City of Seward, Alaska
Biennial Budget
2020 and 2021

Operating Budget

and

Capital Improvement Plan

January 1, 2020 – December 31, 2021

2020 and 2021

BIENNIAL OPERATING BUDGET
and
CAPITAL IMPROVEMENT PLAN

OF THE

CITY OF SEWARD, ALASKA

For the Period January 1, 2020 – December 31, 2021

Christy Terry
Mayor

Scott Meszaros
City Manager

Prepared by the Finance Department

Sam Hickok
Deputy Finance Director

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City of Seward
LIST OF PRINCIPAL OFFICIALS

COUNCIL MEMBERS

		Term Expires
Christy Terry	Mayor	2022
Sue McClure	Vice Mayor	2020
John Osenga	Council Member	2021
Sharyl Seese	Council Member	2021
Dale Butts	Council Member	2022
Tony Baclaan	Council Member	2022
Julie Crites	Council Member	2020

ADMINISTRATION

Scott Meszaros	City Manager
Vacant	Finance Director
Tom Clemons	Chief of Police
Clinton Crites	Fire Chief
John Foutz	Manager of Electric Utility
Doug Schoessler	Public Works Director
Norman Regis	Harbormaster
Jackie Wilde	Community Development Director
Tyler Florence	Parks & Recreation Director
Valarie Kingsland	Library Director

CITY CLERK

Brenda Ballou	City Clerk

CITY ATTORNEY

Holly Wells	City Attorney, Birch Horton, Bittner & Cherot

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 three 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 – 2020/2021

TO: Christy Terry, Honorable Mayor
Seward City Council Members
Residents of the City of Seward

We are pleased to present the City of Seward's Biennial Budget reflecting the Operating Budget and Capital Improvement Plan for the two-year period from January 1, 2020 through December 31, 2021. 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, Healthcare, 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 year's City budget process continues to reflect significant challenges posed by the structural budget deficit impacting the State of Alaska due to sustained low oil prices. As the State legislature fails to develop a long-term fiscal plan to address the State's budget gap and instead continues to deplete State reserves to pay for ongoing government operations, cities in the State are feeling the downstream effects of increased unfunded mandates, shifted costs and reduced services to municipalities. A large contributor to Seward's budget challenge is the recent reduction in routine State funding in excess of $650,000 consisting of reduced contributions for jail (reduced $320K) and dispatch contracts (reduced $12,500), building rent (reduced $15K) due to the State vacating office space formerly paid for by the State for state troopers, Fish & Game and DFYS at City Hall, vending revenues, reduced revenue sharing (reduced $320K), and others. These cuts in funding are expected to be permanent. In addition, the United States Air Force recreation camp lease was not renewed, reducing City lease revenues by $20,000. Healthcare costs and workers' compensation costs continue to rise. To address rising healthcare costs, the City shifted to a new healthcare plan and the magnitude of resulting cost savings will not be fully known until the City better understands how many employees will elect to opt out of the new plan.

The General Fund budget was balanced for a sixth straight year primarily by updating the City's outdated health insurance plan for employees. This significant savings allowed for overtime in the General Fund to be added back as well as Motor Pool contributions in the General Fund. Funding from the commercial passenger vessel tax is being used to pay volunteer fire stipends and some road maintenance costs due to the impacts of cruise ships on emergency response. Merit increases are not eliminated in 2020/2021. The General Fund will not share raw fish tax with the Harbor and has been given another two-year moratorium from annual loan repayment to the Electric Fund ($110,784/yr.). The City Council agreed to cancel the balance of debt owed to the General Fund from the Sewer Fund in the amount of $1,219,150 for repairs to the Lowell Point Sewer Lagoon, saving the Sewer Fund $76,840/yr. The City Council also authorized the payoff of an interfund loan owed to the Motor Pool internal service fund from the SMIC enterprise fund in the remaining amount of $490,043 for the 330-ton boat lift. No state revenue sharing has been anticipated in the General Fund budget, as the future of this funding source is unlikely. These structural budget challenges require a longer-term solution in the form of reduced services, reductions in force, or additional revenues. Failure to bring the budget into structural balance can risk jeopardizing the City's ability to properly maintain and replace critical infrastructure down the road. The City has identified no reliable source of funding to replace existing general government assets. Some enterprise funds have made periodic contributions to their Major Repair and Replacement Funds (MRRF) for asset replacement, but as state and federal grants decline, there is a growing need to develop an ongoing funding source to repair and replace governmental fixed assets.

The primary goals of the 2020/2021 budget are listed below, including a description of how this budget addresses each goal:

Goal: Bring General Fund reserves to within the band of 3-6 months' of reserves. This budget builds General Fund reserves to 4.7 months in 2020 and 4.6 months in 2021 which is on the mid end of the reserve band, and a slight increase from the prior budget's 4.1 months of reserves. For more information, see the Graph "General Fund Fund Balance History" which demonstrates that the largest contributor to the increased fund balance in the past twelve years is the Exxon Oil Spill Settlement Proceeds received in 2009.

Goal: Utilize one-time revenues to address capital needs rather than to balance the operating budget. This budget does not include anticipated funding for project management fees from grants which are considered one-time revenues, nor include a projection for State Revenue Sharing funding. The continued decline in State funding makes both of these revenue sources unlikely over the long term. Historically, this source of funding has been the City's primary source of revenue to repair and replace governmental fixed assets and infrastructure. Without these external contributions in the future, the City must develop a reliable source of funds to repair and replace existing buildings, roads, bike paths, bridges, parks, playgrounds, campgrounds, boardwalk, heavy equipment, street lights, and other governmental infrastructure, or the City can expect to borrow money at a significantly higher cost to repair and replace major assets in the future, as infrastructure and assets deteriorate.

Goal: Maintain minimum level of cash in Seward Mountain Haven Enterprise Fund equal to a single years' debt service. The City has set aside the minimum legally required bond reserve in the amount of $1.6 million for future repayment of the revenue bonds associated with construction of Seward Mountain Haven. During 2016, the City issued $17,135,000 in advance refunding revenue bonds to refinance $20,530,000 of the outstanding 2008 Long-Term Care Facility Revenue bonds. The new bonds were issued at a premium of $1,694,523 and will result in total cash flow savings of $8,221,963 and an economic gain of $3,957,504. These bonds were refunded to take advantage of historic low interest rates, and cash reserves were used to defease a portion of outstanding bond principal to lower lifetime borrowing costs. The minimum required bond reserve was reduced from $1.97 million to $1.6 million as a result of the bond refunding.

Goal: Conduct enterprise fund rate reviews to improve financial condition of the enterprise funds and to allow for repair/replacement of critical infrastructure. In 2015, a cost of service study was conducted for the electric utility with the purpose of determining whether the various electric rate classifications were properly structured, or whether some rate classes were subsidizing others. The result of the study showed that small general service customers are paying more than their cost of service, and Council therefore froze rates for that class for 2016 and 2017. Council also opted to freeze electric rate increases in 2020 until further studies can be done. In addition, the extent of rate subsidy for the two special contracts was reviewed in depth and administration renegotiated the special contracts such that over the near future, the rates for special contracts will increase until they equal the large general service rate. Seasonal rates were implemented for small general service and residential customers only, to provide rate relief in the winter. In 2017, a follow-up analysis by Michael Hubbard of Financial Engineering Co., resulted in a modification to lower the seasonal rate differential for residential and small general service customers. In addition, a change to the electric rate structure replaced the fuel cost adjustment with a new Cost of Power Adjustment (COPA), where the entire monthly billing from Chugach Electric Association is divided by the number of kilowatt hours sold by Seward Public Utilities, to determine the monthly COPA. The COPA will reflect the City's total energy charges, including fuel, from Chugach. The new Seward Utility Charge will then reflect only the City's portion of charges to the customer. As the monthly Chugach bill fluctuates due to changes in fuel costs and Chugach rate changes, those fluctuations will be reflected on the customer's bill as changes to COPA. The City's portion of charges are generally expected to be amended one time per year.

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 is included in the appendix, "Budgeted Schedule of Depreciation Funding" which shows that in the coming two years, none of the City's enterprise funds will reach the goal of 100% depreciation funding. However, the City has received significant grant funding in the past few years which has enabled replacement of much of the most expensive assets in each of the enterprise funds (Harbor float replacement, breakwater and fish cleaning stations; SMIC new breakwater construction; Electric warehouse and generator replacement; New water storage tank and refurbishments; Dredging and repairs to the two major Sewer lagoons and upgrades to lift stations and controls, etc.). As State and federal funding continues to decline, the City will need to

focus more on developing the ability to replace infrastructure with less dependence on external funding.

Goal: Maintain current service levels. The continuing trend in rising costs combined with reduced revenue flexibility is impeding the ability of the City to maintain current service levels. Instead, departments are attempting to do more with less and in some cases, quality of services will suffer. At some point, departments will not be able to maintain the status quo without adverse impact to service and program quality. Excluding debt service costs, 72% of the General Fund budget is made up of personnel costs. Given the political pressure to avoid eliminating positions, and the pressure to reduce overtime and standby time to balance the budget, there are insufficient resources to expect that public works for example, can adequately manage overtime during a snowy winter season, or that seasonal operations can cover Fourth of July and Salmon Derby busy times without adequate staff. While the budget continues to cut many departments to the point where they forego needed operating supplies and necessary maintenance, departments continue to be creative in finding efficiencies. For example, automated pay stations at the campgrounds, upgraded electric inventory systems, more efficient equipment (snow blower), upgrades to the financial accounting system, automated lift stations and electric infrastructure, all help departments do more with less. It is likely however, that service levels will continue to diminish because the General Fund has reached the point where budget cuts are adversely impacting the ability of departments to provide the level of service the public has come to expect.

Goal: Present a balanced General Fund budget. This budget reflects a marginal surplus of $17,009 in 2020 and $8,999 in 2021.

Goal: Address growing deferred maintenance needs and critical infrastructure needs in the enterprise funds. None of the enterprise funds are contributing toward Major Repair & Replacement Funds in 2020 or 2021, consistent with the same trend in 2018 and 2019. Despite the lack of contributions to depreciation funding in recent years however, the Funds have been diligently addressing their most critically needed infrastructure, and have put incremental rate increases in place to ensure the financial viability of operations on a going forward basis. In the past four years, the City has spent nearly $100 million in federal and state grant funds aimed primarily at addressing repair and replacement of critical City infrastructure.

Goal: Become self-sufficient in anticipation of declining federal and state funding. This goal has taken on a more pressing need on a going forward basis. While the City has been fortunate to receive nearly $100 million in state and federal funding in the past six years, the likelihood of ongoing significant funding to address City infrastructure and fixed asset replacement in the future, is much less certain. Financial self-sufficiency may become the most pressing need facing the City in the next few years. 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 being increasingly reduced and/or eliminated. Enterprise Funds have focused on improving their financial condition, and in some cases, have made major strides in addressing deferred infrastructure. The Water and Wastewater Enterprise Funds are the least structurally sound enterprise funds, with much of their recent cash reserves spent on major repairs to the City's two sewage lagoons. The two Funds have incurred new debt for the Third Avenue Water Line loan and the sewer lagoon loans and have accessed low-interest loans from DEC to fund critical water and sewer infrastructure. The Electric Fund has received Alaska Energy Authority funds to construct the bulk of the electric backup generator and warehouse project, but rate fatigue is making it increasingly difficult for customers to continue to afford the cost of addressing the City's utility infrastructure needs. Without the recent warm weather trends, the impact on electric rate payers would be much more dramatic and challenging. The Harbor Fund has benefitted greatly from State grant funds and Commercial Passenger Vessel Tax proceeds to repair and replace most of the harbor's aged infrastructure and the breakwater, and to provide infrastructure capable of meeting the high demands of the many passengers visiting Seward via cruise ship.

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 a reliable 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 consumption; 6) rising costs of healthcare; 7) challenges to funding for the City-owned Alaska Sealife Center facility; 8) lack of funding to address major enterprise fund assets; etc. The City has taken some significant recent steps to mitigate these challenges. For example, the Seward Mountain Haven bonds were refinanced at a significant savings, and a portion of annual sales tax is being set aside to address the uncertainty of census necessary to ensure

future bond payments. The City has made a strong recent push to obtain state and federal funds and directed $100 million in grant funding toward replacing and/or expanding our most critical infrastructure needs related to water, sewer, electric, harbor, flood mitigation and marine industrial center. A strong focus on addressing the Lowell Canyon Tunnel design flaw in the past few years has resulted in the US Army Corps pursuing a feasibility study to develop alternatives to mitigate the potential failure of the Tunnel which is one of Seward's greatest foreseeable natural disaster threats. The City is pursuing alternative energy in order to reduce costs and improve energy efficiency. Specifically, the City has recently agreed to purchase hydro power from the new Battle Creek Project, expected to reduce future costs of purchased power. The City is pursuing a ground-source heat pump system that will extract heat from the waters of Resurrection Bay, to provide an alternative heat source for a handful of City-owned public buildings in the downtown corridor. The City transitioned to a federally qualified health center in order to significantly reduce the costs of healthcare and improve access to care for uninsured and underinsured individuals.

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, and was completed eliminated in 2016, 2017, 2018 and 2019. The 2020/2021 budget was able to restore motor pool contributions in the General Fund totaling $285,000 in each year. Enterprise Funds will continue making contributions to the Motor Pool just as in 2018 and 2019.

Tax Rates

The budget includes no change in local sales or hotel/motel tax rates in 2020 and 2021 and no changes to the tax rate structures (e.g. sales tax cap, seasonal sales tax). However, property taxes rose from 3.12 mills to 3.84 mills to reflect the passage of a voter-approved increase in the property tax to cover the cost of issuing general obligation bonds for a major road improvement project completed in 2017. Bonds were issued in the amount of $2.9 million and will require annual payments of approximately $210,000 for the next twenty years. 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 17 years. Sales tax revenues account for 47% of all General Fund revenues in 2020, and 72% of all tax revenue for the City. Due to the COVID-19 pandemic, the City can expect a reduction in sales and bed tax revenues, though the magnitude of the loss is currently unknown.

The property tax mill rate for Seward is 3.84 mills which, when applied to a taxable property valued at $100,000, yields $384 in tax revenue. Seward's mill rate remains among the lowest in the Borough. From 1989 through 1996, Seward's mill rate was 3.0 mills, and since 1996, the mill rate has been unchanged at 3.12 mills until 2018 when it increased to 3.84 mills. In addition to *local* property tax, Seward residents pay property tax to the Kenai Peninsula Borough (KPB) for Borough schools, landfill and borough operations, and to Seward Bear Creek Flood Service Area (SBCFSA) to mitigate flood hazards. The FY2020 KPB property tax rate remains at 4.70 mills and the SBCFSA tax rate is 0.75 mills. In total, Seward residents will pay a combined 9.29 mills or $929 per $100,000 of taxable property value.

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 have increased steadily, reflecting strong visitor numbers in the past few years. During economic declines however, bed tax is one of the first revenues to reflect a downturn, and for that reason, the City is generally conservative in estimating bed tax. In recent years however, revenue reductions combined with political pressure against reducing services and personnel, have caused less budgetary conservatism resulting in budget estimates which are more consistent with recent strong economic growth. Efforts by the finance department to review the bed tax program to ensure that it meets and addresses the changing trends in online booking services such as VRBO and Air BnB have been hampered by staffing reductions, but will continue as time permits. Historically, one-half of the City's bed tax has been allocated to the Chamber of Commerce to pay for marketing and economic development efforts which are conducted under contract with the City. Therefore, funding to the Chamber may increase slightly in 2020 and 2021, as contributions reflect actual bed tax receipts.

General Overview

The City of Seward's General Fund expenditure budget totals $12,608,493 in 2020 and $12,870,049 in 2021. This represents a 2.2% increase in expenditures of $273,286 from 2019 to 2020 with a 2.1% or $261,556 increase in expenditures from 2020 to 2021.

Non-salary costs are increased in 2020 by $127,690, while salary and benefit costs increased $145,597. The reason for increased personnel costs has to do with the restoration of budgeted overtime ($10,000 annual increase from 2019 levels).

On the revenue side, total revenues are estimated at $11,928,592 in 2020, reflecting an increase of 4.0% or $462,157 from 2019. 2020 reflects an increase of approximately $236,488 or 2.0%.

Based on the most recent sales tax trends, budgeted sales tax revenues appear to be reasonable. While staff prefer to estimate sales tax revenues conservatively due to the City's dependence on the summer visitor-related industry, and the extreme impact on the City's budget when sales tax revenue targets are not met, increasing budgetary pressures have eliminated the degree of conservatism historically used to project revenues. An added challenge is that third-quarter sales tax revenues represent more than one-half of sales taxes collected by the City, and that quarter's taxable sales results are not known until after year-end, making it difficult to utilize the current years' performance as a predictor of future revenues, regardless of the budget cycle. The approved budget anticipates that sales tax revenues will be 3.2% higher in 2020 than 2019 and 1.4% higher in 2021 than 2020.

The second largest source of General Fund revenue is administrative fees from Enterprise Funds (business-like Funds) which reimburse the General Fund for services they receive (i.e. accounts payable, payroll, administrative services, Council). In 2020, administrative fees are expected to increase on average 1.2% and in 2021, by 1.2%. The third largest single source of revenue is property tax which is budgeted to increase 19.1% over the next two years due to the increase in commercial and residential construction across Seward. Other tourism-based revenues such as hotel/motel bed tax are expected to rise by 25% due to the significant increase in nightly lodging properties and new hotels being built, and campground fees slated to bring in $835,000 in 2020 and $878,000 in 2021 in anticipation of additional utility sites added to the waterfront campground over the next two years which bring in more revenue than dry sites.

Revenue reductions are expected in intergovernmental revenue (down 1.8% or $16,165) with projected reductions in nearly every area of state funding (liquor tax, fish tax, revenue sharing, general government grants, etc.) Licenses and permit revenues are estimated to decline in animal control and taxi permits, but expected to increase in building permits, DMV, and miscellaneous based on recent trends. Total recreation revenues, including campgrounds, are expected to increase 3.4% or $31,750, with increases related entirely to visitors to the campgrounds and increased facility rental. Library revenues are expected to decrease by 1.6% or $500, as a result of lower than expected museum revenues. Rents and lease revenues are down by approximately $10,074 or 8.1% as a result of the loss in space rent at City Hall for the troopers, Fish & Game and DFYS, and the recent vacancy of the US Air Force from the rec camp property. Investment income is expected to remain subdued due to the sustained low interest rate environment, as well as the conservative budgeting practice discouraging the building of investment earnings into the operating budget. Finally, miscellaneous revenues are up slightly due to a combination of the loss of vending receipts formerly received by the City, which the State has now assumed as their own revenue, plus increased collections in the franchise fee from Alaska Waste.

Adequacy of Fund Balance

The General Fund's fund balance provides a means to measure 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 Wastewater Enterprise Fund, enterprise fund operations are generally covering their cost of operations through user fees and charges, but most have insufficient funds available to match grants or 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 46% of all General Fund revenues in 2020, and is

highly dependent on local tourism and economic conditions. Because of this dependence, a higher level of fund balance is 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 17% of all General Fund revenues in 2020. The third major revenue source is property taxes which also tend to be stable, representing 12% of all General Fund revenues in 2020. 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, these intergovernmental revenue sources 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 explicitly 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. The City also routinely experiences significant flooding and occasional avalanches impacting the electrical transmission lines, 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 $5.4 million at the end of 2020 (equal to approximately 4.l 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 resulted from an increase in the State Jail Contract of nearly $166,000 per year over three recent 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 costs that can strain the City's reserves.

Staffing Issues

The City Council authorized creation of an employee union to represent most non-supervisory positions in the City, in 2019. For the most part, staffing costs remained consistent with past practice under the newly-created APEA union, with the City agreeing to conduct a salary and compensation study to address the reasonableness of the City's current pay plan. The results of that study will be brought before the City Council for consideration. The 2020/2021 budget was formulated based on the current pay plan in place before the compensation study. Implementation of the study is an estimated cost to the City of $500,000; funding in which will need to be identified in the future.

The final budget saw a transition of the City-run Teen and Youth Center and Rec Room programs to a contract with the Boys and Girl's Club. This resulted in the loss of three full-time City employees and multiple part-time and seasonal positions. Instead of the City staffing the TYC and Rec Room, the City pays the Boys and Girls Club $170,000 per year to manage the facilities and staff the programs.

The budget also restored two city shop positions and a payroll position which had been eliminated or delayed during the 2018/2019 budget process. The original plan was for the two city shop positions to be eliminated and instead, the two former mechanics transferred from the city shop to the electric maintenance department, would be utilized to maintain City equipment as a cost-savings measure. However, the City Council agreed to restore the city shop positions and leave the two mechanic/operators in the electric utility. One city shop position was upgraded to a Superintendent position, an annual increase in salary & benefits of $13,199.

The City Council authorized creation of a Community Development Director position in addition to the existing Planner position, to address growing workload associated with local housing, development and zoning issues. Half of this position's funding was historically budgeted out of the City Manager department to fund the Assistant City Manager. Administration opted to not fill this position and shift funding to the Community Development department to fund the Director position. Months after adoption of the budget, Council directed the City Manager to fill the position as an ACM/Project Manager, which remains currently unfilled.

The MIS department upgraded their part-time aide to full-time to address demand for IT services and virtualization needs as technology, as a whole, progresses.

At Council's request, an additional patrol officer position was added to the Police department at an annual cost of $115,000.

In the Harbor, additional salary costs of $37,000 were added to the budget for a six-month training overlap for the Senior Administrative Assistant position replacement.

The former vacancy factor of $150,000 was eliminated from the 2020/2021 budget, as it was temporarily implemented as a means to avoid layoffs but encourage the short-term delay in filling staff vacancies in order to balance the budget in the previous two-year budget cycle.

If the State fails to provide additional funding to the City to cover operations of the community jail, the City will reconsider whether to close the jail effective July 1, 2021, to avoid the need for local taxpayers to continue subsidizing jail operations. The police department has worked with the state's prison system to determine the feasibility of transitioning existing personnel to work at the local prison, if possible.

In the past few years due to budget constraints, the City has utilized a mix of freezing merit increases and/or cost-of-living increases for employees (other than electric department employees represented by the IBEW union), to balance the initial budget. Once the annual budget results are known however, City Council has agreed to retroactively restore some of the lost cost-of-living increases when budgetary resources allowed. Wage increases have consistently remained available for probationary employees passing probation, and employees earning progressive increases based on attaining higher education or training as required by their job description.

Overall, General Fund budgeted salary and benefit costs are slated to increase $145,597 or 1.82% from 2019 to 2020.

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 all of the City's 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 general, enterprise funds have insufficient resources to cover their most capital needs; however, much progress has been made in the past few years, addressing the most critical-risk and high-risk needs. Enterprise fund user fees and rates continue to be examined to determine the sufficiency of revenues to cover operating and capital costs.

The City has a goal of fully funding depreciation, but it is difficult to balance the needs of maintaining capital infrastructure against the public's waning tolerance for rate increases. Local businesses and residents struggled with the economic downturn in 2008 and 2012 which resulted in reduced visitor numbers, followed by a period of significantly higher 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 importance of annual rate increases in providing safe and reliable electricity, water, and sewer services. Tariffs have been automatically adjusted since 2012 to reflect adjustments equal to the five previous years' average CPI. In 2020 and 2021, most enterprise fund rates will increase by 1.2%, with the exception of electric rates due to the Council's approval of freezing rates for 2020 until an additional rate study can be performed, which is slated for 2020.The Water and Wastewater Enterprise rates are much needed to cover new debt costs associated with major infrastructure initiatives (water storage tank; water line replacement; sewer lagoon replacements). 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 establish self-sufficiency in an era of diminishing state and federal funding.

The General Fund has a growing list of deferred maintenance needs to be addressed within the capital budget. This includes repairs to the City Hall roof and boiler, the Annex boiler, LED lighting, main water valve to the Annex, City Hall stair repairs

and ADA accessibility, painting and maintenance at the Annex. Staff will pursue engineering and design work to construct a new animal shelter, and potentially relocate the city shop and the parks and recreation warehouse. A cemetery expansion project will provide repairs and maintenance and expansion of an area of the cemetery to address capacity constraints. Fire department air packs are slated to be replaced. The second phase of Lowell Canyon Tunnel feasibility study is underway. A new restroom and shower house is slated for construction in Williams Park utilizing in part, a $100,000 contribution from the Sue Kaanta memorial donation.

The Harbor Fund completed the replacement of the South Launch Ramp and will soon be replacing the NE Launch Ramp utilizing grant money. They also plan to install a 50-ton boat lift wash down pad. The marine industrial center expansion projects have expanded lineal moorage, repaired North Dock, widened the travelift and pit, added security fencing, and installed a heated washdown pad, and improved drainage. Future improvements will include amenities to accommodate the new Coast Guard vessel planned to be located at the SMIC.

The Electric Fund completed migration to automated meter reading, replacing all electrical meters in the service area. This process reduces billing errors, improves efficiencies and eliminates more than $50,000 in annual meter reading costs. The department will continue working on T-Line design, underground boring in subdivisions, routine T-Line clearing, paving of the warehouse parking lot, and a project in conjunction with the DOT Seward Highway Project. Newer slated projects include fencing and ground grid implementation.

The Water Fund's main priorities continue to relate to refurbishment of water storage tanks and water well houses.

The bulk of the Wastewater's infrastructure and fixed assets are at the end of their useful lives, requiring replacement of costly sewer lines as time and resources permit.

Enterprise Operations

The City of Seward operates eight enterprise funds, including the Harbor, Seward Marine Industrial Center, Electric Utility, Parking, Water Utility, Wastewater Utility, Healthcare Enterprise Fund and Seward Mountain Haven Enterprise Fund. The two healthcare funds are combined for financial statement reporting purposes, consolidated 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 but to instead establish fees at a level intended to recover costs of operations, finance business expansion, and fund depreciation to replace existing assets.

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 1.2% in 2020 and 2021 for Harbor, SMIC, Water and Wastewater Funds. Beyond this two-year budget period, enterprise fund tariffs are annually adjusted to equal the five-year average of the consumer price index (2020 is based on 2013-2017 CPI increases) to prevent the further erosion of enterprise fund health, and provide funding to address infrastructure repair and replacement.

The **Harbor Enterprise Fund** will see a 1.2% increase in rates in 2020 and 1.2% in 2021. The capital renewal and replacement fee was instituted in 2011 and is intended to provide a stable funding mechanism to replace existing harbor infrastructure. The fee generates approximately $70,000 per year which is accounted for directly in the Harbor Major Repair and Replacement Fund (MRRF). In the coming budget cycle, the General Fund will not share any raw fish tax proceeds with the Harbor. The Harbor took advantage of the historic low interest rate environment and issued $1,055,000 in bonds to refinance $1,075,000 in existing bond debt in 2016. The bonds were issued at a premium of $25,424 and will result in a total cash savings of $54,707 and an economic gain of $45,840 over the life of the bonds. The Harbor paid off the anticipated loan to the USACE for the harbor breakwater project. This will negate the need therefore, for the harbor to pay approximately $71,000 per year in debt payments in the near future.

The **SMIC Enterprise Fund** currently operates in a deficit position, with the General Fund covering its estimated annual cash shortfall. The General Fund will transfer $42,492 in 2020 and $60,143 in 2021 to cover SMIC deficits. In 2016/2017, the loan repayment period on the boatlift loan was extended from seven to ten years, to reduce the burden on the General Fund. This is an internal loan that is being reimbursed to the Motor Pool Fund. The SMIC Fund has no Major Repair and Replacement Fund

and no budget for capital repairs and replacement. However, JAG operates the City-owned shiplift under a Management & Operating Agreement and is required by contract to maintain the facility and its assets in as good or better condition each year. Over the past year, JAG has significantly increased its presence in Seward and continues to operate under the Management & Operating Agreement with the City, making its facilities available for other local marine-related businesses which are able to expand their operations related to ship repair and maintenance.

The **Electric Enterprise Fund** was budgeted to receive a 1.2% increase in 2020 and 2021, but Council froze any 2020 rate increases until an additional rate study can be conducted. Rate increases in 2020 and 2021 are needed to offset the trend toward lower consumption utility-wide resulting, in part, from the closure of the coal terminal and the significant reduction in power consumption from larger consumers. The Utility will maintain seasonal rates for residential and small general service customers only in 2020 and 2021, but will reduce the variation between the summer and winter rates to ease the summer impact. The goal of the seasonal rate structure is to assist customers who have a difficult time in the winter when fuel (and thus utility) costs tend to rise, to stem the number of small businesses and customers struggling to remain in Seward year-round. The City negotiated a new special contract with the Alaska Sealife Center (ASLC) to reduce the amount by which their rates are subsidized, with the goal of bringing them into the large general service rate class by 2025. The previous special contract with Icicle has ended and they are now up to regular Large General Service Rates. To offset the impacts to the City-owned Alaska Sealife Center of higher utility costs, the City is giving back a portion of the local payments-in-lieu-of-tax (PILT) paid by ASLC to the City, in the form of credits against their utility bill. This will be an adverse impact to the General Fund (loss of PILT), but makes the Electric Utility whole. The Electric Fund will make annual $360,000 contributions to the motor pool but will not fund contributions into MRRF in 2020 or 2021. Changes are made to the billing structure to eliminate the fuel cost adjustment and replace it instead, with a cost of power adjustment (COPA), and to require mandatory billing for all customers regardless if they utilize the electric system, based on an equivalent usage of 150 kilowatt of power each month. The Electric Fund has $4.7 million in debt outstanding at 1/1/20 requiring annual payments of $342,000.

The **Water Enterprise Fund** will see a 1.2% rate increase in 2020 and 2021, in order to eliminate a deficit budget resulting from new debt service of approximately $156,000 per year on the Third Avenue water line project. The balance of outstanding debt for the Third Avenue loan is $1.17 million at January 1, 2020. The Fund will contribute a reduced amount of $5,000 per year to the motor pool in the next two years, and has no budgeted capital expenditures. Ship's water revenues are anticipated to increase slightly based on the completion of the commercial float at SMIC. Hydrant fees are up due to the correction of a prior billing error related to the failure to increase annual charges to the fire department for hydrant fees. Personnel costs are down due to the retirement of long-term staff, and replacement with staff with less tenure. Higher utility costs reflect the completion of an additional new water treatment and storage tank. The Water Fund has utilized a significant portion of its cash reserves assisting the Wastewater Fund with dredging its two sewer lagoons and in constructing the new 600,000-gallon water storage tank. This Fund is not expected to have operating surpluses in the near future, given new debt requirements.

A water and wastewater rate study was conducted in the spring of 2020 and will be presented to Council and the public in the fall of 2020.

The **Wastewater Enterprise Fund** will see rate increases of 1.2% in 2020 and 2021, with these increases being critical to meet operating and debt service costs. By amending the tariff to allow for annual incremental rate increases, the Fund should keep pace with increasing costs of goods and services. The outstanding debt on the two DEC sewer lagoon loans totals $1 million. Personnel costs in this Fund are down slightly due to the retirement of long-term staff, and additional budget resources are requested to provide training for newer staff.

The **Healthcare Enterprise Fund** expects to receive approximately $1.35 million from its one-quarter portion of the City's sales tax revenue. Due to previously delayed capital investment, Providence Seward has requested and will receive $688,000 per year for much-needed repair and replacement of hospital, emergency room and long-term care facility capital needs in both 2020 and 2021. The Seward Community Health Center contribution is reduced to $100,000 in 2020 with no further contributions budgeted or requested. There is one outstanding loan in this Fund with a balance of $565,268 at January 1, 2020, requiring

annual payments of $98,576 to the motor pool to repay a loan to close out the public employee's retirement system liability for the former Seward General Hospital.

The **Seward Mountain Haven Fund** has an outstanding bond balance of $16,080,000 at January 1, 2020 for the bonds issued to construct the five-building long-term care facility and campus. These bonds mature in 2033 and require annual payments of $1.4 million in 2020 and 2021. Transfers-in from the Healthcare Fund are expected to bring cash available to fund bond reserves to approximately $8.4 million at the end of 2021.

Acknowledgements

The process of developing the budget is extensive and requires the cooperation and involvement of many City staff, members of the public, and the Seward City Council. Department managers continue to work hard to maintain service levels in light of declining resources and higher costs, and are doing more with less. Council has made difficult resource allocation decisions in order to balance a budget significantly affected by the State's budgetary challenges. As resources become more constrained, the City is committed to providing the highest level of service in the most cost-effective and efficient manner, with Council's guidance and the public's continued valuable input. The COVID-19 pandemic response and impacts have taken an unprecedented amount of time and effort from our usual work processes. Our team continues to stay abreast of funding and recovery opportunities available to the City, our businesses and community members. Special thanks to the Seward City Council, members of the public, and the staff who participated meaningfully in the deliberative process, resulting in this operating and capital budget. The hard work of many has contributed to improving infrastructure and services, strengthening our City's financial condition, and setting a course for a sustainable future.

Scott Meszaros, City Manager

Sam Hickok, Acting 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, 2020 to December 31, 2021. The budget process begins in approximately 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.

The city manager and finance director typically begin the public budget process by providing an 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 generally 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 in September to review preliminary budget requests.

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. 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 October and/or 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. The budget is generally adopted prior to the Thanksgiving holiday, due to the timing of the Alaska Municipal League Conference and staff and Council holiday travel, which often result in cancellation of one of the November and one of the December regular City Council meetings. 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. Between the time the City Council passes the budget and the time the budget document goes to print, there may be current year budget adjustments passed by Council. The final printed budget book reflects the budget appropriations approved by City Council up to the time the budget book is printed to ensure the most timely and accurate information.

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. The budget can be amended at any time, by Council Resolution.

Budget Amendments

Seward City Code §5.05.010 provides for a budget representing two consecutive fiscal years (i.e. January 1, 2020 through December 31, 2021), passed by Resolution of the Council. After passage of the budget, the City Council may at any time, amend the budget by passing an appropriating resolution that amends the original budget. City Council approval is required to transfer or appropriate monies between Funds, or to increase or decrease a Fund budget. The city manager has the authority to transfer budgeted amounts between line items within a single department or between departments within a single Fund.

Basis of Accounting

The term "basis of accounting" is used to describe the timing of when a transaction or event is to be recognized within the books. The City of Seward uses the same basis of accounting (modified accrual) for the General Fund for both the budget and the annual financial statements. The City uses the full accrual basis of accounting for Enterprise Funds for both the budget and financial statements, with the exception that capital outlay (defined as expenditures in excess of $20,000) and debt principal payments, are budgeted as expenses in the budget, but are capitalized on the Balance Sheet in the financial statements(*).

Fund Type	Accounting Basis	Budgeting Basis
General Fund	Modified Accrual	Modified Accrual
Special Revenue Fund	Modified Accrual	N/A
Capital Project Fund	Modified Accrual	N/A
Enterprise Fund	Full Accrual	Full Accrual *
Internal Service Fund	Full Accrual	Full Accrual *

The City budgets the General Fund on a modified accrual basis, which means that revenues are recognized only when they are both measurable and available. Revenues are considered available if they are received within 60 days of year end. Expenditures are recognized when they are incurred, but an exception to this rule is for principal and interest on general long-term debt, which is recognized at the time it is due. Prepayments for insurance and other items which extend beyond one year are allocated to the years benefited.

The City budgets Enterprise Fund (Harbor, SMIC, Electric, Water, Wastewater, Parking, Healthcare and Seward Mountain Haven) obligations when they are incurred as expenses. Revenues are recognized when earned and measurable; availability is not a factor. Capital outlay and debt principal payments are budgeted as expenses in the period incurred, although they are capitalized on the Balance Sheet in the financial statements.

Encumbrances

In all Funds of the City, when goods and services are not received by the end of the year, the encumbrances lapse. Encumbrances are not recognized in the year of encumbrance, but in the year they are incurred as expenses.

Balanced Budget

The General Fund of the City is required to maintain a balanced budget which is defined as proposed expenditures set forth in the budget proposal shall not exceed the expected revenues of the City.

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 incudes 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, and a graphic representation of the City's direct and overlapping mill rate history. 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: Harbor Enterprise Fund, Seward Marine Industrial Center (SMIC) Enterprise Fund, Parking Enterprise Fund, Electric Enterprise Fund, Water Enterprise Fund, Wastewater Enterprise Fund, Healthcare 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 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. This Fund has no annual budget. The Healthcare 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 solely 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 debit of the City, and information about number of employees, pay ranges, and the hourly and annual salary schedules.

City of Seward
2020/2021 Biennial Budget Calendar

July, 2019	Transmit budget directions and forms to department managers
August 1	Department budgets due to finance department
August 12 – 30	Finance department prepares personnel budgets and computes allocations and expense/expenditure estimates (amortization, depreciation, insurance, etc.)
September 1	Capital budgets due to finance
September 16 - 20	City manager and finance director meet with department managers to discuss budget requests
September 23	5:30 p.m. Council Budget Kick-Off Work Session - General assumptions of the budget process; identification of major policy questions; Council input on desired programs and services;
September 23 – Oct 4	Finance department develops revenue projections and determines estimated costs of insurance, administrative fees, cost-allocations, debt service, vehicle leases, etc.
October 7-14	Preliminary Budget document distributed to City Council. Election certified this night. Newly elected members will be invited to all work sessions. Council members seated 10/28/2019.
October 15	6:00 p.m. City Council budget work session (a)
October 16	6:00 p.m. City Council budget work session (b)
October 29	6:00 p.m. City Council budget work session (c)
November 6	6:00 p.m. City Council budget work session
November 25	City Council Meeting - Public hearing on budget
December 9	City Council Meeting - Public hearing and adoption of budget

(a) Police/Jail/Animal Control; Mayor & Council; City Clerk; Legislative / Community Development; City Manager / MIS; Parks and Recreation; Parking; Seward Senior Center; Chamber of Commerce; Legal/Finance/General Services
(b) Fire/Volunteers; Emergency Preparedness; Building Inspection; Library; Community Health Center; Hospital; Mountain Haven; Electric; Motor Pool; Harbor; SMIC
(c) Public Works (roads, city shop, snow and ice); Municipal Building; Water; Wastewater; Capital Improvement Plan; Council direction to Administration

***Important dates**: ARPA Conference Oct. 8-10; Alaska Fire Conference Sept. 23 –27; Museum Conference Sept. 24-28; Harbormaster's Conference Sept 30-Oct. 4; AK Library Directors Oct. 1-4; Library Conference Oct. 8-11; Police Chiefs Conf. Oct. 26-29; AccuFund training Oct. 21-22; Alaska Municipal League Conference November 18-22; Fish Expo Nov. 20-24.*

CITY OF SEWARD

2020/2021 BUDGET POLICIES

GENERAL FUND POLICIES: 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.

Fund Balance Policy

The City should maintain a level of undesignated fund balance equal to at least 3-6 months' worth of expenditures plus 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.

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 plus transfers-out, one-time revenues will be allocated annually to the Capital Acquisition Fund.

Revenue Stabilization Account Policy

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 shortfalls or unpredicted one-time expenditures. The balance in this account should be equal to 10% 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.

Balanced Budget Policy

The General Fund budget shall be balanced by ensuring that the budgeted revenues of the General Fund shall equal or exceed the budgeted expenditures of the General Fund. Undesignated reserves may be used to ensure that a balanced budget is maintained.

HEALTHCARE-RELATED CAPITAL AND DEBT SERVICE POLICIES: 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.

CITY OF SEWARD

2020/2021 BUDGET POLICIES

Hospital Capital Funding Policy

The City will transfer monies to the hospital to adequately fund healthcare-related capital budget needs. To address the needs of both the hospital and the clinic for additional facility space, the City has established a healthcare facilities expansion account which will be funded in accordance with a facility expansion funding plan adopted by the City Council.

Hospital PERS Payment Policy

The City made loan payments from this fund and then borrowed from the Motor Pool to repay this debt, and in years when there are sufficient reserves in the Healthcare Fund, those reserves will be used to repay these loans.

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). 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 difference between depreciation and debt lifecycles. The City will not spend these reserves on anything other than debt repayment. The Council has approved a funding plan aimed at accumulating additional reserves for future debt payment, to account for lower levels of reserves to-date, based on lower census than originally budgeted.

ACCRUED ANNUAL LEAVE FUNDING POLICY: The City created this internal service fund to accumulate 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.

CAPITAL ACQUISITION FUND (DEPRECIATION FUND) POLICIES: 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 to finance major capital maintenance and repairs (defined as expenditures in excess of $20,000), in any year where the General Fund fund balance is within the band of established policy levels.

Limit on Allocation of Surplus

The allocation of surplus funds from the General Fund to the Capital Acquisition Fund will occur only to the point where General Fund undesignated fund balance continues to exceed 3 months' reserves after the transfer.

Sales of General Fixed Assets

Revenues from the sales of general fixed assets (including land) should be added to the Capital Acquisition Fund.

CITY OF SEWARD

2020/2021 BUDGET POLICIES

Recurring Fund Source for Capital

The City should seek recurring funding sources to fund capital needs so that capital spending is not given last priority in competing for limited financial resources.

Capital Acquisition Fund Appropriation Control Policy

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 $30,000 require approval by the City Council.

MOTOR POOL INTERNAL SERVICE FUND POLICIES: 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 forward fund replacement of all City vehicles and heavy equipment through this Fund.

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.

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.*

Equipment Replacement Schedule Policy

The City has established a Fleet Replacement Policy which allows for the routine and timely replacement of City vehicles at a certain mileage interval and/or vehicle condition per vehicle type, with the primary goals of maximizing safety and trade-in values.

ENTERPRISE FUND POLICIES: 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: Harbor, Seward Marine Industrial Center, Parking, Electric, Water, Wastewater, Healthcare, and Seward Mountain Haven.

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.

CITY OF SEWARD

2020/2021 BUDGET POLICIES

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 (Harbor, Electric, Water, and Wastewater).

Depreciation Funding Policy

The policy of the City shall be to fund a minimum of 100% of the annual rate of deprecation, 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.

GENERAL POLICIES:

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

FUND DESCRIPTION AND FUND STRUCTURE

The City financial records are organized on the basis of Fund and Account Groups, each of which is considered a separate accounting entity. Operations for each Fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. City resources are allocated to and accounted for in individual Funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The City's Comprehensive Annual Financial Report and the City's Budget do not include all of the same information, since the only City Fund with a legally required budget is the General Fund. The City budgets Special Revenue and Capital Project Funds on a project-length basis at the time the Fund is started, rather than on an annual basis; those Funds are not included in the biennial budget. The City also approves a Biennial Budget for its Enterprise Funds, although those budgets are not legally required.

Governmental Fund Types

General Fund: The General Fund is the primary operating Fund of the City, is the only Fund that requires a legally adopted budget, and is used to account for all financial resources of the City except those that are required to be accounted for in another Fund. Includes general government, public safety, public works, recreation, library and debt service.

Special Revenue Funds: Are not represented in this Biennial Budget, but are used to account for the proceeds of specific revenue sources other than major capital projects, where expenditures are legally restricted for special purposes (such as litter patrol, Seward Community Health Center operations, bus transportation, natural disasters, etc.).

Capital Project Funds: Are not represented in this Biennial Budget, but are used to account for financial resources used to acquire or construct major capital facilities and equipment such as street and sidewalk improvements, parks improvements, capital acquisitions, etc.

Proprietary Fund Types

Enterprise Funds: Are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services be financed or recovered primarily through user charges. The City's Biennial Budget includes budgets for the following eight enterprise funds, although these budgets are not legally mandated: Harbor, Seward Marine Industrial Center, Electric, Water, Wastewater, Parking, Healthcare and Seward Mountain Haven.

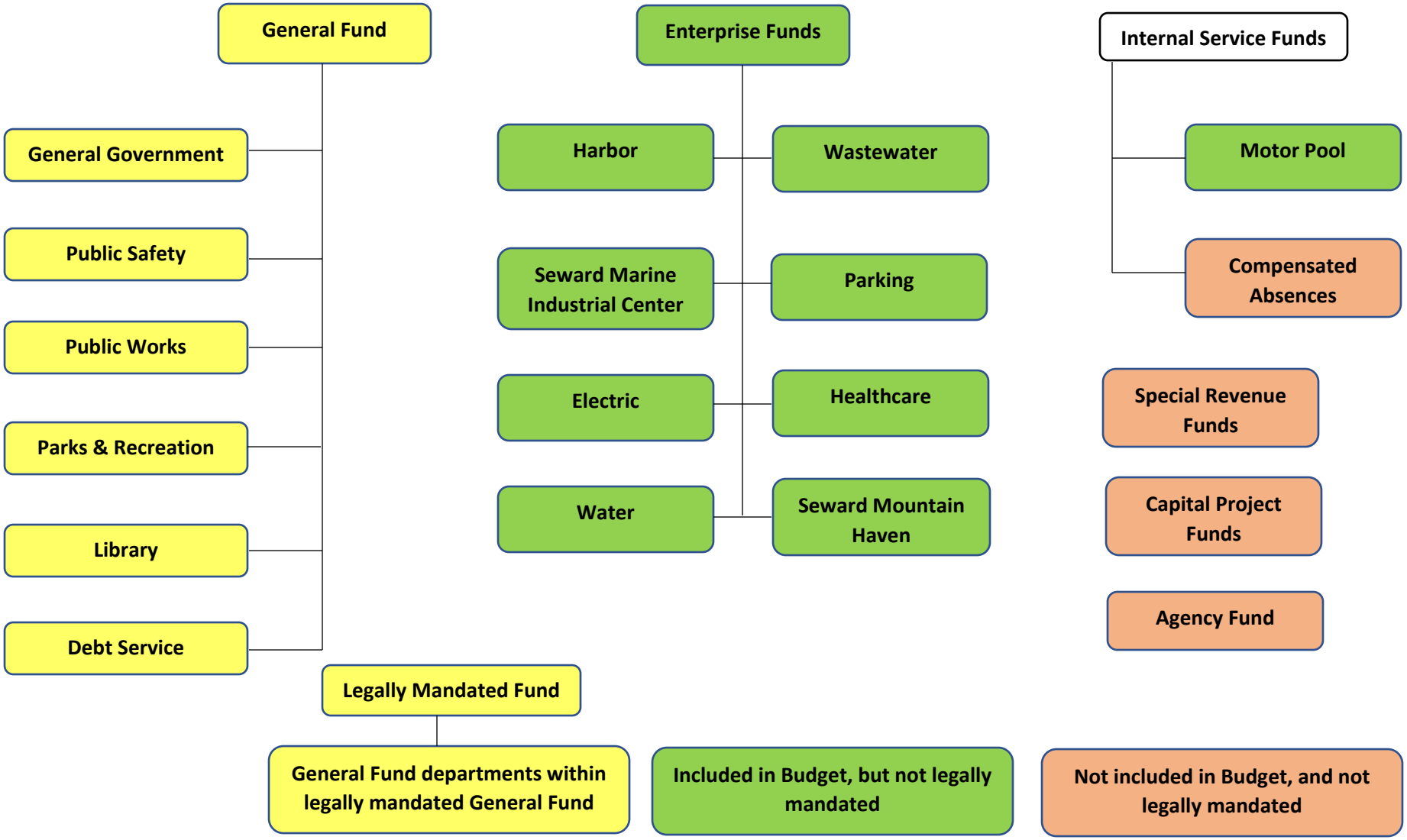
Internal Service Funds: The Biennial Budget includes a budget for the Motor Pool Internal Service Fund, where internal transfers are made from other Funds to the Motor Pool Fund to accumulate sufficient resources to replace vehicles and heavy equipment when they reach the end of their useful life. This Fund is not a legally required fund, nor is the Compensated Absences Fund, which is not part of the City's annual budget process.

Agency Fund

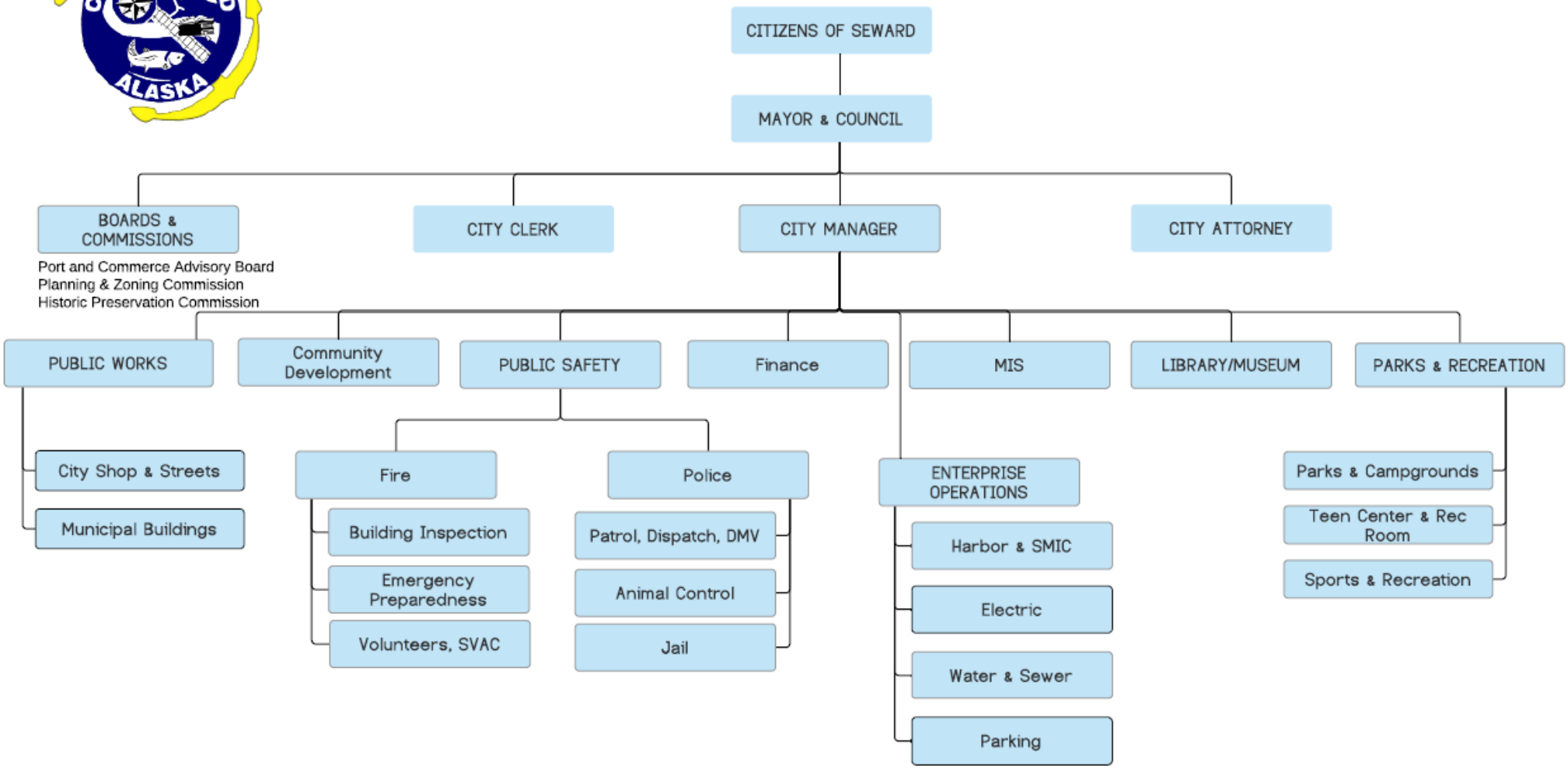
Agency Fund: The City maintains one Agency Fund, accounting for the assets held by the City on behalf of the Teen and Youth Center. This Fund does not require passage of an annual budget, as the assets are not owned by the City.

CITY OF SEWARD

FUND STRUCTURE



CITY OF SEWARD ORGANIZATION CHART



This organizational chart reflects the City departments and divisions presented within the budget.

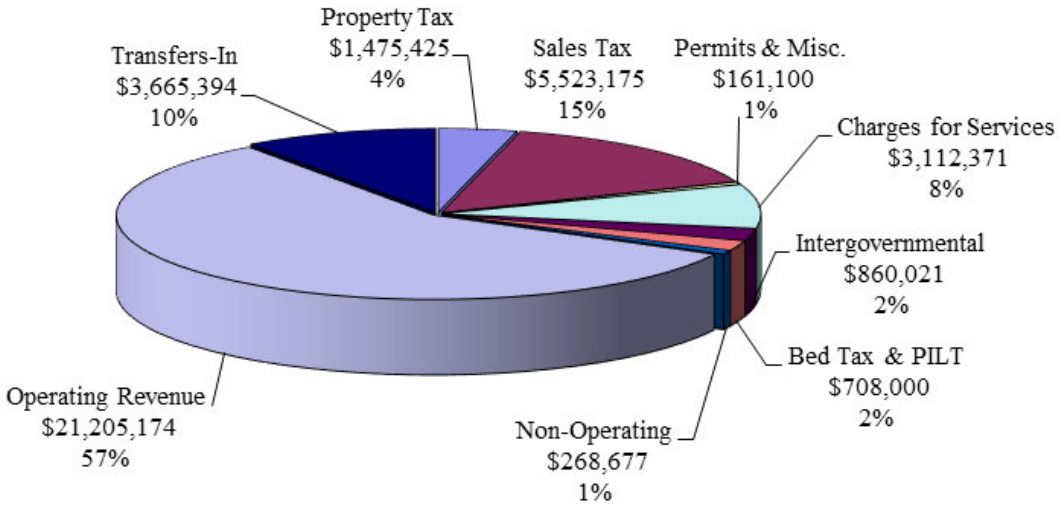
OVERVIEW

CITY OF SEWARD
COMBINED BUDGETED SCHEDULE OF FUNDING SOURCES & USES
ALL BUDGETED FUND TYPES
CALENDAR YEAR 2020

	General Fund	Enterprise Funds	Motor Pool Internal Service Fund	Total (Memorandum Only)
FUNDING SOURCES:				
Property Taxes	1,475,425	-	-	1,475,425
Sales Tax	5,523,175	-	-	5,523,175
Room Tax and PILT	708,000	-	-	708,000
Assessments	0	-	-	0
Licenses and Permits	143,600	-	-	143,600
Intergovernmental	860,021	-	-	860,021
Charges for Services	3,112,371	-	-	3,112,371
Fines and Bails	17,000	-	-	17,000
Penalties and Interest	71,500	-	-	71,500
Miscellaneous	17,500	-	-	17,500
Operating Revenue	-	20,486,174	719,000	21,205,174
Non-operating Revenue	-	135,500	44,677	180,177
Transfers from other funds	2,114,152	1,551,242	-	3,665,394
Total Funding Sources:	$ 14,042,744	$ 22,172,916	$ 763,677	$ 36,979,337
USE OF FUNDS:				
Personnel	8,150,396	3,972,433	-	12,122,829
Purchased Services	1,958,924	8,211,198	-	10,170,122
Operating & Maint.	869,444	714,932	-	1,584,376
General & Admin	887,398	2,942,479	-	3,829,877
Depreciation	-	7,502,222	324,456	7,826,678
Non-Operating	234,581	1,022,693	0	1,257,274
Capital Outlay	287,750	0	0	287,750
Debt Service	220,000	0	0	220,000
Transfers-out	1,417,242	2,144,225	-	3,561,467
Total Use of Funds:	$14,025,735	$26,510,182	$324,456	$40,860,373
Change in Net Position	$17,009	($4,337,266)	$439,221	($3,881,036)
Beginning Net Position	$8,126,970	$127,064,744 *	$4,903,584	$140,095,298
Ending Net Position	$8,143,979	$122,727,478 *	$5,342,805	$136,214,262

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

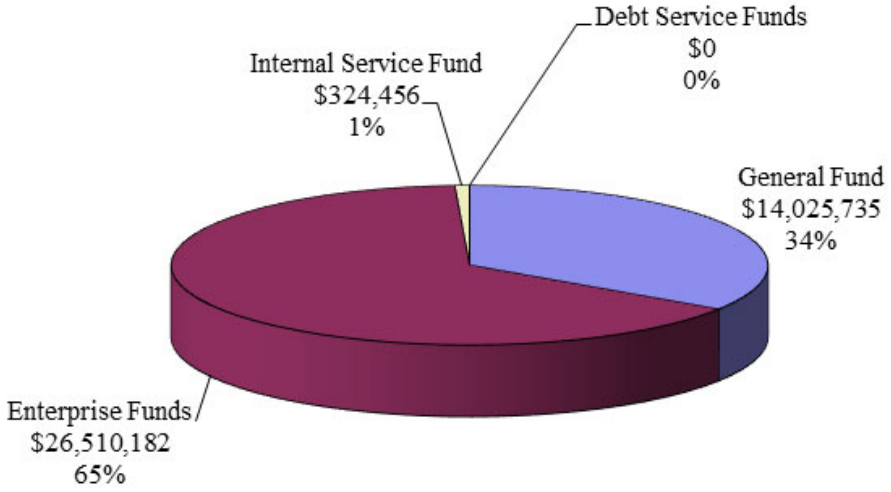
TOTAL GOVERNMENT PROJECTED FUNDING SOURCES BY SOURCE * - 2020 $36,979,337



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 - 2020
$40,860,373

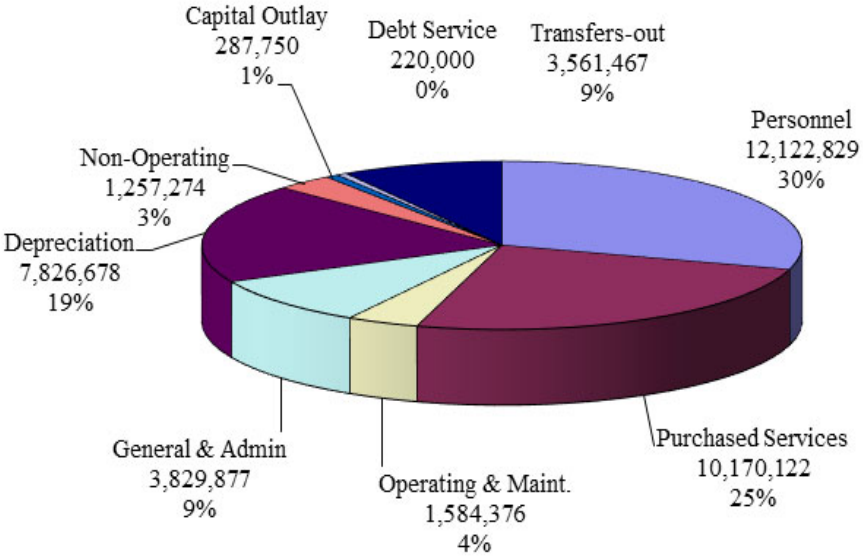


*"Use of Funds" includes expenses, expenditures, transfers between funds, and debt principal payments; however, it excludes capital outlay and debt principal payments from enterprise and internal service funds, as those are recorded in the Balance Sheet rather than as expenses.

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. The City currently has no Debt Service Funds.

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 – 2020
$40,860,373



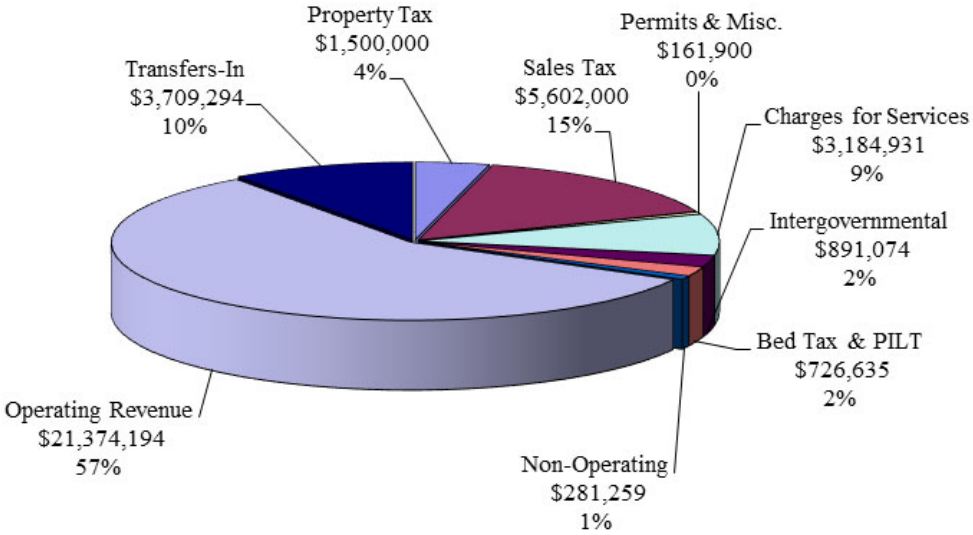
*Use of Funds includes expenses, expenditures, transfers between funds but excludes capital outlay and debt principal payments from enterprise and internal service funds, as those are recorded in the Balance Sheet rather than as expenses.

CITY OF SEWARD
COMBINED BUDGETED SCHEDULE OF FUNDING SOURCES & USES
ALL BUDGETED FUND TYPES
CALENDAR YEAR 2021

	General Fund	Enterprise Funds	Motor Pool Internal Service Fund	Total (Memorandum Only)
FUNDING SOURCES:				
Property Taxes	1,500,000	-	-	1,500,000
Sales Tax	5,602,000	-	-	5,602,000
Room Tax and PILT	726,635	-	-	726,635
Assessments	0	-	-	0
Licenses and Permits	144,400	-	-	144,400
Intergovernmental	891,074	-	-	891,074
Charges for Services	3,184,931	-	-	3,184,931
Fines and Bails	17,000	-	-	17,000
Penalties and Interest	81,500	-	-	81,500
Miscellaneous	17,500	-	-	17,500
Operating Revenue	-	20,738,204	635,990	21,374,194
Non-operating Revenue	-	141,700	41,059	182,759
Transfers from other funds	2,127,651	1,581,643	0	3,709,294
Total Funding Sources:	$ 14,292,691	$ 22,461,547	$ 677,049	$ 37,431,287
USE OF FUNDS:				
Personnel	8,415,237	4,047,427	-	12,462,664
Purchased Services	2,004,576	8,076,027	-	10,080,603
Operating & Maint.	835,683	729,765	-	1,565,448
General & Admin	871,097	2,876,161	-	3,747,258
Depreciation	-	7,443,727	420,000	7,863,727
Non-Operating	223,456	939,790	0	1,163,246
Capital Outlay	290,000	0	0	290,000
Debt Service	230,000	0	0	230,000
Transfers-out	1,413,643	2,171,651	-	3,585,294
Total Use of Funds:	$14,283,692	$26,284,548	$420,000	$40,988,240
Change in Net Position	$8,999	($3,823,001)	$257,049	($3,556,953)
Beginning Net Position	$8,143,979	$122,001,564 *	$5,342,805	$135,488,348
Ending Net Position	$8,152,978	$118,178,563 *	$5,599,854	$131,931,395

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

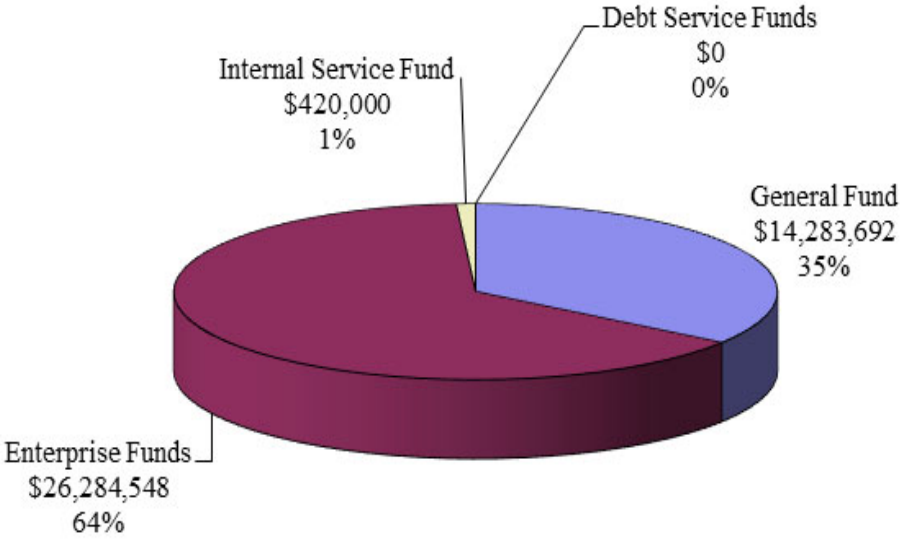
TOTAL GOVERNMENT PROJECTED FUNDING SOURCES BY SOURCE * - 2021
$37,431,287



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 - 2021
$40,988,240

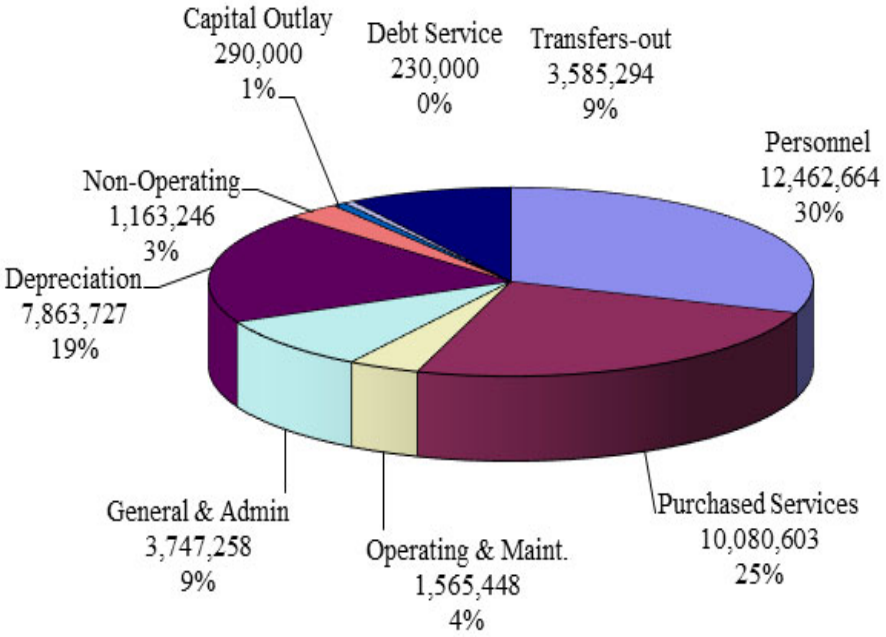


* "Use of Funds" includes expenses, expenditures, transfers between funds, and debt principal payments from the debt service funds; however, it excludes capital outlay and debt principal payments from enterprise and internal service funds, as those are recorded in the Balance Sheet rather than as expenses.

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. The City currently has no Debt Service Funds.

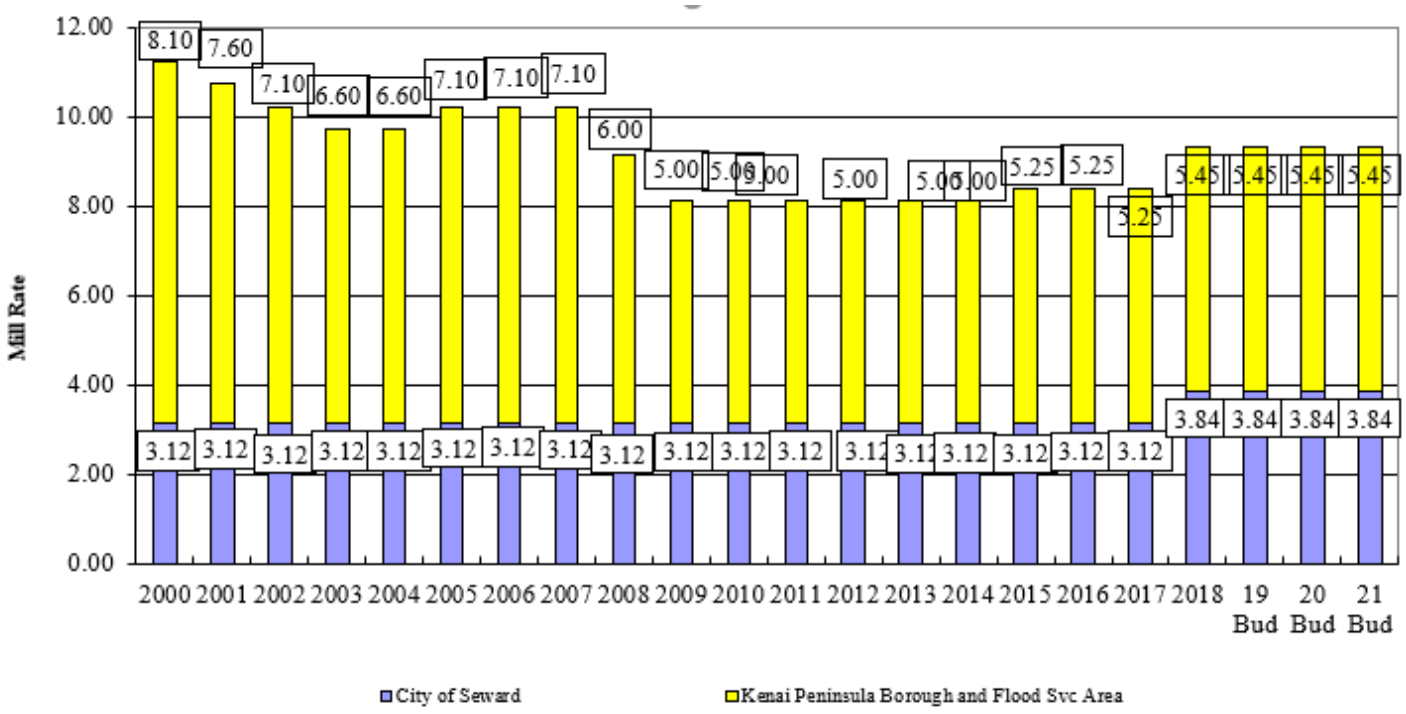
Internal Service Fund reflects the motor pool fund created for the purpose of forward-funding replacement of the City's fleet of passenger vehicles and heavy equipment.

TOTAL GOVERNMENT ESTIMATED USE OF FUNDS
BY OBJECT – 2021
$40,988,240



* Use of Funds includes expenses, expenditures, transfers between funds but excludes capital outlay and debt principal payments from enterprise and internal service funds, as those are recorded on the Balance Sheet rather than as expenses.

CITY OF SEWARD
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS



Notes:

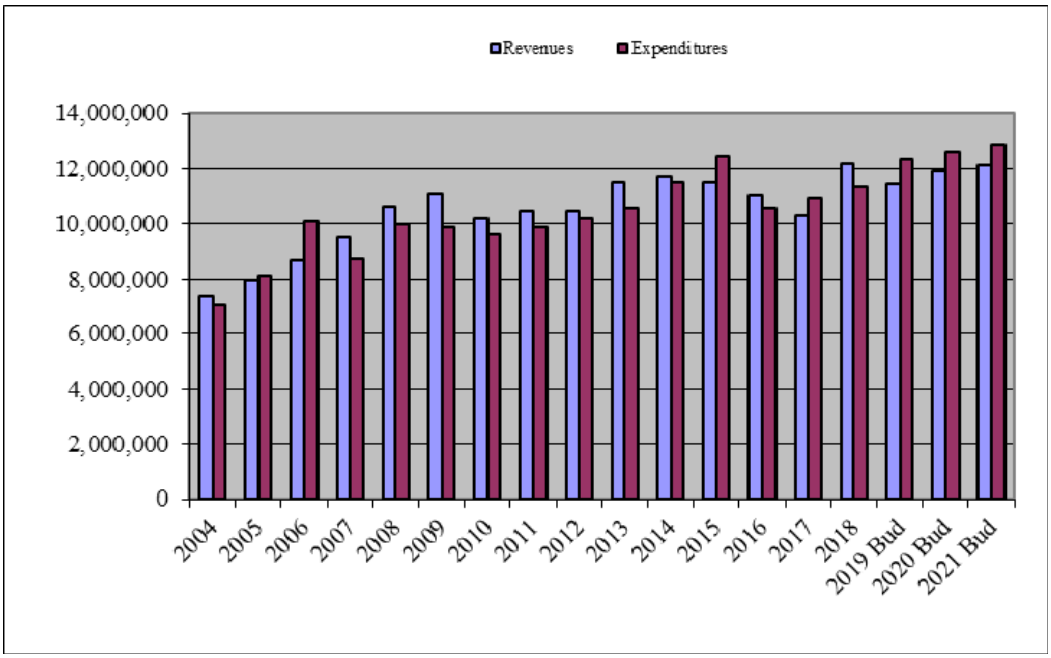
-. Kenai Peninsula Borough includes Seward/Bear Creek Flood Service Area.

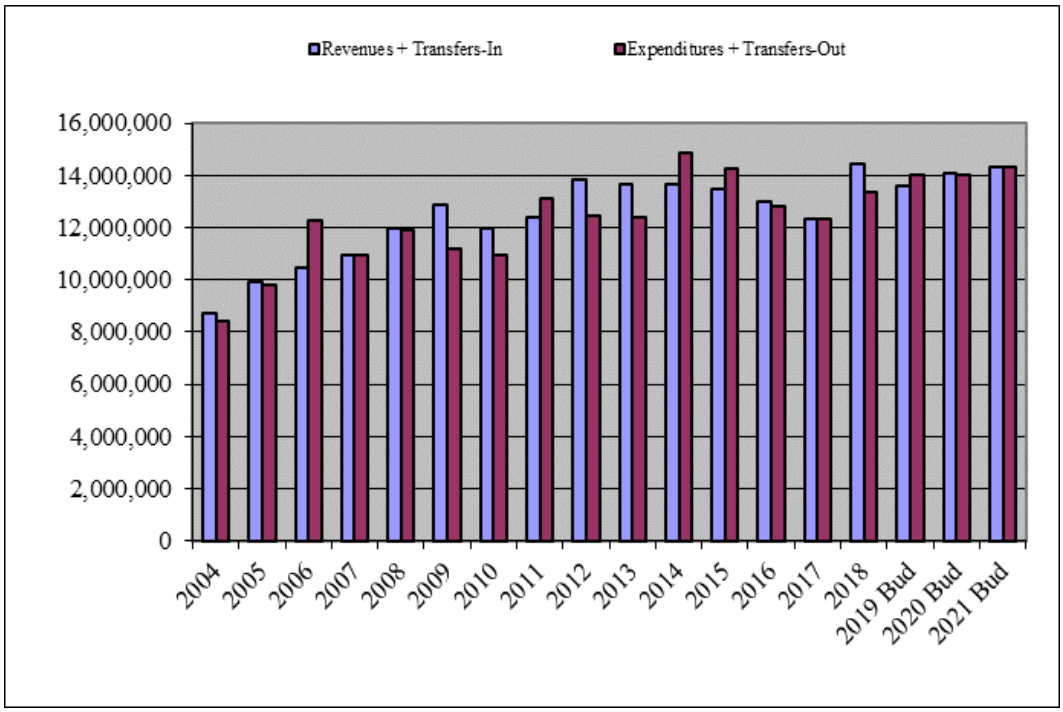
-. The City of Seward 2020/2021 Budget includes the increased mill rate of 3.84 mills based on a voter-approved general obligation bond for the 2017 Road Improvement Project.

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 revenue 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.

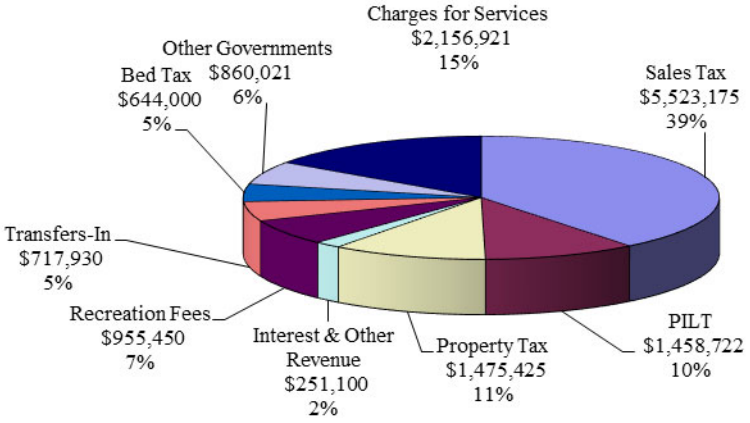
GENERAL FUND REVENUES, EXPENDITURES, AND TRANSFERS HISTORY



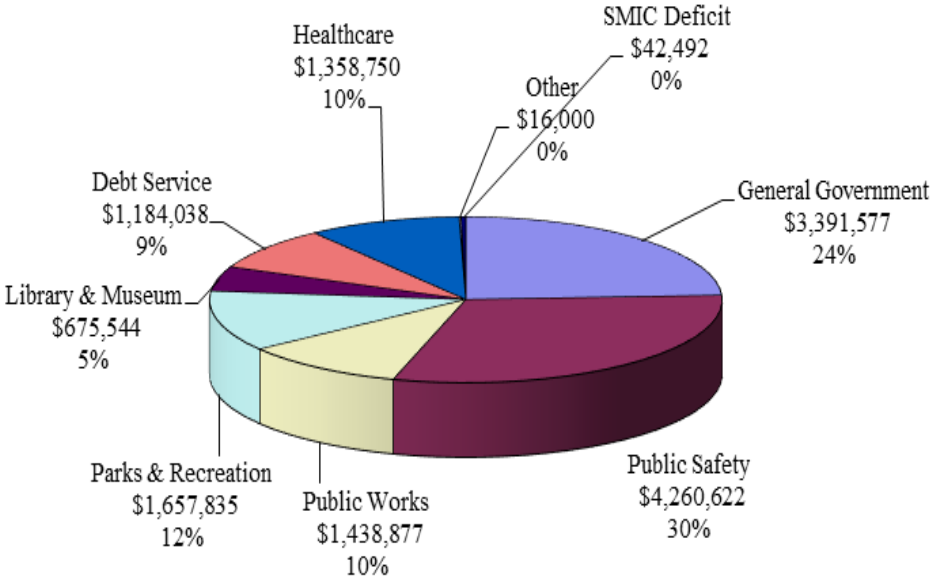


Note: The above graphs are presented in current dollars and have not been adjusted for inflation. 2006 expenditures include payoff of hospital PERS indebtedness of $1.7 million. 2009 revenues include $1.6 million in EXXON settlement proceeds. 2014 includes $1.54 million transfer to Capital Acquisition Fund for future capital needs. 2014 includes $715,405 expenses paid by State on behalf of Seward for unfunded pension liabilities, considered Seward's pro-rata share of a one-time extraordinary ($3 billion) State additional contribution to pay down pension liabilities.

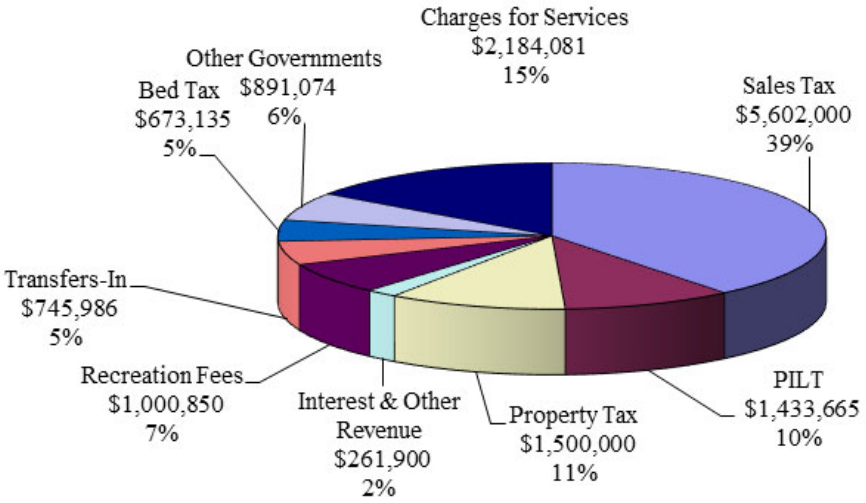
GENERAL FUND REVENUES - 2020 BUDGET
WHERE DO THE REVENUES & TRANSFERS-IN COME FROM?
$14,042,744



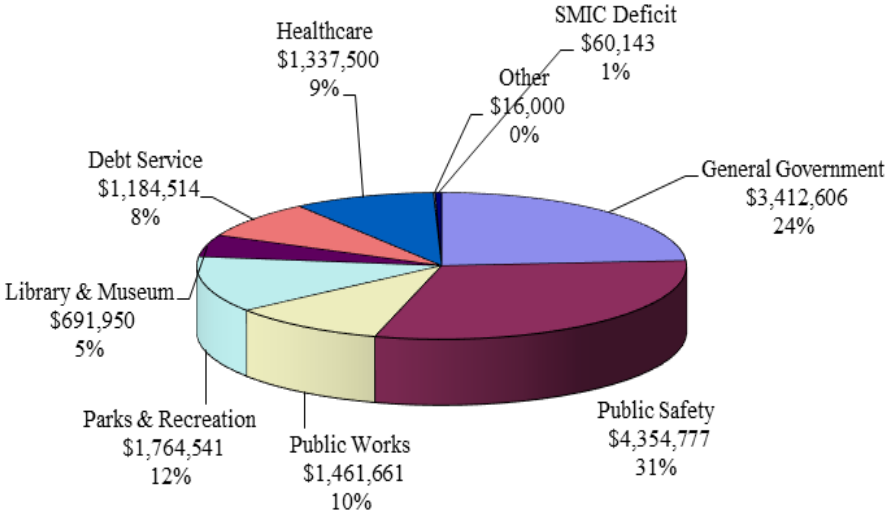
GENERAL FUND EXPENDITURES - 2020 BUDGET
HOW ARE YOUR TAX DOLLARS SPENT?
$14,025,735



GENERAL FUND REVENUES - 2021 BUDGET
WHERE DO THE REVENUES & TRANSFERS-IN COME FROM?
$14,292,691

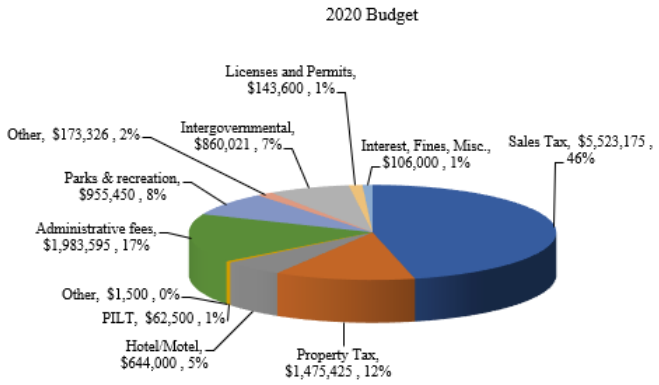


GENERAL FUND EXPENDITURES - 2021 BUDGET
HOW ARE YOUR TAX DOLLARS SPENT?
$14,283, 692



MAJOR GENERAL FUND REVENUE SOURCES AND ESTIMATES

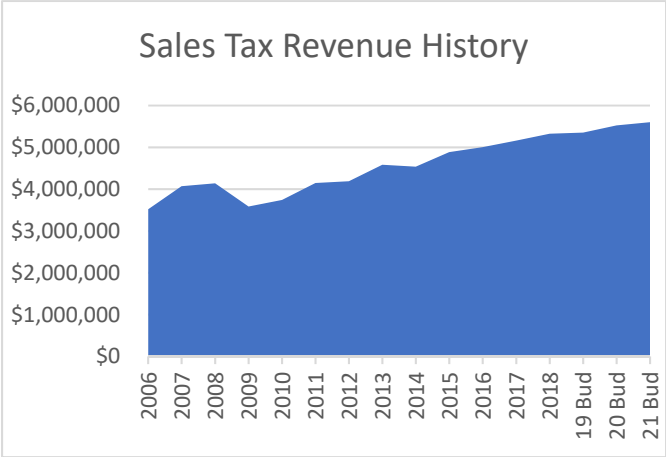
The General Fund is projected to generate $11,928,592 in revenue in 2020, with 46.3% of total revenues reflecting sales tax revenues followed by 16.6% administrative charges assessed against Enterprise Fund operations, then 12.4% in property tax revenue, 8% parks and recreation revenue, and the remaining 16.6% representing a combination of hotel/motel tax, intergovernmental revenues, licenses/permits, interest, fines and bails, and miscellaneous charges.



	2020 Budget			
Taxes:				
Sales Tax	$	5,523,175	46.3%	
Property Tax	$	1,475,425	12.4%	
Hotel/Motel	$	644,000	5.4%	
PILT	$	62,500	0.5%	
Other	$	1,500	0.0%	
Total Taxes:				$ 7,706,600
Charges for Services:				
Administrative fees	$	1,983,595	16.6%	
Parks & recreation	$	955,450	8.0%	
Other	$	173,326	1.5%	
Total charges for services:				$ 3,112,371
Intergovernmental	$	860,021	7.2%	
Licenses and Permits	$	143,600	1.2%	
Interest, Fines, Misc.	$	106,000	0.9%	
				$ 1,109,621
			100.0%	$ 11,928,592

Sales Tax

The City's single largest source of revenue is from sales taxes which are levied at a rate of 4.0% for individual sales up to a maximum tax cap of $500. Sakes tax revenues will generate an estimated 46.3% of all General Fund revenue, or $5.5 million in 2020. Revenue estimates are based on recent trends in taxable sales, as reported to the City by the Kenai Peninsula Borough, which is charged by State Statute with collecting sales tax on behalf of the City. The City also relies on anecdotal information from local tourism, fishing charter and retail businesses to gauge their future charters business, as an indication of the likelihood of strong visitor numbers continuing to generate strong retail sales. The Kenai Peninsula Borough's sales tax of 3% is added to the City's 4% tax for an overlapping sales tax rate of 7%. Historically, the City has budgeted conservatively (low) when projecting sales tax revenue due to the over-dependence of sales tax on the visitor industry, and the adverse impact on the City's budget if budget projections miss the mark. However, political pressure has resulted in budgeting sales tax more in line with recent trends which have been very positive largely due to the leveling off of fuel prices (makes it cheaper for out-of-state visitors to travel to Alaska) and political uncertainty in other parts of the world, which may lead more U.SS. visitors to travel tot Alaska rather than to risk international travel.



MAJOR GENERAL FUND REVENUE SOURCES AND ESTIMATES

ADMINISTRATIVE FEES

The City's second largest source of revenue comes from administrative fees assessed to Enterprise Funds of the City, as reimbursement for general government services provided by the General Fund to those business-type operations. Administrative fees reflect the cost, for example, of the Finance staff to produce payroll for the employees of an enterprise operation, to issue purchase orders and pay bills, for the city manager and the city council to oversee the operations of each utility and enterprise of the City, etc. In 2020, administrative fees will generate an estimated 16.7% of all General Fund revenue, or $1.98 million. The City has previously determined the indirect allocation of administrative costs utilizing an IRS-approved cost allocation plan. However, the department is researching new cost allocation software and, in the meantime, has adjusted the allocation of costs based on the annual CPI of 2.1% in both 2020 and 2021.

PROPERTY TAXES

Real and Personal Property taxes (including vehicle tax) comprise the category of Property Tax. Alaska Statutes (AS) 29.45.010-29.45.500 authorize municipalities to levy a property tax. The City of Seward's property tax mill rate increased in 2019 from 3.12 mills to 3.84 mills, based on a voter-approved general obligation bond issued for the purpose of paying for local major road repairs and improvements. Property tax revenues are projected to generate $1,475,425 in 2020, representing the third largest source of revenue, at 12.4% of all General Fund revenue. Approximately 71% of property tax revenue comes from real property and 29% from personal property. When combined with the Kenai Peninsula Borough and Bear Creek Flood Service Area property tax rate of 5.45 mills, the total mill rate for local Seward residents totals 9.29, or $929 per every $100,000 in assessed property valuation.

PARKS AND RECREATION FEES

The fourth largest source of own-source revenue for the General Fund in 2020 is recreation fees which are estimated to generate $955,450 in fees, primarily related to campground utility and dry camping fees. This represents 8% if all General Fund revenues; recreation fees are classified within the Charges for Services revenue category. Seward is a major tourism destination and boasts world-class scenery and marine life right from the shores of Resurrection Bay. The City expects to further expand the availability of utility sites in the next two years, to address the growing demand for cap sites with access to electricity.

INTERGOVERNMENTAL REVENUE

After the four largest revenue sources come Intergovernmental Revenues which account for 7.2% of all General Fund revenues, or $860,021 in 2020. The majority of Intergovernmental Revenues come from the City's operation of the local jail on behalf of the State of Alaska ($350,000) and the collection of raw fish tax and shared fisheries business tax, bringing in $400,000. The future operations of the jail by the City are uncertain due to significate State fiscal challenges which continue to pass additional costs along to local governments. The City will decide whether to close the jail or continue its operations in 2022; however, if the jail is closed, although intergovernmental revenues will decline, the City operates the jail at a loss of more than $100,000 per year, so there would be a net financial gain to the budget.

HOTEL/MOTEL ROOM TAX

The next largest source of General Fund revenue comes from Hotel/Motel Room tax revenues which comprise 5.4% of all General Fund revenues, and generate an estimated $644,000 in 2020. Historically, this revenue source is a lagging indicator of economic activity, so when tourism is adversely impacted, this revenue source is one of the first to be impacted, and one of the last to bounce back. Therefore, there can be considerable variability in this revenue source. For example, in 2010, bed tax revenue declined nearly 20% during the economic downturn, largely resulting from fewer travelers and the higher cost of fuel. The rate of bed tax remains unchanged at 4.0% for 2020. The City has historically shared one-half of the revenues from this source with the Seward Chamber of Commerce which operates under contract with the City to provide marketing and economic development services to the City.

DEPARTMENT DESCRIPTIONS, ACTIVITIES AND SERVICES

MAYOR AND COUNCIL

The Seward City Council consists of six council members and a mayor, each serving a three-year term of office. All council members are elected on a non-partisan basis, at-large by the qualified voters of the City. The Council directs the appointment of three appointed employees (city manager, city clerk and city attorney). The major expenditures of this department include the annual financial audit, costs for federal and state lobbying and advertising City Council meetings in a newspaper of local circulation.

CITY CLERK

The City Clerk's office provides administrative support to the City Council. The duties of the City Clerk can be found in Seward City Charter §5.5 and include attending Council meetings and keeping a record of proceedings; serving as custodian of City records to include developing records retention schedules and procedures for inventory, storage and destruction of records; assures that public records including ordinances, resolutions, rules, regulations and codes are available for public inspection; prepares council packers; serves as parliamentarian; provides public notice as necessary; supervises elections; and other similar requirements. The office of the city clerk has three employees, the clerk, the deputy clerk, and the administrative assistant.

LEGISLATIVE BOARDS & COMMISSIONS

The City Council appoints members to serve on three standing commissions, with responsibilities including, but not limited to, the following:

- Port and Commerce Advisory Board consists of seven residents serving three-year terms. Members make recommendations concerning design and coordination of projects to promote and develop transportation, trade, energy and commerce throughout Seward.
- Planning and Zoning Commission consists of seven citizens serving three-year terms with responsibility for reviewing and acting upon requests for variance and conditional use permits and other matters requiring consideration under the Seward Zoning Code. They review the Comprehensive Plan and act in an advisory capacity to the Kenai Peninsula Borough Planning Commission regarding subdivision plat proposals, right-of-way and easement vacation petitions, and KPB Comprehensive Plan and Coastal Zone Management Plan development.
- Historic Preservation Commission consists of seven residents serving three-year terms, responsible to develop a local historic plan that identifies, protects and interprets the area's significant historic resources. Surveys and inventory's historic architecture and archaeological resources within the community. Reviews and comments to the state historic preservation officer on all proposed National Register nominations. Educates citizens regarding local historic preservation and community history.

LEGAL

The legal department is represented by a contract with Birch Horton Bittner & Cherot, with Holly Wells serving as the Lead Attorney for the City. Ms. Wells and her team provide legal support and advice to the City in all municipal matters including litigation.

DEPARTMENT DESCRIPTIONS, ACTIVITIES AND SERVICES

CITY MANAGER

The city manager is the chief administrative officer of the Council and supervises the work of the administrative function of the City, including responsibility for contracts, leases, agreements, surplus sales, fee schedules, organization plans and changes, enforces rules and regulations for management of all city offices and departments under his control. Responsible for reporting on the preceding year's financial and administrative activities to Council, presents a biennial budget, appoints the personnel office and provides for management and administration of the personnel regulations. Provides for municipal planning, economic development and other duties as required by the Council. This department consists of three employees; the city manager, assistant city manager and executive liaison who assists with the boards and commissions.

COMMUNITY DEVELOPMENT

The community development department provides for municipal planning including the comprehensive plan, land use plan and other internal plans for the use of City-owned land, and manages City-owned lands and tidelands to include their development, lease, acquisition, sale, appraisal and platting. Formulates zoning regulations and policy; maintains demographic and other resource information; provides staff services in the field of community promotion and economic development; assists individuals with land use, permitting and statistical information needs; maintains reference library of plans, reports and documents about Seward. This department consists of three employees; the community development director, the planner, and the assistant planner.

MIS

The Management Information Systems is a division that falls under the purview of the city manager's office, and is responsible for maintaining all City computer hardware and software, including networks, servers, and peripherals. The division is staffed by a systems manager, a senior computer technician, and a computer technician.

FINANCE

The finance department recommends and administers policies and procedures on all city financial matters, is responsible for the annual financial report and managing the annual audit, and is responsible for maintaining financial accounting systems and records, and preparing the biennial budget. Oversees investment of all city funds, maintains inventory and insurance on all city property, provides for the payroll, accounts payable, utility billing, purchasing, insurance, workers comp, grant management and accounting, debt issuance, and other financial matters affecting the city. This department's primary cost is personnel costs related to supporting the payroll, accounts payable, grant accounting, banking, insurance, and utility billing functions of the City. The department maintains a staff of eight including the finance director, deputy finance director, accounting supervisor, two utility billing positions, and three accounting technicians.

DEPARTMENT DESCRIPTIONS, ACTIVITIES AND SERVICES

GENERAL SERVICES

This department accounts for aggregate costs which are not easily assigned to a particular department. For example, unemployment insurance is not easily budgeted by department, since it is difficult to know whether an employee will collect benefits upon termination. Other similar items include postage and freight, credit card fees, copier charges, etc.

CONTRIBUTIONS

This division is used to account for external donations to entities who are not part of the City of Seward organization. Typically includes contributions to the Seward Chamber of Commerce for one-half of the bed tax revenue, and to the Senior Center and Boys & Girls Club.

POLICE

The Police Department houses the costs associated with patrol, dispatch and DMV. In addition, there is a separate department to track the costs associated with the Seward Community Jail which is operated by the City under contract with the State of Alaska. A division is also used to track the costs associated with the animal control and animal shelter operations. The police department is staffed by approximately 26 individuals.

FIRE

The Fire Department accounts for the costs associated with the City's operation of a volunteer fire department with three paid staff, and includes divisions for volunteers, emergency preparedness and Seward Volunteer Ambulance Corps ambulance maintenance costs. The 2018/2019 budget included an increase in the volunteer stipend to enable the department to retain seasoned and trained individuals. The 2020/2021 budget maintained this increased amount. This department includes four full-time employees including the chief, deputy chief, administrative assistant and building inspector.

PUBLIC WORKS

The public works department tracks the costs associated with operating the city shop, which serves and the maintenance shop for all city equipment and vehicles, as well as the costs associated with roads and streets, snow and ice removal, and signage. One of the largest costs in this department is the cost of fuel and repair and maintenance, to keep the fleet operational. This department is staffed by six individuals including the public works director, public works superintendent, public works technician, street foreman, shop foreman, and one mechanic/operator.

MUNICIPAL BUILDINGS

The City separates out for accounting purposes, each of the major City buildings, including City Hall, the City Hall Annex, and the Community Center Building. The major budget impact includes costs associated with roof and boiler repairs at the City Hall and Annex buildings, as well as flood mitigation efforts at the TYC building to address recurring flood issues. This department is staffed by one custodial position.

DEPARTMENT DESCRIPTIONS, ACTIVITIES AND SERVICES

PARKS AND RECREATION

This department separates its various functions into divisions including administration, parks, campgrounds, sports and recreation, teen and youth center, and the teen rec room. The department maintains the City cemetery, playgrounds, parks, bike paths, boardwalks, walking paths, ball fields, campground, and other facilities. Supervises youth and adult sports and recreation programs and activities. Manages the summer parking operations. This department is staffed by a director, parks & campgrounds operations supervisor, campground coordinator, TYC and TRR coordinators, sports and recreation coordinator, executive assistant, and numerous part-time staff during various busy times of the year.

LIBRARY/MUSEUM

This department is charged with assembling and preserving collections of books, museum artifacts and other educational and recreational material, and to make accessible materials available to citizens. Consults with the library association and historical society.

DEBT SERVICE

Accounts for debt service on two general obligation bonds; construction of the library/museum and major road repairs and improvements. The portion of the unfunded pension liabilities associated only with the past service cost, are recorded in this department so other departments can record retirement costs which reflect only the normal cost related to the actuarial present value of benefits accrued in the current year for employees who worked this year.

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	$169,980	$974,268	$1,803,915	$12,279	$241,315	$669,251	$7,918,847
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	$10,431,339
2013	$6,351,525	0	$204,926	$2,095,358	$2,614,684	$9,530	$5,359	$167,360	$11,448,742
2014	$6,027,632	0	$185,925	$2,611,218	$2,650,995	$14,073	$80,658	$124,873	$11,695,374
2015	$6,438,604	0	$206,365	$2,280,061	$2,757,831	$17,993	$78,716	$125,812	$11,905,382
2016	$6,755,941	0	$158,174	$1,092,998	$2,912,722	$18,365	$10,354	$90,735	$11,039,289
2017	$7,003,205	0	$125,690	$1,229,617	$2,950,159	$17,006	$65,059	$81,718	$11,472,454
2018	$7,421,769	0	$144,463	$1,194,236	$3,144,931	$14,317	$87,247	$197,276	$12,204,239
19 Bud	$7,298,060	0	$137,450	$876,186	$3,048,939	$17,000	$71,000	$17,800	$11,466,435
20 Bud	$7,706,600	0	$143,600	$760,021	$3,112,371	$17,000	$71,500	$17,500	$11,928,592
21 Bud	$7,828,635	0	$144,400	$891,074	$3,184,931	$17,000	$81,500	$17,500	$12,165,040

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, in accordance with revised accounting standards.

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	$3,637,868
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
2013	$1,276,898	$4,583,057	$81,670	$408,258	$1,644	$6,351,525
2014	$986,449	$4,535,707	$82,490	$421,981	$1,005	$6,027,632
2015	$1,003,665	$4,883,996	$88,331	$458,605	$4,007	$6,438,604
2016	$1,152,216	$5,004,992	$90,382	$505,845	$2,506	$6,755,941
2017	$1,213,627	$5,160,344	$107,157	$520,907	$1,170	$7,003,205
2018	$1,464,361	$5,326,437	$73,207	$556,065	$1,699	$7,421,769
19 Bud	$1,385,000	$5,350,000	$46,560	$515,000	$1,500	$7,298,060
20 Bud	$1,475,425	$5,523,175	$62,500	$644,000	$1,500	$7,706,600
21 Bud	$1,500,000	$5,602,000	$52,000	$673,135	$1,500	$7,828,635

(1) Beginning 2003, Payment-in-Lieu-of-Tax from enterprise funds is no longer reflected in revenues; 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.

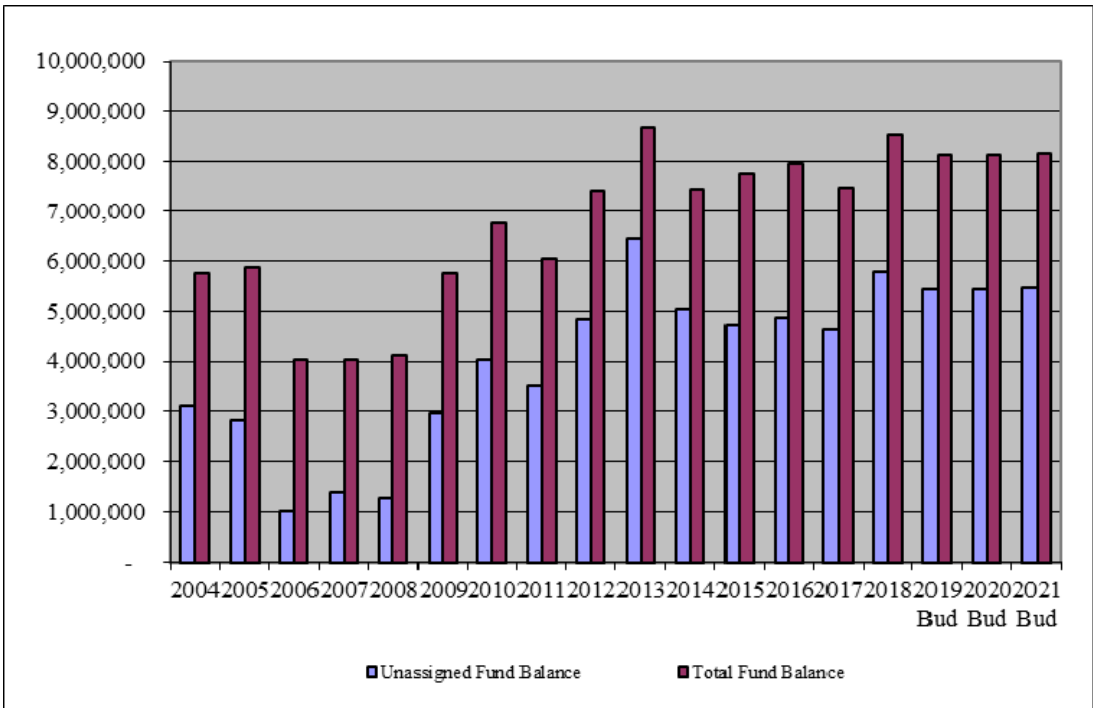
(2) Represents tax-related penalties and interest.

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	$2,651,720	$3,260,308	$1,765,636	$1,259,052	$419,211	$809,495	$10,165,422
2013	$2,754,865	$3,280,724	$1,670,069	$1,281,425	$535,747	$996,150	$10,518,980
2014	$2,952,577	$3,455,033	$1,574,388	$1,337,371	$559,652	$1,617,671	$11,496,692
2015	$3,043,539	$3,371,886	$1,498,297	$1,365,408	$553,272	$1,646,315	$11,478,717
2016	$3,164,350	$3,358,883	$1,367,216	$1,286,626	$543,123	$838,409	$10,558,607
2017	$3,069,234	$3,489,111	$1,501,390	$1,421,999	$573,535	$921,839	$10,977,108
2018	$3,336,800	$3,673,282	$1,392,724	$1,471,863	$570,073	$921,285	$11,366,027
19 Bud	$3,427,819	$3,978,907	$1,528,782	$1,559,768	$679,996	$1,159,935	$12,335,207
20 Bud	$3,391,577	$4,260,622	$1,438,877	$1,657,835	$675,544	$1,184,038	$12,608,493
21 Bud	$3,412,606	$4,354,777	$1,461,661	$1,764,541	$691,950	$1,184,514	$12,870,049

(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 into enterprise funds. Also includes the portion of public employees' retirement system costs related not to *normal* cost, but to the unfunded pension liability.

CITY OF SEWARD
GENERAL FUND
FUND BALANCE HISTORY



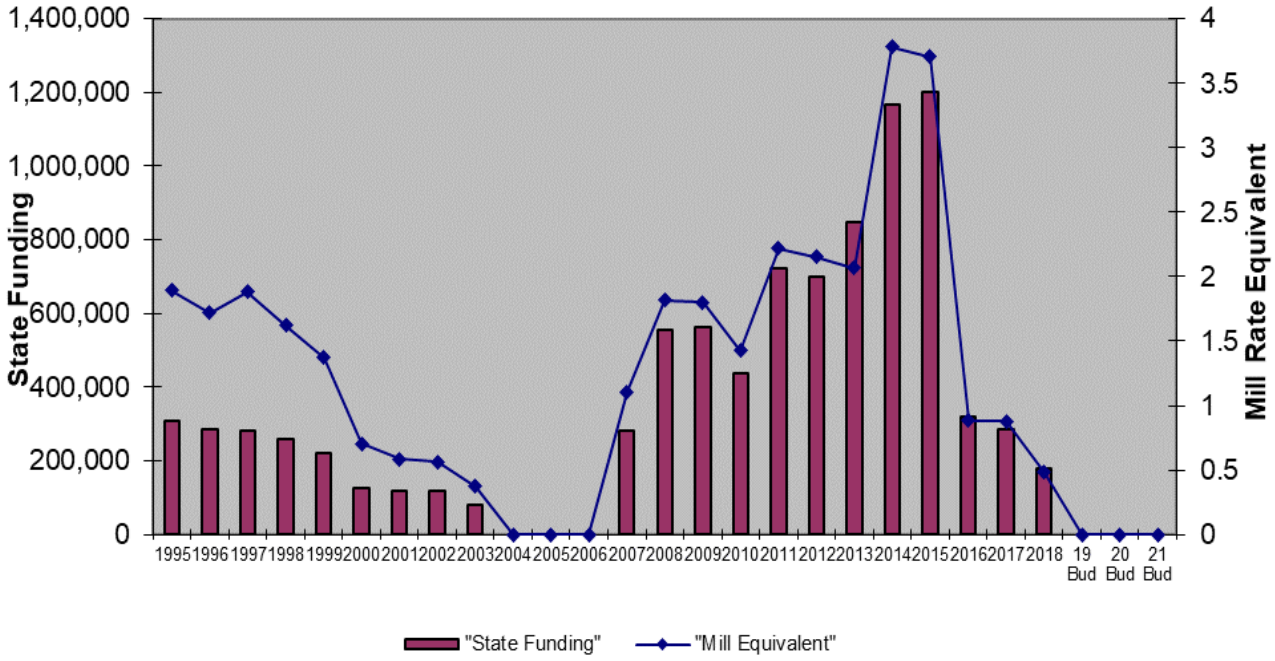
Definitions:

Total Fund Balance – The cumulative amount by which the General 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, shortfalls in enterprise funds, healthcare reimbursement uncertainties, census shortfalls at the long-term care facility, ASLC funding uncertainty, unfunded pension liabilities and other unbudgeted spending. The City's policy is to maintain a minimum of 3-6 months' worth of fund balance. The 2020 Budget retains 4.7 months' reserves and the 2021 Budget retains 4.6 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 remained unchanged until 2018, when a voter-approved bond issue increased the mill rate to 3.84 mills to pay debt service costs related to the 2017 road improvement project.

The above graph shows how 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, at $700,217 and a 3.78 mill property tax in 2014 related to the State PERS contributions on behalf of the City in the amount of $1.2 million.

GENERAL FUND

Budgeted Statement of Revenues, Expenditures, Other Financing Sources (Uses) and Changes in Fund Balance

For Fiscal Year 2020 and 2021

	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2019 - 2020 % Change	2020 - 2021 % Change
Revenue:						
Taxes	7,421,769	7,298,060	7,706,600	7,828,635	5.6%	1.6%
Licenses and Permits	144,463	137,450	143,600	144,400	4.5%	0.6%
Intergovernmental	1,194,236	876,186	860,021	891,074	-1.8%	3.6%
Charges for Services	3,144,931	3,048,939	3,112,371	3,184,931	2.1%	2.3%
Fines and Bails	14,317	17,000	17,000	17,000	0.0%	0.0%
Interest	87,247	71,000	71,500	81,500	0.7%	14.0%
Miscellaneous	197,276	17,800	17,500	17,500	-1.7%	0.0%
Total Revenue:	**$12,204,239**	**$11,466,435**	**$11,928,592**	**$12,165,040**	**4.0%**	**2.0%**
Expenditures:						
General Government	3,336,800	3,427,819	3,391,577	3,412,606	-1.1%	0.6%
Public Safety	3,673,282	3,978,907	4,260,622	4,354,777	7.1%	2.2%
Public Works	1,392,724	1,528,782	1,438,877	1,461,661	-5.9%	1.6%
Parks and Recreation	1,471,863	1,559,768	1,657,835	1,764,541	6.3%	6.4%
Library	570,073	679,996	675,544	691,950	-0.7%	2.4%
Debt Service	921,285	1,159,935	1,184,038	1,184,514	2.1%	0.0%
Total Expenditures:	**$11,366,027**	**$12,335,207**	**$12,608,493**	**$12,870,049**	**2.2%**	**2.1%**
Excess of revenues over expenditures	**$838,212**	**-$868,772**	**-$679,901**	**-$705,009**	**-21.7%**	**3.7%**
Other financing sources (uses):						
Operating transfers (to) other funds	-1,978,641	-1,649,496	-1,417,242	-1,413,643	-14.1%	-0.3%
Operating transfers from other funds	2,203,438	2,104,941	2,114,152	2,127,651	0.4%	0.6%
Net other financing sources (uses)	224,797	455,445	696,910	714,008	**53.0%**	**2.5%**
Annual surplus (deficit)	**$1,063,009**	**-$413,327**	**$17,009**	**$8,999**	**-104.1%**	**100.0%**
Fund balance at beginning of year	**7,477,288**	**8,540,297**	**8,126,970**	**8,143,979**	**-4.8%**	**0.2%**
Fund balance at end of year						
Non-spendable:						
Inventory, Prepaids, Unrealized gains	351,045	300,000	300,000	300,000	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:	271,966	271,966	271,966	271,966	0.0%	0.0%
Unassigned:	5,790,868	5,428,586	5,445,595	5,454,594	0.3%	0.2%
Total Fund Balance	**$8,540,297 ***	**$8,126,970**	**$8,143,979**	**$8,152,978**	**0.2%**	**0.1%**

* Ties to Comprehensive Annual Financial Report

GENERAL FUND
Budgeted Revenue Detail
For 2020 and 2021

Account Name	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2019-2020 % Change	2020-2021 % Change
TAXES:						
Property Taxes						
Real Property (3.84 mills)	1,037,745	1,020,000	1,045,425	1,060,000	2.5%	1.4%
Personal Property (3.84 mills)	402,915	340,000	405,000	415,000	19.1%	2.5%
Vehicle Property Tax	23,701	25,000	25,000	25,000	0.0%	0.0%
Total Property Taxes	**$1,464,361**	**$1,385,000**	**$1,475,425**	**$1,500,000**	**6.5%**	**1.7%**
Other Taxes						
Hotel/Motel Room Tax (4%)	556,065	515,000	644,000	673,135	25.0%	4.5%
Sales Tax (4%)	5,326,437	5,350,000	5,523,175	5,602,000	3.2%	1.4%
Tax Penalties	1,699	1,500	1,500	1,500	0.0%	0.0%
Payments-in-Lieu of Tax - ASLC	73,207	46,560	62,500	52,000	34.2%	-16.8%
Total Other Taxes	**5,957,408**	**5,913,060**	**6,231,175**	**6,328,635**	**5.4%**	**1.6%**
Total Taxes	**$7,421,769**	**$7,298,060**	**$7,706,600**	**$7,828,635**	**5.6%**	**1.6%**
LICENSES & PERMITS:						
Taxi Permits	1,037	1,200	1,100	1,100	-8.3%	0.0%
Building Permits	40,427	40,000	40,800	41,600	2.0%	2.0%
Animal Control License	90	250	200	200	-20.0%	0.0%
DMV Revenues	76,803	73,000	77,000	77,000	5.5%	0.0%
Miscellaneous	3,596	2,000	3,500	3,500	75.0%	0.0%
City Business License	22,510	21,000	21,000	21,000	0.0%	0.0%
Total Licenses and Permits	**$144,463**	**$137,450**	**$143,600**	**$144,400**	**4.5%**	**0.6%**
INTERGOVERNMENTAL REVENUE:						
Liquor Tax	15,950	19,000	16,000	20,000	-15.8%	25.0%
Raw Fish Tax/ Shared Fish. Bus. Tax	456,144	410,000	400,000	420,000	-2.4%	5.0%
Fisheries Resource Landing Tax	2,477	4,000	2,500	2,500	-37.5%	0.0%
Alaska Marijuana Tax	500	0	0	0	0.0%	0.0%
Shared Revenue and PERS On-Behalf Pm	123,423	0	0	0	0.0%	0.0%
Jail Contract	368,952	350,000	350,000	350,000	0.0%	0.0%
State Dispatch Contract	36,000	36,000	36,000	36,000	0.0%	0.0%
Genl Fund-related Grant Revenues	137,990	4,626	2,721	9,774	-41.2%	259.2%
KPB 911 Dispatch	52,800	52,560	52,800	52,800	0.5%	0.0%
Total Intergovernmental	**$1,194,236**	**$876,186**	**$860,021**	**$891,074**	**-1.8%**	**3.6%**

GENERAL FUND
Budgeted Revenue Detail
For 2020 and 2021

Account Name	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2019-2020 % Change	2020-2021 % Change
CHARGES FOR SERVICES:						
General Government						
Copying	9,004	5,000	7,000	7,000	40.0%	0.0%
Sales Tax Credit for Prompt Remit	4,000	4,000	4,000	4,000	0.0%	0.0%
Zoning Fees	1,631	200	1,500	1,500	650.0%	0.0%
Project Management	27,381	0	0		0.0%	0.0%
Admin. - SMIC	96,004	97,540	98,710	99,895	1.2%	1.2%
Admin. - Harbor	359,680	365,435	369,820	374,258	1.2%	1.2%
Admin. - Parking	11,221	11,400	11,537	11,675	1.2%	1.2%
Admin. - Electric	938,293	953,306	964,745	976,322	1.2%	1.2%
Admin. - Water	258,849	262,991	266,147	269,340	1.2%	1.2%
Admin. - Sewer	158,077	160,606	162,533	164,483	1.2%	1.2%
Admin. - Jail	91,513	92,761	110,103	112,537	18.7%	2.2%
Total General Government	**$1,955,653**	**$1,953,239**	**$1,996,095**	**$2,021,010**	**2.2%**	**1.2%**
Public Safety						
Animal Shelter Revenue	540	1,200	600	600	-50.0%	0.0%
Misc. Police and Jail Revenue	2,135	2,000	2,500	2,500	25.0%	0.0%
Misc. Dispatching	10,000	10,000	10,000	10,000	0.0%	0.0%
Total Public Safety	**$12,675**	**$13,200**	**$13,100**	**$13,100**	**-0.8%**	**0.0%**
Public Works						
Work Orders and Equip Rent	4,950	2,500	2,000	3,000	-20.0%	50.0%
Total Public Works	**$4,950**	**$2,500**	**$2,000**	**$3,000**	**-20.0%**	**50.0%**
Parks & Recreation						
Public Use	832	2,500	1,300	1,300	-48.0%	0.0%
Punchcards	7,365	8,000	8,000	8,000	0.0%	0.0%
Class Registrations	39,717	45,000	42,000	43,000	-6.7%	2.4%
Facility Rental	6,821	2,500	6,000	6,600	140.0%	10.0%
Tournaments	1,869	1,700	1,700	1,700	0.0%	0.0%
Special Events	17,572	19,000	19,100	19,100	0.5%	0.0%
Shower Fees	20,014	18,000	18,000	18,500	0.0%	2.8%
Rock Wall Climbing Fees	243	500	250	250	-50.0%	0.0%
Pavilion Fees	7,570	4,000	7,000	7,500	75.0%	7.1%
Camping Fees; dry and tent	500,977	480,000	505,000	505,050	5.2%	0.0%
Campground Utility Sites	338,077	328,000	330,000	372,750	0.6%	13.0%
Dump Station Fee	17,018	14,000	16,000	16,000	14.3%	0.0%
Miscellaneous Revenue	243	500	600	600	20.0%	0.0%
Cemetery Plot Fees	1,869	0	500	500	100.0%	0.0%
Total Parks & Recreation	**$960,187**	**$923,700**	**$955,450**	**$1,000,850**	**3.4%**	**4.8%**

GENERAL FUND
Budgeted Revenue Detail
For 2020 and 2021

Account Name	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2019-2020 % Change	2020-2021 % Change
Library						
Service Revenue	14,340	9,500	15,000	15,000	57.9%	0.0%
Circulation Revenue	3,986	4,000	4,000	4,000	0.0%	0.0%
Museum Revenue	10,318	18,000	12,000	12,000	-33.3%	0.0%
Total Library	**$28,644**	**$31,500**	**$31,000**	**$31,000**	**-1.6%**	**0.0%**
Rents & Leases						
Land Rent & Lease	43,800	34,800	41,900	42,500	20.4%	1.4%
Jail Facility Rent	30,000	30,000	30,000	30,000	0.0%	0.0%
Municipal Building Rent	109,022	60,000	42,826	43,471	-28.6%	1.5%
Total Rents & Leases	**182,822**	**124,800**	**114,726**	**115,971**	**-8.1%**	**1.1%**
Total Charges for Services	**$3,144,931**	**$3,048,939**	**$3,112,371**	**$3,184,931**	**2.1%**	**2.3%**
FINES AND BAILS:	**14,317**	**17,000**	**17,000**	**17,000**	**0.0%**	**0.0%**
PENALTIES & INTEREST:						
Investments	85,668	70,000	70,000	80,000	0.0%	14.3%
Customer Penalties & Interest	1,579	1,000	1,500	1,500	50.0%	0.0%
Total Penalties and Interest	**$87,247**	**$71,000**	**$71,500**	**$81,500**	**0.7%**	**14.0%**
MISCELLANEOUS:						
Sales of Surplus Equipment	4,910	0	0	0	0.0%	0.0%
Franchise Fee - Refuse	17,660	17,500	17,500	17,500	0.0%	0.0%
City Clerk Fees	213	300	0	0	-100.0%	0.0%
Insurance Recovery/Rebate	37,524	0	0	0	0.0%	0.0%
Vending Machine Fees	600	0	0	0	0.0%	0.0%
Other Miscellaneous	136,369	0	0	0	0.0%	0.0%
Total Miscellaneous	**$197,276**	**$17,800**	**$17,500**	**$17,500**	**-1.7%**	**0.0%**
Total General Fund Revenue	**$12,204,239**	**$11,466,435**	**$11,928,592**	**$12,165,040**	**4.0%**	**2.0%**

City of Seward
General Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
01000 4000 Tax Revenue - Sales	5,160,344	5,326,437	5,350,000	5,523,175	3.24	5,602,000	1.43
01000 4010 Tax Revenue - Real Property	828,515	1,037,745	1,020,000	1,045,425	2.49	1,060,000	1.39
01000 4011 Tax Revenue - Personal Property	320,445	351,968	340,000	405,000	19.12	415,000	2.47
01000 4012 Tax Revenue - Motor vehicle	23,015	23,701	25,000	25,000	0.00	25,000	0.00
01000 4013 Tax Revenue - Oil Property	41,652	50,947	0	0	0.00	0	0.00
01000 4020 Hotel/Motel Room Tax	520,907	556,065	515,000	644,000	25.05	673,135	4.52
01000 4030 Payments in Lieu of Tax	107,157	105,787	90,000	125,000	38.89	130,000	4.00
01000 4031 Contra Payments in Lieu of Tax	0	(32,580)	(43,440)	(62,500)	43.88	(78,000)	24.80
01000 4040 Penalties and Interest on Taxes	1,170	1,699	1,500	1,500	0.00	1,500	0.00
01000 4100 Building Permits	32,630	40,427	40,000	40,800	2.00	41,600	1.96
01000 4101 Permits - Taxi	1,126	1,037	1,200	1,100	(8.33)	1,100	0.00
01000 4102 DMV - Drivers License	18,908	15,818	16,000	19,000	18.75	19,000	0.00
01000 4103 DMV - Motor Vehicles	50,388	60,985	57,000	58,000	1.75	58,000	0.00
01000 4104 Animal Control Licenses	145	90	250	200	(20.00)	200	0.00
01000 4105 Business License	19,795	22,510	21,000	21,000	0.00	21,000	0.00
01000 4106 License and Permits - Misc	2,698	3,596	2,000	3,500	75.00	3,500	0.00
01000 4200 Revenue Sharing	140,976	123,423	0	0	0.00	0	0.00
01000 4201 PERS On-Behalf payments by SOA	142,880	0	0	0	0.00	0	0.00
01000 4202 Jail Contract	368,952	368,952	350,000	350,000	0.00	350,000	0.00
01000 4203 Dispatch Contract w/State of AK	36,000	36,000	36,000	36,000	0.00	36,000	0.00
01000 4204 KPB 911 Dispatch	52,800	52,800	52,560	52,800	0.46	52,800	0.00
01000 4205 Alaska Liquor Tax	18,450	15,950	19,000	16,000	(15.79)	20,000	25.00
01000 4206 Alaska Raw Fish Tax	440,958	456,144	410,000	400,000	(2.44)	420,000	5.00
01000 4207 Fisheries Resource Landing Tax	5,381	2,477	4,000	2,500	(37.50)	2,500	0.00
01000 4208 Alaska Marijuana Tax	0	500	0	0	0.00	0	0.00
01000 4251 Grant Revenue - Federal Grants	9,471	41,373	2,668	2,721	2.01	2,774	1.95
01000 4252 Grant Revenue - State Grants	13,000	80,100	0	0	0.00	7,000	0.00
01000 4253 Grant Revenue - Misc Grants	750	16,517	6,958	0	(100.00)	0	0.00
01000 4300 Admin. Exp. - Jail	99,951	91,513	92,761	110,103	18.70	112,537	2.21
01000 4301 Admin Exp.- Harbor	348,780	359,680	365,435	369,820	1.20	374,258	1.20
01000 4302 Admin. Exp. - SMIC	93,095	96,004	97,540	98,710	1.20	99,895	1.20
01000 4303 Admin. Exp.- Parking Fund	10,432	11,221	11,400	11,537	1.20	11,675	1.20
01000 4304 Admin. Exp. - Electric	909,860	938,293	953,306	964,745	1.20	976,322	1.20
01000 4305 Admin. Exp. - Water	251,004	258,849	262,991	266,147	1.20	269,340	1.20
01000 4306 Admin. Exp. - Sewer	153,287	158,077	160,606	162,533	1.20	164,483	1.20
01000 4307 Copying Fees	7,377	9,004	5,000	7,000	40.00	7,000	0.00
01000 4308 Sales Tax Credit	5,000	4,000	4,000	4,000	0.00	4,000	0.00
01000 4309 Zoning Fees	514	1,631	200	1,500	650.00	1,500	0.00
01000 4310 Project Management	0	27,381	0	0	0.00	0	0.00
01000 4311 Zoning Fees	7	0	0	0	0.00	0	0.00
01000 4320 Misc Dog Fees	742	540	1,200	600	(50.00)	600	0.00
01000 4322 Miscellaneous Dispatching	10,000	10,000	10,000	10,000	0.00	10,000	0.00
01000 4323 Miscellaneous Police Fees	2,500	2,135	2,000	2,500	25.00	2,500	0.00
01000 4330 Street Work Orders	0	1,136	0	0	0.00	0	0.00
01000 4331 Shop Work Orders	4,935	3,244	2,500	2,000	(20.00)	2,000	0.00
01000 4332 GF Equipment Rental	0	570	0	0	0.00	0	0.00
01000 4340 P&R: Public Use Fees	593	832	2,500	1,300	(48.00)	1,300	0.00
01000 4341 P&R: Punchard Fees	9,458	7,365	8,000	8,000	0.00	8,000	0.00
01000 4342 P&R: Class Registrations	41,034	39,717	45,000	42,000	(6.67)	43,000	2.38
01000 4343 P&R: Facility Rental	3,312	6,821	2,500	6,000	140.00	6,600	10.00
01000 4344 P&R: Tournaments	2,407	1,869	1,700	1,700	0.00	1,700	0.00
01000 4345 P&R: Special Events	18,161	17,572	19,000	19,100	0.53	19,100	0.00
01000 4347 P&R: Shower Fees	14,951	20,014	18,000	18,000	0.00	18,500	2.78
01000 4348 P&R: Rock Wall Fees	416	243	500	250	(50.00)	250	0.00
01000 4349 P&R: Pavilion Fees	4,823	7,570	4,000	7,000	75.00	7,500	7.14
01000 4350 P&R: Camping Fees	476,061	500,977	480,000	505,000	5.21	505,050	0.01
01000 4351 P&R: Camping w/Utilities	326,597	338,077	328,000	330,000	0.61	372,750	12.95
01000 4352 P&R: RV Dump Station	16,386	17,018	14,000	16,000	14.29	16,000	0.00
01000 4353 P&R: Misc Revenue	119	243	500	600	20.00	600	0.00

City of Seward
General Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
01000 4354 P&R: Work Orders	1,376	0	0	0	0.00	0	0.00
01000 4356 P&R: Cemetery Plot Fees	0	1,869	0	500	0.00	500	0.00
01000 4370 Library Service Revenue	11,340	14,340	9,500	15,000	57.89	15,000	0.00
01000 4371 Library Circulation Revenue	3,130	3,986	4,000	4,000	0.00	4,000	0.00
01000 4373 Museum Admissions	10,624	10,318	18,000	12,000	(33.33)	12,000	0.00
01000 4380 Land Rents & Leases	50,800	43,800	34,800	41,900	20.40	42,500	1.43
01000 4382 Jail Facility Rental	30,000	30,000	30,000	30,000	0.00	30,000	0.00
01000 4383 Municipal Building Rent	49,850	109,022	60,000	42,826	(28.62)	43,471	1.51
01000 4400 Fines and Bails	17,006	14,317	17,000	17,000	0.00	17,000	0.00
01000 4500 GF Interest on Investments	63,304	85,668	70,000	70,000	0.00	81,000	15.71
01000 4501 GF Penalties & Interest	1,755	1,571	1,000	1,500	50.00	1,500	0.00
01000 4503 GF Misc Interest Revenue	0	8	0	0	0.00	0	0.00
01000 4610 Surplus Sales	606	4,910	0	0	0.00	0	0.00
01000 4611 Gravel Sales	1,782	0	0	0	0.00	0	0.00
01000 4620 Franchise Fee - Refuse	23,660	17,660	17,500	17,500	0.00	17,500	0.00
01000 4630 City Clerk Fees	406	213	300	0	(100.00)	0	0.00
01000 4632 Insurance Recovery/Rebate	35,172	37,524	0	0	0.00	0	0.00
01000 4633 Vending Machine Fees	1,200	600	0	0	0.00	0	0.00
01000 4639 Misc Service Fees	314	8,212	0	0	0.00	0	0.00
01000 4700 Other Financing Sources	0	0	0	0	0.00	0	0.00
01000 5899 Miscellaneous Revenue	0	122,341	0	0	0.00	0	0.00
01000 5911 Unrealized gain on FV of Investments	0	5,816	0	0	0.00	0	0.00
Total Revenues	$11,472,640	$12,204,239	$11,471,435	$11,928,592	$ 3.99	$12,165,040	$ 1.98

GENERAL FUND
Budgeted Expenditure Totals by Department
For 2020 and 2021

DEPARTMENT	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2019 - 2020 % Chg	2020 - 2021 % Chg
General Government:						
Mayor/Council	391,037	399,551	403,376	381,876	1.0%	-5.3%
City Clerk	264,630	352,025	281,317	290,421	-20.1%	3.2%
Legislative	25,360	38,896	64,002	73,076	64.5%	14.2%
Legal	252,293	80,000	80,000	80,000	0.0%	0.0%
City Manager	387,057	508,884	428,444	439,065	-15.8%	2.5%
Community Development	259,886	297,709	337,891	317,715	13.5%	-6.0%
Management Information Systems	355,577	372,328	399,087	390,235	7.2%	-2.2%
Finance	994,181	1,063,022	911,928	948,986	-14.2%	4.1%
General Services	53,856	-52,950	102,500	108,200	-293.6%	5.6%
Contributions	352,923	368,354	383,032	383,032	4.0%	0.0%
Total General Government	**$3,336,800**	**$3,427,819**	**$3,391,577**	**$3,412,606**	**-1.1%**	**0.6%**
Public Safety:						
Police	2,140,733	2,270,811	2,342,183	2,394,307	3.1%	2.2%
Jail	627,320	707,395	826,215	849,211	16.8%	2.8%
Animal Control	128,220	140,045	157,341	163,169	12.4%	3.7%
Fire	635,267	704,014	769,834	778,838	9.3%	1.2%
Building Inspection	141,742	156,642	165,049	169,252	5.4%	2.5%
Total Public Safety	**$3,673,282**	**$3,978,907**	**$4,260,622**	**$4,354,777**	**7.1%**	**2.2%**
Public Works:						
Roads and Streets	729,666	822,585	924,493	941,602	12.4%	1.9%
City Shop	372,000	367,007	259,021	261,294	-29.4%	0.9%
Municipal Buildings	291,058	339,190	255,363	258,765	-24.7%	1.3%
Total Public Works	**$1,392,724**	**$1,528,782**	**$1,438,877**	**$1,461,661**	**-5.9%**	**1.6%**
Parks and Recreation						
Sports and Recreation	288,181	348,293	354,631	371,558	1.8%	4.8%
Teen and Youth Center	374,322	400,828	428,547	440,571	6.9%	2.8%
Campgrounds and Parks	809,359	810,646	874,657	952,412	7.9%	8.9%
Total Parks & Recreation	**$1,471,863**	**$1,559,768**	**$1,657,835**	**$1,764,541**	**6.3%**	**6.4%**
Library	**$570,073**	**$679,996**	**$675,544**	**$691,950**	**-0.7%**	**2.4%**
Debt Service	**$921,285**	**$1,159,935**	**$1,184,038**	**$1,184,514**	**2.1%**	**0.0%**
TOTALS:	**$11,366,027**	**$12,335,207**	**$12,608,493**	**$12,870,049**	**2.2%**	**2.1%**

City of Seward
General Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	3,775,197	3,767,546	4,254,371	4,193,479	(1.43)	4,259,458	1.57
6001 Overtime	243,195	269,425	20,000	183,858	819.29	186,219	1.28
6002 Standby Time	8,247	6,308	0	7,969	0.00	8,093	1.56
6009 Personnel Vacancy Factor	0	0	(150,000)	0	(100.00)	0	0.00
6100 Medicare	91,137	92,832	83,189	91,537	10.03	93,880	2.56
6101 Unemployment Insurance	15,866	14,823	4,100	14,900	263.41	16,900	13.42
6102 Workers' Compensation	215,686	216,788	227,463	239,207	5.16	244,901	2.38
6200 Leave Time	405,735	383,283	423,372	389,935	(7.90)	410,260	5.21
6201 Retirement Benefits	1,005,409	860,659	968,049	952,105	(1.65)	956,767	0.49
6202 Health Insurance	1,670,665	1,772,625	2,171,280	2,077,406	(4.32)	2,238,759	7.77
6203 In Lieu of FICA	0	0	1,975	0	(100.00)	0	0.00
6209 PERS DC Forfeitures	0	(54,917)	(30,000)	0	(100.00)	0	0.00
Total Personnel Costs:	$ 7,431,137	$ 7,329,372	$ 7,973,799	$ 8,150,396	$ 2.21	$ 8,415,237	$ 3.25
Non-Personnel Costs:							
7000 Audit	105,995	111,295	114,634	115,000	0.32	115,000	0.00
7001 Communications	111,230	117,665	119,859	118,528	(1.11)	117,173	(1.14)
7002 Postage and Freight	35,218	24,712	42,008	36,517	(13.07)	37,971	3.98
7003 Banking & Credit Card Fees	25,827	28,695	48,500	47,600	(1.86)	52,600	10.50
7004 Insurance	214,739	229,033	241,494	244,360	1.19	252,943	3.51
7006 Legal	84,444	250,089	80,000	80,000	0.00	80,000	0.00
7008 CY Legal Recovery	0	(882)	0	0	0.00	0	0.00
7009 Contracted Services	222,839	321,099	406,399	299,550	(26.29)	328,033	9.51
7010 Engineering	0	0	28,000	45,000	60.71	40,000	(11.11)
7011 Testing	9,803	6,089	6,500	6,952	6.95	6,954	0.03
7012 Other Special Services	32,477	37,214	32,300	31,900	(1.24)	32,300	1.25
7013 State Lobbying Fees	84,504	84,504	87,000	90,000	3.45	90,000	0.00
7014 Federal Lobbying Fees	92,004	92,004	95,000	95,000	0.00	95,000	0.00
7015 Utilities	528,136	550,360	583,989	581,501	(0.43)	589,807	1.43
7016 Heating Fuel	58,420	53,873	68,639	62,516	(8.92)	62,193	(0.52)
7017 Rents & Leases	106,190	85,330	110,400	104,500	(5.34)	104,600	0.10
7201 Library Books	11,187	9,780	10,000	10,000	0.00	10,000	0.00
7202 Library Periodicals	2,297	1,850	3,000	3,000	0.00	3,000	0.00
7203 Library Standing Orders	306	941	4,000	4,000	0.00	4,000	0.00
7204 Library Non-Print	6,249	3,569	4,000	4,000	0.00	4,000	0.00
7205 Library Electronic Materials	0	0	4,500	4,500	0.00	4,500	0.00
7208 Museum Collection Supplies	1,496	2,028	1,200	1,200	0.00	1,200	0.00
7210 Vehicle Supplies	5,714	4,370	6,658	7,441	11.76	7,524	1.12
7211 Gas & Lube	95,450	82,703	98,959	98,268	(0.70)	98,730	0.47
7212 Uniform Allowance	8,767	9,422	13,823	15,000	8.51	14,519	(3.21)
7213 Safety Equipment	12,632	7,262	13,000	11,050	(15.00)	13,900	25.79
7214 Janitorial Supplies	14,945	15,894	16,958	17,500	3.20	16,350	(6.57)
7215 Operating Supplies	365,301	331,486	344,197	325,549	(5.42)	328,434	0.89
7216 Maintenance & Repair	189,168	172,792	212,202	224,600	5.84	220,097	(2.00)
7217 Small Tools & Equipment	51,595	73,856	89,744	134,336	49.69	100,429	(25.24)
7218 Inmate Meals	8,628	5,635	10,000	9,000	(10.00)	9,000	0.00
7300 Advertising	65,342	28,982	42,762	37,868	(11.44)	38,024	0.41
7301 Subscriptions & Dues	28,187	33,036	40,036	51,476	28.57	40,332	(21.65)
7302 Travel & Subsistence	110,617	130,338	134,420	102,915	(23.44)	104,872	1.90
7303 Education & Training	18,922	37,652	80,951	71,801	(11.30)	64,514	(10.15)
7304 Equipment Rent	34,052	16,182	39,870	40,253	0.96	37,836	(6.00)
7307 GF Administrative Fee	99,951	91,513	92,761	110,103	18.70	112,537	2.21
7800 Sister City Program	4,147	22,206	4,500	6,250	38.89	6,250	0.00
7801 Contributions to Chamber	229,302	252,923	260,454	278,032	6.75	278,032	0.00
7802 Contributions to Senior Citizens	75,000	75,000	82,900	80,000	(3.50)	80,000	0.00
7803 Contributions to B&G Club	25,000	25,000	25,000	25,000	0.00	25,000	0.00
7804 Elections	1,269	3,249	7,000	4,000	(42.86)	4,000	0.00
7805 Promotion	2,070	6,704	11,000	10,000	(9.09)	10,000	0.00
7806 Volunteer Fireman Stipend	20,000	34,000	38,000	38,000	0.00	38,000	0.00

City of Seward
General Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
7807 Contingency	5,000	2,500	7,000	6,000	(14.29)	6,000	0.00
7808 Bad Debt Expense	98	0	0	0	0.00	0	0.00
7810 Miscellaneous Expense	22,256	11,267	22,400	25,700	14.73	25,700	0.00
7811 Miscellaneous Programs	28	0	0	0	0.00	0	0.00
8012 Debt Service Interest Expense	204,993	253,756	244,106	234,581	(3.90)	223,456	(4.74)
8102 Buildings	0	21,360	0	0	0.00	0	0.00
8103 Capital Equipment	14,178	78,326	15,500	2,750	(82.26)	5,000	81.82
8104 Motor Pool Rent	0	0	0	285,000	0.00	285,000	0.00
8300 Debt Service Principal	100,000	200,000	320,784	220,000	(31.42)	230,000	4.55
Total Non-Personnel Costs:	$ 3,545,973	$ 4,036,662	$ 4,366,407	$ 4,458,097	$ 2.10	$ 4,454,810	$ (0.07)
Total Expenditures	$10,977,110	$11,366,034	$12,340,206	$12,608,493	$ 2.17	$12,870,047	$ 2.07

City of Seward
General Fund Mayor and Council
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	18,065	17,800	18,449	18,000	2.43	18,000	0.00
6100 Medicare	1,378	1,362	1,377	1,377	0.00	1,377	0.00
6102 Workers' Compensation	15	0	191	149	21.99	149	0.00
6201 Retirement Benefits	6	0	0	0	0.00	0	0.00
Total Personnel Costs:	$ 19,464	$ 19,162	$ 20,017	$ 19,526	$ 2.45	$ 19,526	$ 0.00
Non-Personnel Costs:							
7000 Audit	105,995	111,295	114,634	115,000	(0.32)	115,000	0.00
7001 Communications	4,119	4,687	5,500	5,500	0.00	5,000	9.09
7002 Postage and Freight	1,169	1,046	1,900	1,000	47.37	1,500	(50.00)
7004 Insurance	425	503	900	500	44.44	500	0.00
7009 Contracted Services	0	11,424	0	0	0.00	0	0.00
7013 State Lobbying Fees	84,504	84,504	87,000	90,000	(3.45)	90,000	0.00
7014 Federal Lobbying Fees	92,004	92,004	95,000	95,000	0.00	95,000	0.00
7215 Operating Supplies	4,350	4,700	7,500	6,500	13.33	6,500	0.00
7217 Small Tools & Equipment	20	1,339	1,500	23,000	(1,433.33)	1,500	93.48
7300 Advertising	17,562	12,676	20,000	18,000	10.00	18,000	0.00
7301 Subscriptions & Dues	3,350	3,176	3,600	3,600	0.00	3,600	0.00
7302 Travel & Subsistence	11,553	15,220	18,000	10,000	44.44	10,000	0.00
7303 Education & Training	1,100	1,975	1,500	1,500	0.00	1,500	0.00
7800 Sister City Program	4,147	22,206	4,500	6,250	(38.89)	6,250	0.00
7805 Promotion	2,070	5,120	6,000	6,000	0.00	6,000	0.00
7807 Contingency	2,500	0	2,000	2,000	0.00	2,000	0.00
8103 Capital Equipment	0	0	10,000	0	100.00	0	0.00
Total Non-Personnel Costs:	$ 334,868	$ 371,875	$ 379,534	$ 383,850	$ (1.14)	$ 362,350	$ 5.60
Total Expenditures:	$ 354,332	$ 391,037	$ 399,551	$ 403,376	$ (0.96)	$ 381,876	$ 5.33

City of Seward
General Fund Legislative Boards & Commissions
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	15,413	15,385	19,258	34,755	(80.47)	35,441	(1.97)
6001 Overtime	127	29	0	0	0.00	0	0.00
6100 Medicare	328	218	275	504	(83.27)	516	(2.38)
6102 Workers' Compensation	166	162	192	291	(51.56)	298	(2.41)
6201 Retirement Benefits	1,642	1,368	1,665	1,821	(9.38)	1,857	(1.98)
6202 Health Insurance	8,460	7,557	12,606	18,539	(47.06)	19,980	(7.77)
Total Personnel Costs:	$ 26,136	$ 24,719	$ 33,996	$ 55,910	$ (64.46)	$ 58,092	$ (3.90)
Non-Personnel Costs:							
7002 Postage and Freight	3	0	100	104	(4.00)	104	0.00
7004 Insurance	485	373	600	624	(4.00)	7,416	(1,088.46)
7009 Contracted Services	18	0	0	0	0.00	0	0.00
7215 Operating Supplies	73	236	1,000	2,156	(115.60)	2,156	0.00
7301 Subscriptions & Dues	6	0	200	208	(4.00)	208	0.00
7302 Travel & Subsistence	620	0	2,500	1,000	60.00	4,100	(310.00)
7303 Education & Training	200	0	500	4,000	(700.00)	1,000	75.00
7810 Miscellaneous Expense	0	32	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 1,405	$ 641	$ 4,900	$ 8,092	$ (65.14)	$ 14,984	$ (85.17)
Total Expenditures:	$ 27,541	$ 25,360	$ 38,896	$ 64,002	$ (64.55)	$ 73,076	$ (14.18)

City of Seward
General Fund Legal
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Total Personnel Costs:	$ 0	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Non-Personnel Costs:							
7006 Legal	84,444	250,089	80,000	80,000	0.00	80,000	0.00
7008 CY Legal Recovery	0	(882)	0	0	0.00	0	0.00
7302 Travel & Subsistence	1,810	3,086	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 86,254	$ 252,293	$ 80,000	$ 80,000	$ 0.00	$ 80,000	$ 0.00
Total Expenditures:	$ 86,254	$ 252,293	$ 80,000	$ 80,000	$ 0.00	$ 80,000	$ 0.00

City of Seward
General Fund City Clerk
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	137,525	124,302	166,711	139,715	16.19	140,980	(0.91)
6001 Overtime	858	1,421	0	0	0.00	0	0.00
6100 Medicare	2,129	1,874	2,404	2,145	10.77	2,172	(1.26)
6101 Unemployment Insurance	0	3,753	0	0	0.00	0	0.00
6102 Workers' Compensation	1,748	1,295	1,672	1,228	26.56	1,243	(1.22)
6200 Leave Time	24,198	12,797	16,087	16,721	(3.94)	17,844	(6.72)
6201 Retirement Benefits	15,035	11,758	14,545	7,678	47.21	7,772	(1.22)
6202 Health Insurance	78,164	77,806	96,906	83,430	13.91	89,910	(7.77)
Total Personnel Costs:	$ 259,657	$ 235,006	$ 298,325	$ 250,917	$ 15.89	$ 259,921	$ (3.59)
Non-Personnel Costs:							
7002 Postage and Freight	0	45	0	0	0.00	0	0.00
7004 Insurance	2,834	3,184	3,000	3,200	(6.67)	3,300	(3.13)
7009 Contracted Services	14,870	12,986	33,500	15,000	55.22	15,000	0.00
7215 Operating Supplies	23	576	0	0	0.00	0	0.00
7300 Advertising	564	427	0	0	0.00	0	0.00
7301 Subscriptions & Dues	453	400	700	700	0.00	700	0.00
7302 Travel & Subsistence	4,337	5,141	5,000	4,000	20.00	4,000	0.00
7303 Education & Training	1,185	2,055	2,500	2,500	0.00	2,500	0.00
7304 Equipment Rent	0	1,437	2,000	1,000	50.00	1,000	0.00
7804 Elections	1,269	3,249	7,000	4,000	42.86	4,000	0.00
7810 Miscellaneous Expense	0	124	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 25,535	$ 29,624	$ 53,700	$ 30,400	$ 43.39	$ 30,500	$ (0.33)
Total Expenditures:	$ 285,192	$ 264,630	$ 352,025	$ 281,317	$ 20.09	$ 290,421	$ (3.24)

City of Seward
General Fund City Manager
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	188,824	199,722	252,546	236,805	6.23	238,289	(0.63)
6001 Overtime	343	362	0	0	0.00	0	0.00
6100 Medicare	3,053	5,521	3,795	3,570	5.93	3,607	(1.04)
6101 Unemployment Insurance	758	0	0	0	0.00	0	0.00
6102 Workers' Compensation	2,498	2,053	2,627	2,043	22.23	2,065	(1.08)
6200 Leave Time	28,717	26,814	35,091	18,749	46.57	20,992	(11.96)
6201 Retirement Benefits	19,756	17,095	22,839	12,777	44.06	12,912	(1.06)
6202 Health Insurance	62,086	74,635	102,436	92,700	9.50	99,900	(7.77)
Total Personnel Costs:	$ 306,035	$ 326,202	$ 419,334	$ 366,644	$ 12.57	$ 377,765	$ (3.03)
Non-Personnel Costs:							
7001 Communications	5,645	4,993	5,100	5,700	(11.76)	5,200	8.77
7002 Postage and Freight	99	68	250	500	(100.00)	400	20.00
7004 Insurance	3,852	4,467	5,100	5,100	0.00	5,100	0.00
7009 Contracted Services	102	3,368	28,000	5,000	82.14	5,000	0.00
7011 Testing	94	0	0	0	0.00	0	0.00
7210 Vehicle Supplies	109	0	0	0	0.00	0	0.00
7211 Gas & Lube	2,915	3,006	2,850	3,000	(5.26)	3,000	0.00
7215 Operating Supplies	6,956	8,259	6,500	7,000	(7.69)	7,000	0.00
7216 Maintenance & Repair	0	581	250	0	100.00	0	0.00
7217 Small Tools & Equipment	270	1,642	500	1,000	(100.00)	1,000	0.00
7300 Advertising	4,370	1,034	3,000	2,000	33.33	2,100	(5.00)
7301 Subscriptions & Dues	7,699	8,270	5,000	8,000	(60.00)	8,000	0.00
7302 Travel & Subsistence	27,068	18,253	18,000	8,000	55.56	8,000	0.00
7303 Education & Training	2,011	2,208	5,000	4,000	20.00	4,000	0.00
7805 Promotion	0	1,584	5,000	4,000	20.00	4,000	0.00
7807 Contingency	2,500	2,500	5,000	4,000	20.00	4,000	0.00
7810 Miscellaneous Expense	243	622	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	0	0	4,500	0.00	4,500	0.00
Total Non-Personnel Costs:	$ 63,933	$ 60,855	$ 89,550	$ 61,800	$ 30.99	$ 61,300	$ 0.81
Total Expenditures:	$ 369,968	$ 387,057	$ 508,884	$ 428,444	$ 15.81	$ 439,065	$ (2.48)

City of Seward
General Fund MIS
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	177,994	187,096	171,919	186,194	(8.30)	181,461	2.54
6001 Overtime	0	2,411	0	0	0.00	0	0.00
6100 Medicare	2,946	3,174	2,950	2,842	3.66	2,771	2.50
6102 Workers' Compensation	2,306	2,037	2,037	1,627	20.13	1,586	2.52
6200 Leave Time	21,999	22,798	22,592	19,553	13.45	19,298	1.30
6201 Retirement Benefits	20,000	18,078	17,843	10,171	43.00	9,919	2.48
6202 Health Insurance	55,817	58,013	65,287	92,700	(41.99)	99,900	(7.77)
Total Personnel Costs:	$ 281,062	$ 293,607	$ 282,628	$ 313,087	$ (10.78)	$ 314,935	$ (0.59)
Non-Personnel Costs:							
7001 Communications	6,178	5,185	5,500	6,000	(9.09)	5,500	8.33
7002 Postage and Freight	0	0	500	500	0.00	300	40.00
7003 Bank and Credit Card Fees	25	2	0	0	0.00	0	0.00
7004 Insurance	3,503	4,135	3,200	3,500	(9.38)	3,500	0.00
7009 Contracted Services	1,507	4,038	5,000	10,000	(100.00)	10,500	(5.00)
7211 Gas & Lube	100	0	0	0	0.00	0	0.00
7215 Operating Supplies	43,359	30,674	53,000	23,000	56.60	24,000	(4.35)
7216 Maintenance & Repair	0	15,153	5,000	5,000	0.00	5,000	0.00
7217 Small Tools & Equipment	0	6	9,000	15,000	(66.67)	16,000	(6.67)
7300 Advertising	61	388	0	0	0.00	0	0.00
7301 Subscriptions & Dues	2,593	198	2,500	15,500	(520.00)	3,500	77.42
7302 Travel & Subsistence	1,292	1,756	2,500	3,500	(40.00)	3,500	0.00
7303 Education & Training	385	435	2,500	3,000	(20.00)	2,500	16.67
7810 Miscellaneous Expense	0	0	1,000	1,000	0.00	1,000	0.00
Total Non-Personnel Costs:	$ 59,003	$ 61,970	$ 89,700	$ 86,000	$ 4.12	$ 75,300	$ 12.44
Total Expenditures:	$ 340,065	$ 355,577	$ 372,328	$ 399,087	$ (7.19)	$ 390,235	$ 2.22

City of Seward
General Fund Community Development
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	142,517	137,564	136,575	159,248	(16.60)	163,233	(2.50)
6100 Medicare	2,291	2,044	2,180	2,440	(11.93)	2,501	(2.50)
6102 Workers' Compensation	1,706	1,454	1,511	1,396	7.61	1,431	(2.51)
6200 Leave Time	20,011	12,605	9,985	18,109	(81.36)	18,564	(2.51)
6201 Retirement Benefits	16,439	12,822	13,189	8,728	33.82	8,946	(2.50)
6202 Health Insurance	59,498	69,394	78,319	86,520	(10.47)	93,240	(7.77)
Total Personnel Costs:	$ 242,462	$ 235,883	$ 241,759	$ 276,441	$ (14.35)	$ 287,915	$ (4.15)
Non-Personnel Costs:							
7001 Communications	2,639	3,036	3,150	3,150	0.00	3,200	(1.59)
7002 Postage and Freight	172	272	500	500	0.00	500	0.00
7004 Insurance	2,813	3,557	3,300	3,300	0.00	3,400	(3.03)
7009 Contracted Services	2,275	2,067	25,000	20,000	20.00	4,000	80.00
7011 Testing	322	0	0	0	0.00	0	0.00
7211 Gas & Lube	179	120	0	0	0.00	0	0.00
7215 Operating Supplies	1,999	4,682	2,500	2,500	0.00	2,700	(8.00)
7216 Maintenance & Repair	900	0	1,500	2,000	(33.33)	2,000	0.00
7217 Small Tools & Equipment	0	0	2,500	17,500	(600.00)	2,500	85.71
7300 Advertising	3,905	222	0	0	0.00	0	0.00
7301 Subscriptions & Dues	274	1,420	0	0	0.00	0	0.00
7302 Travel & Subsistence	2,004	6,605	14,500	8,500	41.38	8,000	5.88
7303 Education & Training	800	1,842	2,500	3,500	(40.00)	3,000	14.29
7810 Miscellaneous Expense	29	180	500	500	0.00	500	0.00
Total Non-Personnel Costs:	$ 18,311	$ 24,003	$ 55,950	$ 61,450	$ (9.83)	$ 29,800	$ 51.51
Total Expenditures:	$ 260,773	$ 259,886	$ 297,709	$ 337,891	$ (13.50)	$ 317,715	$ 5.97

City of Seward
General Fund Finance
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	537,000	520,312	557,608	475,386	14.75	482,699	(1.54)
6001 Overtime	6,320	5,015	0	3,966	0.00	4,064	(2.47)
6100 Medicare	11,729	12,155	8,327	7,754	6.88	7,889	(1.74)
6101 Unemployment Insurance	0	7,421	0	0	0.00	0	0.00
6102 Workers' Compensation	6,544	5,431	5,883	4,151	29.44	4,228	(1.85)
6200 Leave Time	30,432	54,612	60,573	44,151	27.11	47,953	(8.61)
6201 Retirement Benefits	51,799	41,522	50,376	25,620	49.14	26,103	(1.89)
6202 Health Insurance	220,923	229,666	257,255	247,200	3.91	266,400	(7.77)
Total Personnel Costs:	$ 864,747	$ 876,134	$ 940,022	$ 808,228	$ 14.02	$ 839,336	$ (3.85)
Non-Personnel Costs:							
7001 Communications	10,909	10,090	11,000	9,500	13.64	9,750	(2.63)
7002 Postage and Freight	2,039	1,602	2,500	2,500	0.00	2,100	16.00
7004 Insurance	9,940	12,361	8,900	12,000	(34.83)	12,000	0.00
7009 Contracted Services	3,162	11,186	9,000	9,500	(5.56)	9,500	0.00
7011 Testing	114	661	200	300	(50.00)	300	0.00
7211 Gas & Lube	0	452	0	0	0.00	0	0.00
7215 Operating Supplies	25,890	23,073	28,000	25,000	10.71	25,000	0.00
7216 Maintenance & Repair	18,426	17,958	30,000	18,000	40.00	19,000	(5.56)
7217 Small Tools & Equipment	3,895	5,313	4,000	4,500	(12.50)	5,000	(11.11)
7300 Advertising	2,562	2,373	1,400	2,900	(107.14)	2,500	13.79
7301 Subscriptions & Dues	1,050	4,911	2,500	2,500	0.00	2,500	0.00
7302 Travel & Subsistence	6,616	20,536	16,000	11,000	31.25	11,000	0.00
7303 Education & Training	2,871	7,468	5,000	5,000	0.00	5,000	0.00
7810 Miscellaneous Expense	1,183	63	1,000	1,000	0.00	1,000	0.00
8103 Capital Equipment	0	0	3,500	0	100.00	5,000	0.00
Total Non-Personnel Costs:	$ 88,657	$ 118,047	$ 123,000	$ 103,700	$ 15.69	$ 109,650	$ (5.74)
Total Expenditures:	$ 953,404	$ 994,181	$ 1,063,022	$ 911,928	$ 14.21	$ 948,986	$ (4.06)

City of Seward
General Fund General Services
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6009 Personnel Vacancy Factor	0	0	(150,000)	0	100.00	0	0.00
6100 Medicare	0	(33)	0	0	0.00	0	0.00
6101 Unemployment Insurance	0	0	0	10,000	0.00	10,000	0.00
6209 PERS DC Forfeitures	0	0	(30,000)	0	100.00	0	0.00
Total Personnel Costs:	$ 0	$ (33)	$ (180,000)	$ 10,000	$ 105.56	$ 10,000	$ 0.00
Non-Personnel Costs:							
7001 Communications	2,925	3,734	2,500	2,500	0.00	2,000	20.00
7002 Postage and Freight	4,379	1,776	5,000	5,000	0.00	4,800	4.00
7003 Bank and Credit Card Fees	3,094	3,148	21,600	20,000	7.41	25,000	(25.00)
7004 Insurance	1,936	450	2,200	700	68.18	1,500	(114.29)
7009 Contracted Services	7,559	13,345	37,850	16,000	57.73	15,000	6.25
7010 Engineering	0	0	25,000	25,000	0.00	25,000	0.00
7011 Testing	357	0	0	0	0.00	0	0.00
7012 Other Special Services	906	0	0	0	0.00	0	0.00
7215 Operating Supplies	2,232	2,369	6,000	2,500	58.33	3,000	(20.00)
7216 Maintenance & Repair	180	(253)	5,000	500	90.00	2,000	(300.00)
7300 Advertising	362	117	0	0	0.00	0	0.00
7301 Subscriptions & Dues	607	336	3,500	1,500	57.14	1,200	20.00
7808 Bad Debt Expense	98	0	0	0	0.00	0	0.00
7810 Miscellaneous Expense	5,059	3,135	10,000	10,000	0.00	10,000	0.00
8103 Capital Equipment	0	19,912	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 29,694	$ 48,069	$ 118,650	$ 83,700	$ 29.46	$ 89,500	$ (6.93)
Total Expenditures:	$ 29,694	$ 48,036	$ (61,350)	$ 93,700	$ 252.73	$ 99,500	$ (6.19)

City of Seward
General Fund General Services - Copier
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Total Personnel Costs:	$ 0	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Non-Personnel Costs:							
7215 Operating Supplies	2,255	2,057	3,200	1,800	43.75	1,700	5.56
7304 Equipment Rent	5,036	3,763	5,200	7,000	(34.62)	7,000	0.00
Total Non-Personnel Costs:	$ 7,291	$ 5,820	$ 8,400	$ 8,800	$ (4.76)	$ 8,700	$ 1.14
Total Expenditures:	$ 7,291	$ 5,820	$ 8,400	$ 8,800	$ (4.76)	$ 8,700	$ 1.14

City of Seward
General Fund Contributions
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Total Personnel Costs:	$ 0	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Non-Personnel Costs:							
7801 Contributions to Chamber	229,302	252,923	260,454	278,032	(6.75)	278,032	0.00
7802 Contributions to Senior Citizens	75,000	75,000	82,900	80,000	3.50	80,000	0.00
7803 Contributions to B&G Club	25,000	25,000	25,000	25,000	0.00	25,000	0.00
Total Non-Personnel Costs:	$ 329,302	$ 352,923	$ 368,354	$ 383,032	$ (3.98)	$ 383,032	$ 0.00
Total Expenditures:	$ 329,302	$ 352,923	$ 368,354	$ 383,032	$ (3.98)	$ 383,032	$ 0.00

City of Seward
General Fund Police
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	985,562	1,011,539	1,122,984	1,102,529	1.82	1,115,537	(1.18)
6001 Overtime	93,588	103,936	20,000	96,232	(381.16)	97,755	(1.58)
6100 Medicare	22,855	24,983	23,686	25,433	(7.38)	25,685	(0.99)
6101 Unemployment Insurance	4,810	0	0	0	0.00	0	0.00
6102 Workers' Compensation	53,782	68,885	61,822	74,511	(20.53)	75,513	(1.34)
6200 Leave Time	145,472	116,036	122,081	116,636	4.46	122,372	(4.92)
6201 Retirement Benefits	107,380	99,652	101,456	65,242	35.69	66,145	(1.38)
6202 Health Insurance	451,281	495,540	582,582	556,200	4.53	599,400	(7.77)
Total Personnel Costs:	$ 1,864,730	$ 1,920,571	$ 2,034,611	$ 2,036,783	$ (0.11)	$ 2,102,407	$ (3.22)
Non-Personnel Costs:							
7001 Communications	17,815	20,996	18,500	20,000	(8.11)	20,000	0.00
7002 Postage and Freight	1,129	726	2,500	2,000	20.00	2,000	0.00
7003 Bank and Credit Card Fees	5,396	6,529	6,000	6,100	(1.67)	6,100	0.00
7004 Insurance	66,096	75,851	80,000	80,000	0.00	80,000	0.00
7009 Contracted Services	2,919	2,671	5,000	5,000	0.00	5,000	0.00
7011 Testing	322	20	0	0	0.00	0	0.00
7012 Other Special Services	2,260	3,206	3,300	3,300	0.00	3,300	0.00
7211 Gas & Lube	12,853	15,502	15,000	19,000	(26.67)	19,000	0.00
7212 Uniform Allowance	5,052	3,272	5,000	5,000	0.00	5,000	0.00
7213 Safety Equipment	1,387	1,230	3,000	2,000	33.33	2,000	0.00
7215 Operating Supplies	13,710	11,056	15,000	13,500	10.00	14,500	(7.41)
7216 Maintenance & Repair	14,486	16,134	16,000	33,000	(106.25)	20,000	39.39
7217 Small Tools & Equipment	4,069	0	5,000	6,000	(20.00)	6,000	0.00
7300 Advertising	6,278	1,767	2,000	2,000	0.00	2,000	0.00
7301 Subscriptions & Dues	4,957	4,890	6,000	6,000	0.00	6,000	0.00
7302 Travel & Subsistence	26,732	40,491	17,000	20,000	(17.65)	20,000	0.00
7303 Education & Training	2,504	12,480	30,400	25,000	17.76	25,000	0.00
7304 Equipment Rent	2,028	1,515	4,000	4,000	0.00	2,500	37.50
7810 Miscellaneous Expense	2,313	1,826	2,500	3,500	(40.00)	3,500	0.00
8104 Motor Pool Rent	0	0	0	50,000	0.00	50,000	0.00
Total Non-Personnel Costs:	$ 192,306	$ 220,162	$ 236,200	$ 305,400	$ (29.30)	$ 291,900	$ 4.42
Total Expenditures:	$ 2,057,036	$ 2,140,733	$ 2,270,811	$ 2,342,183	$ (3.14)	$ 2,394,307	$ (2.23)

City of Seward
General Fund Jail
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	201,000	191,977	253,778	305,940	(20.55)	308,295	(0.77)
6001 Overtime	44,030	69,705	0	45,449	0.00	45,952	(1.11)
6100 Medicare	3,658	3,745	3,760	5,304	(41.06)	5,363	(1.11)
6101 Unemployment Insurance	0	157	0	0	0.00	0	0.00
6102 Workers' Compensation	19,446	22,115	21,617	33,629	(55.57)	33,998	(1.10)
6200 Leave Time	19,914	16,270	23,418	28,854	(23.21)	31,172	(8.03)
6201 Retirement Benefits	25,078	23,535	22,744	18,986	16.52	19,194	(1.10)
6202 Health Insurance	121,685	132,736	191,267	185,400	3.07	199,800	(7.77)
Total Personnel Costs:	$ 434,811	$ 460,240	$ 516,584	$ 623,562	$ (20.71)	$ 643,774	$ (3.24)
Non-Personnel Costs:							
7001 Communications	4,382	5,071	4,500	4,500	0.00	4,500	0.00
7002 Postage and Freight	199	3	1,000	1,000	0.00	1,000	0.00
7004 Insurance	20,754	22,094	25,000	23,000	8.00	23,000	0.00
7009 Contracted Services	595	910	1,500	2,000	(33.33)	2,000	0.00
7011 Testing	188	321	200	200	0.00	200	0.00
7017 Rents & Leases	30,000	30,000	30,000	30,000	0.00	30,000	0.00
7212 Uniform Allowance	611	991	2,500	2,500	0.00	2,500	0.00
7214 Janitorial Supplies	1,320	0	2,000	2,000	0.00	2,000	0.00
7215 Operating Supplies	3,554	5,000	6,500	6,500	0.00	6,500	0.00
7216 Maintenance & Repair	585	3,330	3,000	3,000	0.00	3,000	0.00
7217 Small Tools & Equipment	1,149	1,293	2,000	2,000	0.00	2,000	0.00
7218 Inmate Meals	8,628	5,635	10,000	9,000	10.00	9,000	0.00
7300 Advertising	3,960	0	1,000	1,000	0.00	1,000	0.00
7301 Subscriptions & Dues	94	89	650	650	0.00	1,000	(53.85)
7302 Travel & Subsistence	2,055	630	5,000	2,000	60.00	2,000	0.00
7303 Education & Training	275	0	2,000	2,000	0.00	2,000	0.00
7307 GF Administrative Fee	99,951	91,513	92,761	110,103	(18.70)	112,537	(2.21)
7810 Miscellaneous Expense	50	200	1,200	1,200	0.00	1,200	0.00
Total Non-Personnel Costs:	$ 178,350	$ 167,080	$ 190,811	$ 202,653	$ (6.21)	$ 205,437	$ (1.37)
Total Expenditures:	$ 613,161	$ 627,320	$ 707,395	$ 826,215	$ (16.80)	$ 849,211	$ (2.78)

City of Seward
General Fund Animal Control
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	58,302	57,899	61,473	78,175	(27.17)	79,575	(1.79)
6001 Overtime	3,272	7,146	0	0	0.00	0	0.00
6100 Medicare	913	953	911	1,194	(31.06)	1,219	(2.09)
6101 Unemployment Insurance	0	1,602	0	0	0.00	0	0.00
6102 Workers' Compensation	5,296	3,512	5,237	7,895	(50.75)	8,065	(2.15)
6200 Leave Time	5,372	5,676	5,644	8,304	(47.13)	9,045	(8.92)
6201 Retirement Benefits	6,275	5,760	5,509	4,273	22.43	4,365	(2.15)
6202 Health Insurance	27,860	29,254	32,671	30,900	5.42	33,300	(7.77)
Total Personnel Costs:	$ 107,290	$ 111,802	$ 111,445	$ 130,741	$ (17.31)	$ 135,569	$ (3.69)
Non-Personnel Costs:							
7001 Communications	644	418	1,200	1,200	0.00	1,200	0.00
7002 Postage and Freight	51	0	500	500	0.00	500	0.00
7004 Insurance	1,247	1,492	300	1,000	(233.33)	1,000	0.00
7009 Contracted Services	0	95	0	0	0.00	0	0.00
7011 Testing	186	0	0	0	0.00	0	0.00
7015 Utilities	6,753	6,153	7,400	6,000	18.92	6,000	0.00
7211 Gas & Lube	213	173	1,000	1,000	0.00	1,000	0.00
7212 Uniform Allowance	415	0	1,200	1,200	0.00	1,200	0.00
7215 Operating Supplies	3,882	5,600	3,500	5,000	(42.86)	5,000	0.00
7216 Maintenance & Repair	24,782	1,145	5,000	3,000	40.00	4,000	(33.33)
7217 Small Tools & Equipment	399	592	1,500	1,500	0.00	1,500	0.00
7300 Advertising	1,079	0	1,000	1,000	0.00	1,000	0.00
7301 Subscriptions & Dues	149	175	500	500	0.00	500	0.00
7302 Travel & Subsistence	1,114	401	3,500	2,500	28.57	2,500	0.00
7303 Education & Training	0	174	1,500	500	66.67	500	0.00
7304 Equipment Rent	255	0	500	500	0.00	500	0.00
7810 Miscellaneous Expense	0	0	0	1,200	0.00	1,200	0.00
Total Non-Personnel Costs:	$ 41,169	$ 16,418	$ 28,600	$ 26,600	$ 6.99	$ 27,600	$ (3.76)
Total Expenditures:	$ 148,459	$ 128,220	$ 140,045	$ 157,341	$ (12.35)	$ 163,169	$ (3.70)

City of Seward
General Fund Fire Department
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	148,186	158,822	183,484	189,431	(3.24)	190,378	(0.50)
6100 Medicare	2,367	2,461	2,743	2,905	(5.91)	2,927	(0.76)
6102 Workers' Compensation	15,181	17,564	22,037	17,736	19.52	17,916	(1.01)
6200 Leave Time	13,546	20,198	20,519	21,862	(6.55)	23,287	(6.52)
6201 Retirement Benefits	16,067	15,155	16,592	10,392	37.37	10,478	(0.83)
6202 Health Insurance	70,330	73,425	89,064	84,975	4.59	91,575	(7.77)
Total Personnel Costs:	$ 265,677	$ 287,625	$ 334,439	$ 327,301	$ 2.13	$ 336,561	$ (2.83)
Non-Personnel Costs:							
7001 Communications	7,290	9,120	8,327	9,000	(8.08)	9,000	0.00
7002 Postage and Freight	1,233	1,396	1,560	1,591	(1.99)	1,622	(1.95)
7004 Insurance	26,227	23,686	29,600	30,192	(2.00)	30,784	(1.96)
7009 Contracted Services	1,879	17,074	4,158	4,241	(2.00)	4,324	(1.96)
7011 Testing	48	311	100	102	(2.00)	104	(1.96)
7015 Utilities	119,254	133,616	143,504	146,374	(2.00)	149,244	(1.96)
7016 Heating Fuel	7,817	10,090	8,839	9,016	(2.00)	9,193	(1.96)
7210 Vehicle Supplies	2,608	1,934	4,158	4,241	(2.00)	4,324	(1.96)
7211 Gas & Lube	4,401	3,097	9,364	9,551	(2.00)	9,739	(1.97)
7212 Uniform Allowance	995	1,832	262	750	(186.26)	500	33.33
7213 Safety Equipment	2,835	0	2,500	2,000	20.00	2,100	(5.00)
7215 Operating Supplies	5,963	5,083	6,767	6,902	(1.99)	7,038	(1.97)
7216 Maintenance & Repair	9,513	15,984	13,000	18,260	(40.46)	13,520	25.96
7217 Small Tools & Equipment	1,681	2,151	6,767	6,902	(1.99)	7,038	(1.97)
7300 Advertising	1,636	358	312	318	(1.92)	324	(1.89)
7301 Subscriptions & Dues	2,376	1,790	524	1,000	(90.84)	1,500	(50.00)
7302 Travel & Subsistence	4,245	4,004	7,279	6,425	11.73	6,570	(2.26)
7303 Education & Training	3,484	1,620	2,597	1,649	36.50	1,701	(3.15)
7304 Equipment Rent	1,780	665	1,561	1,592	(1.99)	1,623	(1.95)
7810 Miscellaneous Expense	5,125	0	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	0	0	60,000	0.00	60,000	0.00
Total Non-Personnel Costs:	$ 210,390	$ 233,811	$ 251,179	$ 320,106	$ (27.44)	$ 320,248	$ (0.04)
Total Expenditures:	$ 476,067	$ 521,436	$ 585,618	$ 647,407	$ (10.55)	$ 656,809	$ (1.45)

City of Seward
General Fund Volunteers
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6102 Workers' Compensation	0	3,947	4,500	4,500	0.00	4,680	(4.00)
Total Personnel Costs:	$ 0	$ 3,947	$ 4,500	$ 4,500	$ 0.00	$ 4,680	$ (4.00)
Non-Personnel Costs:							
7001 Communications	0	0	100	102	(2.00)	104	(1.96)
7002 Postage and Freight	1,057	708	836	853	(2.03)	869	(1.88)
7004 Insurance	4,332	0	0	0	0.00	0	0.00
7009 Contracted Services	390	398	0	0	0.00	0	0.00
7211 Gas & Lube	56	0	0	0	0.00	0	0.00
7212 Uniform Allowance	1,167	1,162	1,461	1,750	(19.78)	1,519	13.20
7215 Operating Supplies	3,013	1,839	3,121	3,183	(1.99)	3,246	(1.98)
7216 Maintenance & Repair	1,451	1,086	4,682	2,776	40.71	2,869	(3.35)
7217 Small Tools & Equipment	11,168	17,530	17,668	18,021	(2.00)	18,374	(1.96)
7302 Travel & Subsistence	7,939	574	4,158	4,241	(2.00)	4,324	(1.96)
7303 Education & Training	1,538	3,195	4,682	4,000	14.57	3,869	3.28
7806 Volunteer Fireman Stipend	20,000	34,000	38,000	38,000	0.00	38,000	0.00
7810 Miscellaneous Expense	105	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 52,216	$ 60,492	$ 74,708	$ 72,926	$ 2.39	$ 73,174	$ (0.34)
Total Expenditures:	$ 52,216	$ 64,439	$ 79,208	$ 77,426	$ 2.25	$ 77,854	$ (0.55)

City of Seward
General Fund Emergency Preparedness
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Total Personnel Costs:	$ 0	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Non-Personnel Costs:							
7001 Communications	833	1,587	2,085	2,127	(2.01)	2,168	(1.93)
7002 Postage and Freight	13	75	100	102	(2.00)	104	(1.96)
7009 Contracted Services	177	0	0	5,300	0.00	4,800	9.43
7015 Utilities	1,904	2,398	2,085	2,127	(2.01)	2,168	(1.93)
7211 Gas & Lube	42	0	0	0	0.00	0	0.00
7215 Operating Supplies	0	1,723	1,036	3,000	(189.58)	3,000	0.00
7216 Maintenance & Repair	1,203	2,576	212	216	(1.89)	220	(1.85)
7217 Small Tools & Equipment	314	11,460	624	636	(1.92)	649	(2.04)
7302 Travel & Subsistence	455	0	1,036	1,500	(44.79)	577	61.53
7303 Education & Training	0	0	1,036	800	22.78	1,077	(34.63)
8103 Capital Equipment	0	3,829	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 4,941	$ 23,648	$ 8,214	$ 15,808	$ (92.45)	$ 14,763	$ 6.61
Total Expenditures:	$ 4,941	$ 23,648	$ 8,214	$ 15,808	$ (92.45)	$ 14,763	$ 6.61

City of Seward
General Fund SVAC
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Total Personnel Costs:	$ 0	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Non-Personnel Costs:							
7002 Postage and Freight	0	0	162	165	(1.85)	168	(1.82)
7004 Insurance	3,569	3,130	3,533	3,604	(2.01)	3,674	(1.94)
7012 Other Special Services	20,000	20,000	20,000	20,000	0.00	20,000	0.00
7211 Gas & Lube	1,109	742	3,121	3,183	(1.99)	3,246	(1.98)
7216 Maintenance & Repair	745	1,872	4,158	2,241	46.10	2,324	(3.70)
Total Non-Personnel Costs:	$ 25,423	$ 25,744	$ 30,974	$ 29,193	$ 5.75	$ 29,412	$ (0.75)
Total Expenditures:	$ 25,423	$ 25,744	$ 30,974	$ 29,193	$ 5.75	$ 29,412	$ (0.75)

City of Seward
General Fund Building Inspection
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	73,584	75,636	82,772	91,283	(10.28)	91,283	0.00
6100 Medicare	1,163	1,243	1,233	1,394	(13.06)	1,394	0.00
6102 Workers' Compensation	937	878	850	798	6.12	798	0.00
6200 Leave Time	9,917	9,126	8,251	9,462	(14.68)	9,462	0.00
6201 Retirement Benefits	8,309	7,766	7,457	4,990	33.08	4,990	0.00
6202 Health Insurance	34,678	36,986	40,885	38,625	5.53	41,625	(7.77)
Total Personnel Costs:	$ 128,588	$ 131,635	$ 141,448	$ 146,552	$ (3.61)	$ 149,552	$ (2.05)
Non-Personnel Costs:							
7001 Communications	2,151	2,202	2,597	1,649	36.50	2,601	(57.73)
7002 Postage and Freight	71	146	100	102	(2.00)	104	(1.96)
7004 Insurance	1,475	1,674	1,461	1,490	(1.98)	1,519	(1.95)
7011 Testing	0	106	0	0	0.00	0	0.00
7210 Vehicle Supplies	170	70	0	0	0.00	0	0.00
7211 Gas & Lube	166	258	524	534	(1.91)	545	(2.06)
7212 Uniform Allowance	0	120	0	0	0.00	0	0.00
7215 Operating Supplies	893	590	1,773	1,808	(1.97)	1,844	(1.99)
7216 Maintenance & Repair	279	539	350	357	(2.00)	364	(1.96)
7217 Small Tools & Equipment	677	958	2,085	2,127	(2.01)	2,168	(1.93)
7301 Subscriptions & Dues	213	680	312	318	(1.92)	324	(1.89)
7302 Travel & Subsistence	2,017	1,739	2,597	2,649	(2.00)	2,701	(1.96)
7303 Education & Training	540	360	786	802	(2.04)	817	(1.87)
7304 Equipment Rent	0	665	2,609	2,661	(1.99)	2,713	(1.95)
8104 Motor Pool Rent	0	0	0	4,000	0.00	4,000	0.00
Total Non-Personnel Costs:	$ 8,652	$ 10,107	$ 15,194	$ 18,497	$ (21.74)	$ 19,700	$ (6.50)
Total Expenditures:	$ 137,240	$ 141,742	$ 156,642	$ 165,049	$ (5.37)	$ 169,252	$ (2.55)

City of Seward
General Fund Street Operations
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	109,407	132,707	178,893	156,588	12.47	160,656	(2.60)
6001 Overtime	6,807	11,809	0	2,342	0.00	2,385	(1.84)
6002 Standby Time	339	496	0	0	0.00	0	0.00
6100 Medicare	1,708	2,355	1,760	2,221	(26.19)	2,272	(2.30)
6101 Unemployment Insurance	2,617	0	2,000	0	100.00	2,000	0.00
6102 Workers' Compensation	12,851	16,399	23,235	19,798	14.79	20,307	(2.57)
6200 Leave Time	15,790	19,568	22,881	19,138	16.36	19,608	(2.46)
6201 Retirement Benefits	11,731	13,439	24,211	10,049	58.49	10,306	(2.56)
6202 Health Insurance	57,979	69,187	106,507	85,241	19.97	91,861	(7.77)
6203 In Lieu of FICA	0	0	1,975	0	100.00	0	0.00
Total Personnel Costs:	$ 219,229	$ 265,960	$ 361,462	$ 295,377	$ 18.28	$ 309,395	$ (4.75)
Non-Personnel Costs:							
7001 Communications	1,020	509	1,000	1,000	0.00	1,000	0.00
7002 Postage and Freight	3,594	2,940	4,000	3,500	12.50	3,600	(2.86)
7004 Insurance	20,451	20,935	20,000	22,000	(10.00)	22,000	0.00
7009 Contracted Services	19,532	19,557	35,000	25,000	28.57	25,000	0.00
7011 Testing	1,647	742	1,000	1,000	0.00	1,000	0.00
7015 Utilities	93,400	99,531	105,000	108,500	(3.33)	108,500	0.00
7210 Vehicle Supplies	550	0	0	0	0.00	0	0.00
7211 Gas & Lube	43,644	29,250	22,000	28,000	(27.27)	28,000	0.00
7212 Uniform Allowance	48	270	500	850	(70.00)	850	0.00
7213 Safety Equipment	700	1,079	1,200	1,200	0.00	1,200	0.00
7215 Operating Supplies	19,710	18,998	25,000	25,000	0.00	18,500	26.00
7216 Maintenance & Repair	33,447	25,227	20,000	20,000	0.00	25,000	(25.00)
7217 Small Tools & Equipment	3,517	937	2,100	2,100	0.00	2,100	0.00
7300 Advertising	419	0	400	400	0.00	400	0.00
7301 Subscriptions & Dues	45	206	350	350	0.00	350	0.00
7302 Travel & Subsistence	1,488	786	1,200	1,200	0.00	1,200	0.00
7303 Education & Training	284	0	1,200	1,200	0.00	1,200	0.00
7304 Equipment Rent	0	1,515	1,000	1,000	0.00	1,000	0.00
7810 Miscellaneous Expense	1,721	1,819	2,000	2,000	0.00	2,000	0.00
7811 Miscellaneous Programs	28	0	0	0	0.00	0	0.00
8103 Capital Equipment	7,500	2,511	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	0	0	90,000	0.00	90,000	0.00
Total Non-Personnel Costs:	$ 252,745	$ 226,812	$ 242,950	$ 334,300	$ (37.60)	$ 332,900	$ 0.42
Total Expenditures:	$ 471,974	$ 492,772	$ 604,412	$ 629,677	$ (4.18)	$ 642,295	$ (2.00)

City of Seward
General Fund Snow and Ice
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	58,623	39,717	58,885	80,190	(36.18)	82,273	(2.60)
6001 Overtime	41,588	20,690	0	4,448	0.00	4,530	(1.84)
6002 Standby Time	5,489	4,127	0	5,992	0.00	6,106	(1.90)
6100 Medicare	1,595	972	744	1,536	(106.45)	1,571	(2.28)
6102 Workers' Compensation	6,126	9,010	9,393	12,429	(32.32)	12,748	(2.57)
6201 Retirement Benefits	11,366	6,050	3,690	3,365	8.81	3,451	(2.56)
6202 Health Insurance	35,991	30,174	33,161	48,556	(46.43)	52,328	(7.77)
Total Personnel Costs:	$ 160,778	$ 110,740	$ 105,873	$ 156,516	$ (47.83)	$ 163,007	$ (4.15)
Non-Personnel Costs:							
7002 Postage and Freight	3,764	2,987	4,000	3,000	25.00	3,000	0.00
7009 Contracted Services	21,356	38,201	15,000	12,000	20.00	12,000	0.00
7015 Utilities	175	0	0	0	0.00	0	0.00
7211 Gas & Lube	1,027	4,599	20,000	10,000	50.00	10,000	0.00
7213 Safety Equipment	49	17	500	500	0.00	500	0.00
7215 Operating Supplies	109,432	52,602	40,000	50,000	(25.00)	50,000	0.00
7216 Maintenance & Repair	36,504	18,626	30,000	25,000	16.67	23,500	6.00
7217 Small Tools & Equipment	1,011	240	500	500	0.00	500	0.00
7300 Advertising	0	0	300	300	0.00	300	0.00
7301 Subscriptions & Dues	41	0	0	0	0.00	0	0.00
7302 Travel & Subsistence	0	23	750	750	0.00	750	0.00
7303 Education & Training	30	0	750	750	0.00	250	66.67
7810 Miscellaneous Expense	0	359	500	500	0.00	500	0.00
8103 Capital Equipment	0	8,500	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	0	0	35,000	0.00	35,000	0.00
Total Non-Personnel Costs:	$ 173,389	$ 126,154	$ 112,300	$ 138,300	$ (23.15)	$ 136,300	$ 1.45
Total Expenditures:	$ 334,167	$ 236,894	$ 218,173	$ 294,816	$ (35.13)	$ 299,307	$ (1.52)

City of Seward
General Fund City Shop
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	125,864	120,161	125,854	69,817	44.53	69,932	(0.16)
6001 Overtime	15,069	6,067	0	2,472	0.00	2,472	0.00
6002 Standby Time	2,419	1,684	0	1,977	0.00	1,987	(0.51)
6100 Medicare	2,107	1,936	1,807	1,129	37.52	1,130	(0.09)
6101 Unemployment Insurance	3,885	0	0	0	0.00	0	0.00
6102 Workers' Compensation	14,911	13,117	14,475	7,386	48.97	7,387	(0.01)
6200 Leave Time	6,110	8,623	7,704	7,910	(2.67)	7,910	0.00
6201 Retirement Benefits	14,823	11,766	17,531	4,040	76.96	4,046	(0.15)
6202 Health Insurance	60,918	59,447	79,336	33,990	57.16	36,630	(7.77)
Total Personnel Costs:	$ 246,106	$ 222,801	$ 246,707	$ 128,721	$ 47.82	$ 131,494	$ (2.15)
Non-Personnel Costs:							
7001 Communications	7,825	8,743	8,000	8,000	0.00	8,000	0.00
7002 Postage and Freight	1,623	1,230	1,500	1,500	0.00	1,500	0.00
7004 Insurance	5,893	6,099	6,500	6,500	0.00	6,500	0.00
7009 Contracted Services	1,331	2,653	2,000	2,000	0.00	2,000	0.00
7011 Testing	92	106	0	0	0.00	0	0.00
7015 Utilities	31,048	31,849	33,000	33,000	0.00	33,000	0.00
7016 Heating Fuel	17,031	16,627	17,000	17,000	0.00	17,000	0.00
7210 Vehicle Supplies	50	0	0	0	0.00	0	0.00
7211 Gas & Lube	10,638	10,305	7,000	7,600	(8.57)	7,600	0.00
7213 Safety Equipment	1,631	1,370	1,800	1,500	16.67	1,500	0.00
7214 Janitorial Supplies	66	43	0	0	0.00	0	0.00
7215 Operating Supplies	20,282	37,228	26,000	28,000	(7.69)	28,000	0.00
7216 Maintenance & Repair	3,665	3,946	5,000	4,900	2.00	4,900	0.00
7217 Small Tools & Equipment	10,071	9,665	7,500	7,300	2.67	7,300	0.00
7300 Advertising	1,066	0	0	0	0.00	0	0.00
7301 Subscriptions & Dues	534	441	2,000	2,000	0.00	2,000	0.00
7302 Travel & Subsistence	247	525	1,000	1,000	0.00	1,000	0.00
7303 Education & Training	199	0	1,000	1,000	0.00	500	50.00
7810 Miscellaneous Expense	1,753	451	1,000	1,000	0.00	1,000	0.00
8102 Buildings	0	3,300	0	0	0.00	0	0.00
8103 Capital Equipment	6,678	14,618	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	0	0	8,000	0.00	8,000	0.00
Total Non-Personnel Costs:	$ 121,723	$ 149,199	$ 120,300	$ 130,300	$ (8.31)	$ 129,800	$ 0.38
Total Expenditures:	$ 367,829	$ 372,000	$ 367,007	$ 259,021	$ 29.42	$ 261,294	$ (0.88)

City of Seward
General Fund City Hall
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	72,051	59,057	52,037	41,240	20.75	42,290	(2.55)
6001 Overtime	221	190	0	0	0.00	0	0.00
6100 Medicare	1,207	885	791	634	19.85	650	(2.52)
6102 Workers' Compensation	14,233	8,368	6,322	5,922	6.33	6,073	(2.55)
6200 Leave Time	12,420	6,463	6,808	4,997	26.60	5,124	(2.54)
6201 Retirement Benefits	8,810	5,608	(703)	2,270	423.06	2,328	(2.56)
6202 Health Insurance	55,808	45,739	31,610	30,900	2.25	33,300	(7.77)
Total Personnel Costs:	$ 164,750	$ 126,310	$ 96,865	$ 85,963	$ 11.25	$ 89,765	$ (4.42)
Non-Personnel Costs:							
7001 Communications	660	737	800	800	0.00	800	0.00
7002 Postage and Freight	18	18	200	200	0.00	200	0.00
7004 Insurance	7,797	7,973	8,500	8,500	0.00	8,500	0.00
7009 Contracted Services	10,903	6,900	66,000	10,000	84.85	10,000	0.00
7011 Testing	205	0	0	0	0.00	0	0.00
7015 Utilities	68,077	58,644	66,000	66,000	0.00	66,000	0.00
7016 Heating Fuel	14,162	13,795	17,000	10,000	41.18	13,000	(30.00)
7211 Gas & Lube	1,717	668	800	700	12.50	800	(14.29)
7212 Uniform Allowance	0	0	0	300	0.00	300	0.00
7213 Safety Equipment	635	155	250	250	0.00	250	0.00
7215 Operating Supplies	5,297	2,859	9,000	6,000	33.33	6,000	0.00
7216 Maintenance & Repair	5,483	577	12,000	6,000	50.00	6,000	0.00
7217 Small Tools & Equipment	606	780	500	500	0.00	500	0.00
7301 Subscriptions & Dues	28	0	0	0	0.00	0	0.00
7302 Travel & Subsistence	0	0	600	600	0.00	600	0.00
7303 Education & Training	0	0	600	600	0.00	100	83.33
7810 Miscellaneous Expense	146	169	250	250	0.00	250	0.00
8102 Buildings	0	3,520	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 115,734	$ 96,795	$ 182,500	$ 110,700	$ 39.34	$ 113,300	$ (2.35)
Total Expenditures:	$ 280,484	$ 223,105	$ 279,365	$ 196,663	$ 29.60	$ 203,065	$ (3.26)

City of Seward
General Fund Community Center Building
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Total Personnel Costs:	$ 0	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Non-Personnel Costs:							
7004 Insurance	3,132	3,201	3,800	3,400	10.53	3,400	0.00
7009 Contracted Services	1,279	5,029	3,000	3,000	0.00	3,000	0.00
7015 Utilities	11,883	11,106	12,000	12,000	0.00	12,000	0.00
7016 Heating Fuel	4,171	5,356	5,500	5,500	0.00	4,500	18.18
7215 Operating Supplies	1,440	831	800	800	0.00	800	0.00
7216 Maintenance & Repair	2,480	2,551	4,000	4,000	0.00	4,000	0.00
7810 Miscellaneous Expense	0	0	250	250	0.00	250	0.00
8102 Buildings	0	4,140	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 24,385	$ 32,214	$ 29,350	$ 28,950	$ 1.36	$ 27,950	$ 3.45
Total Expenditures:	$ 24,385	$ 32,214	$ 29,350	$ 28,950	$ 1.36	$ 27,950	$ 3.45

City of Seward
General Fund City Hall Annex
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	663	0	600	0	100.00	0	0.00
6100 Medicare	51	0	45	0	100.00	0	0.00
6102 Workers' Compensation	95	0	80	0	100.00	0	0.00
Total Personnel Costs:	$ 809	$ 0	$ 725	$ 0	$ 100.00	$ 0	$ 0.00
Non-Personnel Costs:							
7004 Insurance	1,872	1,962	2,500	2,500	0.00	2,500	0.00
7009 Contracted Services	483	733	5,000	5,000	0.00	5,000	0.00
7015 Utilities	13,328	12,836	12,000	12,000	0.00	12,000	0.00
7016 Heating Fuel	3,544	3,514	7,000	7,000	0.00	5,000	28.57
7213 Safety Equipment	89	1,255	250	250	0.00	250	0.00
7215 Operating Supplies	1,385	2,676	1,000	1,000	0.00	1,000	0.00
7216 Maintenance & Repair	1,044	2,363	2,000	2,000	0.00	2,000	0.00
8102 Buildings	0	10,400	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 21,745	$ 35,739	$ 29,750	$ 29,750	$ 0.00	$ 27,750	$ 6.72
Total Expenditures:	$ 22,554	$ 35,739	$ 30,475	$ 29,750	$ 2.38	$ 27,750	$ 6.72

City of Seward
General Fund Parks & Rec - Administration
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	63,387	93,127	97,323	87,110	10.49	89,307	(2.52)
6001 Overtime	254	58	0	0	0.00	0	0.00
6100 Medicare	1,556	1,603	1,461	1,344	8.01	1,378	(2.53)
6102 Workers' Compensation	1,171	1,169	1,010	766	24.16	785	(2.48)
6200 Leave Time	9,081	12,855	12,409	11,191	9.82	11,473	(2.52)
6201 Retirement Benefits	9,638	9,322	8,837	4,789	45.81	4,910	(2.53)
6202 Health Insurance	18,675	33,488	36,009	38,625	(7.26)	41,625	(7.77)
Total Personnel Costs:	$ 103,762	$ 151,622	$ 157,049	$ 143,825	$ 8.42	$ 149,478	$ (3.93)
Non-Personnel Costs:							
7001 Communications	5,941	5,733	6,000	6,500	(8.33)	6,500	0.00
7002 Postage and Freight	77	133	900	900	0.00	900	0.00
7004 Insurance	1,625	1,643	2,000	2,000	0.00	2,000	0.00
7009 Contracted Services	0	1,200	500	500	0.00	500	0.00
7010 Engineering	0	0	2,000	0	100.00	0	0.00
7011 Testing	0	258	200	250	(25.00)	250	0.00
7212 Uniform Allowance	0	215	0	0	0.00	0	0.00
7215 Operating Supplies	6,751	7,782	3,000	4,500	(50.00)	6,000	(33.33)
7216 Maintenance & Repair	0	0	250	250	0.00	250	0.00
7217 Small Tools & Equipment	275	220	2,000	500	75.00	1,500	(200.00)
7300 Advertising	1,814	562	1,500	1,000	33.33	1,000	0.00
7301 Subscriptions & Dues	32	1,542	600	500	16.67	500	0.00
7302 Travel & Subsistence	2,199	1,067	1,500	1,750	(16.67)	1,750	0.00
7303 Education & Training	0	0	1,500	1,500	0.00	1,000	33.33
7810 Miscellaneous Expense	0	497	200	300	(50.00)	300	0.00
8103 Capital Equipment	0	0	2,000	2,750	(37.50)	0	100.00
Total Non-Personnel Costs:	$ 18,714	$ 20,852	$ 24,150	$ 23,200	$ 3.93	$ 22,450	$ 3.23
Total Expenditures:	$ 122,476	$ 172,474	$ 181,199	$ 167,025	$ 7.82	$ 171,928	$ (2.94)

City of Seward
General Fund Parks & Rec - Parks Maintenance
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	100,202	91,349	103,432	109,747	(6.11)	120,565	(9.86)
6001 Overtime	6,538	6,646	0	10,629	0.00	10,629	0.00
6100 Medicare	7,094	5,574	5,277	6,507	(23.31)	7,271	(11.74)
6101 Unemployment Insurance	1,412	1,890	0	1,800	0.00	1,800	0.00
6102 Workers' Compensation	14,110	11,611	14,441	11,924	17.43	13,107	(9.92)
6200 Leave Time	5,152	7,789	5,112	0	100.00	0	0.00
6201 Retirement Benefits	3,598	2,557	3,655	2,283	37.54	2,337	(2.37)
6202 Health Insurance	17,472	17,533	28,426	27,810	2.17	29,970	(7.77)
Total Personnel Costs:	$ 155,578	$ 144,949	$ 160,343	$ 170,700	$ (6.46)	$ 185,679	$ (8.78)
Non-Personnel Costs:							
7001 Communications	104	208	2,000	1,000	50.00	1,000	0.00
7002 Postage and Freight	664	600	600	700	(16.67)	700	0.00
7004 Insurance	8,096	10,620	9,500	9,500	0.00	9,600	(1.05)
7009 Contracted Services	4,474	3,192	5,000	5,000	0.00	5,000	0.00
7010 Engineering	0	0	1,000	20,000	(1,900.00)	15,000	25.00
7011 Testing	1,093	1,208	1,200	1,400	(16.67)	1,400	0.00
7015 Utilities	25,711	20,444	21,000	21,500	(2.38)	22,145	(3.00)
7016 Heating Fuel	941	1,029	1,000	1,200	(20.00)	1,200	0.00
7017 Rents & Leases	0	0	3,000	2,500	16.67	2,500	0.00
7210 Vehicle Supplies	1,550	2,203	1,000	2,000	(100.00)	2,000	0.00
7211 Gas & Lube	7,843	7,244	8,000	8,000	0.00	8,000	0.00
7212 Uniform Allowance	47	718	600	700	(16.67)	700	0.00
7213 Safety Equipment	2,769	1,268	1,200	1,400	(16.67)	1,400	0.00
7214 Janitorial Supplies	1,224	2,310	1,300	2,300	(76.92)	2,300	0.00
7215 Operating Supplies	10,110	13,144	5,000	12,500	(150.00)	13,000	(4.00)
7216 Maintenance & Repair	16,980	15,707	15,000	20,500	(36.67)	21,000	(2.44)
7217 Small Tools & Equipment	3,912	7,117	5,000	6,000	(20.00)	6,000	0.00
7300 Advertising	1,455	675	1,250	1,000	20.00	1,000	0.00
7301 Subscriptions & Dues	46	380	100	400	(300.00)	400	0.00
7302 Travel & Subsistence	647	899	900	900	0.00	900	0.00
7303 Education & Training	0	849	900	1,000	(11.11)	1,000	0.00
7304 Equipment Rent	3,751	2,410	2,500	3,000	(20.00)	2,000	33.33
7810 Miscellaneous Expense	3,539	91	1,500	1,000	33.33	1,000	0.00
8103 Capital Equipment	0	20,498	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	0	0	12,000	0.00	12,000	0.00
Total Non-Personnel Costs:	$ 94,956	$ 112,814	$ 88,550	$ 135,500	$ (53.02)	$ 131,245	$ 3.14
Total Expenditures:	$ 250,534	$ 257,763	$ 248,893	$ 306,200	$ (23.02)	$ 316,924	$ (3.50)

City of Seward
General Fund Parks & Rec - Campgrounds
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	95,051	106,330	114,032	132,420	(16.13)	144,326	(8.99)
6001 Overtime	13,596	16,905	0	10,912	0.00	10,912	0.00
6100 Medicare	5,711	5,728	5,428	6,898	(27.08)	7,672	(11.22)
6101 Unemployment Insurance	397	0	600	600	0.00	600	0.00
6102 Workers' Compensation	14,598	15,119	15,277	13,174	13.77	14,387	(9.21)
6200 Leave Time	765	3,086	2,822	8,092	(186.75)	7,253	10.37
6201 Retirement Benefits	4,831	5,287	4,569	3,650	20.12	3,738	(2.41)
6202 Health Insurance	27,450	32,587	37,337	44,805	(20.00)	48,285	(7.77)
Total Personnel Costs:	$ 162,399	$ 185,042	$ 180,065	$ 220,551	$ (22.48)	$ 237,173	$ (7.54)
Non-Personnel Costs:							
7001 Communications	4,867	5,388	5,000	5,500	(10.00)	5,500	0.00
7002 Postage and Freight	5,905	1,270	600	1,300	(116.67)	1,300	0.00
7003 Bank and Credit Card Fees	17,313	19,016	19,000	19,500	(2.63)	19,500	0.00
7004 Insurance	1,931	2,471	2,500	2,500	0.00	2,500	0.00
7009 Contracted Services	7,462	31,420	8,000	13,000	(62.50)	50,000	(284.62)
7011 Testing	1,491	434	900	950	(5.56)	950	0.00
7012 Other Special Services	0	3,200	0	0	0.00	0	0.00
7015 Utilities	108,048	113,784	133,000	125,000	6.02	128,750	(3.00)
7016 Heating Fuel	0	0	300	300	0.00	300	0.00
7017 Rents & Leases	0	0	5,000	0	100.00	0	0.00
7210 Vehicle Supplies	493	163	1,500	1,200	20.00	1,200	0.00
7211 Gas & Lube	7,442	5,871	6,200	5,800	6.45	5,900	(1.72)
7212 Uniform Allowance	433	732	1,200	1,000	16.67	1,000	0.00
7213 Safety Equipment	1,401	800	1,200	1,200	0.00	1,200	0.00
7214 Janitorial Supplies	6,964	9,032	8,000	9,500	(18.75)	8,500	10.53
7215 Operating Supplies	14,318	26,020	16,000	18,000	(12.50)	21,000	(16.67)
7216 Maintenance & Repair	8,994	20,124	14,000	19,000	(35.71)	19,000	0.00
7217 Small Tools & Equipment	3,065	4,834	5,000	5,000	0.00	5,000	0.00
7300 Advertising	5,062	1,840	3,000	2,500	16.67	2,550	(2.00)
7301 Subscriptions & Dues	1,332	2,901	8,000	4,500	43.75	4,500	0.00
7302 Travel & Subsistence	735	949	2,000	2,000	0.00	2,000	0.00
7303 Education & Training	0	0	2,000	2,000	0.00	2,000	0.00
7304 Equipment Rent	17,572	882	16,000	15,000	6.25	15,000	0.00
7810 Miscellaneous Expense	0	141	0	1,500	0.00	1,500	0.00
8104 Motor Pool Rent	0	0	0	9,500	0.00	9,500	0.00
Total Non-Personnel Costs:	$ 214,828	$ 251,272	$ 258,400	$ 265,750	$ (2.84)	$ 308,650	$ (16.14)
Total Expenditures:	$ 377,227	$ 436,314	$ 438,465	$ 486,301	$ (10.91)	$ 545,823	$ (12.24)

City of Seward
General Fund Parks & Rec - Cemetery
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	3,866	4,789	4,447	4,600	(3.43)	4,714	(2.48)
6001 Overtime	25	384	0	283	0.00	283	0.00
6100 Medicare	295	374	66	71	(7.58)	72	(1.41)
6102 Workers' Compensation	557	687	635	531	16.38	544	(2.45)
6201 Retirement Benefits	4	30	398	256	35.63	262	(2.34)
6202 Health Insurance	17	242	2,969	3,090	(4.08)	3,330	(7.77)
Total Personnel Costs:	$ 4,764	$ 6,506	$ 8,515	$ 8,831	$ (3.71)	$ 9,205	$ (4.24)
Non-Personnel Costs:							
7004 Insurance	79	102	100	150	(50.00)	150	0.00
7009 Contracted Services	1,580	500	5,000	5,000	0.00	5,000	0.00
7015 Utilities	0	277	0	0	0.00	0	0.00
7211 Gas & Lube	0	0	500	0	100.00	0	0.00
7215 Operating Supplies	3,078	2,350	5,000	4,500	10.00	5,000	(11.11)
7216 Maintenance & Repair	862	2,248	5,000	3,000	40.00	8,000	(166.67)
7217 Small Tools & Equipment	0	0	5,000	5,000	0.00	5,000	0.00
8103 Capital Equipment	0	8,458	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 5,599	$ 13,935	$ 20,600	$ 17,650	$ 14.32	$ 23,150	$ (31.16)
Total Expenditures:	$ 10,363	$ 20,441	$ 29,115	$ 26,481	$ 9.05	$ 32,355	$ (22.18)

City of Seward
General Fund Parks & Rec - Sports & Recreation
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	99,425	69,111	95,794	88,147	7.98	90,166	(2.29)
6001 Overtime	4,197	10,217	0	3,185	0.00	3,245	(1.88)
6100 Medicare	3,493	2,613	2,502	2,766	(10.55)	2,792	(0.94)
6101 Unemployment Insurance	173	0	500	1,000	(100.00)	1,000	0.00
6102 Workers' Compensation	10,334	5,861	4,200	5,933	(41.26)	6,046	(1.90)
6200 Leave Time	9,027	5,566	10,956	5,600	48.89	5,041	9.98
6201 Retirement Benefits	8,552	5,283	6,808	3,710	45.50	3,803	(2.51)
6202 Health Insurance	49,436	43,240	58,072	57,165	1.56	61,605	(7.77)
Total Personnel Costs:	$ 184,637	$ 141,891	$ 178,832	$ 167,506	$ 6.33	$ 173,698	$ (3.70)
Non-Personnel Costs:							
7001 Communications	3,987	3,972	4,200	4,200	0.00	4,000	4.76
7002 Postage and Freight	403	461	2,500	1,500	40.00	1,500	0.00
7003 Bank and Credit Card Fees	0	0	1,900	2,000	(5.26)	2,000	0.00
7004 Insurance	1,745	2,057	2,500	2,500	0.00	2,500	0.00
7009 Contracted Services	20,564	26,576	10,000	15,000	(50.00)	23,000	(53.33)
7011 Testing	850	274	500	500	0.00	500	0.00
7017 Rents & Leases	74,340	54,400	70,000	70,000	0.00	70,000	0.00
7210 Vehicle Supplies	61	0	0	0	0.00	0	0.00
7211 Gas & Lube	160	121	300	300	0.00	300	0.00
7212 Uniform Allowance	0	0	300	300	0.00	300	0.00
7213 Safety Equipment	187	0	300	300	0.00	1,200	(300.00)
7214 Janitorial Supplies	148	0	0	0	0.00	0	0.00
7215 Operating Supplies	23,383	19,986	30,000	28,000	6.67	28,000	0.00
7216 Maintenance & Repair	275	616	500	600	(20.00)	650	(8.33)
7217 Small Tools & Equipment	569	1,450	1,000	1,250	(25.00)	1,300	(4.00)
7300 Advertising	2,725	1,063	1,200	1,200	0.00	1,200	0.00
7301 Subscriptions & Dues	689	257	300	300	0.00	600	(100.00)
7302 Travel & Subsistence	1,251	629	1,500	1,500	0.00	1,500	0.00
7303 Education & Training	430	359	1,500	1,500	0.00	1,500	0.00
7304 Equipment Rent	425	300	500	500	0.00	500	0.00
Total Non-Personnel Costs:	$ 132,192	$ 112,521	$ 129,000	$ 131,450	$ (1.90)	$ 140,550	$ (6.92)
Total Expenditures:	$ 316,829	$ 254,412	$ 307,832	$ 298,956	$ 2.88	$ 314,248	$ (5.12)

City of Seward
General Fund Parks & Rec - TYC
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	105,700	117,172	108,970	114,895	(5.44)	116,090	(1.04)
6001 Overtime	2,405	2,538	0	3,259	0.00	3,305	(1.41)
6100 Medicare	5,598	6,270	4,462	5,925	(32.79)	5,944	(0.32)
6101 Unemployment Insurance	1,325	0	0	1,500	0.00	1,500	0.00
6102 Workers' Compensation	11,149	1,798	5,250	6,859	(30.65)	6,932	(1.06)
6200 Leave Time	5,270	4,769	5,045	5,944	(17.82)	6,089	(2.44)
6201 Retirement Benefits	4,619	4,446	5,518	2,797	49.31	2,865	(2.43)
6202 Health Insurance	25,942	29,220	40,021	30,900	22.79	33,300	(7.77)
Total Personnel Costs:	$ 162,008	$ 166,213	$ 169,266	$ 172,079	$ (1.66)	$ 176,025	$ (2.29)
Non-Personnel Costs:							
7001 Communications	7,056	7,573	7,500	7,600	(1.33)	6,650	12.50
7002 Postage and Freight	141	191	1,000	500	50.00	700	(40.00)
7004 Insurance	1,975	2,924	3,500	3,400	2.86	3,400	0.00
7009 Contracted Services	19,903	28,304	15,000	20,000	(33.33)	20,400	(2.00)
7011 Testing	1,590	991	1,200	1,200	0.00	1,200	0.00
7012 Other Special Services	0	54	0	0	0.00	0	0.00
7210 Vehicle Supplies	122	0	0	0	0.00	0	0.00
7211 Gas & Lube	862	1,196	2,000	1,500	25.00	1,500	0.00
7212 Uniform Allowance	0	0	500	500	0.00	500	0.00
7213 Safety Equipment	712	87	500	350	30.00	1,800	(414.29)
7214 Janitorial Supplies	262	36	1,000	700	30.00	700	0.00
7215 Operating Supplies	13,546	19,358	20,000	19,000	5.00	19,750	(3.95)
7216 Maintenance & Repair	333	14	2,000	2,000	0.00	2,000	0.00
7217 Small Tools & Equipment	341	0	2,000	2,000	0.00	1,500	25.00
7300 Advertising	2,252	495	3,000	700	76.67	1,100	(57.14)
7301 Subscriptions & Dues	383	0	300	300	0.00	300	0.00
7302 Travel & Subsistence	1,684	954	1,500	1,500	0.00	1,500	0.00
7303 Education & Training	161	934	6,500	1,500	76.92	500	66.67
7304 Equipment Rent	0	170	0	0	0.00	0	0.00
7810 Miscellaneous Expense	32	(667)	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	0	0	12,000	0.00	12,000	0.00
Total Non-Personnel Costs:	$ 51,355	$ 62,614	$ 67,500	$ 74,750	$ (10.74)	$ 75,500	$ (1.00)
Total Expenditures:	$ 213,363	$ 228,827	$ 236,766	$ 246,829	$ (4.25)	$ 251,525	$ (1.90)

City of Seward
General Fund Parks & Rec - The Rec Room
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	55,237	37,372	48,271	47,183	2.25	48,006	(1.74)
6001 Overtime	3,288	3,860	0	681	0.00	687	(0.88)
6100 Medicare	1,908	1,009	717	813	(13.39)	831	(2.21)
6102 Workers' Compensation	3,309	2,248	504	2,416	(379.37)	2,474	(2.40)
6200 Leave Time	3,138	693	4,507	2,942	34.72	3,717	(26.34)
6201 Retirement Benefits	4,378	3,068	4,335	2,483	42.72	2,546	(2.54)
6202 Health Insurance	29,959	26,774	39,764	38,625	2.86	41,625	(7.77)
Total Personnel Costs:	$ 101,217	$ 75,024	$ 98,098	$ 95,143	$ 3.01	$ 99,886	$ (4.99)
Non-Personnel Costs:							
7001 Communications	0	0	300	0	100.00	0	0.00
7002 Postage and Freight	0	0	200	0	100.00	0	0.00
7004 Insurance	967	1,157	1,000	1,200	(20.00)	1,200	0.00
7009 Contracted Services	19,983	19,823	13,000	20,000	(53.85)	20,000	0.00
7011 Testing	244	224	200	250	(25.00)	250	0.00
7017 Rents & Leases	0	70	0	0	0.00	0	0.00
7211 Gas & Lube	71	0	300	100	66.67	100	0.00
7212 Uniform Allowance	0	110	300	150	50.00	150	0.00
7213 Safety Equipment	238	0	300	100	66.67	500	(400.00)
7214 Janitorial Supplies	869	0	500	500	0.00	250	50.00
7215 Operating Supplies	6,245	3,037	6,000	5,900	1.67	6,200	(5.08)
7216 Maintenance & Repair	416	595	1,000	1,000	0.00	1,000	0.00
7300 Advertising	872	1,472	400	550	(37.50)	550	0.00
7301 Subscriptions & Dues	67	0	0	250	0.00	250	0.00
7302 Travel & Subsistence	12	120	900	900	0.00	900	0.00
7303 Education & Training	0	0	0	0	0.00	500	0.00
Total Non-Personnel Costs:	$ 29,984	$ 26,608	$ 24,400	$ 30,900	$ (26.64)	$ 31,850	$ (3.07)
Total Expenditures:	$ 131,201	$ 101,632	$ 122,498	$ 126,043	$ (2.89)	$ 131,736	$ (4.52)

City of Seward
General Fund Library/Museum
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	201,752	198,599	238,277	244,081	(2.44)	245,962	(0.77)
6001 Overtime	669	36	0	0	0.00	0	0.00
6100 Medicare	4,003	3,814	4,488	4,831	(7.64)	4,876	(0.93)
6101 Unemployment Insurance	489	0	1,000	0	100.00	0	0.00
6102 Workers' Compensation	2,618	2,069	2,465	2,115	14.20	2,141	(1.23)
6200 Leave Time	19,406	16,938	20,887	21,720	(3.99)	24,056	(10.76)
6201 Retirement Benefits	18,428	16,845	19,940	12,278	38.43	12,436	(1.29)
6202 Health Insurance	100,236	99,982	128,790	120,510	6.43	129,870	(7.77)
Total Personnel Costs:	$ 347,601	$ 338,283	$ 415,847	$ 405,535	$ 2.48	$ 419,341	$ (3.40)
Non-Personnel Costs:							
7001 Communications	14,239	13,682	15,000	13,000	13.33	13,500	(3.85)
7002 Postage and Freight	7,415	7,021	9,000	7,000	22.22	8,500	(21.43)
7004 Insurance	9,686	10,933	12,000	12,000	0.00	12,000	0.00
7009 Contracted Services	58,537	57,449	74,891	72,009	3.85	72,009	0.00
7011 Testing	960	433	800	800	0.00	800	0.00
7012 Other Special Services	9,311	10,754	9,000	8,600	4.44	9,000	(4.65)
7015 Utilities	48,555	59,722	49,000	49,000	0.00	50,000	(2.04)
7016 Heating Fuel	10,754	3,461	12,000	12,500	(4.17)	12,000	4.00
7017 Rents & Leases	1,850	860	2,400	2,000	16.67	2,100	(5.00)
7201 Library Books	11,187	9,780	10,000	10,000	0.00	10,000	0.00
7202 Library Periodicals	2,297	1,850	3,000	3,000	0.00	3,000	0.00
7203 Library Standing Orders	306	941	4,000	4,000	0.00	4,000	0.00
7204 Library Non-Print	6,249	3,569	4,000	4,000	0.00	4,000	0.00
7205 Library Electronic Materials	0	0	4,500	4,500	0.00	4,500	0.00
7208 Museum Collection Supplies	1,496	2,028	1,200	1,200	0.00	1,200	0.00
7211 Gas & Lube	13	99	0	0	0.00	0	0.00
7214 Janitorial Supplies	4,093	4,473	4,158	2,500	39.87	2,600	(4.00)
7215 Operating Supplies	12,173	17,098	12,000	12,000	0.00	12,000	0.00
7216 Maintenance & Repair	6,133	4,093	13,300	28,000	(110.53)	28,500	(1.79)
7217 Small Tools & Equipment	4,587	6,327	6,000	6,000	0.00	6,000	0.00
7300 Advertising	7,336	3,512	3,000	3,000	0.00	3,000	0.00
7301 Subscriptions & Dues	1,170	973	2,400	2,400	0.00	2,400	0.00
7302 Travel & Subsistence	2,498	5,951	5,500	5,500	0.00	5,500	0.00
7303 Education & Training	925	1,698	2,500	2,500	0.00	1,500	40.00
7304 Equipment Rent	3,204	2,858	4,000	4,000	0.00	4,000	0.00
7810 Miscellaneous Expense	959	2,225	500	500	0.00	500	0.00
Total Non-Personnel Costs:	$ 225,933	$ 231,790	$ 264,149	$ 270,009	$ (2.22)	$ 272,609	$ (0.96)
Total Expenditures:	$ 573,534	$ 570,073	$ 679,996	$ 675,544	$ 0.65	$ 691,950	$ (2.43)

City of Seward
General Fund Debt Service
2020/2021 Biennial Operating Budget
Expenditures by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6201 Retirement Benefits	616,846	522,446	595,045	729,457	(23)	731,058	(0)
6209 PERS DC Forfeitures	0	(54,917)	0	0	0	0	0
Total Personnel Costs:	616,846	$ 467,529	$ 595,045	$ 729,457	$(22.59)	$ 731,058	$ (0.22)
Non-Personnel Costs:							
8012 Debt Service Interest Expense	204,993	253,756	244,106	234,581	4	$ 223,456	5
8300 Debt Service Principal	100,000	200,000	320,784	220,000	31	$ 230,000	(5)
Total Non-Personnel Costs:	$ 304,993	$ 453,756	$ 564,890	$ 454,581	$ 19.53	$ 453,456	$ -
Total Expenditures:	**$ 921,839**	**$ 921,285**	**$1,159,935**	**$ 1,184,038**	**$ (2.08)**	**$ 1,184,514**	**$ (0.04)**

CITY OF SEWARD
GENERAL FUND
2020 and 2021 Debt Service Schedule

Description		Rate	Balance at 1/01/20	2020 Budget Principal	Interest	Retirement	Total	Balance at 12/31/20	Term
Library/Museum GO Bond		3.99%	2,895,000	115,000	132,150		247,150	2,780,000	2012 - 2036
Road Bond		2.5% - 5.0%	2,695,000	105,000	102,431		207,431	2,590,000	2017 - 2037
PERS Past Service Cost	(a)	8.00%	8,698,785			713,984	713,984	7,984,801	2039 *
Repay Electric Indebtedness	(b)	0.00%	1,053,782	~~110,784~~			~~110,784~~	1,053,782	2012 - 2029
		Totals:	$15,342,567	$220,000	$234,581	$713,984	$1,168,565	$14,408,583	

Description		Rate	Balance at 1/01/21	2021 Budget Principal	Interest	Retirement	Total	Balance at 12/31/21	Term
Library/Museum GO Bond		3.99%	2,780,000	120,000	126,400		246,400	2,660,000	2012 - 2036
Road Bond		2.5% - 5.0%	2,590,000	110,000	97,056		207,056	2,480,000	2017 - 2037
PERS Past Service Cost	(a)	8.00%	7,984,801			720,000	720,000	7,264,801	2039 *
Repay Electric Indebtedness	(b)	0.00%	1,053,782	~~110,784~~	0		~~110,784~~	1,053,782	2012 - 2029
		Totals:	$14,408,583	$230,000	$223,456	$720,000	$1,173,456	$13,458,583	

(a) Amortization period may be extended by State legislative action.

GENERAL FUND
Budgeted Interfund Transfers
Fiscal Year 2020 and 2021

		2020		2021	
		Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
TRANSFERS FROM OTHER FUNDS:					
Boat Harbor Enterprise Fund:					
One-half of land rents and leases		167,872		167,872	
Federal and State lobbying		17,920		17,920	
Payment-in-Lieu-of-Tax		192,236		191,000	
Seward Marine Industrial Center Enterprise Fund:					
One-half of land rents and leases		89,873		89,873	
Payment-in-Lieu-of-Tax		26,156		27,136	
Parking Enterprise Fund Payment-in-Lieu-of-Tax		28,056		28,056	
Electric Enterprise Fund:					
Federal and State lobbying		40,319		40,319	
Payment-in-Lieu-of-Tax		942,894		954,075	
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		110,000		111,382	
Wastewater Enterprise Fund:					
Federal and State lobbying		5,973		5,973	
Payment-in-Lieu-of-Tax		96,880		98,072	
Commercial Vessel Tax Fund:					
For SVAC ambulance service to cruise ships		20,000		20,000	
For Fire service to cruise ships		20,000		20,000	
For GF services to cruise ships; police security, museum movie, etc.		50,000		50,000	
TOTAL TRANSFERS IN:		$2,114,152		$2,127,651	
TRANSFERS TO OTHER FUNDS:					
Hospital Debt Service Fund			1,358,750		1,337,500
SMIC Enterprise Fund - cash deficit			42,492		60,143
Electric Enterprise Fund - loan repayment	(a)		0		0
Sewer Enterprise Fund - RV dump			16,000		16,000
ASLC Utility Subsidy to Electric (50% of PILT 2020; 60% of PILT 2021)	(b)		0		0
Capital Acquisition Fund (equal to State Revenue Sharing)			0		0
TOTAL TRANSFERS OUT:			$1,417,242		$1,413,643
NET TRANSFERS:		$696,910		$714,008	

CITY OF SEWARD
COMBINING BUDGETED SCHEDULE OF REVENUES AND EXPENSES
ENTERPRISE FUNDS
CALENDAR YEAR 2020

	Harbor	S.M.I.C.	Parking	Electric	Water	Wastewater	Hospital	Seward Mountain Haven	Total Enterprise Funds
REVENUES & TRANSFERS-IN:									
Operating Revenue	3,307,694	589,695	350,700	11,612,085	1,375,000	1,211,000	0	2,040,000	20,486,174
Non-operating Revenue	31,000	0	10,000	70,000	15,500	9,000	0	0	135,500
Transfers from other funds	0	42,492	0	0	0	0	1,358,750	150,000	1,551,242
	$3,338,694	$632,187	$360,700	$11,682,085	$1,390,500	$1,220,000	$1,358,750	$2,190,000	$22,172,916
EXPENSES & TRANSFERS-OUT:									
Personal Services	1,334,998	101,771	160,461	1,686,666	384,029	304,508	0	0	3,972,433
Purchased Services	744,082	146,326	25,050	6,473,756	404,500	417,484	0	0	8,211,198
Maintenance and Operations	146,500	51,500	33,500	332,232	89,500	61,700	0	0	714,932
General & Administrative	261,064	243,768	21,587	1,154,236	288,691	185,633	787,500	0	2,942,479
Depreciation	2,376,678	1,140,259	29,023	1,585,249	628,253	480,680	178,250	1,083,830	7,502,222
Non-operating Expenses	158,468	0	0	194,067	17,612	15,363	29,677	607,506	1,022,693
Transfers to other funds	378,028	116,029	28,056	1,269,286	115,973	86,853	150,000	0	2,144,225
	$5,399,818	$1,799,653	$297,677	$12,695,492	$1,928,558	$1,552,221	$1,145,427	$1,691,336	$26,510,182
Net Income	(2,061,124)	(1,167,466)	63,023	(1,013,407)	(538,058)	(332,221)	213,323	498,664	(4,337,266)
Beginning Net Position	35,387,868	46,719,854	1,265,704	26,448,775	10,400,071	6,842,472			127,064,744 *
Ending Net Position	$33,326,744	$45,552,388	$1,328,727	$25,435,368	$9,862,013	$6,510,251			122,015,491 *

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

CITY OF SEWARD
COMBINING BUDGETED SCHEDULE OF REVENUES AND EXPENSES
ENTERPRISE FUNDS
CALENDAR YEAR 2021

	Harbor	S.M.I.C.	Parking	Electric	Water	Wastewater	Hospital	Seward Mountain Haven	Total Enterprise Funds
REVENUES & TRANSFERS-IN:									
Operating Revenue	3,293,243	584,445	350,700	11,851,641	1,392,275	1,225,900	0	2,040,000	20,738,204
Non-operating Revenue	37,200	0	10,000	70,000	15,500	9,000	0	0	141,700
Transfers from other funds	0	60,143	0	0	0	0	1,371,500	150,000	1,581,643
	$3,330,443	$644,588	$360,700	$11,921,641	$1,407,775	$1,234,900	$1,371,500	$2,190,000	$22,461,547
EXPENSES & TRANSFERS-OUT:									
Personal Services	1,347,922	104,280	152,705	1,737,476	395,111	309,933	0	0	4,047,427
Purchased Services	727,374	138,827	26,565	6,292,066	461,186	430,009	0	0	8,076,027
Maintenance and Operations	152,350	52,530	33,025	336,124	92,185	63,551	0	0	729,765
General & Administrative	282,232	230,941	21,450	1,168,527	295,811	188,276	688,924	0	2,876,161
Depreciation	2,368,893	1,140,259	11,500	1,606,831	622,443	482,863	154,337	1,056,601	7,443,727
Non-operating Expenses	134,116	0	0	185,582	15,523	14,504	26,059	564,006	939,790
Transfers to other funds	376,792	117,009	28,056	1,294,394	117,355	88,045	150,000	0	2,171,651
	$5,389,679	$1,783,846	$273,301	$12,621,000	$1,999,614	$1,577,181	$1,019,320	$1,620,607	$26,284,548
Net Income	(2,059,236)	(1,139,258)	87,399	(699,359)	(591,839)	(342,281)	352,180	569,393	(3,823,001)
Beginning Net Position	33,326,744	45,552,388	1,328,727	25,421,441	9,862,013	6,510,251			122,001,564
Ending Net Position	$31,267,508	$44,413,130	$1,416,126	$24,722,082	$9,270,174	$6,167,970			$ 118,178,563

CITY OF SEWARD
BUDGETED SCHEDULE OF DEPRECIATION FUNDING
ENTERPRISE FUNDS *
2019-2021 BUDGET

	Harbor	S.M.I.C.	Parking	Electric	Water	Wastewater	Memorandum Only: Enterprise Funds *
2019 Budget:							
100% Annual Depreciation	$ 1,418,309	$ 1,017,898	$ 11,682	$ 1,551,440	$ 392,199	$ 357,184	$ 4,748,712
Spending on Repair/Replacement/MRRF:							
Cash transfer to MRRF Fund	0	0	0	0	0	0	0
Motor Pool contributions	64,000	0	13,000	270,000	5,000	5,000	357,000
Internal spending on capital repairs/replacement	0	0	10,000	195,000	0	0	205,000
	64,000	0	23,000	465,000	5,000	5,000	562,000
Spending as a % of Depreciation (Goal: 100%)	4.5%	0.0%	196.9%	30.0%	1.3%	1.4%	11.8%
Surplus (Shortfall) of spending on depreciation:	$ (1,354,309)	$ (1,017,898)	$ 11,318	$ (1,086,440)	$ (387,199)	$ (352,184)	$ (4,186,712)
2020 Budget:							
100% Annual Depreciation	2,376,678	1,140,259	29,023	1,585,249	628,253	480,680	6,240,142
Spending on Repair/Replacement/MRRF:							
Cash transfer to MRRF Fund	0	0	0	0	0	0	0
Motor pool contributions	64,000	0	13,000	360,000	5,000	5,000	
Internal spending on capital repairs/replacement	0	0	160,000	195,780	0	0	355,780
	64,000	0	173,000	555,780	5,000	5,000	802,780
Spending as a % of Depreciation (Goal: 100%)	2.7%	0.0%	596.1%	35.1%	0.8%	1.0%	12.9%
Surplus (Shortfall) of spending on depreciation:	$ (2,312,678)	$ (1,140,259)	$ 143,977	$ (1,029,469)	$ (623,253)	$ (475,680)	$ (5,437,362)
2021 Budget:							
100% Annual Depreciation	2,368,893	1,140,259	11,500	1,606,831	622,443	482,863	6,232,789
Spending on Repair/Replacement/MRRF:							
Cash transfer to MRRF Fund	0	0	0	0	0	0	0
Motor pool contributions	64,000	0	13,000	276,480	5,150	5,150	
Budgeted internal spending on capital repairs/replacement	0	0	10,000	199,680	0	0	209,680
	64,000	0	23,000	476,160	5,150	5,150	573,460
Spending as a % of Depreciation (Goal: 100%)	2.7%	0.0%	200.0%	29.6%	0.8%	1.1%	9.2%
Surplus (Shortfall) of spending on depreciation:	$ (2,304,893)	$ (1,140,259)	$ 11,500	$ (1,130,671)	$ (617,293)	$ (477,713)	$ (5,659,329)

HARBOR ENTERPRISE FUND

The Harbor Enterprise Fund consists of the following cost centers: Float System, Wharves and Docks, 50-Ton Boatlift, Harbor Electrical System, Harbor General, Harbor Administration, Harbor Debt Service, and accounts for harbor and marine services provided to the public in the harbor basin. Revenues are based on user fees and charges, and the 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 relate. Harbor General and Harbor Administration accumulate costs which are related to multiple cost centers (i.e. billing, vehicle use, administrative services) and these costs are then allocated out to the benefitting cost centers.

This budget accounts for only the costs of the Harbor Enterprise Fund. In addition to this Fund, there are a number of related projects which are accounted for in separate funds not included in the budget. For example, the Harbor Major Repair & Replacement Fund sets aside resources to replace existing harbor capital assets. The Harbor Revenue Bond Fund accumulates monies collected from the $3.50 per person passenger transit fee, and 100% of those revenues are utilized to pay for harbor bond payments. The Commercial Passenger Vessel Tax Fund accumulates monies collected form the State of Alaska's cruise ship head tax, and 100% of those revenues are utilized for capital projects associated with improving services to the cruise ships and their passengers. In addition, there are a number of capital projects (float replacement, boat launch replacement, etc.) which are related to the harbor which are separately accounted for in capital project funds. Those funds are not included in this budget.

BOAT HARBOR ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses and Change in Net Position
For Fiscal Year 2020 and 2021

	2018 Actual	2019 Budget	2020 Budget	2021 Budget
Operating revenue:				
Moorage	1,765,856	1,730,000	1,750,000	1,746,000
Wharfage	77,252	48,000	48,000	48,500
Boat Lift Fees	100,158	117,000	117,000	117,000
Power Sales	380,504	373,000	377,000	377,000
Passenger Transit Fee	564,107	625,000	570,000	570,000
Launch Fees	40,963	54,250	54,250	50,500
Rents and Leases	395,097	364,715	335,744	335,743
Miscellaneous	71,259	48,200	55,700	48,500
Total operating revenue	**$3,395,196**	**$3,360,165**	**$3,307,694**	**$3,293,243**
Operating expense before depreciation:				
Salaries & Benefits	1,070,689	1,171,064	1,334,998	1,347,922
Purchased Services	354,583	406,680	434,082	420,374
Power for Resale	262,389	307,000	310,000	307,000
Supplies and Maintenance	90,012	145,500	146,500	152,350
General and Administrative	250,115	276,076	261,064	282,232
Total operating expense:	**$2,027,788**	**$2,306,320**	**$2,486,644**	**$2,509,878**
Operating income before depreciation	**1,367,408**	**1,053,845**	**821,050**	**783,365**
Depreciation	1,790,078	1,418,309	2,376,678	2,368,893
Operating loss	**-$422,670**	**-$364,464**	**-$1,555,628**	**-$1,585,528**
Non-operating revenue (expense)				
Interest, grants & other income	56,349	31,200	31,000	37,200
Interest & other expense	-198,214	-208,093	-158,468	-134,116
Total non-operating revenue (expense)	**-141,865**	**-176,893**	**-127,468**	**-96,916**
Income (loss) before transfers	**-$564,535**	**-$541,357**	**-$1,683,096**	**-$1,682,444**
Transfers in	0	0	0	0
Capital contributions and special items	32,161	0	0	0
Transfers out	-676,302	-389,370	-378,028	-376,792
Change in net position	**-$1,208,676**	**-$930,727**	**-$2,061,124**	**-$2,059,236**
Beginning net position	**37,527,271**	**36,318,595**	**35,387,868**	**33,326,744**
Ending net position	**$36,318,595 ***	**$35,387,868**	**$33,326,744**	**$31,267,508**

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions: (a) $1.1 Million or 64%; (b) $974,557 or 69%; (c) $967,554 or 41%; (d) $974,557 or 42%

CITY OF SEWARD
BOAT HARBOR ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2020 and 2021

	2019 Budget	2020 Budget	2021 Budget
Beginning Cash Balance at 1/1/19*:	**$3,159,290**		
Cash is provided by (used for):			
Change in net position	-930,727	-2,061,124	-2,059,236
Add expense items not affecting cash			
Depreciation	1,418,309	2,376,678	2,368,893
Net cash provided by operations	**$487,582**	**$315,554**	**$309,657**
Other sources (uses) of cash			
Debt principal payments	-510,000	-530,000 (a)	-560,000 (b)
Capital outlay	-64,000	-64,000 (c)	-64,000 (d)
Net increase (decrease) in cash	**-$86,418**	**-$278,446**	**-$314,343**
Estimated ending cash balance:	**$3,072,872**	**$2,794,426**	**$2,480,083**

* Ties to CAFR and includes only Harbor Enterprise Fund; excludes related capital projects
Of this amount, $690,198 reflects cash restricted for bond reserves.

(a) $530K = 2016/2007 Bond -$215K; 2014/2005 Float Extension -$80K; 2014/2006 South Harbor Bond - $235K.
(b) $560K = 2016/2007 Bond - $230K; 2014/2005 Float Extension - $85K; 2014/2006 South Harbor Bond - $245K.
(c) Motor Pool contributions. $0 to MRRF. No equipment.

City of Seward
Harbor Enterprise Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
11000 5000 Land Rents & Leases	397,253	395,097	394,715	398,990	1.08	398,990	0.00
11000 5001 Land Lease Credits	(28,816)	0	(30,000)	(63,246)	110.82	(63,247)	0.00
11000 5100 Transient Moorage	596,005	624,516	580,000	587,000	1.21	586,000	(0.17)
11000 5101 Moorage	1,106,922	1,141,340	1,150,000	1,163,000	1.13	1,160,000	(0.26)
11000 5102 Wharfage	34,176	77,252	48,000	48,000	0.00	48,500	1.04
11000 5103 Boat Lift Fees	93,983	100,158	117,000	117,000	0.00	117,000	0.00
11000 5105 Harbor Power Sales	432,786	380,504	373,000	377,000	1.07	377,000	0.00
11000 5150 Shower Fees	17,318	14,909	12,000	12,000	0.00	12,000	0.00
11000 5153 Fuel Pumping Fee	39,826	37,714	21,000	28,000	33.33	21,000	(25.00)
11000 5154 Waiting List Fees	7,685	8,285	7,500	7,500	0.00	7,500	0.00
11000 5155 Towing Fees	1,654	1,365	900	900	0.00	900	0.00
11000 5156 Pumping Boats	315	189	300	300	0.00	300	0.00
11000 5157 North Harbor Launch Fee	32,521	30,893	33,750	33,750	0.00	30,000	(11.11)
11000 5158 South Harbor Launch Fee	19,182	10,070	20,500	20,500	0.00	20,500	0.00
11000 5800 Labor & Services	4,911	8,258	5,500	5,500	0.00	5,300	(3.64)
11000 5890 Collection of Doubtful Accounts	419	400	1,200	1,000	(16.67)	1,200	20.00
11000 5899 Miscellaneous Revenue	868	539	1,000	1,500	50.00	1,500	0.00
11000 5900 EF Interest Revenue	0	0	0	0	0.00	0	0.00
11000 5901 EF Investment Interest	25,895	51,697	20,000	20,000	0.00	20,000	0.00
11000 5905 EF Penalties and Interest	15,865	16,448	10,000	10,000	0.00	16,000	60.00
11000 5910 Gain on Sale of Fixed Assets	11,642	0	0	0	0.00	0	0.00
11000 5919 Contra PERS On-behalf paid by SOA	3,335	0	0	0	0.00	0	0.00
11000 5920 PERS On-behalf paid by SOA	19,488	(12,196)	0	0	0.00	0	0.00
11000 5940 Amortization of Contributions-in-Aid	1,148,929	1,136,677	974,557	967,554	(0.72)	974,557	0.72
11000 5941 Amortization of Bond Premiums	58,257	58,257	43,172	58,257	34.94	58,257	0.00
Total Revenues	$ 4,040,419	$ 4,082,372	$ 3,784,094	$ 3,794,505	$ 0.28	$ 3,793,257	$ (0.03)

City of Seward
Harbor Enterprise Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	501,845	498,091	541,318	609,527	12.60	559,134	(8.27)
6001 Overtime	33,027	28,176	40,893	50,116	22.55	40,103	(19.98)
6002 Standby Time	13,016	13,182	11,686	12,185	4.27	12,416	1.90
6100 Medicare	10,055	9,449	9,993	11,696	17.04	10,801	(7.65)
6101 Unemployment Insurance	33	1,532	500	5,000	900.00	4,000	(20.00)
6102 Workers' Compensation	47,497	36,955	37,600	40,554	7.86	40,617	0.16
6200 Leave Time	39,976	58,257	60,934	67,122	10.16	63,551	(5.32)
6201 Retirement Benefits	71,971	153,005	144,543	162,629	12.51	149,198	(8.26)
6202 Health Insurance	293,121	280,688	323,597	346,491	7.07	340,103	(1.84)
6209 PERS DC Forfeitures	0	(8,646)	0	0	0.00	0	0.00
Total Personnel Costs:	$ 1,010,541	$ 1,070,689	$ 1,171,064	$ 1,305,320	$ 11.46	$ 1,219,923	$ (6.54)
Non-Personnel Costs:							
7001 Communications	14,843	12,748	11,500	13,020	13.22	13,260	1.84
7002 Postage and Freight	3,667	4,985	8,500	9,600	12.94	9,690	0.94
7003 Bank and Credit Card Fees	58,576	62,834	68,460	66,000	(3.59)	69,480	5.27
7004 Insurance	86,042	93,052	82,700	83,756	1.28	83,946	0.23
7006 Legal	581	2,327	10,000	10,000	0.00	10,200	2.00
7008 CY Legal Recovery	0	(882)	0	0	0.00	0	0.00
7009 Contracted Services	59,669	55,902	96,400	115,246	19.55	96,206	(16.52)
7011 Testing	1,808	719	1,300	1,320	1.54	1,320	0.00
7015 Utilities	117,184	113,959	117,820	124,940	6.04	126,072	0.91
7016 Heating Fuel	5,269	8,939	10,000	10,200	2.00	10,200	0.00
7100 General Power for Resale	326,720	262,389	307,000	310,000	0.98	307,000	(0.97)
7211 Gas & Lube	13,164	14,778	22,500	15,500	(31.11)	18,870	21.74
7212 Uniform Allowance	55	1,075	0	1,000	0.00	1,000	0.00
7213 Safety Equipment	6,625	6,312	7,500	6,500	(13.33)	7,650	17.69
7214 Janitorial Supplies	11,199	8,867	10,000	14,000	40.00	11,220	(19.86)
7215 Operating Supplies	19,292	14,970	36,000	33,000	(8.33)	36,720	11.27
7216 Maintenance & Repair	39,813	37,690	52,000	53,500	2.88	53,040	(0.86)
7217 Small Tools & Equipment	11,443	6,321	17,500	23,000	31.43	23,850	3.70
7300 Advertising	6,838	2,891	5,500	5,000	(9.09)	5,100	2.00
7301 Subscriptions & Dues	507	1,229	1,500	1,800	20.00	1,530	(15.00)
7302 Travel & Subsistence	13,778	9,138	10,000	11,500	15.00	10,200	(11.30)
7303 Education & Training	2,409	688	4,000	2,500	(37.50)	4,080	63.20
7304 Equipment Rent	1,780	1,330	2,000	2,000	0.00	2,040	2.00
7321 Harbor General Indirect Costs	479,381	468,251	442,336	508,136	14.88	517,800	1.90
7322 Harbor Admin Indirect Costs	391,918	460,338	465,598	618,179	32.77	496,381	(19.70)
7324 Gen Fund Indirect Costs	348,780	359,680	365,435	369,821	1.20	374,258	1.20
7325 Harbor Internal Cost Allocation	(938,962)	(1,058,334)	(1,034,793)	(1,268,372)	22.57	(1,142,727)	(9.91)
7330 P.I.L.T.	191,085	194,879	189,092	192,156	1.62	191,000	(0.60)
7331 Reclass PILT to Transfer-Out	(191,085)	(194,879)	(189,092)	(192,156)	1.62	(191,000)	(0.60)
7808 Bad Debt Expense	5,750	3,889	12,000	7,000	(41.67)	10,000	42.86
7810 Miscellaneous Expense	618	1,015	2,500	3,500	40.00	3,570	2.00
7900 Depreciation Expense	1,805,600	1,790,077	1,418,309	2,376,678	67.57	2,368,893	(0.33)
8012 Debt Service Interest Expense	189,967	174,647	208,093	134,900	(35.17)	110,550	(18.05)
8013 Amortize Deferred Loss on	23,567	23,567	0	23,568	0.00	23,566	(0.01)
8103 Capital Equipment	0	3,444	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	64,000	64,000	64,000	0.00	64,000	0.00
8300 Debt Service Principal	480,000	490,000	531,187	530,000	(0.22)	560,000	5.66
Total Non-Personnel Costs:	$ 3,587,881	$ 3,502,835	$ 3,356,845	$ 4,280,792	$ 27.52	$ 4,288,965	$ 0.19
Total Expenditures	$ 4,598,422	$ 4,573,524	$ 4,527,909	$ 5,586,112	$ 23.37	$ 5,508,888	$ (1.38)

City of Seward
Harbor Enterprise Fund Harbor - General
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	101,848	104,804	117,766	121,362	(3.05)	123,214	(1.53)
6001 Overtime	4,113	5,211	5,822	5,233	10.12	5,333	(1.91)
6002 Standby Time	10,859	13,260	11,686	12,185	(4.27)	12,416	(1.90)
6100 Medicare	2,636	2,582	2,706	2,993	(10.61)	3,031	(1.27)
6101 Unemployment Insurance	33	1,532	0	5,000	0.00	4,000	20.00
6102 Workers' Compensation	18,199	9,236	12,696	15,740	(23.98)	15,988	(1.58)
6200 Leave Time	30,784	46,868	38,596	39,130	(1.38)	39,718	(1.50)
6201 Retirement Benefits	(66,072)	37,965	20,518	12,225	40.42	12,426	(1.64)
6202 Health Insurance	83,261	53,417	96,761	73,075	24.48	78,751	(7.77)
Total Personnel Costs:	$ 185,661	$ 274,875	$ 306,551	$ 286,943	$ 6.40	$ 294,877	$ (2.77)
Non-Personnel Costs:							
7001 Communications	2,474	1,989	500	1,020	(104.00)	1,020	0.00
7002 Postage and Freight	2,601	2,971	4,000	5,100	(27.50)	5,100	0.00
7003 Bank and Credit Card Fees	1,182	0	17,460	15,000	14.09	17,460	(16.40)
7004 Insurance	6,403	5,920	7,600	7,956	(4.68)	7,956	0.00
7009 Contracted Services	44,809	41,005	51,400	47,246	8.08	47,246	0.00
7011 Testing	1,572	619	1,000	1,020	(2.00)	1,020	0.00
7015 Utilities	66,120	65,409	62,320	68,340	(9.66)	68,340	0.00
7016 Heating Fuel	5,269	8,939	10,000	10,200	(2.00)	10,200	0.00
7211 Gas & Lube	11,372	13,028	18,000	13,000	27.78	14,280	(9.85)
7213 Safety Equipment	6,453	6,235	7,500	6,500	13.33	7,650	(17.69)
7214 Janitorial Supplies	11,199	8,867	10,000	14,000	(40.00)	11,220	19.86
7215 Operating Supplies	7,447	4,303	12,000	10,000	16.67	12,240	(22.40)
7216 Maintenance & Repair	14,416	17,442	17,000	17,000	0.00	17,340	(2.00)
7217 Small Tools & Equipment	6,386	3,564	7,000	7,000	0.00	7,140	(2.00)
7300 Advertising	1,421	1,204	3,000	3,000	0.00	3,060	(2.00)
7301 Subscriptions & Dues	0	150	0	300	0.00	0	100.00
7302 Travel & Subsistence	323	347	0	0	0.00	0	0.00
7303 Education & Training	330	0	0	0	0.00	0	0.00
7325 Harbor Internal Cost Allocation	(497,819)	(533,676)	(504,141)	(572,225)	(13.50)	(583,108)	(1.90)
7330 P.I.L.T.	5,485	4,563	5,460	5,460	0.00	5,144	5.79
7331 Reclass PILT to Transfer-Out	(5,485)	(4,563)	(5,460)	(5,460)	0.00	(5,144)	5.79
7810 Miscellaneous Expense	188	524	1,000	2,000	(100.00)	2,040	(2.00)
7900 Depreciation Expense	41,892	41,228	42,228	51,176	(21.19)	42,228	17.48
8103 Capital Equipment	0	3,444	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	24,000	24,000	24,000	0.00	24,000	0.00
Total Non-Personnel Costs:	$ (265,962)	$ (282,488)	$ (208,133)	$ (268,367)	$ (28.94)	$ (283,568)	$ (5.66)
Total Expenditures:	$ (80,301)	$ (7,613)	$ 98,418	$ 18,576	$ 81.13	$ 11,309	$ 39.12

City of Seward
Harbor Enterprise Fund Harbor - Administration
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	174,039	181,834	220,467	272,280	(23.50)	216,741	20.40
6001 Overtime	17,474	15,615	24,023	34,003	(41.54)	23,682	30.35
6100 Medicare	3,243	3,182	3,546	4,644	(30.96)	3,659	21.21
6101 Unemployment Insurance	0	0	500	0	100.00	0	0.00
6102 Workers' Compensation	7,883	7,935	2,134	2,564	(20.15)	2,029	20.87
6200 Leave Time	9,191	11,389	22,338	27,992	(25.31)	23,833	14.86
6201 Retirement Benefits	19,319	19,070	22,038	16,622	24.58	13,096	21.21
6202 Health Insurance	94,252	103,755	117,672	154,500	(31.30)	133,200	13.79
Total Personnel Costs:	$ 325,401	$ 342,780	$ 412,718	$ 512,605	$ (24.20)	$ 416,240	$ 18.80
Non-Personnel Costs:							
7001 Communications	11,879	10,759	11,000	12,000	(9.09)	12,240	(2.00)
7002 Postage and Freight	466	461	1,300	1,300	0.00	1,326	(2.00)
7003 Bank and Credit Card Fees	57,393	62,834	51,000	51,000	0.00	52,020	(2.00)
7004 Insurance	3,513	4,743	3,800	3,800	0.00	3,876	(2.00)
7006 Legal	581	2,327	10,000	10,000	0.00	10,200	(2.00)
7009 Contracted Services	5,467	6,253	17,000	39,000	(129.41)	19,380	50.31
7011 Testing	236	99	300	300	0.00	300	0.00
7211 Gas & Lube	608	411	2,000	1,000	50.00	2,040	(104.00)
7212 Uniform Allowance	55	1,075	0	1,000	0.00	1,000	0.00
7213 Safety Equipment	173	77	0	0	0.00	0	0.00
7215 Operating Supplies	7,487	5,610	11,000	10,000	9.09	11,220	(12.20)
7216 Maintenance & Repair	524	(208)	500	500	0.00	510	(2.00)
7217 Small Tools & Equipment	950	1,238	3,500	9,500	(171.43)	9,570	(0.74)
7300 Advertising	5,416	1,688	2,500	2,000	20.00	2,040	(2.00)
7301 Subscriptions & Dues	427	1,079	1,500	1,500	0.00	1,530	(2.00)
7302 Travel & Subsistence	13,454	8,791	10,000	11,500	(15.00)	10,200	11.30
7303 Education & Training	2,079	688	4,000	2,500	37.50	4,080	(63.20)
7304 Equipment Rent	1,780	1,330	2,000	2,000	0.00	2,040	(2.00)
7325 Harbor Internal Cost Allocation	(441,143)	(524,658)	(530,652)	(696,147)	(31.19)	(559,619)	19.61
7810 Miscellaneous Expense	430	486	1,500	1,500	0.00	1,530	(2.00)
7900 Depreciation Expense	2,821	2,821	2,821	660	76.60	660	0.00
8104 Motor Pool Rent	0	8,000	8,000	8,000	0.00	8,000	0.00
Total Non-Personnel Costs:	$ (325,404)	$ (404,096)	$ (386,931)	$ (527,087)	$ (36.22)	$ (405,857)	$ 23.00
Total Expenditures:	$ (3)	$ (61,316)	$ 25,787	$ (14,482)	$ 156.16	$ 10,383	$ 171.70

City of Seward
Harbor Enterprise Fund Harbor - Float System
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	149,636	134,627	123,157	131,457	(6.74)	133,464	(1.53)
6001 Overtime	8,450	5,008	6,905	6,306	8.67	6,426	(1.90)
6002 Standby Time	2,157	(78)	0	0	0.00	0	0.00
6100 Medicare	2,807	2,416	2,232	2,475	(10.89)	2,507	(1.29)
6102 Workers' Compensation	14,729	13,994	14,740	14,178	3.81	14,401	(1.57)
6201 Retirement Benefits	16,123	11,019	8,147	5,041	38.12	5,124	(1.65)
6202 Health Insurance	77,757	81,020	66,113	74,087	(12.06)	79,841	(7.77)
Total Personnel Costs:	$ 271,659	$ 248,006	$ 221,294	$ 233,544	$ (5.54)	$ 241,763	$ (3.52)
Non-Personnel Costs:							
7001 Communications	490	0	0	0	0.00	0	0.00
7002 Postage and Freight	23	224	1,250	1,250	0.00	1,275	(2.00)
7004 Insurance	65,780	71,666	60,000	60,000	0.00	61,200	(2.00)
7009 Contracted Services	7,398	7,744	10,000	11,000	(10.00)	11,220	(2.00)
7015 Utilities	44,537	41,664	49,000	50,000	(2.04)	51,000	(2.00)
7215 Operating Supplies	1,662	2,369	6,000	6,000	0.00	6,120	(2.00)
7216 Maintenance & Repair	13,494	2,953	15,000	15,000	0.00	15,300	(2.00)
7217 Small Tools & Equipment	3,313	839	5,000	5,000	0.00	5,100	(2.00)
7301 Subscriptions & Dues	61	0	0	0	0.00	0	0.00
7321 Harbor General Indirect Costs	317,262	309,949	292,795	318,729	(8.86)	324,791	(1.90)
7322 Harbor Admin Indirect Costs	259,377	304,712	308,193	387,755	(25.82)	311,148	19.76
7324 Gen Fund Indirect Costs	211,990	220,019	223,539	226,221	(1.20)	228,936	(1.20)
7330 P.I.L.T.	119,279	123,324	122,144	123,944	(1.47)	123,264	0.55
7331 Reclass PILT to Transfer-Out	(119,279)	(123,324)	(122,144)	(123,944)	(1.47)	(123,264)	0.55
7808 Bad Debt Expense	4,822	3,163	10,000	5,000	50.00	8,000	(60.00)
7810 Miscellaneous Expense	0	5	0	0	0.00	0	0.00
7900 Depreciation Expense	1,345,673	1,330,340	965,946	1,625,078	(68.24)	1,625,077	0.00
Total Non-Personnel Costs:	$ 2,275,882	$ 2,295,647	$ 1,946,723	$ 2,711,033	$ (39.26)	$ 2,649,167	$ 2.28
Total Expenditures:	$ 2,547,541	$ 2,543,653	$ 2,168,017	$ 2,944,577	$ (35.82)	$ 2,890,930	$ 1.82

City of Seward
Harbor Enterprise Fund Harbor - Wharves & Docks
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	15,286	11,271	17,734	19,021	(7.26)	19,311	(1.52)
6001 Overtime	1,060	791	794	1,105	(39.17)	1,126	(1.90)
6100 Medicare	263	173	408	413	(1.23)	418	(1.21)
6102 Workers' Compensation	1,549	731	1,769	2,041	(15.38)	2,073	(1.57)
6201 Retirement Benefits	1,742	1,087	1,104	742	32.79	754	(1.62)
6202 Health Insurance	8,034	6,714	8,572	9,219	(7.55)	9,935	(7.77)
Total Personnel Costs:	$ 27,934	$ 20,767	$ 30,381	$ 32,541	$ (7.11)	$ 33,617	$ (3.31)
Non-Personnel Costs:							
7002 Postage and Freight	0	127	250	250	0.00	255	(2.00)
7004 Insurance	5,259	5,295	5,000	5,400	(8.00)	5,508	(2.00)
7008 CY Legal Recovery	0	(882)	0	0	0.00	0	0.00
7009 Contracted Services	1,376	0	1,000	1,000	0.00	1,020	(2.00)
7015 Utilities	6,527	6,886	6,500	6,600	(1.54)	6,732	(2.00)
7215 Operating Supplies	157	176	1,000	1,000	0.00	1,020	(2.00)
7216 Maintenance & Repair	1,996	1,905	7,500	7,500	0.00	7,650	(2.00)
7217 Small Tools & Equipment	667	592	1,000	1,000	0.00	1,020	(2.00)
7301 Subscriptions & Dues	(6)	0	0	0	0.00	0	0.00
7321 Harbor General Indirect Costs	64,570	59,446	56,156	90,984	(62.02)	92,714	(1.90)
7322 Harbor Admin Indirect Costs	52,789	58,441	59,109	110,687	(87.26)	88,979	19.61
7324 Gen Fund Indirect Costs	72,267	73,782	74,963	75,863	(1.20)	76,773	(1.20)
7330 P.I.L.T.	23,946	28,437	22,856	23,120	(1.16)	22,960	0.69
7331 Reclass PILT to Transfer-Out	(23,946)	(28,437)	(22,856)	(23,120)	(1.16)	(22,960)	0.69
7808 Bad Debt Expense	929	725	2,000	2,000	0.00	2,000	0.00
7900 Depreciation Expense	388,801	387,340	387,340	686,230	(77.16)	686,230	0.00
Total Non-Personnel Costs:	$ 595,332	$ 593,833	$ 601,818	$ 988,514	$ (64.25)	$ 969,901	$ 1.88
Total Expenditures:	$ 623,266	$ 614,600	$ 632,199	$ 1,021,055	$ (61.51)	$ 1,003,518	$ 1.72

City of Seward
Harbor Enterprise Fund Harbor - 50-Ton Boat Lift
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	33,427	32,741	29,683	32,809	(10.53)	33,309	(1.52)
6001 Overtime	1,127	1,450	1,352	1,448	(7.10)	1,476	(1.93)
6100 Medicare	509	513	484	536	(10.74)	543	(1.31)
6102 Workers' Compensation	3,362	3,189	3,875	3,669	5.32	3,727	(1.58)
6201 Retirement Benefits	3,551	3,214	1,891	1,273	32.68	1,294	(1.65)
6202 Health Insurance	17,769	18,981	16,326	18,638	(14.16)	20,086	(7.77)
Total Personnel Costs:	$ 59,745	$ 60,088	$ 53,611	$ 58,373	$ (8.88)	$ 60,435	$ (3.53)
Non-Personnel Costs:							
7002 Postage and Freight	537	1,201	1,200	1,200	0.00	1,224	(2.00)
7004 Insurance	4,410	4,658	4,300	4,600	(6.98)	4,590	0.22
7009 Contracted Services	620	0	2,000	2,000	0.00	2,040	(2.00)
7211 Gas & Lube	1,158	1,338	2,500	1,500	40.00	2,550	(70.00)
7215 Operating Supplies	5	74	1,000	1,000	0.00	1,020	(2.00)
7216 Maintenance & Repair	9,090	11,317	8,500	10,000	(17.65)	8,670	13.30
7217 Small Tools & Equipment	90	79	500	0	100.00	510	0.00
7301 Subscriptions & Dues	13	0	0	0	0.00	0	0.00
7321 Harbor General Indirect Costs	25,342	20,266	19,144	20,600	(7.61)	20,992	(1.90)
7322 Harbor Admin Indirect Costs	20,718	19,923	20,151	25,061	(24.37)	20,146	19.61
7324 Gen Fund Indirect Costs	26,158	26,709	27,136	27,462	(1.20)	27,791	(1.20)
7330 P.I.L.T.	7,607	8,107	9,432	9,432	0.00	9,432	0.00
7331 Reclass PILT to Transfer-Out	(7,607)	(8,107)	(9,432)	(9,432)	0.00	(9,432)	0.00
7900 Depreciation Expense	13,534	15,469	13,534	13,534	0.00	14,698	(8.60)
8104 Motor Pool Rent	0	32,000	32,000	32,000	0.00	32,000	0.00
Total Non-Personnel Costs:	$ 101,675	$ 133,034	$ 131,965	$ 138,957	$ (5.30)	$ 136,231	$ 1.96
Total Expenditures:	$ 161,420	$ 193,122	$ 185,576	$ 197,330	$ (6.33)	$ 196,666	$ 0.34

City of Seward
Harbor Enterprise Fund Harbor - Electrical System
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	27,610	32,814	32,511	32,598	(0.27)	33,095	(1.52)
6001 Overtime	803	100	1,997	2,021	(1.20)	2,060	(1.93)
6100 Medicare	596	584	617	635	(2.92)	643	(1.26)
6102 Workers' Compensation	1,776	1,869	2,386	2,362	1.01	2,399	(1.57)
6201 Retirement Benefits	2,670	2,905	2,063	1,229	40.43	1,249	(1.63)
6202 Health Insurance	12,047	16,801	18,153	16,972	6.51	18,290	(7.77)
Total Personnel Costs:	$ 45,502	$ 55,073	$ 57,727	$ 55,817	$ 3.31	$ 57,736	$ (3.44)
Non-Personnel Costs:							
7002 Postage and Freight	40	0	500	500	0.00	510	(2.00)
7004 Insurance	677	771	2,000	2,000	0.00	816	59.20
7009 Contracted Services	0	900	15,000	15,000	0.00	15,300	(2.00)
7100 General Power for Resale	326,720	262,389	307,000	310,000	(0.98)	307,000	0.97
7211 Gas & Lube	26	0	0	0	0.00	0	0.00
7215 Operating Supplies	2,534	2,438	5,000	5,000	0.00	5,100	(2.00)
7216 Maintenance & Repair	293	4,281	3,500	3,500	0.00	3,570	(2.00)
7217 Small Tools & Equipment	37	9	500	500	0.00	510	(2.00)
7301 Subscriptions & Dues	11	0	0	0	0.00	0	0.00
7321 Harbor General Indirect Costs	72,207	78,590	74,241	77,823	(4.82)	79,303	(1.90)
7322 Harbor Admin Indirect Costs	59,033	77,262	78,145	94,676	(21.15)	76,108	19.61
7324 Gen Fund Indirect Costs	38,365	39,170	39,797	40,275	(1.20)	40,758	(1.20)
7330 P.I.L.T.	34,768	30,449	29,200	30,200	(3.42)	30,200	0.00
7331 Reclass PILT to Transfer-Out	(34,768)	(30,449)	(29,200)	(30,200)	(3.42)	(30,200)	0.00
7900 Depreciation Expense	12,880	12,880	6,440	0	100.00	0	0.00
Total Non-Personnel Costs:	$ 512,823	$ 478,690	$ 532,123	$ 549,274	$ (3.22)	$ 528,975	$ 3.70
Total Expenditures:	$ 558,325	$ 533,763	$ 589,850	$ 605,091	$ (2.58)	$ 586,711	$ 3.04

City of Seward
Harbor Enterprise Fund Harbor - Debt Service
2020/2021 Biennial Operating Budget
Expenditures by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6201 Retirement Benefits	94,637	77,745	88,782	125,497	(41.35)	115,255	8.16
6209 PERS DC Forfeitures	0	(8,646)	0	0	0.00	0	0
Total Personnel Costs:	$ 94,637	$ 69,099	$ 88,782	$ 125,497	$(41.35)	$ 115,255	$ 8.16
Non-Personnel Costs:							
8012 Debt Service Interest Expense	189,967	174,647	208,093	134,900	35.17	$ 110,550	18.05
8013 Amortiz Deferred Loss on Bonds	23,567	23,567		23,568	0.00	$ 23,566	0.01
8300 Debt Service Principal	480,000	490,000	531,187	530,000	0.22	$ 560,000	(5.66)
Total Non-Personnel Costs:	$ 693,534	$ 688,214	$ 739,280	$ 688,468	$ 6.87	$ 694,116	(0.82)
Total Expenditures:	**$ 788,171**	**$ 757,313**	**$ 828,062**	**$ 813,965**	**$ 1.70**	**$ 809,371**	**$ 0.56**

CITY OF SEWARD
BOAT HARBOR ENTERPRISE FUND
2020 and 2021 Debt Service Schedule

Description	Interest Rate	Balance at 1/01/20	2020 Budget Principal	Interest	Def Loss (8013)	Retirement	Total	Balance at 12/31/20	Term
2016 Ref 2007 E-Float & Cleaning Stations Bond	2.00% - 4.00%	445,000	215,000	17,800			232,800	230,000	2000 - 10/2021
2014 Ref 2005 Float Extension Bond - Step 1	1.25% - 5.00%	545,000	80,000	27,250			107,250	465,000	2005 - 12/2025
2014 Ref 2006 South Harbor Bond	3.00% - 5.00%	1,925,000	235,000	89,850			324,850	1,690,000	2006 - 06/2026
Amortization of 2016 Refunding		14,783			7,392		7,392	7,391	2021
Amortization of 2014 Refunding		113,230			16,176		16,176	97,054	2026
PERS Past Service Cost (a)	8.00%	1,206,659	n/a	n/a		125,497	125,497	1,081,162	2039 *
Totals:		**$4,249,672**	**$530,000**	**$134,900**	**$23,568**	**$125,497**	**$813,965**	**$3,570,607**	

Description	Interest Rate	Balance at 1/01/21	2021 Budget Principal	Interest		Retirement	Total	Balance at 12/31/21	Term
2016 Ref 2007 E-Float & Cleaning Stations Bond	2.00% - 4.00%	230,000	230,000	9,200			239,200	0	2000 - 10/2021
2014 Ref 2005 Float Extension Bond - Step 1	1.25% - 5.00%	465,000	85,000	23,250			108,250	380,000	2005 - 12/2025
2014 Ref 2006 South Harbor Bond	3.00% - 5.00%	1,690,000	245,000	78,100			323,100	1,445,000	2006 - 06/2026
Amortization of 2016 Refunding		7,391			7,391		7,391	0	2021
Amortization of 2014 Refunding		97,054			16,176		16,176	80,878	2026
PERS Past Service Cost (a)	8.00%	1,081,162	n/a	n/a		125,497	125,497	955,665	2039 *
Totals:		**$3,570,607**	**$560,000**	**$110,550**	**$23,567**	**$125,497**	**$819,614**	**$2,861,543**	

(a) Amortization period may be extended by State legislative action.

CITY OF SEWARD
BOAT HARBOR ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2020 and 2021

	2020		2021	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
CPV Fund for USACE Loan	0		0	
General Fund:				
One-half of land rents and leases		167,872		167,872
Federal and state lobbying		17,920		17,920
Payments-in-Lieu-of-Tax		192,236		191,000
	$0	$378,028	$0	$376,792

SEWARD MARINE INDUSTRIAL CENTER ENTERPRISE FUND

The Seward Marine Industrial Center (SMIC) Enterprise Fund consists of the following cost centers: North SMIC Dock, East SMIC Dock, 330-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. The City of Seward owns, but does not operate, the Syncrolift. The Syncrolift facility is operated through a lease and a management and operating agreement. The costs associated with the Syncrolift in this budget are associated with insurance, depreciation, amortization, and administrative costs allocated from the Harbor Enterprise Fund and the General Fund, associated with managing the SMIC operations. This Fund has been historically unable to sustain itself through user fees and charges, and receives operating subsidies from the General Fund to cover operational shortfalls. In addition, there are capital projects (SMIC breakwater) which are related to the marine industrial center which are separately accounted for in capital project funds. Those funds are not included in this budget.

SMIC ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses
and Change in Net Position
For Fiscal Year 2020 and 2021

	2018 Actual *	2019 Budget	2020 Budget	2021 Budget
Operating revenue:				
Moorage	8,430	11,000	15,000	15,000
Wharfage	2,666	6,250	6,250	6,000
Boat Lift Fees	210,976	140,000	200,000	200,000
Power Sales	142,096	41,000	70,000	70,000
Storage	83,318	115,000	105,000	100,000
Rents and Leases	179,519	179,745	179,745	179,745
Miscellaneous	449,570	12,200	13,700	13,700
Total operating revenue:	**$1,076,575**	**$505,195**	**$589,695**	**$584,445**
Operating expense before depreciation:				
Salaries & Benefits	115,523	97,405	101,771	104,280
Purchased Services	5,078	108,900	146,326	138,827
Supplies and Maintenance	15,913	57,500	51,500	52,530
General and Administrative	468,639	227,398	243,768	230,941
Total operating expense:	**$605,153**	**$491,203**	**$543,365**	**$526,578**
Operating income before depreciation	**471,422**	**13,992**	**46,330**	**57,867**
Depreciation	783,463	1,140,259	1,140,259	1,140,259
Operating loss	**(312,041)**	**(1,126,267)**	**(1,093,929)**	**(1,082,392)**
Non-operating revenue (expense)				
Investment income and other	246,901	0	0	0
Interest expense	(1,296)	0	0	0
Total non-operating revenue (expense)	**245,605**	**0**	**0**	**0**
Income (loss) before contributions & transfers	**(66,436)**	**(1,126,267)**	**(1,093,929)**	**(1,082,392)**
Transfers in	322,439	102,567	42,492	60,143
Capital contributions	5,053,932	0	0	0
Transfers out	(126,337)	(115,909)	(116,029)	(117,009)
Change in net position	**$5,183,598**	**($1,139,609)**	**($1,167,466)**	**($1,139,258)**
Beginning net position	**$42,675,865**	**$47,859,463**	**$46,719,854**	**$45,552,388**
Ending net position	**$47,859,463 ***	**$46,719,854**	**$45,552,388**	**$44,413,130**

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:
(a) $505,981 or 65%; (b) $505,980 or 45%; (c) $505,980 or 45%; (d) $482,529 or 43%

CITY OF SEWARD
SMIC ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2020 and 2021

	2019 Budget	2020 Budget	2021 Budget
Beginning Cash Balance at 1/1/19 *:	**$614,607**		
Cash is provided by (used for):			
Change in Net Position	(1,139,609)	(1,167,466)	(1,139,258)
Other Uses - Debt Principal	**-588,050**	**0**	**0**
Add expense items not affecting cash			
Depreciation	1,140,259	1,140,259	1,140,259
Net increase (decrease) in cash	(587,400)	(27,207)	1,000
Estimated ending cash balance:	**$27,207**	**$0**	**$1,000**

* Ties to CAFR

City of Seward
SMIC Enterprise Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
12000 4632 Insurance Recovery	0	0	0	0	0.00	0	0.00
12000 5000 Land Rents & Leases	174,927	179,519	179,745	179,745	0.00	179,745	0.00
12000 5101 Moorage	15,566	8,430	11,000	15,000	36.36	14,000	(6.67)
12000 5102 Wharfage	7,832	2,666	6,250	6,250	0.00	6,000	(4.00)
12000 5103 Boat Lift Fees	182,726	210,976	140,000	200,000	42.86	200,000	0.00
12000 5104 Storage Fees	87,069	83,318	115,000	105,000	(8.70)	100,000	(4.76)
12000 5106 SMIC Power Sales	56,406	142,096	41,000	70,000	70.73	70,000	0.00
12000 5109 Washdown Pad Fees	5,629	8,004	8,200	8,200	0.00	8,200	0.00
12000 5110 Crane Fees	0	0	0	0	0.00	1,500	0.00
12000 5153 Fuel Pumping Fee	0	173	3,000	3,000	0.00	1,000	(66.67)
12000 5800 Labor & Services	1,687	1,544	1,000	1,000	0.00	1,500	50.00
12000 5802 Equipment Rental	0	0	0	0	0.00	500	0.00
12000 5899 Miscellaneous Revenue	0	439,849	0	0	0.00	1,000	0.00
12000 5901 EF Investment Interest	1,344	3,541	0	0	0.00	0	0.00
12000 5905 EF Penalties and Interest	0	467	0	0	0.00	0	0.00
12000 5940 Amortization of Contributions-in-Aid	505,981	505,981	505,980	505,980	0.00	482,529	(4.63)
Total Revenues	$ 1,039,167	$ 1,586,564	$ 1,011,175	$ 1,094,175	$ 8.21	$ 1,065,974	$ (2.58)

City of Seward
SMIC Enterprise Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	55,137	57,767	54,607	59,139	8.30	60,041	1.53
6001 Overtime	3,927	3,002	5,228	6,921	32.38	7,053	1.91
6100 Medicare	993	911	935	1,034	10.59	1,046	1.16
6102 Workers' Compensation	6,511	6,124	6,710	7,214	7.51	7,328	1.58
6201 Retirement Benefits	6,335	14,430	1,743	1,614	(7.40)	1,640	1.61
6202 Health Insurance	1,369	33,975	28,182	24,309	(13.74)	26,198	7.77
6209 PERS DC Forfeitures	0	(686)	0	0	0.00	0	0.00
Total Personnel Costs:	$ 74,272	$ 115,523	$ 97,405	$ 100,231	$ 2.90	$ 103,306	$ 3.07
Non-Personnel Costs:							
7001 Communications	0	0	500	500	0.00	510	2.00
7002 Postage and Freight	152	1,442	5,500	5,500	0.00	5,610	2.00
7004 Insurance	14,235	15,344	14,400	16,200	12.50	17,238	6.41
7006 Legal	28,714	23,679	10,000	15,000	50.00	15,300	2.00
7009 Contracted Services	51,540	94,822	30,000	40,000	33.33	30,600	(23.50)
7012 Other Special Services	0	(246,563)	0	0	0.00	0	0.00
7015 Utilities	15,972	14,894	15,000	17,126	14.17	17,469	2.00
7016 Heating Fuel	3,735	2,238	5,000	5,000	0.00	5,100	2.00
7100 General Power for Resale	39,974	99,221	26,000	47,000	80.77	47,000	0.00
7102 Power Fuel Costs	0	0	2,500	0	(100.00)	0	0.00
7211 Gas & Lube	6,195	7,408	10,000	8,000	(20.00)	8,160	2.00
7215 Operating Supplies	1,477	474	6,500	6,500	0.00	6,120	(5.85)
7216 Maintenance & Repair	6,748	7,276	36,000	35,500	(1.39)	36,720	3.44
7217 Small Tools & Equipment	1,082	756	5,000	1,500	(70.00)	1,530	2.00
7300 Advertising	94	0	3,000	3,000	0.00	3,060	2.00
7321 Harbor General Indirect Costs	18,438	65,425	61,804	64,089	3.70	65,308	1.90
7322 Harbor Admin Indirect Costs	49,225	64,320	65,054	77,968	19.85	62,678	(19.61)
7323 SMIC General Indirect Costs	136,749	166,911	135,347	136,762	1.05	137,087	0.24
7324 Gen Fund Indirect Costs	93,095	96,004	97,540	98,711	1.20	99,895	1.20
7325 Harbor Internal Cost Allocation	(136,749)	(166,911)	(135,347)	(136,762)	1.05	(137,087)	0.24
7330 P.I.L.T.	28,553	36,577	26,036	26,156	0.46	27,136	3.75
7331 Reclass PILT to Transfer-Out	(28,553)	(36,577)	(26,036)	(26,156)	0.46	(27,136)	3.75
7900 Depreciation Expense	756,543	783,463	1,017,898	806,078	(20.81)	806,078	0.00
8015 Interest Expense	0	1,296	0	0	0.00	0	0.00
8300 Debt Service Principal	98,008	98,008	588,050	0	(100.00)	0	0.00
Total Non-Personnel Costs:	$ 1,185,227	$ 1,129,507	$ 1,999,746	$ 1,247,672	$ (37.61)	$ 1,228,376	$ (1.55)
Total Expenditures	$ 1,259,499	$ 1,245,030	$ 2,097,151	$ 1,347,903	$ (35.73)	$ 1,331,682	$ (1.20)

City of Seward
SMIC Enterprise Fund SMIC - General
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	13,587	10,657	19,570	15,661	19.97	15,900	(1.53)
6001 Overtime	87	0	578	415	28.20	423	(1.93)
6100 Medicare	311	173	322	282	12.42	285	(1.06)
6102 Workers' Compensation	1,787	1,228	2,180	1,892	13.21	1,922	(1.59)
6201 Retirement Benefits	1,753	1,077	729	460	36.90	468	(1.74)
6202 Health Insurance	0	6,169	10,123	6,508	35.71	7,014	(7.78)
Total Personnel Costs:	$ 17,525	$ 19,304	$ 33,502	$ 25,218	$ 24.73	$ 26,012	$ (3.15)
Non-Personnel Costs:							
7001 Communications	0	0	500	500	0.00	510	(2.00)
7002 Postage and Freight	126	178	500	500	0.00	510	(2.00)
7004 Insurance	1,183	1,816	5,300	2,000	62.26	5,100	(155.00)
7006 Legal	28,714	23,679	10,000	15,000	(50.00)	15,300	(2.00)
7009 Contracted Services	47,240	93,248	20,000	30,000	(50.00)	20,400	32.00
7012 Other Special Services	0	(246,563)	0	0	0.00	0	0.00
7015 Utilities	15,972	14,894	15,000	17,126	(14.17)	17,469	(2.00)
7016 Heating Fuel	3,735	2,238	5,000	5,000	0.00	5,100	(2.00)
7100 General Power for Resale	39,974	99,221	26,000	47,000	(80.77)	47,000	0.00
7102 Power Fuel Costs	0	0	2,500	0	100.00	0	0.00
7211 Gas & Lube	3,105	4,718	7,000	5,000	28.57	5,100	(2.00)
7215 Operating Supplies	984	369	3,500	3,500	0.00	3,570	(2.00)
7216 Maintenance & Repair	4,098	4,100	8,000	8,000	0.00	8,160	(2.00)
7217 Small Tools & Equipment	559	756	5,000	1,500	70.00	1,530	(2.00)
7300 Advertising	94	0	3,000	3,000	0.00	3,060	(2.00)
7325 Harbor Internal Cost Allocation	(136,749)	(166,911)	(135,347)	(136,762)	(1.05)	(137,087)	(0.24)
7330 P.I.L.T.	4,539	11,422	3,280	3,320	(1.22)	4,080	(22.89)
7331 Reclass PILT to Transfer-Out	(4,539)	(11,422)	(3,280)	(3,320)	(1.22)	(4,080)	(22.89)
7900 Depreciation Expense	24,556	40,616	285,912	63,233	77.88	63,233	0.00
8015 Interest Expense	0	1,296	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 33,591	$ (126,345)	$ 261,865	$ 64,597	$ 75.33	$ 58,955	$ 8.73
Total Expenditures:	$ 51,116	$ (107,041)	$ 295,367	$ 89,815	$ 69.59	$ 84,967	$ 5.40

City of Seward
SMIC Enterprise Fund SMIC - North SMIC Dock
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	2,351	639	1,889	1,925	(1.91)	1,954	(1.51)
6001 Overtime	0	78	186	281	(51.08)	286	(1.78)
6100 Medicare	38	12	31	33	(6.45)	33	0.00
6102 Workers' Compensation	256	68	264	252	4.55	256	(1.59)
6201 Retirement Benefits	207	(849)	85	148	(74.12)	150	(1.35)
6202 Health Insurance	0	571	932	728	21.89	785	(7.83)
Total Personnel Costs:	$ 2,852	$ 519	$ 3,387	$ 3,367	$ 0.59	$ 3,464	$ (2.88)
Non-Personnel Costs:							
7004 Insurance	2,300	2,442	2,600	2,600	0.00	2,448	5.85
7009 Contracted Services	4,283	1,274	5,000	5,000	0.00	5,100	(2.00)
7215 Operating Supplies	0	15	500	500	0.00	0	100.00
7216 Maintenance & Repair	0	90	3,000	2,500	16.67	3,060	(22.40)
7321 Harbor General Indirect Costs	2,206	6,491	6,132	572	90.67	583	(1.92)
7322 Harbor Admin Indirect Costs	1,803	6,382	6,455	696	89.22	560	19.54
7323 SMIC General Indirect Costs	5,009	16,561	13,429	1,094	91.85	1,097	(0.27)
7324 Gen Fund Indirect Costs	29,122	30,677	31,168	31,542	(1.20)	31,921	(1.20)
7330 P.I.L.T.	1,368	202	1,140	1,140	0.00	1,040	8.77
7331 Reclass PILT to Transfer-Out	(1,368)	(202)	(1,140)	(1,140)	0.00	(1,040)	8.77
7900 Depreciation Expense	47,646	47,646	47,645	47,645	0.00	47,645	0.00
Total Non-Personnel Costs:	$ 92,369	$ 111,578	$ 115,929	$ 92,149	$ 20.51	$ 92,414	$ (0.29)
Total Expenditures:	$ 95,221	$ 112,097	$ 119,316	$ 95,516	$ 19.95	$ 95,878	$ (0.38)

City of Seward
SMIC Enterprise Fund SMIC - East SMIC Dock
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Total Personnel Costs:	$ 0	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Non-Personnel Costs:							
7004 Insurance	883	923	1,300	1,300	0.00	0	100.00
7321 Harbor General Indirect Costs	1,760	1,853	1,750	1,717	1.89	1,749	(1.86)
7322 Harbor Admin Indirect Costs	1,439	1,822	1,842	2,088	(13.36)	1,679	19.59
7323 SMIC General Indirect Costs	3,996	4,727	3,833	3,829	0.10	3,838	(0.24)
7324 Gen Fund Indirect Costs	20,526	20,963	21,298	21,554	(1.20)	21,812	(1.20)
7330 P.I.L.T.	504	700	480	560	(16.67)	480	14.29
7331 Reclass PILT to Transfer-Out	(504)	(700)	(480)	(560)	(16.67)	(480)	14.29
Total Non-Personnel Costs:	$ 28,604	$ 30,288	$ 30,023	$ 30,488	$ (1.55)	$ 29,078	$ 4.62
Total Expenditures:	$ 28,604	$ 30,288	$ 30,023	$ 30,488	$ (1.55)	$ 29,078	$ 4.62

City of Seward
SMIC Enterprise Fund SMIC - 330 Ton Lift
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	39,199	46,470	32,953	41,553	(26.10)	42,187	(1.53)
6001 Overtime	3,841	2,923	4,464	6,225	(39.45)	6,344	(1.91)
6100 Medicare	644	725	579	719	(24.18)	728	(1.25)
6102 Workers' Compensation	4,468	4,828	4,266	5,070	(18.85)	5,150	(1.58)
6201 Retirement Benefits	4,376	4,549	922	1,006	(9.11)	1,022	(1.59)
6202 Health Insurance	1,369	27,235	17,031	17,073	(0.25)	18,399	(7.77)
Total Personnel Costs:	$ 53,897	$ 86,730	$ 60,215	$ 71,646	$ (18.98)	$ 73,830	$ (3.05)
Non-Personnel Costs:							
7002 Postage and Freight	26	1,264	5,000	5,000	0.00	5,100	(2.00)
7004 Insurance	9,870	10,153	5,200	10,300	(98.08)	9,690	5.92
7009 Contracted Services	16	301	5,000	5,000	0.00	5,100	(2.00)
7211 Gas & Lube	3,090	2,690	3,000	3,000	0.00	3,060	(2.00)
7215 Operating Supplies	493	0	2,500	2,500	0.00	2,550	(2.00)
7216 Maintenance & Repair	2,650	3,085	25,000	25,000	0.00	25,500	(2.00)
7217 Small Tools & Equipment	523	0	0	0	0.00	0	0.00
7321 Harbor General Indirect Costs	14,472	57,081	53,922	61,800	(14.61)	62,976	(1.90)
7322 Harbor Admin Indirect Costs	45,983	56,116	56,757	75,184	(32.47)	60,439	19.61
7323 SMIC General Indirect Costs	127,744	145,623	118,085	131,839	(11.65)	132,152	(0.24)
7324 Gen Fund Indirect Costs	42,058	42,943	43,630	44,154	(1.20)	44,683	(1.20)
7330 P.I.L.T.	22,143	24,253	21,136	21,136	0.00	21,536	(1.89)
7331 Reclass PILT to Transfer-Out	(22,143)	(24,253)	(21,136)	(21,136)	0.00	(21,536)	(1.89)
7900 Depreciation Expense	159,812	170,671	159,812	170,671	(6.79)	170,671	0.00
Total Non-Personnel Costs:	$ 406,737	$ 489,927	$ 477,906	$ 534,448	$ (11.83)	$ 521,921	$ 2.34
Total Expenditures:	$ 460,634	$ 576,657	$ 538,121	$ 606,094	$ (12.63)	$ 595,751	$ 1.71

City of Seward
SMIC Enterprise Fund SMIC - Syncrolift Operations
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	0	0	195	0	100.00	0	0.00
6100 Medicare	0	0	3	0	100.00	0	0.00
6201 Retirement Benefits	0	0	7	0	100.00	0	0.00
6202 Health Insurance	0	0	96	0	100.00	0	0.00
Total Personnel Costs:	$ 0	$ 0	$ 301	$ 0	$ 100.00	$ 0	$ 0.00
Non-Personnel Costs:							
7004 Insurance	0	10	0	0	0.00	0	0.00
7215 Operating Supplies	0	90	0	0	0.00	0	0.00
7324 Gen Fund Indirect Costs	1,389	1,421	1,444	1,461	(1.18)	1,479	(1.23)
Total Non-Personnel Costs:	$ 1,389	$ 1,521	$ 1,444	$ 1,461	$ (1.18)	$ 1,479	$ (1.23)
Total Expenditures:	$ 1,389	$ 1,521	$ 1,745	$ 1,461	$ 16.28	$ 1,479	$ (1.23)

City of Seward
SMIC Enterprise Fund SMIC - Syncrolift Complex
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Total Personnel Costs:	$ 0	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Non-Personnel Costs:							
7900 Depreciation Expense	524,529	524,529	524,529	524,529	0.00	524,529	0.00
Total Non-Personnel Costs:	$ 524,529	$ 524,529	$ 524,529	$ 524,529	$ 0.00	$ 524,529	$ 0.00
Total Expenditures:	$ 524,529	$ 524,529	$ 524,529	$ 524,529	$ 0.00	$ 524,529	$ 0.00

City of Seward
SMIC Enterprise Fund SMIC - Debt Service
2020/2021 Biennial Operating Budget
Expenditures by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6201 Retirement Benefits	0	9,652	0	0	0.00	0	0.00
6209 PERS DC Forfeitures	0	(686)	0	0	0.00	0	0
Total Personnel Costs:	$ -	$ 8,966	$ -	$ -	$ -	$ -	$ -
Non-Personnel Costs:							
8012 Debt Service Interest Expense	98,008	98,008	588,050	0	0.00	$ -	0.00
8013 Amortiz Deferred Loss on Bonds	0	0		0	0.00	$ -	0.00
8300 Debt Service Principal	0	0	0	0	0.00	$ -	0.00
Total Non-Personnel Costs:	$ 98,008	$ 98,008	$ 588,050	$ -	$ -	$ -	0.00
Total Expenditures:	**$ 98,008**	**$ 106,974**	**$ 588,050**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF SEWARD

SEWARD MARINE INDUSTRIAL CENTER ENTERPRISE FUND

2020 and 2021 Debt Service Schedule

Description	Interest Rate	Balance at 1/01/20	2020 Budget Principal	Interest	Retirement	Total	Balance at 12/31/20	Term
2015 330-Ton Boatlift Loan	0%	0	0			0	0	2015 - 2019
Totals:		$0	$0	$0	$0	$0	$0	

Description	Interest Rate	Balance at 1/01/21	2021 Budget Principal	Interest	Retirement	Total	Balance at 12/31/21	Term
2015 330-Ton Boatlift Loan	0	0	0			0	0	2015 - 2019
Totals:		$0	$0	$0	$0	$0	$0	

Note: City Council elected to pay the 330-Ton Boatlift Loan off in full in 2019

CITY OF SEWARD
S.M.I.C. ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2020 and 2021

	2020		2021	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
General Fund - to cover SMIC deficit	42,492		60,143	
General Fund:				
One-half of land rents and leases		89,873		89,873
Payments-in-Lieu-of-Tax		26,156		27,136
	$42,492	$116,029	$60,143	$117,009

ELECTRIC ENTERPRISE FUND

The Electric Enterprise Fund was established to account for the provision of electrical service 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, special contract, and street and yard lights. The financial records of the Electric Enterprise Fund are maintained on the accrual basis of accounting.

This budget accounts for only the costs of the Electric Enterprise Fund, and excludes related projects which are accounted for in separate funds not included in the budget, such as electric-related capital projects and the Electric Major Repair and Replacement Fund which is intended to replace existing electric capital assets.

ELECTRIC ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses
And Change in Net Position
For Fiscal Years 2020 and 2021

	2018 Actual *	2019 Budget	2020 Budget	2021 Budget
Operating revenue:				
Sales:				
Residential	3,283,715	3,321,034	3,220,511	3,358,883
Small General Service	1,745,758	1,717,202	1,737,809	1,758,415
Large General Service	4,142,930	4,634,080	4,689,689	4,745,298
Harbor Power Sales	366,385	420,000	391,320	397,640
Industrial Sales/Special Contracts	1,260,136	1,405,106	1,421,968	1,438,829
Street & Yard Lights	75,993	74,000	74,888	75,776
Miscellaneous	105,128	76,000	75,900	76,800
Total operating revenue:	**$10,980,045**	**$11,647,422**	**$11,612,085**	**$11,851,641**
Operating expense:				
Before depreciation:				
Salaries and Benefits	1,719,944	1,849,980	1,757,466	1,807,476
Work order charges (salaries)	(47,340)	(60,000)	(70,000)	(70,000)
Purchased services	845,887	911,210	899,714	906,907
Power for resale	5,250,147	5,258,944	5,574,042	5,385,159
Supplies & maintenance	351,620	353,500	372,232	376,924
Work order charges (supplies)	(36,960)	(30,000)	(40,000)	(40,000)
General & Administrative	1,417,107	1,190,906	1,154,236	1,168,527
Total operating expense:	**$9,500,405**	**$9,474,540**	**$9,647,690**	**$9,534,993**
Operating income before depreciation	**1,479,640**	**2,172,882**	**1,964,395**	**2,316,648**
Depreciation	1,631,726	1,551,440	1,585,249	1,606,831
Earnings from operations	**-$152,086**	**$621,442**	**$379,146**	**$709,817**
Non-operating revenue (expense)				
Interest income	113,956	57,000	70,000	70,000
Interest expense	(184,242)	(202,303)	(194,067)	(185,582)
Other revenue (expense)	42,759	-	800	800
Total non-operating revenues (expenses)	**(27,527)**	**(145,303)**	**(123,267)**	**(114,782)**
Earnings before contributions and transfers	**-$179,613**	**$476,139**	**$255,879**	**$595,035**
Capital contributions and special items	87,297	0	0	0
Transfers (to)/from other funds	(1,317,770)	(1,272,113)	(1,283,213)	(1,294,394)
Change in net position	**(1,410,086)**	**(795,974)**	**(1,027,334)**	**(699,359)**
Beginning net position	**$28,654,835**	**$27,244,749**	**$26,448,775**	**$25,421,441**
Ending net position	**$27,244,749 ***	**$26,448,775**	**$25,421,441**	**$24,722,082**

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:
(a) $990,369 or 61%; (b) $964,315 or 63%; (c) $975,887 or 62%; (d) $975,887 or 61%

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2020 and 2021

	2019 Budget	2020 Budget	2021 Budget
Beginning Cash Balance at 1/1/19 (*):	**$6,589,593**		
Cash is provided by (used for):			
Change in net position	(795,974)	(1,027,334)	(699,359)
Add expense items not affecting cash			
Depreciation	1,551,440	1,585,249	1,606,831
Net cash provided by operations	$755,466	$557,915	$907,472
Other sources (uses) of cash			
Loan repayment from General Fund	0	0 (a)	0 (a)
Debt principal payments	(165,000)	(170,000) (b)	(180,000) (c)
Capital outlay	(555,000)	(665,780) (d)	(586,160) (e)
Net increase (decrease) in cash	$35,466	-$277,865	$141,312
Estimated ending cash balance	**$6,625,059**	**$6,347,194**	**$6,488,506**

(a) From General Fund to recover payments made to subsidize SMIC enterprise fund. Administration may recommend eliminating this repayment.

(b) $170K represents Electric generator bond; matures 2038

(c) $180K represents Electric generator bond; matures 2038

(d)$665,780 represents Infrastructure $140,240; Motor pool $360,000; Work orders $110K; Equipment $55,540.

(e)$586,160 represents Infrastructure $143,360; Motor pool $276,480; Work orders $110,000; Equipment $56,320.

City of Seward
Electric Enterprise Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
15000 5300 Residential	2,072,006	1,517,626	1,394,769	1,411,506	1.20	1,428,243	1.19
15000 5302 Residential fuel factor	1,068,739	1,247,069	1,423,604	1,300,312	(8.66)	1,415,915	8.89
15000 5303 Residential customer charge	503,864	519,020	502,661	508,693	1.20	514,725	1.19
15000 5310 SG Service	1,105,833	862,705	870,384	880,829	1.20	891,273	1.19
15000 5312 SG fuel factor	520,371	631,499	621,648	629,108	1.20	636,568	1.19
15000 5313 SG Customer Charge	226,855	241,554	225,170	227,872	1.20	230,574	1.19
15000 5320 LG Service	1,916,749	1,091,555	1,358,664	1,374,968	1.20	1,391,272	1.19
15000 5322 LG fuel factor	1,436,201	1,688,124	1,808,242	1,829,941	1.20	1,851,640	1.19
15000 5323 LG customer charge	46,327	47,062	45,802	46,352	1.20	46,901	1.18
15000 5324 LG demand charge	1,384,044	1,316,334	1,421,372	1,438,428	1.20	1,455,485	1.19
15000 5326 Alternate Energy	0	(145)	0	0	0.00	0	0.00
15000 5340 Spec. Contract Energy	285,470	347,979	486,240	492,075	1.20	497,910	1.19
15000 5342 Special Contract fuel factor	547,322	493,290	493,974	499,902	1.20	505,829	1.19
15000 5343 Spec. Contract customer charge	1,010	1,290	1,064	1,077	1.22	1,090	1.21
15000 5345 Special Contract Demand	439,898	417,577	423,828	428,914	1.20	434,000	1.19
15000 5350 Harbor Fund Power Sales	276,617	212,669	310,000	280,000	(9.68)	285,000	1.79
15000 5352 Harbor power fuel factor	117,926	153,716	110,000	111,320	1.20	112,640	1.19
15000 5360 Street & Yard	65,522	70,096	70,000	70,840	1.20	71,680	1.19
15000 5362 Yard Light Fuel	4,646	5,897	4,000	4,048	1.20	4,096	1.19
15000 5801 Turn on Fees	17,833	27,779	20,000	20,240	1.20	20,480	1.19
15000 5802 Equipment Rental	47,189	11,893	20,000	20,240	1.20	20,480	1.19
15000 5803 Joint Pole Use	10,152	10,776	10,000	10,120	1.20	10,240	1.19
15000 5804 Work Order Revenue	21,021	21,865	20,000	20,240	1.20	20,480	1.19
15000 5805 Chugach Coop Divid.	92,359	23,616	0	0	0.00	0	0.00
15000 5890 Collection of Doubtful Accounts	0	868	1,000	800	(20.00)	800	0.00
15000 5899 Miscellaneous Revenue	0	9,199	5,000	5,060	1.20	5,120	1.19
15000 5901 EF Investment Interest	69,101	86,204	7,000	30,000	328.57	30,000	0.00
15000 5905 EF Penalties and Interest	48,333	27,752	50,000	40,000	(20.00)	40,000	0.00
15000 5919 Contra PERS On-Behalf paid by SOA	4,931	0	0	0	0.00	0	0.00
15000 5920 PERS On-Behalf paid by SOA	28,811	(5,583)	0	0	0.00	0	0.00
15000 5923 Spec.Proj.Other Rev.	475,914	0	0	0	0.00	0	0.00
15000 5940 Amort. of CIA - General	981,212	990,369	964,315	975,887	1.20	975,887	0.00
15000 5941 Amort.Bond Premium	13,834	13,834	13,834	14,000	1.20	14,000	0.00
Total Revenues	$13,830,090	$12,083,489	$12,682,571	$12,672,772	$ (0.08)	$12,912,328	$ 1.89

City of Seward
Electric Enterprise Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	835,591	827,109	967,539	893,050	(7.70)	910,172	1.92
6001 Overtime	247,895	146,001	96,881	61,252	(36.78)	62,958	2.79
6002 Standby Time	94,183	95,317	96,353	97,951	1.66	100,626	2.73
6100 Medicare	23,444	18,629	17,239	15,975	(7.33)	16,345	2.32
6101 Unemployment Insurance	7,968	6,886	0	0	0.00	0	0.00
6102 Workers' Compensation	112,723	78,867	84,648	81,749	(3.42)	84,001	2.75
6200 Leave Time	87,340	87,516	103,235	98,982	(4.12)	106,860	7.96
6201 Retirement Benefits	121,169	199,011	184,062	206,218	12.04	210,420	2.04
6202 Health Insurance	262,752	260,158	301,823	281,352	(6.78)	298,872	6.23
6204 Meal Allowance	14,257	6,353	7,200	7,286	1.19	7,373	1.19
6205 Electric Union Benefits	18,455	1,868	21,000	21,252	1.20	21,504	1.19
6209 PERS DC Forfeitures	0	(7,771)	0	0	0.00	0	0.00
Total Personnel Costs:	$ 1,825,777	$ 1,719,944	$ 1,879,980	$ 1,765,067	$ (6.11)	$ 1,819,131	$ 3.06
Non-Personnel Costs:							
7001 Communications	27,074	19,986	21,500	21,758	1.20	22,016	1.19
7002 Postage and Freight	21,565	14,078	23,000	19,692	(14.38)	19,884	0.98
7003 Bank and Credit Card Fees	68,867	77,500	90,760	91,849	1.20	92,938	1.19
7004 Insurance	58,682	64,797	65,000	65,780	1.20	66,560	1.19
7006 Legal	21,889	13,745	60,000	50,540	(15.77)	51,080	1.07
7009 Contracted Services	226,541	400,208	412,950	386,049	(6.51)	389,069	0.78
7010 Engineering	42,897	41,514	30,000	65,000	116.67	65,000	0.00
7011 Testing	4,812	4,609	500	1,000	100.00	1,000	0.00
7012 Other Special Services	16,059	13,851	15,000	15,000	0.00	15,360	2.40
7015 Utilities	159,066	144,238	121,500	141,554	16.51	142,016	0.33
7016 Heating Fuel	20,031	29,483	18,000	18,216	1.20	18,432	1.19
7017 Rents & Leases	17,633	21,877	23,000	23,276	1.20	23,552	1.19
7101 Chugach Power Purchases	2,163,292	1,890,465	2,246,484	2,273,442	1.20	2,300,400	1.19
7102 Power Fuel Costs	3,722,365	3,334,521	2,912,460	3,200,000	9.87	2,982,359	(6.80)
7103 Fuel for Generators	17,037	25,161	100,000	100,600	0.60	102,400	1.79
7210 Vehicle Supplies	21,105	12,059	10,000	10,120	1.20	10,240	1.19
7211 Gas & Lube	45,229	31,376	38,000	38,456	1.20	38,912	1.19
7212 Uniform Allowance	43	1,782	1,500	17,000	1,033.33	17,000	0.00
7213 Safety Equipment	10,605	7,944	6,000	5,560	(7.33)	5,620	1.08
7215 Operating Supplies	287,784	266,277	183,000	185,196	1.20	187,392	1.19
7216 Maintenance & Repair	44,506	19,439	90,000	95,720	6.36	97,160	1.50
7217 Small Tools & Equipment	18,838	12,742	25,000	25,180	0.72	25,600	1.67
7300 Advertising	8,419	1,389	6,000	6,072	1.20	6,144	1.19
7301 Subscriptions & Dues	10,209	30,854	85,600	36,627	(57.21)	37,654	2.80
7302 Travel & Subsistence	28,340	37,332	28,000	28,096	0.34	28,192	0.34
7303 Education & Training	15,134	11,719	28,000	28,336	1.20	28,672	1.19
7304 Equipment Rent	32,164	5,037	25,000	35,180	40.72	35,360	0.51
7307 GF Administrative Fee	909,860	938,293	953,306	964,745	1.20	976,185	1.19
7330 P.I.L.T.	973,193	874,797	931,794	928,967	(0.30)	948,131	2.06
7331 Reclass PILT to Transfer-Out	(973,193)	(874,797)	(931,794)	(928,967)	(0.30)	(948,131)	2.06
7808 Bad Debt Expense	8,297	52,844	30,000	20,000	(33.33)	20,480	2.40
7810 Miscellaneous Expense	37,498	3,771	35,000	35,180	0.51	35,840	1.88
7900 Depreciation Expense	1,585,449	1,631,726	1,551,440	1,585,249	2.18	1,606,831	1.36
8010 Utility Deposit Interest	1,300	1,324	1,200	1,214	1.17	1,229	1.24
8011 Bonding Expense	41,137	0	0	0	0.00	0	0.00
8012 Debt Service Interest Expense	192,344	184,242	180,200	171,950	(4.58)	163,450	(4.94)
8013 Amortize Deferred Loss on	20,903	20,903	0	0	0.00	0	0.00
8014 Debt Service Amortization of Bond Issue Costs	0	0	20,903	20,903	0.00	20,903	0.00
8101 Infrastructure	0	0	140,000	140,240	0.17	143,360	2.22
8103 Capital Equipment	0	85,163	446,554	55,540	(87.56)	56,320	1.40
8104 Motor Pool Rent	175,000	270,000	270,000	360,000	33.33	276,480	(23.20)

City of Seward
Electric Enterprise Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
8105 Improvements other than	0	3,450	0	0	0.00	0	0.00
8200 Work Order Sal/Benefit credits	(200,428)	(47,340)	(60,000)	(70,000)	16.67	(70,000)	0.00
8201 Work Order Operating Supply	(62,987)	(36,960)	(30,000)	(40,000)	33.33	(40,000)	0.00
8300 Debt Service Principal	150,000	160,000	165,000	170,000	3.03	180,000	5.88
Total Non-Personnel Costs:	$ 9,968,559	$ 9,801,399	$10,369,857	$10,400,320	$ 0.29	$10,181,090	$ (2.11)
Total Expenditures	$11,794,336	$11,521,343	$12,249,837	$12,165,387	$ (0.69)	$12,000,221	$ (1.36)

City of Seward
Electric Enterprise Fund Electric - General Operations
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	380,596	403,324	432,986	400,394	7.53	410,328	(2.48)
6001 Overtime	81,506	63,502	44,122	18,230	58.68	18,744	(2.82)
6002 Standby Time	7,998	2,169	4,227	6,498	(53.73)	6,675	(2.72)
6100 Medicare	9,302	7,436	5,868	5,071	13.58	5,213	(2.80)
6101 Unemployment Insurance	7,968	698	0	0	0.00	0	0.00
6102 Workers' Compensation	65,462	40,181	38,502	34,920	9.30	35,900	(2.81)
6200 Leave Time	52,309	55,380	73,261	68,648	6.30	74,649	(8.74)
6201 Retirement Benefits	(35,236)	83,737	90,883	90,364	0.57	92,654	(2.53)
6202 Health Insurance	99,968	104,246	139,224	90,058	35.31	94,579	(5.02)
6204 Electric Meal Allowance	12,596	5,130	7,200	7,286	(1.19)	7,373	(1.19)
6205 Electric Union Benefits	16,768	971	21,000	21,252	(1.20)	21,504	(1.19)
Total Personnel Costs:	$ 699,237	$ 766,774	$ 857,273	$ 742,721	13.36	$ 767,619	(3.35)
Non-Personnel Costs:							
7001 Communications	7,156	6,172	7,500	7,590	(1.20)	7,680	(1.19)
7002 Postage and Freight	18,590	13,244	16,000	16,192	(1.20)	16,384	(1.19)
7003 Bank and Credit Card Fees	68,829	77,500	90,760	91,849	(1.20)	92,938	(1.19)
7004 Insurance	58,375	64,657	65,000	65,780	(1.20)	66,560	(1.19)
7006 Legal	19,964	13,745	45,000	45,540	(1.20)	46,080	(1.19)
7009 Contracted Services	93,546	115,115	104,950	136,569	(30.13)	138,189	(1.19)
7010 Engineering	11,461	1,470	30,000	60,000	(100.00)	60,000	0.00
7011 Testing	4,505	3,210	0	0	0.00	0	0.00
7012 Other Special Services	1,358	2,651	0	0	0.00	0	0.00
7015 Utilities	3,568	4,375	4,500	4,554	(1.20)	4,608	(1.19)
7016 Heating Fuel	12,397	25,917	12,000	12,144	(1.20)	12,288	(1.19)
7017 Rents & Leases	930	125	3,000	3,036	(1.20)	3,072	(1.19)
7103 Fuel for Generators	0	997	0	0	0.00	0	0.00
7210 Vehicle Supplies	21,105	12,059	10,000	10,120	(1.20)	10,240	(1.19)
7211 Gas & Lube	22,555	20,750	27,500	27,830	(1.20)	28,160	(1.19)
7212 Uniform Allowance	0	426	1,500	17,000	(1,033.33)	17,000	0.00
7213 Safety Equipment	1,031	6,919	5,000	5,060	(1.20)	5,120	(1.19)
7215 Operating Supplies	219,867	181,151	100,000	101,200	(1.20)	102,400	(1.19)
7216 Maintenance & Repair	33,116	10,238	50,000	55,600	(11.20)	56,200	(1.08)
7217 Small Tools & Equipment	7,797	12,742	15,000	15,180	(1.20)	15,360	(1.19)
7300 Advertising	2,143	65	5,000	5,060	(1.20)	5,120	(1.19)
7301 Subscriptions & Dues	2,839	2,994	5,600	5,667	(1.20)	5,734	(1.18)
7302 Travel & Subsistence	2,656	13,941	8,000	8,096	(1.20)	8,192	(1.19)
7303 Education & Training	462	5,504	8,000	8,096	(1.20)	8,192	(1.19)
7304 Equipment Rent	0	0	5,000	5,060	(1.20)	5,120	(1.19)
7307 GF Administrative Fee	909,860	938,293	953,306	964,745	(1.20)	976,185	(1.19)
7330 P.I.L.T.	973,193	874,797	931,794	928,967	0.30	948,131	(2.06)
7331 Reclass PILT to Transfer-Out	(973,193)	(874,797)	(931,794)	(928,967)	0.30	(948,131)	(2.06)
7808 Bad Debt Expense	8,297	52,844	30,000	20,000	33.33	20,480	(2.40)
7810 Miscellaneous Expense	36,957	557	20,000	20,000	0.00	20,480	(2.40)
7900 Depreciation Expense	1,546,083	1,570,346	1,512,074	1,526,782	(0.97)	1,548,364	(1.41)
8010 Utility Deposit Interest	1,300	1,324	1,200	1,214	(1.17)	1,229	(1.24)
8101 Infrastructure	0	0	20,000	20,240	(1.20)	20,480	(1.19)
8103 Capital Equipment	0	57,143	45,000	45,540	(1.20)	46,080	(1.19)
8104 Motor Pool Rent	90,000	90,000	0	90,000	0.00	0	100.00
8105 Improvements other than Buildings	0	3,450	0	0	0.00	0	0.00
Total Non-Personnel Costs:	3,206,747	3,309,924	3,200,890	3,395,744	(6.09)	3,347,935	1.41
Total Expenditures:	**3,905,984**	**4,076,698**	**4,058,163**	**4,138,465**	**(1.98)**	**4,115,554**	**0.55**

City of Seward
Electric Enterprise Fund Electric - Administration
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	219,329	187,333	273,950	291,858	(6.54)	294,066	(0.76)
6001 Overtime	1,387	32	750	750	0.00	750	0.00
6100 Medicare	3,842	3,956	4,355	4,463	(2.48)	4,508	(1.01)
6101 Unemployment Insurance	0	6,188	0	0	0.00	0	0.00
6102 Workers' Compensation	3,352	2,099	2,873	2,552	11.17	2,579	(1.06)
6200 Leave Time	35,031	32,136	29,974	30,334	(1.20)	32,211	(6.19)
6201 Retirement Benefits	24,053	16,520	24,536	15,974	34.90	16,137	(1.02)
6202 Health Insurance	90,919	76,855	117,672	123,600	(5.04)	133,200	(7.77)
Total Personnel Costs:	$ 377,913	$ 325,119	$ 454,110	$ 469,531	$ (3.40)	$ 483,451	$ (2.96)
Non-Personnel Costs:							
7001 Communications	16,090	10,101	10,000	10,120	(1.20)	10,240	(1.19)
7002 Postage and Freight	11	550	1,000	500	50.00	500	0.00
7003 Bank and Credit Card Fees	38	0	0	0	0.00	0	0.00
7004 Insurance	307	140	0	0	0.00	0	0.00
7006 Legal	1,925	0	15,000	5,000	66.67	5,000	0.00
7009 Contracted Services	57,770	92,667	80,000	80,000	0.00	81,920	(2.40)
7011 Testing	307	1,398	500	1,000	(100.00)	1,000	0.00
7012 Other Special Services	12,131	10,000	15,000	15,000	0.00	15,360	(2.40)
7017 Rents & Leases	2,080	0	0	0	0.00	0	0.00
7211 Gas & Lube	18,464	5,333	3,000	3,036	(1.20)	3,072	(1.19)
7212 Uniform Allowance	43	1,356	0	0	0.00	0	0.00
7213 Safety Equipment	0	329	1,000	500	50.00	500	0.00
7215 Operating Supplies	9,442	8,115	10,000	10,120	(1.20)	10,240	(1.19)
7217 Small Tools & Equipment	1,797	0	10,000	10,000	0.00	10,240	(2.40)
7300 Advertising	6,275	1,324	1,000	1,012	(1.20)	1,024	(1.19)
7301 Subscriptions & Dues	7,175	27,760	80,000	30,960	61.30	31,920	(3.10)
7302 Travel & Subsistence	25,684	23,266	20,000	20,000	0.00	20,000	0.00
7303 Education & Training	14,672	6,214	15,000	15,180	(1.20)	15,360	(1.19)
7304 Equipment Rent	2,552	5,037	3,000	3,036	(1.20)	3,072	(1.19)
7810 Miscellaneous Expense	341	3,214	0	0	0.00	0	0.00
7900 Depreciation Expense	5,104	5,104	5,104	0	100.00	0	0.00
8103 Capital Equipment	0	0	10,000	10,000	0.00	10,240	(2.40)
8104 Motor Pool Rent	85,000	180,000	270,000	270,000	0.00	276,480	(2.40)
Total Non-Personnel Costs:	$ 267,208	$ 381,908	$ 549,604	$ 485,464	$ 11.67	$ 496,168	$ (2.20)
Total Expenditures:	$ 645,121	$ 707,027	$ 1,003,714	$ 954,995	$ 4.85	$ 979,619	$ (2.58)

City of Seward
Electric Enterprise Fund Electric - Standby Generation
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	9,548	7,295	7,180	6,865	4.39	7,035	(2.48)
6001 Overtime	2,610	1,924	2,151	941	56.25	967	(2.76)
6002 Standby Time	0	0	78	0	100.00	0	0.00
6100 Medicare	234	142	129	99	23.26	102	(3.03)
6102 Workers' Compensation	1,154	1,001	1,066	790	25.89	813	(2.91)
6201 Retirement Benefits	2,186	1,497	506	862	(70.36)	884	(2.55)
6202 Health Insurance	2,241	2,018	735	1,200	(63.27)	1,260	(5.00)
6204 Electric Meal Allowance	0	40	0	0	0.00	0	0.00
6205 Electric Union Benefits	55	16	0	0	0.00	0	0.00
Total Personnel Costs:	$ 18,028	$ 13,933	$ 11,845	$ 10,757	$ 9.19	$ 11,061	$ (2.83)
Non-Personnel Costs:							
7002 Postage and Freight	601	15	1,000	500	50.00	500	0.00
7009 Contracted Services	2,481	2,366	0	2,500	0.00	0	100.00
7010 Engineering	174	0	0	0	0.00	0	0.00
7015 Utilities	15,302	14,490	17,000	17,000	0.00	17,408	(2.40)
7103 Fuel for Generators	17,037	24,164	50,000	50,000	0.00	51,200	(2.40)
7211 Gas & Lube	0	5,293	7,500	7,590	(1.20)	7,680	(1.19)
7213 Safety Equipment	9,573	0	0	0	0.00	0	0.00
7215 Operating Supplies	23,115	438	5,000	5,060	(1.20)	5,120	(1.19)
7216 Maintenance & Repair	1,920	1,504	30,000	30,000	0.00	30,720	(2.40)
7301 Subscriptions & Dues	5	0	0	0	0.00	0	0.00
7303 Education & Training	0	0	5,000	5,060	(1.20)	5,120	(1.19)
7810 Miscellaneous Expense	0	0	15,000	15,180	(1.20)	15,360	(1.19)
8103 Capital Equipment	0	0	250,633	0	100.00	0	0.00
Total Non-Personnel Costs:	$ 70,208	$ 48,270	$ 381,133	$ 132,890	$ 65.13	$ 133,108	$ (0.16)
Total Expenditures:	$ 88,236	$ 62,203	$ 392,978	$ 143,647	$ 63.45	$ 144,169	$ (0.36)

City of Seward
Electric Enterprise Fund Electric - Substation Operations
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	64,759	70,189	122,243	71,131	41.81	72,896	(2.48)
6001 Overtime	3,955	4,475	1,878	2,016	(7.35)	2,073	(2.83)
6100 Medicare	1,090	1,161	1,293	802	37.97	825	(2.87)
6102 Workers' Compensation	7,510	8,986	14,857	9,918	33.24	10,196	(2.80)
6201 Retirement Benefits	13,346	13,183	6,241	10,433	(67.17)	10,697	(2.53)
6202 Health Insurance	15,822	18,182	10,668	17,191	(61.15)	18,054	(5.02)
6205 Electric Union Benefits	219	215	0	0	0.00	0	0.00
Total Personnel Costs:	$ 106,701	$ 116,391	$ 157,180	$ 111,491	$ 29.07	$ 114,741	$ (2.92)
Non-Personnel Costs:							
7001 Communications	3,828	3,713	4,000	4,048	(1.20)	4,096	(1.19)
7002 Postage and Freight	2,363	269	5,000	2,500	50.00	2,500	0.00
7009 Contracted Services	9,472	21,570	15,000	15,180	(1.20)	15,360	(1.19)
7010 Engineering	8,584	3,365	0	5,000	0.00	5,000	0.00
7015 Utilities	140,196	125,373	100,000	120,000	(20.00)	120,000	0.00
7016 Heating Fuel	7,634	3,566	6,000	6,072	(1.20)	6,144	(1.19)
7103 Fuel for Generators	0	0	50,000	50,600	(1.20)	51,200	(1.19)
7211 Gas & Lube	66	0	0	0	0.00	0	0.00
7213 Safety Equipment	0	697	0	0	0.00	0	0.00
7215 Operating Supplies	8,966	26,889	10,000	10,120	(1.20)	10,240	(1.19)
7216 Maintenance & Repair	6,386	5,114	5,000	5,060	(1.20)	5,120	(1.19)
7217 Small Tools & Equipment	340	0	0	0	0.00	0	0.00
7301 Subscriptions & Dues	26	0	0	0	0.00	0	0.00
7302 Travel & Subsistence	0	125	0	0	0.00	0	0.00
7304 Equipment Rent	0	0	3,000	3,036	(1.20)	3,072	(1.19)
7900 Depreciation Expense	7,343	7,343	7,343	8,309	(13.16)	8,309	0.00
8103 Capital Equipment	0	21,895	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 195,204	$ 219,919	$ 205,343	$ 229,925	$ (11.97)	$ 231,041	$ (0.49)
Total Expenditures:	$ 301,905	$ 336,310	$ 362,523	$ 341,416	$ 5.82	$ 345,782	$ (1.28)

City of Seward
Electric Enterprise Fund Electric - Transmission OP & Maint
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	25,310	7,665	12,321	13,899	(12.81)	14,244	(2.48)
6001 Overtime	23,032	11,240	9,228	9,410	(1.97)	9,676	(2.83)
6100 Medicare	1,474	291	448	432	3.57	444	(2.78)
6102 Workers' Compensation	4,345	1,786	2,764	3,343	(20.95)	3,437	(2.81)
6201 Retirement Benefits	9,269	2,616	2,092	3,834	(83.27)	3,931	(2.53)
6202 Health Insurance	4,878	2,496	1,830	3,296	(80.11)	3,461	(5.01)
6204 Electric Meal Allowance	198	0	0	0	0.00	0	0.00
6205 Electric Union Benefits	279	46	0	0	0.00	0	0.00
Total Personnel Costs:	$ 68,785	$ 26,140	$ 28,683	$ 34,214	$ (19.28)	$ 35,193	$ (2.86)
Non-Personnel Costs:							
7009 Contracted Services	800	0	150,000	151,800	(1.20)	153,600	(1.19)
7010 Engineering	22,679	36,680	0	0	0.00	0	0.00
7017 Rents & Leases	14,623	21,752	20,000	20,240	(1.20)	20,480	(1.19)
7211 Gas & Lube	275	0	0	0	0.00	0	0.00
7215 Operating Supplies	5,878	0	2,000	2,024	(1.20)	2,048	(1.19)
7216 Maintenance & Repair	3,084	2,583	5,000	5,060	(1.20)	5,120	(1.19)
7217 Small Tools & Equipment	183	0	0	0	0.00	0	0.00
7301 Subscriptions & Dues	19	0	0	0	0.00	0	0.00
7304 Equipment Rent	29,613	0	10,000	20,000	(100.00)	20,000	0.00
8101 Infrastructure	(2,613)	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 74,541	$ 61,015	$ 187,000	$ 199,124	$ (6.48)	$ 201,248	$ (1.07)
Total Expenditures:	$ 143,326	$ 87,155	$ 215,683	$ 233,338	$ (8.19)	$ 236,441	$ (1.33)

City of Seward
Electric Enterprise Fund Electric - Distribution OP & Maint
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	11,385	9,440	25,460	8,886	65.10	9,106	(2.48)
6001 Overtime	34,138	27,888	24,304	16,722	31.20	17,193	(2.82)
6002 Standby Time	185	0	941	0	100.00	0	0.00
6100 Medicare	942	585	744	592	20.43	609	(2.87)
6102 Workers' Compensation	4,177	3,473	4,465	4,000	10.41	4,113	(2.83)
6201 Retirement Benefits	7,913	4,522	2,354	3,716	(57.86)	3,810	(2.53)
6202 Health Insurance	5,311	4,991	2,638	3,556	(34.80)	3,735	(5.03)
6204 Electric Meal Allowance	1,370	569	0	0	0.00	0	0.00
6205 Electric Union Benefits	127	112	0	0	0.00	0	0.00
Total Personnel Costs:	$ 65,548	$ 51,580	$ 60,906	$ 37,472	$ 38.48	$ 38,566	$ (2.92)
Non-Personnel Costs:							
7009 Contracted Services	0	18,352	0	0	0.00	0	0.00
7215 Operating Supplies	1,277	2,147	1,000	1,012	(1.20)	1,024	(1.19)
7301 Subscriptions & Dues	18	100	0	0	0.00	0	0.00
7304 Equipment Rent	0	0	4,000	4,048	(1.20)	4,096	(1.19)
8101 Infrastructure	2,613	0	0	0	0.00	0	0.00
8103 Capital Equipment	0	0	140,921	0	100.00	0	0.00
Total Non-Personnel Costs:	$ 3,908	$ 20,599	$ 145,921	$ 5,060	$ 96.53	$ 5,120	$ (1.19)
Total Expenditures:	$ 69,456	$ 72,179	$ 206,827	$ 42,532	$ 79.44	$ 43,686	$ (2.71)

City of Seward
Electric Enterprise Fund Electric - Wholesale Power Costs
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Total Personnel Costs:	$ 0	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Non-Personnel Costs:							
7101 Chugach Power Purchases	2,163,292	1,890,465	2,246,484	2,273,442	(1.20)	2,300,400	(1.19)
7102 Power Fuel Costs	3,722,365	3,334,521	2,912,460	3,200,000	(9.87)	2,982,359	6.80
Total Non-Personnel Costs:	$ 5,885,657	$ 5,224,986	$ 5,158,944	$ 5,473,442	$ (6.10)	$ 5,282,759	$ 3.48
Total Expenditures:	$ 5,885,657	$ 5,224,986	$ 5,158,944	$ 5,473,442	$ (6.10)	$ 5,282,759	$ 3.48

City of Seward
Electric Enterprise Fund Electric - Work Orders
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	93,492	101,156	66,112	71,081	(7.52)	72,844	(2.48)
6001 Overtime	98,283	29,167	13,217	11,641	11.92	11,969	(2.82)
6100 Medicare	4,592	2,048	2,281	2,546	(11.62)	2,617	(2.79)
6102 Workers' Compensation	16,103	9,174	11,531	14,897	(29.19)	15,315	(2.81)
6201 Retirement Benefits	32,821	17,619	11,357	18,028	(58.74)	18,485	(2.53)
6202 Health Insurance	29,157	34,175	20,989	30,329	(44.50)	31,852	(5.02)
6204 Electric Meal Allowance	92	480	0	0	0.00	0	0.00
6205 Electric Union Benefits	719	224	0	0	0.00	0	0.00
Total Personnel Costs:	$ 275,259	$ 194,043	$ 125,487	$ 148,522	$ (18.36)	$ 153,082	$ (3.07)
Non-Personnel Costs:							
7009 Contracted Services	0	14,852	0	0	0.00	0	0.00
7012 Other Special Services	2,571	1,200	0	0	0.00	0	0.00
7211 Gas & Lube	3,870	0	0	0	0.00	0	0.00
7215 Operating Supplies	19,239	6,803	50,000	50,600	(1.20)	51,200	(1.19)
7301 Subscriptions & Dues	81	0	0	0	0.00	0	0.00
7810 Miscellaneous Expense	200	0	0	0	0.00	0	0.00
8200 Work Order Sal/Benefit credits	(200,428)	(47,340)	(60,000)	(70,000)	(16.67)	(70,000)	0.00
8201 Work Order Operating Supply credits	(62,987)	(36,960)	(30,000)	(40,000)	(33.33)	(40,000)	0.00
Total Non-Personnel Costs:	$ (237,454)	$ (61,445)	$ (40,000)	$ (59,400)	$ (48.50)	$ (58,800)	$ 1.01
Total Expenditures:	$ 37,805	$ 132,598	$ 85,487	$ 89,122	$ (4.25)	$ 94,282	$ (5.79)

City of Seward
Electric Enterprise Fund Electric - Standby
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	0	280	0	0	0.00	0	0.00
6001 Overtime	404	0	0	0	0.00	0	0.00
6002 Standby Time	85,698	93,148	91,107	91,453	(0.38)	93,951	(2.73)
6100 Medicare	1,359	1,433	1,792	1,698	5.25	1,746	(2.83)
6102 Workers' Compensation	7,634	8,741	6,174	9,098	(47.36)	9,354	(2.81)
6201 Retirement Benefits	14,093	13,734	5,599	8,655	(54.58)	8,874	(2.53)
6202 Health Insurance	8,445	10,766	6,001	8,877	(47.93)	9,323	(5.02)
6205 Electric Union Benefits	183	221	0	0	0.00	0	0.00
Total Personnel Costs:	$ 117,816	$ 128,323	$ 110,673	$ 119,781	$ (8.23)	$ 123,248	$ (2.89)
Non-Personnel Costs:							
7301 Subscriptions & Dues	33	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 33	$ 0	$ 0	$ 0	$ 0.00	$ 0	$ 0.00
Total Expenditures:	$ 117,849	$ 128,323	$ 110,673	$ 119,781	$ (8.23)	$ 123,248	$ (2.89)

City of Seward
Electric Enterprise Fund Electric - Meter Service
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	30,909	38,427	20,475	25,772	(25.87)	26,411	(2.48)
6001 Overtime	2,580	6,967	1,184	1,517	(28.13)	1,560	(2.83)
6002 Standby Time	303	0	0	0	0.00	0	0.00
6100 Medicare	609	1,535	322	269	16.46	277	(2.97)
6102 Workers' Compensation	2,985	3,162	2,360	2,187	7.33	2,248	(2.79)
6201 Retirement Benefits	5,434	4,200	1,468	2,549	(73.64)	2,614	(2.55)
6202 Health Insurance	6,012	5,944	1,952	3,162	(61.99)	3,321	(5.03)
6204 Electric Meal Allowance	0	133	0	0	0.00	0	0.00
6205 Electric Union Benefits	106	64	0	0	0.00	0	0.00
Total Personnel Costs:	$ 48,938	$ 60,432	$ 27,761	$ 35,456	$ (27.72)	$ 36,431	$ (2.75)
Non-Personnel Costs:							
7009 Contracted Services	62,472	135,287	63,000	0	100.00	0	0.00
7215 Operating Supplies	0	39,166	5,000	5,060	(1.20)	5,120	(1.19)
7217 Small Tools & Equipment	8,721	0	0	0	0.00	0	0.00
7301 Subscriptions & Dues	13	0	0	0	0.00	0	0.00
7900 Depreciation Expense	0	0	0	1,225	0.00	1,225	0.00
8103 Capital Equipment	0	6,125	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 71,206	$ 180,578	$ 68,000	$ 6,285	$ 90.76	$ 6,345	$ (0.95)
Total Expenditures:	$ 120,144	$ 241,010	$ 95,761	$ 41,741	$ 56.41	$ 42,776	$ (2.48)

City of Seward
Electric Enterprise Fund Electric - System Improvements
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	264	2,001	6,812	3,164	53.55	3,242	(2.47)
6001 Overtime	0	805	47	25	46.81	26	(4.00)
6100 Medicare	0	41	7	3	57.14	4	(33.33)
6102 Workers' Compensation	0	264	56	44	21.43	46	(4.55)
6201 Retirement Benefits	0	384	67	66	1.49	68	(3.03)
6202 Health Insurance	0	486	114	83	27.19	87	(4.82)
Total Personnel Costs:	$ 264	$ 3,981	$ 7,103	$ 3,385	$ 52.34	$ 3,473	$ (2.60)
Non-Personnel Costs:							
7215 Operating Supplies	0	1,568	0	0	0.00	0	0.00
7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
7900 Depreciation Expense	26,919	48,933	26,919	48,933	(81.78)	48,933	0.00
8101 Infrastructure	0	0	120,000	120,000	0.00	122,880	(2.40)
Total Non-Personnel Costs:	$ 26,919	$ 50,501	$ 146,919	$ 168,933	$ (14.98)	$ 171,813	$ (1.70)
Total Expenditures:	$ 27,183	$ 54,482	$ 154,022	$ 172,318	$ (11.88)	$ 175,286	$ (1.72)

City of Seward
Electric Enterprise Fund Electric - Debt Service
2020/2021 Biennial Operating Budget
Expenditures by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6201 Retirement Benefits	47,280	40,998	38,959	51,737	(32.80)	52,266	(1.02)
6209 PERS DC Forfeitures	0	(7,771)	0	0	0.00	0	0
Total Personnel Costs:	$ 47,280	$ 33,227	$ 38,959	$ 51,737	$(32.80)	$ 52,266	$ (1.02)
Non-Personnel Costs:							
8011 Bonding Expense	41,137	0	0	0	0.00	$ -	0.00
8012 Debt Service Interest Expense	192,344	184,242	180,200	171,950	4.58	$ 163,450	4.94
8013 Amortiz Deferred Loss on Bonds	20,903	20,903	20,903	20,903	0.00	$ 20,903	0.00
8300 Debt Service Principal	150,000	160,000	165,000	170,000	(3.03)	$ 180,000	(5.88)
Total Non-Personnel Costs:	$ 404,384	$ 365,145	$ 366,103	$ 362,853	$ 0.89	$ 364,353	(0.41)
Total Expenditures:	**$ 451,664**	**$ 398,372**	**$ 405,062**	**$ 414,590**	**$ (2.35)**	**$ 416,619**	**$ (0.49)**

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
2020 and 2021 Debt Service Schedule

Description	Interest Rate	Balance at 1/01/20	2020 Budget Principal	Interest	Amortization	Retirement	Total	Balance at 12/31/20	Term
2008 Replacement Generators Bond	4.77%	4,735,000	170,000	171,950			341,950	4,565,000	2007 - 12/2038
Amortize 2016 Bond Refunding		397,165			20,903		20,903	376,262	2016 - 2038
PERS Past Service Cost (a)	8.00%	1,490,349	n/a	n/a		51,614	51,614	1,438,735	2039 *
Totals:		**$6,622,514**	**$170,000**	**$171,950**	**$20,903**	**$51,614**	**$414,467**	**$6,379,997**	

Description	Interest Rate	Balance at 1/01/21	2021 Budget Principal	Interest	Amortization	Retirement	Total	Balance at 12/31/21	Term
2008 Replacement Generators Bond	4.77%	4,565,000	180,000	163,450			343,450	4,385,000	2007 - 12/2038
Amortize 2016 Bond Refunding		376,262			20,903		20,903	355,358	2016 - 2038
PERS Past Service Cost (a)	8.00%	1,438,735	n/a	n/a		51,614	51,614	1,387,121	2039 *
Totals:		**$6,379,997**	**$180,000**	**$163,450**	**$20,903**	**$51,614**	**$415,967**	**$6,127,479**	

(a) Amortization period may be extended by State legislative action.

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2020 and 2021

		2020		2021	
		Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
TRANSFERS FROM OTHER FUNDS:					
General Fund - interfund loan repayment	(a)	-		-	
General Fund for ASLC Utility Bill	(b)	-		-	
TRANSFERS TO OTHER FUNDS:					
General Fund:					
Electric system permit fee			$300,000		$300,000
Federal and state lobbying			40,319		40,319
Payments-in-Lieu-of-Tax			942,894		954,075
		$0	$1,283,213	$0	$1,294,394

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, boat harbor, and industrial. The financial records of the Water Enterprise Fund are maintained on the accrual basis of accounting.

This budget accounts for only the costs of the Water Enterprise Fund, and excludes related capital projects which are accounted for in separate funds not included in the budget, such as water-related capital projects and the Water Major Repair and Replacement Fund which is intended to replace existing water infrastructure and capital assets.

WATER ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses
and Change in Net Position
For Fiscal Year 2020 and 2021

	2018 Actual *	2019 Budget	2020 Budget	2021 Budget
Operating revenue:				
Residential	509,634	476,492	517,000	523,000
Small General Service	155,657	132,422	157,000	159,000
Large General Service	222,753	223,654	220,000	222,000
SMIC Sales	58,184	61,419	54,000	54,200
Industrial Sales	176,960	289,106	178,000	180,475
Miscellaneous	152,521	144,394	156,000	159,000
Charges for Services - Ship Water	80,395	105,580	93,000	94,600
Total operating revenue:	**$1,356,104**	**$1,433,067**	**$1,375,000**	**$1,392,275**
Operating expense before depreciation:				
Salaries & Benefits	378,844	386,672	384,029	395,111
Purchased services	280,283	407,500	404,500	461,186
Supplies & Maintenance	46,722	89,500	89,500	92,185
General & Administrative	379,114	288,691	288,691	295,811
Total operating expense:	**$1,084,963**	**$1,172,363**	**$1,166,720**	**$1,244,293**
Operating income before depreciation	**271,141**	**260,704**	**208,280**	**147,982**
Depreciation	393,588	392,199	628,253	622,443
Operating income (loss)	**-$122,447**	**-$131,495**	**-$419,973**	**-$474,461**
Non-operating revenues (expenses)				
Interest income	44,147	7,270	15,500	15,500
Other revenue	8,468	0	0	0
Interest expense	-20,429	-19,669	-17,612	-15,523
Total non-operating revenues (expenses)	**$32,186**	**-$12,399**	**-$2,112**	**-$23**
Earnings before transfers and contributions	**-$90,261**	**-$143,894**	**-$422,085**	**-$474,484**
Transfers Out	-114,461	-114,542	-115,973	-117,355
Transfers In	0	0	0	0
Capital contributions and special items	554,317	0	0	0
Change in net position	**$349,595**	**-$258,436**	**-$538,058**	**-$591,839**
Beginning net position	**$10,308,912**	**$10,658,507**	**$10,400,071**	**$9,862,013**
Ending net position	**$10,658,507 ***	**$10,400,071**	**$9,862,013**	**$9,270,174**

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions: (a) $186,725 or 47%; (b) $209,090 or 53%; (c) $205,000 or 33%; (d) $205,000 or 33%

CITY OF SEWARD
WATER ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2020 and 2021

	2019 Budget	2020 Budget	2021 Budget
Beginning cash balance at 1/1/19: *	$1,456,179		
Cash is provided by (used for):			
Change in net position	(258,436)	(538,058)	(591,839)
Add expense items not affecting cash:			
Depreciation	392,199	628,253	622,443
Net cash provided by (used for) operations	133,763	90,195	30,604
Other sources (uses) of cash			
Debt principal payments	(137,175)	(139,232)	(141,321)
Capital outlay	(5,000)	(5,000)	(5,150)
Net increase (decrease) in cash	(8,412)	(54,037)	(115,867)
Estimated ending cash balance	$1,447,767	$1,393,730	$1,277,863

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

Water Fund is not able to transfer funds to MRRF in 2020 or 2021 due to new 3rd Ave. Water Line debt payments.

City of Seward
Water Enterprise Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
17000 5300 Residential	495,280	509,634	476,492	517,000	8.50	523,000	1.16
17000 5310 SG Service	147,929	155,657	132,422	157,000	18.56	159,000	1.27
17000 5320 LG Service	224,982	222,753	223,654	220,000	(1.63)	222,000	0.91
17000 5330 SMIC Sales	60,861	58,184	61,419	54,000	(12.08)	54,200	0.37
17000 5340 Spec. Contracts	260,992	176,960	289,106	178,000	(38.43)	180,475	1.39
17000 5801 Turn on Fees	17,032	18,331	10,369	16,000	54.31	17,000	6.25
17000 5804 Work Order Revenue	0	0	0	0	0.00	0	0.00
17000 5806 Ship Water	87,550	80,395	105,580	93,000	(11.92)	94,600	1.72
17000 5807 Hydrant Rentals	112,191	128,653	123,655	130,000	5.13	132,000	1.54
17000 5899 Miscellaneous Revenue	4,503	5,537	10,369	10,000	(3.56)	10,000	0.00
17000 5901 EF Investment Interest	22,998	43,725	5,191	15,000	188.96	15,000	0.00
17000 5905 EF Penalties and Interest	687	422	2,079	500	(75.95)	500	0.00
17000 5919 Contra PERS On-behalf paid by SOA	1,329	0	0	0	0.00	0	0.00
17000 5920 PERS On-behalf paid by SOA	7,766	(4,579)	0	0	0.00	0	0.00
17000 5940 Amort. of CIA - General	186,036	186,725	209,090	205,000	(1.96)	205,000	0.00
Total Revenues	$ 1,630,136	$ 1,582,397	$ 1,649,426	$ 1,595,500	$ (3.27)	$ 1,612,775	$ 1.08

City of Seward
Water Enterprise Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	172,542	180,164	187,526	180,304	(3.85)	183,519	1.78
6001 Overtime	18,519	11,774	4,226	4,632	9.61	4,726	2.03
6002 Standby Time	8,243	7,503	9,862	8,817	(10.60)	9,027	2.38
6100 Medicare	2,954	3,083	3,387	2,951	(12.87)	3,018	2.27
6102 Workers' Compensation	9,334	13,917	12,141	12,788	5.33	13,033	1.92
6200 Leave Time	17,769	9,582	20,420	19,833	(2.87)	21,346	7.63
6201 Retirement Benefits	23,690	57,453	44,470	44,852	0.86	45,796	2.10
6202 Health Insurance	88,155	98,539	104,640	101,352	(3.14)	109,224	7.77
6209 PERS DC Forfeitures	0	(3,171)	0	0	0.00	0	0.00
Total Personnel Costs:	$ 341,206	$ 378,844	$ 386,672	$ 375,529	$ (2.88)	$ 389,689	$ 3.77
Non-Personnel Costs:							
7001 Communications	8,183	6,790	12,000	10,000	(16.67)	10,000	0.00
7002 Postage and Freight	4,330	3,242	6,500	5,500	(15.38)	5,515	0.27
7003 Bank and Credit Card Fees	7,401	9,192	10,950	10,950	0.00	11,279	3.00
7004 Insurance	14,891	16,267	11,000	11,000	0.00	11,330	3.00
7006 Legal	0	0	5,000	5,000	0.00	5,150	3.00
7009 Contracted Services	8,303	25,947	92,050	92,050	0.00	94,812	3.00
7011 Testing	8,945	6,938	11,000	11,000	0.00	11,330	3.00
7015 Utilities	232,487	210,525	259,000	259,000	0.00	266,770	3.00
7016 Heating Fuel	0	1,382	0	0	0.00	0	0.00
7210 Vehicle Supplies	171	0	0	0	0.00	0	0.00
7211 Gas & Lube	6,522	3,356	10,500	10,500	0.00	10,815	3.00
7213 Safety Equipment	2,401	1,707	3,000	3,000	0.00	3,090	3.00
7215 Operating Supplies	21,566	17,620	44,500	44,500	0.00	45,835	3.00
7216 Maintenance & Repair	31,383	17,820	25,000	30,000	20.00	30,750	2.50
7217 Small Tools & Equipment	5,233	6,221	6,500	6,500	0.00	6,695	3.00
7300 Advertising	30	1,312	1,000	1,000	0.00	1,030	3.00
7301 Subscriptions & Dues	1,279	227	1,700	1,700	0.00	1,751	3.00
7302 Travel & Subsistence	901	1,248	5,600	5,600	0.00	5,768	3.00
7303 Education & Training	449	1,300	5,600	5,600	0.00	5,768	3.00
7304 Equipment Rent	0	0	8,000	8,000	0.00	8,240	3.00
7307 GF Administrative Fee	251,004	258,849	262,991	262,991	0.00	269,340	2.41
7330 P.I.L.T.	112,843	108,488	108,569	110,000	1.32	111,382	1.26
7331 Reclass PILT to Transfer-Out	(112,843)	(108,488)	(108,569)	(110,000)	1.32	(111,382)	1.26
7808 Bad Debt Expense	456	97,898	2,000	2,000	0.00	2,060	3.00
7810 Miscellaneous Expense	8,130	233	1,800	1,800	0.00	1,854	3.00
7900 Depreciation Expense	396,425	393,588	392,199	628,253	60.19	622,443	(0.92)
8012 Debt Service Interest Expense	5,923	20,429	19,669	17,612	(10.46)	15,523	(11.86)
8103 Capital Equipment	0	17,387	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	5,000	5,000	5,000	0.00	5,150	3.00
8300 Debt Service Principal	133,150	135,147	137,175	139,232	1.50	141,321	1.50
Total Non-Personnel Costs:	$ 1,149,563	$ 1,259,625	$ 1,339,734	$ 1,577,788	$ 17.77	$ 1,593,619	$ 1.00
Total Expenditures	$ 1,490,769	$ 1,638,469	$ 1,726,406	$ 1,953,317	$ 13.14	$ 1,983,308	$ 1.54

City of Seward
Water Enterprise Fund Water - General
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	172,542	180,164	170,467	175,772	(3.11)	178,906	(1.78)
6001 Overtime	15,188	9,762	3,990	4,189	(4.99)	4,274	(2.03)
6002 Standby Time	8,243	7,503	9,862	8,817	10.60	9,027	(2.38)
6100 Medicare	2,906	3,053	3,087	2,865	7.19	2,930	(2.27)
6102 Workers' Compensation	9,103	13,757	10,705	12,345	(15.32)	12,582	(1.92)
6200 Leave Time	17,769	9,582	20,420	19,833	2.87	21,346	(7.63)
6201 Retirement Benefits	(9,951)	28,704	16,110	10,322	35.93	10,539	(2.10)
6202 Health Insurance	87,487	97,999	97,618	99,101	(1.52)	106,799	(7.77)
Total Personnel Costs:	$ 303,287	$ 350,524	$ 332,259	$ 333,244	$ (0.30)	$ 346,403	$ (3.95)
Non-Personnel Costs:							
7001 Communications	8,183	6,790	12,000	10,000	16.67	10,000	0.00
7002 Postage and Freight	4,330	3,152	6,000	5,000	16.67	5,000	0.00
7003 Bank and Credit Card Fees	7,401	9,192	10,950	10,950	0.00	11,279	(3.00)
7004 Insurance	13,131	14,303	9,200	9,200	0.00	9,476	(3.00)
7006 Legal	0	0	5,000	5,000	0.00	5,150	(3.00)
7009 Contracted Services	8,014	22,819	67,050	67,050	0.00	69,062	(3.00)
7011 Testing	6,907	6,549	9,000	9,000	0.00	9,270	(3.00)
7015 Utilities	188,911	168,531	225,000	225,000	0.00	231,750	(3.00)
7016 Heating Fuel	0	1,382	0	0	0.00	0	0.00
7210 Vehicle Supplies	171	0	0	0	0.00	0	0.00
7211 Gas & Lube	6,396	3,356	10,000	10,000	0.00	10,300	(3.00)
7213 Safety Equipment	2,016	1,597	2,500	2,500	0.00	2,575	(3.00)
7215 Operating Supplies	21,461	15,932	40,000	40,000	0.00	41,200	(3.00)
7216 Maintenance & Repair	30,730	8,983	22,000	27,000	(22.73)	27,660	(2.44)
7217 Small Tools & Equipment	5,233	5,405	6,000	6,000	0.00	6,180	(3.00)
7300 Advertising	30	1,312	1,000	1,000	0.00	1,030	(3.00)
7301 Subscriptions & Dues	1,279	227	1,500	1,500	0.00	1,545	(3.00)
7302 Travel & Subsistence	901	1,248	5,000	5,000	0.00	5,150	(3.00)
7303 Education & Training	449	1,300	5,000	5,000	0.00	5,150	(3.00)
7304 Equipment Rent	0	0	8,000	8,000	0.00	8,240	(3.00)
7307 GF Administrative Fee	251,004	258,849	262,991	262,991	0.00	269,340	(2.41)
7330 P.I.L.T.	112,843	108,488	108,569	110,000	(1.32)	111,382	(1.26)
7331 Reclass PILT to Transfer-Out	(112,843)	(108,488)	(108,569)	(110,000)	(1.32)	(111,382)	(1.26)
7808 Bad Debt Expense	456	97,898	2,000	2,000	0.00	2,060	(3.00)
7810 Miscellaneous Expense	8,048	133	1,500	1,500	0.00	1,545	(3.00)
7900 Depreciation Expense	389,467	386,629	385,241	615,592	(59.79)	609,782	0.94
8104 Motor Pool Rent	0	5,000	5,000	5,000	0.00	5,150	(3.00)
Total Non-Personnel Costs:	$ 954,518	$ 1,020,587	$ 1,101,932	$ 1,334,283	$ (21.09)	$ 1,347,894	$ (1.02)
Total Expenditures:	$ 1,257,805	$ 1,371,111	$ 1,434,191	$ 1,667,527	$ (16.27)	$ 1,694,297	$ (1.61)

City of Seward
Water Enterprise Fund Water - SMIC
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	0	0	17,059	4,532	73.43	4,613	(1.79)
6001 Overtime	3,331	2,012	236	443	(87.71)	452	(2.03)
6100 Medicare	48	30	300	86	71.33	88	(2.33)
6102 Workers' Compensation	231	160	1,436	443	69.15	451	(1.81)
6201 Retirement Benefits	316	187	969	259	73.27	265	(2.32)
6202 Health Insurance	668	540	7,022	2,251	67.94	2,425	(7.73)
Total Personnel Costs:	$ 4,594	$ 2,929	$ 27,022	$ 8,014	$ 70.34	$ 8,294	$ (3.49)
Non-Personnel Costs:							
7002 Postage and Freight	0	90	500	500	0.00	515	(3.00)
7004 Insurance	1,761	1,964	1,800	1,800	0.00	1,854	(3.00)
7009 Contracted Services	289	3,128	25,000	25,000	0.00	25,750	(3.00)
7011 Testing	2,038	389	2,000	2,000	0.00	2,060	(3.00)
7015 Utilities	43,576	41,994	34,000	34,000	0.00	35,020	(3.00)
7211 Gas & Lube	125	0	500	500	0.00	515	(3.00)
7213 Safety Equipment	385	110	500	500	0.00	515	(3.00)
7215 Operating Supplies	105	1,688	4,500	4,500	0.00	4,635	(3.00)
7216 Maintenance & Repair	653	8,836	3,000	3,000	0.00	3,090	(3.00)
7217 Small Tools & Equipment	0	815	500	500	0.00	515	(3.00)
7301 Subscriptions & Dues	0	0	200	200	0.00	206	(3.00)
7302 Travel & Subsistence	0	0	600	600	0.00	618	(3.00)
7303 Education & Training	0	0	600	600	0.00	618	(3.00)
7810 Miscellaneous Expense	82	100	300	300	0.00	309	(3.00)
7900 Depreciation Expense	6,958	6,958	6,958	12,661	(81.96)	12,661	0.00
8103 Capital Equipment	0	17,387	0	0	0.00	0	0.00
Total Non-Personnel Costs:	$ 55,972	$ 83,459	$ 80,958	$ 86,661	$ (7.04)	$ 88,881	$ (2.56)
Total Expenditures:	$ 60,566	$ 86,388	$ 107,980	$ 94,675	$ 12.32	$ 97,175	$ (2.64)

City of Seward
Water Enterprise Fund Water - Debt Service
2020/2021 Biennial Operating Budget
Expenditures by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6201 Retirement Benefits	33,326	28,562	27,391	34,271	(25.12)	34,992	(2.10)
6209 PERS DC Forfeitures	0	(3,171)	0	0	0.00	0	0
Total Personnel Costs:	$ 33,326	$ 25,391	$ 27,391	$ 34,271	$(25.12)	$ 34,992	$ (2.10)
Non-Personnel Costs:							
8011 Bonding Expense	0	0	0	0	0.00	$ -	0.00
8012 Debt Service Interest Expense	5,923	20,429	19,669	17,612	10.46	$ 15,523	11.86
8013 Amortiz Deferred Loss on Bonds	0	0	0	0	0.00	$ -	0.00
8300 Debt Service Principal	133,150	135,147	137,175	139,232	(1.50)	$ 141,321	(1.50)
Total Non-Personnel Costs:	$ 139,073	$ 155,576	$ 156,844	$ 156,844	0.00	$ 156,844	0.00
Total Expenditures:	**$ 172,399**	**$ 180,967**	**$ 184,235**	**$ 191,115**	**$ (3.73)**	**$ 191,836**	**$ (0.38)**

CITY OF SEWARD
WATER ENTERPRISE FUND
2020 and 2021 Debt Service Schedule

Description	Interest Rate	Balance at 1/01/20	2020 Budget Principal	Interest	Retirement	Total	Balance at 12/31/20	Term
Third Avenue Water Line DEC Loan	1.50%	1,174,123	139,232	17,612		156,844	1,034,891	2007 - 2027
PERS Past Service Cost (a)	8.00%	430,041			34,271	34,271	395,770	2039 *
Totals:		**$1,604,164**	**$139,232**	**$17,612**	**$34,271**	**$191,115**	**$1,430,661**	

Description	Interest Rate	Balance at 1/01/21	2021 Budget Principal	Interest	Retirement	Total	Balance at 12/31/21	Term
Third Avenue Water Line DEC Loan	1.50%	1,034,891	141,321	15,523		156,844	893,570	2007 - 2027
PERS Past Service Cost (a)	8.00%	395,770			34,271	34,271	361,499	2039 *
Totals:		**$1,430,661**	**$141,321**	**$15,523**	**$34,271**	**$191,115**	**$1,255,069**	

(a) Amortization period may be extended by State legislative action.

CITY OF SEWARD
WATER ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2020 and 2021

	2020		2021	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
General Fund:				
Federal and state lobbying		$5,973		$5,973
Payments-in-Lieu-of-Tax		110,000		111,382
	$0	$115,973	$0	$117,355

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.

This budget accounts for only the costs of the Wastewater Enterprise Fund and excludes related projects which are accounted for in separate funds not included in the budget, such as wastewater-related capital projects and the Wastewater Major Repair and Replacement Fund which is intended to replace existing wastewater infrastructure and capital assets.

WASTEWATER ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses and Change in Net Position
For Fiscal Year 2020 and 2021

	2018 Actual *	2019 Budget	2020 Budget	2021 Budget
Operating revenues:				
Residential	682,758	643,152	691,000	700,000
Small General Service	198,888	207,471	198,000	200,000
Large General Service	282,649	299,786	280,000	283,300
SMIC Sales	25,050	39,834	28,000	28,350
Miscellaneous	10,647	2,589	14,000	14,250
Total operating revenues:	**$1,199,992**	**$1,192,832**	**$1,211,000**	**$1,225,900**
Operating expenses before depreciation:				
Salaries & Benefits	252,143	281,597	304,508	309,933
Purchased services	208,429	417,484	417,484	430,009
Supplies & Maintenance	32,658	61,700	61,700	63,551
General & Administrative	199,303	183,706	185,633	188,276
Total Operating Expenses:	**$692,533**	**$944,487**	**$969,325**	**$991,769**
Operating income before depreciation	**507,459**	**248,345**	**241,675**	**234,131**
Depreciation	382,985	357,184	480,680	482,863
Operating Income (Loss)	**$124,474**	**($108,839)**	**($239,005)**	**($248,732)**
Non-operating revenues (expenses)				
Interest income	31,334	3,635	9,000	9,000
Interest expense	-17,744	-16,878	-15,363	-14,504
Other non-operating revenue	64,311	0	0	0
Total non-operating revenues (expenses)	**$77,901**	**($13,243)**	**($6,363)**	**($5,504)**
Income (loss) before operating transfers	**$202,375**	**($122,082)**	**($245,368)**	**($254,236)**
Capital contributions and special item	0	0	0	0
Net transfers In (Out)	(84,969)	(87,400)	(86,853)	(88,045)
Change in net position	**$117,406**	**($209,482)**	**($332,221)**	**($342,281)**
Beginning net position	**$6,934,548**	**$7,051,954**	**$6,842,472**	**$6,510,251**
Ending net position	**$7,051,954 ***	**$6,842,472**	**$6,510,251**	**$6,167,970**

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:
(a) $398,445 or 108%; (b) $398,445 or 112%; (c) $398,445 or 83%; (d) $398,445 or 83%

CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2020 and 2021

	2019 Budget	2020 Budget	2021 Budget
Beginning cash balance at 1/1/19: *	**$1,621,877**		
Cash is provided by (used for):			
Change in net position	(209,482)	(332,221)	(342,281)
Add expense items not affecting cash			
Depreciation	357,184	480,680	482,863
Net cash provided by (used for) operations	$147,702	$148,459	$140,582
Other uses of cash			
Debt principal payments (a)	(58,599)	(57,270)	(58,128)
Capital outlay (b)	(5,000)	(5,000)	(5,150)
Net increase (decrease) in cash	$84,103	$86,189	$77,304
Estimated ending cash balance	**$1,705,980**	**$1,792,169**	**$1,869,473**

(*) Ties to CAFR and includes only Wastewater Enterprise Fund; excludes related capital projects. See below.
(a) Sewer Lagoon new loans (2016-2035)
(b) Motor Pool contributions. No equipment purchases or MRRF Contributions in 2020 or 2021.

City of Seward
Wastewater Enterprise Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
18000 5300 Residential	667,499	682,758	643,152	691,000	7.44	700,000	1.30
18000 5310 SG Service	192,426	198,888	207,471	198,000	(4.56)	200,000	1.01
18000 5320 LG Service	282,426	282,649	299,786	280,000	(6.60)	283,300	1.18
18000 5330 SMIC Sales	44,292	25,050	39,834	28,000	(29.71)	28,350	1.25
18000 5801 Turn on Fees	0	5,650	0	9,800	0.00	10,000	2.04
18000 5809 Water/Seward Misc. Service	6,373	4,960	2,589	4,200	62.22	4,250	1.19
18000 5890 Collection of Doubtful Accounts	0	0	0	0	0.00	0	0.00
18000 5899 Miscellaneous Revenue	0	36	0	0	0.00	0	0.00
18000 5901 EF Investment Interest	19,111	30,612	2,079	8,000	284.80	8,000	0.00
18000 5905 EF Penalties and Interest	1,120	723	1,556	1,000	(35.73)	1,000	0.00
18000 5910 Gain on Sale of FA	260	0	0	0	0.00	0	0.00
18000 5919 Contra PERS On-behalf paid by SOA	902	0	0	0	0.00	0	0.00
18000 5920 PERS On-behalf paid by SOA	5,269	(2,846)	0	0	0.00	0	0.00
18000 5921 Federal Grant Revenue	62,194	44,550	0	0	0.00	0	0.00
18000 5940 Amort. of CIA - General	398,445	398,445	398,445	398,445	0.00	398,445	0.00
Total Revenues	$ 1,680,317	$ 1,671,475	$ 1,594,912	$ 1,618,445	$ 1.48	$ 1,633,345	$ 0.92

City of Seward
Wastewater Enterprise Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	118,778	110,885	142,969	148,043	3.55	149,332	0.87
6001 Overtime	4,946	3,737	3,170	4,209	32.78	4,209	0.00
6002 Standby Time	7,420	8,181	6,492	6,832	5.24	6,879	0.69
6100 Medicare	2,060	1,930	2,696	2,450	(9.12)	2,475	1.02
6102 Workers' Compensation	16,504	7,728	8,749	10,565	20.76	10,576	0.10
6200 Leave Time	22,343	29,136	19,091	18,802	(1.51)	18,882	0.43
6201 Retirement Benefits	16,889	35,708	33,844	37,252	10.07	37,556	0.82
6202 Health Insurance	58,507	55,614	64,586	70,761	9.56	76,257	7.77
6209 PERS DC Forfeitures	0	(776)	0	0	0.00	0	0.00
Total Personnel Costs:	$ 247,447	$ 252,143	$ 281,597	$ 298,914	$ 6.15	$ 306,166	$ 2.43
Non-Personnel Costs:							
7001 Communications	5,763	6,928	8,300	8,300	0.00	8,549	3.00
7002 Postage and Freight	2,818	2,826	4,700	4,700	0.00	4,841	3.00
7003 Bank and Credit Card Fees	9,755	11,747	13,730	13,730	0.00	14,142	3.00
7004 Insurance	6,434	6,210	8,004	8,004	0.00	8,244	3.00
7006 Legal	0	0	12,000	12,000	0.00	12,360	3.00
7009 Contracted Services	24,752	4,703	122,050	122,050	0.00	125,712	3.00
7011 Testing	28,539	26,332	27,000	27,000	0.00	27,810	3.00
7015 Utilities	169,485	148,520	218,000	218,000	0.00	224,540	3.00
7016 Heating Fuel	1,994	1,163	3,500	3,500	0.00	3,605	3.00
7017 Rents & Leases	17	0	200	200	0.00	206	3.00
7210 Vehicle Supplies	385	0	0	0	0.00	0	0.00
7211 Gas & Lube	7,962	12,207	9,700	9,700	0.00	9,991	3.00
7213 Safety Equipment	246	294	1,500	1,500	0.00	1,545	3.00
7215 Operating Supplies	7,399	7,515	17,000	17,000	0.00	17,510	3.00
7216 Maintenance & Repair	27,467	7,057	29,500	34,500	16.95	35,385	2.57
7217 Small Tools & Equipment	1,365	5,586	4,000	4,000	0.00	4,120	3.00
7300 Advertising	0	0	400	400	0.00	412	3.00
7301 Subscriptions & Dues	5,090	20,951	4,500	4,500	0.00	4,635	3.00
7302 Travel & Subsistence	930	540	5,200	5,200	0.00	5,356	3.00
7303 Education & Training	1,165	1,640	3,800	3,800	0.00	3,914	3.00
7304 Equipment Rent	0	0	6,000	6,000	0.00	6,180	3.00
7307 GF Administrative Fee	153,287	158,077	160,606	162,533	1.20	164,483	1.20
7330 P.I.L.T.	95,441	95,996	95,427	96,880	1.52	96,880	0.00
7331 Reclass PILT to Transfer-Out	(95,441)	(95,996)	(95,427)	(96,880)	1.52	(96,880)	0.00
7808 Bad Debt Expense	426	6,079	2,000	2,000	0.00	2,060	3.00
7810 Miscellaneous Expense	6,055	101	1,200	1,200	0.00	1,236	3.00
7900 Depreciation Expense	364,306	367,292	357,184	482,864	35.19	482,863	0.00
8012 Debt Service Interest Expense	13,732	17,744	16,878	15,363	(8.98)	14,504	(5.59)
8103 Capital Equipment	0	3,276	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	5,000	5,000	5,000	0.00	5,150	3.00
8300 Debt Service Principal	56,880	57,733	58,599	57,270	(2.27)	58,128	1.50
Total Non-Personnel Costs:	$ 896,252	$ 879,521	$ 1,100,551	$ 1,230,314	$ 11.79	$ 1,247,481	$ 1.40
Total Expenditures	$ 1,143,699	$ 1,131,664	$ 1,382,148	$ 1,529,228	$ 10.64	$ 1,553,647	$ 1.60

City of Seward
Wastewater Enterprise Fund Wastewater - General
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	118,778	110,576	128,394	142,628	(11.09)	143,870	(0.87)
6001 Overtime	4,694	3,211	2,750	3,560	(29.45)	3,560	0.00
6002 Standby Time	6,967	7,628	6,492	6,832	(5.24)	6,879	(0.69)
6100 Medicare	2,049	1,910	2,405	2,343	2.58	2,367	(1.02)
6102 Workers' Compensation	16,451	7,622	8,058	10,275	(27.51)	10,286	(0.11)
6200 Leave Time	22,343	29,136	19,091	18,802	1.51	18,882	(0.43)
6201 Retirement Benefits	(6,284)	17,823	12,161	8,516	29.97	8,585	(0.81)
6202 Health Insurance	58,320	55,170	59,444	68,290	(14.88)	73,594	(7.77)
Total Personnel Costs:	$ 223,318	$ 233,076	$ 238,795	$ 261,246	$ (9.40)	$ 268,023	$ (2.59)
Non-Personnel Costs:							
7001 Communications	5,763	6,920	7,500	7,500	0.00	7,725	(3.00)
7002 Postage and Freight	2,793	2,526	4,000	4,000	0.00	4,120	(3.00)
7003 Bank and Credit Card Fees	9,755	11,747	13,730	13,730	0.00	14,142	(3.00)
7004 Insurance	5,113	4,883	6,504	6,504	0.00	6,699	(3.00)
7006 Legal	0	0	12,000	12,000	0.00	12,360	(3.00)
7009 Contracted Services	14,857	3,206	77,050	77,050	0.00	79,362	(3.00)
7011 Testing	20,709	17,117	17,500	17,500	0.00	18,025	(3.00)
7015 Utilities	136,313	117,017	175,000	175,000	0.00	180,250	(3.00)
7016 Heating Fuel	832	0	2,000	2,000	0.00	2,060	(3.00)
7017 Rents & Leases	17	0	200	200	0.00	206	(3.00)
7210 Vehicle Supplies	385	0	0	0	0.00	0	0.00
7211 Gas & Lube	7,827	11,343	9,000	9,000	0.00	9,270	(3.00)
7213 Safety Equipment	246	294	1,000	1,000	0.00	1,030	(3.00)
7215 Operating Supplies	6,655	7,060	9,000	9,000	0.00	9,270	(3.00)
7216 Maintenance & Repair	19,691	5,219	20,000	25,000	(25.00)	25,600	(2.40)
7217 Small Tools & Equipment	1,349	2,426	3,000	3,000	0.00	3,090	(3.00)
7300 Advertising	0	0	400	400	0.00	412	(3.00)
7301 Subscriptions & Dues	2,570	10,511	2,500	2,500	0.00	2,575	(3.00)
7302 Travel & Subsistence	930	540	3,000	3,000	0.00	3,090	(3.00)
7303 Education & Training	1,165	187	2,000	2,000	0.00	2,060	(3.00)
7304 Equipment Rent	0	0	5,000	5,000	0.00	5,150	(3.00)
7307 GF Administrative Fee	153,287	158,077	160,606	162,533	(1.20)	164,483	(1.20)
7330 P.I.L.T.	95,441	95,996	95,427	96,880	(1.52)	96,880	0.00
7331 Reclass PILT to Transfer-Out	(95,441)	(95,996)	(95,427)	(96,880)	(1.52)	(96,880)	0.00
7808 Bad Debt Expense	426	6,079	2,000	2,000	0.00	2,060	(3.00)
7810 Miscellaneous Expense	6,055	101	1,000	1,000	0.00	1,030	(3.00)
7900 Depreciation Expense	363,381	365,108	356,260	480,680	(34.92)	480,679	0.00
8103 Capital Equipment	0	3,276	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	5,000	5,000	5,000	0.00	5,150	(3.00)
Total Non-Personnel Costs:	$ 760,119	$ 738,637	$ 895,250	$ 1,026,597	$ (14.67)	$ 1,039,898	$ (1.30)
Total Expenditures:	$ 983,437	$ 971,713	$ 1,134,045	$ 1,287,843	$ (13.56)	$ 1,307,921	$ (1.56)

City of Seward
Wastewater Enterprise Fund Wastewater - SMIC
2020/2021 Biennial Operating Budget
Expenditure by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	0	308	14,575	5,415	62.85	5,462	(0.87)
6001 Overtime	252	527	420	649	(54.52)	649	0.00
6002 Standby Time	453	554	0	0	0.00	0	0.00
6100 Medicare	11	19	291	107	63.23	108	(0.93)
6102 Workers' Compensation	54	105	691	290	58.03	290	0.00
6201 Retirement Benefits	64	122	838	272	67.54	275	(1.10)
6202 Health Insurance	186	444	5,142	2,471	51.94	2,663	(7.77)
Total Personnel Costs:	$ 1,020	$ 2,079	$ 21,957	$ 9,204	$ 58.08	$ 9,447	$ (2.64)
Non-Personnel Costs:							
7001 Communications	0	8	800	800	0.00	824	(3.00)
7002 Postage and Freight	25	300	700	700	0.00	721	(3.00)
7004 Insurance	1,321	1,327	1,500	1,500	0.00	1,545	(3.00)
7009 Contracted Services	9,895	1,497	45,000	45,000	0.00	46,350	(3.00)
7011 Testing	7,830	9,215	9,500	9,500	0.00	9,785	(3.00)
7015 Utilities	33,172	31,503	43,000	43,000	0.00	44,290	(3.00)
7016 Heating Fuel	1,162	1,163	1,500	1,500	0.00	1,545	(3.00)
7211 Gas & Lube	135	864	700	700	0.00	721	(3.00)
7213 Safety Equipment	0	0	500	500	0.00	515	(3.00)
7215 Operating Supplies	744	455	8,000	8,000	0.00	8,240	(3.00)
7216 Maintenance & Repair	7,776	1,838	9,500	9,500	0.00	9,785	(3.00)
7217 Small Tools & Equipment	16	3,159	1,000	1,000	0.00	1,030	(3.00)
7301 Subscriptions & Dues	2,520	10,440	2,000	2,000	0.00	2,060	(3.00)
7302 Travel & Subsistence	0	0	2,200	2,200	0.00	2,266	(3.00)
7303 Education & Training	0	1,453	1,800	1,800	0.00	1,854	(3.00)
7304 Equipment Rent	0	0	1,000	1,000	0.00	1,030	(3.00)
7810 Miscellaneous Expense	0	0	200	200	0.00	206	(3.00)
7900 Depreciation Expense	925	2,184	924	2,184	(136.36)	2,184	0.00
Total Non-Personnel Costs:	$ 65,521	$ 65,406	$ 129,824	$ 131,084	$ (0.97)	$ 134,951	$ (2.95)
Total Expenditures:	$ 66,541	$ 67,485	$ 151,781	$ 140,288	$ 7.57	$ 144,398	$ (2.93)

City of Seward
Wastewater Enterprise Fund Wastewater - Debt Service
2020/2021 Biennial Operating Budget
Expenditures by Department

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6201 Retirement Benefits	23,108	17,763	20,845	28,464	(36.55)	28,696	(0.82)
6209 PERS DC Forfeitures	0	(776)	0	0	0.00	0	0
Total Personnel Costs:	$ 23,108	$ 16,987	$ 20,845	$ 28,464	$(36.55)	$ 28,696	$ (0.82)
Non-Personnel Costs:							
8011 Bonding Expense	0	0	0	0	0.00	$ -	0.00
8012 Debt Service Interest Expense	13,732	17,744	16,878	15,363	8.98	$ 14,504	5.59
8013 Amortiz Deferred Loss on Bonds	0	0	0	0	0.00	$ -	0.00
8300 Debt Service Principal	56,880	57,733	58,599	57,270	2.27	$ 58,128	(1.50)
Total Non-Personnel Costs:	$ 70,612	$ 75,477	$ 75,477	$ 72,633	3.77	$ 72,632	0.00
Total Expenditures:	**$ 93,720**	**$ 92,464**	**$ 96,322**	**$ 101,097**	**$ (4.96)**	**$ 101,328**	**$ (0.23)**

CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
2020 and 2021 Debt Service Schedule

Description	Interest Rate	Balance at 1/01/20	2020 Budget Principal	Interest	Retirement	Total	Balance at 12/31/20	Term
Lowell Point Sludge Loan #769091	1.50%	507,927	28,325	7,619		35,944	479,602	2016 - 2035
LP & SMIC Sludge Loan #769111	1.50%	516,253	28,945	7,744		36,689	487,308	2016 - 2035
PERS Past Service Cost (a)	8.00%	355,264			28,464	28,464	326,800	2039 *
Totals:		**$1,379,444**	**$57,270**	**$15,363**	**$28,464**	**$101,097**	**$1,293,710**	

Description	Interest Rate	Balance at 1/01/21	2021 Budget Principal	Interest	Retirement	Total	Balance at 12/31/21	Term
Lowell Point Sludge Loan #769091	1.50%	479,602	28,749	7,194		35,943	450,853	2016 - 2035
LP & SMIC Sludge Loan #769111	1.50%	487,308	29,379	7,310		36,689	457,929	2016 - 2035
PERS Past Service Cost (a)	8.00%	326,800			28,464	28,464	298,336	2039 *
Totals:		**$1,293,710**	**$58,128**	**$14,504**	**$28,464**	**$101,096**	**$1,207,118**	

(a) Amortization period may be extended by State legislative action.

* The City Council established a repayment schedule in 1999 to repay the General Fund for $1,603,350 loaned to the Wastewater Fund for 1990 damages to the Lowell Point Sewer Lagoon. The City Council agreed to cancel the balance of the debt in the amount of $1,219,150 in Resolution 2019-075 passed on August 26, 2019. The Wastewater Enterprise Fund no longer owes this debt to the General Fund.

CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2020 and 2021

	2020		2021	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
General Fund:				
Federal and state lobbying		$5,973		$5,973
Payments-in-Lieu-of-Tax		96,880		98,072
RV dump station payments	16,000		16,000	
	$16,000	$102,853	$16,000	$104,045
Net Transfers:	($86,853)		($88,045)	

PARKING ENTERPRISE FUND

The Parking Enterprise Fund was established to create a funding source for replacement of existing parking lots, including costs of maintaining and upgrading the parking lots in the harbor and downtown areas. The primary revenue source of this fund is parking fees and the primary expenses of this fund are maintenance and repair of the parking lots (sealing, striping, signage, repaving) and personnel costs associated with enforcement, maintenance, and customer service. The financial records of the Parking 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 2020 and 2021

	2018 Actual *	2019 Budget	2020 Budget	2021 Budget
Operating revenue - parking fees	**$352,616**	**$321,650**	**$350,700**	**$350,700**
Operating expense:				
Salaries & Benefits	113,194	153,810	160,461	152,705
Purchased Services	19,050	30,600	25,050	26,565
Supplies and Maintenance	35,997	32,900	33,500	33,025
General and Administrative	25,492	27,900	21,587	21,450
Total operating expense:	**$193,733**	**$245,210**	**$240,598**	**$233,745**
Operating income before depreciation	**158,883**	**76,440**	**110,102**	**116,955**
Depreciation	19,546	11,682	29,023	11,500
Operating income (loss)	**$139,337**	**$64,758**	**$81,079**	**$105,455**
Non-operating revenues (expense)				
Interest Income and other	13,969	7,000	10,000	10,000
Total non-operating revenue(expense)	**$13,969**	**$7,000**	**$10,000**	**$10,000**
Transfers to other funds	-$28,209	-$25,732	-$28,056	-$28,056
Change in net position	**$125,097**	**$46,026**	**$63,023**	**$87,399**
Beginning net position	**$1,094,581**	**$1,219,678**	**$1,265,704**	**$1,328,727**
Ending net position	**$1,219,678 ***	**$1,265,704**	**$1,328,727**	**$1,416,126**

* Ties to annual Comprehensive Annual Financial Report

CITY OF SEWARD
PARKING ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2020 and 2021

	2019 Budget	2020 Budget	2021 Budget
Beginning Cash Balance at 1/1/19 *:	**$1,037,021**		
Cash is provided by (used for):			
Change in net position	**$46,026**	**$63,023**	**$87,399**
Add expense items not affecting cash			
Depreciation	11,682	24,188	24,808
Net cash provided by operations	**$57,708**	**$87,211**	**$112,207**
Other uses of cash			
Capital outlay (a)	($23,000) (a)	($173,000) (b)	($23,000) (c)
Net increase (decrease) in cash	**$34,708**	**-$85,789**	**$89,207**
Estimated ending cash balance	**$1,071,729**	**$985,940**	**$1,075,147**

(*) Ties to Comprehensive Annual Financial Report
(a) $13K motor pool contribution, $10K pay station equipment.
(b) $150K NE Parking Lot paving; $13K motor pool contribution; $10K pay station equipment.
(c) $13K motor pool contribution, $10K equipment.

City of Seward
Parking Enterprise Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
13000 5200 S. Harbor Lot	128,710	122,479	128,000	125,000	(2.34)	125,000	0.00
13000 5201 N. Harbor Lot	71,336	97,758	67,000	95,000	41.79	95,000	0.00
13000 5202 N.E. Ramp Lot	46,597	46,638	45,000	47,000	4.44	47,000	0.00
13000 5204 S. Harbor Uplands Lot	18,229	10,972	25,000	18,000	(28.00)	18,000	0.00
13000 5205 Slip Holder Parking Passes	24,840	27,757	25,000	27,000	8.00	27,000	0.00
13000 5206 Employee Passes	9,626	11,659	9,000	10,000	11.11	10,000	0.00
13000 5207 Miscellaneous Parking Fees	1,575	65	0	0	0.00	0	0.00
13000 5208 S.W. Harbor Lot	466	1,280	0	1,000	0.00	1,000	0.00
13000 5209 Company Vehicle Pass	0	0	0	0	0.00	0	0.00
13000 5210 Vehicle w/ Trailer	12,897	29,795	20,000	24,000	20.00	24,000	0.00
13000 5211 Visitor Parking Permits	757	1,869	650	1,200	84.62	1,200	0.00
13000 5212 Fines - Parking Tickets	14,224	2,344	2,000	2,500	25.00	2,500	0.00
13000 5899 Miscellaneous Revenue	1,366	0	0	0	0.00	0	0.00
13000 5901 EF Investment Interest	10,161	13,969	7,000	10,000	42.86	10,000	0.00
Total Revenues	$ 340,784	$ 366,585	$ 328,650	$ 360,700	$ 9.75	$ 360,700	$ 0.00

City of Seward
Parking Enterprise Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
6000 Salaries	97,524	77,953	121,850	126,156	3.53	126,603	0.35
6001 Overtime	3,511	3,855	4,000	5,591	39.78	5,591	0.00
6100 Medicare	4,964	4,456	7,976	8,980	12.59	8,986	0.07
6101 Unemployment Insurance	2,598	6,213	2,000	3,500	75.00	3,500	0.00
6102 Workers' Compensation	8,922	4,467	7,800	11,412	46.31	11,416	0.04
6200 Leave Time	3,027	0	0	0	0.00	0	0.00
6201 Retirement Benefits	1,884	2,670	4,300	3,938	(8.42)	4,037	2.51
6202 Health Insurance	11,605	13,580	5,884	6,180	5.03	6,660	7.77
Total Personnel Costs:	$ 134,035	$ 113,194	$ 153,810	$ 165,757	$ 7.77	$ 166,793	$ 0.63
Non-Personnel Costs:							
7001 Communications	2,600	3,121	3,400	3,250	(4.41)	3,250	0.00
7002 Postage and Freight	249	868	1,000	1,000	0.00	1,000	0.00
7003 Bank and Credit Card Fees	8,220	10,009	8,700	10,000	14.94	10,000	0.00
7004 Insurance	2,433	3,182	2,500	3,200	28.00	3,200	0.00
7009 Contracted Services	4,430	475	4,500	3,000	(33.33)	4,500	50.00
7011 Testing	533	587	500	600	20.00	600	0.00
7012 Other Special Services	0	0	9,000	3,000	(66.67)	3,000	0.00
7015 Utilities	504	808	1,000	1,000	0.00	1,015	1.50
7210 Vehicle Supplies	6,720	1,935	4,000	3,000	(25.00)	3,000	0.00
7211 Gas & Lube	658	1,087	1,500	1,250	(16.67)	1,275	2.00
7212 Uniform Allowance	1,631	87	1,200	1,000	(16.67)	1,000	0.00
7213 Safety Equipment	0	124	1,200	1,000	(16.67)	1,000	0.00
7214 Janitorial Supplies	48	0	250	250	0.00	250	0.00
7215 Operating Supplies	13,062	11,556	9,250	13,000	40.54	13,000	0.00
7216 Maintenance & Repair	7,133	10,496	10,500	9,000	(14.29)	9,500	5.56
7217 Small Tools & Equipment	553	10,712	5,000	5,000	0.00	4,000	(20.00)
7300 Advertising	14	245	1,000	300	(70.00)	300	0.00
7301 Subscriptions & Dues	11,886	595	7,500	5,000	(33.33)	5,000	0.00
7302 Travel & Subsistence	20	434	1,500	1,000	(33.33)	1,000	0.00
7303 Education & Training	0	0	1,500	1,000	(33.33)	1,000	0.00
7304 Equipment Rent	0	0	3,000	750	(75.00)	750	0.00
7307 GF Administrative Fee	10,432	11,221	11,400	11,537	1.20	11,400	(1.19)
7330 P.I.L.T.	26,445	28,209	25,732	28,056	9.03	28,056	0.00
7331 Reclass PILT to Transfer-Out	(26,445)	(28,209)	(25,732)	(28,056)	9.03	(28,056)	0.00
7805 Promotion	0	0	2,000	2,000	0.00	2,000	0.00
7900 Depreciation Expense	22,013	19,546	11,682	29,023	148.44	11,500	(60.38)
8101 Infrastructure	0	0	0	150,000	0.00	0	(100.00)
8103 Capital Equipment	0	123,118	10,000	10,000	0.00	10,000	0.00
8104 Motor Pool Rent	0	13,000	13,000	13,000	0.00	13,000	0.00
Total Non-Personnel Costs:	$ 93,139	$ 223,206	$ 126,082	$ 282,160	$ 123.79	$ 115,540	$ (59.05)
Total Expenditures	$ 227,174	$ 336,400	$ 279,892	$ 447,917	$ 60.03	$ 282,333	$ (36.97)

CITY OF SEWARD
PARKING ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2020 and 2021

	2020		2021	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
Federal and state lobbying		0		0
Payments-in-Lieu-of-Tax		28,056		28,056
	$0	$28,056	$0	$28,056

HEALTHCARE ENTERPRISE FUND

The Healthcare Enterprise Fund accounts for operating and capital costs associated with Providence Seward Medical Center (PSMC). PSMC's operations presently include the hospital and emergency room. Beginning in 2014, the primary care clinic transitioned to a federally qualified health center and operations of the clinic are accounted for in a separate special revenue fund which is not part of the City's budget process. The revenue source to cover capital costs and operational shortfalls, if any, come from proceeds of a 1% sales tax, equal to one-fourth of the General Fund's 4% sales tax revenue. Bond covenants require that the sales tax be made available first to cover debt service on long-term care facility bonds.

HOSPITAL ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses and Changes in Net Position
For 2020 and 2021

	2018 Actual *	2019 Budget	2020 Budget	2021 Budget
Operating Expenses:				
Hospital capital infrastructure & equipment (a)	500,000	500,000	687,500	688,924
Hospital CT Scanner	1,300,000	0	0	0
Community Health Center (b)	300,000	200,000	100,000	0
Purchased services	15,300	0	0	0
Depreciation	238,133	161,293	178,250	154,337
Total operating expenses	**$2,353,433**	**$861,293**	**$965,750**	**$843,261**
Non-operating revenues (expense)				
Investment Income	6,725	0	0	0
Debt service interest (c)	(33,113)	(33,113)	(29,677)	(26,059)
Capital equipment and other	-	-	-	-
Total non-operating revenue (expense)	($26,389)	($33,113)	($29,677)	($26,059)
Earnings (loss) before transfers	**($2,379,822)**	**($894,406)**	**($995,427)**	**($869,320)**
Operating transfers from other funds (d)	1,136,752	1,262,500	1,358,750	1,371,500
Operating transfers to other funds (e)	0	(463,924)	(150,000)	(150,000)
Change in net position	($1,243,070)	($95,830)	$213,323	$352,180

(a) Providence Seward Medical & Care Center hospital, emergency room and long-term care facility capital budget.
(b) Seward Community Health Center operating budget request.
(c) Represents interfund loan payable to Motor Pool for Seward General Hospital pension loan.
Loan balance at 1/1/2020 is $565,268. Loan matures 2026.
(d) Reflects one-quarter of all City sales tax; equal to 1% sales tax (the City's total sales tax rate is 4%).
(e) In 2020/2021 reflects payment to SMH Fund to cover future bond payments due to past census shortfalls.

* 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 2020 and 2021

	2019 Budget	2020 Budget	2021 Budget
Beginning Cash Balance at 1/1/19:	**-$901,610**		
Cash is provided by (used for):			
Change in net position	**(95,830)**	**213,323**	**352,180**
Add expense items not affecting cash			
Depreciation	161,293	178,250	154,337
Net cash provided by operations	**$65,463**	**$391,573**	**$506,517**
Other sources (uses) of cash			
Debt principal (a)	($65,463)	($68,900)	($72,517)
Net increase (decrease) in cash (b)	**0**	**322,673**	**434,000**
Estimated ending cash balance	**-$901,610**	**-$578,937**	**-$144,937**

(a) 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 became new source of repayment for SGH PERS debt.

City of Seward
Healthcare Enterprise Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
19100 5901 EF Investment Interest	5,554	6,725	0	0	0.00	0	0.00
19100 5940 Amort. of CIA - General	1,875	1,875	1,875	1,875	0.00	1,875	0.00
Total Revenues	$ 7,429	$ 8,600	$ 1,875	$ 1,875	$ 0.00	$ 1,875	$ 0.00

City of Seward
Healthcare Enterprise Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Non-Personnel Costs:							
7809 Pass-Thru Payments	1,100,000	2,115,000	700,000	787,500	12.50	687,500	(12.70)
7810 Miscellaneous Expense	0	300	0	0	0.00	0	0.00
7900 Depreciation Expense	305,108	238,133	161,293	178,250	10.51	178,250	0.00
8012 Debt Service Interest Expense	36,379	33,113	33,113	29,677	(10.38)	26,059	(12.19)
8300 Debt Service Principal	59,095	62,198	65,463	68,900	5.25	72,517	5.25
Total Non-Personnel Costs:	$ 1,500,582	$ 2,448,744	$ 959,869	$ 1,064,327	$ 10.88	$ 964,326	$ (9.40)
Total Expenditures	$ 1,500,582	$ 2,448,744	$ 959,869	$ 1,064,327	$ 10.88	$ 964,326	$ (9.40)

CITY OF SEWARD
HOSPITAL ENTERPRISE FUND
2020 and 2021 Debt Service Schedule

Description	Interest Rate	Balance at 1/01/20	2020 Budget Principal	2020 Budget Interest	2020 Budget Total	Balance at 12/31/20	Term
Hospital PERS loan - F03000	5.25%	565,268	68,900	29,677	98,576	496,368	2007 - 2026
Totals:		**$565,268**	**$68,900**	**$29,677**	**$98,576**	**$496,368**	

Description	Interest Rate	Balance at 1/01/21	2021 Budget Principal	2021 Budget Interest	2021 Budget Total	Balance at 12/31/21	Term
Hospital PERS loan - F03000	5.25%	496,368	72,517	26,059	98,576	423,851	2007 - 2026
Totals:		**$496,368**	**$72,517**	**$26,059**	**$98,576**	**$423,851**	

CITY OF SEWARD
HOSPITAL DEBT SERVICE FUND
Budgeted Interfund Transfers
Fiscal Year 2020 and 2021

	2020		2021	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
From General Fund -- sales tax devoted to healthcare	1,358,750		1,337,500	
To Seward Mountain Haven -- for bond debt (a)		150,000		150,000
	$1,358,750	$150,000	$1,337,500	$150,000

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. These bonds were refinanced in 2016 with an outstanding principal balance at January 1, 2020 of $16,080,000. The revenues to repay the bonds come from the capital cost component of patient charges. Should patient charge revenues be insufficient to cover operating and capital costs, any shortfall may be covered by proceeds from a 1% sales tax, equal to one-fourth of the General Fund's 4% sales tax revenue. These sales tax revenues are required by bond covenants, to secure repayment of bonded debt service.

SEWARD MOUNTAIN HAVEN ENTERPRISE FUND

Budgeted Statement of Revenues and Expenses and Changes in Net Position For 2020 and 2021

	2018 Actual *	2019 Budget	2020 Budget	2021 Budget
Revenues:				
Interest earnings	43,430	0	40,000	40,000
LTC capital cost reimbursement	3,215,738	2,290,984	2,000,000	2,000,000
Total revenues	**$3,259,167**	**$2,290,984**	**$2,040,000**	**$2,040,000**
Expenses:				
Debt service interest and other costs	658,308	649,006	607,506	564,006
Depreciation	1,584,871	1,445,306	1,083,830	1,056,601
Total expenses	**$2,243,179**	**$2,094,312**	**$1,691,336**	**$1,620,607**
Excess (deficit) of revenues over expenditures	**1,015,988**	**196,672**	**348,664**	**419,393**
Operating transfers from other funds	0	163,924	150,000	150,000
Operating transfers to other funds	0	0	0	0
Change in net position	**1,015,988**	**360,596**	**498,664**	**569,393**

* 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 2020 and 2021

	2019 Budget	2020 Budget	2021 Budget
Beginning Cash Balance at 1/1/19:			
Cash - Legally Required Bond Reserves (a, b)	$1,615,006		
Cash - Reserved for Bond Payments (a, b)	$4,378,268		
	$5,993,274		
Cash is provided by (used for):			
Change in net position	**360,596**	**498,664**	**569,393**
Add expense items not affecting cash			
Depreciation	1,445,306	1,083,830	1,056,601
Net cash provided by operations	**$1,805,902**	**$1,582,494**	**$1,625,994**
Other sources (uses) of cash			
Debt principal	(830,000)	(870,000)	(910,000)
Capital outlay	-	-	-
Net increase (decrease) in cash	**$975,902**	**$712,494**	**$715,994**
Estimated ending cash balance	**$6,969,176**	**$7,681,670**	**$8,397,664**

(a, b) Seward Mountain Haven revenue bonds; matures 2033

City of Seward
Seward Mountain Haven Enterprise Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
19200 5810 SMH Patient Revenue for Capital	2,447,754	3,215,738	2,290,984	2,000,000	(12.70)	2,000,000	0.00
19200 5901 EF Investment Interest	9,968	43,430	0	40,000	0.00	40,000	0.00
19200 5941 Amort.Bond Premium	94,140	94,140	94,140	94,140	0.00	94,140	0.00
Total Revenues	$ 2,551,862	$ 3,353,308	$ 2,385,124	$ 2,134,140	$ (10.52)	$ 2,134,140	$ 0.00

City of Seward
Seward Mountain Haven Enterprise Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Non-Personnel Costs:							
7900 Depreciation Expense	1,634,025	1,584,871	1,445,306	1,083,830	(25.01)	1,056,601	(2.51)
8012 Debt Service Interest Expense	695,952	658,308	649,006	607,506	(6.39)	564,006	(7.16)
8013 Amortize Deferred Loss on	98,196	98,196	98,196	98,196	0.00	98,196	0.00
8300 Debt Service Principal	910,000	945,000	830,000	870,000	4.82	910,000	4.60
Total Non-Personnel Costs:	$ 3,338,173	$ 3,286,375	$ 3,022,508	$ 2,659,532	$ (12.01)	$ 2,628,803	$ (1.16)
Total Expenditures	$ 3,338,173	$ 3,286,375	$ 3,022,508	$ 2,659,532	$ (12.01)	$ 2,628,803	$ (1.16)

CITY OF SEWARD
SEWARD MOUNTAIN HAVEN ENTERPRISE FUND
2020 and 2021 Debt Service Schedule

Description	Interest Rate	Balance at 1/01/20	2020 Budget Principal	Interest	Amortization	Total	Balance at 12/31/20	Term
Seward Mountain Haven Bond	4.00% - 5.10%	16,080,000	870,000	607,506		1,477,506	15,210,000	2008 - 2033
Amortization of 2016 Refunding		1,374,737			98,196	98,196	1,276,541	2016 - 2033
Totals:		$ 17,454,737	$ 870,000	$ 607,506	$ 98,196	$ 1,575,702	$ 16,486,541	

Description	Interest Rate	Balance at 1/01/21	2021 Budget Principal	Interest	Amortization	Total	Balance at 12/31/21	Term
Seward Mountain Haven Bond	4.00% - 5.10%	15,210,000	910,000	564,006		1,474,006	14,300,000	2008 - 2033
Amortization of 2016 Bond Refunding		1,276,541			98,196	98,196	1,178,346	2016 - 2033
Totals:		$ 16,486,541	$ 910,000	$ 564,006	$ 98,196	$ 1,572,202	$ 15,478,346	

CITY OF SEWARD
SEWARD MOUNTAIN HAVEN ENTERPRISE FUND
Budgeted Interfund Transfers
Fiscal Year 2020 and 2021

	2020		2021	
	Transfers-In	Transfers-Out	Transfers-In	Transfers-Out
From Hospital Enterprise Fund (a)	150,000	-	150,000	0
	$150,000	$0	$150,000	$0

MOTOR POOL INTERNAL SERVICE FUND

The Motor Pool Fund is an Internal Service Fund established to accumulate resources to replace City vehicles and heavy equipment, including fire trucks, road graders, snow removal equipment, fleet vehicles, trailers, rescue and response vehicles, dump trucks, etc. City departments pay annual lease payments to the Motor Pool Fund for the use of vehicles and heavy equipment, with funds accumulating to finance their replacement. This funding mechanism reduces the need to borrow money to purchase equipment, saving interest costs, and reduces the impact of large purchases on the annual operating budgets of the City by spreading the cost of the assets over their respective useful lives.

MOTOR POOL INTERNAL SERVICE FUND
Budgeted Statement of Revenues, Expenses and Change in Net Position
For 2020 and 2021

	2018 Actual *	2019 Budget	2020 Budget	2021 Budget
Operating revenues - vehicle rental	$357,000	$357,000	$719,000	$635,990
Operating expenses - depreciation and other	401,221	353,526	324,456	420,000
Operating income (loss)	(44,221)	3,474	394,544	215,990
Non-operating revenue (expense)				
Interest income	56,000	15,000	15,000	15,000
Interest expense	0	0	0	0
Other non-operating	6,954	33,113	29,677	26,059
Total non-operating revenue (expense)	62,954	48,113	44,677	41,059
Earnings before transfers	**18,733**	**51,587**	**439,221**	**257,049**
Transfers (to) from other funds	0	0	0	0
Change in net position	18,733	51,587	439,221	257,049
Beginning net position	**4,833,264**	**4,851,997**	**4,903,584**	**5,342,805**
Ending net position	**$4,851,997 ***	**$4,903,584**	**$5,342,805**	**$5,599,854**

* Ties to annual Comprehensive Annual Financial Report

CITY OF SEWARD
MOTOR POOL INTERNAL SERVICE FUND
Budgeted Statement of Cash Flow
For 2020 and 2021

	2019 Budget	2020 Budget	2021 Budget
Beginning Cash Balance at 1/1/19 *:	**$1,917,418**		
Cash is provided by (used for):			
Change in net assets	51,587	439,221	257,049
Add expense items not affecting cash			
Depreciation	353,526	324,456	420,000
Net cash provided by operations	**$405,113**	**$763,677**	**$677,049**
Other sources of cash			
Capital lease proceeds (a)	0	0	0
Loan repayment - SGH PERS	65,463	68,900	72,517
Other uses of cash			
Capital outlay (*)	(351,275) (b)	(522,000) (c)	(455,000) (d)
Net increase (decrease) in cash	**119,301**	**310,577**	**294,566**
Estimated ending cash balance	**$2,036,719**	**$2,347,296**	**$2,641,862**

(*) Ties to CAFR.

(a) No outstanding debt payment owed by Motor Pool.

(b) $351,275 reflects: $247,996 PW 2 dump trucks; $66,412 PW 2 passenger trucks; $33,000 Harbor truck; $3,867 PD patrol vehicle safety equipment

(c) $522,000 reflects: $135,000 PD 3 patrol vehicles; $17,000 Parking truck; $30,000 TYC van; $340,000 PW loader w/snow blower

(d) $455,000 reflects: $45,000 PD patrol vehicle; $40,000 building inspection vehicle; $40,000 P&R truck; $80,000 Harbor flatbed & plow; $250,000 PW sweeper

* Parking to spend up to $17,000 on small truck utilitzing own cash. These monies will be transferred and spent out of the Motor Pool Fund, if authorized by City Council by separate resolution.

City of Seward
Motor Pool Internal Service Fund
2020/2021 Biennial Operating Budget
Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2019-20 % Chg
Revenues							
03000 5901 EF Investment Interest	17,199	22,887	15,000	15,000	0.00	15,000	0.00
03000 5904 EF Misc. Interest Revenue	36,379	33,113	29,677	26,059	(12.19)	26,059	0.00
03000 5910 Gain on Sale of FA	638	6,954	0	0	0.00	0	0.00
03000 5950 Motor Pool Vehicle Rent	175,000	357,000	0	0	0.00	0	0.00
03000 5960 Veh.Rent/	0	0	357,000	719,000	101.40	635,990	(11.55)
Total Revenues	$ 229,216	$ 419,954	$ 401,677	$ 760,059	$ 89.22	$ 677,049	$ (10.92)

City of Seward
Motor Pool Internal Service Fund
2020/2021 Biennial Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019-20 % Chg	2021 Budget	2020-21 % Chg
Personnel Costs:							
Non-Personnel Costs:							
7216 Maintenance & Repair	0	4,700	0	0	0.00	0	0.00
7217 Maintenance & Repair	935	4,155	0	0	0.00	0	0.00
7303 Education & Training	9,574	0	0	0	0.00	0	0.00
7900 Depreciation Expense	425,878	392,366	353,526	324,456	(8.22)	420,000	29.45
8000 Loss on Sale of Fixed Assets	6,534	0	0	0	0.00	0	0.00
8103 Capital Equipment	0	411,052	351,275	522,000	48.60	455,000	(12.84)
Total Non-Personnel Costs:	$ 442,921	$ 812,273	$ 704,801	$ 846,456	$ 20.10	$ 875,000	$ 3.37
Total Expenditures	$ 442,921	$ 812,273	$ 704,801	$ 846,456	$ 20.10	$ 875,000	$ 3.37

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 projects require funding appropriation and authorization from the City Council prior to proceeding.

The City budgets for non-recurring capital expenditures defined in this Fund, as expenditures that result in the purchase of a tangible asset(s) with a value in excess of $20,000, and with a useful life exceeding one year. Appropriations must be made by the City Council for any item appearing in the Capital Improvement Plan, although for the General Fund, most major capital purchases are accounted for within the Capital Acquisition (Capital Projects) Fund, with the budget appropriation being requested at the time of the item's purchase. Individual capital items with a cost of more than $2,500 but less than $20,000 can also be budgeted within each individual Fund's budget under the line item of capital outlay, consisting of land, buildings, equipment or infrastructure, since the City's fixed asset threshold is $2,500.

Before Council is asked to approve a significant non-recurring capital investment, consideration will be given to how that investment will impact the current and future operating budgets and the ability of the City to maintain current (or newly required) service levels. If additional revenues must be generated to pay for the ongoing operating costs associated with a capital investment, Council will be asked to approve those fee increases (or service delivery cuts) prior to appropriating funds for the new project or investment. When adding an item to the Capital Improvement Plan, department heads are asked to indicate whether the project is expected to generate cost savings (reduced maintenance costs, utility cost savings, etc.) or added operational costs.

Capital Improvement Plan
General Fund-Related Capital Projects
Fiscal Year 2020 and 2021

Project Description	New or Replace	Year	Project Cost	Funding Source: City Portion	Funding Source: Other Source	Funding Source: Source
Projects Slated for Funding in 2020 and 2021:						
Public Works and P&R Warehouse Relocation Eng/Design	R	2020	$125,000	$125,000		Capital Acquisition Fund
Relocation of PW & Shop	R	2021	$2,700,000		$2,700,000	Financing sources
Parks & Rec warehouse replacement	R	2021	$750,000	$750,000		Capital Acquisition Fund
Campgrounds: additional utility sites on waterfront	N	2020	$400,000	$400,000		Capital Acquisition Fund
Japanese Creek feasibility study	N	2020	$900,000	$135,000	$765,000	City/USACE/KPB/SBCFSA
Heat Loop project	N		$1,325,000	$600,000	$725,000	City/AEA Grant
Williams Park restroom/showerhouse	N	2020	$300,000	$200,000	$100,000	Capital Acquisition Fund
Parks & Rec dumpster replacements	R	2020	$65,000	$65,000		Capital Acquisition Fund
Ballaine playground equipment update	R	2020	$300,000	$300,000		Capital Acquisition Fund
City Hall boiler & roof repairs	R	2020	$85,000	$85,000		Capital Acquisition Fund
Annex heating system & building upgrades	R	2020	$40,000	$40,000		Capital Acquisition Fund
Breathing apparatus - Fire	R	2020	$237,000	$237,000		Capital Acquisition Fund
Lowell Point Road safety design (Flap grant match of 9.3%)	R	2020	$2,400,000	$223,200	$2,176,800	City/Flap Grant
City Hall fire alarm system upgrade	R	2020	$40,000	$40,000		Capital Acquisition Fund
Library plumbing repairs	R	2020	$11,000	$11,000		Capital Acquisition Fund
Library roof leak repairs	R	2020	$68,000	$68,000		Capital Acquisition Fund
Library LED lights & repairs	R	2020	$17,000	$17,000		Capital Acquisition Fund
City Hall ADA ramp & parking	N	2020	$45,000	$45,000		Capital Acquisition Fund
ADA sidewalk improvements	R	20/21	$75,000	$75,000		Capital Acquisition Fund
Gateway, Forest Acres playground equipment update	R	2021	$25,000	$25,000		Capital Acquisition Fund
Wellington Pavilion: design and construction (ADA)	N	2021	$400,000	$400,000		Capital Acquisition Fund
Bike path resurfacing	R	2021	$60,000	$60,000		Capital Acquisition Fund
Total Projects in 2020 and 2021:			**$10,368,000**	**$3,901,200**	**$6,466,800**	
PUBLIC SAFETY:						
New animal shelter	R		$1,000,000	$1,000,000		General Fund
Fire Hydrant upgrades - Ph. II	R		$200,000	$200,000		General Fund
Public Safety Building	R		$5,665,000	$5,665,000		General Fund
Total Public Safety Projects:			$6,865,000	$6,865,000	$0	
PARKS & RECREATION:						
Lagoon Boardwalk rebuild	R		$240,000	$240,000		General Fund
Community Rec Center	N		$5,000,000	$5,000,000		General Fund
Resurface playgrounds; Gateway, Forest Acres, Ballaine, 3rd A	R		$285,000	$285,000		General Fund
Tennis court refurbishment	R		$75,000	$75,000		General Fund
John Perry field fencing	R		$50,000	$50,000		General Fund
TYC landscape, fence, play area	R		$75,000	$75,000		General Fund
Little League concession stand replacement	R		$250,000	$250,000		General Fund
Total Parks & Recreation Projects:			$5,975,000	$5,975,000	$0	
CITY HALL/LIBRARY/OTHER:						
Paint City Hall	R		$20,000	$20,000		General Fund
City Hall building envelope and windows upgrades	R		$500,000	$500,000		General Fund
City Hall electrical upgrades	R		$65,000	$65,000		General Fund
Fix venitilation at City Hall	R		$85,000	$85,000		General Fund
Total City Hall/Library Projects:			$650,000	$650,000	$0	
Total General Fund Projects:			$23,858,000	$17,391,200	$6,466,800	
Total General Fund Projects for 2020 and 2021:			**$10,368,000**	**$3,901,200**	**$6,466,800**	

City of Seward
Capital Improvement Plan
Harbor-Related Capital Projects
2020 and 2021

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source			
					City Portion	Other Source	Source	
NE Boat Launch Ramp	R	2021	$2,000,000	C	$500,000	$1,500,000	City/ADFG	X
Replace K&L and remainder of G Float	R	2022	$3,500,000	M	$3,500,000		City/Grant	X
Replace anodes on concrete floats	R	2022	$200,000	M	$200,000		City	X
50 Ton wash down pad	N	2022	$500,000	New	$500,000		City	X
Replace dumpsters	R	2023	$80,000	M	$80,000		City	X
5 Ton crane I-dock	N	2024	$400,000	New	$400,000		City	X
Total Harbor Fund Projects:			$6,680,000		$5,180,000	$1,500,000		
Total Harbor Fund Projects for 2020 and 2021:			**$2,000,000**		**$500,000**	**$1,500,000**		

Rating (a):
Critical Risk (C): Likely to fail within next 5 years
High Risk (H): Likely to fail in 5-10 years
Moderate Risk (M): continuous increasing cost to maintain and operate.
"New" reflects creation or purchase of a new asset; not replacing an existing asset

**Dumpster purchase to be moved to 2020 per Norm 1/14/2020.*

City of Seward
Capital Improvement Plan
SMIC - Related Capital Projects
2020 and 2021

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source		
					City Portion	Other Source	Source
Additional water services	N	2020	$10,000	N	$10,000		City
Improve Drainage and Fence Storage Area	N	2022	$1,500,000	N	$1,500,000		City/Financing
Additional power stalls	N	2023	$500,000	N	$500,000		City
Additional restroom	N	2024	$75,000	N	$75,000		City
Pave City owned boat yard roads	N	2024	$1,000,000	N	$1,000,000		City/Financing
North dock paving	N	2024	$1,000,000	N	$1,000,000		City/Financing
Total SMIC Fund Projects:			**$4,085,000**		**$4,085,000**	**$0**	

Rating (a):

Critical Risk (C): Likely to fail within next 5 years

High Risk (H): Likely to fail in 5-10 years

Moderate Risk (M): continuous increasing cost to maintain and operate.

"New" reflects creation or purchase of a new asset; not replacing an existing asset

City of Seward
Capital Improvement Plan
Electric-Related Capital Projects
2020 and 2021

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source		
					City Portion	Other Source	Source
Critical Capital Needs:							
Lake Drive (Stoney Creek)	R	2020	$175,000	C	$175,000		Electric
Jesse Lee Underground	R	2021	$72,000	C	$72,000		Electric
Radiator Hoods	R	2020	$200,000	C	$200,000		Electric
Fort Raymond Substation Fence Upgrade	R	2020	$130,000	C	$130,000		Electric
High-Risk Capital Needs:							
Old Mill #3	R	2021	$200,000	H	$200,000		Electric
Gateway (Upper)	R	2021	$90,000	H	$90,000		Electric
Gateway (Lower)	R	2020	$80,000	H	$80,000		Electric
Woodland Hills	R	2021	$120,000	H	$120,000		Electric
Downtown Alley (2nd and 3rd) underground	R	2030	$1,000,000	H	$1,000,000		Electric
Downtown Alley (3rd and 4th) underground	R	2030	$2,000,000	H	$2,000,000		Electric
Downtown Alley (4th and 5th) underground	R	2030	$2,000,000	H	$2,000,000		Electric
Moderate-Risk Capital Needs:							
Questa Woods	R	2020	$80,000	M	$80,000		Electric
Lawing to Victor Creek Overhead	R	2020	$75,000	M	$75,000		Electric
Convert transmission line to 115 kV	R	2030	$12,000,000	M		$12,000,000	State/Electric
Security Upgrades to substations	N	20-22	$130,000	M	$130,000		Electric
T-Line Replace Nash Rd	N	2030	$2,000,000	M	$2,000,000		
Total Electric Fund Projects:			$20,352,000		$8,352,000	$12,000,000	
Total Electric Fund Projects for 2020 and 2021:			**$1,352,000**		**$1,352,000**	**$0**	

Rating (a):
Critical Risk (C): Likely to fail within next 5 years
High Risk (H): Likely to fail in 5-10 years
Moderate Risk (M): continuous increasing cost to maintain and operate.
"New" reflects creation or purchase of a new asset; not replacing an existing asset

City of Seward
Capital Improvement Plan
Water-Related Capital Projects
2020 and 2021

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source City Portion	Other Source	Source
Critical Capital Needs:							
Replace Lowell Canyon 200K gallon Tank with 500K gallon tank	R	2021	$975,000	C	$195,000	$780,000	City/State
High Risk Capital Needs:							
Gateway Tank Roof	R	2020	$300,000	H	$300,000		City/CPV/Loan
Abandon wells at Fort Raymond	R	2020	$250,000	H	$250,000		City
Moderate Risk Capital Needs:							
Refurbish #4 production well	R		$85,000	M	$85,000		City
Distribution Piping upgrades (ductile iron pipe)	R	2023	$500,000	M	$500,000		City
Facility Control upgrades	R		$80,000	M	$80,000		City
GIS system	N		$60,000	M	$60,000		City
Replace 10" and 14" AC water line btwn Phoenix and Sea Lion	R	2026	$1,860,000	M	$1,860,000		City
Replace water lines	R	2024	$400,000	M	$400,000		City
Total Water Fund Projects:			$4,510,000		$3,730,000	$780,000	
Total Water Fund Projects for 2020 and 2021:			**$1,525,000**		**$745,000**	**$780,000**	

Rating (a):

Critical Risk (C): Likely to fail within next 5 years

High Risk (H): Likely to fail in 5-10 years

Moderate Risk (M): continuous increasing cost to maintain and operate.

"New" reflects creation or purchase of a new asset; not replacing an existing asset

City of Seward
Capital Improvement Plan
Wastewater-Related Capital Projects
2020 and 2021

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source: City Portion	Funding Source: Other Source	Funding Source: Source
Critical Capital Needs:							
Lowell Point sludge pile disposal	R	2020	$60,000	C	$60,000		Wastewater Fund
Liftstation #1 mobile standby generator	R	2022	$75,000	C	$75,000		Wastewater Fund
High-Risk Capital Needs:							
SMIC piping for bypass (engineering/design) & constructi	R	2024	$150,000	H	$150,000		Wastewater Fund
Four double wall fuel tanks. 25k in 2021-2024	R	2021	$100,000	H	$100,000		Wastewater Fund
Manhole refurbishment	R	2021	$120,000	H	$120,000		Wastewater Fund
Moderate-Risk Capital Needs:							
SMIC lower lift station (engineering only)	R	2020	$250,000	M	$250,000		Wastewater Fund
SMIC lower lift station construction	N	2021	$320,000	M	$320,000		Wastewater Fund
SMIC Sludge pile disposal	R	2019	$25,000	M	$25,000		Wastewater Fund
Replace existing collection part	R	2021	$140,000	M	$140,000		Wastewater Fund
Replace infrastructure past useful life ($75K)	R	2027	$330,000	M	$330,000		Wastewater Fund
Wastewater Lagoon sludge removal		2025	$2,000,000		$2,000,000		Wastewater Fund
Total Wastewater Fund Projects:			$3,570,000		$3,570,000	$0	
Total Wastewater Fund Projects for 2020 and 2021:			**$990,000**		**$990,000**	**$0**	

Rating (a):

Critical Risk (C): Likely to fail within next 5 years

High Risk (H): Likely to fail in 5-10 years

Moderate Risk (M): continuous increasing cost to maintain and operate.

"New" reflects creation or purchase of a new asset; not replacing an existing asset

Capital Improvement Plan
Parking-Related Capital Projects
2020 and 2021

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source: City Portion	Funding Source: Other Source	Funding Source: Source
Parking office/chalet replacement	R	2020	$100,000		$100,000		Parking
Other:							
NE Parking lot paving	N	2020	$150,000		$150,000		Parking
Total Parking Fund Projects:			$250,000		$250,000		
Total Parking Fund Projects for 2020 and 2021:			**$250,000**		**$250,000**		

Rating (a):
Critical Risk (C): Likely to fail within next 5 years
High Risk (H): Likely to fail in 5-10 years
Moderate Risk (M): continuous increasing cost to maintain and operate.
"New" reflects creation or purchase of a new asset; not replacing an existing asset

Capital Improvement Plan
Motor Pool-Related Capital Projects
2020 and 2021

Project Description	New or Replace	Year	Project Cost	Funding Source		
				City Portion	Other Portion	Source
Parking truck	R	2020	17,000	17,000		Parking
Public Works loader w/snow blower	R	2020	340,000	340,000		Motor Pool
TYC van	R	2020	30,000	30,000		Motor Pool
Police cruisers with equipment (3)	R	2020	135,000	135,000		Motor Pool
Building inspection vehicle	R	2021	40,000	40,000		Motor Pool
Police cruiser with equipment	R	2021	45,000	45,000		Motor Pool
Harbor flatbed w/plow	R	2021	80,000	80,000		Motor Pool
Public Works sweeper	R	2021	250,000	250,000		Motor Pool
Parks maintenance truck	R	2021	40,000	40,000		Motor Pool
Total Motor Pool Fund Projects:			$977,000	$977,000	$0	
Total Motor Pool Fund Projects for 2020 and 2021:			**$977,000**	**$977,000**	**$0**	

City of Seward
Capital Improvement Plan
Healthcare-Related Capital Needs
2020 and 2021

Project Description	Year	Project Cost 2020	Project Cost 2021
Lab:			
Blood gas analyzer	2020	$10,575	
Centrifuge	2020	$10,000	
Microscope	2020	$70,000	
		$90,575	
Mountain Haven:			
Air Matresses	2020	$28,000	
Bariatric transport chair	2021		$4,999
Bus	2020	$60,000	
Epic Upgrade	2021		$150,000
Gravel Shed	2020	$5,000	
Mattresses and Furniture 25%	2020	$45,000	
Nurse Call System	2020	$30,000	
Paint Mountain Haven	2020	$30,000	
Parking lots patched and re-sealed	2020	$10,000	
PSMH lodge front siding	2020	$6,000	
PSMH roofs	2021		$40,000
Replacement computers & wall mounts	2020	$10,000	
Scales	2020	$5,000	
Specialty Wheel Chair	2021		$4,999
Workstations on wheels	2020	$12,000	
		$241,000	**$199,998**
Hospital:			
Badge readers SCHC front entrance and s	2020	$10,000	
Communications Closet	2021		$100,000
Expansion IT Room	2020	$200,000	
Infant warmer	2020	$10,000	
Monitors, bedside, fetal	2020	$6,850	
Nurse Call System	2020	$180,000	
Paint Medical Center Exterior	2021		$30,000
Parking lots patched and re-sealed	2020	$10,000	
Portable ventilator	2020	$16,000	
PSMC fuel tank re-do manhole	2021		$7,000
Storage/Space	2021		$30,000
Vent/Bipap Machine	2020	$20,000	
		$452,850	**$167,000**
Facilities			
Gravel Spreader	2020	$8,500	
Pool cars	2020	$45,000	
		$53,500	
Total Healthcare Projects for 2020 and 2021		**$837,925**	**$366,998**

APPENDIX

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

City of Seward, Alaska

Full-Time Equivalent Employees by Fund
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020 Budget	2021 Budget
General Fund:										
City Clerk	3.00	3.20	3.00	3.00	3.11	3.20	3.50	3.00	3.00	3.00
City Manager and Legislative	4.40	4.10	4.00	4.00	3.00	4.10	4.20	3.45	3.60	3.60
M.I.S.	2.00	2.00	2.50	2.50	2.76	2.00	2.70	2.60	3.00	3.00
Finance	7.10	6.70	7.00	7.00	9.29	6.70	7.50	8.35	8.23	8.23
Police, Jail, Animal Control	24.20	24.30	25.50	25.50	24.34	25.50	23.20	23.20	26.50	26.50
Fire	2.80	2.75	2.75	2.75	2.93	2.75	2.75	2.95	2.75	2.75
Building Inspection	1.20	1.25	1.25	1.25	1.00	1.25	1.00	1.00	1.25	1.25
Public Works	7.20	5.90	5.94	5.94	6.45	5.90	5.80	4.45	5.43	5.43
Community Development	1.60	2.00	2.00	2.00	2.01	2.00	2.00	1.90	3.00	3.00
Maintenance	2.00	2.10	2.03	2.03	2.02	2.10	1.40	1.00	1.00	1.00
Parks & Recreation	14.20	14.90	15.24	14.10	13.74	14.90	14.30	13.50	14.03	14.03
Library	4.50	4.60	4.59	4.59	4.98	4.60	5.10	4.60	6.04	6.04
General Fund Total	74.20	73.80	75.80	74.66	75.63	75.00	73.45	70.00	77.83	77.83
Parking	2.10	1.60	3.29	3.09	1.04	1.60	1.60	0.95	3.51	3.51
Harbor and SMIC	12.00	11.60	11.65	11.65	11.72	11.60	11.80	12.25	11.65	11.65
Electric	10.90	11.30	11.00	11.00	10.82	11.30	11.50	10.60	10.00	10.00
Water	2.70	2.60	3.53	3.53	2.52	2.60	3.40	3.40	3.28	3.28
Wastewater	2.50	2.60	2.53	2.53	2.18	2.60	2.40	2.30	2.29	2.29
Total All Funds	104.40	103.50	107.80	106.46	103.91	104.70	104.15	99.50	108.56	108.56

Source: City of Seward finance department

City of Seward

Position Titles and Pay Ranges by Department

Department/Class Title	Pay Range
City Manager	
City Manager	Contract
Assistant City Manager (a)	23.0 - 26.0
Personnel Officer	13.0 - 15.0
Executive Liaison	11.5 - 13.5
M.I.S	
Systems Manager	20.0 - 22.0
Senior Computer Technician	19.0 - 21.0
Computer Technician	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
Deputy Finance Director	20.0 - 23.0
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
Community Development	
Community Development Director	23.0 - 26.0
Planner	18.0 - 20.0
Contract Administrator (a)	18.0 - 20.0
Assistant Planner	10.5 - 12.5
Police Department	
Chief of Police*	24.5 - 27.5
Police Lieutenant (b)	21.5 – 23.5
Police Sergeant (b)	19.0 – 21-0
Corporal (b)	18.5
Patrol Officer III (b)	18.0
Patrol Officer II (b)	17.0
Patrol Officer I (b)	16.0
Patrol Officer Recruit (b)	15.0 - 16.0
Dispatch Supervisor	13.0 - 15.0
Police Dispatcher	11.0 - 13.0
Executive Assistant	11.0 - 13.0
DMV Clerk	9.5 - 11.5
Jail	
Correctional Sergeant	13.0 - 15.0
Correctional Officer I, II, III	11.0 - 13.0
Animal Control	
Animal Control Officer	12.0 - 14.0
Animal Control Assistant	8.0 - 10.0
Fire	
Fire Chief	22.0 - 25.0
Deputy Fire Chief	19.5 - 21.5
Executive Assistant	10.5 - 12.5
Building Inspection	
Building Inspector	17.5 - 19.5
Public Works – Roads & Streets	
Public Works Director	24.0 - 27.0
Public Works Superintendent	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

City of Seward

Position Titles and Pay Ranges by Department

Department/Class Title	Pay Range
Public Works – Municipal Building	
Building Custodian	10.0
Parks & Recreation/Admin.	
Parks & Recreation Director*	21.5 - 24.5
Executive Assistant	10.5 - 12.5
Parks & Rec / Parks & Campgrounds	
Parks & Campground Ops Supervisor	15.5 - 17.5
Campground Coordinator	10.0 - 12.0
Seasonal Park Technician	10.5 - 12.5
Seasonal Park Maint. Worker I, II, III	9.0 - 11.0
Seasonal Winter Parks Maint. Worker	9.0
Seasonal Park Attendant I, II	7.5 - 8.5
Seasonal Campground Attendant I, II	6.0 - 8.5
Seasonal Office Assistant II	7.5
Seasonal Gardener	6.0
Seasonal Office Assistant I	5.0
Seasonal Campground/Park Aide	1.0
Parks and Rec / Sports & Rec	
Sports and Rec Coordinator	10.0 - 12.0
Recreation Assistant	8.0 - 10.0
Seasonal Program Aide I, II, III	7.0 - 9.0
Temporary Part-Time Program Trainee	1.0
Parks & Rec / TYC and TRR	
Programs Supervisor (a)	16.0 - 18.0
TYC/TRR Coordinator	9.0 - 11.0
TYC/TRR Program Assistant (a)	7.5 - 9.5
Seasonal Program Aide	6.0
Temporary Part-Time Program Trainee	1.0
Library	
Library Director	18.0 - 21.0
Library/Museum Program Coordinator	11.5 - 13.5
Library/Museum Technician	8.0 – 10.0
Lib./Mus. Curator of Coll. & Exhib.	12.0 - 14.0
Regular Part Time Library/Museum Aide	3.5 - 5.5
Harbor Fund	
Harbor Master*	22.0 - 25.0
Deputy Harbormaster	16.5 - 18.5
Harbor Worker III	14.5 - 16.5
Harbor Worker II	13.5 - 15.5
Senior Administrative Assistant*	12.0 - 14.0
Administrative Assistant*	8.0 - 10.0
Seasonal Harbor Aide I, II, III	5.5 - 7.5
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 & Sewer	
Water/Sewer Operator/Foreman	17.0 - 19.0
Water/Sewer Operator	13.5 - 17.0
Project Manager	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 ranges increase based on increased responsibility and training.

(a) No funding available in 2020-2021 budget.

(b) $5/hr. increase above Range/Step.

(*) Added responsibility for position vacancy or external equity.

City of Seward

Pay Range Classifications

Contract Positions

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

Range 26.0 - 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)
Assistant City Manager (a,z)
Community Devel. Director (d)

Range 22.0 - 25.0

Fire Chief (g)
Harbormaster (r)

Range 22.0 - 24.0

Public Works Superintendent (j,k,l,t)
Project Manager (t,z)

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 - 23.0

Deputy Finance Director (c)

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)
Senior Computer Technician (a)

Range 18.5

Police Corporal (e)

Range 18.0 - 21.0

Library Director (q)

Range 18.0 - 20.0

Field Engineer (s)
Planner (d)
Contract Administrator (d,z)

Range 18.0

Patrol Officer III (e)

Range 17.5 - 19.5

Building Inspector (i)

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 (o,p,z)

Range 16.0

Patrol Officer I (e)

Range 15.5 – 17.5

Parks & Campgrounds Ops. Supervisor (n)

Range 15.0 - 17.0

Computer Technician (a)
Street Foreman (j)

Range 15.0 - 16.0

Patrol Officer Recruit (e)

Range 14.5 - 16.5

Maintenance Mechanic/Operator (j,k)
Harbor Worker III (r)

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 (a)
Dispatch Supervisor (e)
Corrections Sergeant (f)

City of Seward

Pay Range Classifications

Range 12.0 - 15.0

Deputy City Clerk (b)

Range 12.0 - 14.0

Sr. Administrative Assistant (r)
Animal Control Officer (v)
Library/Museum Curator of Collect. & Exhibits (q)

Range 12.0

Seasonal Parking Operations Supervisor (u)

Range 11.5 - 13.5

Executive Liaison (a)
Accounting Technician II (c)
Lib/Museum Program Coordinator (q)

Range 11.0 - 13.0

Police Dispatcher (e)
Corrections Officer I, II, III (f)
Public Works Technician (j,k,l,t)
Executive Assistant (e,s)

Range 10.5 – 12.5

Seasonal Park Technician (n)
Assistant Planner (d)
Executive Assistant (g,m)

Range 10.0 - 12.0

Building Custodian (l)
Campground Coordinator (n)
Sports and Recreation Coordinator (o)

Range 9.5 - 11.5

DMV Clerk (e)

Range 9.0 - 11.0

Accounting Technician I (c)
TYC/TRR Coordinator (p)
Seasonal Parks Maint. Worker I, II, III (n)

Range 9.0

Seasonal Parking Operations Technician (u)
Seasonal Winter Parks Maint. Worker (n)

Range 8.0 - 10.0

Recreation Assistant (o,p)
Library/Museum Technician (q)
Administrative Assistant (r)
Animal Control Assistant (v)

Range 7.5 – 9.5

TYC Rec Room Program Assistant (p)

Range 7.0 - 9.0

Seasonal Program Aides I, II, III (o,p)

Range 7.5 - 8.5

Seasonal Park Attendant I and II (n)

Range 7.5

Seasonal Office Assistant II (n)

Range 6.0 - 8.5

Seasonal Campground Attendant I and II (n)

Range 6.0

Seasonal Program Aide I (o,p)
Seasonal Parking Lot Attendant (u)
Seasonal Gardener (n)

Range 5.5 – 7.5

Seasonal Harbor Aide I, II, III (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, Part Time Program Trainee (o,p)
Seasonal Campground/Park Aide (n)

Department Key

a	City Manager, MIS
b	City Clerk
c	Finance
d	Community Development
e	Police
f	Jail
g	Fire
h	Not Used
i	Building Inspection
j	Roads and Streets
k	City Shop
l	Municipal Buildings
m	Parks & Rec Administration
n	Parks & Rec Parks and Campgrounds
o	Parks & Rec Sports and Recreation
p	Parks & Rec TYC and Rec Room
q	Library
r	Harbor Fund
s	Electric Fund
t	Water & Sewer Funds
u	Parking Fund
v	Animal Control
z	Not currently budgeted

CITY OF SEWARD HOURLY PAY SCALE

Calendar Year 2020-2021

External equity not included

RANGE	A	B	C	D	E	F	G	H	I	J	RANGE
1.0	11.49	11.78	12.08	12.38	12.68	13.00	13.32	13.66	14.00	14.36	1.0
1.5	11.78	12.08	12.38	12.68	13.00	13.32	13.66	14.00	14.36	14.71	1.5
2.0	12.08	12.38	12.68	13.00	13.32	13.66	14.00	14.36	14.71	15.07	2.0
2.5	12.38	12.68	13.00	13.32	13.66	14.00	14.36	14.71	15.07	15.45	2.5
3.0	12.68	13.00	13.32	13.66	14.00	14.36	14.71	15.07	15.45	15.84	3.0
3.5	13.00	13.32	13.66	14.00	14.36	14.71	15.07	15.45	15.84	16.23	3.5
4.0	13.32	13.66	14.00	14.36	14.71	15.07	15.45	15.84	16.23	16.65	4.0
4.5	13.66	14.00	14.36	14.71	15.07	15.45	15.84	16.23	16.65	17.06	4.5
5.0	14.00	14.36	14.71	15.07	15.45	15.84	16.23	16.65	17.06	17.49	5.0
5.5	14.36	14.71	15.07	15.45	15.84	16.23	16.65	17.06	17.49	17.94	5.5
6.0	14.71	15.07	15.45	15.84	16.23	16.65	17.06	17.49	17.94	18.39	6.0
6.5	15.07	15.45	15.84	16.23	16.65	17.06	17.49	17.94	18.39	18.86	6.5
7.0	15.45	15.84	16.23	16.65	17.06	17.49	17.94	18.39	18.86	19.33	7.0
7.5	15.84	16.23	16.65	17.06	17.49	17.94	18.39	18.86	19.33	19.82	7.5
8.0	16.23	16.65	17.06	17.49	17.94	18.39	18.86	19.33	19.82	20.32	8.0
8.5	16.65	17.06	17.49	17.94	18.39	18.86	19.33	19.82	20.32	20.82	8.5
9.0	17.06	17.49	17.94	18.39	18.86	19.33	19.82	20.32	20.82	21.35	9.0
9.5	17.49	17.94	18.39	18.86	19.33	19.82	20.32	20.82	21.35	21.87	9.5
10.0	17.94	18.39	18.86	19.33	19.82	20.32	20.82	21.35	21.87	22.42	10.0
10.5	18.39	18.86	19.33	19.82	20.32	20.82	21.35	21.87	22.42	22.97	10.5
11.0	18.86	19.33	19.82	20.32	20.82	21.35	21.87	22.42	22.97	23.55	11.0
11.5	19.33	19.82	20.32	20.82	21.35	21.87	22.42	22.97	23.55	24.14	11.5
12.0	19.82	20.32	20.82	21.35	21.87	22.42	22.97	23.55	24.14	24.75	12.0
12.5	20.32	20.82	21.35	21.87	22.42	22.97	23.55	24.14	24.75	25.37	12.5
13.0	20.82	21.35	21.87	22.42	22.97	23.55	24.14	24.75	25.37	26.00	13.0
13.5	21.35	21.87	22.42	22.97	23.55	24.14	24.75	25.37	26.00	26.65	13.5
14.0	21.87	22.42	22.97	23.55	24.14	24.75	25.37	26.00	26.65	27.31	14.0
14.5	22.42	22.97	23.55	24.14	24.75	25.37	26.00	26.65	27.31	28.00	14.5
15.0	22.97	23.55	24.14	24.75	25.37	26.00	26.65	27.31	28.00	28.70	15.0
15.5	23.55	24.14	24.75	25.37	26.00	26.65	27.31	28.00	28.70	29.42	15.5
16.0	24.14	24.75	25.37	26.00	26.65	27.31	28.00	28.70	29.42	30.16	16.0
16.5	24.75	25.37	26.00	26.65	27.31	28.00	28.70	29.42	30.16	30.91	16.5
17.0	25.37	26.00	26.65	27.31	28.00	28.70	29.42	30.16	30.91	31.69	17.0
17.5	26.00	26.65	27.31	28.00	28.70	29.42	30.16	30.91	31.69	32.48	17.5
18.0	26.65	27.31	28.00	28.70	29.42	30.16	30.91	31.69	32.48	33.28	18.0
18.5	27.31	28.00	28.70	29.42	30.16	30.91	31.69	32.48	33.28	34.12	18.5
19.0	28.00	28.70	29.42	30.16	30.91	31.69	32.48	33.28	34.12	34.97	19.0
19.5	28.70	29.42	30.16	30.91	31.69	32.48	33.28	34.12	34.97	35.84	19.5
20.0	29.42	30.16	30.91	31.69	32.48	33.28	34.12	34.97	35.84	36.75	20.0
20.5	30.16	30.91	31.69	32.48	33.28	34.12	34.97	35.84	36.75	37.65	20.5
21.0	30.91	31.69	32.48	33.28	34.12	34.97	35.84	36.75	37.65	38.60	21.0
21.5	31.69	32.48	33.28	34.12	34.97	35.84	36.75	37.65	38.60	39.56	21.5
22.0	32.48	33.28	34.12	34.97	35.84	36.75	37.65	38.60	39.56	40.54	22.0
22.5	33.28	34.12	34.97	35.84	36.75	37.65	38.60	39.56	40.54	41.56	22.5
23.0	34.12	34.97	35.84	36.75	37.65	38.60	39.56	40.54	41.56	42.61	23.0
23.5	34.97	35.84	36.75	37.65	38.60	39.56	40.54	41.56	42.61	43.66	23.5
24.0	35.84	36.75	37.65	38.60	39.56	40.54	41.56	42.61	43.66	44.75	24.0
24.5	36.75	37.65	38.60	39.56	40.54	41.56	42.61	43.66	44.75	45.87	24.5
25.0	37.65	38.60	39.56	40.54	41.56	42.61	43.66	44.75	45.87	47.03	25.0
25.5	38.60	39.56	40.54	41.56	42.61	43.66	44.75	45.87	47.03	48.20	25.5
26.0	39.56	40.54	41.56	42.61	43.66	44.75	45.87	47.03	48.20	49.41	26.0
26.5	40.54	41.56	42.61	43.66	44.75	45.87	47.03	48.20	49.41	50.63	26.5
27.0	41.56	42.61	43.66	44.75	45.87	47.03	48.20	49.41	50.63	51.91	27.0
27.5	42.61	43.66	44.75	45.87	47.03	48.20	49.41	50.63	51.91	53.19	27.5
28.0	43.66	44.75	45.87	47.03	48.20	49.41	50.63	51.91	53.19	54.52	28.0
28.5	44.75	45.87	47.03	48.20	49.41	50.63	51.91	53.19	54.52	55.89	28.5
29.0	45.87	47.03	48.20	49.41	50.63	51.91	53.19	54.52	55.89	57.27	29.0

Effective 01/06/2019

CITY OF SEWARD ANNUAL PAY SCALE

Calendar Year 2020-2021

External equity not included

RANGE	A	B	C	D	E	F	G	H	I	J	RANGE
1.0	23,899	24,502	25,126	25,750	26,374	27,040	27,706	28,413	29,120	29,869	1.0
1.5	24,502	25,126	25,750	26,374	27,040	27,706	28,413	29,120	29,869	30,597	1.5
2.0	25,126	25,750	26,374	27,040	27,706	28,413	29,120	29,869	30,597	31,346	2.0
2.5	25,750	26,374	27,040	27,706	28,413	29,120	29,869	30,597	31,346	32,136	2.5
3.0	26,374	27,040	27,706	28,413	29,120	29,869	30,597	31,346	32,136	32,947	3.0
3.5	27,040	27,706	28,413	29,120	29,869	30,597	31,346	32,136	32,947	33,758	3.5
4.0	27,706	28,413	29,120	29,869	30,597	31,346	32,136	32,947	33,758	34,632	4.0
4.5	28,413	29,120	29,869	30,597	31,346	32,136	32,947	33,758	34,632	35,485	4.5
5.0	29,120	29,869	30,597	31,346	32,136	32,947	33,758	34,632	35,485	36,379	5.0
5.5	29,869	30,597	31,346	32,136	32,947	33,758	34,632	35,485	36,379	37,315	5.5
6.0	30,597	31,346	32,136	32,947	33,758	34,632	35,485	36,379	37,315	38,251	6.0
6.5	31,346	32,136	32,947	33,758	34,632	35,485	36,379	37,315	38,251	39,229	6.5
7.0	32,136	32,947	33,758	34,632	35,485	36,379	37,315	38,251	39,229	40,206	7.0
7.5	32,947	33,758	34,632	35,485	36,379	37,315	38,251	39,229	40,206	41,226	7.5
8.0	33,758	34,632	35,485	36,379	37,315	38,251	39,229	40,206	41,226	42,266	8.0
8.5	34,632	35,485	36,379	37,315	38,251	39,229	40,206	41,226	42,266	43,306	8.5
9.0	35,485	36,379	37,315	38,251	39,229	40,206	41,226	42,266	43,306	44,408	9.0
9.5	36,379	37,315	38,251	39,229	40,206	41,226	42,266	43,306	44,408	45,490	9.5
10.0	37,315	38,251	39,229	40,206	41,226	42,266	43,306	44,408	45,490	46,634	10.0
10.5	38,251	39,229	40,206	41,226	42,266	43,306	44,408	45,490	46,634	47,778	10.5
11.0	39,229	40,206	41,226	42,266	43,306	44,408	45,490	46,634	47,778	48,984	11.0
11.5	40,206	41,226	42,266	43,306	44,408	45,490	46,634	47,778	48,984	50,211	11.5
12.0	41,226	42,266	43,306	44,408	45,490	46,634	47,778	48,984	50,211	51,480	12.0
12.5	42,266	43,306	44,408	45,490	46,634	47,778	48,984	50,211	51,480	52,770	12.5
13.0	43,306	44,408	45,490	46,634	47,778	48,984	50,211	51,480	52,770	54,080	13.0
13.5	44,408	45,490	46,634	47,778	48,984	50,211	51,480	52,770	54,080	55,432	13.5
14.0	45,490	46,634	47,778	48,984	50,211	51,480	52,770	54,080	55,432	56,805	14.0
14.5	46,634	47,778	48,984	50,211	51,480	52,770	54,080	55,432	56,805	58,240	14.5
15.0	47,778	48,984	50,211	51,480	52,770	54,080	55,432	56,805	58,240	59,696	15.0
15.5	48,984	50,211	51,480	52,770	54,080	55,432	56,805	58,240	59,696	61,194	15.5
16.0	50,211	51,480	52,770	54,080	55,432	56,805	58,240	59,696	61,194	62,733	16.0
16.5	51,480	52,770	54,080	55,432	56,805	58,240	59,696	61,194	62,733	64,293	16.5
17.0	52,770	54,080	55,432	56,805	58,240	59,696	61,194	62,733	64,293	65,915	17.0
17.5	54,080	55,432	56,805	58,240	59,696	61,194	62,733	64,293	65,915	67,558	17.5
18.0	55,432	56,805	58,240	59,696	61,194	62,733	64,293	65,915	67,558	69,222	18.0
18.5	56,805	58,240	59,696	61,194	62,733	64,293	65,915	67,558	69,222	70,970	18.5
19.0	58,240	59,696	61,194	62,733	64,293	65,915	67,558	69,222	70,970	72,738	19.0
19.5	59,696	61,194	62,733	64,293	65,915	67,558	69,222	70,970	72,738	74,547	19.5
20.0	61,194	62,733	64,293	65,915	67,558	69,222	70,970	72,738	74,547	76,440	20.0
20.5	62,733	64,293	65,915	67,558	69,222	70,970	72,738	74,547	76,440	78,312	20.5
21.0	64,293	65,915	67,558	69,222	70,970	72,738	74,547	76,440	78,312	80,288	21.0
21.5	65,915	67,558	69,222	70,970	72,738	74,547	76,440	78,312	80,288	82,285	21.5
22.0	67,558	69,222	70,970	72,738	74,547	76,440	78,312	80,288	82,285	84,323	22.0
22.5	69,222	70,970	72,738	74,547	76,440	78,312	80,288	82,285	84,323	86,445	22.5
23.0	70,970	72,738	74,547	76,440	78,312	80,288	82,285	84,323	86,445	88,629	23.0
23.5	72,738	74,547	76,440	78,312	80,288	82,285	84,323	86,445	88,629	90,813	23.5
24.0	74,547	76,440	78,312	80,288	82,285	84,323	86,445	88,629	90,813	93,080	24.0
24.5	76,440	78,312	80,288	82,285	84,323	86,445	88,629	90,813	93,080	95,410	24.5
25.0	78,312	80,288	82,285	84,323	86,445	88,629	90,813	93,080	95,410	97,822	25.0
25.5	80,288	82,285	84,323	86,445	88,629	90,813	93,080	95,410	97,822	100,256	25.5
26.0	82,285	84,323	86,445	88,629	90,813	93,080	95,410	97,822	100,256	102,773	26.0
26.5	84,323	86,445	88,629	90,813	93,080	95,410	97,822	100,256	102,773	105,310	26.5
27.0	86,445	88,629	90,813	93,080	95,410	97,822	100,256	102,773	105,310	107,973	27.0
27.5	88,629	90,813	93,080	95,410	97,822	100,256	102,773	105,310	107,973	110,635	27.5
28.0	90,813	93,080	95,410	97,822	100,256	102,773	105,310	107,973	110,635	113,402	28.0
28.5	93,080	95,410	97,822	100,256	102,773	105,310	107,973	110,635	113,402	116,251	28.5
29.0	95,410	97,822	100,256	102,773	105,310	107,973	110,635	113,402	116,251	119,142	29.0

Effective 01/06/2019

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

Source:
http://data.bls.gov/PDQ/servlet/SurveyOutputServlet
http://data.bls.gov/cgi-bin/srgate
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	215.805	1.612%	70.486%	3.00%	29.80%
2015	216.909	0.512%	70.998%	3.00%	32.80%
2016	217.830	0.425%	71.423%	0.00%	32.80%
2017	218.873	0.479%	71.901%	0.00%	32.80%
2018	225.545	3.048%	74.950%	0.00%	32.80%
2019	228.676	1.388%	76.338%	0.00%	32.80%

Enterprise Fund Tariff Annual CPI Increase:

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%
2015 (based on 2008-2012 CPI):	2.6%
2016 (based on 2009-2013 CPI):	2.3%
2017 (based on 2010-2014 CPI):	2.4%
2018 (based on 2011-2015 CPI):	2.1%
2019 (based on 2012-2016 CPI):	1.6%
2020 (based on 2013-2017 CPI):	1.2%
2021 (based on 2014-2018 CPI):	1.2%

OUTSTANDING DEBT

The City of Seward does not have a legal debt limit. Currently, the General Fund of the City has two outstanding debt issues related to the issuance of general obligation bonds to construct the Library/Museum in 2012 (outstanding debt balance of $2,895,000 at January 1, 2020) and to conduct major road improvements and repairs in 2017 (outstanding debt balance of $2,695,000 at January 1, 2020). Annual debt payments on these two bonds is $454,581 in 2020, equal to 1.34 mills of property tax.

The Harbor Enterprise Fund has $2,915,000 in outstanding bonded debt at January 1, 2020 related to the replacement of harbor floats and the South harbor expansion project.

The Electric Enterprise Fund has $4.7 million in outstanding bonded debt at January 1, 2020 representing the construction of the electric warehouse and shop, replacement generators and automated control systems.

The largest outstanding debt of the City is for construction of Seward Mountain Haven long-term care facility, with a balance of $16 million at January 1, 2020. The source of repayment for that bond is patient revenues from the long-term care facility.

The outstanding debt schedule for each individual Fund can be found on the next-to-last page of each Fund's budget in this document. In addition, a Budgeted Schedule of Outstanding Debt for All Funds is included on the following two pages, for 2020 and 2021.

CITY OF SEWARD
Budgeted Schedule of Outstanding Debt for all Funds
For Fiscal Year 2020

	Fund	Interest Rate	Balance at 1/1/2020	2020 Principal	2020 Interest	2020 Total	Balance at 12/31/2020	Term
Outstanding Bonds:								
2016 Ref 2007 E-Float & Cleaning Stations Bond	Harbor	2.00% - 4.00%	$ 445,000	$ 215,000	$ 17,800	$ 232,800	$ 230,000	2000 - 10/2021
2008 Electric Shop, Generators & Controls	Electric	4.77%	4,735,000	170,000	171,950	341,950	4,565,000	2007 - 12/2038
2008 Seward Mountain Haven Bond	Seward Mtn Haven	4.00% - 5.10%	16,080,000	870,000	607,506	1,477,506	15,210,000	2008 - 2033
2014 Ref 2005 Float Extension Bond - Step 1	Harbor	1.25% - 5.00%	545,000	80,000	27,250	107,250	465,000	2005 - 12/2025
2014 Ref 2006 South Harbor Bond	Harbor	3.00% - 5.00%	1,925,000	235,000	89,850	324,850	1,690,000	2006 - 06/2026
2012 Library/Museum GO Bond	General	3.99%	2,895,000	115,000	132,150	247,150	2,780,000	2012 - 2036
2017 Road GO Bond	General	2.5% - 5.0%	2,695,000	105,000	102,431	207,431	2,590,000	2017 - 2037
Outstanding Capital Leases:								
None								
Outstanding Loans:								
2009 Third Avenue Water Line Loan	Water	1.50%	1,174,123	139,232	17,612	156,844	1,034,891	2007 - 2027
Lowell Point Sludge Loan #769091	Wastewater	1.50%	507,927	28,325	7,619	35,944	479,602	2016 - 2035
LP & SMIC Sludge Loan #769111	Wastewater	1.50%	516,253	28,945	7,744	36,689	487,308	2016 - 2035
Outstanding Net Pension Liability:								
General Fund PERS Pension & OPEB Liability	General	8.00%	$ 8,698,785	$ 713,984		713,984	$ 7,984,801	2039 *
Harbor Fund PERS Pension & OPEB Liability	Harbor	8.00%	1,206,659	125,497		125,497	1,081,162	2039 *
Electric Fund PERS Pension & OPEB Liability	Electric	8.00%	1,490,349	51,614		51,614	1,438,735	2039 *
Water Fund PERS Pension & OPEB Liability	Water	8.00%	430,041	34,271		34,271	395,770	2039 *
Wastewater Fund PERS Pension & OPEB Liability	Wastewater	8.00%	355,264	28,464		28,464	326,800	2039 *
Total Outstanding (External) Debt:			**$43,699,401**	$2,940,332	$1,181,913	$4,122,245	**$40,759,069**	
Inter-Fund Loans:								
Hospital Fund owes Motor Pool - SGH PERS	Hospital	5.25%	$ 565,268	$ 68,900	$ 29,677	$ 98,576	$ 496,368	2007 - 2026
General Fund owes Electric - SMIC Deficits	General	0.00%	1,053,782	~~110,784~~	-	~~110,784~~	1,053,782	2012 - 2029
Balance of All Outstanding Debt			**$45,318,451**	$3,009,232	$1,211,589	$4,220,821	**$42,309,219**	

CITY OF SEWARD
Budgeted Schedule of Outstanding Debt for all Funds
For Fiscal Year 2021

	Fund	Interest Rate	Balance at 1/1/2021	2021 Principal	2021 Interest	2021 Total	Balance at 12/31/2021	Term
Outstanding Bonds:								
2016 Ref 2007 E-Float & Cleaning Stations Bond	Harbor	2.00% - 4.00%	$ 230,000	$ 230,000	$ 9,200	$ 239,200	$ -	2000 - 10/2021
2008 Electric Shop, Generators & Controls	Electric	4.77%	4,565,000	180,000	163,450	343,450	4,385,000	2007 - 12/2038
2008 Seward Mountain Haven Bond	Seward Mtn Haver	4.00% - 5.10%	15,210,000	910,000	564,006	1,474,006	14,300,000	2008 - 2033
2014 Ref 2005 Float Extension Bond - Step 1	Harbor	1.25% - 5.00%	465,000	85,000	23,250	108,250	380,000	2005 - 12/2025
2014 Ref 2006 South Harbor Bond	Harbor	3.00% - 5.00%	1,690,000	245,000	78,100	323,100	1,445,000	2006 - 06/2026
2012 Library/Museum GO Bond	General	3.99%	2,780,000	120,000	126,400	246,400	2,660,000	2012 - 2036
2017 Road GO Bond	General	2.5% - 5.0%	2,590,000	110,000	97,056	207,056	2,480,000	2017 - 2037
Outstanding Capital Leases:								
None								
Outstanding Loans:								
2009 Third Avenue Water Line Loan	Water	1.50%	1,034,891	141,321	15,523	156,844	893,570	2007 - 2027
Lowell Point Sludge Loan #769091	Wastewater	1.50%	479,602	28,749	7,194	35,943	450,853	2016 - 2035
LP & SMIC Sludge Loan #769111	Wastewater	1.50%	487,308	29,379	7,310	36,689	457,929	2016 - 2035
Outstanding Net Pension Liability:								
General Fund Pension (only) Liability with PERS	General	8.00%	$ 7,984,801	$ 720,000		$ 720,000	7,264,801	2039 *
Harbor Fund Pension (only) Liability with PERS	Harbor	8.00%	1,081,162	125,497		955,665	955,665	2039 *
Electric Fund Pension (only) Liability with PERS	Electric	8.00%	1,438,735	51,614		1,387,121	1,387,121	2039 *
Water Fund Pension (only) Liability with PERS	Water	8.00%	395,770	34,271		361,499	361,499	2039 *
Wastewater Fund Pension (only) Liability with PERS	Wastewater	8.00%	326,800	28,464		298,336	298,336	2039 *
Total Outstanding (External) Debt:			**$40,759,069**	$3,039,295	$1,091,490	$6,893,560	**$37,719,774**	
Inter-Fund Loans:								
Hospital Fund owes Motor Pool - SGH PERS	Hospital	5.25%	$ 496,368	$ 72,517	$ 26,059	$ 98,576	$ 423,851	2007 - 2026
General Fund owes Electric - SMIC Deficits	General	0.00%	1,053,782	~~110,784~~	0	~~110,784~~	1,053,782	2012 - 2029
Balance of All Outstanding Debt			**$42,309,219**	$3,111,812	$1,117,549	$6,992,136	**$39,197,407**	

CITY OF SEWARD

2020 Budgeted Schedule of Transfers Between Funds

for the period January 1 - December 31, 2020

		GENERAL	ENTERPRISE								INTERNAL SERVICE	CAPITAL PROJECT	
		General	Harbor Enterprise	SMIC Enterprise	Electric Enterprise	Water Enterprise	Wastewater Enterprise	Parking Enterprise	Hospital Enterprise	SMH Enterprise	Motor Pool	Capital Acquisition	
	TRANSFER - TO:	(01000)	(11000)	(12000)	(15000)	(17000)	(18000)	(13000)	(19100)	(19200)	(03000)	(80010)	Totals
T	General (01000)			42,492			16,000		1,358,750				1,417,242
R	Harbor Enterprise (11000)	378,028											-
A F	SMIC Enterprise (12000)	116,029											-
N R	Electric Enterprise (15000)	1,283,213											-
S O	Parking Enterprise (13000)	28,056											-
F M	Water Enterprise (17000)	115,973											-
E	Wastewater Enterprise (18000)	102,853											-
R	Commerc. Psgr Vessel Tax (111?3)	90,000											-
	Hospital Enterprise (19100)									150,000			150,000
	TOTAL IN:	2,114,152	-	42,492	-	-	16,000	-	1,358,750	150,000	-	-	1,567,242

CITY OF SEWARD
2021 Budgeted Schedule of Transfers Between Funds
for the period January 1 - December 31, 2021

		GENERAL	ENTERPRISE								INTERNAL SERVICE	CAPITAL PROJECT	
	TRANSFER - TO:	General (01000)	Harbor Enterprise (11000)	SMIC Enterprise (12000)	Electric Enterprise (15000)	Water Enterprise (17000)	Wastewater Enterprise (18000)	Parking Enterprise (13000)	Hospital Enterprise (19100)	SMH Enterprise (19200)	Motor Pool (03000)	Capital Acquisition (80010)	Totals
T	General (01000)			60,143			16,000		1,337,500				1,413,643
R	Harbor Enterprise (11000)	376,792											-
A F	Harbor MRRF (11001)												-
N R	SMIC Enterprise (12000)	117,009											-
S O	Electric Enterprise (15000)	1,294,394											-
F M	Parking Enterprise (13000)	28,056											-
E	Capital Acquisition (80010)												-
R	Motor Pool (03000)												-
	Water Enterprise (17000)	117,355											-
	Wastewater Enterprise (18000)	104,045											-
	SMH Enterprise (19200)												-
	Hospital Enterprise (19100)									150,000			150,000
	Commerc. Psgr Vessel Tax (111?3)	90,000											-
	TOTAL IN:	2,127,651	-	60,143	-	-	16,000	-	1,337,500	150,000	-	-	1,563,643

2020/2021 BUDGET RESOLUTIONS PASSED DECEMBER 9, 2019

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-098

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE CITY GENERAL FUND BIENNIAL OPERATING BUDGET FOR CALENDAR YEARS 2020 AND 2021, AND SETTING THE MILL RATE

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The City General Fund Biennial Operating Budget for Calendar Years 2020 and 2021, which are attached hereto and made a part hereof by reference and which contain estimated revenues and expenditures for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. The total assessed valuation as determined by the Kenai Peninsula Borough Assessor and any supplemental assessment rolls for said period, which may be certified by the Borough Assessor at a future date, shall be the basis for computing estimated property tax revenues for the City of Seward, Alaska.

Section 3. The rate of levy on the 2020 and 2021 real and personal property tax rolls is hereby levied at the rate of 3.84 mills per dollar of assessed valuation in Municipal Service Zones One (Borough designation TCA 40) and Two (Borough designation TCA 41).

Section 4. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December, 2019.

CITY OF SEWARD, ALASKA
RESOLUTION 2019-098

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou, MMC
City Clerk

(City Seal)

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-099

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE ELECTRIC ENTERPRISE FUND BIENNIAL OPERATING BUDGET FOR CALENDAR YEARS 2020 AND 2021

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019; and

WHEREAS, the 2020 budget includes a rate increase of 1.2% to all rate classes, representing the five-year average CPI, and the 2021 budget includes a rate increase of 1.2% representing the five-year average CPI, and

WHEREAS, the budget includes proposed increases to the Alaska SeaLife Center special electrical contract rate, which shall come before the Seward City Council for approval via a separate resolution.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The Electric Enterprise Fund budget for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December.

CITY OF SEWARD, ALASKA
RESOLUTION 2019-099

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou, MMC
City Clerk

(City Seal)

2020/2021 BUDGET RESOLUTIONS PASSED DECEMBER 9, 2019

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-100

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE HARBOR ENTERPRISE FUND BIENNIAL OPERATING BUDGET FOR CALENDAR YEARS 2020 AND 2021

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019; and

WHEREAS, the 2020 budget includes a rate increase of 1.2% to all rates which are adjusted according to the five-year average CPI within the Harbor Tariff, and a rate increase of 1.2% for 2021 for those same rates, representing the five-year average CPI.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The Harbor Enterprise Fund biennial budget for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December.

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

CITY OF SEWARD, ALASKA
RESOLUTION 2019-100

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou/MMC
City Clerk

(City Seal)

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-101

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE SEWARD MARINE INDUSTRIAL CENTER (SMIC) ENTERPRISE FUND OPERATING BIENNIAL BUDGET FOR CALENDAR YEARS 2020 AND 2021

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019; and

WHEREAS, the 2020 budget includes a rate increase of 1.2% to all rates which are adjusted according to the five-year average Consumer Price Index (CPI) within the Seward Marine Industrial Center (SMIC) Tariff, and a rate increase of 1.2% for 2021 for those same rates, representing the five-year average CPI.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The SMIC Enterprise Fund budget for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December.

CITY OF SEWARD, ALASKA
RESOLUTION 2019-101

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou/MMC
City Clerk

(City Seal)

2020/2021 BUDGET RESOLUTIONS PASSED DECEMBER 9, 2019

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-102

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE WATER ENTERPRISE FUND BIENNIAL OPERATING BUDGET FOR CALENDAR YEARS 2020 AND 2021

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019; and

WHEREAS, the water enterprise fund has begun repaying debt on a major Third Avenue water main loan, necessitating rate increases to cover the cost of debt service and other operational needs, with rates slated to rise 1.2% in 2020 (five-year average CPI) and 1.2% (five-year average CPI) in 2021.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The Water Enterprise Fund budget for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December.

CITY OF SEWARD, ALASKA
RESOLUTION 2019-102

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou, MMC
City Clerk

(City Seal)

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-103

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE WASTEWATER ENTERPRISE FUND OPERATING BIENNIAL BUDGET FOR CALENDAR YEARS 2020 AND 2021

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019; and

WHEREAS, recent sewer lagoon failures have necessitated incurring additional debt to conduct major repairs; and

WHEREAS, the 2020 budget includes a rate increase of 1.2% representing the five-year average Consumer Price Index (CPI) and the 2021 budget includes a rate increase of 1.2% representing the five-year average CPI

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The Wastewater Enterprise Fund budget for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December

CITY OF SEWARD, ALASKA
RESOLUTION 2019-103

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou, MMC
City Clerk

(City Seal)

2020/2021 BUDGET RESOLUTIONS PASSED DECEMBER 9, 2019

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-104

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE MOTOR POOL INTERNAL SERVICE FUND OPERATING BIENNIAL BUDGET FOR CALENDAR YEARS 2020 AND 2021

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The Motor Pool Internal Service Fund biennial budget for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December.

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

CITY OF SEWARD, ALASKA
RESOLUTION 2019-104

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou, MMC
City Clerk

(City Seal)

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-105

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE PARKING ENTERPRISE FUND OPERATING BIENNIAL BUDGET FOR CALENDAR YEARS 2020 AND 2021

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The Parking Enterprise Fund budget for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December.

THE CITY OF SEWARD, ALASKA

CITY OF SEWARD, ALASKA
RESOLUTION 2019-105

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou, MMC
City Clerk

(City Seal)

2020/2021 BUDGET RESOLUTIONS PASSED DECEMBER 9, 2019

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-106

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE SEWARD MOUNTAIN HAVEN ENTERPRISE FUND OPERATING BIENNIAL BUDGET FOR CALENDAR YEARS 2020 AND 2021

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The Seward Mountain Haven Enterprise Fund biennial budget for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenditures for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December.

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

CITY OF SEWARD, ALASKA
RESOLUTION 2019-106

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou, MMC
City Clerk

(City Seal)

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-107

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE HEALTHCARE ENTERPRISE FUND BIENNIAL OPERATING BUDGET FOR CALENDAR YEARS 2020 AND 2021

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019; and

WHEREAS, the 2020 and 2021 budgets include $500,000 for hospital capital contributions necessary to replace major assets at the hospital and Seward Mountain Haven; and

WHEREAS, the 2020 also includes $100,000 for Seward Community Health Center operating needs, with any unspent funds accruing to a newly-established health facility expansion account to address the need for expansion for both the clinic and hospital.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The Healthcare Enterprise Fund biennial budget for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenditures for the period January 1, 2020 - December 31, 2021, is hereby adopted, and the necessary funds are hereby appropriated.

Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December.

CITY OF SEWARD, ALASKA
RESOLUTION 2019-107

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

AYES: Seese, Butts, McClure, Osenga, Terry
NOES: Baclaan, Lane
ABSENT: None
ABSTAIN: None

ATTEST:

Brenda J. Ballou, MMC
City Clerk

(City Seal)

2020/2021 BUDGET RESOLUTIONS PASSED DECEMBER 9, 2019

Sponsored by: Meszaros
Public Hearing #1: November 25, 2019
Public Hearing #2: December 9, 2019

CITY OF SEWARD, ALASKA
RESOLUTION 2019-108

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE 2020/2021 CAPITAL IMPROVEMENT PLAN

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2020 and 2021; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on October 15, October 16, October 25 & November 8, 2019, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for November 25, 2019, and a second public hearing and final adoption is scheduled for December 9, 2019; and

WHEREAS, the General Fund is not budgeting for receipt of State revenue sharing, but to the extent State revenue sharing funds are received in 2020 and/or 2021, 100% of those funds will be transferred from the General Fund to the Capital Acquisition Fund to be used for capital projects.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, that:

Section 1. The Capital Improvement Plan for Calendar Years 2020 and 2021, which is attached hereto and made a part hereof by reference, is hereby adopted.

Section 3. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 9th day of December.

THE CITY OF SEWARD, ALASKA

Christy Terry, Mayor

CITY OF SEWARD, ALASKA
RESOLUTION 2019-108

AYES:	Seese, Butts, McClure, Osenga, Terry
NOES:	Baclaan, Lane
ABSENT:	None
ABSTAIN:	None

ATTEST:

Brenda J. Ballou, MMC
City Clerk

(City Seal)

GLOSSARY

ACCRUAL BASIS: The basis of accounting under which the financial effects of a transaction, event or circumstance are recorded in the period in which those transactions, events and circumstances occur, rather than in the period cash is received or paid.

ADOPTED BUDGET: Refers to the original budget amounts approved by the Seward City Council at the beginning of the first even year of a biennial budget period (e.g. 2020/2021), and also to the budget document as approved.

AGENCY FUNDS: One of four types of fiduciary funds. Agency funds are used to report resources held by the reporting government in a purely custodial capacity; in our case, the City holds funds that belong to the Teen Council.

APPROPRIATION: The legal authorization granted to the City Council which permits City employees to incur obligations and make expenditures of governmental resources for specific purposes. Appropriations are usually limited in amounts and time that may be expended.

AS: Alaska Statute.

ASSESSED VALUATION: The valuation that a government sets on real estate or other property used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base value.

ASSIGNED FUND BALANCE: The portion of the net position of a governmental fund that represents resources set aside ('earmarked') by the government for a particular purpose.

AUDIT: A systematic collection of the sufficient, competent evidential matter to allow independent reviewers to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently carried out its responsibilities. The auditor obtains this evidential matter through inspections, observations, inquiries and confirmations with third parties.

BALANCED BUDGET: A budget in which planned funds available equal or exceed planned expenditures.

BASIS OF ACCOUNTING: The term referring to the timing of when the effect of a transaction or event should be reported in the financial statements (e.g. cash basis, accrual basis, or modified accrual basis).

BASIS OF BUDGETING: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

BIENNIAL BUDGET: A two-year plan of financial operations which provides an estimate of proposed expenditures for the period, as well as the proposed means of financing them. Sometimes the term "budget" designates the financial plan presented to the City Council for adoption, and sometimes, the plan finally approved by the Council.

BUDGET DOCUMENT: The official written statement prepared by the City's administrative staff to present a comprehensive financial program to the City Council. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures and the means of financing them. The second section consists of schedules supporting the summary, showing past years' actual revenues, expenditures and other data used in making estimates. The third section contains personnel and salary schedules, the glossary, and other appendix information.

GLOSSARY

CAFR: Comprehensive Annual Financial Report, including the basic financial statements of the City.

CAPITAL OUTLAY: Expenditures that result in the accumulation of fixed assets costing more than $2,500 when contained in the operating budget (the City's 'threshold' for fixed assets), or more than $25,000 in the capital budget, where the item has a useful life of more than one year.

CAPITAL PROJECTS FUND: Funds established to account for financial resources to be used for the acquisition or construction of major capital facilities.

CHARGES FOR SERVICES: User charges for services provided by the City to those specifically benefitting from those services.

CIP: Capital Improvement Plan

COMPONENT UNIT: A separate government unity, agency or non-profit corporation that is combined with other component units to constitute the reporting entity in conformity with generally accepted accounting principles.

CONTINGENCY: Funds included in the budget for the purpose of providing a means to cover minor unexpected costs during the budget year.

CONTRACTED SERVICES: Items of expenditure for services the City receives primarily from an external company.

CPI: Consumer Price Index. A measure of the average change over time in the prices paid by consumers for a market basket of consumer goods and services.

DEBT SERVICE FUNDS: Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest resulting from the issuance of bonds.

DEFICIT: The excess of expenditures (and transfers-out) over revenues (and transfers-in) during an accounting period, or in the case of proprietary funds, the excess of expenses (and transfers-out) over revenue (and transfers-in) during an accounting period.

DEPRECIATION: The reduction in value of an asset with the passage of time; occurs when the cost of an asset is spread out over the useful life of the asset.

ENCUMBRANCE: Commitment in the form of a purchase order or contract, for goods and services, for which monies have been set aside to pay, but have not yet been paid. Used in budgeting, encumbrances are not expenditures or liabilities, but reflect the estimate amount of expenditures that will be incurred if a commitment is fully satisfied.

ENTERPRISE FUND: A proprietary fund established to account for operations that financed and operated in a manner similar to private business enterprise. In this case, the intent of the governing body is that the expenses, including depreciation, of providing goods and services to the general public on a continuing basis will be financed or recovered primarily through user charges.

EXPENDITURE: Under the current financial resources measurement focus, includes decreases in net financial resources which are not proper classified as *other financing uses.*

GLOSSARY

FUND: An accounting entity established for the purpose of segregating from other fiscal and accounting entities, specific activities or certain objectives in order to comply with special regulations or limitations.

FUND BALANCE: The difference between assets, liabilities, deferred outflows of resources and deferred inflows of resources.

GAAP: Generally accepted accounting principles.

GFOA: Government Finance Officers Association.

GENERAL FUND: The main operating Fund of the City, used to account for financial resources not accounted for in another Fund. Includes general government, public safety, public works, parks and recreations, library and debt service.

GENERAL OBLIGATION BOND: A pledge against the full faith and credit of the City of Seward for repayment of borrowed money, with a promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified date.

GOVERNMENTAL FUNDS: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in the proprietary funds and fiduciary funds.

HOTEL/MOTEL ROOM TAX: The City of Seward charges a 4% hotel/motel room tax for nightly lodging.

INTERFUND TRANSFERS: Cash amounts transferred from one Fund to another Fund including reimbursements, and/or transfers.

INTERGOVERNMENTAL REVENUES: Revenues paid from one government to another for services such as for dispatch and jail services, raw fish tax, shared fisheries business tax, pension payments paid by the State on-behalf of the City, etc.

LIABILITIES: Debts or other legal obligations arising from present obligations to transfer assets or provide services to other entities in the future, resulting from past transactions or events.

MILL: The measure of the rate of property taxation, representing one-thousandth (0.001) of a dollar of assessed value.

MILL RATE: The tax rate on property, based on mill(s). A rate of 1 mill applied to a taxable value of $100,000 yields $100 in property tax revenue.

MIS: Management Information Systems.

MODIFIED ACCURAL BASIS OF ACCOUNTING: Basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measurable and available; and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred.

GLOSSARY

ON-BEHALF PAYMENTS: Direct payments of fringe benefits made by one entity (the paying entity, in this case, the State of Alaska) to a third-party (in this case, the PERS) for the employees of another, legally separate entity (in this case, the City of Seward).

OPERATING BUDGET: Plans for current expenditures and the proposed means of financing them. The City's biennial operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the government are controlled. The Seward City Code authorizes a biennial budget to be prepared covering a two-year period.

ORDINANCE: A formal legislative enactment by which the City Council amends the City Code.

OTHER FINANCIAL SOURCES: Increases in the net position of a governmental fund other than revenues. Only items identified as other financing uses in authoritative accounting standards may be classified as such.

OTHER FINANCING USES: Increases in the net position of a governmental fund other than revenues. Only items identified in as other financing uses in authoritative accounting standards may be classified as such.

PERS: Public Employees Retirement System

PILT: Payment in Lieu of Tax

PROGRAM BUDGET: A budget which structures budget information and services in terms of their related activities (for example, public works includes city shop and roads/streets).

PROGRAM DESCRIPTION: A program description describes the function of the program, the various activities involved in the program, and other pertinent information about the program. It answers the question, "What does this program do?"

RESOLUTION: A formal legislative action which authorizes an action or an appropriation by the City Council.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for a specific purpose.

TAX LEVY: The total dollar amount of tax that should be collected based on tax rates and assessed values of person and/or real property.

TAX RATE: The level at which a tax is levied. For example, a property tax rate may be proposed at 3.84 mills, while a sales tax may be expressed as a percentage (e.g. 4%).

TRANSFERS-IN: Transfers of cash into a Fund from another Fund.

TRANSFERS-OUT: Transfers of cash out of a Fund into another Fund.