$250,000	H	$250,000		City
New production well #7	N	2015	$650,000	H	$650,000		City
Moderate Risk Capital Needs:							
Refurbish #4 production well	R		$85,000	C	$85,000		City
Distribution Piping upgrades (ductile iron pipe)	R	Annual	$500,000	H	$500,000		City
Facility Control upgrades	R		$80,000	M	$80,000		City
GIS system	N		$60,000	M	$60,000		City
Formal rate study of Water utility (a)	N		$30,000		$30,000		City
Replace 10" and 14" AC water line btwn Phoenix and Sea Lion	R		$1,860,000	M			City
Replace 5% of water lines annually ($1 million/yr.)	R	Annual	$1,000,000	M	$1,000,000		City
Total Water Fund Projects:			$10,465,000		$2,830,000	$5,375,000	
Total Water/Sewer Fund Projects for 2014 and 2015:			**$6,850,000**		**$1,475,000**	**$5,375,000**	

** Critical Risk: Likely to fail within next 5 years; High Risk: Likely to fail in 5-10 years; Moderate Risk is continuous increasing cost to maintain and operate.*

Funding for capital projects requires appropriation. 2014 Budget includes $900K reimburse from SMH Fund to MRRF and $400K for Maple Street Water Line; 2015 includes $0 to MRRF for critical and high-risk capital needs.

City of Seward
Capital Improvement Plan
Wastewater-Related Capital Projects
2014 and 2015

Project Description	New or Replace	Year	Project Cost	* Critical-Risk - C High-Risk - H Moderate-Risk - M	Funding Source City Portion	Other Portion	Source
Critical Capital Needs:							
Maple Street Wastewater	N	2014	$400,000			$400,000	State Grant
Secure Spruce Creek sewer	N	2014	$90,000	C	$90,000		Wastewater Fund
SMIC bypass valving	R	2014	$72,000	C	$72,000		Wastewater Fund
Lowell Point sludge pile disposal	R	2014	$490,000	C	$490,000		Wastewater Fund
#1 standby generator	R	2014	$150,000	C	$150,000		Wastewater Fund
Lowell Point Sewer Pond repairs	R	2014/2015	$1,200,000	C	$100,000	$1,000,000	Wastewater / Grant
SMIC Sewer Pond repairs	R	2014/2015	$3,000,000	C	$200,000	$2,800,000	Wastewater / Grant
Forest Acres lift station (engineering)	N	2015	$92,000	C	$92,000		Wastewater Fund
High-Risk Capital Needs:							
SMIC piping for bypass (engineering/design)	R	2015	$50,000	H	$50,000		Wastewater Fund
Double wall fuel tanks	R	2015	$150,000	H	$150,000		Wastewater Fund
Manhole refurbisbment	R		$120,000	H	$120,000		Wastewater Fund
Moderate-Risk Capital Needs:							
SMIC lower lift station (engineering only)	R		$250,000	M	$250,000		Wastewater Fund
GIS system	N		$30,000	M	$30,000		Wastewater Fund
Wastewater utility rate study	N		$30,000	M	$30,000		Wastewater Fund
SMIC Sludge pile disposal	R		$25,000	M	$25,000		Wastewater Fund
Replace existing distribution system ($800K/yr.)	R	Annual	$800,000	M	$75,000		Wastewater Fund
Replace infrastructure past useful life ($75K/yr.)	R	Annual	$75,000	M	$75,000		Wastewater Fund
Total Wastewater Fund Projects:			$7,024,000		$1,999,000	$4,200,000	
Total Wastewater Fund Projects for 2014 and 2015:			**$5,694,000**		**$1,394,000**	**$4,200,000**	

* Note: Appropriations must be made to fund any capital needs in 2014 and 2015.
MRRF Contributions of $57,867 in 2014 and $36,596 in 2015 from the Wastewater Fund.

** Critical Risk: Likely to fail within next 5 years; High Risk: Likely to fail in 5-10 years; Moderate Risk is continuous increasing cost to maintain and operate.*

Capital Improvement Plan
Parking-Related Capital Projects
2014 and 2015

Project Description	New or Replace	Year	Project Cost	Funding Source		
				City Portion	Other Portion	Source
Parking office/chalet replacement	R		$10,000	$10,000		Parking
Other:						
New Harbor Uplands projects	N		$125,000	$125,000		Parking / Grant
NE Parking Fencing on W. and N. borders	N		$140,000	$140,000		Parking
Total Parking Fund Projects:			$275,000	$275,000		
Total Parking Fund Projects for 2014 and 2015:			**$0**	**$0**		

Note: No Parking Major Maintenance, Repair & Replacement Fund

Capital Improvement Plan
Motor Pool-Related Capital Projects
2014 and 2015

Project Description	New or Replace	Year	Project Cost	Funding Source		
				City Portion	Other Portion	Source
Street Flatbed - replaces Unit 120	R	2014	75,000	75,000		Motor Pool
Shop truck - replaces Unit 131	R	2014	62,000	62,000		Motor Pool
Grader wing	R	2014	32,000	32,000		Motor Pool
Toolcat for maintenance parks/campgrounds	R	2014	70,000	70,000		Motor Pool
Harbor oil truck	R	2014	60,000	60,000		Motor Pool
Motor Grader	R	2014	300,000	300,000		Motor Pool
City manager vehicle	N	2014	30,000	30,000		Motor Pool
Electric Digger/Derrick	R	2014	400,000	400,000		Motor Pool
Parking truck	R	2015	18,000	18,000		Motor Pool
Plow truck for City facilities (parks)	R	2015	45,000	45,000		Motor Pool
Street Unit #119 replacement	R	2015	50,000	50,000		Motor Pool
TYC van	R	2015	42,000	42,000		Motor Pool
Fire truck refurbish of Engine #3	R	2015	350,000	350,000		Motor Pool
Wire trailer with puller (electric)	N	2015	25,000	25,000		Motor Pool
Total Motor Pool Fund Projects:			$1,559,000	$1,559,000	$0	
Total Motor Pool Fund Projects for 2014 and 2015:			**$1,559,000**	**$1,559,000**	**$0**	

City of Seward
Capital Improvement Plan
Healthcare-Related Capital Needs
2014 and 2015

Project Description	Year	Project Cost	Funding Source		
			City Portion	Other Portion	Source
Facilities:					
Delivery Vehicle	2014	$25,000	$25,000		Healthcare Fund
Helistop lighting	2014	$12,000	$12,000		Healthcare Fund
Remodel hospital therapy space	2014	$150,000	$150,000		Healthcare Fund
Clinic:					
Colposcopy w/digital camera	2014	$8,800	$8,800		Healthcare Fund
Fetal monitor	2014	$7,000	$7,000		Healthcare Fund
Exam beds x 4	2014	$24,000	$24,000		Healthcare Fund
Radiology / Imaging / Lab:					
Portable x-ray	2014	45000	45000		Healthcare Fund
Vascular imaging	2014	75000	75000		Healthcare Fund
Mammography upgrade	2014	$300,000	$300,000		Healthcare Fund
Lab - microscope	2014	$70,000	$70,000		Healthcare Fund
Radiology - printers/video	2014	$20,000	$20,000		Healthcare Fund
Lab - sedimentation rate units	2014	$14,287	$14,287		Healthcare Fund
Hospital / ER / Nursing:					
Well water cooling system	2014	$45,000	$45,000		Healthcare Fund
Plow truck with plow	2014	$40,000	$40,000		Healthcare Fund
Storage building	2014	$60,000	$60,000		Healthcare Fund
Paint medical center exterior	2014	$8,000	$8,000		Healthcare Fund
Exam room lights x 5	2014	$24,000	$24,000		Healthcare Fund
Surgical lights x 2	2014	$30,000	$30,000		Healthcare Fund
Stress test monitor	2014	$20,000	$20,000		Healthcare Fund
Treadmill	2014	$6,000	$6,000		Healthcare Fund
Infant warmer	2014	$10,000	$10,000		Healthcare Fund
Electrosurgical Units/cautery	2014	$10,750	$10,750		Healthcare Fund
Seward Mountain Haven:					
Bladder scan	2014	$12,000	$12,000		Healthcare Fund
Sound absorption panels	2014	$7,000	$7,000		Healthcare Fund
Vital sign monitors x 4	2014	$12,000	$12,000		Healthcare Fund
Bariatric transport Chair	2014	$10,000	$10,000		Healthcare Fund
EKG machine portable	2014	$15,000	$15,000		Healthcare Fund
Sidewalk remodel	2014	$10,000	$10,000		Healthcare Fund
Specialty wheelchairs	2014	$5,000	$5,000		Healthcare Fund
Bariatric Bed	2014	$18,210	$18,210		Healthcare Fund
Electric supply truck	2014	$25,000	$25,000		Healthcare Fund
Lab - centrifuge	2015	$10,000	$10,000		Healthcare Fund
Lab - Freezer	2015	$12,000	$12,000		Healthcare Fund
Hospital - Portable ventilator x 2	2015	$16,000	$16,000		Healthcare Fund
Hospital - Electrosurgical units	2015	$10,750	$10,750		Healthcare Fund
Total Healthcare Related Projects:		$1,167,797	$1,167,797	$0	
Total Healthcare Projects for 2014 and 2015:		**$1,167,797**	**$1,167,797**	**$0**	

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APPENDIX

The Appendix includes supplementary schedules and information intended to complement the financial information contained in the budget document.

City of Seward

Full-Time Employee Equivalence by Department

for Regular & Temporary Positions

		FY 2014 Approved Budget			FY 2015 Approved Budget		
		Full-time Equivalents			Full-time Equivalents		
	Department	Regular	Temporary	Total Salary & Benefits	Regular	Temporary	Total Salary & Benefits
	1110 ~ Mayor/Council			19,443			19,443
	1111 ~ Legislative-Board & Commissions	0.40		28,448	0.40		29,518
*	1120 ~ City Manager	3.20		346,158	3.20		354,315
	1121 ~ MIS	2.50		245,092	2.50		237,375
	1130 ~ City Clerk	3.00		231,693	3.00		237,694
	1140 ~ Finance Administration	7.00		622,347	7.00		634,308
*	1150 ~ Community Development	2.40		217,215	2.40		225,030
	1210 ~ Police Department	18.00		1,594,277	18.00		1,660,337
	1211 ~ Jail Contract	6.00		490,773	6.00		511,527
	1212 ~ Animal Control	1.50		88,733	1.50		93,707
	1220 ~ Fire Department	2.75		257,963	2.75		269,913
	1250 ~ Building Inspection	1.25		107,948	1.25		111,190
	1310 ~ Roads & Streets	3.59		362,997	3.59		393,119
	1340 ~ City Shop	2.35		238,882	2.35		230,276
	1350 ~ Municipal Building	2.03		140,512	2.03		147,064
	1400 ~ P&R: Administration	1.30		139,644	1.30		143,687
	1410 ~ P&R: Parks Maintenance	0.98	1.95	161,808	0.98	1.95	162,221
	1415 ~ P&R: Campgrounds	1.00	1.95	155,489	1.00	1.95	156,334
	1420 ~ P&R: Programs	2.00	0.58	162,843	2.00	0.58	168,709
	1430 ~ P&R: Youth Center	2.50	1.48	216,460	2.50	1.48	223,240
	1500 ~ Library	4.58	0.01	303,223	4.58	0.01	317,460
	General Fund Total	68.33	5.97	6,131,947	68.33	5.97	6,326,467
	4030 ~ Parking Enterprise Fund	0.20	3.09	128,648		3.29	132,475
	4360 ~ Harbor & Swd Marine Industrial Ctr	10.00	0.40	990,296	10.00	1.65	1,056,884
	F501 ~ Electric Fund	11.00		1,515,447	11.00		1,561,486
	F701 ~ Water System	3.53		335,100	3.53		348,639
	F703 ~ Wastewater System General	2.53		247,453	2.53		258,630
	Enterprise Fund Total	27.06	3.49	3,216,944	27.06	4.94	3,358,115
	Total	94.89	9.46	9,334,840	95.38	10.91	9,684,582

* Assistant City Manager's position is split between City Manager Dept and Community Development

City of Seward
Position Titles & Pay Ranges by Department

Department/Class Title	Pay Range
City Manager	
City Manager	Contract
Assistant City Manager	23.0 – 26.0
(½-time filled – ½-time not funded)	
Personnel Officer	13.0 - 15.0
Executive Liaison	11.5 – 13.5
M.I.S.	
*Systems Manager	20.0 - 22.0
Computer Technician	18.0 - 20.0
Half-time IT Aide	15.0 – 17.0
City Clerk	
City Clerk	Contract
Deputy City Clerk	12.0 - 15.0
Administrative Assistant	5.0 - 8.0
Finance Department	
Finance Director	26.0 - 29.0
Accounting Supervisor	17.0 - 20.0
Accounting Technician III	13.5 - 15.5
*Accounting Technician II	11.5 - 13.5
Accounting Technician I	9.0 - 11.0
Cashier/Customer Service Rep	8.0 - 10.0
Community Development	
Community Development Director	23.0 - 26.0
(½-time filled – ½-time not funded)	
Planner	18.0 – 20.0
Contract Administrator *(not funded)*	18.0 – 20.0
Planning/Land Mgmt. Technician	10.5 – 12.5
Police Department	
Chief of Police	24.5 - 27.5
Police Lieutenant	21.5 - 23.5
Police Sergeant	19.0 – 21.0
Corporal	18.5
Patrol Officer III	18.0
Patrol Officer II	17.0
Patrol Officer I	16.0

Department/Class Title	Pay Range
Police Department (cont'd)	
Patrol Officer Recruit	15.0 – 16.0
Animal Control Officer	12.0 – 14.0
Animal Control Assistant	8.0 – 10.0
Dispatch Supervisor	13.0 - 15.0
Police Dispatcher	11.0 - 13.0
DMV Clerk	9.5 - 11.5
DMV Clerk/Admin Assistant	9.0 - 11.0
Jail	
Correctional Sergeant	13.0 - 15.0
Correctional Officer I, II, III	11.0 - 13.0
Fire	
Fire Chief	22.0 - 25.0
Deputy Fire Chief	19.5 - 21.5
Administrative Assistant	9.5 - 11.5
Building Inspection	
Building Inspector	17.5 – 20.5
Public Works / Roads & Streets	
Public Works Director	24.0 - 27.0
Public Works Superintendent (1/3)	22.0 – 24.0
Street Foreman	15.0 – 17.0
Mechanic / Operator	14.5 – 16.5
Public Works Technician	11.0 – 13.0
Public Works / City Shop	
Mechanic / Operator	14.5 - 16.5
Municipal Building	
Building Custodian	10.0
Parks & Rec / Administration	
Parks & Recreation Director	21.5 - 24.5
Recreation Aide/Office Assistant	8.0 - 10.0

City of Seward
Position Titles & Pay Ranges by Department

Department/Class Title	Pay Range
Parks & Rec / Parks~Campground	
Park Operations Supervisor	14.0 - 16.0
Park Technician	10.5 - 12.5
Seasonal, Park Mtce Worker III	11.0
Seasonal, Park Mtce Worker II	10.0
Seasonal, Park Mtce Worker I	8.5
Campground Coordinator	10.0
Seasonal, Campground/Park Attendant	7.0
Seasonal, Campground/Park Aide	1.0
Seasonal, Office Assistant II	7.5
Seasonal, Office Assistant I	5.0
Parks & Rec / Sports & Rec	
Sports & Recreation Coordinator	9.0 - 11.0
Recreations Aide/Office Assistant	8.0 - 10.0
Seasonal, Program Aides	6.0
Temporary, PT Program Trainee	1.0
Parks & Rec / Teen & Youth	
Programs Supervisor	16.0 - 18.0
TYC Coordinator	9.0 - 11.0
TYC Program Assistant	7.5 - 9.5
Seasonal, Program Aides	6.0
Temporary, PT Program Trainee	1.0
Library	
Library Director	18.0 - 21.0
Library/Museum Program Coord	11.5 - 13.5
Library/Museum Technician	8.0 - 10.0
Library/Museum Collection Coord	8.0 - 10.0
Regular PT Library/Museum Aide	3.5 – 5.5
Harbor Fund	
Harbormaster	22.0 - 25.0
Deputy Harbormaster	16.5 - 18.5
Harbor Worker III	14.5 – 16.5

Department/Class Title	Pay Range
Harbor Fund (cont'd)	
Harbor Worker II	13.5 – 15.5
Sr. Administrative Assistant	12.0 - 14.0
Administrative Assistant	8.0 – 10.0
Seasonal, Harbor Aide	5.5 – 8.0
Electric Fund	
Journeyman/Lineman/Foreman	Contract
Operator/Mechanic	Contract
Manager of Electric Utility	23.0 - 26.0
Operations Supervisor	20.5 - 22.5
Field Engineer	18.0 – 20.0
Executive Assistant	11.0 - 13.0
Public Works / Water & Wastewater	
Water/Wastewater Op/Foreman	17.0 - 19.0
Water/Wastewater Operator	13.5 – 17.0
Public Works Superintendent (2/3)	22.0 – 24.0
Parking Fund	
Parking Operations Supervisor	12.0
Parking Operations Technician	9.0
Parking Lot Attendant	6.0
Seasonal, Office Assistant I	5.0

Progressive positions range increases with increased responsibility and training

**External equity factor applies*

City of Seward
Pay Range Classifications

Contract Positions
City Manager (a)
City Clerk (b)
Journeyman/Lineman/Foreman/Apprentice(s)
Operator/Mechanic (s)

Range 26 - 29.0
Finance Director (c)

Range 24.5 - 27.5
Chief of Police (e)

Range 24.0 - 27.0
Public Works Director (j,k,l,t)

Range 23.0 - 26.0
Manager of Electric Utility (s)
Asst. City Manager (a)
Comm. Dev. Director (d)

Range 22.0 - 25.0
Fire Chief (g)
Harbormaster (r)

Range 22.0 - 24.0
Public Works Superintendent (j,t)

Range 21.5 - 24.5
Parks & Recreation Director (m)

Range 21.5 - 23.5
Police Lieutenant (e)

Range 20.5 - 22.5
Operations Supervisor (s)

Range 20.0 - 22.0
Systems Manager (a)

Range 19.5 - 21.5
Deputy Fire Chief (g)

Range 19.0 - 21.0
Police Sergeant (e)

Range 18.5
Police Corporal (e)

Range 18.0 - 21.0
Library Director (q)

Range 18.0 - 20.0
Field Engineer (s)
Contract Administrator (h,i)
Computer Technician (a)

Range 18.0
Patrol Officer III (e)

Range 17.5 - 19.5
Building Inspector/Engineering Tech (i, j)

Range 17.0. - 20.0
Accounting Supervisor (c)

Range 17.0 - 19.0
Water/Wastewater Operator/Foreman (t)

Range 17.0
Patrol Officer II (e)

Range 16.5 - 18.5
Deputy Harbormaster (r)

Range 16.0 - 18.0
Program Supervisor (p)

Range 16.0
Patrol Officer I (e)

Range 15.0 - 17.0
IT Assistant (a)
Street Foreman (j)

Range 15.0
Patrol Officer Recruit (e)

Range 14.5 - 16.5
Mtce Mechanic/Operator (k)
Harbor Worker III (r)

Range 14.0 - 16.0
Park Operations Supervisor (n)

Range 13.5 - 17.0
Water/Wastewater Operator (t)

Range 13.5 - 15.5
Accounting Technician III (c)
Harbor Worker II (r)

Range 13.0 - 15.0
Personnel Officer/Executive Assistant (a,c)
Dispatch Supervisor (e)
Correctional Sergeant (f)

Range 12.0 - 15.0
Deputy City Clerk (b)

Range 12.0 - 14.0
Sr. Administrative Assistant (r)
Animal Control Officer (v)

Range 12.0
Seasonal, Parking Ops Supervisor (u)

City of Seward
Pay Range Classifications

Range 11.5 - 13.5
Executive Liaison (a)
Accounting Technician II (c)
Library/Museum Program Coordinagor (q)

Range 11.0 - 13.0
Police Dispatcher (e)
Correctional Officer I, II, III (f)
Public Works Technician (j,k,t)
Executive Assistant (s)

Range 11.0
Seasonal, Parks Maintenance Worker III (n)

Range 10.5 - 12.5
Park Technician (n)
Planning/Land Mgmt Technician (d)

Range 10.0
Building Custodian (i)
Campground Coordinator (n)
Seasonal, Parks Maintenance Worker II (n)

Range 9.5 - 11.5
DMV Clerk (e)
Administrative Assistant (g)

Range 9.0 - 11.0
Accounting Technician I (c)
DMV Clerk/Admin Assistant (e)
Sports & Recreations Coordinator (o)
TYC Coordinator (p)

Range 9.0
Parking Operations Technician (u)

Range 8.5
Seasonal, Park Mtce Worker II (n)

Range 8.0 - 10.0
Cashier/Customer Service Representative (c)
Recreation Aide/Office Assistant (m,o)
Library/Museum Technical Assistant (q)
Library/Museum Collections Tech (q)
Administrative Assistant (r)
Animal Control Assistant (v)

Range 7.5 - 9.5
TYC Program Assistant (P)

Range 7.5
Seasonal, Office Assistant II (n)

Range 7.0
Seasonal, Campground Attendant I (n)

Range 6.0
Seasonal, Program Aide (o,p)
Seasonal Parking Lot Attendant (u)

Range 5.5 - 6.0
Seasonal, Harbor Aide (r)

Range 5.0 - 8.0
Administrative Assistant (b)

Range 5.0
Seasonal, Office Assistant I (n,u)

Range 3.5 - 5.5
Regular, Part Time Library/Museum Aide (q)

Range 1.0
Temporary, PT Program Trainee (o, p)
Campground/Park Aide (n)

Department Key

a	City Manager (1120); MIS (1121)
b	City Clerk
c	Finance
d	Community Development
e	Police
f	Jail
g	Fire
h	Engineering
i	Building Inspection
j	Roads & Streets
k	City Shop
l	Municipal Building
m	Parks & Recreation/Administration
n	Parks & Recreation/Park Maintenance/Campgrounds
o	Parks & Recreation/Sports & Recreation
p	Parks & Recreation/Teen & Youth Center
q	Library
r	Harbor Fund
s	Electric Fund
t	Water & Wastewater Funds
u	Parking Fund
v	Animal Control

CITY OF SEWARD HOURLY PAY SCALE

Fiscal Year 2014

External equity not included

RANGE	A	B	C	D	E	F	G	H	I	J	RANGE
1.0	10.70	10.97	11.25	11.53	11.81	12.11	12.41	12.72	13.04	13.37	1.0
1.5	10.97	11.25	11.53	11.81	12.11	12.41	12.72	13.04	13.37	13.70	1.5
2.0	11.25	11.53	11.81	12.11	12.41	12.72	13.04	13.37	13.70	14.04	2.0
2.5	11.53	11.81	12.11	12.41	12.72	13.04	13.37	13.70	14.04	14.39	2.5
3.0	11.81	12.11	12.41	12.72	13.04	13.37	13.70	14.04	14.39	14.75	3.0
3.5	12.11	12.41	12.72	13.04	13.37	13.70	14.04	14.39	14.75	15.12	3.5
4.0	12.41	12.72	13.04	13.37	13.70	14.04	14.39	14.75	15.12	15.50	4.0
4.5	12.72	13.04	13.37	13.70	14.04	14.39	14.75	15.12	15.50	15.89	4.5
5.0	13.04	13.37	13.70	14.04	14.39	14.75	15.12	15.50	15.89	16.29	5.0
5.5	13.37	13.70	14.04	14.39	14.75	15.12	15.50	15.89	16.29	16.71	5.5
6.0	13.70	14.04	14.39	14.75	15.12	15.50	15.89	16.29	16.71	17.13	6.0
6.5	14.04	14.39	14.75	15.12	15.50	15.89	16.29	16.71	17.13	17.56	6.5
7.0	14.39	14.75	15.12	15.50	15.89	16.29	16.71	17.13	17.56	18.00	7.0
7.5	14.75	15.12	15.50	15.89	16.29	16.71	17.13	17.56	18.00	18.46	7.5
8.0	15.12	15.50	15.89	16.29	16.71	17.13	17.56	18.00	18.46	18.92	8.0
8.5	15.50	15.89	16.29	16.71	17.13	17.56	18.00	18.46	18.92	19.39	8.5
9.0	15.89	16.29	16.71	17.13	17.56	18.00	18.46	18.92	19.39	19.88	9.0
9.5	16.29	16.71	17.13	17.56	18.00	18.46	18.92	19.39	19.88	20.37	9.5
10.0	16.71	17.13	17.56	18.00	18.46	18.92	19.39	19.88	20.37	20.88	10.0
10.5	17.13	17.56	18.00	18.46	18.92	19.39	19.88	20.37	20.88	21.40	10.5
11.0	17.56	18.00	18.46	18.92	19.39	19.88	20.37	20.88	21.40	21.94	11.0
11.5	18.00	18.46	18.92	19.39	19.88	20.37	20.88	21.40	21.94	22.48	11.5
12.0	18.46	18.92	19.39	19.88	20.37	20.88	21.40	21.94	22.48	23.05	12.0
12.5	18.92	19.39	19.88	20.37	20.88	21.40	21.94	22.48	23.05	23.63	12.5
13.0	19.39	19.88	20.37	20.88	21.40	21.94	22.48	23.05	23.63	24.22	13.0
13.5	19.88	20.37	20.88	21.40	21.94	22.48	23.05	23.63	24.22	24.82	13.5
14.0	20.37	20.88	21.40	21.94	22.48	23.05	23.63	24.22	24.82	25.44	14.0
14.5	20.88	21.40	21.94	22.48	23.05	23.63	24.22	24.82	25.44	26.08	14.5
15.0	21.40	21.94	22.48	23.05	23.63	24.22	24.82	25.44	26.08	26.73	15.0
15.5	21.94	22.48	23.05	23.63	24.22	24.82	25.44	26.08	26.73	27.40	15.5
16.0	22.48	23.05	23.63	24.22	24.82	25.44	26.08	26.73	27.40	28.09	16.0
16.5	23.05	23.63	24.22	24.82	25.44	26.08	26.73	27.40	28.09	28.79	16.5
17.0	23.63	24.22	24.82	25.44	26.08	26.73	27.40	28.09	28.79	29.51	17.0
17.5	24.22	24.82	25.44	26.08	26.73	27.40	28.09	28.79	29.51	30.25	17.5
18.0	24.82	25.44	26.08	26.73	27.40	28.09	28.79	29.51	30.25	31.00	18.0
18.5	25.44	26.08	26.73	27.40	28.09	28.79	29.51	30.25	31.00	31.78	18.5
19.0	26.08	26.73	27.40	28.09	28.79	29.51	30.25	31.00	31.78	32.57	19.0
19.5	26.73	27.40	28.09	28.79	29.51	30.25	31.00	31.78	32.57	33.38	19.5
20.0	27.40	28.09	28.79	29.51	30.25	31.00	31.78	32.57	33.38	34.22	20.0
20.5	28.09	28.79	29.51	30.25	31.00	31.78	32.57	33.38	34.22	35.07	20.5
21.0	28.79	29.51	30.25	31.00	31.78	32.57	33.38	34.22	35.07	35.95	21.0
21.5	29.51	30.25	31.00	31.78	32.57	33.38	34.22	35.07	35.95	36.84	21.5
22.0	30.25	31.00	31.78	32.57	33.38	34.22	35.07	35.95	36.84	37.76	22.0
22.5	31.00	31.78	32.57	33.38	34.22	35.07	35.95	36.84	37.76	38.71	22.5
23.0	31.78	32.57	33.38	34.22	35.07	35.95	36.84	37.76	38.71	39.68	23.0
23.5	32.57	33.38	34.22	35.07	35.95	36.84	37.76	38.71	39.68	40.66	23.5
24.0	33.38	34.22	35.07	35.95	36.84	37.76	38.71	39.68	40.66	41.68	24.0
24.5	34.22	35.07	35.95	36.84	37.76	38.71	39.68	40.66	41.68	42.72	24.5
25.0	35.07	35.95	36.84	37.76	38.71	39.68	40.66	41.68	42.72	43.80	25.0
25.5	35.95	36.84	37.76	38.71	39.68	40.66	41.68	42.72	43.80	44.89	25.5
26.0	36.84	37.76	38.71	39.68	40.66	41.68	42.72	43.80	44.89	46.01	26.0
26.5	37.76	38.71	39.68	40.66	41.68	42.72	43.80	44.89	46.01	47.16	26.5
27.0	38.71	39.68	40.66	41.68	42.72	43.80	44.89	46.01	47.16	48.34	27.0
27.5	39.68	40.66	41.68	42.72	43.80	44.89	46.01	47.16	48.34	49.54	27.5
28.0	40.66	41.68	42.72	43.80	44.89	46.01	47.16	48.34	49.54	50.78	28.0
28.5	41.68	42.72	43.80	44.89	46.01	47.16	48.34	49.54	50.78	52.05	28.5
29.0	42.72	43.80	44.89	46.01	47.16	48.34	49.54	50.78	52.05	53.34	29.0

Effective 12/29/2013

CITY OF SEWARD ANNUAL SALARY SCHEDULE

Fiscal Year 2014

External equity not included

RANGE	A	B	C	D	E	F	G	H	I	J	RANGE
1.0	22,260	22,817	23,395	23,973	24,573	25,195	25,816	26,459	27,123	27,808	1.0
1.5	22,817	23,395	23,973	24,573	25,195	25,816	26,459	27,123	27,808	28,494	1.5
2.0	23,395	23,973	24,573	25,195	25,816	26,459	27,123	27,808	28,494	29,201	2.0
2.5	23,973	24,573	25,195	25,816	26,459	27,123	27,808	28,494	29,201	29,929	2.5
3.0	24,573	25,195	25,816	26,459	27,123	27,808	28,494	29,201	29,929	30,679	3.0
3.5	25,195	25,816	26,459	27,123	27,808	28,494	29,201	29,929	30,679	31,450	3.5
4.0	25,816	26,459	27,123	27,808	28,494	29,201	29,929	30,679	31,450	32,243	4.0
4.5	26,459	27,123	27,808	28,494	29,201	29,929	30,679	31,450	32,243	33,057	4.5
5.0	27,123	27,808	28,494	29,201	29,929	30,679	31,450	32,243	33,057	33,893	5.0
5.5	27,808	28,494	29,201	29,929	30,679	31,450	32,243	33,057	33,893	34,750	5.5
6.0	28,494	29,201	29,929	30,679	31,450	32,243	33,057	33,893	34,750	35,628	6.0
6.5	29,201	29,929	30,679	31,450	32,243	33,057	33,893	34,750	35,628	36,528	6.5
7.0	29,929	30,679	31,450	32,243	33,057	33,893	34,750	35,628	36,528	37,449	7.0
7.5	30,679	31,450	32,243	33,057	33,893	34,750	35,628	36,528	37,449	38,392	7.5
8.0	31,450	32,243	33,057	33,893	34,750	35,628	36,528	37,449	38,392	39,356	8.0
8.5	32,243	33,057	33,893	34,750	35,628	36,528	37,449	38,392	39,356	40,341	8.5
9.0	33,057	33,893	34,750	35,628	36,528	37,449	38,392	39,356	40,341	41,348	9.0
9.5	33,893	34,750	35,628	36,528	37,449	38,392	39,356	40,341	41,348	42,377	9.5
10.0	34,750	35,628	36,528	37,449	38,392	39,356	40,341	41,348	42,377	43,426	10.0
10.5	35,628	36,528	37,449	38,392	39,356	40,341	41,348	42,377	43,426	44,519	10.5
11.0	36,528	37,449	38,392	39,356	40,341	41,348	42,377	43,426	44,519	45,633	11.0
11.5	37,449	38,392	39,356	40,341	41,348	42,377	43,426	44,519	45,633	46,769	11.5
12.0	38,392	39,356	40,341	41,348	42,377	43,426	44,519	45,633	46,769	47,947	12.0
12.5	39,356	40,341	41,348	42,377	43,426	44,519	45,633	46,769	47,947	49,147	12.5
13.0	40,341	41,348	42,377	43,426	44,519	45,633	46,769	47,947	49,147	50,368	13.0
13.5	41,348	42,377	43,426	44,519	45,633	46,769	47,947	49,147	50,368	51,632	13.5
14.0	42,377	43,426	44,519	45,633	46,769	47,947	49,147	50,368	51,632	52,917	14.0
14.5	43,426	44,519	45,633	46,769	47,947	49,147	50,368	51,632	52,917	54,246	14.5
15.0	44,519	45,633	46,769	47,947	49,147	50,368	51,632	52,917	54,246	55,595	15.0
15.5	45,633	46,769	47,947	49,147	50,368	51,632	52,917	54,246	55,595	56,988	15.5
16.0	46,769	47,947	49,147	50,368	51,632	52,917	54,246	55,595	56,988	58,423	16.0
16.5	47,947	49,147	50,368	51,632	52,917	54,246	55,595	56,988	58,423	59,880	16.5
17.0	49,147	50,368	51,632	52,917	54,246	55,595	56,988	58,423	59,880	61,380	17.0
17.5	50,368	51,632	52,917	54,246	55,595	56,988	58,423	59,880	61,380	62,922	17.5
18.0	51,632	52,917	54,246	55,595	56,988	58,423	59,880	61,380	62,922	64,486	18.0
18.5	52,917	54,246	55,595	56,988	58,423	59,880	61,380	62,922	64,486	66,093	18.5
19.0	54,246	55,595	56,988	58,423	59,880	61,380	62,922	64,486	66,093	67,743	19.0
19.5	55,595	56,988	58,423	59,880	61,380	62,922	64,486	66,093	67,743	69,435	19.5
20.0	56,988	58,423	59,880	61,380	62,922	64,486	66,093	67,743	69,435	71,171	20.0
20.5	58,423	59,880	61,380	62,922	64,486	66,093	67,743	69,435	71,171	72,949	20.5
21.0	59,880	61,380	62,922	64,486	66,093	67,743	69,435	71,171	72,949	74,770	21.0
21.5	61,380	62,922	64,486	66,093	67,743	69,435	71,171	72,949	74,770	76,634	21.5
22.0	62,922	64,486	66,093	67,743	69,435	71,171	72,949	74,770	76,634	78,540	22.0
22.5	64,486	66,093	67,743	69,435	71,171	72,949	74,770	76,634	78,540	80,511	22.5
23.0	66,093	67,743	69,435	71,171	72,949	74,770	76,634	78,540	80,511	82,525	23.0
23.5	67,743	69,435	71,171	72,949	74,770	76,634	78,540	80,511	82,525	84,582	23.5
24.0	69,435	71,171	72,949	74,770	76,634	78,540	80,511	82,525	84,582	86,703	24.0
24.5	71,171	72,949	74,770	76,634	78,540	80,511	82,525	84,582	86,703	88,867	24.5
25.0	72,949	74,770	76,634	78,540	80,511	82,525	84,582	86,703	88,867	91,095	25.0
25.5	74,770	76,634	78,540	80,511	82,525	84,582	86,703	88,867	91,095	93,366	25.5
26.0	76,634	78,540	80,511	82,525	84,582	86,703	88,867	91,095	93,366	95,701	26.0
26.5	78,540	80,511	82,525	84,582	86,703	88,867	91,095	93,366	95,701	98,100	26.5
27.0	80,511	82,525	84,582	86,703	88,867	91,095	93,366	95,701	98,100	100,543	27.0
27.5	82,525	84,582	86,703	88,867	91,095	93,366	95,701	98,100	100,543	103,049	27.5
28.0	84,582	86,703	88,867	91,095	93,366	95,701	98,100	100,543	103,049	105,620	28.0
28.5	86,703	88,867	91,095	93,366	95,701	98,100	100,543	103,049	105,620	108,255	28.5
29.0	88,867	91,095	93,366	95,701	98,100	100,543	103,049	105,620	108,255	110,955	29.0

Effective 12/29/2013

CITY OF SEWARD HOURLY PAY SCALE

Fiscal Year 2015

External equity not included

RANGE	A	B	C	D	E	F	G	H	I	J	RANGE
1.0	11.02	11.30	11.59	11.88	12.16	12.47	12.78	13.10	13.43	13.77	1.0
1.5	11.30	11.59	11.88	12.16	12.47	12.78	13.10	13.43	13.77	14.11	1.5
2.0	11.59	11.88	12.16	12.47	12.78	13.10	13.43	13.77	14.11	14.46	2.0
2.5	11.88	12.16	12.47	12.78	13.10	13.43	13.77	14.11	14.46	14.82	2.5
3.0	12.16	12.47	12.78	13.10	13.43	13.77	14.11	14.46	14.82	15.19	3.0
3.5	12.47	12.78	13.10	13.43	13.77	14.11	14.46	14.82	15.19	15.57	3.5
4.0	12.78	13.10	13.43	13.77	14.11	14.46	14.82	15.19	15.57	15.97	4.0
4.5	13.10	13.43	13.77	14.11	14.46	14.82	15.19	15.57	15.97	16.37	4.5
5.0	13.43	13.77	14.11	14.46	14.82	15.19	15.57	15.97	16.37	16.78	5.0
5.5	13.77	14.11	14.46	14.82	15.19	15.57	15.97	16.37	16.78	17.21	5.5
6.0	14.11	14.46	14.82	15.19	15.57	15.97	16.37	16.78	17.21	17.64	6.0
6.5	14.46	14.82	15.19	15.57	15.97	16.37	16.78	17.21	17.64	18.09	6.5
7.0	14.82	15.19	15.57	15.97	16.37	16.78	17.21	17.64	18.09	18.54	7.0
7.5	15.19	15.57	15.97	16.37	16.78	17.21	17.64	18.09	18.54	19.01	7.5
8.0	15.57	15.97	16.37	16.78	17.21	17.64	18.09	18.54	19.01	19.49	8.0
8.5	15.97	16.37	16.78	17.21	17.64	18.09	18.54	19.01	19.49	19.97	8.5
9.0	16.37	16.78	17.21	17.64	18.09	18.54	19.01	19.49	19.97	20.48	9.0
9.5	16.78	17.21	17.64	18.09	18.54	19.01	19.49	19.97	20.48	20.98	9.5
10.0	17.21	17.64	18.09	18.54	19.01	19.49	19.97	20.48	20.98	21.51	10.0
10.5	17.64	18.09	18.54	19.01	19.49	19.97	20.48	20.98	21.51	22.04	10.5
11.0	18.09	18.54	19.01	19.49	19.97	20.48	20.98	21.51	22.04	22.60	11.0
11.5	18.54	19.01	19.49	19.97	20.48	20.98	21.51	22.04	22.60	23.15	11.5
12.0	19.01	19.49	19.97	20.48	20.98	21.51	22.04	22.60	23.15	23.74	12.0
12.5	19.49	19.97	20.48	20.98	21.51	22.04	22.60	23.15	23.74	24.34	12.5
13.0	19.97	20.48	20.98	21.51	22.04	22.60	23.15	23.74	24.34	24.95	13.0
13.5	20.48	20.98	21.51	22.04	22.60	23.15	23.74	24.34	24.95	25.56	13.5
14.0	20.98	21.51	22.04	22.60	23.15	23.74	24.34	24.95	25.56	26.20	14.0
14.5	21.51	22.04	22.60	23.15	23.74	24.34	24.95	25.56	26.20	26.86	14.5
15.0	22.04	22.60	23.15	23.74	24.34	24.95	25.56	26.20	26.86	27.53	15.0
15.5	22.60	23.15	23.74	24.34	24.95	25.56	26.20	26.86	27.53	28.22	15.5
16.0	23.15	23.74	24.34	24.95	25.56	26.20	26.86	27.53	28.22	28.93	16.0
16.5	23.74	24.34	24.95	25.56	26.20	26.86	27.53	28.22	28.93	29.65	16.5
17.0	24.34	24.95	25.56	26.20	26.86	27.53	28.22	28.93	29.65	30.40	17.0
17.5	24.95	25.56	26.20	26.86	27.53	28.22	28.93	29.65	30.40	31.16	17.5
18.0	25.56	26.20	26.86	27.53	28.22	28.93	29.65	30.40	31.16	31.93	18.0
18.5	26.20	26.86	27.53	28.22	28.93	29.65	30.40	31.16	31.93	32.73	18.5
19.0	26.86	27.53	28.22	28.93	29.65	30.40	31.16	31.93	32.73	33.55	19.0
19.5	27.53	28.22	28.93	29.65	30.40	31.16	31.93	32.73	33.55	34.38	19.5
20.0	28.22	28.93	29.65	30.40	31.16	31.93	32.73	33.55	34.38	35.25	20.0
20.5	28.93	29.65	30.40	31.16	31.93	32.73	33.55	34.38	35.25	36.12	20.5
21.0	29.65	30.40	31.16	31.93	32.73	33.55	34.38	35.25	36.12	37.03	21.0
21.5	30.40	31.16	31.93	32.73	33.55	34.38	35.25	36.12	37.03	37.95	21.5
22.0	31.16	31.93	32.73	33.55	34.38	35.25	36.12	37.03	37.95	38.89	22.0
22.5	31.93	32.73	33.55	34.38	35.25	36.12	37.03	37.95	38.89	39.87	22.5
23.0	32.73	33.55	34.38	35.25	36.12	37.03	37.95	38.89	39.87	40.87	23.0
23.5	33.55	34.38	35.25	36.12	37.03	37.95	38.89	39.87	40.87	41.88	23.5
24.0	34.38	35.25	36.12	37.03	37.95	38.89	39.87	40.87	41.88	42.93	24.0
24.5	35.25	36.12	37.03	37.95	38.89	39.87	40.87	41.88	42.93	44.00	24.5
25.0	36.12	37.03	37.95	38.89	39.87	40.87	41.88	42.93	44.00	45.11	25.0
25.5	37.03	37.95	38.89	39.87	40.87	41.88	42.93	44.00	45.11	46.24	25.5
26.0	37.95	38.89	39.87	40.87	41.88	42.93	44.00	45.11	46.24	47.39	26.0
26.5	38.89	39.87	40.87	41.88	42.93	44.00	45.11	46.24	47.39	48.57	26.5
27.0	39.87	40.87	41.88	42.93	44.00	45.11	46.24	47.39	48.57	49.79	27.0
27.5	40.87	41.88	42.93	44.00	45.11	46.24	47.39	48.57	49.79	51.03	27.5
28.0	41.88	42.93	44.00	45.11	46.24	47.39	48.57	49.79	51.03	52.30	28.0
28.5	42.93	44.00	45.11	46.24	47.39	48.57	49.79	51.03	52.30	53.61	28.5
29.0	44.00	45.11	46.24	47.39	48.57	49.79	51.03	52.30	53.61	54.94	29.0

Effective 12/29/2013

CITY OF SEWARD ANNUAL SALARY SCHEDULE

Fiscal Year 2015

External equity not included

RANGE	A	B	C	D	E	F	G	H	I	J	RANGE
1.0	22,924	23,502	24,102	24,702	25,302	25,944	26,587	27,251	27,937	28,644	1.0
1.5	23,502	24,102	24,702	25,302	25,944	26,587	27,251	27,937	28,644	29,351	1.5
2.0	24,102	24,702	25,302	25,944	26,587	27,251	27,937	28,644	29,351	30,079	2.0
2.5	24,702	25,302	25,944	26,587	27,251	27,937	28,644	29,351	30,079	30,829	2.5
3.0	25,302	25,944	26,587	27,251	27,937	28,644	29,351	30,079	30,829	31,600	3.0
3.5	25,944	26,587	27,251	27,937	28,644	29,351	30,079	30,829	31,600	32,393	3.5
4.0	26,587	27,251	27,937	28,644	29,351	30,079	30,829	31,600	32,393	33,207	4.0
4.5	27,251	27,937	28,644	29,351	30,079	30,829	31,600	32,393	33,207	34,043	4.5
5.0	27,937	28,644	29,351	30,079	30,829	31,600	32,393	33,207	34,043	34,900	5.0
5.5	28,644	29,351	30,079	30,829	31,600	32,393	33,207	34,043	34,900	35,800	5.5
6.0	29,351	30,079	30,829	31,600	32,393	33,207	34,043	34,900	35,800	36,699	6.0
6.5	30,079	30,829	31,600	32,393	33,207	34,043	34,900	35,800	36,699	37,621	6.5
7.0	30,829	31,600	32,393	33,207	34,043	34,900	35,800	36,699	37,621	38,563	7.0
7.5	31,600	32,393	33,207	34,043	34,900	35,800	36,699	37,621	38,563	39,549	7.5
8.0	32,393	33,207	34,043	34,900	35,800	36,699	37,621	38,563	39,549	40,534	8.0
8.5	33,207	34,043	34,900	35,800	36,699	37,621	38,563	39,549	40,534	41,541	8.5
9.0	34,043	34,900	35,800	36,699	37,621	38,563	39,549	40,534	41,541	42,591	9.0
9.5	34,900	35,800	36,699	37,621	38,563	39,549	40,534	41,541	42,591	43,641	9.5
10.0	35,800	36,699	37,621	38,563	39,549	40,534	41,541	42,591	43,641	44,733	10.0
10.5	36,699	37,621	38,563	39,549	40,534	41,541	42,591	43,641	44,733	45,847	10.5
11.0	37,621	38,563	39,549	40,534	41,541	42,591	43,641	44,733	45,847	47,004	11.0
11.5	38,563	39,549	40,534	41,541	42,591	43,641	44,733	45,847	47,004	48,161	11.5
12.0	39,549	40,534	41,541	42,591	43,641	44,733	45,847	47,004	48,161	49,382	12.0
12.5	40,534	41,541	42,591	43,641	44,733	45,847	47,004	48,161	49,382	50,625	12.5
13.0	41,541	42,591	43,641	44,733	45,847	47,004	48,161	49,382	50,625	51,889	13.0
13.5	42,591	43,641	44,733	45,847	47,004	48,161	49,382	50,625	51,889	53,174	13.5
14.0	43,641	44,733	45,847	47,004	48,161	49,382	50,625	51,889	53,174	54,503	14.0
14.5	44,733	45,847	47,004	48,161	49,382	50,625	51,889	53,174	54,503	55,874	14.5
15.0	45,847	47,004	48,161	49,382	50,625	51,889	53,174	54,503	55,874	57,266	15.0
15.5	47,004	48,161	49,382	50,625	51,889	53,174	54,503	55,874	57,266	58,702	15.5
16.0	48,161	49,382	50,625	51,889	53,174	54,503	55,874	57,266	58,702	60,180	16.0
16.5	49,382	50,625	51,889	53,174	54,503	55,874	57,266	58,702	60,180	61,680	16.5
17.0	50,625	51,889	53,174	54,503	55,874	57,266	58,702	60,180	61,680	63,222	17.0
17.5	51,889	53,174	54,503	55,874	57,266	58,702	60,180	61,680	63,222	64,808	17.5
18.0	53,174	54,503	55,874	57,266	58,702	60,180	61,680	63,222	64,808	66,414	18.0
18.5	54,503	55,874	57,266	58,702	60,180	61,680	63,222	64,808	66,414	68,085	18.5
19.0	55,874	57,266	58,702	60,180	61,680	63,222	64,808	66,414	68,085	69,778	19.0
19.5	57,266	58,702	60,180	61,680	63,222	64,808	66,414	68,085	69,778	71,513	19.5
20.0	58,702	60,180	61,680	63,222	64,808	66,414	68,085	69,778	71,513	73,313	20.0
20.5	60,180	61,680	63,222	64,808	66,414	68,085	69,778	71,513	73,313	75,134	20.5
21.0	61,680	63,222	64,808	66,414	68,085	69,778	71,513	73,313	75,134	77,019	21.0
21.5	63,222	64,808	66,414	68,085	69,778	71,513	73,313	75,134	77,019	78,926	21.5
22.0	64,808	66,414	68,085	69,778	71,513	73,313	75,134	77,019	78,926	80,897	22.0
22.5	66,414	68,085	69,778	71,513	73,313	75,134	77,019	78,926	80,897	82,932	22.5
23.0	68,085	69,778	71,513	73,313	75,134	77,019	78,926	80,897	82,932	85,010	23.0
23.5	69,778	71,513	73,313	75,134	77,019	78,926	80,897	82,932	85,010	87,110	23.5
24.0	71,513	73,313	75,134	77,019	78,926	80,897	82,932	85,010	87,110	89,295	24.0
24.5	73,313	75,134	77,019	78,926	80,897	82,932	85,010	87,110	89,295	91,523	24.5
25.0	75,134	77,019	78,926	80,897	82,932	85,010	87,110	89,295	91,523	93,837	25.0
25.5	77,019	78,926	80,897	82,932	85,010	87,110	89,295	91,523	93,837	96,172	25.5
26.0	78,926	80,897	82,932	85,010	87,110	89,295	91,523	93,837	96,172	98,572	26.0
26.5	80,897	82,932	85,010	87,110	89,295	91,523	93,837	96,172	98,572	101,036	26.5
27.0	82,932	85,010	87,110	89,295	91,523	93,837	96,172	98,572	101,036	103,564	27.0
27.5	85,010	87,110	89,295	91,523	93,837	96,172	98,572	101,036	103,564	106,134	27.5
28.0	87,110	89,295	91,523	93,837	96,172	98,572	101,036	103,564	106,134	108,791	28.0
28.5	89,295	91,523	93,837	96,172	98,572	101,036	103,564	106,134	108,791	111,512	28.5
29.0	91,523	93,837	96,172	98,572	101,036	103,564	106,134	108,791	111,512	114,276	29.0

Effective 12/29/2013

CONSUMER PRICE INDEX INFORMATION AND
CITY OF SEWARD NON-UNION COST-OF-LIVING ADJUSTMENT HISTORY

Source:
http://data.bls.gov/PDQ/servlet/SurveyOutputServlet
CUUSA427SA0
Not Seasonally Adjusted - Anchorage, AK, All Items
Base Period: 1982-1984=100

Year	Cost of Basket of Goods	Annual CPI	Cumulative CPI	City of Seward Annual COLA	Cumulative COLA *
1986	107.800				
1987	108.200	0.371%	0.371%	0.00%	0.00%
1988	108.600	0.370%	0.741%	0.00%	0.00%
1989	111.700	2.855%	3.595%	0.00%	0.00%
1990	118.600	6.177%	9.773%	0.00%	0.00%
1991	124.000	4.553%	14.326%	4.50%	4.50%
1992	128.200	3.387%	17.713%	0.00%	4.50%
1993	132.200	3.120%	20.833%	3.60%	8.10%
1994	135.000	2.118%	22.951%	0.00%	8.10%
1995	138.900	2.889%	25.840%	0.00%	8.10%
1996	142.700	2.736%	28.576%	0.00%	8.10%
1997	144.800	1.472%	30.047%	0.00%	8.10%
1998	146.900	1.450%	31.497%	1.00%	9.10%
1999	148.400	1.021%	32.519%	0.00%	9.10%
2000	150.900	1.685%	34.203%	2.50%	11.60%
2001	155.200	2.850%	37.053%	0.00%	11.60%
2002	158.200	1.933%	38.986%	0.00%	11.60%
2003	162.500	2.718%	41.704%	1.40%	13.00%
2004	166.700	2.585%	44.288%	0.00%	13.00%
2005	171.800	3.059%	47.348%	0.00%	13.00%
2006	177.300	3.201%	50.549%	2.60%	15.60%
2007	181.237	2.221%	52.770%	3.00%	18.60%
2008	189.497	4.558%	57.327%	2.50%	21.10%
2009	191.744	1.186%	58.513%	4.50%	25.60%
2010	195.144	1.773%	60.286%	0.00%	25.60%
2011	201.427	3.220%	63.506%	1.20%	26.80%
2012	205.916	2.229%	65.735%	0.00%	26.80%
2013	212.381	3.140%	68.874%	0.00%	26.80%
2014	*estimated*	2.000%	70.874%	3.00%	29.80%
2015	*estimated*	2.000%	72.874%	3.00%	32.80%

Enterprise Fund Tariff Annual CPI Increase, if applicable:

2010 (based on 2003-2007 CPI):	2.8%
2011 (based on 2004-2008 CPI):	3.1%
2012 (based on 2005-2009 CPI):	2.8%
2013 (based on 2006-2010 CPI):	2.6%
2014 (based on 2007-2011 CPI):	2.6%

CITY OF SEWARD
Budgeted Schedule of Outstanding Debt for all Funds
For Fiscal Year 2014

	Fund	Interest Rate	Balance at 1/1/2014	2014 Principal	2014 Interest	2014 Total	Balance at 12/31/2014	Term
Outstanding Bonds:								
2000 E-Float & Fish Stations	Harbor	4.85% - 5.5%	1,615,000	175,000	72,300	247,300	1,440,000	2000 - 10/2021
2005 Float Extension Bond - Step 1	Harbor	3.00% - 4.50%	1,075,000	70,000	45,185	115,185	1,005,000	2005 - 12/2025
2006 South Harbor Bond	Harbor	4.00% - 6.00%	3,370,000	200,000	140,380	340,380	3,170,000	2006 - 06/2026
2005 Refunding of 1995 Electric	Electric	2.95% - 4.53%	565,000	260,000	20,250	280,250	305,000	2005 - 06/2015
2007 Electric Shop, Generators & Controls	Electric	4.77%	5,490,000	120,000	271,286	391,286	5,370,000	2007 - 12/2031
2008 Seward Mountain Haven Bond	Debt Service	4.00% - 5.10%	24,860,000	785,000	1,166,038	1,951,038	24,075,000	2008 - 2033
2012 Library/Museum GO Bond	General	3.99%	3,480,000	85,000	159,400	244,400	3,395,000	2012 - 2036
Outstanding Capital Leases:								
2 ea. L-90 Loaders	Motor Pool	3.30%	31,320	31,320	259	31,580	0	2009 - 2014
Outstanding Loans:								
2009 Third Avenue Water Line Loan	Water	2.50%	1,944,985	125,886	29,175	155,061	1,819,099	2007 - 2027
1995 Dairy Hill Sewer Loan	Wastewater	1.50%	1,333	1,333	20	1,353	0	1995 - 07/2014
Total Outstanding (External) Debt:			**$42,432,638**	$1,853,539	$1,904,293	$3,757,832	**$40,579,099**	
Inter-Fund Loans:								
Hospital Fund owes Motor Pool - SGH PERS	Hospital	5.25%	912,204	50,686	47,891	98,576	861,518	2007 - 2026
Hospital Fund owes Elec. MRRF - SGH PERS	Hospital	5.25%	334,323	18,576	17,552	36,128	315,747	2007 - 2026
General Fund owes Electric - SMIC Deficits	General	0.00%	1,275,350	110,784	0	110,784	1,164,566	2012 - 2027
Harbor Fund owes Motor Pool - 50 Ton Lift	Harbor	5.50%	78,837	24,885	4,336	29,221	53,952	2006 - 01/2015
Wastewater Fund owes General Fund	Wastewater	0.00%	1,219,150	0	0	0	1,219,150	Until paid off
Balance of All Outstanding Debt			**$46,252,503**	$2,058,470	$1,974,072	$4,032,542	**$44,194,032**	

CITY OF SEWARD
Budgeted Schedule of Outstanding Debt for all Funds
For Fiscal Year 2015

	Fund	Interest Rate	Balance at 1/1/2015	2015 Principal	2015 Interest	2015 Total	Balance at 12/31/2015	Term
Outstanding Bonds:								
2000 E-Float & Fish Stations	Harbor	4.85% - 5.5%	1,440,000	175,000	65,419	240,419	1,265,000	2000 - 10/2021
2005 Float Extension Bond - Step I	Harbor	3.00% - 4.50%	1,005,000	75,000	41,560	116,560	930,000	2005 - 12/2025
2006 South Harbor Bond	Harbor	4.00% - 6.00%	3,170,000	210,000	132,180	342,180	2,960,000	2006 - 06/2026
2005 Refunding of 1995 Electric	Electric	2.95% - 4.53%	305,000	275,000	6,875	281,875	30,000	2005 - 06/2015
2007 Electric Shop, Generators & Controls	Electric	4.77%	5,370,000	125,000	266,386	391,386	5,245,000	2007 - 12/2031
2008 Seward Mountain Haven Bond	Debt Service	4.00% - 5.10%	24,075,000	825,000	1,125,788	1,950,788	23,250,000	2008 - 2033
2012 Library/Museum GO Bond	General	3.99%	3,395,000	90,000	155,150	245,150	3,305,000	2012 - 2036
Outstanding Capital Leases:								
None								
Outstanding Loans:								
2009 Third Avenue Water Line Loan	Water	2.50%	1,819,099	127,774	27,286	155,061	1,691,325	2007 - 2027
2015 Maple Street Sewer Extension (proposed)	Wastewater	1.50%	400,000	17,298	6,000	23,298	382,702	2034
Total Outstanding (External) Debt:			**$40,979,099**	$1,920,072	$1,826,644	$3,746,716	**$39,059,027**	
Inter-Fund Loans:								
Hospital Fund owes Motor Pool - SGH PERS	Hospital	5.25%	861,518	53,347	45,230	98,576	808,172	2007 - 2026
Hospital Fund owes Elec. MRRF - SGH PERS	Hospital	5.25%	315,747	19,552	16,577	36,129	296,195	2007 - 2026
General Fund owes Electric - SMIC Deficits	General	0.00%	1,164,566	110,784	0	110,784	1,053,782	2012 - 2027
Harbor Fund owes Motor Pool - 50 Ton Lift	Harbor	5.50%	53,952	26,254	2,967	29,221	27,698	2006 - 01/2015
Wastewater Fund owes General Fund	Wastewater	0.00%	1,219,150	0	0	0	1,219,150	Until paid off
Balance of All Outstanding Debt			**$44,594,032**	$2,130,009	$1,891,418	$4,021,427	**$42,464,023**	

CITY OF SEWARD
APPROXIMATE CASH BALANCE - ALL CITY FUNDS
December 2013

General Fund		$	8,038,596
Capital Projects			
F103 - Capital Acquisition	849,224		
F600 - Kawabe Park	8,523		
F626 - Library Construction	251,222		
F666 - Levee Road	(10,019)		
F866 - Natural Disaster	(551,031)		
		$	547,919
Special Revenue			
F215 - ALPAR	678		
F220 - Two Lakes Park	2,520		
F271 - Historic Preservation	(493,187)		
F803 - Seward CHC	50,441		
F805 - Bus Transportation	7,438		
F826 - Library	11,438		
F851 - Fire Department	805		
F890 - Pass-Throughs	11,266		
		$	(408,601)
Enterprise Funds			
Harbor			
F401 - Harbor	1,213,822		
F274 - Z-Float	733,700		
F275 - SMC Dock	117,725		
F276 - Harbor Dredging	73,652		
F277 - USCG Relocation	66,032		
F278 - Harbor Floats	(198,016)		
F314 - Harbor Restrooms	(68,984)		
F315 - D-Float	(340,009)		
F402 - Harbor MRRF	90,141		
F806 - Passenger Fee Bonds	627,527		
F807 - State Cruise Ship Tax	2,079,621		
		$	4,395,211
SMiC		$	225,845
Electric			
F501 - Electric	1,937,874		
F502 - Electric MRRF	1,096,426		
F208 - T-Line	566,136		
F505 - Standby Generator	(660,662)		
		$	2,939,774
Water			
F701 - Water	773,691		
F702 - Water MRRF	212,546		
F704 - Water Line engineering	30,826		
F709 - Water Tank Phase I	151,964		
		$	1,169,027
Wastewater			
F703 - Wastewater	690,756		
F700 - Wastewater MRRF	310,998		
		$	1,001,754
Parking		$	607,168
Hospital		$	863,860
Seward Mountain Haven		$	4,107,109
Motor Pool Internal Service Fund		$	1,161,910
Agency Funds			
F804 - Teen Council		$	44,122
F104 - Compensated Absences		$	425,643
Total Cash Balance All Funds:		$	25,119,337

CITY OF SEWARD
2014 Budgeted Schedule of Transfers Between Funds *
for the period January 1 - December 31, 2014

	TRANSFER - TO:	GENERAL	ENTERPRISE							INTERNAL SERVICE	CAPITAL PROJECT
		General (101)	Harbor Enterprise (401)	SMIC Enterprise (417)	Electric Enterprise (501)	Water Enterprise (701)	Wastewater Enterprise (703)	Parking Enterprise (403)	Hospital Enterprise (801)	SMH Enterprise (800)	Motor Pool (102)	Capital Acquisition (103)
T	General (101)		260,000	-					1,072,500			250,000
R	Harbor Enterprise (401)	356,724										
A F	SMIC Enterprise (417)	91,420										
N R	Electric Enterprise (501)	1,239,306										
S O	Parking Enterprise (403)	22,672										
F M	Water Enterprise (701)	110,679										
E	Wastewater Enterprise (703)	87,883										
R	Commerc. Psgr Vessel Tax (807)	20,000										
	TOTAL IN:	1,928,684	260,000	-	-	-	-	-	1,072,500	-	-	250,000

* Note: Enterprise Funds have related capital project funds such as the MRRF Funds which roll into the Enterprise Funds' financial statements. These transfers of cash between Enterprise Funds and their related capital projects are not "transfers" per generally accepted accounting principles, so are shown separately in the table below. These items are reflected on the respective Fund's Budgeted Statement of Cash Flow. In addition, loan repayments between funds are not GAAP transfers, but appear in the table below.

	PAYMENT TO:	Harbor Enterprise (401)	Harbor MRRF (402)	Electric Enterprise (501)	Electric MRRF (502)	Water Enterprise (701)	Water MRRF (702)	Wastewater MRRF (700)	Parking Enterprise (807)	Hospital Enterprise (801)	SMH Enterprise (800)	Motor Pool (102)
P	General Fund (101)			110,784					-			
A	Harbor Enterprise (401)		117,469	-								29,221
Y F	Electric Enterprise (501)				452,117							
M R	Water Enterprise (701)						1,300,000					
E O	Wastewater Enterprise (703)							57,867				
N M	SMH Enterprise (800)					1,973,360						
T	Hospital Enterprise (801)				36,128							98,576
	Harbor Passenger Fee (806)	575,000										

CITY OF SEWARD
2015 Budgeted Schedule of Transfers Between Funds *
for the period January 1 - December 31, 2015

	TRANSFER - TO:	GENERAL	ENTERPRISE							INTERNAL SERVICE	CAPITAL PROJECT
		General (101)	Harbor Enterprise (401)	SMIC Enterprise (417)	Electric Enterprise (501)	Water Enterprise (701)	Wastewater Enterprise (703)	Parking Enterprise (403)	Hospital Enterprise (801)	SMH Enterprise (800)	Motor Pool (102)	Capital Acquisition (103)
T	General (101)		260,000	27,520					1,092,500			250,000
R	Harbor Enterprise (401)	373,814										
A F	Harbor MRRF (402)											
N R	SMIC Enterprise (417)	94,580										
S O	Electric Enterprise (501)	1,255,610										
F M	Parking Enterprise (403)	22,600										
E	Capital Acquisition (103)											
R	Motor Pool (102)											
	Water Enterprise (701)	113,401										
	Wastewater Enterprise (703)	92,143										
	SMH Enterprise (800)											
	Hospital Enterprise (801)											
	Commerc. Psgr Vessel Tax (807)	20,000										
	TOTAL IN:	1,972,148	260,000	27,520	-	-	-	-	1,092,500	-	-	250,000

* Note: Enterprise Funds have related capital project funds such as the MRRF Funds which roll into the Enterprise Funds' financial statements. These transfers of cash between Enterprise Funds and their related capital projects are not "transfers" per generally accepted accounting principles, so are shown separately in the table below. These items are reflected on the respective Fund's Budgeted Statement of Cash Flow. In addition, loan repayments between funds are not GAAP transfers, but appear in the table below.

	PAYMENT TO:	Harbor Enterprise (401)	Harbor MRRF (402)	Electric Enterprise (501)	Electric MRRF (502)	Water Enterprise (701)	Water MRRF (702)	Wastewater MRRF (700)	Parking Enterprise (807)	Hospital Enterprise (801)	SMH Enterprise (800)	Motor Pool (102)
P	General Fund (101)			110,784								
A	Harbor Enterprise (401)		139,103									29,221
Y F	Electric Enterprise (501)				86,560							
M R	Water Enterprise (701)						-					
E O	Wastewater Enterprise (703)							36,596				
N M	Hospital Enterprise (801)				36,129							98,576
T	Harbor Passenger Fee (806)	575,000										

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