

City of Seward, Alaska Biennial Budget 2018 and 2019



**Operating Budget
and
Capital Improvement Plan
January 1, 2018 – December 31, 2019**

2018 and 2019

BIENNIAL OPERATING BUDGET
and
CAPITAL IMPROVEMENT PLAN

OF THE

CITY OF SEWARD, ALASKA

For the Period January 1, 2018 - December 31, 2019

David Squires
MAYOR

James Hunt
CITY MANAGER

Prepared by the Finance Department

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CITY OF SEWARD

LIST OF PRINCIPAL OFFICIALS

COUNCIL MEMBERS

		<u>Term Expires</u>
David Squires	Mayor	2019
Marianna Keil	Vice Mayor	2018
Sue McClure	Council Member	2019
Ristine Casagrande	Council Member	2018
Erik Slater	Council Member	2018
Jeremy Horn	Council Member	2019
Suzanne Towsley	Council Member	2019

ADMINISTRATION

James Hunt	City Manager
Ron Long	Assistant City Manager
Kristin Erchinger	Finance Director
Tom Clemons	Chief of Police
Eddie Athey	Fire Chief
John Foutz	Manager of Electric Utility
Doug Schoessler	Public Works Director
Norman Regis	Harbormaster
Karin Sturdy	Parks & Recreation Director
Valarie Kingsland	Library Director

CITY CLERK

Brenda Ballou	City Clerk
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ATTORNEY

Will Earnhart	City Attorney, Birch Horton Bittner & Cherot
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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 years¹. 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.

¹ Until 2019, the term of office for elected officials is two years. In the election of October 2017, voters elected to change the term of office to three years beginning with the term of office starting October 2019.



BIENNIAL BUDGET TRANSMITTAL LETTER

CITY OF SEWARD – 2018/2019

TO: David Squires, 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, 2018 through December 31, 2019. 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 \$3 billion 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 will not be renewed, reducing City lease revenues by \$20,000. Healthcare costs and workers' compensation costs continue to rise, increasing more than \$150,000 over the past four years. The General Fund is assuming \$230,000 in annual debt associated with the Seward Marine Industrial Center's (SMIC) newly-acquired 330-ton boat lift (until such time as the SMIC Fund has the financial means to cover this debt) and has added new annual debt of \$210,000 for a road improvements general obligation bond.

The General Fund budget was balanced for a fourth straight year by providing no cost of living increase to employees; eliminating most overtime and standby time; not funding some part-time laborers; continuing to delay filling positions in finance, parks and recreation, project manager, dispatch, and the jail, among others. 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 2018/2019. The General Fund takes another two-year holiday from funding contributions to the Motor Pool which will threaten the ability of the City to replace costly heavy equipment and vehicles in the future. 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 Sewer Fund has again been given a two-year moratorium from repaying the General Fund a sewer lagoon loan of \$76,840/yr. The amortization period on the loan owed by SMIC for the 330-ton boat lift to the Motor Pool was extended from seven to ten years, and in the current budget, SMIC will use one-time grant administrative fees rather than General Fund contributions, to make payments on the 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 2018/2019 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 4.4 months in 2018 and 4.1 months in 2019 which is on the low-to-mid end of the reserve band, and a slight reduction from the prior budget's 4.5 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 ten 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. 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 replaces 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 new schedule has been added to 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. The preliminary budget proposed to eliminate some positions, reduce contributions to outside entities, and scale back funding for some programs. Each of those proposed reductions was reversed, with no new source of funding identified. To balance the budget, inter-fund loans were delayed and contributions to the motor pool were again eliminated. At some point, departments will not be able to maintain the status quo without adverse impact to service and program quality. For example, failure to budget motor pool contributions in the long-term will increase borrowing costs for fleet replacement; something the City has avoided for the nearly 15 years the Motor Pool mechanism has been in place. This will require further cuts in order to pay for equipment on a pay as you go basis. Excluding debt service costs, 68% 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 the first time in decades, that the General Fund has required the use of reserves to balance the budget. The budget was balanced utilizing \$250,469 in reserves in 2018 and \$48,012 in 2019.

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 2018 or 2019, consistent with the same trend in 2016 and 2017. 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 four 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 has recently 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 completely eliminated in 2016, 2017, 2018 and 2019. While there are sufficient reserves to replace vehicles and some heavy equipment over the next few years, if contributions to the Fund are not restored to previous levels, taxpayers will be asked at some point, to begin making one-time payments from the General Fund to replace major heavy equipment and fleet vehicles or to borrow money for the replacement of the fleet. This will increase borrowing costs in the future. Enterprise Funds have begun making some level of contributions to the Motor Pool again in 2018, after pauses in funding in 2016 and 2017.

Tax Rates

The budget includes no change in local sales or hotel/motel tax rates in 2018 and 2019 and no changes to the tax rate structures (e.g. sales tax cap, seasonal sales tax). However, property taxes are slated to rise 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 15 years. Sales tax revenues account for 46% of all General Fund revenues in 2018, and 73% of all tax revenue for the City.

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 will increase 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 FY2018 KPB property tax rate remains at 4.50 mills and the SBCFSA tax rate is 0.75 mills. In total, Seward residents will pay a combined 9.09 mills or \$909 per \$100,000 of taxable property value. Based on total assessed real property values of \$265,631,189 for 2017, Seward residents are expected to contribute the following in real property taxes in 2018: \$1,020,023 for City of Seward, \$1,195,340 for the Kenai Peninsula Borough, and \$199,223 for the Flood Service Area.

The hotel/motel bed tax rate remains at 4%, the same level as when it was first adopted in its current form, in 1996. Revenues from bed tax 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 2018 and 2019, as contributions reflect actual bed tax receipts.

General Overview

The City of Seward's General Fund expenditure budget totals \$11,549,800 in 2018 and \$11,660,435 in 2019. This represents a 0.3% decrease in expenditures (\$35,765 decrease) from 2017 to 2018 with a 1.0% or \$110,635 increase in expenditures from 2018 to 2019. The decrease in expenditures in the 2018 Budget is entirely related to a reduction in debt service costs related to unfunded pension liabilities.

Non-salary costs are increased in 2018 by \$272,831, while salary and benefit costs decline (\$460,528). The reason for reduced personnel costs has to do with a significant reduction in budgeted overtime (\$190,000 annual reduction from 2015 levels), the implementation of a budgeted vacancy factor of \$150,000 (where positions will be held open in order to achieve salary savings, without specifying the positions to remain vacant), and the challenge of estimating the State's contributions toward the PERS unfunded liability on behalf of the City, which accounts for \$165,000 of reduced personnel costs.

On the revenue side, total revenues are estimated at \$11,799,047 in 2018, reflecting an increase of 0.1% or \$5,588 from 2017. For 2019, revenues are expected to be flat compared to 2018 projections, resulting in increased revenues of approximately \$87,502 or 0.8%.

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 2.0% higher in 2018 than 2017 and 1.0% higher in 2019 than 2018.

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 2018, administrative fees are expected to increase on average 3.1% and in 2019, by 1.6%. The third largest single source of revenue is property tax which is budgeted to increase 14.3% between 2017 and 2018 due entirely to the increase in the mill rate to cover new bonded debt for road improvements. Other tourism-based revenues such as hotel/motel bed tax are expected to rise by 19% (solely due to previously under-estimated projections), with bed tax estimated to be consistent with 2017 actuals, but higher than 2017 budget by \$80,000, and campground fees slated to bring in \$780,000 in 2018 and 2019 due to a recent increase in nightly fees for utility and dry camping sites. The capital improvement plan includes funding to add an additional 80 utility campground sites to meet the growing demand for camping spaces with electricity.

Revenue reductions are expected in intergovernmental revenue (down 24.3% or \$238,123) with projected reductions in nearly every area of state funding (liquor tax, fish tax, revenue sharing, jail contract, general government grants, etc.) Licenses and permit revenues are also estimated to decline in nearly every category (building permits, animal control, DMV revenues, business licenses), based on recent trends. Total recreation revenues, including campgrounds, are expected to increase 2.6% or \$22,720, with increases related entirely to visitors to the campgrounds. Library revenues are expected to decrease by 11.3% or \$4,000, as a result of lower than expected service revenues. Rents and lease revenues are down by approximately \$10,608 or 9.2% 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 2018, 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 18% of all General Fund revenues in 2018. The third major revenue source is property taxes which also tend to be stable, representing 12% of all General Fund revenues in 2018. 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 \$4.8 million at the end of 2018 (equal to approximately 4.2 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 2018/2019 preliminary budget called for reductions in force in order to address the structural budget deficit in the General Fund. Two janitorial positions which were slated to be eliminated and replaced with private contractors, were added back to the budget at Council's request. Two city shop diesel mechanic positions will be eliminated over the next two years, with coverage of their work to be added to the job descriptions of two electric department mechanic/operators. This will fulfill administration's promise not to perpetuate the temporary addition of two positions to the City's roster which were added in the two years leading up to replacement of the City's electric generators. At the time, the administration requested to temporarily add two positions in the Electric Fund to prepare the City for the transition away from two World War II-era electric generators requiring extensive maintenance, toward more modern and semi-automated generators. Two former city shop mechanics transferred to the electric department and maintained the old generators while new generators were installed and the crew could be trained. The plan required the electric line crew be trained to operate the generators to eliminate the need to permanently add two new positions. Rather than eliminate the two diesel mechanic positions in the City Shop however, the administration has opted to recommend eliminating the City Shop mechanic positions instead, and combine their work with the two electric department mechanic/operators. This transition is slated to take place in 2018 and 2019. The General Fund budget also includes a vacancy factor equal to \$150,000 which will require that the filling of staffing vacancies be delayed in order to achieve the equivalent salary and benefit savings in the General Fund. There has been no specific identification of which positions will remain vacant to achieve that level of savings. A program supervisor position (range 16.0 to 18.0) in parks and recreation will not be filled and is instead being replaced with a lower paid executive assistant (range 10.5 to 12.5). In addition, a presently vacant payroll position will remain vacant for two years to achieve additional personnel savings. This is made possible only because of the short-term return of an experienced employee who can help with coverage issues and minimize the adverse impact to the department, although the department is struggling to meet the challenges of implementing automated meter reading, utility rate changes, etc. with fewer staff. Finally, if the State fails to provide additional funding to the City to cover operations of the community jail, the City intends to close the jail effective January 1, 2020, to avoid the need for local taxpayers to continue subsidizing jail operations. The police department will work with the state's prison system to determine whether it may be possible for existing personnel to find related employment locally, should the need arise.

While the 2016/2017 operating budget froze merit increases and provided no cost-of-living increase for employees other than electric department employees represented by the IBEW, the 2018/2019 budget allows for merit increases but no cost-of-living increases for employees. Wage increases remain available for probationary employees passing probation, and employees earning progressive increases based on attaining higher education or training as required by their job description. Since 1986, the cost of living has increased 72%, while non-union salary adjustments have increased less than 33%. {See Appendix for "Schedule of CPI and COLA Adjustment History"}

Overall, General Fund budgeted salary and benefit costs are slated to decline \$460,528 or (-5.83%) from 2017 to 2018. The reduction is higher than it appears because the 2017 figures were already lower based on the fact that departments were required to delay hiring of positions in order to achieve the lower 2017 budget. The reduction in costs results largely from a negative (\$150,000) added to the budget to account for a vacancy factor, along with reduced costs for overtime (\$51,424 savings), and lower retirement costs (-\$165,161) due to State on-behalf payments which cannot be known and budgeted. Departments needing to pay for overtime will be expected to cut other budgeted items in order to fund overtime.

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 which resulted in lower visitor numbers in 2009 and 2010, 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 2018 and 2019, most enterprise fund rates will increase by 2.1% and 1.6%, respectively. 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, flood mitigation and flooring repairs at the TYC, painting and maintenance at the Annex. Staff will pursue engineering and design work to 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. The capital budget includes funding to upgrade 80 dry sites to utility sites in the campgrounds. 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 will focus on replacing the South Launch Ramp in 2018 and on installing a 5-ton crane and 50-ton boat lift wash down pad in 2019. The marine industrial center expansion project will continue with the construction of lineal moorage, repairs to North Dock, widening of the travelift and pit, the addition of a security fence, heating of the washdown pad, and improved drainage.

The major Electric Fund capital priority will be the migration to automated meter reading in 2018. The entire inventory of electric meters is slated for replacement service-area-wide in May 2018 and thereafter meter reading will be done electronically rather than manually. This is expected to solve a large number of billing errors and improve the efficiency of the billing process. The department will also pursue T-Line design, relocation of lines due to the harbor south launch ramp replacement, underground boring in subdivisions, T-Line clearing, paving of the warehouse parking lot, and a project in conjunction with the DOT Seward Highway Project in 2019.

The Water Fund's main priorities for capital funding in 2018 and 2019 include refurbishing the Lowell Canyon 400,000-gallon tank and removing the 200,000 gallon Lowell Canyon tank from service.

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. The 2018 capital budget includes replacement of a 1,000 gallon double-wall fuel tank.

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.

Depreciation Funding

A new schedule has been added to the appendix, "Budgeted Schedule of Depreciation Funding" which shows that none of the enterprise funds are coming close to reaching the goal of 100% depreciation funding. Due to budgetary constraints and the need to build reserves during times of fiscal uncertainty, in 2016 and 2017 there was no capital spending, motor pool contributions or contributions to MRRF for the Harbor, SMIC, Water or Wastewater Funds, and the Electric Fund funded less than 50% of budgeted depreciation while the Parking Fund funded an average of 31% of depreciation during this two-year budget cycle. In 2018 and 2019 however, while none of the Funds are sending money to their respective MRRF Funds, they have resumed some level of contributions to the motor pool.

Enterprise Fund Rate Changes and Highlights

Based on the automatic adjustment of enterprise fund tariffs to reflect the five-year average CPI, enterprise fund rates are slated to increase 2.1% in 2018 and 1.6% in 2019 for Harbor, SMIC, Electric, 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 (2018 is based on 2011-2015 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 2.1% increase in rates in 2018 and 1.6% in 2019. 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. After passage of the 2018/2019 budget but before the budget went to print, 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 \$322,439 in 2018 and \$102,567 in 2019 to cover SMIC deficits. Of the 2018 transfer, \$211,572 reflects coverage of 2016 SMIC deficit funding. While the General Fund has historically provided funds each year to SMIC to cover the new debt service payments on a 330-ton boat lift in the amount of \$98,008 per year, in 2018 and 2019 SMIC will utilize a portion of the grant administrative fees from a \$5.9 million state grant, to make these debt payments. This will reduce the amount of grant administration revenues available to cover capital purchases previously slated for purchase with administrative fees. 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, Vigor 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, Vigor has significantly scaled back its local presence in Seward, but 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** will see a 2.1% rate increase in 2018, to be offset by an approximately 2.0% anticipated Chugach Electric Association rate reduction, and a rate increase of 1.6% in 2019. This is in addition to any future rate changes from Chugach Electric Association which will be directly passed through to customers. Rate increases in 2018 and 2019 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 at the Vigor shipyard. The Utility will maintain seasonal rates for residential and small general service customers only in 2018 and 2019, 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. A 2015 rate review resulted in a two-year rate freeze for small business (SGS rate class) in 2016 and 2017, but that rate class will see the same rate increase as other classes in 2018 and 2019. The City negotiated new special contracts with the Alaska Sealife Center (ASLC) and Icicle to reduce the amount by which their rates are subsidized, with the goal of bringing Icicle into the large general service rate class within five years (by 2020), and the ASLC into the large general service rate class by 2025. 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 \$270,000 contributions to the motor pool but will not fund contributions into MRRF in 2018 or 2019. 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 \$5.0 million in debt outstanding at 1/1/18 requiring annual payments of \$345,000.

The **Water Enterprise Fund** will see a 2.1% rate increase in 2018 and 1.6% in 2019, in order to eliminate a deficit budget resulting from new debt service of approximately \$159,000 per year on the Third Avenue water line project. The balance of outstanding debt for the Third Avenue loan is \$1.45 million at January 1, 2018. 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.

The **Wastewater Enterprise Fund** will see rate increases of 2.1% in 2018 and 1.6% in 2019, 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 annual payment to the General Fund (\$76,840) to repay a 1995 sewer pond loan is again delayed over the next two years due to operating shortfalls. The Fund has recently assumed new sewer lagoon debt (approximately \$145,000/year) but completed draining, dredging and repairing both sewer lagoons, representing the most- costly components of the utility's infrastructure. The outstanding debt on the two DEC sewer lagoon loans totals \$1.2 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 \$1.25 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 \$500,000 per year for much-needed repair and replacement of hospital, emergency room and long-term care facility capital needs in both 2018 and 2019. The Seward Community Health Center contribution is reduced to \$300,000 in 2018 and \$200,000 in 2019, and contributions of \$200,000 and \$300,000 are earmarked toward the Healthcare Facilities Expansion Fund, assuming that the monies are not needed for more urgent or higher priority health-care related needs in 2018 and 2019. There is one outstanding loan in this Fund with a balance of \$693,000 at January 1, 2018, requiring annual payments of \$98,576 to the motor pool to repay a loan to close out the public employees retirement system liability for the former Seward General Hospital.

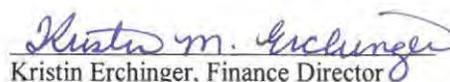
The **Seward Mountain Haven Fund** has an outstanding bond balance of \$17,855,000 at January 1, 2018 for the bonds issued to construct the five-building long-term care facility and campus. These bonds mature in 2033 and require annual payments of \$1.6 million in 2018 and \$1.5 million in 2019. Transfers-in from the Healthcare Fund are expected to bring cash available to fund bond reserves to approximately \$5.3 million at the end of 2019.

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. 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.



James Hunt, City Manager



Kristin Erchinger, Finance Director

DESCRIPTION OF THE BUDGET PROCESS

This budget document represents the City of Seward's biennial (two-year) budget for the period January 1, 2018 to December 31, 2019. 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 the 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, 2018 through December 31, 2019), 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 items 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 *

*Capital outlay (>\$20K) and debt principal budgeted as expenses in the budget but are capitalized on the Balance Sheet in the financial statements.

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 includes graphs of the projected revenues for the whole government, projected expenditures/expenses by function for the whole government, and projected expenditures/ expenses by object for the whole government. It provides a combined schedule of revenues and expenditures/expenses, 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 to smooth the impact of major equipment purchases on annual operating budgets, by spreading the costs of replacing the equipment out across the useful life of the equipment. The Compensated Absences Fund accounts for the amount owed to governmental fund employees for accrued, but unused, vacation and sick leave time. 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 debt of the City, and information about number of employees, pay ranges, and the hourly and annual salary schedules.

City of Seward 2018/2019 Budget Calendar

August 1, 2017	Transmit budget directions and forms to department managers
September 1	Department budgets due to finance department
September 1	Capital budgets due to finance department
September 4-8	City administration meets with department managers to review budgets
September 12	5:30 pm Council Budget kick-off Work Session – General assumptions of the budget process; identification of major policy questions; Council input on desired programs and services; Electric utility rate discussion
September 1-22	Finance department develops revenue projections and determines estimated costs of insurance, administrative fees, cost-allocations, debt service, vehicle leases, etc.
September 25	Preliminary Budget document distributed to City Council
September 27	6:00 pm City Council budget work session (a)
October 2	6:00 pm City Council budget work session (b)
October 3	6:00 pm City Council budget work session (c)
October 23	City Council Meeting – Public hearing on budget
November 27	City Council Meeting – Public hearing and budget adoption

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

Important dates: ARPA Conference Sept. 14-15; Alaska Fire Conference Sept 25-30; Museum Conference Sept. 27-30; Harbormasters Conference Oct. 2-6; AK Library Directors Oct. 3-6; ARMB meetings Oct. 4-6; Library Conference Oct. 8-14; Police Chiefs Conference Oct. 16-26; Accufund training Oct. 22-29; ARMB Nov. 8-11; Alaska Municipal League Conference Nov. 13-17; Fish Expo Nov. 14-18; Utility billing training Nov. 12-18.

Note: City Council generally cancels the second Council meeting of November (Nov. 27 this year) due to Thanksgiving holiday. However, the first council meeting in November falls on Nov. 13 which conflicts with AML Conference this year.

CITY OF SEWARD
2018/2019 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 revenue 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
2018/2019 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 to PERS 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 differences 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 for 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
2018/2019 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 \$50,000 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
2018/2019 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 depreciation, recognizing that failure to establish adequate reserves for the replacement of plant and equipment shifts the financial burden of such major repairs and replacement, to future generations, creating an imbalance of inter-generational equity.*

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

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

GENERAL POLICIES:

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

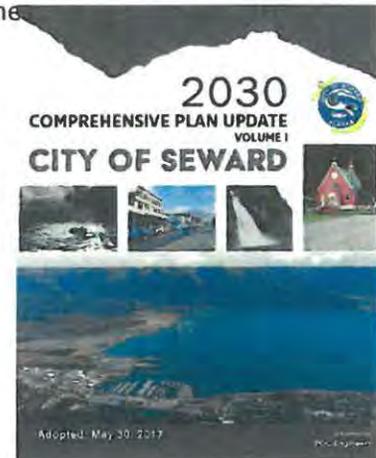
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The Seward City Council establishes its **LONG-TERM PRIORITIES** through the 2030 Comprehensive Plan which was last adopted on May 30, 2017 and can be found on the City's website in two volumes.

Volume I: <http://www.cityofseward.us/DocumentCenter/View/3480>

Volume II: <http://www.cityofseward.us/DocumentCenter/View/3481>



The primary goals of the Plan include:

ECONOMIC DEVELOPMENT:

- Attract new business and industry to the greater Seward area.
- Develop marketing campaign highlighting diverse resources and quality of life that makes Seward attractive place to live and work.
- Update and expand infrastructure for commercial and industrial properties that are currently underdeveloped.



- Enhance Seward's international role in trade and tourism.
- Support private sector business, employment and programs.
- Support public sector employment and programs.
- Support existing public institutions in their effort to maintain, expand and develop.

LAND USE:

- Promote residential and commercial development in accordance with community values.
- Manage land use to facilitate economic development while maintaining historic, small town character of Seward.
- Expand opportunity for affordable, diverse, year-round housing through appropriate land use regulations.
- Establish an attractive highway corridor from Mile 0 to 8.
- Continue to support and improve capacity of office of Community Development.
- Maintain community vision through rigorous implementation and update of the Comprehensive and Land Use Plans.
- Improve the capability of the office of Community Development to develop land use and other maps in Seward.

HOUSING:

- Encourage development of new housing in Seward.
- Support a range of housing choices that meet the needs of people in various income and age groups.
- Create incentives to provide land for housing development within the City of Seward.
- Assess solutions to extend cost-effective utilities to home sites on land zoned for residential development.

TRANSPORTATION:

- Provide safe and efficient vehicular transportation facilities that meet the needs of the community.
- Expand and maintain sidewalks and multi-purpose trail system to provide safe, fully accessible, pedestrian pathways throughout the city.
- Improve the usability of the state-owned airport.
- Support the return of the Alaska Marine Highway presence in Seward.



PORT AND HARBOR DEVELOPMENT:

- Maintain a thriving port of Seward through harbor improvements, infrastructure expansion, and implementation of management plans.
- Encourage the growth and development of an efficient, functional boat harbor that meets Seward's commercial and recreational needs.
- Plan for adequate port infrastructure that will serve the needs of users in the main industrial/Alaska Railroad area and at the Seward Marine Industrial Center.

RECREATION:

- Improve, expand and diversify year-round parks and recreational opportunities for residents and visitors.
- Improve existing and develop additional recreational infrastructure.
- Update the 1993 Parks and Recreation Master Plan for improving and expanding recreational facilities, parks, playgrounds, day-use areas, camping areas, and trails.
- Develop and promote winter tourism by expanding opportunities, creating advertisements, marketing incentives to visit Seward during winter months.



PUBLIC FACILITIES AND SERVICES:

- Support efforts to improve the quality of educational facilities and services.
- Support development of infrastructure and acquisition of land that promotes educational opportunities
- Support, strengthen and develop diverse educational and research programs at various public and non-profit institutions
- Continue to improve the quality and efficiency of city governmental services
- Continue to upgrade and expand utilities to meet existing needs and encourage future development.
- Plan to relocate and rebuild select city facilities to improve compatibility with land uses and increase cost-effectiveness of services.



- Maintain and actively enforce hazardous materials disposal program that coordinates with Borough, State and Federal regulatory programs.
 - Encourage development of cost-efficient options for renewable energy production in Seward.
 - Support and develop opportunities for individual and community health improvement.

NATURAL HAZARDS:

- Promote community safety from natural disasters through mitigation measures and preparedness training.
- Develop an open spaces overlay district.
- Protect citizens from natural hazards by using appropriate land use policies and regulations.
- Create sound public uses of potentially hazardous lands.
- Mitigate flood hazards.
- Plan and prepare for disasters.
- Control development on lands subject to risks from seismic activity, floods, steep slopes prone to erosion, avalanches, landslides, and saturated soils.

QUALITY OF LIFE:

- Enhance the “sense of community” including its economic and historic significance among residents of the greater Seward area.
- Maintain Seward’s small town, family-oriented character throughout the growth process.
- Encourage the recognition, rehabilitation and preservation of prehistoric and historic sites, transportation routes, trails, buildings, objects and artifacts.
- Improve the appearance of and reduce unnecessary noise in the entire community.
- Encourage citizens, as well as the city, to take an active role in beautifying the community.
- Preserve and protect the scenic views of the mountains and Resurrection Bay.
- Preserve the quiet of residential neighborhoods.

The City Council establishes its **ANNUAL PRIORITIES** through development of Federal, State and Local legislative priorities lists passed annually by Resolution (attached).

The City’s **SHORTER-TERM PROJECTS AND GOALS** are maintained on a list that appears in each City Council packet, in order to ensure the focus on those priorities. The current list of priority projects and goals includes:

- New ADA accessible parking location on west side of City Hall.
- Set location for Satellite Fire Station and Public Works building.
- Discussion of Air Force Rec Camp Site, and future utilization of land.
- Saltwater heat pump project
- Energy efficiency improvements at City Hall
- Ground transportation ambulance service
- Animal shelter improvements
- Research elected/appointed official teleconferencing possibilities for meetings.
- Update KPB Tsunami Warning message to include reference to local radio station 91.7/106.1
- Incentivize family entertainment-type business to locate to Seward
- Affordable housing and summer worker housing solutions
- Develop South Harbor uplands
- Seward Community Health Center expansion
- Building maintenance priorities
- LED light conversions

**CITY OF SEWARD, ALASKA
RESOLUTION 2017-082**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, ESTABLISHING THE CITY OF SEWARD'S CALENDAR
YEAR 2018 FEDERAL LEGISLATIVE PRIORITIES**

WHEREAS, the City annually compiles a list of projects or issues that are identified as top Federal legislative priorities; and

WHEREAS, the list of projects is compiled and distributed to the Kenai Peninsula Borough, our congressional delegation and City of Seward federal lobbyist; and

WHEREAS, this resolution validates projects, prioritizes needs, and focuses the efforts of City Administration in its lobbying efforts; and

WHEREAS, the passage of this resolution occurs through a public process; and

WHEREAS, all projects on this list are consistent with the City Comprehensive and Strategic Plans.

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

Section 1. The following list of legislative projects is hereby declared to be the official legislative priority list of the City of Seward for 2018:

A. APPROPRIATIONS AND GRANTS

1. \$1.5 million appropriation to the U.S. Army Corps of Engineers for the City's 50% cost share for a necessary Lowell Creek Flood Diversion Feasibility Study.
2. \$7 million for a comprehensive Seward Flood Mitigation Program on the watershed level by the U.S. Army Corps of Engineers.
3. \$2 million to expand the Seward Medical Center, move the CT scanner into the facility, and provide space for primary health care (City provides \$500,000 annually towards capital improvements).
4. \$3 million appropriation for Lowell Point Road storm surge mitigation, bank stabilization and erosion control projects (from a Section 103 study by the U. S. Army Corps of Engineers).
5. \$1 million appropriation for erosion control projects (from a Section 14 study by the U.S. Army Corps of Engineers) for the Seward Marine Industrial Center and the

**CITY OF SEWARD, ALASKA
RESOLUTION 2017-082**

Alaska Railroad Dock.

6. \$2.496 million in the Highway Transportation Bill for design, engineering, construction and protection from coastal erosion for the Lowell Point Road, the sole land access to residences, critical infrastructure, and a State Parks trailhead.
7. Appropriating funding for the Alaska Railroad Corporation Seward Marine Terminal Expansion project supporting both passenger and freight activities.
8. \$250,000 for operating the Alaska live stranding network and responding to marine mammal and seabird live stranding and mortalities throughout Alaska.

B. AUTHORIZATIONS AND BENEFICIAL LEGISLATION

1. Authorization and appropriation for \$1.2 million local government cost share owed by the City of Seward to the U.S. Army Corps of Engineers, satisfying the total cost share requirements for Phase 2 of the Seward Harbor Expansion Project (additional costs were incurred in a second phase of the project to correct a design deficiency by the U.S. Army Corps of Engineers; the City has paid \$869,613.22 for its share of Phase 1).
2. Authorization language amending the Water Resources Development Act of 2007 (Public Law 110-114, 121 STAT. 1205) as follows:
 - a. Amending Section 5032 by: 1.) striking "Tunnel" from the title; 2.) striking "Long-Term" from subsection (a); 3.) striking "Long-Term" from subsection (a)(1); and, 4.) striking "Long-Term" from subsection (a)(2).
 - b. Striking subsection (b) in Section 5032 and inserting language directing the Secretary to conduct a study to determine whether an alternative method of flood diversion in Lowell Canyon is feasible. Feasibility shall be determined based on risk reduction rather than cost-benefit analysis. Federal cost -share for the study shall be the same as the Federal share for the original project.

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

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 27th day of November, 2017.

**CITY OF SEWARD, ALASKA
RESOLUTION 2017-081**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, AMENDING THE CITY OF SEWARD'S CALENDAR YEAR
2018 STATE LEGISLATIVE PRIORITIES**

WHEREAS, the City annually compiles a list of projects or issues that are identified as top legislative priorities; and

WHEREAS, the list of projects are compiled and distributed to the State of Alaska Legislature, Kenai Peninsula Borough, and City of Seward lobbyists; and

WHEREAS, this resolution validates projects, prioritizes needs, and focuses the efforts of City Administration in its lobbying efforts; and

WHEREAS, the passage of this resolution occurs through a public process; and

WHEREAS, all projects on this list are consistent with the City Comprehensive and Strategic Plans.

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

Section 1. This list of City projects is hereby declared to be the official State priority list for the City of Seward for calendar year 2018:

A. BENEFICIAL LEGISLATION

1. Legislative support for maintaining the current level of State contributions into the PERS/TRS Retirement System on behalf of local governments, and for not extending the amortization period, in order to offset unfunded retirement system liabilities and to make future contribution rates more affordable for the state and local governments.
2. Support for continuing Medicaid programs and capital cost reimbursement at not less than current year funding levels.
3. Legislative support for continuing Alaska Energy Authority (AEA) programs that promote energy efficiency and conservation to help mitigate the costs of heating homes and businesses not served by natural gas.
4. Legislative support for feasibility analyses considering pipeline or multi-modal delivery methods of making natural gas available to communities not currently along a pipeline corridor, and using Seward's road/rail/barge connections as demonstration

**CITY OF SEWARD, ALASKA
RESOLUTION 2017-081**

projects.

5. Legislative support for matching City funds towards the non-Federal 50% cost share of the U.S. Army Corps of Engineers study required to address the Lowell Canyon Diversion Tunnel hazard.
6. Continued support for the State Department of Transportation and Public Facilities Municipal Harbors Grant Program.

B. CAPITAL PROJECTS

Recognizing the current government sector fiscal reality and its potential private sector economic impacts, the City of Seward is limiting its capital improvement project requests to those where the State's participation would leverage other significant funding, complete projects already underway, address projects of immediate life and safety, and enable projects that could be eligible under a statewide bond package if the State pursues and the voters approve such a plan.

1. \$8 million to design and rebuild the electric transmission line from the Seward Highway to the Seward Marine Industrial Center facility and upgrade the Spring Creek substation by securing an alternative feed transformer to add capacity and reduce system outages, and provide continuous service during maintenance periods.
2. \$12 million to upgrade transmission conductors and substation transformers to improve the system's capacity to 115kV over existing 69 kV capacity. This would help unify the transmission system for the entire community and expand the system's capabilities, allowing higher capacity projects into the future.
3. \$500,000 for systems maintenance and repairs at the Alaska SeaLife Center.
4. \$500,000 for a hull wash water collection and treatment system at the 50-Ton Travelift.
5. \$2 million to expand the Providence Seward Medical Center, move the CT scanner into the facility, and provide space for primary health care (City provides \$500,000 annually towards capital improvements).
6. \$1,241,250 for Seward Shipyard Environmental Discharge Controls.

C. CRUISE PASSENGER VESSEL TAX REGIONAL IMPACT FUND OR CRUISE SHIP GAMBLING TAX

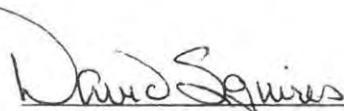
1. Appropriating funding for the Alaska Railroad Corporation Seward Marine Terminal Expansion project supporting both passenger and freight activities.

**CITY OF SEWARD, ALASKA
RESOLUTION 2017-081**

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

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 11th day of December, 2017.

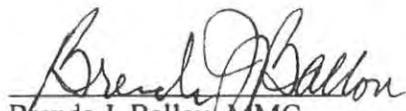
THE CITY OF SEWARD, ALASKA



David Squires, Mayor

AYES: Casagranda, Keil, McClure, Slater, Towsley, Horn, Squires
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:



Brenda J. Ballou, MMC
City Clerk

(City Seal)



**CITY OF SEWARD, ALASKA
RESOLUTION 2017-080**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, AMENDING THE CITY OF SEWARD'S CALENDAR YEAR
2018 CITY LEGISLATIVE PRIORITIES**

WHEREAS, the City annually compiles a list of projects or issues that are identified as top legislative priorities; and

WHEREAS, this resolution validates projects, prioritizes needs, and focuses the efforts of City Administration in its lobbying efforts; and

WHEREAS, the list of projects are compiled and distributed to the State of Alaska Legislature, Kenai Peninsula Borough, and City of Seward lobbyists; and

WHEREAS, the passage of this resolution occurs through a public process; and

WHEREAS, all projects on this list are consistent with the City Comprehensive and Strategic Plans.

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

Section 1. This list of city projects is hereby declared to be the official city priority list for the City of Seward for calendar year 2018:

A. PORT, HARBOR, AND INDUSTRIAL AREA

1. \$500,000 to pave the apron and add a wash down pad at the 50-Ton Travelift.
2. \$1,250,000 for storm water discharge infrastructure and a security fence to surround the city vessel storage area at the Seward Marine Industrial Center.
3. \$1,241,250 for Seward Shipyard Environmental Discharge Controls.
4. \$200,000 for engineering and design to replace failing infrastructure in the Seward Boat Harbor including K and L Floats.
5. \$200,000 to extend electrical power to X Float.
6. \$500,000 for a 5-ton crane at or near I Dock.

B. PUBLIC FACILITIES & INFRASTRUCTURE

1. \$250,000 for initial design and engineering of a new 100' x 80' metal building to replace and relocate the existing Public Works Shop (City will provide land for the new building).
2. \$2,000,000 to expand the Providence Seward Medical Center and move the CT

**CITY OF SEWARD, ALASKA
RESOLUTION 2017-080**

scanner into the facility, and provide space for primary health care (City provides \$500,000 annually towards capital improvements).

3. \$500,000 for Alaska SeaLife Center major repairs and replacements.
4. \$2 million to replace a failing roof at Alaska SeaLife Center.
5. \$200,000 for design and engineering for an indoor ice skating rink.
6. \$500,000 to envelop and upgrade windows at City Hall.

C. ELECTRIC

1. \$8 million to design and rebuild the electric transmission line from the Seward Highway to the Seward Marine Industrial Center and upgrade the Spring Creek substation by securing an alternative feed transformer to add capacity and reduce system outages, and provide continuous service during maintenance periods.
2. \$1.5 million to repair and replace one mile of transmission line into the Fort Raymond Substation with 115kV compatible equipment (This is a project supported by the Alaska Railbelt Cooperative Transmission and Electric Company (ARCTEC) because the current condition of the transmission line exceeds the estimated life expectancy of 50 years).
3. \$2 million to rebuild obsolete and aging infrastructure and add new infrastructure within the expanding Camelot Subdivision where development and growth require the new updated system.
4. The City is requesting \$12 million to upgrade transmission conductors and substation transformers to improve the system's capacity to 115kV over existing 69kV capacity. This would help unify the transmission system for the entire community and expand the system's capabilities, allowing higher capacity projects into the future.

D. ROADS, STREETS, AND ADA ACCESSIBILITY

1. \$300,000 for improving City ADA accessibility.
2. \$2.9 million for design, engineering and construction to protect Lowell Point Road from further coastal erosion. This road is the sole land access to critical public infrastructure, State Parks trailhead, businesses, and the community of Lowell Point.

E. PUBLIC SAFETY

1. Up to \$250,000 for a needs assessment and conceptual design and engineering for a replacement Seward Fire Station. The City is experiencing growth on the west side (fuel farm expansion and homes) and in the Seward Marine Industrial Center (City will provide a match of land).
2. Up to \$250,000 for initial design and engineering of a Public Safety Building (City will provide a match of land).
3. \$1 million for a new animal shelter that is used by City and Borough citizens. (City will provide a match of land).

**CITY OF SEWARD, ALASKA
RESOLUTION 2017-080**

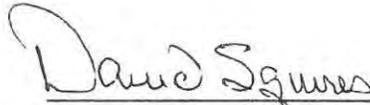
F. BENEFICIAL LEGISLATION

1. Support for feasibility analyses considering pipeline or multi-modal delivery methods of making natural gas available to communities not currently along a pipeline corridor, and using Seward's road/rail/barge connections as demonstration projects.

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

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 11th day of December, 2017.

THE CITY OF SEWARD, ALASKA



David Squires, Mayor

AYES: Casagrande, Keil, McClure, Slater, Towsley, Horn, Squires
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:



Brenda J. Ballou, MMC
City Clerk

(City Seal)



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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).

Capital Project Funds: Are not reflected 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

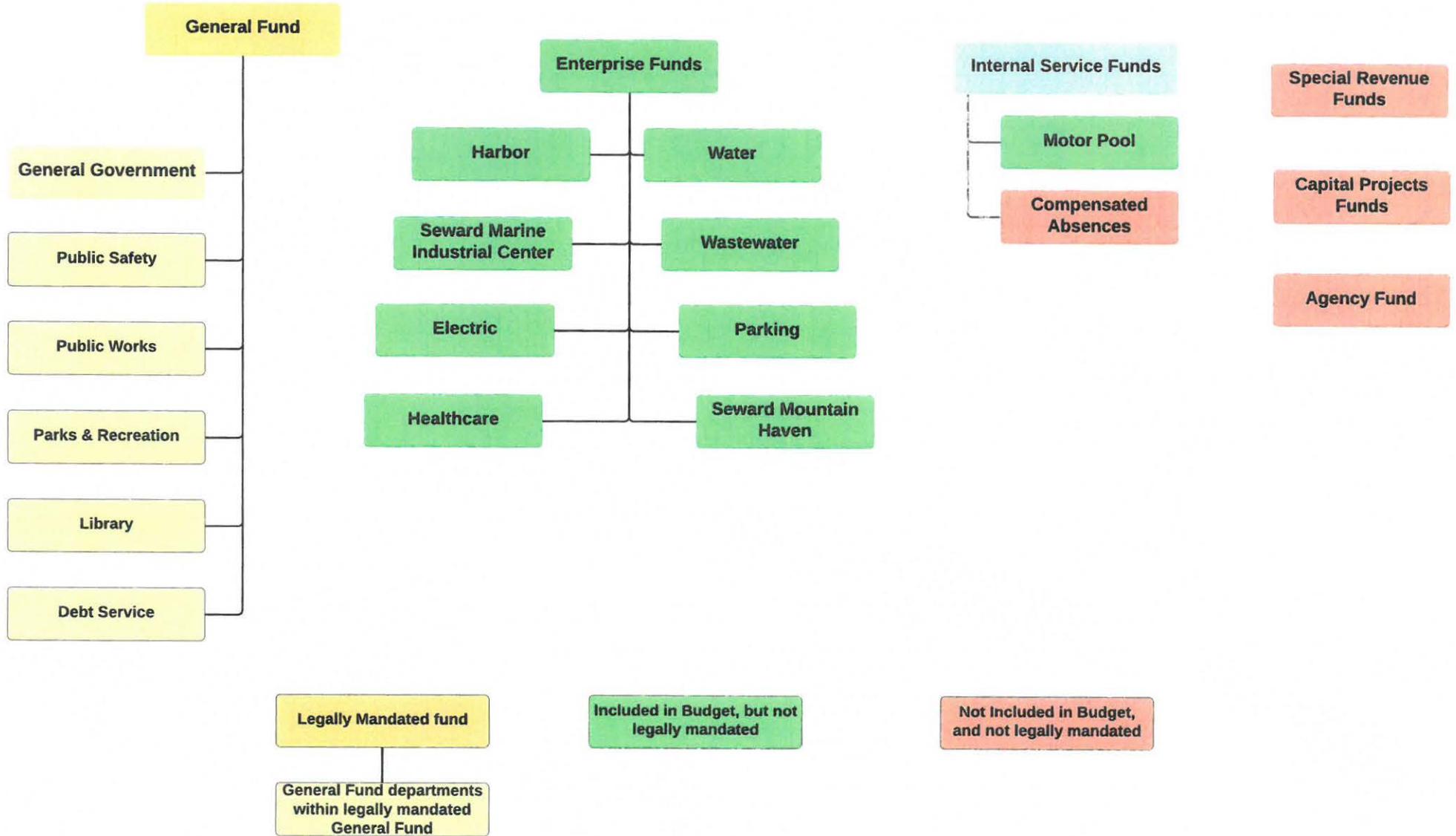
Enterprise Funds: Are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services be financed or recovered primarily through 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

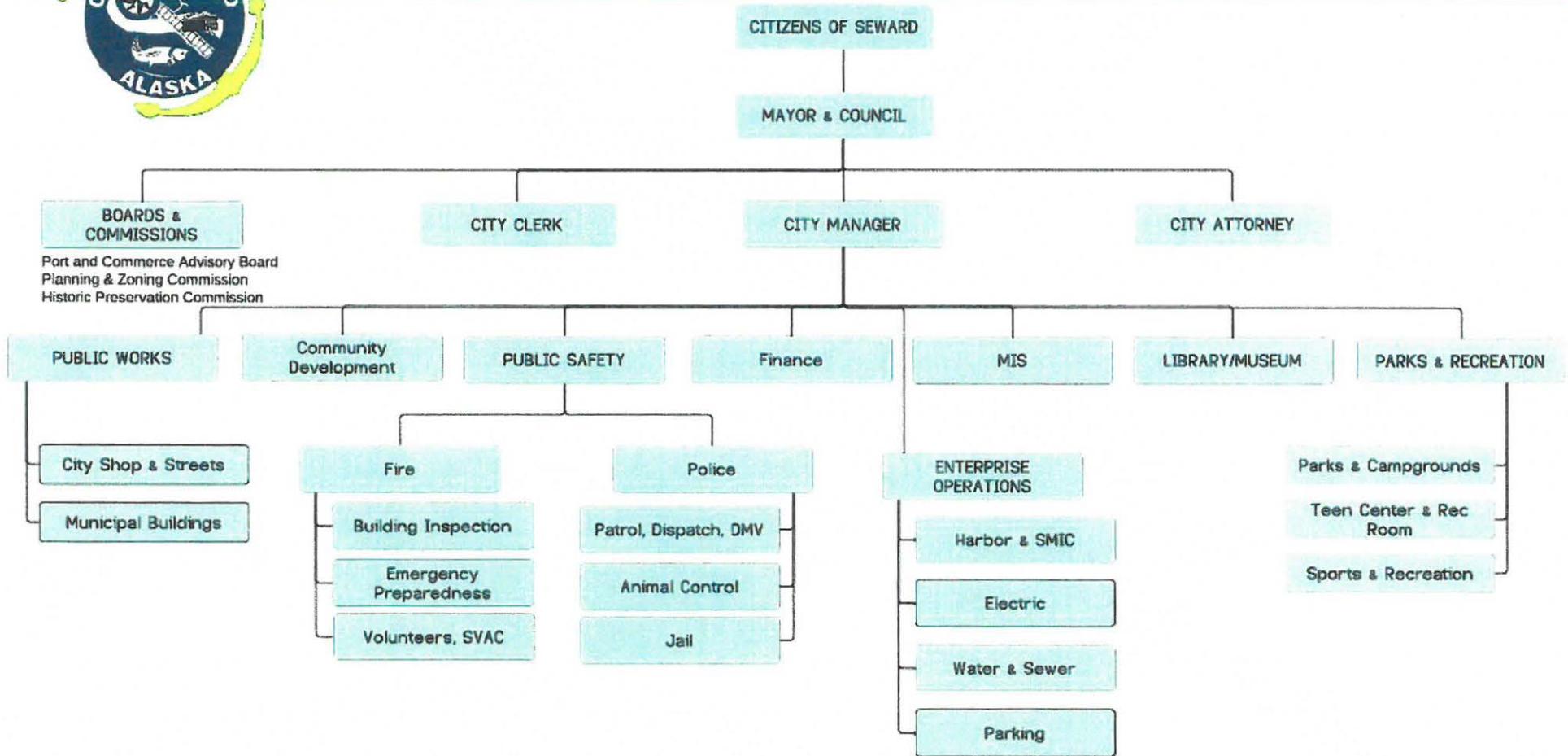
Agency Fund: The City maintains one Agency Fund, accounting for the assets held by the City on behalf of the Teen and Youth Council. This Fund does not require passage of an annual budget, as the assets are not owned by the City.

CITY OF SEWARD FUND STRUCTURE





CITY OF SEWARD ORGANIZATION CHART



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

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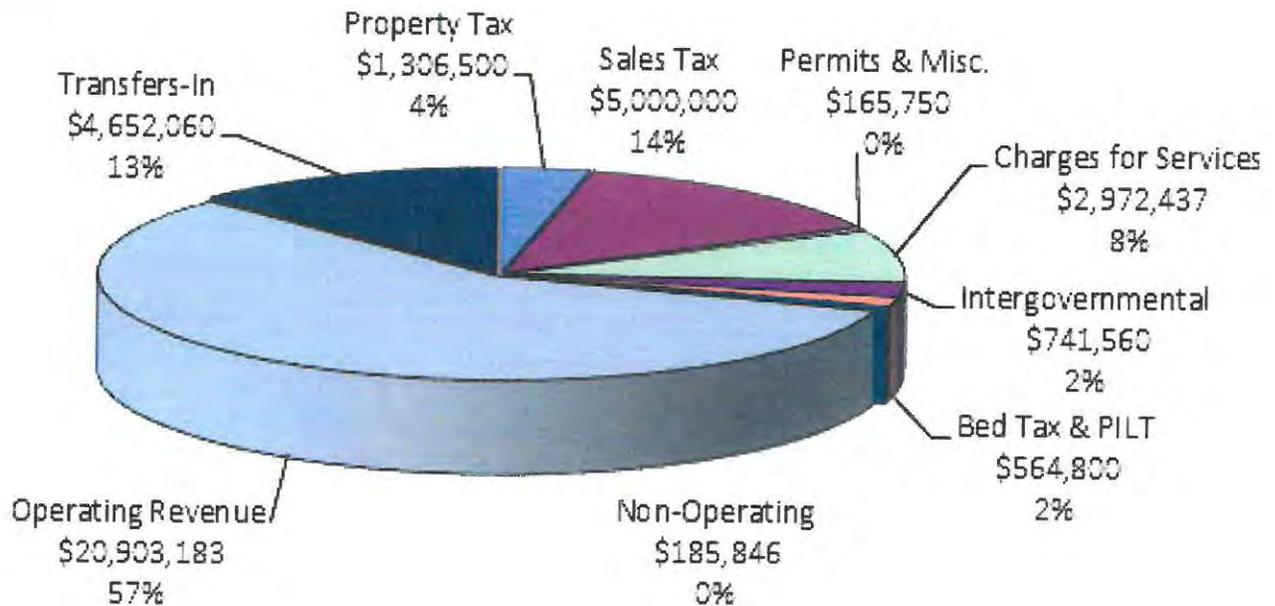
OVERVIEW

**CITY OF SEWARD
COMBINED BUDGETED SCHEDULE OF FUNDING SOURCES & USES
ALL BUDGETED FUND TYPES
CALENDAR YEAR 2018**

	General Fund	Enterprise Funds	Motor Pool Internal Service Fund	Total (Memorandum Only)
FUNDING SOURCES:				
Property Taxes	1,306,500	-	-	1,306,500
Sales Tax	5,000,000	-	-	5,000,000
Room Tax and PILT	564,800	-	-	564,800
Assessments	0	-	-	0
Licenses and Permits	148,450	-	-	148,450
Intergovernmental	741,560	-	-	741,560
Charges for Services	2,972,437	-	-	2,972,437
Fines and Bails	17,000	-	-	17,000
Penalties and Interest	31,000	-	-	31,000
Miscellaneous	17,300	-	-	17,300
Operating Revenue	-	20,546,183	357,000	20,903,183
Non-operating Revenue	-	89,733	48,113	137,846
Transfers from other funds	2,086,723	2,565,337	-	4,652,060
Total Funding Sources:	\$ 12,885,770	\$ 23,201,253	\$ 405,113	\$ 36,492,136
USE OF FUNDS:				
Personnel	7,442,889	3,733,559	-	11,176,448
Purchased Services	1,898,767	7,883,946	-	9,782,713
Operating & Maint.	787,363	705,950	-	1,493,313
General & Admin	852,741	2,974,423	-	3,827,164
Depreciation	-	7,022,375	393,618	7,415,993
Non-Operating	253,756	1,175,754	0	1,429,510
Capital Outlay	3,500	0	0	3,500
Debt Service	310,784	0	0	310,784
Transfers-out	1,586,439	3,180,905	-	4,767,344
Total Use of Funds:	\$13,136,239	\$26,676,912	\$393,618	\$40,206,769
Change in Net Position	(\$250,469)	\$ (3,475,659)	\$11,495	(\$3,714,633)
Beginning Net Position	\$7,816,597	\$120,866,005 *	\$4,935,207	
Ending Net Position	\$7,566,128	\$117,448,887 *	\$4,946,702	

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

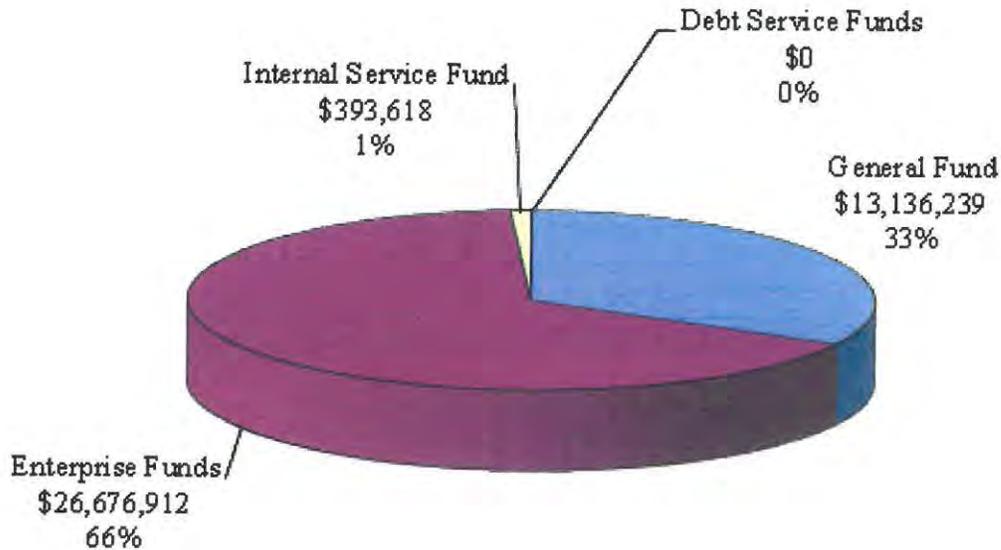
**TOTAL GOVERNMENT PROJECTED FUNDING SOURCES
BY SOURCE * - 2018
\$36,492,136**



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 - 2018
\$40,206,769

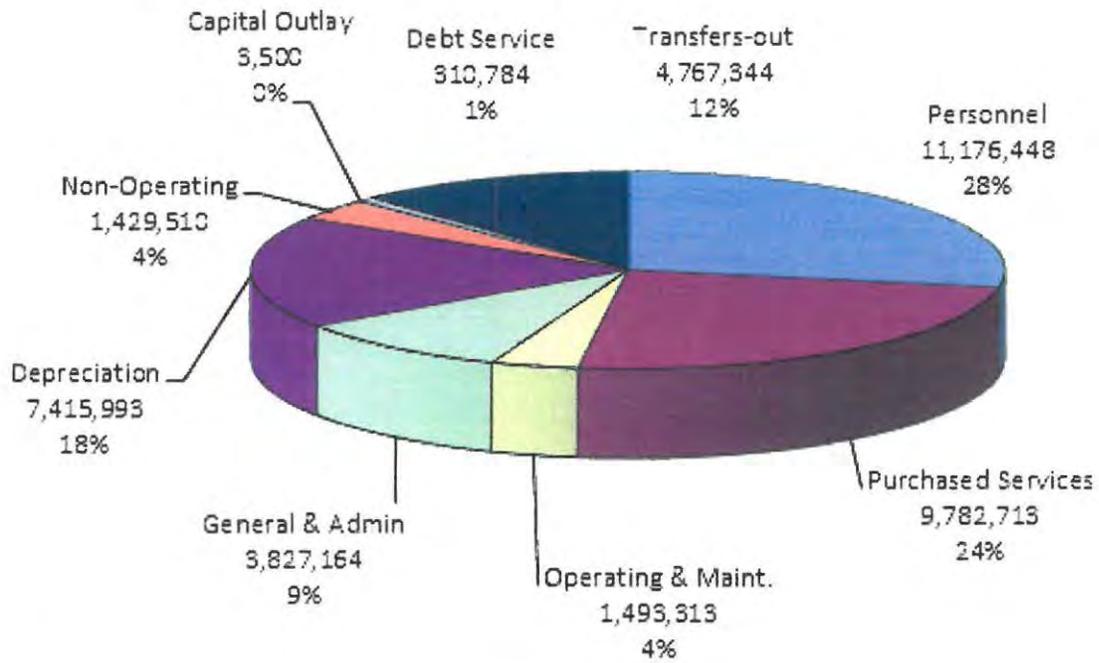


*"Use of Funds" includes expenses, expenditures, transfers between funds, and debt principal payments; however, it excludes capital outlay and debt principal payments from enterprise and internal service funds, as those are recorded in the Balance Sheet rather than as expenses.

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 – 2018
\$40,206,769



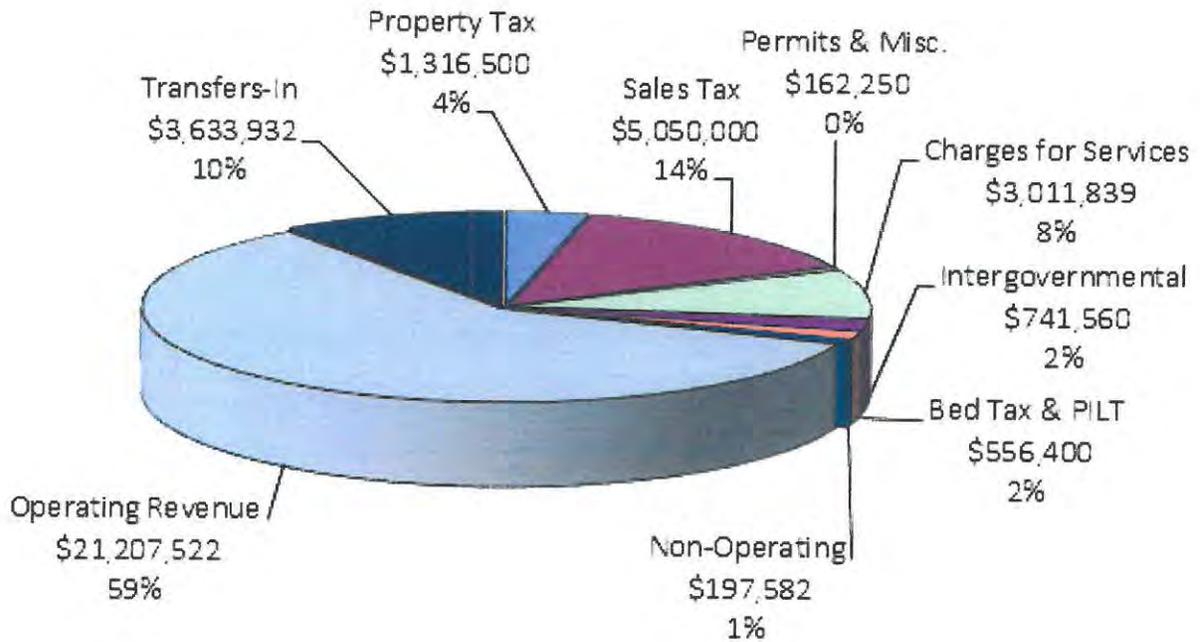
* Use of Funds includes expenses, expenditures, transfers between funds but excludes capital outlay and debt principal payments from enterprise and internal service funds, as those are recorded in the Balance Sheet rather than as expenses.

**CITY OF SEWARD
COMBINED BUDGETED SCHEDULE OF FUNDING SOURCES & USES
ALL BUDGETED FUND TYPES
CALENDAR YEAR 2019**

	General Fund	Enterprise Funds	Motor Pool Internal Service Fund	Total (Memorandum Only)
FUNDING SOURCES:				
Property Taxes	1,316,500	-	-	1,316,500
Sales Tax	5,050,000	-	-	5,050,000
Room Tax and PILT	556,400	-	-	556,400
Assessments	0	-	-	0
Licenses and Permits	144,450	-	-	144,450
Intergovernmental	741,560	-	-	741,560
Charges for Services	3,011,839	-	-	3,011,839
Fines and Bails	17,000	-	-	17,000
Penalties and Interest	31,000	-	-	31,000
Miscellaneous	17,800	-	-	17,800
Operating Revenue	-	20,850,522	357,000	21,207,522
Non-operating Revenue	-	104,905	44,677	149,582
Transfers from other funds	2,104,941	1,528,991	0	3,633,932
Total Funding Sources:	\$ 12,991,490	\$ 22,484,418	\$ 401,677	\$ 35,877,585
USE OF FUNDS:				
Personnel	7,528,119	3,781,094	-	11,309,213
Purchased Services	1,930,734	7,743,968	-	9,674,702
Operating & Maint.	804,573	710,600	-	1,515,173
General & Admin	826,619	2,891,677	-	3,718,296
Depreciation	-	6,453,507	353,526	6,807,033
Non-Operating	244,106	1,129,062	0	1,373,168
Capital Outlay	5,500	0	0	5,500
Debt Service	320,784	0	0	320,784
Transfers-out	1,379,067	2,468,990	-	3,848,057
Total Use of Funds:	\$13,039,502	\$25,178,898	\$353,526	\$38,571,926
Change in Net Position	(\$48,012)	(\$2,694,480)	\$48,151	(\$2,694,341)
Beginning Net Position	\$7,566,128	\$117,448,887 *	\$4,946,702	
Ending Net Position	\$7,518,116	\$114,754,407 *	\$4,994,853	

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

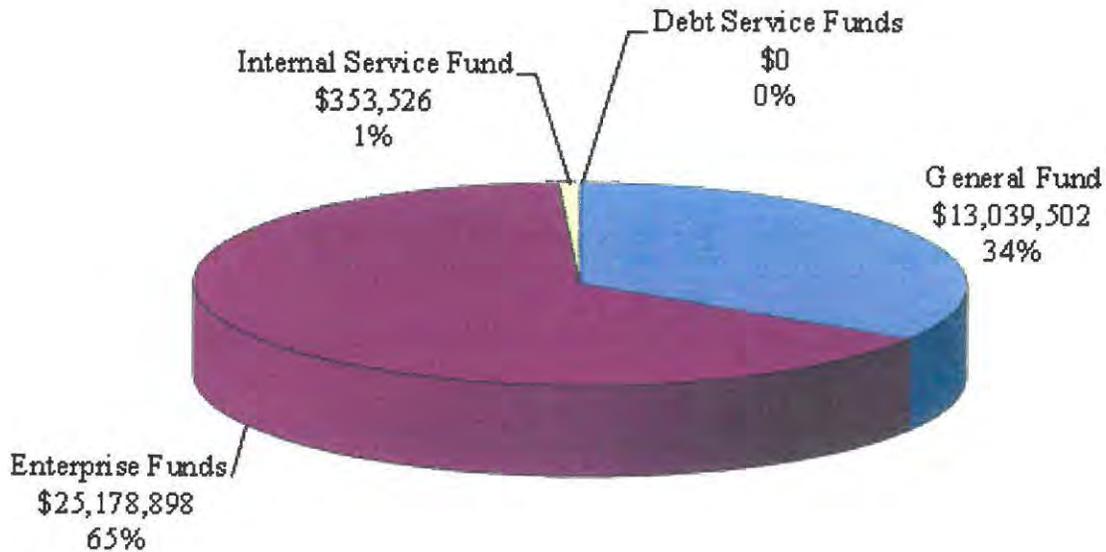
**TOTAL GOVERNMENT PROJECTED FUNDING SOURCES
BY SOURCE * - 2019
\$35,877,585**



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 - 2019
\$38,571,926

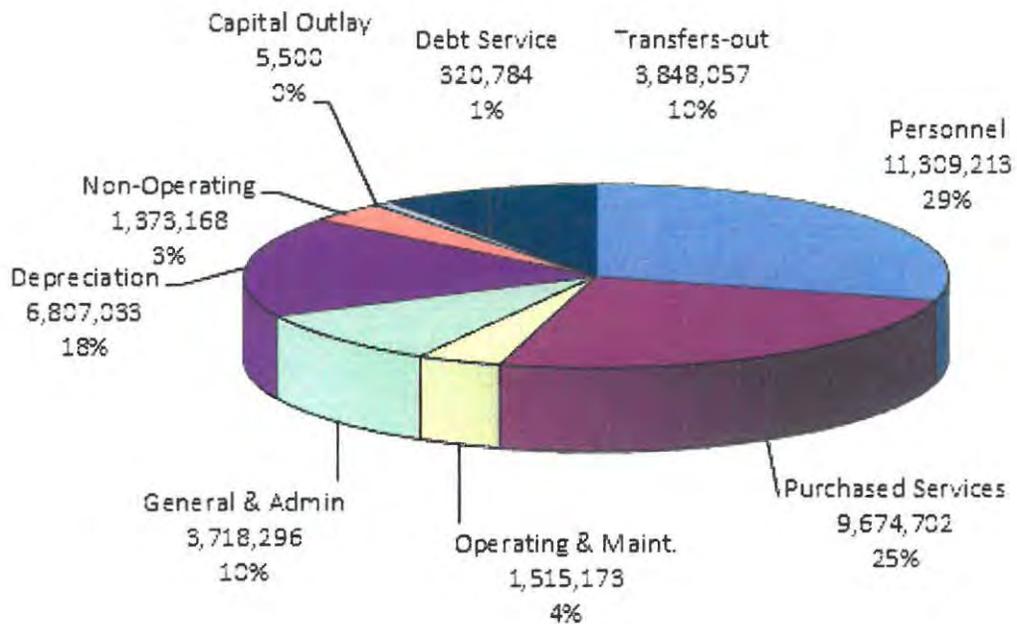


* "Use of Funds" includes expenses, expenditures, transfers between funds, and debt principal payments from the debt service funds; however, it excludes capital outlay and debt principal payments from enterprise and internal service funds, as those are recorded in the Balance Sheet rather than as expenses.

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.

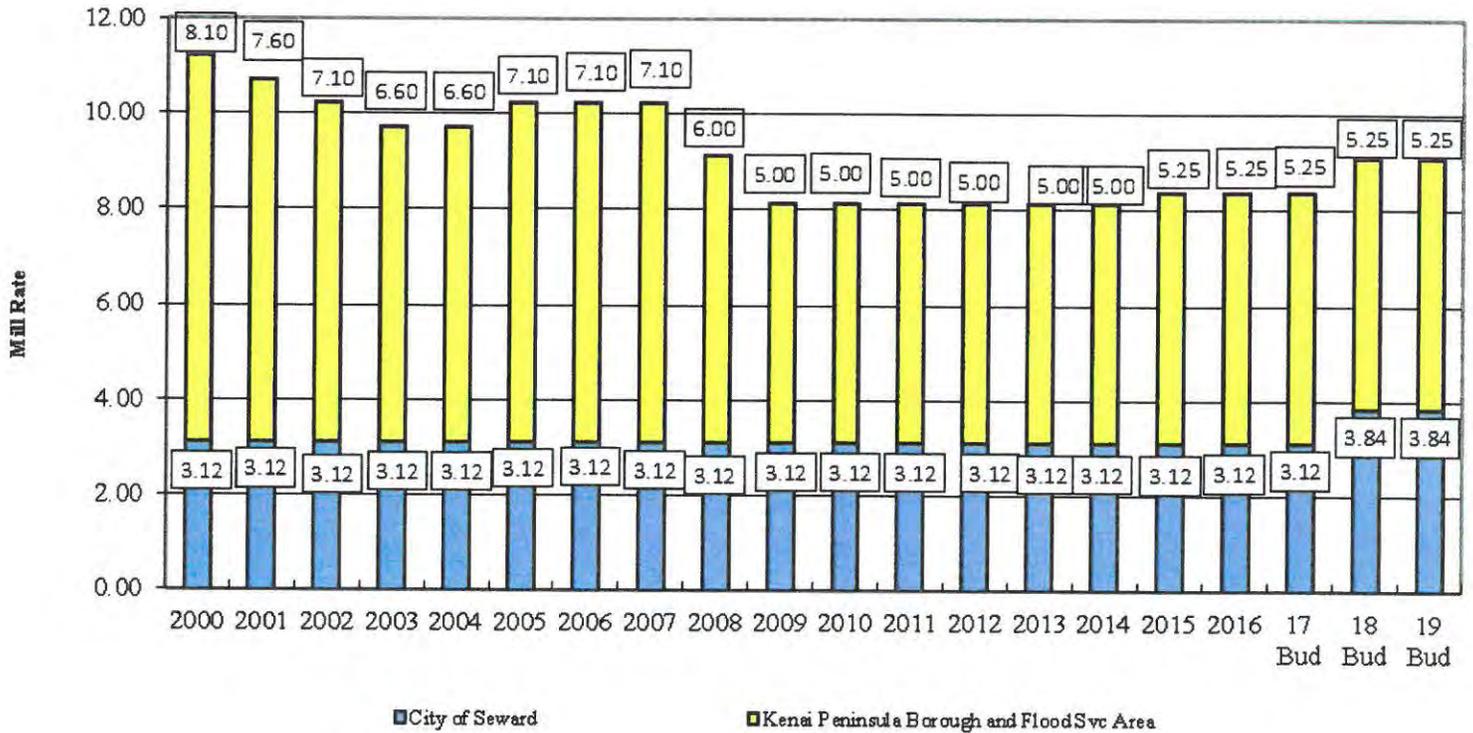
Internal Service Fund reflects the motor pool fund created for the purpose of forward-funding replacement of the City's fleet of passenger vehicles and heavy equipment.

**TOTAL GOVERNMENT ESTIMATED USE OF FUNDS
BY OBJECT – 2019
\$38,571,926**



* 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:

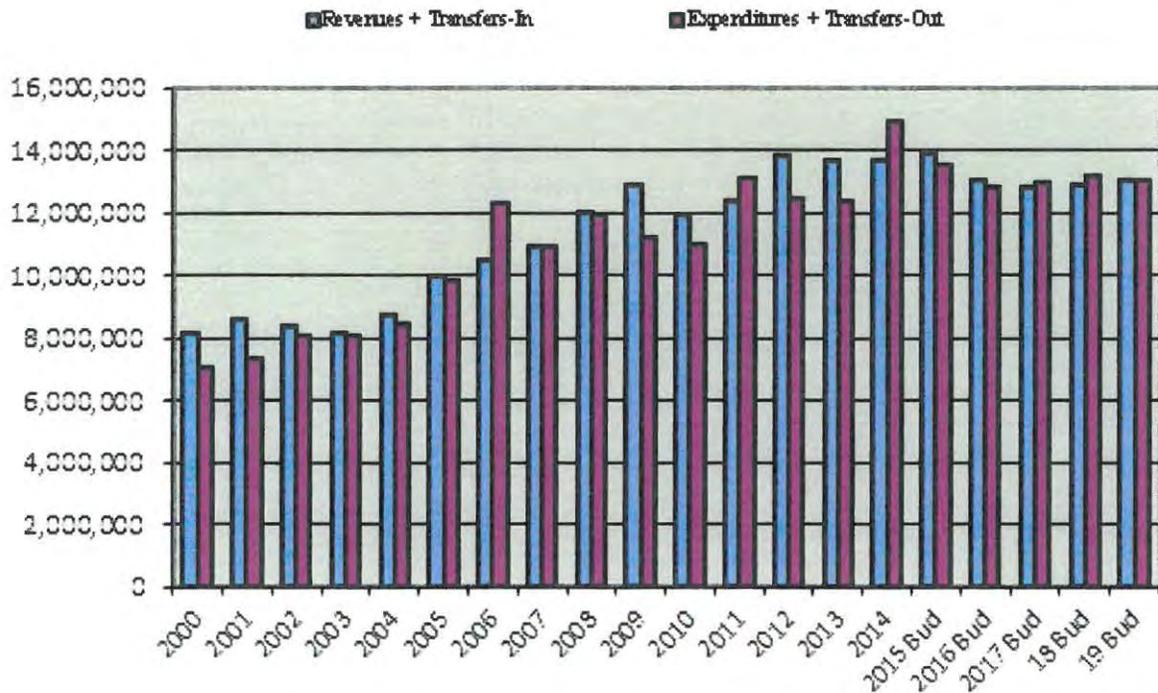
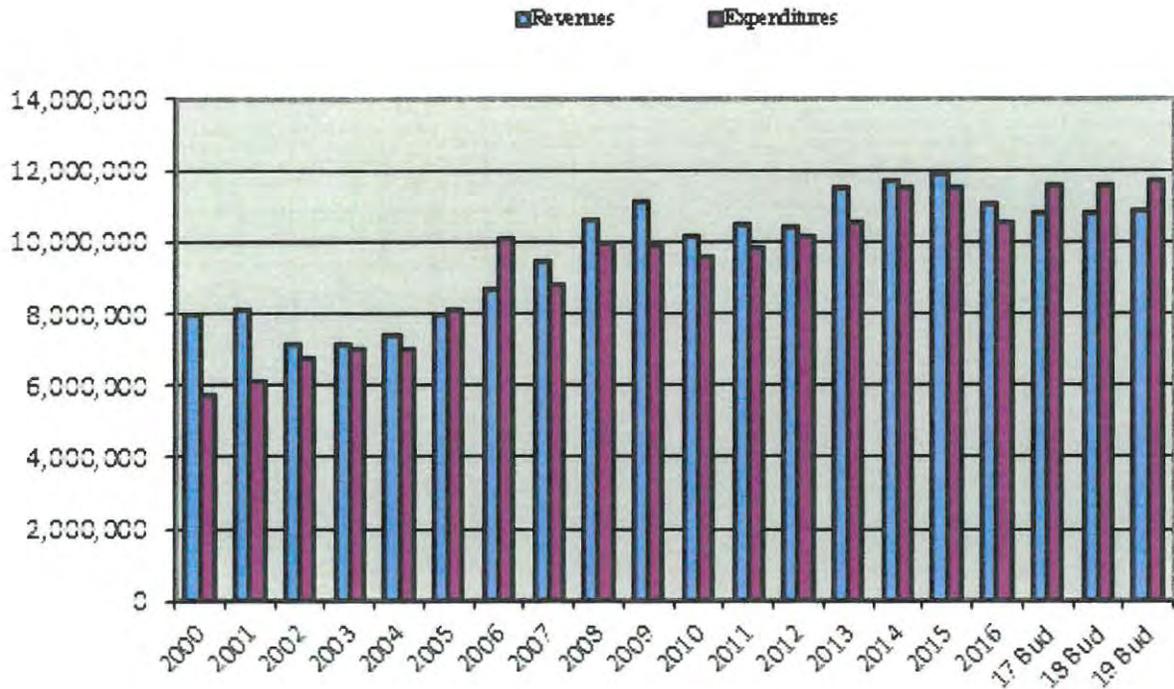
- Kenai Peninsula Borough includes Seward/Bear Creek Flood Service Area.
- The City of Seward 2018/2019 Budget includes an increase in the mill rate from 3.12 mills to 3.84 mills based on a voter-approved general obligation bond for the 2017 Road Improvement Project.

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GENERAL FUND

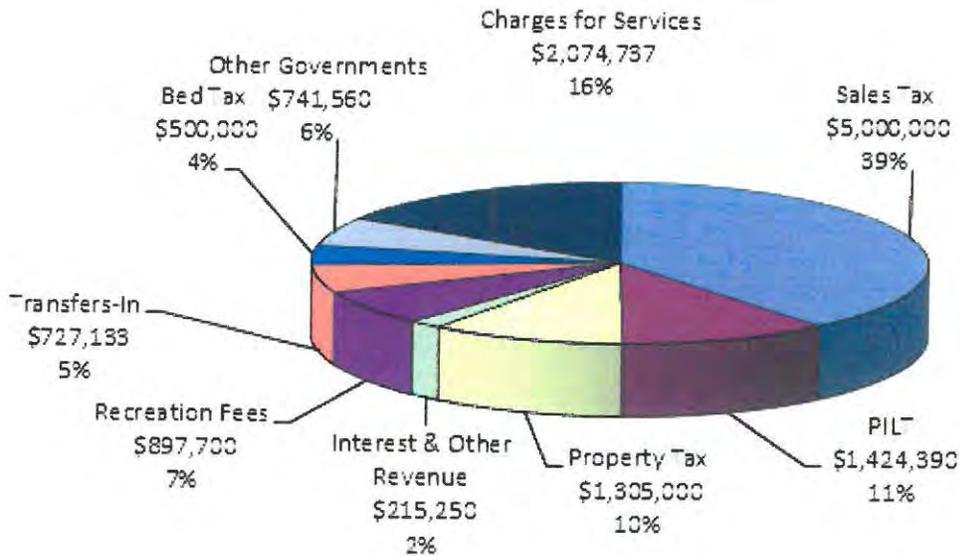
The General Fund is established to account for financial operations of the City of Seward, which are not accounted for in any other fund. Principal revenues sources include sales tax, payments-in-lieu-of-taxes from the City's enterprise funds, property tax, intergovernmental revenues, and charges for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

GENERAL FUND REVENUES, EXPENDITURES, AND TRANSFERS HISTORY

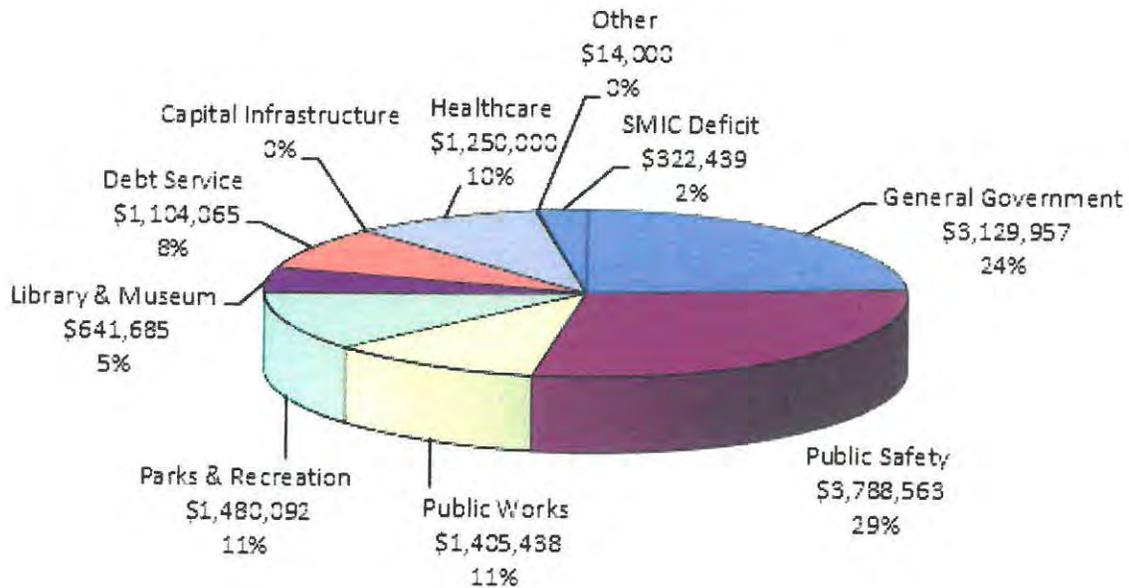


Note: The above graphs are presented in current dollars and have not been adjusted for inflation. 2006 expenditures include payoff of hospital PERS indebtedness of \$1.7 million. 2009 revenues include \$1.6 million in EXXON settlement proceeds. 2014 includes \$1.54 million transfer to Capital Acquisition 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.

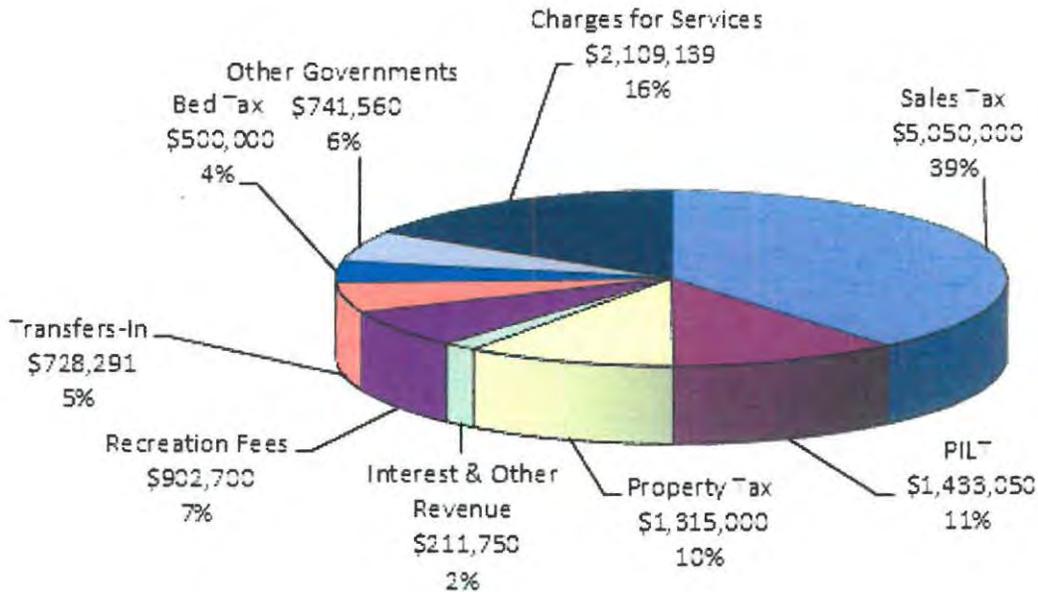
GENERAL FUND REVENUES - 2018 BUDGET
WHERE DO THE REVENUES & TRANSFERS-IN COME FROM?
\$12,885,770



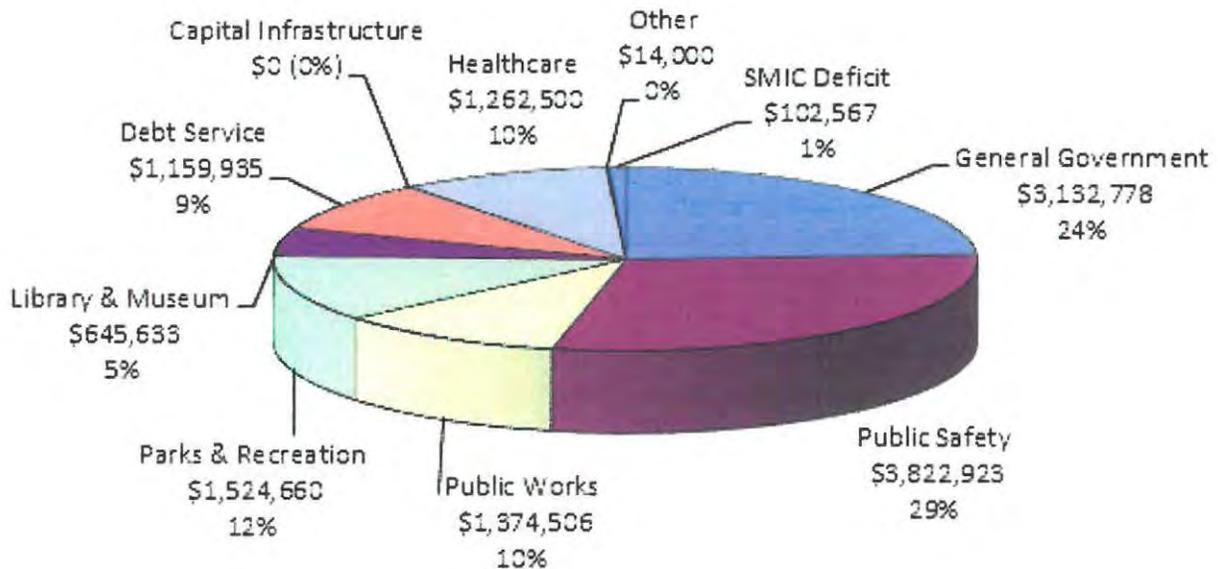
GENERAL FUND EXPENDITURES - 2018 BUDGET
HOW ARE YOUR TAX DOLLARS SPENT?
\$13,136,239



GENERAL FUND REVENUES - 2019 BUDGET
WHERE DO THE REVENUES & TRANSFERS-IN COME FROM?
\$12,991,490



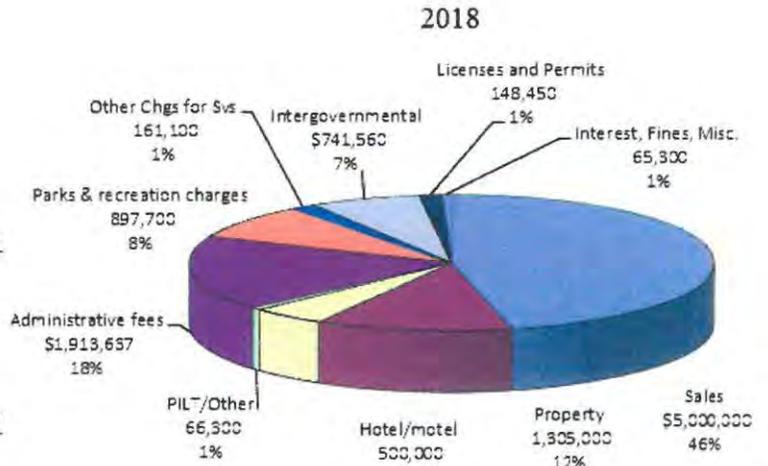
GENERAL FUND EXPENDITURES - 2019 BUDGET
HOW ARE YOUR TAX DOLLARS SPENT?
\$13,039,502



MAJOR GENERAL FUND REVENUE SOURCES AND ESTIMATES

The General Fund is projected to generate \$10,799,047 in revenue in 2018, with 46.3% of total revenues reflecting sales tax revenues followed by 17.7% administrative charges assessed against Enterprise Fund operations, then 12.1% in property tax revenue, 8.3% parks and recreation revenue, and the remaining 15.6% representing a combination of hotel/motel tax, intergovernmental revenues, licenses/permits, interest, fines and bails, and miscellaneous charges.

	<u>2018</u>	
Taxes:		
Sales	\$ 5,000,000	46.3%
Property	1,305,000	12.1%
Hotel/motel	500,000	4.6%
PILT	64,800	0.6%
Other	1,500	0.0%
Total taxes:	\$ 6,871,300	
Charges for Services:		
Administrative fees	\$ 1,913,637	17.7%
Parks & recreation	897,700	8.3%
Other	161,100	1.5%
Total charges for services:	\$ 2,972,437	
Intergovernmental	\$ 741,560	6.9%
Licenses and Permits	148,450	1.4%
Interest, Fines, Misc.	65,300	0.6%
	\$ 955,310	
	100% \$ 10,799,047	
		84.4%

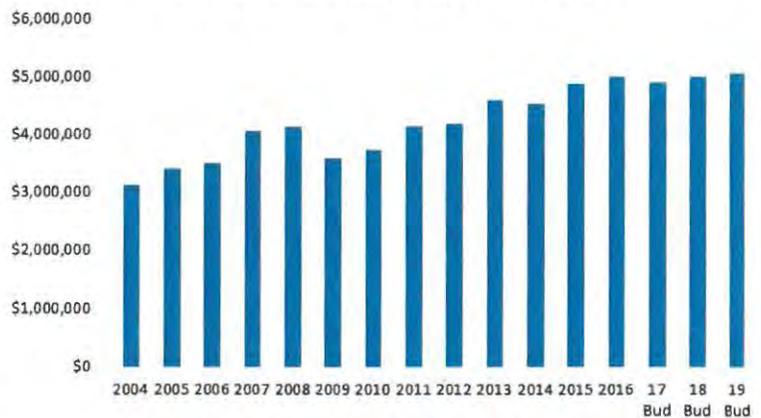


SALES TAXES

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. Sales tax revenues will generate an estimated 46.3% of all General Fund revenue, or \$5 million in 2018. 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 general 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

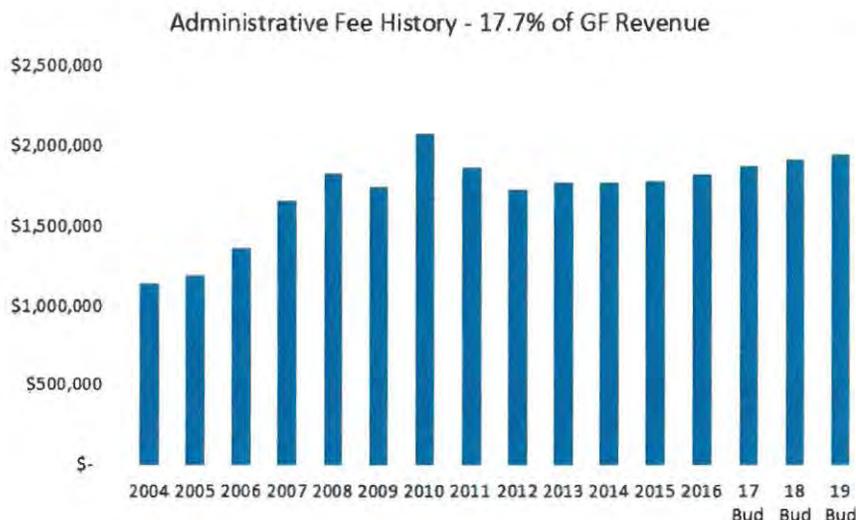
Sales Tax Revenue History - 46.3% of GF Revenue



uncertainty in other parts of the world, which may lead more U.S. visitors to travel to Alaska rather than to risk international travel.

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 2018, administrative fees will generate an estimated 17.7% of all General Fund revenue, or \$1.9 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 incremental increase/decrease in General Fund administrative costs each year. For that reason, the budgeted and actual administrative fees will be the same each year, eliminating budget variability in this revenue source.



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 is increasing from a prior 3.12 mills to an upward-adjusted 3.84 mills effective 2019, based on a voter-approved general obligation bonds issued for the purpose of paying for local major road repairs and improvements. Property tax revenues are projected to generate \$1,305,000 in 2018, representing the third

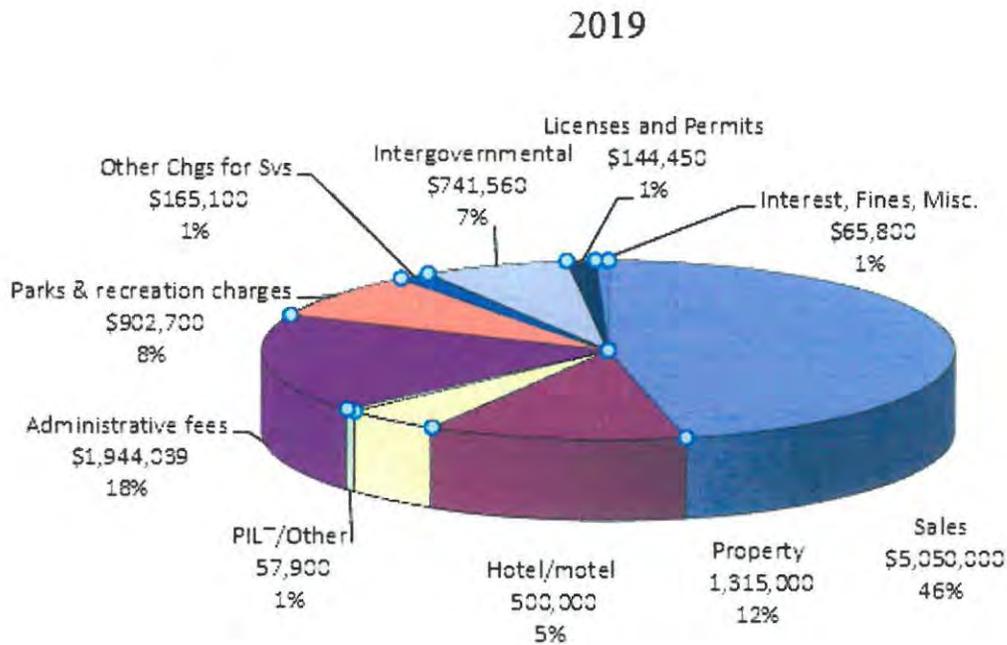


largest source of revenue, at 12.1% of all General Fund revenue. Approximately 74% of property tax revenue comes from real property and 26% from personal property. When combined with the Kenai Peninsula Borough and Bear Creek Flood Service Area property tax rate of 5.25 mills, the total mill rate for local Seward residents totals 9.09 mills, or \$909 per every \$100,000 in assessed property valuation. For budget purposes, the amount of tax generated by one (1) mill is \$339,844.

MAJOR GENERAL FUND REVENUE SOURCES AND ESTIMATES

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 2018. 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.

The estimated 2019 General Fund revenue distribution is similar to 2018, as follows:



MAYOR AND COUNCIL

The Seward City Council consists of six council members and a mayor, each serving a three-year term of office beginning in 2019. 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 and 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 packets; 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. The Planning 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 William Earnhart serving as the Lead Attorney for the City. Mr. Earnhart and his team provide legal support and advice to the City in all municipal matters including litigation.

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 officer 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. The major budget revision included the purchase of a new large-format scanner to enable printing of blueprints, maps, etc. This department consists of two employees, the planner and the planning technician.

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 staff by two full-time systems manager and senior computer technician, and a half-time MIS aide.

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 main budget impact was not filling a Payroll position for two years due to budget cuts. Excluding the vacant position, the department maintains a staff of eight including the finance director, deputy director, accounting supervisor, two utility billing positions, the personnel officer and two accounting technicians.

GENERAL SERVICES

This department accounts for aggregated 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 25 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. This budget included an increase in the volunteer stipend to enable the volunteers to retain seasoned and trained individuals. The Building Inspection division also falls under supervision of the fire department. 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 counts associated with operating the city shop which serves as the 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 budget anticipates eliminating one half-time person mid-2018 when a city shop employee retires, and another full-time city shop mechanic in 2019 when another individual retires. The administration plans to determine whether the electric shop mechanics can be used to maintain other City equipment thus providing two electric department employees with more job security, while sharing responsibilities for diesel mechanic needs. This department is staffed by six individuals including the public works director, the public works technician, street foreman, shop foreman, and two mechanic/operators.

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 two custodial positions.

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 path, boardwalk, walking paths, ballfields, campgrounds 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 and 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**

<u>Fiscal Year</u>	<u>Taxes *</u>	<u>Property Assessments</u>	<u>Licenses and Permits</u>	<u>Inter-governmental</u>	<u>Charges for Services</u>	<u>Fines and Bails</u>	<u>Interest</u>	<u>Misc.</u>	<u>Total</u>
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
17 Bud	\$6,659,984	0	\$183,792	\$979,683	\$2,918,292	\$11,004	\$25,500	\$15,204	\$10,793,459
18 Bud	\$6,871,300	0	\$148,450	\$741,560	\$2,972,437	\$17,000	\$31,000	\$17,300	\$10,799,047
19 Bud	\$6,922,900	0	\$144,450	\$741,560	\$3,011,839	\$17,000	\$31,000	\$17,800	\$10,886,549

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**

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Payment In Lieu of Tax (1)</u>	<u>Hotel/Motel Room Tax</u>	<u>Other (2)</u>	<u>Total</u>
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
17 Bud	\$1,254,992	\$4,899,996	\$84,000	\$420,000	\$996	\$6,659,984
18 Bud	\$1,305,000	\$5,000,000	\$64,800	\$500,000	\$1,500	\$6,871,300
19 Bud	\$1,315,000	\$5,050,000	\$56,400	\$500,000	\$1,500	\$6,922,900

(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.

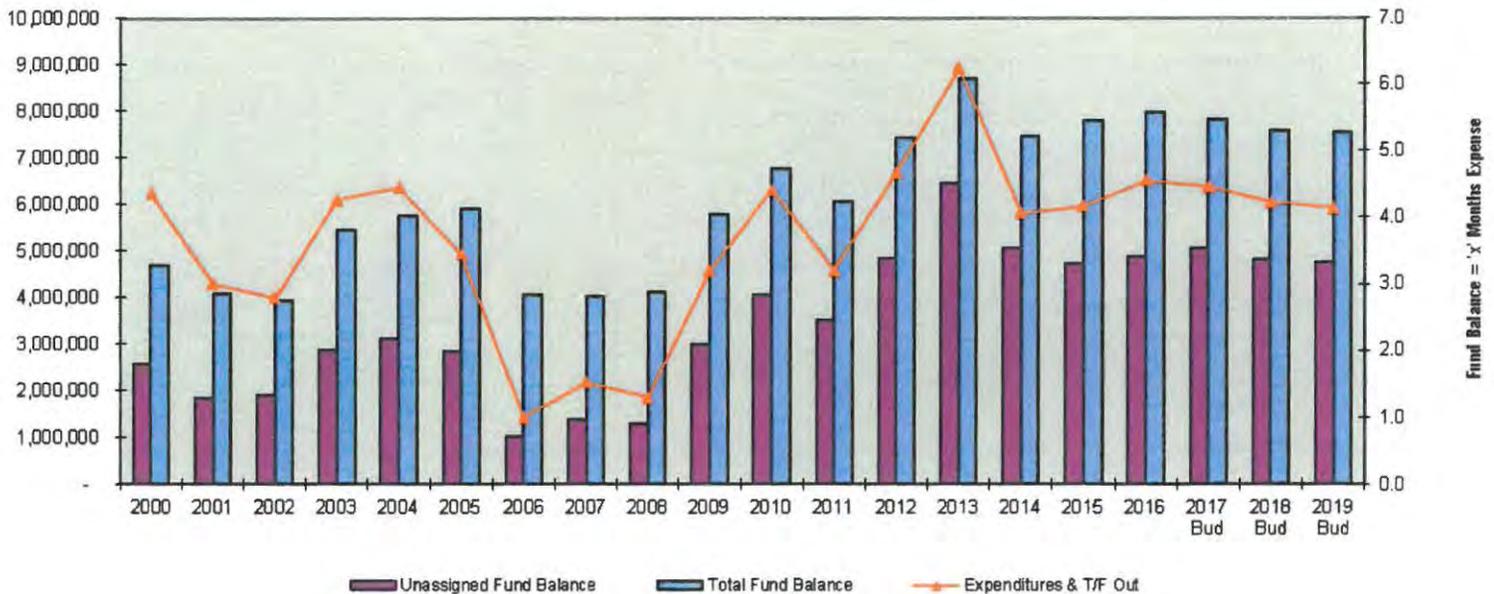
(2) Represents tax-related penalties and interest.

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

<u>Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Public Works</u>	<u>Parks and Recreation</u>	<u>Library</u>	<u>Debt Service (1)</u>	<u>Total</u>
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
17 Bud	\$3,176,119	\$3,671,259	\$1,485,383	\$1,391,122	\$630,495	\$1,231,187	\$11,585,565
18 Bud	\$3,129,957	\$3,788,563	\$1,405,438	\$1,480,092	\$641,685	\$1,104,065	\$11,549,800
19 Bud	\$3,132,778	\$3,822,923	\$1,374,506	\$1,524,660	\$645,633	\$1,159,935	\$11,660,435

(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



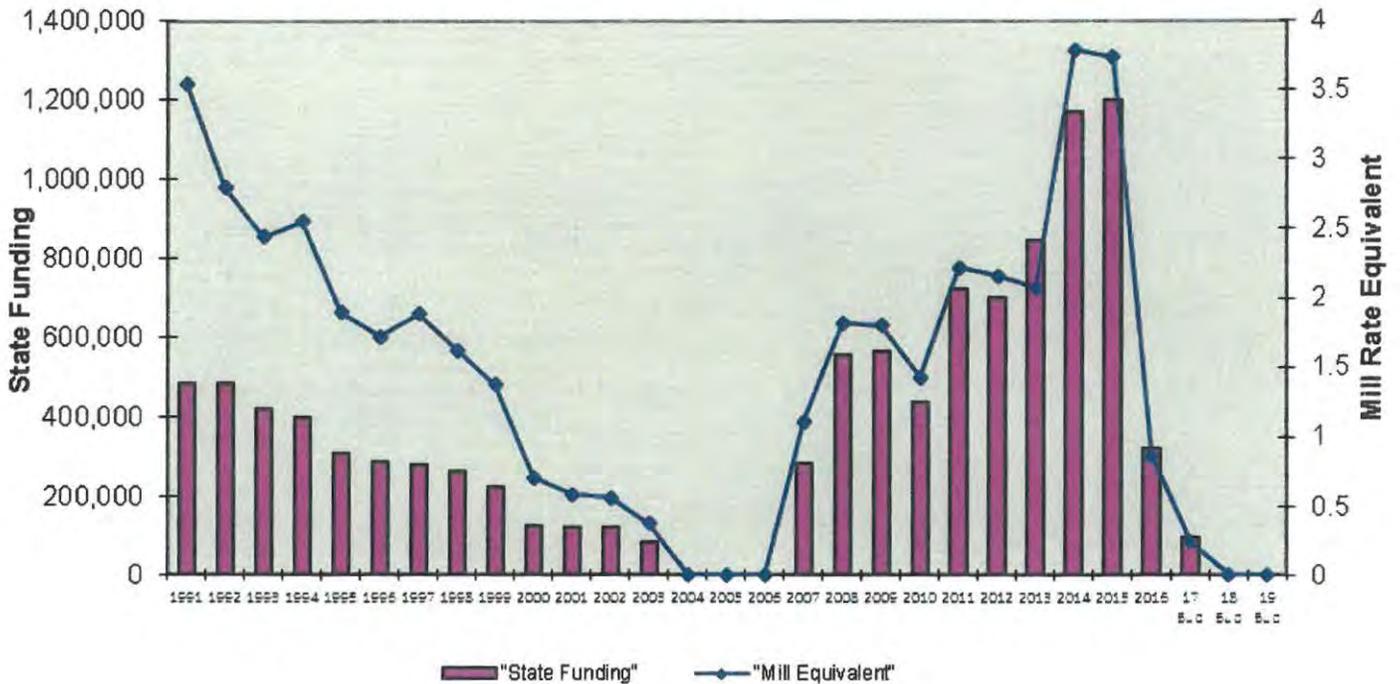
Definitions:

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 2018 Budget retains 4.2 months’ reserves and the 2019 Budget retains 4.2 months’ reserves.

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



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

From 1991 through 1996, the City of Seward’s property tax rate was 3.00 mills (equal to \$300 tax on a property valued at \$100,000). The rate was increased 0.12 mills (to 3.12 mills) where it has remained unchanged until the 2018 budget, 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 2018 and 2019

	2016 Actual	2017 Budget	2018 Budget	2019 Budget	2017 - 2018 % Change	2018 - 2019 % Change
Revenue:						
Taxes	6,755,942	6,659,984	6,871,300	6,922,900	3.2%	0.8%
Licenses and Permits	158,174	183,792	148,450	144,450	-19.2%	-2.7%
Intergovernmental	1,092,998	979,683	741,560	741,560	-24.3%	0.0%
Charges for Services	2,930,980	2,918,292	2,972,437	3,011,839	1.9%	1.3%
Fines and Bails	18,365	11,004	17,000	17,000	54.5%	0.0%
Interest	10,354	25,500	31,000	31,000	21.6%	0.0%
Miscellaneous	72,476	15,204	17,300	17,800	13.8%	2.9%
Total Revenue:	\$11,039,289	\$10,793,459	\$10,799,047	\$10,886,549	0.1%	0.8%
Expenditures:						
General Government	3,140,631	3,176,119	3,129,957	3,132,778	-1.5%	0.1%
Public Safety	3,382,604	3,671,259	3,788,563	3,822,923	3.2%	0.9%
Public Works	1,367,219	1,485,383	1,405,438	1,374,506	-5.4%	-2.2%
Parks and Recreation	1,286,630	1,391,122	1,480,092	1,524,660	6.4%	3.0%
Library	543,121	630,495	641,685	645,633	1.8%	0.6%
Debt Service	838,409	1,231,187	1,104,065	1,159,935	-10.3%	5.1%
Total Expenditures:	\$10,558,614	\$11,585,565	\$11,549,800	\$11,660,435	-0.3%	1.0%
Excess of revenues over expenditures	\$480,675	-\$792,106	-\$750,753	-\$773,886	-5.2%	3.1%
Other financing sources (uses):						
Operating transfers (to) other funds	-2,271,590	-1,366,613	-1,586,439	-1,379,067	16.1%	-13.1%
Operating transfers from other funds	1,978,698	2,017,818	2,086,723	2,104,941	3.4%	0.9%
Net other financing sources (uses)	-292,892	651,205	500,284	725,874	-23.2%	45.1%
Annual surplus (deficit)	\$187,783	-\$140,901	-\$250,469 (a)	-\$48,012	77.8%	100.0%
Fund balance at beginning of year	7,769,717	7,957,498	7,816,597	7,566,128	-1.8%	-3.2%
Fund balance at end of year						
Non-spendable:						
Inventory, Prepaids, Unrealized gains	622,337	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:	335,280	335,280	335,280	335,280	0.0%	0.0%
Unassigned:	4,873,463	5,054,899	4,804,430	4,756,418	-5.0%	-1.0%
Total Fund Balance	\$7,957,498 *	\$7,816,597	\$7,566,128	\$7,518,116	-3.2%	-0.6%

(a) \$211,572 reflects coverage of 2016 SMIC deficit funding, leaving \$38,897 use of Fund Balance to balance budget.

* Ties to Comprehensive Annual Financial Report

GENERAL FUND
Budgeted Revenue Detail
For 2018 and 2019

Account Name	2016 Actual	2017 Budget	2018 Budget	2019 Budget	2017-2018 % Change	2018-2019 % Change
TAXES:						
Property Taxes						
Real Property (3.12 to 3.84 mills)	781,570	950,000	960,000	970,000	1.1%	1.0%
Personal Property (3.12 to 3.84 mills)	347,753	279,996	320,000	320,000	14.3%	0.0%
Vehicle Property Tax	22,894	24,996	25,000	25,000	0.0%	0.0%
Total Property Taxes	\$1,152,217	\$1,254,992	\$1,305,000	\$1,315,000	4.0%	0.8%
Other Taxes						
Hotel/Motel Room Tax (4%)	505,845	420,000	500,000	500,000	19.0%	0.0%
Sales Tax (4%)	5,004,992	4,899,996	5,000,000	5,050,000	2.0%	1.0%
Tax Penalties	2,506	996	1,500	1,500	50.6%	0.0%
Payments-in-Lieu of Tax - ASLC	90,382	84,000	64,800	56,400	-22.9%	-13.0%
Total Other Taxes	5,603,725	5,404,992	5,566,300	5,607,900	3.0%	0.7%
Total Taxes	\$6,755,942	\$6,659,984	\$6,871,300	\$6,922,900	3.2%	0.8%
LICENSES & PERMITS:						
Taxi Permits	1,220	996	1,200	1,200	20.5%	0.0%
Building Permits	55,367	69,996	50,000	50,000	-28.6%	0.0%
Animal Control License	105	300	250	250	-16.7%	0.0%
DMV Revenues	82,904	90,000	77,000	73,000	-14.4%	-5.2%
Miscellaneous	1,828	2,496	2,000	2,000	-19.9%	0.0%
City Business License	16,750	20,004	18,000	18,000	-10.0%	0.0%
Total Licenses and Permits	\$158,174	\$183,792	\$148,450	\$144,450	-19.2%	-2.7%
INTERGOVERNMENTAL REVENUE:						
Liquor Tax	15,950	21,996	19,000	19,000	-13.6%	0.0%
Raw Fish Tax/ Shared Fish. Bus. Tax	280,935	380,000	280,000	280,000	-26.3%	0.0%
Fisheries Resource Landing Tax	2,707	17,004	4,000	4,000	-76.5%	0.0%
Shared Revenue / PERS On-Behalf Pmts	320,006	95,604	0	0	-100.0%	0.0%
Jail Contract	368,952	368,952	350,000	350,000	-5.1%	0.0%
State Dispatch Contract	36,000	36,000	36,000	36,000	0.0%	0.0%
Genl Fund-related Grant Revenues	15,888	7,567	0	0	-100.0%	0.0%
KPB 911 Dispatch	52,560	52,560	52,560	52,560	0.0%	0.0%
Total Intergovernmental	\$1,092,998	\$979,683	\$741,560	\$741,560	-24.3%	0.0%

GENERAL FUND
Budgeted Revenue Detail
For 2018 and 2019

Account Name	2016 Actual	2017 Budget	2018 Budget	2019 Budget	2017-2018 % Change	2018-2019 % Change
CHARGES FOR SERVICES:						
General Government						
Copying	8,116	5,004	5,000	5,000	-0.1%	0.0%
Sales Tax Credit for Prompt Remit	4,000	3,996	4,000	4,000	0.1%	0.0%
Zoning Fees	794	0	200	200	100.0%	0.0%
Project Management	0	0	0	0	0.0%	0.0%
Admin. - SMIC	90,913	93,108	96,004	97,540	3.1%	1.6%
Admin. - Harbor	340,606	348,780	359,680	365,435	3.1%	1.6%
Admin. - Parking	10,188	10,428	11,221	11,400	7.6%	1.6%
Admin. - Electric	888,535	909,864	938,293	953,306	3.1%	1.6%
Admin. - Water	245,122	251,004	258,849	262,991	3.1%	1.6%
Admin. - Sewer	149,694	153,288	158,077	160,606	3.1%	1.6%
Admin. - Jail	97,097	99,948	91,513	92,761	-8.4%	1.4%
Total General Government	\$1,835,065	\$1,875,420	\$1,922,837	\$1,953,239	2.5%	1.6%
Public Safety						
Animal Shelter Revenue	1,075	2,100	1,200	1,200	-42.9%	0.0%
Misc. Police and Jail Revenue	2,389	2,496	2,000	2,000	-19.9%	0.0%
Misc. Dispatching	10,000	9,996	10,000	10,000	0.0%	0.0%
Total Public Safety	\$13,464	\$14,592	\$13,200	\$13,200	-9.5%	0.0%
Public Works						
Shop Work Orders	2,221	2,496	2,500	2,500	0.2%	0.0%
Total Public Works	\$2,221	\$2,496	\$2,500	\$2,500	0.2%	0.0%
Parks & Recreation						
Public Use	1,948	4,596	2,500	2,500	-45.6%	0.0%
Punchcards	4,309	15,000	7,000	12,000	-53.3%	71.4%
Class Registrations	44,228	54,996	45,000	45,000	-18.2%	0.0%
Facility Rental	2,677	2,304	2,500	2,500	8.5%	0.0%
Tournaments	1,262	1,704	1,700	1,700	-0.2%	0.0%
Special Events	18,060	20,004	19,000	19,000	-5.0%	0.0%
Shower Fees	16,793	12,996	15,000	15,000	15.4%	0.0%
Rock Wall Climbing Fees	67	696	500	500	-28.2%	0.0%
Pavilion Fees	3,955	3,996	4,000	4,000	0.1%	0.0%
Camping Fees; dry and tent	461,663	390,000	440,000	440,000	12.8%	0.0%
Campground Utility Sites	343,472	354,996	340,000	340,000	-4.2%	0.0%
Dump Station Fee	15,225	12,000	14,000	14,000	16.7%	0.0%
Miscellaneous Revenue	312	192	500	500	160.4%	0.0%
Work Orders	6,974	1,500	6,000	6,000	1.0%	0.0%
Total Parks & Recreation	\$920,945	\$874,980	\$897,700	\$902,700	2.6%	0.6%

GENERAL FUND
Budgeted Revenue Detail
For 2018 and 2019

Account Name	2016 Actual	2017 Budget	2018 Budget	2019 Budget	2017-2018 % Change	2018-2019 % Change
Library						
Service Revenue	9,427	9,996	9,500	9,500	-5.0%	0.0%
Circulation Revenue	2,812	7,500	4,000	4,000	-46.7%	0.0%
Museum Revenue	12,960	18,000	18,000	18,000	0.0%	0.0%
Total Library	\$25,199	\$35,496	\$31,500	\$31,500	-11.3%	0.0%
Rents & Leases						
Land Rent & Lease	49,866	35,304	34,700	38,700	-1.7%	11.5%
Jail Facility Rent	30,000	30,000	30,000	30,000	0.0%	0.0%
Municipal Building Rent	54,220	50,004	40,000	40,000	-20.0%	0.0%
Total Rents & Leases	134,086	115,308	104,700	108,700	-9.2%	3.8%
Total Charges for Services	\$2,930,980	\$2,918,292	\$2,972,437	\$3,011,839	1.9%	1.3%
FINES AND BAILS:	18,365	11,004	17,000	17,000	54.5%	0.0%
PENALTIES & INTEREST:						
Investments	9,534	24,996	30,000	30,000	20.0%	0.0%
Customer Penalties & Interest	820	504	1,000	1,000	98.4%	0.0%
Total Penalties and Interest	\$10,354	\$25,500	\$31,000	\$31,000	21.6%	0.0%
MISCELLANEOUS:						
Sales of Surplus Equipment	0	0	0	0	0.0%	0.0%
Franchise Fee - Refuse	18,790	15,000	17,000	17,500	13.3%	2.9%
City Clerk Fees	703	204	300	300	47.1%	0.0%
Collection of Bad Debts	0	0	0	0	0.0%	0.0%
Vending Machine Fees	0	0	0	0	0.0%	0.0%
Other Miscellaneous	52,983	0	0	0	0.0%	0.0%
Total Miscellaneous	\$72,476	\$15,204	\$17,300	\$17,800	13.8%	2.9%
Total General Fund Revenue	\$11,039,289	\$10,793,459	\$10,799,047	\$10,886,549	0.1%	0.8%

City of Seward
General Fund
2018/2019 Biennial Operating Budget
Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
01000 4000 Tax Revenue - Sales	4,883,996	5,004,992	4,899,996	5,000,000	2.04	5,050,000	1.00
01000 4010 Tax Revenue - Real Property	736,925	781,570	950,000	960,000	1.05	970,000	1.04
01000 4011 Tax Revenue - Personal Property	241,117	328,991	279,996	320,000	14.29	320,000	0.00
01000 4012 Tax Revenue - Motor vehicle	25,623	22,894	24,996	25,000	0.02	25,000	0.00
01000 4013 Tax Revenue - Oil Property	0	18,762	0	0	0.00	0	0.00
01000 4020 Hotel/Motel Room Tax	458,605	505,845	420,000	500,000	19.05	500,000	0.00
01000 4030 Payments in Lieu of Tax	88,331	98,782	84,000	90,000	7.14	90,000	0.00
01000 4031 Contra Payments in Lieu of Tax	0	(8,400)	0	(25,200)	0.00	(33,600)	33.33
01000 4040 Penalties and Interest on Taxes	4,007	2,506	996	1,500	50.60	1,500	0.00
01000 4100 Building Permits	97,588	55,367	69,996	50,000	(28.57)	50,000	0.00
01000 4101 Permits - Taxi	1,277	1,220	996	1,200	20.48	1,200	0.00
01000 4102 DMV - Drivers License	21,503	21,353	23,004	21,000	(8.71)	21,000	0.00
01000 4103 DMV - Motor Vehicles	65,454	61,551	66,996	56,000	(16.41)	52,000	(7.14)
01000 4104 Animal Control Licenses	280	105	300	250	(16.67)	250	0.00
01000 4105 Business License	18,460	16,750	20,004	18,000	(10.02)	18,000	0.00
01000 4106 License and Permits - Misc	1,803	1,828	2,496	2,000	(19.87)	2,000	0.00
01000 4200 Revenue Sharing	216,994	143,461	95,604	0	(100.00)	0	0.00
01000 4201 PERS On-Behalf payments by SOA	983,049	176,545	86,830	0	(100.00)	0	0.00
01000 4202 Jail Contract	519,887	368,952	368,952	350,000	(5.14)	350,000	0.00
01000 4203 Dispatch Contract w/State of AK	42,250	36,000	36,000	36,000	0.00	36,000	0.00
01000 4204 KPB 911 Dispatch	53,040	52,560	52,560	52,560	0.00	52,560	0.00
01000 4205 Alaska Liquor Tax	19,350	15,950	21,996	19,000	(13.62)	19,000	0.00
01000 4206 Alaska Raw Fish Tax	334,691	280,935	380,000	280,000	(26.32)	280,000	0.00
01000 4207 Fisheries Resource Landing Tax	17,356	2,707	17,004	4,000	(76.48)	4,000	0.00
01000 4251 Grant Revenue - Federal Grants	29,380	8,988	0	0	0.00	0	0.00
01000 4252 Grant Revenue - State Grants	59,285	6,900	15,817	0	(100.00)	0	0.00
01000 4253 Grant Revenue - Misc Grants	4,779	0	13,079	0	(100.00)	0	0.00
01000 4300 Admin. Exp. - Jail	90,037	97,097	99,948	91,513	(8.44)	92,761	1.36
01000 4301 Admin Exp.- Harbor	332,948	340,606	348,780	359,680	3.13	365,435	1.60
01000 4302 Admin. Exp. - SMIC	88,421	90,913	93,096	96,004	3.12	97,540	1.60
01000 4303 Admin. Exp.- Parking Fund	10,391	10,188	10,428	11,221	7.60	11,400	1.60
01000 4304 Admin. Exp. - Electric	868,558	888,535	909,864	938,293	3.12	953,306	1.60
01000 4305 Admin. Exp. - Water	239,611	245,122	251,004	258,849	3.13	262,991	1.60
01000 4306 Admin. Exp. - Sewer	146,328	149,694	153,288	158,077	3.12	160,606	1.60
01000 4307 Copying Fees	10,743	8,116	5,004	5,000	(0.08)	5,000	0.00
01000 4308 Sales Tax Credit	4,000	4,000	3,996	4,000	0.10	4,000	0.00
01000 4309 Zoning Fees	140	794	0	200	0.00	200	0.00
01000 4310 Project Management	0	0	0	0	0.00	0	0.00
01000 4311 Zoning Fees	0	0	0	0	0.00	0	0.00
01000 4320 Misc Dog Fees	1,327	1,075	2,100	1,200	(42.86)	1,200	0.00
01000 4321 Miscellaneous Jail Revenue	0	0	1,500	0	(100.00)	0	0.00
01000 4322 Miscellaneous Dispatching	10,000	10,000	9,996	10,000	0.04	10,000	0.00
01000 4323 Miscellaneous Police Fees	2,366	2,389	996	2,000	100.80	2,000	0.00
01000 4330 Street Work Orders	0	0	0	0	0.00	0	0.00
01000 4331 Shop Work Orders	2,538	2,221	2,496	2,500	0.16	2,500	0.00
01000 4340 P&R: Public Use Fees	1,818	1,948	4,596	2,500	(45.60)	2,500	0.00
01000 4341 P&R: Punchard Fees	19,269	4,309	15,000	7,000	(53.33)	12,000	71.43
01000 4342 P&R: Class Registrations	45,981	44,228	54,996	45,000	(18.18)	45,000	0.00
01000 4343 P&R: Facility Rental	4,247	2,677	2,304	2,500	8.51	2,500	0.00
01000 4344 P&R: Tournaments	1,439	1,262	1,704	1,700	(0.23)	1,700	0.00
01000 4345 P&R: Special Events	19,201	18,060	20,004	19,000	(5.02)	19,000	0.00
01000 4347 P&R: Shower Fees	14,668	16,793	12,996	15,000	15.42	15,000	0.00
01000 4348 P&R: Rock Wall Fees	466	67	696	500	(28.16)	500	0.00
01000 4349 P&R: Pavilion Fees	4,646	3,955	3,996	4,000	0.10	4,000	0.00
01000 4350 P&R: Camping Fees	384,852	461,663	390,000	440,000	12.82	440,000	0.00
01000 4351 P&R: Camping w/Utilities	260,765	343,472	354,996	340,000	(4.22)	340,000	0.00
01000 4352 P&R: RV Dump Station	14,499	15,225	12,000	14,000	16.67	14,000	0.00
01000 4353 P&R: Misc Revenue	599	312	192	500	160.42	500	0.00
01000 4354 P&R: Work Orders	6,355	6,974	1,500	6,000	300.00	6,000	0.00

City of Seward
General Fund
2018/2019 Biennial Operating Budget
Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
01000 4370 Library Service Revenue	9,949	9,427	9,996	9,500	(4.96)	9,500	0.00
01000 4371 Library Circulation Revenue	4,454	2,812	7,500	4,000	(46.67)	4,000	0.00
01000 4372 Museum Revenue	0	310	0	0	0.00	0	0.00
01000 4373 Museum Admissions	19,359	12,650	18,000	18,000	0.00	18,000	0.00
01000 4380 Land Rents & Leases	58,359	49,866	35,304	34,700	(1.71)	38,700	11.53
01000 4382 Jail Facility Rental	30,000	30,000	30,000	30,000	0.00	30,000	0.00
01000 4383 Municipal Building Rent	67,329	54,220	50,004	40,000	(20.01)	40,000	0.00
01000 4400 Fines and Bails	17,993	18,365	11,004	17,000	54.49	17,000	0.00
01000 4500 GF Interest on Investments	77,636	9,534	24,996	30,000	20.02	30,000	0.00
01000 4501 GF Penalties & Interest	1,081	820	504	1,000	98.41	1,000	0.00
01000 4610 Surplus Sales	120	0	0	0	0.00	0	0.00
01000 4611 Gravel Sales	1,734	0	0	0	0.00	0	0.00
01000 4620 Franchise Fee - Refuse	17,430	18,790	15,000	17,000	13.33	17,500	2.94
01000 4630 City Clerk Fees	156	703	204	300	47.06	300	0.00
01000 4631 Collection of Doubtful Acconts	0	0	0	0	0.00	0	0.00
01000 4632 Insurance Recovery/Rebate	52,591	45,668	0	0	0.00	0	0.00
01000 4633 Vending Machine Fees	600	0	0	0	0.00	0	0.00
01000 4639 Misc Service Fees	21,234	6,464	0	0	0.00	0	0.00
01000 4700 Other Financing Sources	364	0	0	0	0.00	0	0.00
01000 5899 Miscellaneous Revenue	13,353	851	0	0	0.00	0	0.00
01000 5911 Unrealized gain on FV of Investments	397	0	0	0	0.00	0	0.00
Total Revenues	\$11,905,382	\$11,039,289	\$10,901,606	\$10,799,047	\$ (0.94)	\$10,886,549	\$ 0.81

GENERAL FUND
Budgeted Expenditure Totals by Department
For 2018 and 2019

DEPARTMENT	2016 Actual	2017 Budget	2018 Budget	2019 Budget	2017 - 2018 % Chg	2018 - 2019 % Chg
General Government:						
Mayor/Council	360,408	383,640	403,968	386,468	5.3%	-4.3%
Legislative	40,226	40,968	36,864	37,555	-10.0%	1.9%
Legal	66,597	86,496	80,000	80,000	-7.5%	0.0%
City Clerk	293,596	311,335	309,540	311,082	-0.6%	0.5%
City Manager	341,275	356,631	376,425	378,767	5.6%	0.6%
MIS	347,045	341,100	356,491	360,655	4.5%	1.2%
Community Development	291,593	300,144	289,669	285,971	-3.5%	-1.3%
Finance	981,132	1,012,977	1,020,777	1,035,757	0.8%	1.5%
General Services	107,768	35,328	-96,700	-96,400	-373.7%	-0.3%
Contributions	310,991	307,500	352,923	352,923	14.8%	0.0%
Total General Government	\$3,140,631	\$3,176,119	\$3,129,957	\$3,132,778	-1.5%	0.1%
Public Safety:						
Police	1,937,553	2,064,761	2,151,364	2,163,140	4.2%	0.5%
Jail	649,161	752,741	676,843	685,922	-10.1%	1.3%
Animal Control	120,189	148,067	135,487	135,178	-8.5%	-0.2%
Fire	536,637	557,719	675,863	688,351	21.2%	1.8%
Building Inspection	139,064	147,971	149,006	150,332	0.7%	0.9%
Total Public Safety	\$3,382,604	\$3,671,259	\$3,788,563	\$3,822,923	3.2%	0.9%
Public Works:						
Roads and Streets	723,345	698,451	688,134	701,943	-1.5%	2.0%
City Shop	328,935	344,886	315,394	251,938	-8.6%	-20.1%
Municipal Buildings	314,939	442,046	401,910	420,625	-9.1%	4.7%
Total Public Works	\$1,367,219	\$1,485,383	\$1,405,438	\$1,374,506	-5.4%	-2.2%
Parks and Recreation						
Parks, Campgrounds, Cemetery	704,216	726,911	781,406	795,836	7.5%	1.8%
Sports and Recreation	245,224	323,008	322,389	339,947	-0.2%	5.4%
Teen and Youth Center, Rec Room	337,190	341,203	376,297	388,876	10.3%	3.3%
Total Parks & Recreation	\$1,286,630	\$1,391,122	\$1,480,092	\$1,524,660	6.4%	3.0%
Library	\$543,121	\$630,495	\$641,685	\$645,633	1.8%	0.6%
Debt Service	\$838,409	\$1,231,187	\$1,104,065	\$1,159,935	-10.3%	5.1%
TOTALS:	\$10,558,614	\$11,585,565	\$11,549,800	\$11,660,435	-0.3%	1.0%

**City of Seward
General Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	3,699,469	3,628,522	4,177,491	4,096,817	(1.93)	4,080,050	(0.41)
6001 Overtime	209,816	172,311	71,424	20,000	(72.00)	20,000	0.00
6002 Standby Time	7,856	7,925	0	0	0.00	0	0.00
6009 Personnel Vacancy Factor	0	0	0	(150,000)	0.00	(150,000)	0.00
6100 Medicare	85,947	82,959	85,033	81,844	(3.75)	81,685	(0.19)
6101 Unemployment Insurance	15,107	20,773	0	4,100	0.00	4,100	0.00
6102 Workers' Compensation	147,827	188,590	167,857	220,051	31.09	217,771	(1.04)
6200 Leave Time	372,974	362,448	426,308	402,160	(5.66)	413,384	2.79
6201 Retirement Benefits	1,816,528	996,865	1,053,441	888,280	(15.68)	942,427	6.10
6202 Health Insurance	1,417,007	1,608,440	1,916,931	1,877,662	(2.05)	1,916,727	2.08
6203 In Lieu of FICA	2,736	2,785	4,932	1,975	(59.96)	1,975	0.00
Total Personnel Costs:	\$ 7,775,267	\$ 7,071,618	\$ 7,903,417	\$ 7,442,889	\$ (5.83)	\$ 7,528,119	\$ 1.15
Non-Personnel Costs:							
7000 Audit	99,785	102,980	105,996	110,000	3.78	112,000	1.82
7001 Communications	114,051	129,401	101,752	122,708	20.60	119,859	(2.32)
7002 Postage and Freight	27,373	19,939	49,092	41,442	(15.58)	42,008	1.37
7003 Banking & Credit Card Fees	23,868	27,748	24,996	31,800	27.22	32,900	3.46
7004 Insurance	225,933	232,214	216,432	240,316	11.04	241,494	0.49
7006 Legal	96,879	64,888	84,996	80,000	(5.88)	80,000	0.00
7009 Contracted Services	397,566	261,137	250,827	327,836	30.70	343,560	4.80
7010 Engineering	0	0	0	2,000	0.00	3,000	50.00
7011 Testing	5,970	7,598	1,584	6,286	296.84	6,500	3.40
7012 Other Special Services	35,121	33,777	30,804	32,300	4.86	32,300	0.00
7013 State Lobbying Fees	84,500	84,504	84,504	87,000	2.95	87,000	0.00
7014 Federal Lobbying Fees	92,017	92,004	92,196	95,000	3.04	95,000	0.00
7015 Utilities	494,785	498,262	529,302	577,429	9.09	583,989	1.14
7016 Heating Fuel	58,190	46,850	72,792	67,200	(7.68)	68,639	2.14
7017 Rents & Leases	76,316	63,054	56,112	77,450	38.03	82,485	6.50
7200 Library Materials - Other	0	0	0	0	0.00	0	0.00
7201 Library Books Library PLA Grant	14,233	9,434	16,996	10,000	(41.16)	10,000	0.00
7202 Library Periodicals	1,055	2,118	3,000	3,000	0.00	3,000	0.00
7203 Library Standing Orders	1,833	0	3,996	4,000	0.10	4,000	0.00
7204 Library Non-Print	5,093	7,308	3,996	4,000	0.10	4,000	0.00
7205 Library Electronic Materials	0	1,930	4,500	4,500	0.00	4,500	0.00
7208 Museum Collection Supplies	106	568	1,200	1,200	0.00	1,200	0.00
7210 Vehicle Supplies	8,313	6,549	5,100	6,576	28.94	6,658	1.25
7211 Gas & Lube	59,369	65,437	103,920	92,454	(11.03)	98,959	7.04
7212 Uniform Allowance	8,317	10,060	11,556	13,989	21.05	13,823	(1.19)
7213 Safety Equipment	8,717	9,937	15,492	12,700	(18.02)	13,000	2.36
7214 Janitorial Supplies	14,154	16,748	14,796	16,376	10.68	16,958	3.55
7215 Operating Supplies	355,924	384,867	300,512	329,438	9.63	323,197	(1.89)
7216 Maintenance & Repair	174,246	167,449	249,243	204,374	(18.00)	212,202	3.83
7217 Small Tools & Equipment	70,061	72,746	73,095	74,756	2.27	83,076	11.13
7218 Inmate Meals	11,348	10,061	12,996	10,000	(23.05)	10,000	0.00
7300 Advertising	25,056	44,612	32,364	42,456	31.18	42,762	0.72
7301 Subscriptions & Dues	32,742	35,172	33,996	39,220	15.37	40,036	2.08
7302 Travel & Subsistence	100,922	102,530	116,456	125,908	8.12	122,420	(2.77)
7303 Education & Training	38,000	35,060	51,950	56,507	8.77	51,051	(9.66)
7304 Equipment Rent	23,440	28,118	40,124	41,214	2.72	37,785	(8.32)
7305 Grant Overhead	0	0	0	0	0.00	0	0.00
7306 In-Kind Expenses	84	0	0	0	0.00	0	0.00
7307 GF Administrative Fee	90,037	97,097	99,948	91,513	(8.44)	92,761	1.36
7800 Sister City Program	3,889	3,725	4,500	24,500	444.44	4,500	(81.63)
7801 Contributions	204,128	210,991	207,504	252,923	21.89	252,923	0.00
7802 Contributions to Senior Citizens	75,000	75,000	75,000	75,000	0.00	75,000	0.00
7803 Contributions to B&G Club	25,000	25,000	24,996	25,000	0.02	25,000	0.00
7804 Elections	1,171	1,591	3,996	4,000	0.10	4,000	0.00

**City of Seward
General Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund**

	2015	2016	2017	2018	2017-18	2019	2018-19
	Actual	Actual	Budget	Budget	% Chg	Budget	% Chg
7805 Promotion	9,719	4,936	10,008	11,000	9.91	11,000	0.00
7806 Volunteer Fireman Stipend	20,000	20,000	20,004	34,000	69.97	38,000	11.76
7807 Contingency	5,062	2,500	8,004	7,000	(12.54)	7,000	0.00
7808 Bad Debt Expense	0	1,202	0	0	0.00	0	0.00
7810 Miscellaneous Expense	17,737	72,728	13,956	22,500	61.22	22,400	(0.44)
7811 Miscellaneous Programs	0	0	0	0	0.00	0	0.00
8001 Unrealized Loss on Investments	0	0	0	0	0.00	0	0.00
8011 Bonding Expense	0	0	0	0	0.00	0	0.00
8012 Debt Service Interest Expense	155,150	151,550	239,691	253,756	5.87	244,106	(3.80)
8102 Buildings	0	0	86,300	0	(100.00)	0	0.00
8103 Capital Equipment	5,566	50,606	6,000	3,500	(41.67)	5,500	57.14
8104 Motor Pool Rent	215,629	0	0	0	0.00	0	0.00
8300 Debt Service Principal	90,000	95,000	237,500	310,784	30.86	320,784	3.22
Total Non-Personnel Costs:	\$ 3,703,455	\$ 3,486,986	\$ 3,834,080	\$ 4,106,911	\$ 7.12	\$ 4,132,335	\$ 0.62
Total Expenditures	\$ 11,478,722	\$ 10,558,604	\$ 11,737,497	\$ 11,549,800	\$ (1.60)	\$ 11,660,454	\$ 0.96

**City of Seward
General Fund Mayor and Council
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	17,546	18,000	18,000	18,000	0.00	18,000	0.00
6100 Medicare	1,375	1,377	1,380	1,377	(0.22)	1,377	0.00
6102 Workers' Compensation	135	0	168	191	13.69	191	0.00
6201 Retirement Benefits	1,222	0	0	0	0.00	0	0.00
Total Personnel Costs:	\$ 20,278	\$ 19,377	\$ 19,548	\$ 19,568	\$ 0.10	\$ 19,568	\$ 0.00
Non-Personnel Costs:							
7000 Audit	99,785	102,980	105,996	110,000	3.78	112,000	1.82
7001 Communications	4,593	4,642	6,504	5,000	(23.12)	5,500	10.00
7002 Postage and Freight	580	1,086	1,896	1,900	0.21	1,900	0.00
7004 Insurance	668	621	900	900	0.00	900	0.00
7009 Contracted Services	3,160	0	0	0	0.00	0	0.00
7012 Other Special Services	0	0	0	0	0.00	0	0.00
7013 State Lobbying Fees	84,500	84,504	84,504	87,000	2.95	87,000	0.00
7014 Federal Lobbying Fees	92,017	92,004	92,196	95,000	3.04	95,000	0.00
7215 Operating Supplies	9,260	6,859	9,000	7,500	(16.67)	7,500	0.00
7217 Small Tools & Equipment	1,681	11,184	1,500	1,500	0.00	1,500	0.00
7300 Advertising	13,400	15,922	21,996	20,000	(9.07)	20,000	0.00
7301 Subscriptions & Dues	3,406	3,452	3,600	3,600	0.00	3,600	0.00
7302 Travel & Subsistence	13,325	9,675	21,996	18,000	(18.17)	18,000	0.00
7303 Education & Training	5,190	1,100	1,500	1,500	0.00	1,500	0.00
7800 Sister City Program	3,889	3,166	4,500	24,500	444.44	4,500	(81.63)
7805 Promotion	7,219	1,336	5,004	6,000	19.90	6,000	0.00
7807 Contingency	0	2,500	3,000	2,000	(33.33)	2,000	0.00
7810 Miscellaneous Expense	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 342,673	\$ 341,031	\$ 364,092	\$ 384,400	\$ 5.58	\$ 366,900	\$ (4.55)
Total Expenditures:	\$ 362,951	\$ 360,408	\$ 383,640	\$ 403,968	\$ 5.30	\$ 386,468	\$ (4.33)

City of Seward
General Fund Legislative Boards & Commissions
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	31,768	23,467	19,159	18,479	(3.55)	18,797	1.72
6001 Overtime	0	115	0	0	0.00	0	0.00
6100 Medicare	507	387	289	271	(6.23)	275	1.48
6102 Workers' Compensation	287	280	169	189	11.83	192	1.59
6200 Leave Time	0	0	2,336	0	(100.00)	0	0.00
6201 Retirement Benefits	3,760	2,723	1,275	1,597	25.26	1,625	1.75
6202 Health Insurance	14,293	12,578	11,660	11,428	(1.99)	11,766	2.96
Total Personnel Costs:	\$ 50,615	\$ 39,550	\$ 34,888	\$ 31,964	\$ (8.38)	\$ 32,655	\$ 2.16
Non-Personnel Costs:							
7002 Postage and Freight	0	20	96	100	4.17	100	0.00
7004 Insurance	578	576	300	600	100.00	600	0.00
7215 Operating Supplies	196	15	2,004	1,000	(50.10)	1,000	0.00
7301 Subscriptions & Dues	0	50	900	200	(77.78)	200	0.00
7302 Travel & Subsistence	1,026	15	2,496	2,500	0.16	2,500	0.00
7303 Education & Training	0	0	504	500	(0.79)	500	0.00
7306 In-Kind Expenses	84	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 1,884	\$ 676	\$ 6,300	\$ 4,900	\$ (22.22)	\$ 4,900	\$ 0.00
Total Expenditures:	\$ 52,499	\$ 40,226	\$ 41,188	\$ 36,864	\$ (10.50)	\$ 37,555	\$ 1.87

**City of Seward
General Fund Legal
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0.00
Non-Personnel Costs:							
7001 Communications	0	0	0	0	0.00	0	0.00
7006 Legal	96,879	64,888	84,996	80,000	(5.88)	80,000	0.00
7012 Other Special Services	0	0	0	0	0.00	0	0.00
7215 Operating Supplies	0	68	0	0	0.00	0	0.00
7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
7302 Travel & Subsistence	1,732	1,641	1,500	0	(100.00)	0	0.00
Total Non-Personnel Costs:	<u>\$ 98,611</u>	<u>\$ 66,597</u>	<u>\$ 86,496</u>	<u>\$ 80,000</u>	<u>\$ (7.51)</u>	<u>\$ 80,000</u>	<u>\$ 0.00</u>
Total Expenditures:	<u>\$ 98,611</u>	<u>\$ 66,597</u>	<u>\$ 86,496</u>	<u>\$ 80,000</u>	<u>\$ (7.51)</u>	<u>\$ 80,000</u>	<u>\$ 0.00</u>

**City of Seward
General Fund City Clerk
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	134,093	147,827	160,674	157,774	(1.80)	157,774	0.00
6001 Overtime	1,644	823	0	0	0.00	0	0.00
6100 Medicare	2,294	3,053	2,484	2,404	(3.22)	2,404	0.00
6102 Workers' Compensation	1,155	1,779	1,440	1,672	16.11	1,672	0.00
6200 Leave Time	18,160	17,917	18,180	16,087	(11.51)	16,087	0.00
6201 Retirement Benefits	16,213	16,725	10,406	14,191	36.37	14,191	0.00
6202 Health Insurance	70,152	80,768	86,841	85,712	(1.30)	88,254	2.97
Total Personnel Costs:	\$ 243,711	\$ 268,892	\$ 280,025	\$ 277,840	\$ (0.78)	\$ 280,382	\$ 0.91
Non-Personnel Costs:							
7001 Communications	0	0	0	0	0.00	0	0.00
7003 Bank and Credit Card Fees	0	0	0	0	0.00	0	0.00
7004 Insurance	2,872	2,774	3,000	3,000	0.00	3,000	0.00
7009 Contracted Services	2,240	11,530	11,500	14,500	26.09	13,500	(6.90)
7215 Operating Supplies	939	0	0	0	0.00	0	0.00
7300 Advertising	0	0	0	0	0.00	0	0.00
7301 Subscriptions & Dues	500	320	696	700	0.57	700	0.00
7302 Travel & Subsistence	4,285	4,379	5,004	5,000	(0.08)	5,000	0.00
7303 Education & Training	2,657	3,485	2,496	2,500	0.16	2,500	0.00
7304 Equipment Rent	5,560	66	6,000	2,000	(66.67)	2,000	0.00
7800 Sister City Program	0	559	0	0	0.00	0	0.00
7804 Elections	1,171	1,591	3,996	4,000	0.10	4,000	0.00
7805 Promotion	0	0	0	0	0.00	0	0.00
7810 Miscellaneous Expense	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 20,224	\$ 24,704	\$ 32,692	\$ 31,700	\$ (3.03)	\$ 30,700	\$ (3.15)
Total Expenditures:	\$ 263,935	\$ 293,596	\$ 312,717	\$ 309,540	\$ (1.02)	\$ 311,082	\$ 0.50

**City of Seward
General Fund City Manager
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	189,203	171,634	193,611	193,739	0.07	194,452	0.37
6001 Overtime	1,455	0	0	0	0.00	0	0.00
6100 Medicare	2,792	3,109	2,928	3,017	3.04	3,028	0.36
6101 Unemployment Insurance	2,898	5,396	0	0	0.00	0	0.00
6102 Workers' Compensation	1,437	1,814	1,752	2,085	19.01	2,093	0.38
6200 Leave Time	25,995	28,519	22,164	29,974	35.24	30,056	0.27
6201 Retirement Benefits	21,285	26,588	12,584	17,805	41.49	17,869	0.36
6202 Health Insurance	56,582	53,983	63,444	62,855	(0.93)	64,719	2.97
Total Personnel Costs:	\$ 301,647	\$ 291,043	\$ 296,483	\$ 309,475	\$ 4.38	\$ 312,217	\$ 0.89
Non-Personnel Costs:							
7001 Communications	4,143	4,668	3,996	5,000	25.13	5,100	2.00
7002 Postage and Freight	281	100	252	250	(0.79)	250	0.00
7004 Insurance	4,597	4,272	5,100	5,000	(1.96)	5,100	2.00
7009 Contracted Services	1,728	515	9,996	5,000	(49.98)	5,000	0.00
7011 Testing	0	0	0	0	0.00	0	0.00
7015 Utilities	4,313	0	2,004	0	(100.00)	0	0.00
7210 Vehicle Supplies	0	82	0	0	0.00	0	0.00
7211 Gas & Lube	2,600	2,557	2,004	2,700	34.73	2,850	5.56
7214 Janitorial Supplies	0	245	0	0	0.00	0	0.00
7215 Operating Supplies	10,763	6,656	6,000	6,250	4.17	6,500	4.00
7216 Maintenance & Repair	15	0	504	250	(50.40)	250	0.00
7217 Small Tools & Equipment	1,617	280	0	500	0.00	500	0.00
7300 Advertising	2,379	378	696	3,000	331.03	3,000	0.00
7301 Subscriptions & Dues	4,254	4,500	3,000	5,000	66.67	5,000	0.00
7302 Travel & Subsistence	19,127	20,334	15,000	18,000	20.00	18,000	0.00
7303 Education & Training	6,471	1,938	3,504	6,000	71.23	5,000	(16.67)
7805 Promotion	2,500	3,600	5,004	5,000	(0.08)	5,000	0.00
7807 Contingency	5,062	0	5,004	5,000	(0.08)	5,000	0.00
7810 Miscellaneous Expense	2,543	107	0	0	0.00	0	0.00
8104 Motor Pool Rent	4,285	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 76,678	\$ 50,232	\$ 62,064	\$ 66,950	\$ 7.87	\$ 66,550	\$ (0.60)
Total Expenditures:	\$ 378,325	\$ 341,275	\$ 358,547	\$ 376,425	\$ 4.99	\$ 378,767	\$ 0.62

**City of Seward
General Fund MIS
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	179,058	182,754	188,700	191,911	1.70	192,131	0.11
6001 Overtime	1,596	3,271	0	0	0.00	0	0.00
6100 Medicare	2,850	2,896	4,992	2,946	(40.99)	2,950	0.14
6102 Workers' Compensation	1,387	2,166	1,692	2,034	20.21	2,037	0.15
6200 Leave Time	20,094	23,360	18,492	22,570	22.05	22,592	0.10
6201 Retirement Benefits	20,675	21,604	10,533	17,389	65.10	17,409	0.12
6202 Health Insurance	46,863	53,715	57,888	57,141	(1.29)	58,836	2.97
Total Personnel Costs:	\$ 272,523	\$ 289,766	\$ 282,297	\$ 293,991	\$ 4.14	\$ 295,955	\$ 0.67
Non-Personnel Costs:							
7001 Communications	4,292	5,703	3,996	5,500	37.64	5,500	0.00
7002 Postage and Freight	928	146	504	500	(0.79)	500	0.00
7003 Bank and Credit Card Fees	0	16	0	0	0.00	0	0.00
7004 Insurance	3,287	3,490	3,000	3,000	0.00	3,200	6.67
7009 Contracted Services	0	2,669	5,496	5,000	(9.02)	5,000	0.00
7211 Gas & Lube	0	0	0	0	0.00	0	0.00
7212 Uniform Allowance	295	0	0	0	0.00	0	0.00
7215 Operating Supplies	26,020	41,377	27,996	30,000	7.16	32,000	6.67
7216 Maintenance & Repair	0	0	5,004	5,000	(0.08)	5,000	0.00
7217 Small Tools & Equipment	2,953	325	5,004	5,000	(0.08)	5,000	0.00
7300 Advertising	0	106	504	0	(100.00)	0	0.00
7301 Subscriptions & Dues	196	1,616	996	2,500	151.00	2,500	0.00
7302 Travel & Subsistence	2,188	1,018	2,496	2,500	0.16	2,500	0.00
7303 Education & Training	0	0	5,004	2,500	(50.04)	2,500	0.00
7810 Miscellaneous Expense	0	813	504	1,000	98.41	1,000	0.00
8103 Capital Equipment	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 40,159	\$ 57,279	\$ 60,504	\$ 62,500	\$ 3.30	\$ 64,700	\$ 3.52
Total Expenditures:	\$ 312,682	\$ 347,045	\$ 342,801	\$ 356,491	\$ 3.99	\$ 360,655	\$ 1.17

**City of Seward
General Fund Community Development
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	143,446	162,034	161,581	148,346	(8.19)	144,874	(2.34)
6001 Overtime	417	107	0	0	0.00	0	0.00
6100 Medicare	2,328	2,207	2,460	2,180	(11.38)	2,180	0.00
6102 Workers' Compensation	1,152	2,247	1,464	1,511	3.21	1,511	0.00
6200 Leave Time	17,070	10,781	20,736	8,194	(60.48)	9,985	21.86
6201 Retirement Benefits	16,698	16,442	10,196	12,868	26.21	12,868	0.00
6202 Health Insurance	46,954	67,132	69,587	68,570	(1.46)	70,603	2.96
Total Personnel Costs:	\$ 228,065	\$ 260,950	\$ 266,024	\$ 241,669	\$ (9.16)	\$ 242,021	\$ 0.15
Non-Personnel Costs:							
7001 Communications	2,866	3,025	3,000	3,000	0.00	3,150	5.00
7002 Postage and Freight	285	163	504	500	(0.79)	500	0.00
7004 Insurance	2,745	2,686	2,604	3,000	15.21	3,300	10.00
7009 Contracted Services	53,595	19,372	20,004	30,000	49.97	25,000	(16.67)
7011 Testing	0	0	0	0	0.00	0	0.00
7211 Gas & Lube	0	48	0	0	0.00	0	0.00
7215 Operating Supplies	861	1,242	2,256	2,500	10.82	2,500	0.00
7216 Maintenance & Repair	1,639	1,798	1,500	1,500	0.00	1,500	0.00
7217 Small Tools & Equipment	634	800	2,004	2,000	(0.20)	2,500	25.00
7300 Advertising	0	668	0	0	0.00	0	0.00
7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
7302 Travel & Subsistence	2,828	384	2,496	2,500	0.16	2,500	0.00
7303 Education & Training	605	415	996	2,500	151.00	2,500	0.00
7304 Equipment Rent	150	0	0	0	0.00	0	0.00
7810 Miscellaneous Expense	0	42	0	500	0.00	500	0.00
Total Non-Personnel Costs:	\$ 66,208	\$ 30,643	\$ 35,364	\$ 48,000	\$ 35.73	\$ 43,950	\$ (8.44)
Total Expenditures:	\$ 294,273	\$ 291,593	\$ 301,388	\$ 289,669	\$ (3.89)	\$ 285,971	\$ (1.28)

**City of Seward
General Fund Finance
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	447,723	509,400	568,478	548,147	(3.58)	551,016	0.52
6001 Overtime	17,584	7,956	0	0	0.00	0	0.00
6100 Medicare	9,694	9,480	9,168	8,379	(8.61)	8,441	0.74
6102 Workers' Compensation	3,634	5,972	5,136	5,810	13.12	5,959	2.56
6200 Leave Time	48,226	32,020	61,164	59,423	(2.85)	62,181	4.64
6201 Retirement Benefits	49,881	57,184	35,705	49,453	38.50	49,817	0.74
6202 Health Insurance	164,385	220,294	232,867	228,565	(1.85)	235,343	2.97
Total Personnel Costs:	\$ 741,127	\$ 842,306	\$ 912,518	\$ 899,777	\$ (1.40)	\$ 912,757	\$ 1.44
Non-Personnel Costs:							
7001 Communications	8,531	12,809	6,396	11,000	71.98	11,000	0.00
7002 Postage and Freight	844	2,047	2,496	2,500	0.16	2,500	0.00
7003 Bank and Credit Card Fees	0	108	0	0	0.00	0	0.00
7004 Insurance	8,456	8,980	8,304	8,900	7.18	8,900	0.00
7009 Contracted Services	4,210	12,215	3,000	9,000	200.00	9,000	0.00
7011 Testing	199	342	0	200	0.00	200	0.00
7017 Rents & Leases	0	404	0	0	0.00	0	0.00
7211 Gas & Lube	0	525	0	0	0.00	0	0.00
7212 Uniform Allowance	0	0	0	0	0.00	0	0.00
7215 Operating Supplies	29,733	33,037	24,000	26,000	8.33	28,000	7.69
7216 Maintenance & Repair	36,321	22,460	29,496	29,000	(1.68)	30,000	3.45
7217 Small Tools & Equipment	3,431	4,163	3,996	4,000	0.10	4,000	0.00
7300 Advertising	1,417	1,762	996	1,400	40.56	1,400	0.00
7301 Subscriptions & Dues	2,627	1,466	2,496	2,500	0.16	2,500	0.00
7302 Travel & Subsistence	15,615	21,466	6,000	16,000	166.67	16,000	0.00
7303 Education & Training	4,292	16,073	8,004	6,000	(25.04)	5,000	(16.67)
7304 Equipment Rent	0	450	0	0	0.00	0	0.00
7810 Miscellaneous Expense	42	519	996	1,000	0.40	1,000	0.00
8103 Capital Equipment	0	0	3,000	3,500	16.67	3,500	0.00
Total Non-Personnel Costs:	\$ 115,718	\$ 138,826	\$ 99,180	\$ 121,000	\$ 22.00	\$ 123,000	\$ 1.65
Total Expenditures:	\$ 856,845	\$ 981,132	\$ 1,011,698	\$ 1,020,777	\$ 0.90	\$ 1,035,757	\$ 1.47

City of Seward
General Fund General Services
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	0	0	0	0	0.00	0	0.00
6009 Personnel Vacancy Factor	0	0	0	(150,000)	0.00	(150,000)	0.00
6102 Workers' Compensation	0	0	0	0	0.00	0	0.00
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ (150,000)	\$ 0.00	\$ (150,000)	\$ 0.00
Non-Personnel Costs:							
7001 Communications	1,089	2,812	1,500	2,400	60.00	2,500	4.17
7002 Postage and Freight	1,365	2,557	5,004	5,000	(0.08)	5,000	0.00
7003 Bank and Credit Card Fees	2,710	3,335	4,596	6,000	30.55	6,000	0.00
7004 Insurance	820	2,188	720	2,200	205.56	2,200	0.00
7009 Contracted Services	63,851	14,223	0	5,000	0.00	5,000	0.00
7011 Testing	250	0	0	0	0.00	0	0.00
7012 Other Special Services	2,916	630	0	0	0.00	0	0.00
7015 Utilities	0	0	0	0	0.00	0	0.00
7016 Heating Fuel	0	0	0	0	0.00	0	0.00
7211 Gas & Lube	0	0	504	0	(100.00)	0	0.00
7213 Safety Equipment	0	0	2,496	0	(100.00)	0	0.00
7215 Operating Supplies	8,276	4,290	6,000	6,000	0.00	6,000	0.00
7216 Maintenance & Repair	44	1,352	5,004	5,000	(0.08)	5,000	0.00
7217 Small Tools & Equipment	0	0	0	0	0.00	0	0.00
7300 Advertising	0	449	996	0	(100.00)	0	0.00
7301 Subscriptions & Dues	0	2,726	504	3,500	594.44	3,500	0.00
7302 Travel & Subsistence	0	0	0	0	0.00	0	0.00
7304 Equipment Rent	673	0	0	0	0.00	0	0.00
7805 Promotion	0	0	0	0	0.00	0	0.00
7808 Bad Debt Expense	0	1,062	0	0	0.00	0	0.00
7810 Miscellaneous Expense	56	61,838	0	10,000	0.00	10,000	0.00
8001 Unrealized Loss on Investments	0	0	0	0	0.00	0	0.00
8103 Capital Equipment	0	2,568	0	0	0.00	0	0.00
8104 Motor Pool Rent	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 82,050	\$ 100,030	\$ 27,324	\$ 45,100	\$ 65.06	\$ 45,200	\$ 0.22
Total Expenditures:	\$ 82,050	\$ 100,030	\$ 27,324	\$ (104,900)	\$ (483.91)	\$ (104,800)	\$ (0.10)

City of Seward
 General Fund General Services - Copier
 2018/2019 Biennial Operating Budget
 Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0.00
Non-Personnel Costs:							
7215 Operating Supplies	3,152	2,702	3,000	3,000	0.00	3,200	6.67
7304 Equipment Rent	5,050	5,036	5,004	5,200	3.92	5,200	0.00
Total Non-Personnel Costs:	\$ 8,202	\$ 7,738	\$ 8,004	\$ 8,200	\$ 2.45	\$ 8,400	\$ 2.44
Total Expenditures:	\$ 8,202	\$ 7,738	\$ 8,004	\$ 8,200	\$ 2.45	\$ 8,400	\$ 2.44

**City of Seward
General Fund Contributions
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
<u>Personnel Costs:</u>							
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0.00
<u>Non-Personnel Costs:</u>							
7801 Contributions to Chamber	204,128	210,991	207,504	252,923	21.89	252,923	0.00
7802 Contributions to Senior Citizens	75,000	75,000	75,000	75,000	0.00	75,000	0.00
7803 Contributions to B&G Club	25,000	25,000	24,996	25,000	0.02	25,000	0.00
Total Non-Personnel Costs:	<u>\$ 304,128</u>	<u>\$ 310,991</u>	<u>\$ 307,500</u>	<u>\$ 352,923</u>	<u>\$ 14.77</u>	<u>\$ 352,923</u>	<u>\$ 0.00</u>
Total Expenditures:	<u>\$ 304,128</u>	<u>\$ 310,991</u>	<u>\$ 307,500</u>	<u>\$ 352,923</u>	<u>\$ 14.77</u>	<u>\$ 352,923</u>	<u>\$ 0.00</u>

**City of Seward
General Fund Police
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	908,215	899,329	1,068,124	1,092,233	2.26	1,095,732	0.32
6001 Overtime	86,177	61,354	51,108	20,000	(60.87)	20,000	0.00
6100 Medicare	21,533	21,174	21,672	23,614	8.96	23,686	0.30
6101 Unemployment Insurance	0	5,640	0	0	0.00	0	0.00
6102 Workers' Compensation	37,559	37,457	40,332	61,669	52.90	61,822	0.25
6200 Leave Time	94,005	116,156	109,188	119,203	9.17	122,081	2.41
6201 Retirement Benefits	104,550	106,882	63,448	98,574	55.36	98,997	0.43
6202 Health Insurance	394,653	448,549	519,401	514,271	(0.99)	529,522	2.97
Total Personnel Costs:	\$ 1,646,692	\$ 1,696,541	\$ 1,873,273	\$ 1,929,564	\$ 3.00	\$ 1,951,840	\$ 1.15
Non-Personnel Costs:							
7001 Communications	18,465	20,338	13,204	18,000	36.32	18,500	2.78
7002 Postage and Freight	1,470	1,795	2,496	2,500	0.16	2,500	0.00
7003 Bank and Credit Card Fees	5,728	6,306	5,100	6,000	17.65	6,000	0.00
7004 Insurance	76,718	78,463	71,496	80,000	11.89	80,000	0.00
7009 Contracted Services	2,723	1,663	3,996	5,000	25.13	5,000	0.00
7011 Testing	471	1,062	0	0	0.00	0	0.00
7012 Other Special Services	2,586	4,947	3,300	3,300	0.00	3,300	0.00
7016 Heating Fuel	0	450	0	0	0.00	0	0.00
7211 Gas & Lube	12,477	10,920	18,996	14,000	(26.30)	15,000	7.14
7212 Uniform Allowance	4,358	2,906	4,704	5,000	6.29	5,000	0.00
7213 Safety Equipment	2,807	1,630	3,000	3,000	0.00	3,000	0.00
7215 Operating Supplies	14,297	11,633	15,000	15,000	0.00	15,000	0.00
7216 Maintenance & Repair	12,201	9,823	14,004	16,000	14.25	16,000	0.00
7217 Small Tools & Equipment	6,120	2,860	5,004	5,000	(0.08)	5,000	0.00
7300 Advertising	790	2,992	804	2,000	148.76	2,000	0.00
7301 Subscriptions & Dues	5,681	5,136	5,004	6,000	19.90	6,000	0.00
7302 Travel & Subsistence	19,423	22,645	23,000	23,000	0.00	17,000	(26.09)
7303 Education & Training	4,809	3,503	5,496	11,500	109.24	5,500	(52.17)
7304 Equipment Rent	2,203	2,560	3,116	4,000	28.37	4,000	0.00
7808 Bad Debt Expense	0	30	0	0	0.00	0	0.00
7810 Miscellaneous Expense	1,687	1,313	2,496	2,500	0.16	2,500	0.00
8103 Capital Equipment	0	48,037	0	0	0.00	0	0.00
8104 Motor Pool Rent	24,000	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 219,014	\$ 241,012	\$ 200,216	\$ 221,800	\$ 10.78	\$ 211,300	\$ (4.73)
Total Expenditures:	\$ 1,865,706	\$ 1,937,553	\$ 2,073,489	\$ 2,151,364	\$ 3.76	\$ 2,163,140	\$ 0.55

**City of Seward
General Fund Jail
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	233,471	227,812	287,594	246,977	(14.12)	247,616	0.26
6001 Overtime	38,644	35,059	20,316	0	(100.00)	0	0.00
6100 Medicare	4,756	4,136	4,632	3,744	(19.17)	3,760	0.43
6101 Unemployment Insurance	4,894	0	0	0	0.00	0	0.00
6102 Workers' Compensation	16,738	20,622	19,284	21,561	11.81	21,617	0.26
6200 Leave Time	29,200	15,325	34,248	22,476	(34.37)	23,418	4.19
6201 Retirement Benefits	28,699	30,713	19,036	22,098	16.09	22,193	0.43
6202 Health Insurance	117,562	135,666	172,515	171,424	(0.63)	176,507	2.97
Total Personnel Costs:	\$ 473,964	\$ 469,333	\$ 557,625	\$ 488,280	\$ (12.44)	\$ 495,111	\$ 1.40
Non-Personnel Costs:							
7001 Communications	5,144	4,925	4,500	4,500	0.00	4,500	0.00
7002 Postage and Freight	470	213	1,500	1,000	(33.33)	1,000	0.00
7004 Insurance	24,966	25,682	23,004	25,000	8.68	25,000	0.00
7009 Contracted Services	0	0	996	1,500	50.60	1,500	0.00
7011 Testing	0	341	0	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	977	1,422	2,496	2,500	0.16	2,500	0.00
7214 Janitorial Supplies	1,465	1,232	2,004	2,000	(0.20)	2,000	0.00
7215 Operating Supplies	5,294	3,753	6,504	6,500	(0.06)	6,500	0.00
7216 Maintenance & Repair	252	700	3,000	3,000	0.00	3,000	0.00
7217 Small Tools & Equipment	0	560	2,004	2,000	(0.20)	2,000	0.00
7218 Inmate Meals	11,348	10,061	12,996	10,000	(23.05)	10,000	0.00
7300 Advertising	291	1,461	504	1,000	98.41	1,000	0.00
7301 Subscriptions & Dues	512	543	648	650	0.31	650	0.00
7302 Travel & Subsistence	173	1,548	3,996	4,000	0.10	5,000	25.00
7303 Education & Training	60	20	2,004	2,000	(0.20)	2,000	0.00
7307 GF Administrative Fee	90,037	97,097	99,948	91,513	(8.44)	92,761	1.36
7810 Miscellaneous Expense	476	270	1,200	1,200	0.00	1,200	0.00
8104 Motor Pool Rent	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 171,465	\$ 179,828	\$ 197,304	\$ 188,563	\$ (4.43)	\$ 190,811	\$ 1.19
Total Expenditures:	\$ 645,429	\$ 649,161	\$ 754,929	\$ 676,843	\$ (10.34)	\$ 685,922	\$ 1.34

**City of Seward
General Fund Animal Control
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	59,016	55,354	56,302	59,346	5.41	59,992	1.09
6001 Overtime	2,320	4,106	0	0	0.00	0	0.00
6100 Medicare	877	899	1,884	901	(52.18)	911	1.11
6102 Workers' Compensation	3,056	7,066	4,452	5,181	16.37	5,237	1.08
6200 Leave Time	4,786	5,675	3,048	5,571	82.78	5,644	1.31
6201 Retirement Benefits	6,744	6,655	2,628	5,317	102.30	5,376	1.11
6202 Health Insurance	23,452	26,961	28,949	28,571	(1.30)	29,418	2.96
Total Personnel Costs:	\$ 100,251	\$ 106,716	\$ 97,263	\$ 104,887	\$ 7.84	\$ 106,578	\$ 1.61
Non-Personnel Costs:							
7001 Communications	1,268	1,288	996	1,200	20.48	1,200	0.00
7002 Postage and Freight	15	143	996	500	(49.80)	500	0.00
7004 Insurance	1,146	1,241	300	300	0.00	300	0.00
7009 Contracted Services	0	0	0	2,000	0.00	0	(100.00)
7011 Testing	0	0	0	0	0.00	0	0.00
7015 Utilities	7,725	5,482	6,000	7,400	23.33	7,400	0.00
7211 Gas & Lube	736	532	3,804	1,000	(73.71)	1,000	0.00
7212 Uniform Allowance	0	499	1,200	1,200	0.00	1,200	0.00
7215 Operating Supplies	4,030	3,344	5,004	3,500	(30.06)	3,500	0.00
7216 Maintenance & Repair	0	114	25,004	5,000	(80.00)	5,000	0.00
7217 Small Tools & Equipment	59	0	2,004	1,500	(25.15)	1,500	0.00
7300 Advertising	0	610	0	1,000	0.00	1,000	0.00
7301 Subscriptions & Dues	0	125	504	500	(0.79)	500	0.00
7302 Travel & Subsistence	2,131	0	3,504	3,500	(0.11)	3,500	0.00
7303 Education & Training	593	0	1,500	1,500	0.00	1,500	0.00
7304 Equipment Rent	0	95	504	500	(0.79)	500	0.00
7810 Miscellaneous Expense	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 17,703	\$ 13,473	\$ 51,320	\$ 30,600	\$ (40.37)	\$ 28,600	\$ (6.54)
Total Expenditures:	\$ 117,954	\$ 120,189	\$ 148,583	\$ 135,487	\$ (8.81)	\$ 135,178	\$ (0.23)

**City of Seward
General Fund Fire Department
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	173,323	162,934	176,770	177,498	0.41	179,055	0.88
6001 Overtime	365	0	0	0	0.00	0	0.00
6100 Medicare	3,121	2,550	2,676	2,720	1.64	2,743	0.85
6102 Workers' Compensation	15,936	17,797	18,900	21,802	15.35	22,037	1.08
6200 Leave Time	13,553	21,257	19,800	20,396	3.01	20,519	0.60
6201 Retirement Benefits	19,352	18,851	10,982	16,052	46.16	16,191	0.87
6202 Health Insurance	64,030	73,605	79,590	78,569	(1.28)	80,899	2.97
6203 In Lieu of FICA	0	0	0	0	0.00	0	0.00
Total Personnel Costs:	\$ 289,680	\$ 296,994	\$ 308,718	\$ 317,037	\$ 2.69	\$ 321,444	\$ 1.39
Non-Personnel Costs:							
7001 Communications	8,233	9,201	8,004	8,164	2.00	8,327	2.00
7002 Postage and Freight	1,489	1,990	1,500	1,530	2.00	1,560	1.96
7004 Insurance	26,077	26,358	23,496	29,502	25.56	29,600	0.33
7009 Contracted Services	26,626	1,379	3,996	4,076	2.00	4,158	2.01
7011 Testing	458	0	84	86	2.38	100	16.28
7015 Utilities	70,152	70,419	111,462	139,985	25.59	143,504	2.51
7016 Heating Fuel	11,122	7,982	8,496	9,500	11.82	8,839	(6.96)
7017 Rents & Leases	0	0	0	0	0.00	0	0.00
7210 Vehicle Supplies	6,623	4,494	3,996	4,076	2.00	4,158	2.01
7211 Gas & Lube	7,416	4,378	9,000	9,180	2.00	9,364	2.00
7212 Uniform Allowance	196	482	252	257	1.98	262	1.95
7213 Safety Equipment	1,375	1,562	3,996	2,500	(37.44)	2,500	0.00
7215 Operating Supplies	4,192	6,125	6,504	6,634	2.00	6,767	2.00
7216 Maintenance & Repair	9,644	9,897	10,500	12,500	19.05	13,000	4.00
7217 Small Tools & Equipment	3,676	3,094	6,504	5,500	(15.44)	6,767	23.04
7300 Advertising	674	107	300	306	2.00	312	1.96
7301 Subscriptions & Dues	853	592	504	514	1.98	524	1.95
7302 Travel & Subsistence	3,748	4,410	6,996	7,136	2.00	7,279	2.00
7303 Education & Training	3,029	1,615	2,496	2,546	2.00	2,597	2.00
7304 Equipment Rent	893	890	1,500	3,000	100.00	1,561	(47.97)
7810 Miscellaneous Expense	1,145	325	0	0	0.00	0	0.00
8103 Capital Equipment	5,566	0	0	0	0.00	0	0.00
8104 Motor Pool Rent	53,934	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 247,121	\$ 155,300	\$ 209,586	\$ 246,992	\$ 17.85	\$ 251,179	\$ 1.70
Total Expenditures:	\$ 536,801	\$ 452,294	\$ 518,304	\$ 564,029	\$ 8.82	\$ 572,623	\$ 1.52

**City of Seward
General Fund Volunteers
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6102 Workers' Compensation	2,746	0	0	4,500	0.00	4,500	0.00
Total Personnel Costs:	\$ 2,746	\$ 0	\$ 0	\$ 4,500	\$ 0.00	\$ 4,500	\$ 0.00
Non-Personnel Costs:							
7001 Communications	12	308	96	98	2.08	100	2.04
7002 Postage and Freight	1,004	1,224	804	820	1.99	836	1.95
7004 Insurance	0	47	0	0	0.00	0	0.00
7009 Contracted Services	0	859	0	500	0.00	0	(100.00)
7011 Testing	0	20	0	0	0.00	0	0.00
7017 Rents & Leases	175	0	0	0	0.00	0	0.00
7211 Gas & Lube	19	0	0	0	0.00	0	0.00
7212 Uniform Allowance	1,156	1,252	1,404	1,432	1.99	1,461	2.03
7215 Operating Supplies	4,318	5,748	3,000	4,000	33.33	3,121	(21.98)
7216 Maintenance & Repair	2,981	1,875	4,500	4,590	2.00	4,682	2.00
7217 Small Tools & Equipment	12,639	16,041	14,367	15,000	4.40	15,000	0.00
7300 Advertising	149	0	0	0	0.00	0	0.00
7301 Subscriptions & Dues	550	1,004	0	0	0.00	0	0.00
7302 Travel & Subsistence	1,141	5,498	3,996	4,076	2.00	4,158	2.01
7303 Education & Training	2,760	3,113	4,500	4,590	2.00	4,682	2.00
7306 In-Kind Expenses	0	0	0	0	0.00	0	0.00
7806 Volunteer Fireman Stipend	20,000	20,000	20,004	34,000	69.97	38,000	11.76
7810 Miscellaneous Expense	0	150	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 46,904	\$ 57,139	\$ 52,671	\$ 69,106	\$ 31.20	\$ 72,040	\$ 4.25
Total Expenditures:	\$ 49,650	\$ 57,139	\$ 52,671	\$ 73,606	\$ 39.75	\$ 76,540	\$ 3.99

**City of Seward
General Fund Emergency Preparedness
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0.00
Non-Personnel Costs:							
7001 Communications	2,104	701	2,004	1,500	(25.15)	2,085	39.00
7002 Postage and Freight	70	0	96	98	2.08	100	2.04
7009 Contracted Services	0	0	0	0	0.00	0	0.00
7015 Utilities	1,883	1,883	2,004	2,044	2.00	2,085	2.01
7211 Gas & Lube	0	73	0	0	0.00	0	0.00
7215 Operating Supplies	1,200	176	996	1,016	2.01	1,036	1.97
7216 Maintenance & Repair	131	58	204	208	1.96	212	1.92
7217 Small Tools & Equipment	704	200	600	612	2.00	624	1.96
7300 Advertising	0	0	0	0	0.00	0	0.00
7302 Travel & Subsistence	0	25	996	1,000	0.40	1,036	3.60
7303 Education & Training	0	371	996	1,000	0.40	1,036	3.60
7810 Miscellaneous Expense	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 6,092	\$ 3,487	\$ 7,896	\$ 7,478	\$ (5.29)	\$ 8,214	\$ 9.84
Total Expenditures:	\$ 6,092	\$ 3,487	\$ 7,896	\$ 7,478	\$ (5.29)	\$ 8,214	\$ 9.84

**City of Seward
General Fund SVAC
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0.00
Non-Personnel Costs:							
7002 Postage and Freight	0	0	156	150	(3.85)	162	8.00
7004 Insurance	3,148	3,148	3,396	3,464	2.00	3,533	1.99
7012 Other Special Services	20,000	20,000	20,004	20,000	(0.02)	20,000	0.00
7211 Gas & Lube	947	569	3,000	3,060	2.00	3,121	1.99
7215 Operating Supplies	0	0	0	0	0.00	0	0.00
7216 Maintenance & Repair	4,947	0	3,996	4,076	2.00	4,158	2.01
Total Non-Personnel Costs:	<u>\$ 29,042</u>	<u>\$ 23,717</u>	<u>\$ 30,552</u>	<u>\$ 30,750</u>	<u>\$ 0.65</u>	<u>\$ 30,974</u>	<u>\$ 0.73</u>
Total Expenditures:	<u>\$ 29,042</u>	<u>\$ 23,717</u>	<u>\$ 30,552</u>	<u>\$ 30,750</u>	<u>\$ 0.65</u>	<u>\$ 30,974</u>	<u>\$ 0.73</u>

City of Seward
General Fund Building Inspection
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	72,738	73,282	81,344	80,757	(0.72)	80,757	0.00
6001 Overtime	717	0	0	0	0.00	0	0.00
6100 Medicare	1,165	1,170	1,236	1,233	(0.24)	1,233	0.00
6102 Workers' Compensation	582	912	732	850	16.12	850	0.00
6200 Leave Time	8,185	8,779	9,708	8,251	(15.01)	8,251	0.00
6201 Retirement Benefits	8,517	9,069	5,212	7,275	39.57	7,275	0.00
6202 Health Insurance	29,092	33,505	36,183	35,713	(1.30)	36,772	2.97
Total Personnel Costs:	\$ 120,996	\$ 126,717	\$ 134,415	\$ 134,079	\$ (0.25)	\$ 135,138	\$ 0.79
Non-Personnel Costs:							
7001 Communications	3,831	3,785	2,496	2,546	2.00	2,597	2.00
7002 Postage and Freight	77	53	96	98	2.08	100	2.04
7004 Insurance	1,428	1,451	1,404	1,500	6.84	1,461	(2.60)
7009 Contracted Services	135	0	0	0	0.00	0	0.00
7017 Rents & Leases	0	0	2,004	2,050	2.30	2,085	1.71
7210 Vehicle Supplies	0	72	0	0	0.00	0	0.00
7211 Gas & Lube	254	137	504	514	1.98	524	1.95
7212 Uniform Allowance	0	0	0	0	0.00	0	0.00
7215 Operating Supplies	1,462	1,058	1,704	1,738	2.00	1,773	2.01
7216 Maintenance & Repair	0	0	0	300	0.00	350	16.67
7217 Small Tools & Equipment	1,852	2,873	2,004	2,044	2.00	2,085	2.01
7300 Advertising	0	0	0	0	0.00	0	0.00
7301 Subscriptions & Dues	61	375	300	306	2.00	312	1.96
7302 Travel & Subsistence	725	1,453	2,496	2,546	2.00	2,597	2.00
7303 Education & Training	88	200	756	771	1.98	786	1.95
7304 Equipment Rent	893	890	504	514	1.98	524	1.95
8104 Motor Pool Rent	4,000	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 14,806	\$ 12,347	\$ 14,268	\$ 14,927	\$ 4.62	\$ 15,194	\$ 1.79
Total Expenditures:	\$ 135,802	\$ 139,064	\$ 148,683	\$ 149,006	\$ 0.22	\$ 150,332	\$ 0.89

City of Seward
General Fund Street Operations
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	115,222	82,946	150,533	124,627	(17.21)	128,783	3.33
6001 Overtime	11,383	15,388	0	0	0.00	0	0.00
6002 Standby Time	479	248	0	0	0.00	0	0.00
6100 Medicare	1,543	1,437	1,164	1,030	(11.51)	1,040	0.97
6101 Unemployment Insurance	0	5,550	0	2,000	0.00	2,000	0.00
6102 Workers' Compensation	10,087	10,802	12,888	15,461	19.96	16,045	3.78
6200 Leave Time	16,994	10,809	21,804	17,133	(21.42)	17,228	0.55
6201 Retirement Benefits	13,171	11,094	9,068	12,696	40.00	12,779	0.65
6202 Health Insurance	50,775	44,870	73,433	63,907	(12.97)	65,802	2.97
6203 In Lieu of FICA	443	461	2,472	1,975	(20.11)	1,975	0.00
Total Personnel Costs:	\$ 220,097	\$ 183,605	\$ 271,362	\$ 238,829	\$ (11.99)	\$ 245,652	\$ 2.86
Non-Personnel Costs:							
7001 Communications	128	169	2,004	1,000	(50.10)	1,000	0.00
7002 Postage and Freight	1,710	615	3,996	4,000	0.10	4,000	0.00
7004 Insurance	17,252	21,816	17,004	20,000	17.62	20,000	0.00
7009 Contracted Services	16,552	56,400	20,004	25,000	24.98	35,000	40.00
7011 Testing	946	976	0	1,000	0.00	1,000	0.00
7015 Utilities	101,117	98,357	101,004	103,000	1.98	105,000	1.94
7210 Vehicle Supplies	0	485	0	0	0.00	0	0.00
7211 Gas & Lube	16,077	26,772	39,996	20,000	(49.99)	22,000	10.00
7212 Uniform Allowance	0	0	0	500	0.00	500	0.00
7213 Safety Equipment	1,588	837	1,200	1,200	0.00	1,200	0.00
7215 Operating Supplies	50,644	56,410	21,996	35,000	59.12	25,000	(28.57)
7216 Maintenance & Repair	15,743	57,779	44,311	20,000	(54.86)	20,000	0.00
7217 Small Tools & Equipment	2,052	2,207	2,100	2,100	0.00	2,100	0.00
7300 Advertising	573	1,582	252	400	58.73	400	0.00
7301 Subscriptions & Dues	844	1,980	348	350	0.57	350	0.00
7302 Travel & Subsistence	1,970	662	1,200	1,200	0.00	1,200	0.00
7303 Education & Training	3,167	1,008	1,200	1,200	0.00	1,200	0.00
7304 Equipment Rent	0	0	996	1,000	0.40	1,000	0.00
7810 Miscellaneous Expense	10,001	1,865	3,000	2,000	(33.33)	2,000	0.00
7811 Miscellaneous Programs	0	0	0	0	0.00	0	0.00
8103 Capital Equipment	0	0	0	0	0.00	0	0.00
8104 Motor Pool Rent	70,000	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 310,364	\$ 329,920	\$ 260,611	\$ 238,950	\$ (8.31)	\$ 242,950	\$ 1.67
Total Expenditures:	\$ 530,461	\$ 513,525	\$ 531,973	\$ 477,779	\$ (10.19)	\$ 488,602	\$ 2.27

**City of Seward
General Fund Snow and Ice
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	50,848	70,763	47,568	55,641	16.97	57,497	3.34
6001 Overtime	15,421	8,521	0	0	0.00	0	0.00
6002 Standby Time	6,366	5,537	0	0	0.00	0	0.00
6100 Medicare	1,063	1,241	768	736	(4.17)	744	1.09
6102 Workers' Compensation	5,886	10,453	6,300	9,052	43.68	9,393	3.77
6200 Leave Time	0	0	1,776	0	(100.00)	0	0.00
6201 Retirement Benefits	7,052	10,404	5,690	3,578	(37.12)	3,601	0.64
6202 Health Insurance	19,834	40,922	20,573	28,948	40.71	29,806	2.96
Total Personnel Costs:	\$ 106,470	\$ 147,841	\$ 82,675	\$ 97,955	\$ 18.48	\$ 101,041	\$ 3.15
Non-Personnel Costs:							
7002 Postage and Freight	2,848	117	5,004	4,000	(20.06)	4,000	0.00
7009 Contracted Services	50,660	1,219	9,996	15,000	50.06	15,000	0.00
7015 Utilities	0	0	0	0	0.00	0	0.00
7211 Gas & Lube	4,135	4,390	2,004	20,000	898.00	20,000	0.00
7213 Safety Equipment	0	0	504	500	(0.79)	500	0.00
7215 Operating Supplies	14,525	47,726	53,004	40,000	(24.53)	40,000	0.00
7216 Maintenance & Repair	34,570	8,527	36,000	30,000	(16.67)	30,000	0.00
7217 Small Tools & Equipment	0	0	504	500	(0.79)	500	0.00
7300 Advertising	0	0	396	300	(24.24)	300	0.00
7302 Travel & Subsistence	92	0	804	750	(6.72)	750	0.00
7303 Education & Training	0	0	996	750	(24.70)	750	0.00
7810 Miscellaneous Expense	0	0	996	600	(39.76)	500	(16.67)
8104 Motor Pool Rent	25,225	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 132,055	\$ 61,979	\$ 110,208	\$ 112,400	\$ 1.99	\$ 112,300	\$ (0.09)
Total Expenditures:	\$ 238,525	\$ 209,820	\$ 192,883	\$ 210,355	\$ 9.06	\$ 213,341	\$ 1.42

**City of Seward
General Fund City Shop
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	131,517	111,815	120,146	104,557	(12.98)	73,245	(29.95)
6001 Overtime	4,977	7,178	0	0	0.00	0	0.00
6002 Standby Time	1,011	2,141	0	0	0.00	0	0.00
6100 Medicare	1,698	1,526	1,548	1,568	1.29	1,087	(30.68)
6101 Unemployment Insurance	0	0	0	0	0.00	0	0.00
6102 Workers' Compensation	9,971	2,055	9,384	11,360	21.06	7,475	(34.20)
6200 Leave Time	13,473	11,548	13,356	7,498	(43.86)	3,704	(50.60)
6201 Retirement Benefits	15,359	12,409	8,445	9,255	9.60	6,413	(30.71)
6202 Health Insurance	51,309	43,015	67,108	52,856	(21.24)	39,714	(24.86)
6203 In Lieu of FICA	443	461	492	0	(100.00)	0	0.00
Total Personnel Costs:	\$ 229,758	\$ 192,148	\$ 220,479	\$ 187,094	\$ (15.14)	\$ 131,638	\$ (29.64)
Non-Personnel Costs:							
7001 Communications	8,407	8,855	8,004	8,000	(0.05)	8,000	0.00
7002 Postage and Freight	1,310	625	1,500	1,500	0.00	1,500	0.00
7004 Insurance	6,377	6,216	6,504	6,500	(0.06)	6,500	0.00
7009 Contracted Services	0	774	2,004	2,000	(0.20)	2,000	0.00
7011 Testing	0	404	0	0	0.00	0	0.00
7015 Utilities	31,218	33,258	33,000	33,000	0.00	33,000	0.00
7016 Heating Fuel	13,937	12,673	20,004	17,000	(15.02)	17,000	0.00
7210 Vehicle Supplies	999	0	0	0	0.00	0	0.00
7211 Gas & Lube	1,554	4,127	7,104	6,000	(15.54)	7,000	16.67
7213 Safety Equipment	708	1,922	1,500	1,800	20.00	1,800	0.00
7214 Janitorial Supplies	0	657	0	0	0.00	0	0.00
7215 Operating Supplies	66,973	45,851	26,004	35,000	34.59	26,000	(25.71)
7216 Maintenance & Repair	16,942	10,067	5,004	5,000	(0.08)	5,000	0.00
7217 Small Tools & Equipment	5,965	7,241	7,500	7,500	0.00	7,500	0.00
7300 Advertising	0	1,948	0	0	0.00	0	0.00
7301 Subscriptions & Dues	4,596	1,736	3,996	2,000	(49.95)	2,000	0.00
7302 Travel & Subsistence	142	91	1,500	1,000	(33.33)	1,000	0.00
7303 Education & Training	0	25	1,200	1,000	(16.67)	1,000	0.00
7810 Miscellaneous Expense	106	317	996	1,000	0.40	1,000	0.00
8103 Capital Equipment	0	0	0	0	0.00	0	0.00
8104 Motor Pool Rent	7,250	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 166,484	\$ 136,787	\$ 125,820	\$ 128,300	\$ 1.97	\$ 120,300	\$ (6.24)
Total Expenditures:	\$ 396,242	\$ 328,935	\$ 346,299	\$ 315,394	\$ (8.92)	\$ 251,938	\$ (20.12)

**City of Seward
General Fund City Hall
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	79,018	77,028	85,872	88,876	3.50	88,876	0.00
6001 Overtime	1,214	1,045	0	0	0.00	0	0.00
6100 Medicare	1,182	1,217	1,320	1,360	3.03	1,380	1.47
6101 Unemployment Insurance	0	0	0	0	0.00	0	0.00
6102 Workers' Compensation	3,347	10,214	5,604	11,278	101.25	11,278	0.00
6200 Leave Time	9,025	10,354	9,420	9,900	5.10	9,900	0.00
6201 Retirement Benefits	9,104	9,636	5,541	8,030	44.92	8,030	0.00
6202 Health Insurance	46,613	53,845	59,010	57,141	(3.17)	58,855	3.00
Total Personnel Costs:	\$ 149,503	\$ 163,339	\$ 166,767	\$ 176,585	\$ 5.89	\$ 178,319	\$ 0.98
Non-Personnel Costs:							
7001 Communications	707	705	804	800	(0.50)	800	0.00
7002 Postage and Freight	53	28	1,200	200	(83.33)	200	0.00
7004 Insurance	8,749	8,472	8,496	8,500	0.05	8,500	0.00
7009 Contracted Services	3,129	12,206	9,000	49,000	444.44	66,000	34.69
7011 Testing	0	0	0	0	0.00	0	0.00
7015 Utilities	65,957	64,547	66,996	66,000	(1.49)	66,000	0.00
7016 Heating Fuel	14,623	10,832	18,000	16,000	(11.11)	17,000	6.25
7211 Gas & Lube	349	322	804	800	(0.50)	800	0.00
7213 Safety Equipment	20	663	252	250	(0.79)	250	0.00
7214 Janitorial Supplies	0	1,497	0	0	0.00	0	0.00
7215 Operating Supplies	6,994	3,433	9,000	8,000	(11.11)	9,000	12.50
7216 Maintenance & Repair	3,530	6,482	15,000	10,000	(33.33)	12,000	20.00
7217 Small Tools & Equipment	0	1,497	504	500	(0.79)	500	0.00
7300 Advertising	0	451	0	0	0.00	0	0.00
7302 Travel & Subsistence	0	0	0	600	0.00	600	0.00
7303 Education & Training	0	0	0	600	0.00	600	0.00
7810 Miscellaneous Expense	0	0	252	250	(0.79)	250	0.00
8102 Buildings	0	0	86,300	0	(100.00)	0	0.00
Total Non-Personnel Costs:	\$ 104,111	\$ 111,135	\$ 216,608	\$ 161,500	\$ (25.44)	\$ 182,500	\$ 13.00
Total Expenditures:	\$ 253,614	\$ 274,474	\$ 383,375	\$ 338,085	\$ (11.81)	\$ 360,819	\$ 6.72

**City of Seward
General Fund Community Center Building
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
<u>Personnel Costs:</u>							
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0.00
<u>Non-Personnel Costs:</u>							
7004 Insurance	3,682	3,388	3,804	3,800	(0.11)	3,800	0.00
7009 Contracted Services	12,390	0	3,000	3,000	0.00	3,000	0.00
7015 Utilities	11,355	11,528	12,000	12,000	0.00	12,000	0.00
7016 Heating Fuel	4,156	4,193	5,496	5,500	0.07	5,500	0.00
7213 Safety Equipment	0	0	0	0	0.00	0	0.00
7214 Janitorial Supplies	0	632	0	0	0.00	0	0.00
7215 Operating Supplies	720	0	996	800	(19.68)	800	0.00
7216 Maintenance & Repair	2,722	0	5,004	4,000	(20.06)	4,000	0.00
7217 Small Tools & Equipment	0	0	0	0	0.00	0	0.00
7810 Miscellaneous Expense	0	0	504	250	(50.40)	250	0.00
8102 Buildings	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	<u>\$ 35,025</u>	<u>\$ 19,741</u>	<u>\$ 30,804</u>	<u>\$ 29,350</u>	<u>\$ (4.72)</u>	<u>\$ 29,350</u>	<u>\$ 0.00</u>
Total Expenditures:	<u>\$ 35,025</u>	<u>\$ 19,741</u>	<u>\$ 30,804</u>	<u>\$ 29,350</u>	<u>\$ (4.72)</u>	<u>\$ 29,350</u>	<u>\$ 0.00</u>

**City of Seward
General Fund City Hall Annex
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	0	0	756	600	(20.63)	600	0.00
6100 Medicare	0	0	48	45	(6.25)	45	0.00
6102 Workers' Compensation	0	0	72	80	11.11	80	0.00
Total Personnel Costs:	\$ 0	\$ 0	\$ 876	\$ 725	\$ (17.24)	\$ 725	\$ 0.00
Non-Personnel Costs:							
7002 Postage and Freight	0	0	0	0	0.00	0	0.00
7004 Insurance	2,146	1,998	2,496	2,500	0.16	2,500	0.00
7009 Contracted Services	24,620	680	5,004	10,000	99.84	5,000	(50.00)
7015 Utilities	12,346	12,678	9,996	12,000	20.05	12,000	0.00
7016 Heating Fuel	2,790	3,199	6,996	6,000	(14.24)	7,000	16.67
7213 Safety Equipment	0	0	252	250	(0.79)	250	0.00
7215 Operating Supplies	1,205	1,759	996	1,000	0.40	1,000	0.00
7216 Maintenance & Repair	1,321	410	2,004	2,000	(0.20)	2,000	0.00
7217 Small Tools & Equipment	0	0	0	0	0.00	0	0.00
8102 Buildings	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 44,428	\$ 20,724	\$ 27,744	\$ 33,750	\$ 21.65	\$ 29,750	\$ (11.85)
Total Expenditures:	\$ 44,428	\$ 20,724	\$ 28,620	\$ 34,475	\$ 20.46	\$ 30,475	\$ (11.60)

City of Seward
General Fund Parks & Rec - Administration
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	90,170	76,446	75,711	94,954	25.42	94,954	0.00
6001 Overtime	202	0	0	0	0.00	0	0.00
6100 Medicare	1,375	1,152	1,152	1,461	26.82	1,461	0.00
6102 Workers' Compensation	642	634	684	1,015	48.39	1,010	(0.49)
6200 Leave Time	10,204	13,442	9,048	12,409	37.15	12,409	0.00
6201 Retirement Benefits	10,153	6,864	5,085	8,622	69.57	8,622	0.00
6202 Health Insurance	27,188	20,957	23,131	32,285	39.57	32,285	0.00
Total Personnel Costs:	\$ 139,934	\$ 119,495	\$ 114,811	\$ 150,746	\$ 31.30	\$ 150,741	\$ 0.00
Non-Personnel Costs:							
7001 Communications	6,133	6,818	6,000	6,000	0.00	6,000	0.00
7002 Postage and Freight	340	72	996	996	0.00	900	(9.64)
7004 Insurance	1,757	1,679	2,004	2,000	(0.20)	2,000	0.00
7009 Contracted Services	0	297	0	500	0.00	500	0.00
7010 Engineering	0	0	0	2,000	0.00	2,000	0.00
7011 Testing	0	104	0	200	0.00	200	0.00
7016 Heating Fuel	0	0	0	0	0.00	0	0.00
7211 Gas & Lube	0	0	0	0	0.00	0	0.00
7212 Uniform Allowance	0	0	0	200	0.00	0	(100.00)
7213 Safety Equipment	0	14	0	50	0.00	0	(100.00)
7215 Operating Supplies	9,281	4,673	3,000	4,000	33.33	3,000	(25.00)
7216 Maintenance & Repair	0	277	0	250	0.00	250	0.00
7217 Small Tools & Equipment	423	0	0	0	0.00	2,000	0.00
7300 Advertising	1,331	703	156	2,000	1,182.05	1,500	(25.00)
7301 Subscriptions & Dues	795	25	600	600	0.00	600	0.00
7302 Travel & Subsistence	2,118	592	996	1,000	0.40	1,500	50.00
7303 Education & Training	506	299	996	900	(9.64)	1,500	66.67
7810 Miscellaneous Expense	0	934	204	200	(1.96)	200	0.00
8103 Capital Equipment	0	0	0	0	0.00	2,000	0.00
Total Non-Personnel Costs:	\$ 22,684	\$ 16,487	\$ 14,952	\$ 20,896	\$ 39.75	\$ 24,150	\$ 15.57
Total Expenditures:	\$ 162,618	\$ 135,982	\$ 129,763	\$ 171,642	\$ 32.27	\$ 174,891	\$ 1.89

City of Seward
General Fund Parks & Rec - Parks Maintenance
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	89,295	83,524	105,103	100,914	(3.99)	100,914	0.00
6001 Overtime	3,074	5,797	0	0	0.00	0	0.00
6100 Medicare	4,604	5,125	5,808	5,277	(9.14)	5,277	0.00
6101 Unemployment Insurance	3,702	1,696	0	0	0.00	0	0.00
6102 Workers' Compensation	9,280	15,127	12,876	14,441	12.15	14,441	0.00
6200 Leave Time	9,676	5,289	4,836	5,112	5.71	5,112	0.00
6201 Retirement Benefits	8,146	3,290	2,707	3,566	31.72	3,566	0.00
6202 Health Insurance	18,403	13,368	27,579	25,714	(6.76)	26,476	2.96
Total Personnel Costs:	\$ 146,180	\$ 133,216	\$ 158,909	\$ 155,024	\$ (2.44)	\$ 155,786	\$ 0.49
Non-Personnel Costs:							
7001 Communications	89	78	2,196	2,000	(8.93)	2,000	0.00
7002 Postage and Freight	969	88	1,704	1,000	(41.31)	600	(40.00)
7003 Bank and Credit Card Fees	0	224	0	0	0.00	0	0.00
7004 Insurance	9,480	9,227	8,196	9,500	15.91	9,500	0.00
7009 Contracted Services	3,119	2,546	17,075	5,000	(70.72)	5,000	0.00
7010 Engineering	0	0	0	0	0.00	1,000	0.00
7011 Testing	508	1,330	504	1,200	138.10	1,200	0.00
7012 Other Special Services	3,500	0	0	0	0.00	0	0.00
7015 Utilities	20,257	21,249	17,196	21,000	22.12	21,000	0.00
7016 Heating Fuel	929	366	1,500	900	(40.00)	1,000	11.11
7017 Rents & Leases	5,944	2,562	1,500	3,000	100.00	3,000	0.00
7210 Vehicle Supplies	392	648	300	1,000	233.33	1,000	0.00
7211 Gas & Lube	5,507	3,485	7,248	6,500	(10.32)	8,000	23.08
7212 Uniform Allowance	297	505	300	600	100.00	600	0.00
7213 Safety Equipment	1,189	1,191	996	1,200	20.48	1,200	0.00
7214 Janitorial Supplies	0	1,269	1,200	1,300	8.33	1,300	0.00
7215 Operating Supplies	6,087	6,895	4,248	5,000	17.70	5,000	0.00
7216 Maintenance & Repair	8,427	9,961	12,000	15,000	25.00	15,000	0.00
7217 Small Tools & Equipment	8,158	4,228	6,000	6,000	0.00	5,000	(16.67)
7300 Advertising	477	2,756	252	1,350	435.71	1,250	(7.41)
7301 Subscriptions & Dues	0	0	96	100	4.17	100	0.00
7302 Travel & Subsistence	1,404	472	996	1,500	50.60	900	(40.00)
7303 Education & Training	1,354	568	600	600	0.00	900	50.00
7304 Equipment Rent	150	3,193	2,496	2,500	0.16	2,500	0.00
7810 Miscellaneous Expense	317	141	1,500	1,500	0.00	1,500	0.00
8103 Capital Equipment	0	0	0	0	0.00	0	0.00
8104 Motor Pool Rent	11,000	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 89,554	\$ 72,982	\$ 88,103	\$ 87,750	\$ (0.40)	\$ 88,550	\$ 0.91
Total Expenditures:	\$ 235,734	\$ 206,198	\$ 247,012	\$ 242,774	\$ (1.72)	\$ 244,336	\$ 0.64

City of Seward
General Fund Parks & Rec - Campgrounds
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	97,285	97,987	107,574	111,256	3.42	111,256	0.00
6001 Overtime	9,824	11,117	0	0	0.00	0	0.00
6100 Medicare	5,934	6,563	5,808	5,428	(6.54)	5,428	0.00
6101 Unemployment Insurance	0	844	0	600	0.00	600	0.00
6102 Workers' Compensation	9,803	17,793	12,876	15,277	18.65	15,277	0.00
6200 Leave Time	584	0	4,836	2,822	(41.65)	2,822	0.00
6201 Retirement Benefits	8,249	3,073	2,700	4,458	65.13	4,458	0.00
6202 Health Insurance	12,476	13,362	27,579	33,713	22.24	33,713	0.00
Total Personnel Costs:	\$ 144,155	\$ 150,739	\$ 161,373	\$ 173,554	\$ 7.55	\$ 173,554	\$ 0.00
Non-Personnel Costs:							
7001 Communications	3,892	5,455	1,944	5,000	157.20	5,000	0.00
7002 Postage and Freight	177	190	600	600	0.00	600	0.00
7003 Bank and Credit Card Fees	13,922	17,759	13,500	18,000	33.33	19,000	5.56
7004 Insurance	2,295	2,179	2,400	2,400	0.00	2,500	4.17
7009 Contracted Services	7,472	10,290	5,004	8,000	59.87	8,000	0.00
7011 Testing	880	966	0	900	0.00	900	0.00
7012 Other Special Services	0	0	0	0	0.00	0	0.00
7015 Utilities	124,883	132,904	127,644	133,000	4.20	133,000	0.00
7016 Heating Fuel	345	231	300	300	0.00	300	0.00
7017 Rents & Leases	13,418	5,750	0	5,000	0.00	5,000	0.00
7210 Vehicle Supplies	298	768	804	1,500	86.57	1,500	0.00
7211 Gas & Lube	5,385	5,632	7,200	6,000	(16.67)	6,200	3.33
7212 Uniform Allowance	1,038	1,872	1,200	1,200	0.00	1,200	0.00
7213 Safety Equipment	880	1,504	996	1,100	10.44	1,200	9.09
7214 Janitorial Supplies	6,547	6,797	6,396	7,000	9.44	8,000	14.29
7215 Operating Supplies	7,052	14,334	6,804	16,000	135.16	16,000	0.00
7216 Maintenance & Repair	8,759	13,543	11,304	14,000	23.85	14,000	0.00
7217 Small Tools & Equipment	2,295	11,455	2,004	2,000	(0.20)	5,000	150.00
7300 Advertising	269	3,025	0	3,500	0.00	3,000	(14.29)
7301 Subscriptions & Dues	5,768	7,375	6,804	7,300	7.29	8,000	9.59
7302 Travel & Subsistence	1,035	795	996	1,000	0.40	2,000	100.00
7303 Education & Training	129	0	2,004	2,000	(0.20)	2,000	0.00
7304 Equipment Rent	6,075	13,015	18,000	18,000	0.00	16,000	(11.11)
7808 Bad Debt Expense	0	60	0	0	0.00	0	0.00
7810 Miscellaneous Expense	0	1,293	0	0	0.00	0	0.00
8103 Capital Equipment	0	0	3,000	0	(100.00)	0	0.00
8104 Motor Pool Rent	9,000	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 221,814	\$ 257,192	\$ 218,904	\$ 253,800	\$ 15.94	\$ 258,400	\$ 1.81
Total Expenditures:	\$ 365,969	\$ 407,931	\$ 380,277	\$ 427,354	\$ 12.38	\$ 431,954	\$ 1.08

**City of Seward
General Fund Parks & Rec - Cemetery
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	2,805	4,270	6,000	4,339	(27.68)	4,339	0.00
6001 Overtime	62	263	0	0	0.00	0	0.00
6100 Medicare	218	333	0	66	0.00	66	0.00
6102 Workers' Compensation	292	576	0	635	0.00	635	0.00
6201 Retirement Benefits	197	24	1	388	61,487.30	388	0.00
6202 Health Insurance	7	134	6	2,857	46,583.01	2,942	2.98
Total Personnel Costs:	\$ 3,581	\$ 5,600	\$ 6,007	\$ 8,285	\$ 37.92	\$ 8,370	\$ 1.03
Non-Personnel Costs:							
7004 Insurance	0	34	0	100	0.00	100	0.00
7009 Contracted Services	3,100	2,425	4,000	8,000	100.00	5,000	(37.50)
7211 Gas & Lube	67	3	0	500	0.00	500	0.00
7215 Operating Supplies	0	1,025	2,000	1,500	(25.00)	5,000	233.33
7216 Maintenance & Repair	69	1,080	0	2,000	0.00	5,000	150.00
7217 Small Tools & Equipment	0	31	0	2,000	0.00	5,000	150.00
Total Non-Personnel Costs:	\$ 3,236	\$ 4,598	\$ 6,000	\$ 14,100	\$ 135.00	\$ 20,600	\$ 46.10
Total Expenditures:	\$ 6,817	\$ 10,198	\$ 12,007	\$ 22,385	\$ 86.43	\$ 28,970	\$ 29.42

City of Seward
General Fund Parks & Rec - Sports & Recreation
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	105,354	73,863	109,373	91,940	(15.94)	93,500	1.70
6001 Overtime	2,723	1,933	0	0	0.00	0	0.00
6100 Medicare	3,419	1,734	2,220	2,465	11.04	2,502	1.50
6101 Unemployment Insurance	1,839	127	0	500	0.00	500	0.00
6102 Workers' Compensation	3,927	5,753	3,804	4,200	10.41	4,200	0.00
6200 Leave Time	11,555	10,273	11,484	8,439	(26.52)	10,956	29.83
6201 Retirement Benefits	10,736	7,701	5,772	6,728	16.57	6,640	(1.31)
6202 Health Insurance	38,236	41,751	57,343	51,713	(9.82)	53,264	3.00
6203 In Lieu of FICA	1,041	899	984	0	(100.00)	0	0.00
Total Personnel Costs:	\$ 178,830	\$ 144,034	\$ 190,980	\$ 165,985	\$ (13.09)	\$ 171,562	\$ 3.36
Non-Personnel Costs:							
7001 Communications	3,839	3,895	4,200	4,200	0.00	4,200	0.00
7002 Postage and Freight	2,678	923	2,700	2,500	(7.41)	2,500	0.00
7003 Bank and Credit Card Fees	1,508	0	1,800	1,800	0.00	1,900	5.56
7004 Insurance	2,220	2,033	2,496	2,500	0.16	2,500	0.00
7009 Contracted Services	33,167	21,267	54,996	35,000	(36.36)	40,000	14.29
7011 Testing	401	426	0	500	0.00	500	0.00
7017 Rents & Leases	18,100	21,835	20,004	35,000	74.97	40,000	14.29
7210 Vehicle Supplies	0	0	0	0	0.00	0	0.00
7211 Gas & Lube	330	179	0	300	0.00	300	0.00
7212 Uniform Allowance	0	957	0	300	0.00	300	0.00
7213 Safety Equipment	17	182	0	250	0.00	300	20.00
7214 Janitorial Supplies	0	0	0	0	0.00	0	0.00
7215 Operating Supplies	31,929	29,834	24,996	28,500	14.02	30,000	5.26
7216 Maintenance & Repair	337	84	396	400	1.01	500	25.00
7217 Small Tools & Equipment	4,628	121	2,496	2,500	0.16	1,000	(60.00)
7300 Advertising	827	1,169	996	1,000	0.40	1,200	20.00
7301 Subscriptions & Dues	264	17	0	200	0.00	300	50.00
7302 Travel & Subsistence	454	2,320	1,500	1,500	0.00	1,500	0.00
7303 Education & Training	350	149	756	800	5.82	1,500	87.50
7304 Equipment Rent	150	240	0	500	0.00	500	0.00
7810 Miscellaneous Expense	229	179	804	0	(100.00)	0	0.00
Total Non-Personnel Costs:	\$ 101,428	\$ 85,810	\$ 118,140	\$ 117,750	\$ (0.33)	\$ 129,000	\$ 9.55
Total Expenditures:	\$ 280,258	\$ 229,844	\$ 309,120	\$ 283,735	\$ (8.21)	\$ 300,562	\$ 5.93

City of Seward
General Fund Parks & Rec - TYC
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	121,091	91,816	98,973	106,708	7.82	106,308	(0.37)
6001 Overtime	8,894	3,303	0	0	0.00	0	0.00
6100 Medicare	6,021	4,652	4,620	4,462	(3.42)	4,462	0.00
6101 Unemployment Insurance	1,773	427	0	0	0.00	0	0.00
6102 Workers' Compensation	6,236	10,713	5,136	5,250	2.22	5,250	0.00
6200 Leave Time	4,642	3,740	7,356	4,990	(32.16)	5,045	1.10
6201 Retirement Benefits	11,256	4,993	3,988	5,384	34.99	5,384	0.00
6202 Health Insurance	30,078	27,847	56,709	35,713	(37.02)	36,772	2.97
6203 In Lieu of FICA	733	133	0	0	0.00	0	0.00
Total Personnel Costs:	\$ 190,724	\$ 147,624	\$ 176,782	\$ 162,507	\$ (8.07)	\$ 163,221	\$ 0.44
Non-Personnel Costs:							
7001 Communications	7,211	7,724	4,608	7,500	62.76	7,500	0.00
7002 Postage and Freight	1,600	944	996	1,000	0.40	1,000	0.00
7004 Insurance	2,407	2,183	3,504	3,250	(7.25)	3,500	7.69
7009 Contracted Services	14,543	15,059	3,756	15,000	299.36	15,000	0.00
7011 Testing	1,458	634	996	1,000	0.40	1,200	20.00
7016 Heating Fuel	0	0	0	0	0.00	0	0.00
7201 Library Books	0	15	0	0	0.00	0	0.00
7210 Vehicle Supplies	0	0	0	0	0.00	0	0.00
7211 Gas & Lube	1,516	713	1,752	1,600	(8.68)	2,000	25.00
7212 Uniform Allowance	0	160	0	500	0.00	500	0.00
7213 Safety Equipment	132	323	300	300	0.00	500	66.67
7214 Janitorial Supplies	1,120	379	804	800	(0.50)	1,000	25.00
7215 Operating Supplies	17,983	30,020	12,996	18,000	38.50	20,000	11.11
7216 Maintenance & Repair	303	382	2,004	1,500	(25.15)	2,000	33.33
7217 Small Tools & Equipment	215	0	996	1,000	0.40	2,000	100.00
7300 Advertising	0	1,197	120	1,800	1,400.00	3,000	66.67
7301 Subscriptions & Dues	0	0	204	300	47.06	300	0.00
7302 Travel & Subsistence	928	1,139	996	1,200	20.48	1,500	25.00
7303 Education & Training	350	479	696	750	7.76	1,500	100.00
7808 Bad Debt Expense	0	50	0	0	0.00	0	0.00
7810 Miscellaneous Expense	118	250	0	0	0.00	0	0.00
8104 Motor Pool Rent	6,935	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 56,819	\$ 61,651	\$ 34,728	\$ 55,500	\$ 59.81	\$ 62,500	\$ 12.61
Total Expenditures:	\$ 247,543	\$ 209,275	\$ 211,510	\$ 218,007	\$ 3.07	\$ 225,721	\$ 3.54

City of Seward
General Fund Parks & Rec - The Rec Room
2018/2019 Biennial Operating Budget
Expenditure by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
<u>Personnel Costs:</u>							
6000 Salaries	39,000	41,142	55,321	47,741	(13.70)	47,080	(1.38)
6001 Overtime	635	4,594	0	0	0.00	0	0.00
6100 Medicare	1,644	2,017	324	703	116.98	717	1.99
6102 Workers' Compensation	1,147	4,180	504	494	(1.98)	504	2.02
6200 Leave Time	0	511	0	2,894	0.00	4,507	55.74
6201 Retirement Benefits	3,714	2,720	1,469	4,150	182.51	4,231	1.95
6202 Health Insurance	8,765	11,053	28,224	35,713	26.54	36,787	3.01
6203 In Lieu of FICA	77	832	984	0	(100.00)	0	0.00
Total Personnel Costs:	\$ 54,982	\$ 67,049	\$ 86,826	\$ 91,695	\$ 5.61	\$ 93,826	\$ 2.32
<u>Non-Personnel Costs:</u>							
7001 Communications	0	0	300	300	0.00	300	0.00
7002 Postage and Freight	64	0	0	200	0.00	200	0.00
7004 Insurance	467	724	504	900	78.57	1,000	11.11
7009 Contracted Services	5,944	12,926	0	13,000	0.00	13,000	0.00
7011 Testing	19	100	0	200	0.00	200	0.00
7211 Gas & Lube	0	76	0	300	0.00	300	0.00
7212 Uniform Allowance	0	0	0	300	0.00	300	0.00
7213 Safety Equipment	0	111	0	300	0.00	300	0.00
7214 Janitorial Supplies	1,090	99	396	1,200	203.03	500	(58.33)
7215 Operating Supplies	3,902	5,690	3,504	4,000	14.16	6,000	50.00
7216 Maintenance & Repair	0	174	504	500	(0.79)	1,000	100.00
7300 Advertising	0	253	396	400	1.01	400	0.00
7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
7302 Travel & Subsistence	0	0	0	900	0.00	900	0.00
Total Non-Personnel Costs:	\$ 11,486	\$ 20,153	\$ 5,604	\$ 22,500	\$ 301.50	\$ 24,400	\$ 8.44
Total Expenditures:	\$ 66,468	\$ 87,202	\$ 92,430	\$ 114,195	\$ 23.55	\$ 118,226	\$ 3.53

**City of Seward
General Fund Library/Museum
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	181,245	183,094	234,224	231,457	(1.18)	232,502	0.45
6001 Overtime	489	380	0	0	0.00	0	0.00
6100 Medicare	3,839	3,527	4,452	4,457	0.11	4,488	0.70
6101 Unemployment Insurance	0	1,093	0	1,000	0.00	1,000	0.00
6102 Workers' Compensation	1,358	2,179	2,208	2,453	11.10	2,465	0.49
6200 Leave Time	13,930	16,693	23,328	18,818	(19.33)	20,887	10.99
6201 Retirement Benefits	19,872	19,364	13,611	19,281	41.66	19,459	0.92
6202 Health Insurance	83,350	90,560	117,311	114,283	(2.58)	117,672	2.97
Total Personnel Costs:	\$ 304,083	\$ 316,890	\$ 395,134	\$ 391,749	\$ (0.86)	\$ 398,473	\$ 1.72
Non-Personnel Costs:							
7001 Communications	19,074	21,497	15,000	20,000	33.33	15,000	(25.00)
7002 Postage and Freight	6,568	4,798	12,000	8,000	(33.33)	9,000	12.50
7004 Insurance	11,436	10,288	12,000	12,000	0.00	12,000	0.00
7009 Contracted Services	64,601	60,623	58,004	57,760	(0.42)	57,902	0.25
7011 Testing	380	893	0	800	0.00	800	0.00
7012 Other Special Services	6,120	8,200	7,500	9,000	20.00	9,000	0.00
7015 Utilities	43,578	45,957	39,996	48,000	20.01	49,000	2.08
7016 Heating Fuel	10,287	6,924	12,000	12,000	0.00	12,000	0.00
7017 Rents & Leases	8,679	2,503	2,604	2,400	(7.83)	2,400	0.00
7200 Library Materials - Other	0	0	0	0	0.00	0	0.00
7201 Library Books	14,233	9,419	16,996	10,000	(41.16)	10,000	0.00
7202 Library Periodicals	1,055	2,118	3,000	3,000	0.00	3,000	0.00
7203 Library Standing Orders	1,833	0	3,996	4,000	0.10	4,000	0.00
7204 Library Non-Print	5,093	7,308	3,996	4,000	0.10	4,000	0.00
7205 Library Electronic Materials	0	1,930	4,500	4,500	0.00	4,500	0.00
7208 Museum Collection Supplies	106	568	1,200	1,200	0.00	1,200	0.00
7212 Uniform Allowance	0	6	0	0	0.00	0	0.00
7214 Janitorial Supplies	3,932	3,942	3,996	4,076	2.00	4,158	2.01
7215 Operating Supplies	14,121	9,135	12,000	12,000	0.00	12,000	0.00
7216 Maintenance & Repair	13,326	10,605	12,996	13,300	2.34	13,300	0.00
7217 Small Tools & Equipment	10,960	3,587	6,000	6,000	0.00	6,000	0.00
7300 Advertising	2,478	7,072	3,000	3,000	0.00	3,000	0.00
7301 Subscriptions & Dues	1,836	2,135	2,796	2,400	(14.16)	2,400	0.00
7302 Travel & Subsistence	5,311	1,968	5,496	5,500	0.07	5,500	0.00
7303 Education & Training	1,589	700	3,746	2,500	(33.26)	2,500	0.00
7304 Equipment Rent	1,645	1,683	2,004	4,000	99.60	4,000	0.00
7305 Grant Overhead	0	0	0	0	0.00	0	0.00
7306 In-Kind Expenses	0	0	0	0	0.00	0	0.00
7810 Miscellaneous Expense	946	2,372	504	500	(0.79)	500	0.00
Total Non-Personnel Costs:	\$ 249,187	\$ 226,231	\$ 245,330	\$ 249,936	\$ 1.88	\$ 247,160	\$ (1.11)
Total Expenditures:	\$ 553,270	\$ 543,121	\$ 640,464	\$ 641,685	\$ 0.19	\$ 645,633	\$ 0.62

**City of Seward
General Fund Debt Service
2018/2019 Biennial Operating Budget
Expenditure by Department**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6201 Retirement Benefits	1,401,165	591,859	807,360	539,525	(33.17)	595,045	10.29
Total Personnel Costs:	\$ 1,401,165	\$ 591,859	\$ 807,360	\$ 539,525	\$ (33.17)	\$ 595,045	\$ 10.29
Non-Personnel Costs:							
7302 Travel & Subsistence	0	0	0	0	0.00	0	0.00
8001 Unrealized Loss on Investments	0	0	0	0	0.00	0	0.00
8011 Bonding Expense	0	0	0	0	0.00	0	0.00
8012 Debt Service Interest Expense	155,150	151,550	239,691	253,756	5.87	244,106	(3.80)
8300 Debt Service Principal	90,000	95,000	237,500	310,784	30.86	320,784	3.22
Total Non-Personnel Costs:	\$ 245,150	\$ 246,550	\$ 477,191	\$ 564,540	\$ 18.30	\$ 564,890	\$ 0.06
Total Expenditures:	\$ 1,646,315	\$ 838,409	\$ 1,284,551	\$ 1,104,065	\$ (14.05)	\$ 1,159,935	\$ 5.06

CITY OF SEWARD
GENERAL FUND
2018 and 2019 Debt Service Schedule

Description	Rate	Balance @ 1/01/18	2018 Budget				Balance @12/31/18	Term
			Principal	Interest	Retirement	Total		
Library/Museum GO Bond	3.99%	3,110,000	105,000	141,800		246,800	3,005,000	2012 - 2036
Road Bond	2.5% - 5.0%	2,890,000	95,000	111,956		206,956	2,795,000	2017 - 2037
PERS Past Service Cost	(a) 8.00%	8,074,008			539,525	539,525	7,534,483	2039 *
Repay Electric Indebtedness	(b) 0.00%	1,053,782	110,784	-		110,784	1,053,782	2012 - 2031
Totals:		\$15,127,790	\$200,000	\$253,756	\$539,525	\$993,281	\$14,388,265	

Description	Rate	Balance @ 1/01/19	2019 Budget				Balance @12/31/19	Term
			Principal	Interest	Retirement	Total		
Library/Museum GO Bond	3.99%	3,005,000	110,000	136,550		246,550	2,895,000	2012 - 2036
Road Bond	2.5% - 5.0%	2,795,000	100,000	107,556		207,556	2,695,000	2017 - 2037
PERS Past Service Cost	(a) 8.00%	7,534,483			595,045	595,045	6,939,438	2039 *
Repay Electric Indebtedness	(b) 0.00%	1,053,782	110,784	-		110,784	1,053,782	2012 - 2031
Totals:		\$14,388,265	\$210,000	\$244,106	\$595,045	\$1,049,151	\$13,583,220	

(a) Amortization period extended by SB385. Reflects pension-only balance at 1/1/17 rather than 1/1/18, due to State data lag. Healthcare to be added in 2018 when State begins reporting City's share of liability.

(b) Not included in debt service totals. Recommend a two-year moratorium, to delay this payment to balance the GF budget.

GENERAL FUND
Budgeted Interfund Transfers
2018 and 2019

	2018		2019	
	Transfers- In	Transfers- Out	Transfers- In	Transfers- Out
TRANSFERS FROM OTHER FUNDS:				
Harbor Enterprise Fund:				
One-half of land rents and leases	182,358		182,358	
Federal and State lobbying	17,920		17,920	
Payment-in-Lieu-of-Tax	189,558		189,092	
Seward Marine Industrial Center Enterprise Fund:				
One-half of land rents and leases	89,873		89,873	
Payment-in-Lieu-of-Tax	27,396		26,036	
Parking Enterprise Fund Payment-in-Lieu-of-Tax				
	25,012		25,732	
Electric Enterprise Fund:				
Federal and State lobbying	40,319		40,319	
Payment-in-Lieu-of-Tax	913,040		931,794	
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	110,660		108,569	
Wastewater Enterprise Fund:				
Federal and State lobbying	5,973		5,973	
Payment-in-Lieu-of-Tax	93,924		95,427	
Lowell Pt. Sewer Lagoon loan repayment to Cap Fund (a)	0		0	
Commercial Vessel Tax Fund - Cruise Tax for SVAC:	20,000		20,000	
Commercial Vessel Tax Fund - Cruise Tax for Fire:	20,000		20,000	
Commercial Vessel Tax Fund - Cruise Tax for Roads, Library, etc.	44,717		45,875	
TOTAL TRANSFERS IN:	<u>\$2,086,722</u>		<u>\$2,104,941</u>	
TRANSFERS TO OTHER FUNDS:				
Hospital Debt Service Fund		1,250,000		1,262,500
SMIC Enterprise Fund - cash deficit		322,439		102,567
Electric Enterprise Fund - loan repayment (b)		0		0
Sewer Enterprise Fund - RV dump		14,000		14,000
ASLC Utility Subsidy (30%/40% of PILT); reclassified to contra-revenue		0		0
Capital Acquisition Fund (equal to Sewer loan repayment) (a)		0		0
Capital Acquisition Fund (equal to State Revenue Sharing)		0		0
TOTAL TRANSFERS OUT:		<u>\$1,586,439</u>		<u>\$1,379,067</u>
NET TRANSFERS:	<u>\$500,283</u>		<u>\$725,874</u>	

(a) Four-year moratorium on payment of this debt due to Wastewater Fund financial condition.
(b) Four-year moratorium on payment of this debt due to General Fund fiscal gap.

**CITY OF SEWARD
COMBINING BUDGETED SCHEDULE OF REVENUES AND EXPENSES
ENTERPRISE FUNDS
CALENDAR YEAR 2018**

	Harbor	S.M.I.C.	Parking	Electric	Water	Wastewater	Hospital	Seward Mountain Haven	Total Enterprise Funds
REVENUES & TRANSFERS-IN:									
Operating Revenue	3,359,200	621,144	312,650	11,413,004	1,397,837	1,174,047	0	2,268,301	20,546,183
Non-operating Revenue	15,000	0	7,000	57,000	7,155	3,578	0	0	89,733
Transfers from other funds	0	322,439	0	0	0	0	1,250,000	992,898	2,565,337
	<u>\$3,374,200</u>	<u>\$943,583</u>	<u>\$319,650</u>	<u>\$11,470,004</u>	<u>\$1,404,992</u>	<u>\$1,177,625</u>	<u>\$1,250,000</u>	<u>\$3,261,199</u>	<u>\$23,201,253</u>
EXPENSES & TRANSFERS-OUT:									
Personal Services	1,108,697	96,459	143,881	1,749,923	367,166	267,433	0	0	3,733,559
Purchased Services	702,020	140,026	30,200	6,237,700	384,300	389,700	0	0	7,883,946
Maintenance and Operations	142,500	51,500	31,750	328,000	90,500	61,700	0	0	705,950
General & Administrative	266,934	228,749	27,721	1,185,293	284,549	181,177	800,000	0	2,974,423
Depreciation	1,789,143	1,018,409	18,893	1,571,868	392,199	359,306	201,058	1,671,499	7,022,375
Non-operating Expenses	224,525	0	0	207,503	21,697	17,744	36,379	667,906	1,175,754
Transfers to other funds	389,837	117,269	25,012	1,253,359	116,633	85,897	1,192,898	0	3,180,905
	<u>\$4,623,656</u>	<u>\$1,652,412</u>	<u>\$277,457</u>	<u>\$12,533,646</u>	<u>\$1,657,044</u>	<u>\$1,362,957</u>	<u>\$2,230,335</u>	<u>\$2,339,405</u>	<u>\$26,676,912</u>
Net Income	<u>(1,249,456)</u>	<u>(708,829)</u>	<u>42,193</u>	<u>(1,063,642)</u>	<u>(252,052)</u>	<u>(185,332)</u>	<u>(980,335)</u>	<u>921,794</u>	<u>(3,475,659)</u>
Beginning Net Position	<u>39,729,551</u>	<u>35,470,050</u>	<u>1,058,386</u>	<u>28,006,660</u>	<u>9,890,701</u>	<u>6,710,657</u>			<u>120,866,005 *</u>
Ending Net Position	<u>\$38,480,095</u>	<u>\$34,761,221</u>	<u>\$1,100,579</u>	<u>\$26,943,018</u>	<u>\$9,638,649</u>	<u>\$6,525,325</u>			<u>117,448,887 *</u>

* 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 2019**

	Harbor	S.M.I.C.	Parking	Electric	Water	Wastewater	Hospital	Seward Mountain Haven	Total Enterprise Funds
REVENUES & TRANSFERS-IN:									
Operating Revenue	3,361,365	603,203	321,650	11,647,422	1,433,066	1,192,832	0	2,290,984	20,850,522
Non-operating Revenue	30,000	0	7,000	57,000	7,270	3,635	0	0	104,905
Transfers from other funds	0	102,567	0	0	0	0	1,262,500	163,924	1,528,991
	<u>\$3,391,365</u>	<u>\$705,770</u>	<u>\$328,650</u>	<u>\$11,704,422</u>	<u>\$1,440,336</u>	<u>\$1,196,467</u>	<u>\$1,262,500</u>	<u>\$2,454,908</u>	<u>\$22,484,418</u>
EXPENSES & TRANSFERS-OUT:									
Personal Services	1,123,687	97,405	150,937	1,768,976	370,259	269,830	0	0	3,781,094
Purchased Services	691,820	108,900	30,600	6,132,444	385,500	394,704	0	0	7,743,968
Maintenance and Operations	145,500	57,500	32,900	323,500	89,500	61,700	0	0	710,600
General & Administrative	275,076	227,398	25,900	1,190,906	288,691	183,706	700,000	0	2,891,677
Depreciation	1,418,309	1,017,898	11,682	1,551,440	392,199	357,184	161,293	1,543,502	6,453,507
Non-operating Expenses	208,093	0	0	202,303	19,669	16,878	33,113	649,006	1,129,062
Transfers to other funds	389,370	115,909	25,732	1,272,113	114,542	87,400	463,924	0	2,468,990
	<u>\$4,251,855</u>	<u>\$1,625,010</u>	<u>\$277,751</u>	<u>\$12,441,682</u>	<u>\$1,660,360</u>	<u>\$1,371,402</u>	<u>\$1,358,330</u>	<u>\$2,192,508</u>	<u>\$25,178,898</u>
Net Income	<u>(860,490)</u>	<u>(919,240)</u>	<u>50,899</u>	<u>(737,260)</u>	<u>(220,024)</u>	<u>(174,935)</u>	<u>(95,830)</u>	<u>262,400</u>	<u>(2,694,480)</u>
Beginning Net Position	<u>38,480,095</u>	<u>34,761,221</u>	<u>1,100,579</u>	<u>26,943,018</u>	<u>9,638,649</u>	<u>6,525,325</u>			<u>117,448,887</u> *
Ending Net Position	<u>\$37,619,605</u>	<u>\$33,841,981</u>	<u>\$1,151,478</u>	<u>\$26,205,758</u>	<u>\$9,418,625</u>	<u>\$6,350,390</u>			<u>\$ 114,754,407</u> *

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

**CITY OF SEWARD
BUDGETED SCHEDULE OF DEPRECIATION FUNDING
ENTERPRISE FUNDS *
2017-2019 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)
2018 Budget:							
100% Annual Depreciation	1,789,143	1,018,409	18,893	1,571,868	392,199	359,306	5,149,818
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	
Internal spending on capital repairs/replacement	0	0	92,000	285,000	0	0	377,000
	64,000	0	105,000	555,000	5,000	5,000	734,000
Spending as a % of Depreciation (Goal: 100%)	3.6%	0.0%	555.8%	35.3%	1.3%	1.4%	14.3%
Surplus (Shortfall) of spending on depreciation:	\$ (1,725,143)	\$ (1,018,409)	\$ 86,107	\$ (1,016,868)	\$ (387,199)	\$ (354,306)	\$ (4,415,818)
2017 Budget:							
100% Annual Depreciation	1,238,472	1,140,264	24,000	1,777,236	186,996	205,920	4,572,888
Spending on Repair/Replacement/MRRF:							
Cash transfer to MRRF Fund	0	0	0	0	0	0	0
Motor pool contributions	0	0	0	175,000	4,500	0	
Budgeted internal spending on capital repairs/replacement	0	160,600	0	460,000	0	0	620,600
	0	160,600	0	635,000	4,500	0	800,100
Spending as a % of Depreciation (Goal: 100%)	0.0%	14.1%	0.0%	35.7%	2.4%	0.0%	17.5%
Surplus (Shortfall) of spending on depreciation:	\$ (1,238,472)	\$ (979,664)	\$ (24,000)	\$ (1,142,236)	\$ (182,496)	\$ (205,920)	\$ (3,772,788)

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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 from 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.

HARBOR ENTERPRISE FUND
 Budgeted Statement of Revenues and Expenses
 and Change in Net Position
 For 2018 and 2019

	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Operating revenue:				
Moorage	1,628,052	1,710,528	1,725,000	1,730,000
Wharfage	28,216	48,000	48,000	48,000
Boat Lift Fees	92,660	117,324	117,325	117,000
Power Sales	361,865	365,004	372,665	373,000
Passenger Transit Fee	636,027	630,000	625,000	625,000
Launch Fees	46,558	54,216	54,210	54,250
Rents and Leases	326,020	335,616	364,715	364,715
Miscellaneous	83,581	49,716	52,285	49,400
Total operating revenue	\$3,202,979	\$3,310,404	\$3,359,200	\$3,361,365
Operating expense before depreciation:				
Salaries & Benefits	1,297,653	1,198,040	1,108,697	1,123,687
Purchased Services	336,287	376,296	395,720	384,820
Power for Resale	260,390	306,996	306,300	307,000
Supplies and Maintenance	102,793	151,008	142,500	145,500
General and Administrative	258,073	239,220	266,934	275,076
Total operating expense:	\$2,255,196	\$2,271,560	\$2,220,151	\$2,236,083
Operating income before depreciation	947,783	1,038,844	1,139,049	1,125,282
Depreciation	1,853,141	1,238,472	1,789,143	1,418,309
Operating loss	-\$905,358	-\$199,628	-\$650,094	-\$293,027
Non-operating revenue (expense)				
Interest, grants & other income	39,626	30,000	15,000	30,000
Interest & other expense	-276,216	-193,105	-224,525	-208,093
Total non-operating revenue (expense)	-236,590	-163,105	-209,525	-178,093
Income (loss) before transfers	-\$1,141,948	-\$362,733	-\$859,619	-\$471,120
Transfers in	0	1,991,084	0	0
Capital contributions and special items	0	0	0	0
Transfers out	-355,977	371,142	-389,837	-389,370
Change in net position	-\$1,497,925	\$1,999,493	-\$1,249,456	-\$860,490
Beginning net position	39,227,983	37,730,058	39,729,551	38,480,095
Ending net position	<u>\$37,730,058</u> *	<u>\$39,729,551</u>	<u>\$38,480,095</u>	<u>\$37,619,605</u>

* Ties to annual Comprehensive Annual Financial Report

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

(a) \$1,064,165 or 57%; (b) \$945,228 or 76%; (c) \$1,136,678 or 64%; (d) \$974,557 or 69%

CITY OF SEWARD
HARBOR ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2018 and 2019

	2017 Budget	2018 Budget	2019 Budget
Beginning Cash Balance at I/I/17*:	\$1,875,211		
Cash is provided by (used for):			
Change in net position	1,999,493	-1,249,456	-860,490
Add expense items not affecting cash			
Depreciation	1,238,472	1,789,143	1,418,309
Net cash provided by operations	\$3,237,965	\$539,687	\$557,819
Other sources (uses) of cash			
Debt principal payments	-480,005	-514,354 (a)	-531,187 (b)
Capital outlay	-18,274	-64,000 (c)	-64,000 (d)
Net increase (decrease) in cash	\$2,739,686	-\$38,667	-\$37,368
Estimated ending cash balance:	<u>\$4,614,897</u>	<u>\$4,576,230</u>	<u>\$4,538,862</u>

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

(a) \$514K = 2007 Bond -\$200K; 2005 Float Extension -\$75K; 2006 South Harbor Bond - \$215K; USACE Loan - \$24K
Note: Subsequent to passage of budget, USACE Loan paid in full so will not spend \$24K in 2018.

(b) \$531K = 2007 Bond -\$210K; 2005 Float Extension -\$75K; 2006 South Harbor Bond - \$225K; USACE Loan - \$21K
Note: Subsequent to passage of budget, USACE Loan paid in full so will not spend \$21K in 2019.

(c) \$64K Motor Pool contributions. \$0 to MRRF. No equipment.

(d) \$64K Motor Pool contributions. \$0 to MRRF. No equipment.

Capital Renew/Replace Fee estimated at \$100,000 in 2018 and 2019; directly to Harbor MRRF for capital.

City of Seward
Harbor Enterprise Fund
2018/2019 Biennial Operating Budget
Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
11000 5000 Land Rents & Leases	476,469	388,020	397,620	394,715	(0.73)	394,715	0.00
11000 5001 Land Lease Credits	(124,000)	(62,000)	(62,004)	(30,000)	(51.62)	(30,000)	0.00
11000 5100 Transient Moorage	573,471	566,895	570,168	575,000	0.85	580,000	0.87
11000 5101 Moorage	1,030,016	1,061,157	1,140,360	1,150,000	0.85	1,150,000	0.00
11000 5102 Wharfage	61,526	28,216	48,000	48,000	0.00	48,000	0.00
11000 5103 Boat Lift Fees	111,347	92,660	117,324	117,325	0.00	117,000	(0.28)
11000 5105 Harbor Power Sales	337,913	361,865	365,004	372,665	2.10	373,000	0.09
11000 5150 Shower Fees	16,539	15,833	12,000	15,000	25.00	12,000	(20.00)
11000 5153 Fuel Pumping Fee	27,158	23,115	20,844	20,500	(1.65)	21,000	2.44
11000 5154 Waiting List Fees	8,883	9,009	7,884	7,885	0.01	7,500	(4.88)
11000 5155 Towing Fees	1,313	893	900	900	0.00	900	0.00
11000 5156 Pumping Boats	63	126	300	300	0.00	300	0.00
11000 5157 North Harbor Launch Fee	32,323	28,130	33,756	33,750	(0.02)	33,750	0.00
11000 5158 South Harbor Launch Fee	22,800	18,428	20,460	20,460	0.00	20,500	0.20
11000 5800 Labor & Services	9,304	3,831	5,592	5,500	(1.65)	5,500	0.00
11000 5890 Collection of Doubtful Accounts	1,106	5,597	1,200	1,200	0.00	1,200	0.00
11000 5899 Miscellaneous Revenue	8,540	25,177	996	1,000	0.40	1,000	0.00
11000 5900 EF Interest Revenue	10,111	0	0	0	0.00	0	0.00
11000 5901 EF Investment Interest	0	3,634	20,004	5,000	(75.00)	20,000	300.00
11000 5905 EF Penalties and Interest	10,208	11,713	9,996	10,000	0.04	10,000	0.00
11000 5919 Contra PERS On-behalf paid by SOA	(96,337)	(1,605)	0	0	0.00	0	0.00
11000 5920 PERS On-behalf paid by SOA	131,324	25,884	11,641	0	(100.00)	0	0.00
11000 5940 Amortization of Contributions-in-Aid	845,468	1,064,165	945,228	1,136,678	20.25	974,557	(14.26)
11000 5941 Amortization of Bond Premiums	47,429	43,172	8,376	43,172	415.43	43,172	0.00
11000 5990 Surplus Sales	0	0	0	0	0.00	0	0.00
Total Revenues	\$ 3,542,974	\$ 3,713,915	\$ 3,675,649	\$ 3,929,050	\$ 6.89	\$ 3,784,094	\$ (3.69)

**City of Seward
Harbor Enterprise Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	494,207	486,212	574,388	523,175	(8.92)	524,264	0.21
6001 Overtime	37,079	21,628	44,604	40,253	(9.75)	40,893	1.59
6002 Standby Time	14,058	13,909	12,720	11,468	(9.84)	11,686	1.90
6100 Medicare	9,758	9,207	10,848	9,953	(8.25)	9,993	0.40
6101 Unemployment Insurance	430	16,163	504	500	(0.79)	500	0.00
6102 Workers' Compensation	34,246	45,634	32,652	37,589	15.12	37,600	0.03
6200 Leave Time	45,689	57,222	70,116	58,942	(15.94)	60,934	3.38
6201 Retirement Benefits	319,937	387,687	165,601	139,910	(15.51)	142,401	1.78
6202 Health Insurance	223,037	259,991	298,248	286,907	(3.80)	295,416	2.97
Total Personnel Costs:	\$ 1,178,441	\$ 1,297,653	\$ 1,209,681	\$ 1,108,697	\$ (8.35)	\$ 1,123,687	\$ 1.35
Non-Personnel Costs:							
7001 Communications	9,955	10,892	12,000	13,000	8.33	11,500	(11.54)
7002 Postage and Freight	2,917	4,831	10,500	9,500	(9.52)	8,500	(10.53)
7003 Bank and Credit Card Fees	51,414	51,679	39,996	51,000	27.51	51,000	0.00
7004 Insurance	83,149	86,376	82,704	82,300	(0.49)	82,700	0.49
7006 Legal	13,153	581	9,996	10,000	0.04	10,000	0.00
7009 Contracted Services	83,149	51,185	95,328	95,320	(0.01)	92,000	(3.48)
7011 Testing	1,703	1,439	996	1,000	0.40	1,300	30.00
7015 Utilities	111,413	122,595	114,780	123,600	7.68	117,820	(4.68)
7016 Heating Fuel	9,255	6,707	9,996	10,000	0.04	10,000	0.00
7100 General Power for Resale	250,279	260,390	306,996	306,300	(0.23)	307,000	0.23
7210 Vehicle Supplies	0	0	0	0	0.00	0	0.00
7211 Gas & Lube	14,110	11,005	27,492	18,500	(32.71)	22,500	21.62
7212 Uniform Allowance	0	0	0	0	0.00	0	0.00
7213 Safety Equipment	9,270	8,578	7,500	7,500	0.00	7,500	0.00
7214 Janitorial Supplies	10,173	7,876	9,504	11,000	15.74	10,000	(9.09)
7215 Operating Supplies	24,520	25,109	36,000	36,000	0.00	36,000	0.00
7216 Maintenance & Repair	31,451	39,152	53,004	52,000	(1.89)	52,000	0.00
7217 Small Tools & Equipment	16,041	11,072	17,508	17,500	(0.05)	17,500	0.00
7300 Advertising	4,213	2,137	5,004	5,000	(0.08)	5,500	10.00
7301 Subscriptions & Dues	890	1,413	1,500	1,500	0.00	1,500	0.00
7302 Travel & Subsistence	9,444	9,204	9,996	10,000	0.04	10,000	0.00
7303 Education & Training	3,575	2,939	3,996	4,000	0.10	4,000	0.00
7304 Equipment Rent	1,785	1,780	0	1,000	0.00	1,000	0.00
7321 Harbor General Indirect Costs	431,053	424,384	408,600	468,251	14.60	442,336	(5.53)
7322 Harbor Admin Indirect Costs	288,361	269,238	449,976	460,337	2.30	465,598	1.14
7323 SMIC General Indirect Costs	0	0	0	0	0.00	0	0.00
7324 Gen Fund Indirect Costs	332,948	340,606	348,780	359,680	3.13	365,435	1.60
7325 Harbor Internal Cost Allocation	(807,449)	(805,942)	(1,002,144)	(1,058,334)	5.61	(1,034,793)	(2.22)
7330 P.I.L.T.	204,645	176,827	185,412	189,558	2.24	189,092	(0.25)
7331 Reclass PILT to Transfer-Out	(204,645)	(176,827)	(185,412)	(189,558)	2.24	(189,092)	(0.25)
7801 Contributions	0	0	0	0	0.00	0	0.00
7808 Bad Debt Expense	9,602	10,378	10,008	12,000	19.90	12,000	0.00
7810 Miscellaneous Expense	1,572	1,936	3,504	3,500	(0.11)	2,500	(28.57)
7900 Depreciation Expense	1,367,544	1,853,141	1,238,472	1,789,143	44.46	1,418,309	(20.73)
8011 Bonding Expense	0	50,593	0	0	0.00	0	0.00
8012 Debt Service Interest Expense	252,747	225,623	193,105	224,525	16.27	208,093	(7.32)
8100 Land	0	0	64,000	0	(100.00)	0	0.00
8103 Capital Equipment	0	0	18,274	0	(100.00)	0	0.00
8104 Motor Pool Rent	57,810	0	0	64,000	0.00	64,000	0.00
8300 Debt Service Principal	486,254	497,698	480,005	514,354	7.16	531,187	3.27
Total Non-Personnel Costs:	\$ 3,162,301	\$ 3,584,595	\$ 3,067,376	\$ 3,703,476	\$ 20.74	\$ 3,333,985	\$ (9.98)
Total Expenditures	\$ 4,340,742	\$ 4,882,248	\$ 4,277,057	\$ 4,812,173	\$ 12.51	\$ 4,457,672	\$ (7.37)

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
Harbor Enterprise Fund Harbor - General

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
11000 2000 5000 Land Rents & Leases	290,469	264,020	273,624	270,715	270,715
11000 2000 5150 Shower Fees	16,539	15,833	12,000	15,000	12,000
11000 2000 5157 North Harbor Launch Fee	32,323	28,130	33,756	33,750	33,750
11000 2000 5158 South Harbor Launch Fee	22,800	18,428	20,460	20,460	20,500
11000 2000 5800 Labor & Services	1,391	315	996	1,000	1,000
11000 2000 5899 Miscellaneous Revenue	8,520	25,177	996	1,000	1,000
11000 2000 5900 EF Interest Revenue	10,111	0	0	0	0
11000 2000 5901 EF Investment Interest	0	3,634	20,004	5,000	20,000
11000 2000 5919 Contra PERS On-behalf paid by SOA	(96,337)	(1,605)	0	0	0
11000 2000 5920 PERS On-behalf paid by SOA	131,324	25,884	11,641	0	0
11000 2000 5940 Amortization of Contributions-in-Aid	63,664	9,891	0	9,314	9,314
11000 2000 5990 Surplus Sales	0	0	0	0	0
Total Revenues:	\$ 480,804	\$ 389,707	\$ 373,477	\$ 356,239	\$ 368,279
Expenses:					
Personnel Costs:					
11000 2000 6000 Salaries	174,609	113,545	91,533	111,766	111,813
11000 2000 6001 Overtime	6,093	2,552	6,444	5,712	5,822
11000 2000 6002 Standby Time	13,949	13,236	7,392	10,544	10,745
11000 2000 6100 Medicare	3,916	2,504	2,112	2,697	2,706
11000 2000 6101 Unemployment Insurance	0	16,163	0	0	0
11000 2000 6102 Workers' Compensation	16,290	14,718	8,988	12,695	12,696
11000 2000 6200 Leave Time	30,533	51,441	39,696	36,680	38,596
11000 2000 6201 Retirement Benefits	85,007	247,063	8,366	19,400	19,485
11000 2000 6202 Health Insurance	79,594	59,202	64,868	66,605	68,580
Total Personnel Costs:	\$ 409,991	\$ 520,424	\$ 229,399	\$ 266,099	\$ 270,443
Non-Personnel Costs:					
11000 2000 7001 Communications	553	929	0	1,000	500
11000 2000 7002 Postage and Freight	1,456	2,883	6,000	5,000	4,000
11000 2000 7003 Bank and Credit Card Fees	1	1,028	0	0	0
11000 2000 7004 Insurance	8,072	7,638	7,596	7,800	7,600
11000 2000 7009 Contracted Services	50,761	42,766	46,320	46,320	46,000
11000 2000 7011 Testing	1,703	1,278	996	1,000	1,000
11000 2000 7015 Utilities	66,380	65,371	60,000	67,000	62,320
11000 2000 7016 Heating Fuel	9,255	6,707	9,996	10,000	10,000
11000 2000 7210 Vehicle Supplies	0	0	0	0	0
11000 2000 7211 Gas & Lube	11,724	7,978	21,996	14,000	18,000
11000 2000 7213 Safety Equipment	8,598	8,081	7,500	7,500	7,500
11000 2000 7214 Janitorial Supplies	10,173	7,876	9,504	11,000	10,000
11000 2000 7215 Operating Supplies	3,838	9,759	12,000	12,000	12,000
11000 2000 7216 Maintenance & Repair	8,618	16,824	18,000	17,000	17,000
11000 2000 7217 Small Tools & Equipment	2,739	3,754	6,996	7,000	7,000
11000 2000 7300 Advertising	2,836	837	3,000	3,000	3,000
11000 2000 7301 Subscriptions & Dues	300	0	0	0	0
11000 2000 7302 Travel & Subsistence	1,841	0	0	0	0
11000 2000 7303 Education & Training	0	165	0	0	0
11000 2000 7325 Harbor Internal Cost Allocation	(483,912)	(479,645)	(476,928)	(533,676)	(504,141)
11000 2000 7330 P.I.L.T.	5,603	5,031	5,460	5,697	5,460
11000 2000 7331 Reclass PILT to Transfer-Out	(5,603)	(5,031)	(5,460)	(5,697)	(5,460)
11000 2000 7810 Miscellaneous Expense	299	1,936	2,004	2,000	1,000
11000 2000 7900 Depreciation Expense	154,349	42,901	0	42,228	42,228
11000 2000 8011 Bonding Expense	0	0	0	0	0
11000 2000 8100 Land	0	0	64,000	0	0
11000 2000 8104 Motor Pool Rent	20,210	0	0	24,000	24,000
Total Non-Personnel Costs:	\$ (120,206)	\$ (250,934)	\$ (201,020)	\$ (255,828)	\$ (230,993)
Total Expenses:	\$ 289,785	\$ 269,490	\$ 28,379	\$ 10,271	\$ 39,450

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
Harbor Enterprise Fund Harbor - Administration

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
11000 2001 5901 EF Investment Interest	0	0	0	0	0
Total Revenues:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenses:					
Personnel Costs:					
11000 2001 6000 Salaries	127,154	122,338	210,767	208,410	209,366
11000 2001 6001 Overtime	22,359	9,729	23,856	23,700	24,023
11000 2001 6100 Medicare	2,375	2,252	3,528	3,527	3,546
11000 2001 6101 Unemployment Insurance	430	0	504	500	500
11000 2001 6102 Workers' Compensation	3,426	4,028	1,836	2,125	2,134
11000 2001 6200 Leave Time	15,156	5,781	24,228	22,262	22,338
11000 2001 6201 Retirement Benefits	15,204	15,498	14,395	20,817	20,929
11000 2001 6202 Health Insurance	65,105	69,966	114,121	114,283	117,672
Total Personnel Costs:	\$ 251,209	\$ 229,592	\$ 393,235	\$ 395,624	\$ 400,508
Non-Personnel Costs:					
11000 2001 7001 Communications	9,403	9,964	12,000	12,000	11,000
11000 2001 7002 Postage and Freight	312	502	1,296	1,300	1,300
11000 2001 7003 Bank and Credit Card Fees	51,413	50,651	39,996	51,000	51,000
11000 2001 7004 Insurance	3,575	3,271	3,804	3,800	3,800
11000 2001 7006 Legal	13,153	581	9,996	10,000	10,000
11000 2001 7009 Contracted Services	17,087	1,902	20,004	20,000	18,000
11000 2001 7011 Testing	0	161	0	0	300
11000 2001 7211 Gas & Lube	1,059	1,922	3,000	2,000	2,000
11000 2001 7212 Uniform Allowance	0	0	0	0	0
11000 2001 7213 Safety Equipment	351	130	0	0	0
11000 2001 7215 Operating Supplies	8,036	8,275	11,004	11,000	11,000
11000 2001 7216 Maintenance & Repair	939	0	504	500	500
11000 2001 7217 Small Tools & Equipment	6,771	2,548	3,504	3,500	3,500
11000 2001 7300 Advertising	1,377	1,300	2,004	2,000	2,500
11000 2001 7301 Subscriptions & Dues	590	1,413	1,500	1,500	1,500
11000 2001 7302 Travel & Subsistence	7,586	9,204	9,996	10,000	10,000
11000 2001 7303 Education & Training	2,915	2,774	3,996	4,000	4,000
11000 2001 7304 Equipment Rent	1,785	1,780	0	1,000	1,000
11000 2001 7325 Harbor Internal Cost Allocation	(323,537)	(326,296)	(525,216)	(524,658)	(530,652)
11000 2001 7801 Contributions	0	0	0	0	0
11000 2001 7810 Miscellaneous Expense	1,272	0	1,500	1,500	1,500
11000 2001 7900 Depreciation Expense	2,820	2,821	0	2,821	2,821
11000 2001 8104 Motor Pool Rent	5,600	0	0	8,000	8,000
Total Non-Personnel Costs:	\$ (187,493)	\$ (227,097)	\$ (401,112)	\$ (378,737)	\$ (386,931)
Total Expenses:	\$ 63,716	\$ 2,495	\$ (7,877)	\$ 16,887	\$ 13,577

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
Harbor Enterprise Fund Harbor - Float System

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
11000 2002 5100 Transient Moorage	449,049	325,724	350,004	350,000	350,000
11000 2002 5101 Moorage	1,030,016	1,061,157	1,140,360	1,150,000	1,150,000
11000 2002 5153 Fuel Pumping Fee	18,196	18,388	14,340	14,000	14,500
11000 2002 5154 Waiting List Fees	8,883	9,009	7,884	7,885	7,500
11000 2002 5155 Towing Fees	893	630	504	500	500
11000 2002 5156 Pumping Boats	63	126	300	300	300
11000 2002 5800 Labor & Services	6,994	2,466	4,092	4,000	4,000
11000 2002 5905 EF Penalties and Interest	10,208	11,713	9,996	10,000	10,000
11000 2002 5940 Amortization of Contributions-in-Aid	461,235	730,469	624,648	815,059	659,132
Total Revenues:	\$ 1,985,537	\$ 2,159,682	\$ 2,152,128	\$ 2,351,744	\$ 2,195,932
Expenses:					
Personnel Costs:					
11000 2002 6000 Salaries	97,143	154,560	180,720	123,105	123,157
11000 2002 6001 Overtime	4,207	6,210	10,212	6,775	6,905
11000 2002 6002 Standby Time	110	674	5,328	924	941
11000 2002 6100 Medicare	1,682	2,719	3,480	2,224	2,232
11000 2002 6102 Workers' Compensation	7,453	16,469	14,256	14,739	14,740
11000 2002 6200 Leave Time	0	0	4,224	0	0
11000 2002 6201 Retirement Benefits	11,376	18,906	11,103	8,112	8,147
11000 2002 6202 Health Insurance	39,867	80,645	76,754	64,209	66,113
Total Personnel Costs:	\$ 161,838	\$ 280,183	\$ 306,077	\$ 220,088	\$ 222,235
Non-Personnel Costs:					
11000 2002 7001 Communications	0	0	0	0	0
11000 2002 7002 Postage and Freight	493	840	1,248	1,250	1,250
11000 2002 7004 Insurance	61,239	65,034	60,000	60,000	60,000
11000 2002 7009 Contracted Services	6,008	5,897	11,004	11,000	10,000
11000 2002 7015 Utilities	38,718	50,198	48,276	50,000	49,000
11000 2002 7213 Safety Equipment	200	367	0	0	0
11000 2002 7215 Operating Supplies	7,548	5,917	6,000	6,000	6,000
11000 2002 7216 Maintenance & Repair	14,981	14,770	15,000	15,000	15,000
11000 2002 7217 Small Tools & Equipment	258	4,580	5,004	5,000	5,000
11000 2002 7302 Travel & Subsistence	17	0	0	0	0
11000 2002 7321 Harbor General Indirect Costs	293,282	280,864	270,420	309,949	292,795
11000 2002 7322 Harbor Admin Indirect Costs	196,197	178,184	297,804	304,711	308,193
11000 2002 7324 Gen Fund Indirect Costs	202,367	207,022	211,992	220,019	223,539
11000 2002 7330 P.I.L.T.	147,358	113,400	119,232	122,134	122,144
11000 2002 7331 Reclass PILT to Transfer-Out	(147,358)	(113,400)	(119,232)	(122,134)	(122,144)
11000 2002 7808 Bad Debt Expense	8,768	8,690	8,004	10,000	10,000
11000 2002 7900 Depreciation Expense	775,851	1,376,829	1,200,000	1,330,340	965,946
Total Non-Personnel Costs:	\$ 1,605,927	\$ 2,199,192	\$ 2,134,752	\$ 2,323,269	\$ 1,946,723
Total Expenses:	\$ 1,767,765	\$ 2,479,375	\$ 2,440,829	\$ 2,543,357	\$ 2,168,958

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
Harbor Enterprise Fund Harbor - Wharves & Docks

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
11000 2003 5000 Land Rents & Leases	186,000	124,000	123,996	124,000	124,000
11000 2003 5001 Land Lease Credits	(124,000)	(62,000)	(62,004)	(30,000)	(30,000)
11000 2003 5100 Transient Moorage	124,423	241,171	220,164	225,000	230,000
11000 2003 5102 Wharfage	61,526	28,216	48,000	48,000	48,000
11000 2003 5153 Fuel Pumping Fee	8,962	4,726	6,504	6,500	6,500
11000 2003 5155 Towing Fees	53	0	0	0	0
11000 2003 5800 Labor & Services	158	0	0	0	0
11000 2003 5890 Collection of Doubtful Accounts	1,106	5,597	1,200	1,200	1,200
11000 2003 5940 Amortization of Contributions-in-Aid	308,182	311,418	308,196	299,918	299,918
11000 2003 5941 Amortization of Bond Premiums	47,429	43,172	8,376	43,172	43,172
Total Revenues:	\$ 613,839	\$ 696,300	\$ 654,432	\$ 717,790	\$ 722,790
Expenses:					
Personnel Costs:					
11000 2003 6000 Salaries	26,096	24,896	19,032	17,727	17,734
11000 2003 6001 Overtime	1,207	619	768	779	794
11000 2003 6100 Medicare	642	526	420	407	408
11000 2003 6102 Workers' Compensation	2,032	3,265	1,344	1,769	1,769
11000 2003 6200 Leave Time	0	0	468	0	0
11000 2003 6201 Retirement Benefits	3,011	2,725	1,142	1,099	1,104
11000 2003 6202 Health Insurance	7,225	12,780	8,342	8,325	8,572
Total Personnel Costs:	\$ 40,213	\$ 44,811	\$ 31,516	\$ 30,106	\$ 30,381
Non-Personnel Costs:					
11000 2003 7002 Postage and Freight	24	23	252	250	250
11000 2003 7004 Insurance	5,090	5,293	5,004	5,400	5,000
11000 2003 7009 Contracted Services	1,360	0	996	1,000	1,000
11000 2003 7015 Utilities	6,316	7,026	6,504	6,600	6,500
11000 2003 7213 Safety Equipment	122	0	0	0	0
11000 2003 7215 Operating Supplies	1,166	286	996	1,000	1,000
11000 2003 7216 Maintenance & Repair	1,740	3,369	7,500	7,500	7,500
11000 2003 7217 Small Tools & Equipment	5,586	190	996	1,000	1,000
11000 2003 7321 Harbor General Indirect Costs	55,255	57,162	55,032	59,446	56,156
11000 2003 7322 Harbor Admin Indirect Costs	36,964	36,266	60,612	58,441	59,109
11000 2003 7324 Gen Fund Indirect Costs	68,986	70,573	72,264	73,782	74,963
11000 2003 7330 P.I.L.T.	15,610	21,929	22,068	22,456	22,856
11000 2003 7331 Reclass PILT to Transfer-Out	(15,610)	(21,929)	(22,068)	(22,456)	(22,856)
11000 2003 7808 Bad Debt Expense	834	1,688	2,004	2,000	2,000
11000 2003 7900 Depreciation Expense	406,872	404,176	0	387,340	387,340
Total Non-Personnel Costs:	\$ 590,315	\$ 586,052	\$ 212,160	\$ 603,759	\$ 601,818
Total Expenses:	\$ 630,528	\$ 630,863	\$ 243,676	\$ 633,865	\$ 632,199

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
Harbor Enterprise Fund Harbor - 50-Ton Boat Lift

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
11000 2004 5103 Boat Lift Fees	111,347	92,660	117,324	117,325	117,000
11000 2004 5155 Towing Fees	368	263	396	400	400
11000 2004 5156 Pumping Boats	0	0	0	0	0
11000 2004 5800 Labor & Services	761	525	504	500	500
Total Revenues:	\$ 112,476	\$ 93,448	\$ 118,224	\$ 118,225	\$ 117,900
Expenses:					
Personnel Costs:					
11000 2004 6000 Salaries	36,212	31,384	30,756	29,670	29,683
11000 2004 6001 Overtime	1,414	978	1,392	1,327	1,352
11000 2004 6100 Medicare	575	486	504	483	484
11000 2004 6102 Workers' Compensation	3,247	3,826	3,648	3,875	3,875
11000 2004 6200 Leave Time	0	0	624	0	0
11000 2004 6201 Retirement Benefits	4,091	3,559	1,834	1,883	1,891
11000 2004 6202 Health Insurance	16,973	16,539	14,575	15,855	16,326
Total Personnel Costs:	\$ 62,512	\$ 56,772	\$ 53,333	\$ 53,093	\$ 53,611
Non-Personnel Costs:					
11000 2004 7002 Postage and Freight	632	584	1,200	1,200	1,200
11000 2004 7004 Insurance	4,409	4,436	4,296	4,500	4,300
11000 2004 7009 Contracted Services	560	620	2,004	2,000	2,000
11000 2004 7211 Gas & Lube	1,327	1,106	2,496	2,500	2,500
11000 2004 7215 Operating Supplies	19	55	996	1,000	1,000
11000 2004 7216 Maintenance & Repair	4,805	3,214	8,496	8,500	8,500
11000 2004 7217 Small Tools & Equipment	362	0	504	500	500
11000 2004 7303 Education & Training	660	0	0	0	0
11000 2004 7321 Harbor General Indirect Costs	19,364	22,435	21,600	20,266	19,144
11000 2004 7322 Harbor Admin Indirect Costs	12,954	14,233	23,784	19,923	20,151
11000 2004 7324 Gen Fund Indirect Costs	24,971	25,545	26,160	26,709	27,136
11000 2004 7330 P.I.L.T.	8,998	7,476	9,456	9,458	9,432
11000 2004 7331 Reclass PILT to Transfer-Out	(8,998)	(7,476)	(9,456)	(9,458)	(9,432)
11000 2004 7900 Depreciation Expense	14,771	13,534	13,200	13,534	13,534
11000 2004 8103 Capital Equipment	0	0	18,274	0	0
11000 2004 8104 Motor Pool Rent	32,000	0	0	32,000	32,000
Total Non-Personnel Costs:	\$ 116,834	\$ 85,762	\$ 123,010	\$ 132,632	\$ 131,965
Total Expenses:	\$ 179,346	\$ 142,534	\$ 176,343	\$ 185,725	\$ 185,576

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
Harbor Enterprise Fund Harbor - Electrical System

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
11000 2005 5105 Harbor Power Sales	337,913	361,865	365,004	372,665	373,000
11000 2005 5800 Labor & Services	0	525	0	0	0
11000 2005 5899 Miscellaneous Revenue	20	0	0	0	0
11000 2005 5940 Amortization of Contributions-in-Aid	12,387	12,387	12,384	12,387	6,193
Total Revenues:	\$ 350,320	\$ 374,777	\$ 377,388	\$ 385,052	\$ 379,193
Expenses:					
Personnel Costs:					
11000 2005 6000 Salaries	32,993	39,488	41,580	32,497	32,511
11000 2005 6001 Overtime	1,800	1,539	1,932	1,960	1,997
11000 2005 6100 Medicare	567	721	804	615	617
11000 2005 6102 Workers' Compensation	1,798	3,328	2,580	2,386	2,386
11000 2005 6200 Leave Time	0	0	876	0	0
11000 2005 6201 Retirement Benefits	3,875	4,503	2,261	2,054	2,063
11000 2005 6202 Health Insurance	14,272	20,859	19,587	17,630	18,153
Total Personnel Costs:	\$ 55,305	\$ 70,438	\$ 69,620	\$ 57,142	\$ 57,727
Non-Personnel Costs:					
11000 2005 7002 Postage and Freight	0	0	504	500	500
11000 2005 7004 Insurance	763	704	2,004	800	2,000
11000 2005 7009 Contracted Services	7,374	0	15,000	15,000	15,000
11000 2005 7100 General Power for Resale	250,279	260,390	306,996	306,300	307,000
11000 2005 7211 Gas & Lube	0	0	0	0	0
11000 2005 7215 Operating Supplies	3,913	816	5,004	5,000	5,000
11000 2005 7216 Maintenance & Repair	367	976	3,504	3,500	3,500
11000 2005 7217 Small Tools & Equipment	325	0	504	500	500
11000 2005 7321 Harbor General Indirect Costs	63,152	63,923	61,548	78,590	74,241
11000 2005 7322 Harbor Admin Indirect Costs	42,246	40,554	67,776	77,262	78,145
11000 2005 7323 SMIC General Indirect Costs	0	0	0	0	0
11000 2005 7324 Gen Fund Indirect Costs	36,624	37,466	38,364	39,170	39,797
11000 2005 7330 P.I.L.T.	27,077	28,991	29,196	29,813	29,200
11000 2005 7331 Reclass PILT to Transfer-Out	(27,077)	(28,991)	(29,196)	(29,813)	(29,200)
11000 2005 7810 Miscellaneous Expense	0	0	0	0	0
11000 2005 7900 Depreciation Expense	12,880	12,880	25,272	12,880	6,440
Total Non-Personnel Costs:	\$ 417,923	\$ 417,709	\$ 526,476	\$ 539,502	\$ 532,123
Total Expenses:	\$ 473,228	\$ 488,147	\$ 596,096	\$ 596,644	\$ 589,850

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
Harbor Enterprise Fund Harbor - Debt Service

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
Total Revenues:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenses:					
Personnel Costs:					
11000 2090 6201 Retirement Benefits	197,373	95,434	126,500	86,545	88,782
Total Personnel Costs:	\$ 197,373	\$ 95,434	\$ 126,500	\$ 86,545	\$ 88,782
Non-Personnel Costs:					
11000 2090 8011 Bonding Expense	0	50,593	0	0	0
11000 2090 8012 Debt Service Interest Expense	252,747	225,623	193,105	224,525	208,093
11000 2090 8300 Debt Service Principal	486,254	497,698	480,005	514,354	531,187
Total Non-Personnel Costs:	\$ 739,001	\$ 773,914	\$ 673,110	\$ 738,879	\$ 739,280
Total Expenses:	\$ 936,374	\$ 869,348	\$ 799,610	\$ 825,424	\$ 828,062

CITY OF SEWARD
HARBOR ENTERPRISE FUND
2018 and 2019 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/18	2018 Budget				Balance @ 12/31/18	Term
			Principal	Interest	Retirement	Total		
2016 Ref 2007 E-Float & Cleaning Stations Bond	2.00% - 4.00%	855,000	200,000	34,200		234,200	655,000	2016 - 12/2021
2014 Ref 2005 Float Extension Bond	1.25% - 5.00%	695,000	75,000	34,000		109,000	620,000	2005 - 10/2025
2014 Ref 2006 South Harbor Bond	3.00% - 5.00%	2,365,000	215,000	109,700		324,700	2,150,000	2006 - 04/2026
US Army Corps Breakwater Loan (estimated) (b)	4.25%	1,201,196	24,354	46,625	-	70,980	1,176,842	2016 - 2045
PERS Past Service Cost (a)	8.00%	1,101,434	n/a	n/a	86,545	86,545	1,014,889	2039 *
Totals:		\$5,016,434	\$490,000	\$177,900	\$86,545	\$754,445	\$4,439,889	

Description	Interest Rate	Balance @ 1/01/19	2019 Budget				Balance @ 12/31/19	Term
			Principal	Interest	Retirement	Total		
2016 Ref 2007 E-Float & Cleaning Stations Bond	2.00% - 4.00%	655,000	210,000	26,200		236,200	445,000	2016 - 12/2021
2014 Ref 2005 Float Extension Bond	1.25% - 5.00%	620,000	75,000	31,000		106,000	545,000	2005 - 10/2025
2014 Ref 2006 South Harbor Bond	3.00% - 5.00%	2,150,000	225,000	101,100		326,100	1,925,000	2006 - 04/2026
US Army Corps Breakwater Loan (estimated) (b)	4.25%	1,176,842	21,187	49,793	-	70,980	1,155,655	2016 - 2045
PERS Past Service Cost (a)	8.00%	1,014,889	n/a	n/a	88,782	88,782	926,107	2039 *
Totals:		\$4,439,889	\$510,000	\$158,300	\$88,782	\$757,082	\$3,841,107	

(a) Amortization period extended by SB385. Reflects pension-only balance at 1/1/17 rather than 1/1/18 due to State data lag. Healthcare to be added in 2018 when State begins computing allocation of healthcare liabilities among PERS participants.

(b) Subsequent to passage of Budget, City paid US Army Corps Breakwater Loan in full, so this is no longer a debt of the Harbor Enterprise Fund.

CITY OF SEWARD
HARBOR ENTERPRISE FUND
Budgeted Interfund Transfers
2018 and 2019

	<u>2018</u>		<u>2019</u>	
	Transfers- In	Transfers- Out	Transfers- In	Transfers- Out
CPV Fund for USACE Loan (a)	0		0	
General Fund:				
One-half of land rents and leases		182,358		182,358
Federal and state lobbying		17,920		17,920
Payments-in-Lieu-of-Tax		189,559		189,092
	<u>\$0</u>	<u>\$389,837</u>	<u>\$0</u>	<u>\$389,370</u>

No transfers to MRRF in 2018 and 2019.

(a) No further funding needed for this loan; sufficient funds are reserved in Harbor Enterprise Fund.

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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; 250-Ton Travelift; Syncrolift Operations; Syncrolift Complex; and SMIC General. This Fund represents the activities of the marine industrial operations conducted on the East side of Resurrection Bay. 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 2018 and 2019

	2016 Actual *	2017 Budget	2018 Budget	2019 Budget
Operating revenue:				
Moorage	23,573	3,000	13,000	11,000
Wharfage	10,996	6,252	6,250	6,250
Boat Lift Fees	163,286	140,004	140,941	140,000
Storage	96,362	114,996	115,000	115,000
Power Sales	145,029	40,956	59,000	41,000
Rents and Leases	161,274	152,700	179,745	179,745
Miscellaneous	8,289	12,192	107,208	110,208
Total operating revenue:	\$608,809	\$470,100	\$621,144	\$603,203
Operating expense before depreciation:				
Salaries & Benefits	101,548	75,444	96,459	97,405
Purchased Services	104,360	80,424	91,026	80,400
Power for Resale	153,550	29,124	49,000	28,500
Supplies and Maintenance	24,351	53,496	51,500	57,500
General and Administrative	203,233	203,952	228,749	227,398
Total operating expense:	\$587,042	\$442,440	\$516,734	\$491,203
Operating income before depreciation	21,767	27,660	104,410	112,000
Depreciation	755,466	1,140,264	1,018,409	1,017,898
Operating loss	(733,699)	(1,112,604)	(913,999)	(905,898)
Non-operating revenue (expense)				
Investment income and other	0	0	0	0
Interest expense	0	0	0	0
Total non-operating revenue (expense)	0	0	0	0
Income (loss) before contributions & transfers	(733,699)	(1,112,604)	(913,999)	(905,898)
Transfers in	165,750	172,033	322,439	102,567
Capital contributions	0	0	0	0
Transfers out	(124,919)	(101,746)	(117,269)	(115,909)
Change in net position	(\$692,868)	(\$1,042,317)	(\$708,829)	(\$919,240)
Beginning net position	\$37,205,235	\$36,512,367	\$35,470,050	\$34,761,221
Ending net position	\$36,512,367 *	\$35,470,050	\$34,761,221	\$33,841,981

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:
 (a) \$501,230 or 66%; (b) \$1,017,528 or 89%; (c) \$767,846 or 75%; (d) \$505,980 or 50%

SMIC ENTERPRISE FUND
 Budgeted Statement of Cash Flow
 For 2018 and 2019

	2017 Budget	2018 Budget	2019 Budget
Beginning Cash Balance at I/I/I7 *:	-\$211,515		
Cash is provided by (used for):			
Change in Net Position	(1,042,317)	(708,829)	(919,240)
Other Uses - Debt Principal	-98,004	-98,008	-98,008
Add expense items not affecting cash			
Depreciation	1,140,264	1,018,409	1,017,898
Net increase (decrease) in cash	<u>(57)</u>	<u>211,572</u>	<u>649</u>
Estimated ending cash balance:	<u><u>-\$211,572</u></u>	<u><u>\$0</u></u>	<u><u>\$649</u></u>

* Ties to CAFR

City of Seward
SMIC Enterprise Fund
2018/2019 Biennial Operating Budget
Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
12000 4632 Insurance Recovery	522	0	0	0	0.00	0	0.00
12000 5000 Land Rents & Leases	157,073	172,515	152,700	179,745	17.71	179,745	0.00
12000 5001 Land Lease Credits	0	(11,241)	0	0	0.00	0	0.00
12000 5101 Moorage	14,201	23,573	3,000	13,000	333.33	11,000	(15.38)
12000 5102 Wharfage	6,969	10,996	6,252	6,250	(0.03)	6,250	0.00
12000 5103 Boat Lift Fees	176,777	163,286	140,004	140,941	0.67	140,000	(0.67)
12000 5104 Storage Fees	98,727	96,362	114,996	115,000	0.00	115,000	0.00
12000 5106 SMIC Power Sales	125,974	145,029	40,956	59,000	44.06	41,000	(30.51)
12000 5109 Washdown Pad Fees	8,864	3,453	8,196	5,200	(36.55)	8,200	57.69
12000 5153 Fuel Pumping Fee	1,731	3,908	3,000	3,000	0.00	3,000	0.00
12000 5800 Labor & Services	2,993	928	996	1,000	0.40	1,000	0.00
12000 5901 EF Investment Interest	(1,582)	0	0	0	0.00	0	0.00
12000 5905 EF Penalties and Interest	0	0	0	0	0.00	0	0.00
12000 5940 Amortization of Contributions-in-Aid	484,905	501,230	1,017,528	767,846	(24.54)	505,980	(34.10)
Total Revenues	\$ 1,077,154	\$ 1,110,039	\$ 1,487,628	\$ 1,290,982	\$ (13.22)	\$ 1,011,175	\$ (21.67)

**City of Seward
SMIC Enterprise Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	66,905	61,308	53,784	54,584	1.49	54,607	0.04
6001 Overtime	10,559	875	3,360	5,129	52.65	5,228	1.93
6100 Medicare	1,180	933	912	932	2.19	935	0.32
6102 Workers' Compensation	7,091	7,062	4,164	6,710	61.14	6,710	0.00
6201 Retirement Benefits	6,109	0	1,272	1,735	36.40	1,743	0.46
6202 Health Insurance	24,926	31,370	11,952	27,369	128.99	28,182	2.97
Total Personnel Costs:	\$ 116,770	\$ 101,548	\$ 75,444	\$ 96,459	\$ 27.86	\$ 97,405	\$ 0.98
Non-Personnel Costs:							
7001 Communications	0	0	504	500	(0.79)	500	0.00
7002 Postage and Freight	999	360	5,508	5,500	(0.15)	5,500	0.00
7004 Insurance	17,525	14,284	14,400	17,900	24.31	14,400	(19.55)
7006 Legal	25,100	65,300	9,996	15,000	50.06	10,000	(33.33)
7009 Contracted Services	89,000	7,221	30,012	30,000	(0.04)	30,000	0.00
7015 Utilities	14,856	14,756	15,000	17,126	14.17	15,000	(12.41)
7016 Heating Fuel	7,227	2,439	5,004	5,000	(0.08)	5,000	0.00
7100 General Power for Resale	44,178	153,550	26,628	49,000	84.02	26,000	(46.94)
7102 Power Fuel Costs	0	0	2,496	0	(100.00)	2,500	0.00
7211 Gas & Lube	6,488	2,990	9,996	8,000	(19.97)	10,000	25.00
7213 Safety Equipment	330	0	0	0	0.00	0	0.00
7215 Operating Supplies	4,672	5,856	6,000	6,000	0.00	6,500	8.33
7216 Maintenance & Repair	12,355	13,331	36,000	36,000	0.00	36,000	0.00
7217 Small Tools & Equipment	9,222	2,173	1,500	1,500	0.00	5,000	233.33
7300 Advertising	779	0	3,000	3,000	0.00	3,000	0.00
7302 Travel & Subsistence	43	0	0	0	0.00	0	0.00
7321 Harbor General Indirect Costs	52,859	55,262	51,324	65,425	27.47	61,804	(5.53)
7322 Harbor Admin Indirect Costs	35,176	57,058	56,532	64,320	13.78	65,054	1.14
7323 SMIC General Indirect Costs	128,824	111,978	136,740	166,911	22.06	135,347	(18.91)
7324 Gen Fund Indirect Costs	88,421	90,913	93,108	96,004	3.11	97,540	1.60
7325 Harbor Internal Cost Allocation	(128,824)	(111,978)	(136,752)	(166,911)	22.05	(135,347)	(18.91)
7330 P.I.L.T.	38,639	35,803	25,392	27,396	7.89	26,036	(4.96)
7331 Reclass PILT to Transfer-Out	(38,639)	(35,803)	(25,392)	(27,396)	7.89	(26,036)	(4.96)
7810 Miscellaneous Expense	530	0	0	0	0.00	0	0.00
7900 Depreciation Expense	733,630	755,467	1,140,264	1,018,409	(10.69)	1,017,898	(0.05)
8101 Infrastructure	0	0	0	0	0.00	0	0.00
8103 Capital Equipment	0	0	160,600	0	(100.00)	0	0.00
8300 Debt Service Principal	147,012	98,008	98,004	98,008	0.00	98,008	0.00
Total Non-Personnel Costs:	\$ 1,290,402	\$ 1,338,968	\$ 1,765,864	\$ 1,536,692	\$ (12.98)	\$ 1,509,704	\$ (1.76)
Total Expenditures	\$ 1,407,172	\$ 1,440,516	\$ 1,841,308	\$ 1,633,151	\$ (11.30)	\$ 1,607,109	\$ (1.59)

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
SMIC Enterprise Fund SMIC - General

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
12000 2500 5000 Land Rents & Leases	36,085	75,403	39,996	71,521	71,521
12000 2500 5001 Land Lease Credits	0	(11,241)	0	0	0
12000 2500 5106 SMIC Power Sales	125,974	145,029	40,956	59,000	41,000
12000 2500 5800 Labor & Services	0	823	0	0	0
12000 2500 5901 EF Investment Interest	(1,582)	0	0	0	0
12000 2500 5905 EF Penalties and Interest	0	0	0	0	0
12000 2500 5940 Amortization of Contributions-in-Aid	0	23,451	534,996	285,317	23,451
Total Revenues:	\$ 160,477	\$ 233,465	\$ 615,948	\$ 415,838	\$ 135,972
Expenses:					
Personnel Costs:					
12000 2500 6000 Salaries	18,949	20,660	18,492	19,562	19,570
12000 2500 6001 Overtime	402	284	564	567	578
12000 2500 6100 Medicare	296	315	312	321	322
12000 2500 6102 Workers' Compensation	1,769	2,243	252	2,180	2,180
12000 2500 6201 Retirement Benefits	2,625	0	0	725	729
12000 2500 6202 Health Insurance	8,241	10,124	564	9,831	10,123
Total Personnel Costs:	\$ 32,282	\$ 33,626	\$ 20,184	\$ 33,186	\$ 33,502
Non-Personnel Costs:					
12000 2500 7001 Communications	0	0	504	500	500
12000 2500 7002 Postage and Freight	459	179	504	500	500
12000 2500 7004 Insurance	5,321	1,091	5,304	5,000	5,300
12000 2500 7006 Legal	25,100	65,300	9,996	15,000	10,000
12000 2500 7009 Contracted Services	60,738	4,883	20,004	20,000	20,000
12000 2500 7015 Utilities	14,748	14,756	15,000	17,126	15,000
12000 2500 7016 Heating Fuel	7,227	2,439	5,004	5,000	5,000
12000 2500 7100 General Power for Resale	44,178	153,550	26,628	49,000	26,000
12000 2500 7102 Power Fuel Costs	0	0	2,496	0	2,500
12000 2500 7211 Gas & Lube	1,703	1,515	6,996	5,000	7,000
12000 2500 7215 Operating Supplies	2,827	4,284	3,504	3,500	3,500
12000 2500 7216 Maintenance & Repair	7,978	4,746	8,004	8,000	8,000
12000 2500 7217 Small Tools & Equipment	2,418	1,449	1,500	1,500	5,000
12000 2500 7300 Advertising	779	0	3,000	3,000	3,000
12000 2500 7325 Harbor Internal Cost Allocation	(128,824)	(111,978)	(136,752)	(166,911)	(135,347)
12000 2500 7330 P.I.L.T.	10,077	11,668	3,276	4,720	3,280
12000 2500 7331 Reclass PILT to Transfer-Out	(10,077)	(11,668)	(3,276)	(4,720)	(3,280)
12000 2500 7810 Miscellaneous Expense	530	0	0	0	0
12000 2500 7900 Depreciation Expense	1,105	24,556	500,004	286,423	285,912
12000 2500 8101 Infrastructure	0	0	0	0	0
12000 2500 8103 Capital Equipment	0	0	160,600	0	0
Total Non-Personnel Costs:	\$ 46,287	\$ 166,770	\$ 632,296	\$ 252,638	\$ 261,865
Total Expenses:	\$ 78,569	\$ 200,396	\$ 652,480	\$ 285,824	\$ 295,367

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
SMIC Enterprise Fund SMIC - North SMIC Dock

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
12000 2502 5101 Moorage	14,007	15,029	2,004	12,000	10,000
12000 2502 5102 Wharfage	68	10,996	1,248	1,250	1,250
12000 2502 5153 Fuel Pumping Fee	1,731	3,908	3,000	3,000	3,000
12000 2502 5800 Labor & Services	0	0	0	0	0
Total Revenues:	\$ 15,806	\$ 29,933	\$ 6,252	\$ 16,250	\$ 14,250
Expenses:					
Personnel Costs:					
12000 2502 6000 Salaries	1,876	2,981	3,468	1,888	1,889
12000 2502 6001 Overtime	252	212	120	182	186
12000 2502 6100 Medicare	31	46	60	31	31
12000 2502 6102 Workers' Compensation	193	418	252	264	264
12000 2502 6201 Retirement Benefits	491	0	156	85	85
12000 2502 6202 Health Insurance	626	1,549	756	905	932
Total Personnel Costs:	\$ 3,469	\$ 5,206	\$ 4,812	\$ 3,355	\$ 3,387
Non-Personnel Costs:					
12000 2502 7004 Insurance	2,281	2,279	2,604	2,400	2,600
12000 2502 7009 Contracted Services	2,381	1,858	5,004	5,000	5,000
12000 2502 7015 Utilities	108	0	0	0	0
12000 2502 7215 Operating Supplies	5	0	0	0	500
12000 2502 7216 Maintenance & Repair	813	29	3,000	3,000	3,000
12000 2502 7321 Harbor General Indirect Costs	2,598	2,024	1,884	6,491	6,132
12000 2502 7322 Harbor Admin Indirect Costs	1,738	2,091	2,076	6,382	6,455
12000 2502 7323 SMIC General Indirect Costs	6,331	4,102	5,004	16,561	13,429
12000 2502 7324 Gen Fund Indirect Costs	27,800	28,439	29,124	30,677	31,168
12000 2502 7330 P.I.L.T.	5,006	2,395	504	1,300	1,140
12000 2502 7331 Reclass PILT to Transfer-Out	(5,006)	(2,395)	(504)	(1,300)	(1,140)
12000 2502 7900 Depreciation Expense	47,646	47,645	47,640	47,645	47,645
Total Non-Personnel Costs:	\$ 91,701	\$ 88,467	\$ 96,336	\$ 118,156	\$ 115,929
Total Expenses:	\$ 95,170	\$ 93,673	\$ 101,148	\$ 121,511	\$ 119,316

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
SMIC Enterprise Fund SMIC - East SMIC Dock

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
12000 2503 5000 Land Rents & Leases	56,987	33,113	48,708	44,224	44,224
12000 2503 5101 Moorage	194	8,544	996	1,000	1,000
12000 2503 5102 Wharfage	6,900	0	5,004	5,000	5,000
Total Revenues:	\$ 64,081	\$ 41,657	\$ 54,708	\$ 50,224	\$ 50,224
Expenses:					
Personnel Costs:					
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel Costs:					
12000 2503 7004 Insurance	883	883	1,296	1,000	1,300
12000 2503 7321 Harbor General Indirect Costs	1,865	1,615	1,500	1,853	1,750
12000 2503 7322 Harbor Admin Indirect Costs	1,248	1,667	1,656	1,822	1,842
12000 2503 7323 SMIC General Indirect Costs	4,547	3,272	3,996	4,727	3,833
12000 2503 7324 Gen Fund Indirect Costs	19,594	20,046	20,532	20,963	21,298
12000 2503 7330 P.I.L.T.	568	684	480	480	480
12000 2503 7331 Reclass PILT to Transfer-Out	(568)	(584)	(480)	(480)	(480)
Total Non-Personnel Costs:	\$ 28,137	\$ 27,483	\$ 28,980	\$ 30,365	\$ 30,023
Total Expenses:	\$ 28,137	\$ 27,483	\$ 28,980	\$ 30,365	\$ 30,023

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
SMIC Enterprise Fund SMIC - 330 Ton Lift

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
12000 2504 4632 Insurance Recovery	522	0	0	0	0
12000 2504 5103 Boat Lift Fees	176,777	163,286	140,004	140,941	140,000
12000 2504 5104 Storage Fees	98,727	96,362	114,996	115,000	115,000
12000 2504 5109 Washdown Pad Fees	8,864	3,453	8,196	5,200	8,200
12000 2504 5800 Labor & Services	2,993	105	996	1,000	1,000
Total Revenues:	\$ 287,883	\$ 263,206	\$ 264,192	\$ 262,141	\$ 264,200
Expenses:					
Personnel Costs:					
12000 2504 6000 Salaries	46,079	37,668	31,596	32,939	32,953
12000 2504 6001 Overtime	9,905	379	2,676	4,380	4,464
12000 2504 6100 Medicare	853	572	540	577	579
12000 2504 6102 Workers' Compensation	5,128	4,401	3,660	4,266	4,266
12000 2504 6201 Retirement Benefits	2,993	0	1,116	918	922
12000 2504 6202 Health Insurance	16,059	19,697	10,536	16,540	17,031
Total Personnel Costs:	\$ 81,017	\$ 62,717	\$ 50,124	\$ 59,620	\$ 60,215
Non-Personnel Costs:					
12000 2504 7002 Postage and Freight	540	181	5,004	5,000	5,000
12000 2504 7004 Insurance	9,040	10,031	5,196	9,500	5,200
12000 2504 7009 Contracted Services	25,178	480	5,004	5,000	5,000
12000 2504 7211 Gas & Lube	4,785	1,475	3,000	3,000	3,000
12000 2504 7213 Safety Equipment	330	0	0	0	0
12000 2504 7215 Operating Supplies	1,840	1,572	2,496	2,500	2,500
12000 2504 7216 Maintenance & Repair	3,564	8,556	24,996	25,000	25,000
12000 2504 7217 Small Tools & Equipment	6,804	725	0	0	0
12000 2504 7302 Travel & Subsistence	43	0	0	0	0
12000 2504 7321 Harbor General Indirect Costs	47,059	51,623	47,940	57,081	53,922
12000 2504 7322 Harbor Admin Indirect Costs	31,296	53,300	52,800	56,116	56,757
12000 2504 7323 SMIC General Indirect Costs	114,689	104,604	127,740	145,623	118,085
12000 2504 7324 Gen Fund Indirect Costs	39,701	41,072	42,060	42,943	43,630
12000 2504 7330 P.I.L.T.	22,989	21,057	21,132	20,896	21,136
12000 2504 7331 Reclasse PILT to Transfer-Out	(22,989)	(21,057)	(21,132)	(20,896)	(21,136)
12000 2504 7900 Depreciation Expense	159,812	159,812	68,088	159,812	159,812
12000 2504 8103 Capital Equipment	0	0	0	0	0
Total Non-Personnel Costs:	\$ 444,681	\$ 433,431	\$ 384,324	\$ 511,575	\$ 477,906
Total Expenses:	\$ 525,698	\$ 496,148	\$ 434,448	\$ 571,195	\$ 538,121

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
SMIC Enterprise Fund SMIC - Syncrolift Operations

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
12000 2505 4632 Insurance Recovery	0	0	0	0	0
12000 2505 5000 Land Rents & Leases	64,000	64,000	63,996	64,000	64,000
12000 2505 5940 Amortization of Contributions-in-Aid	0	0	0	0	0
Total Revenues:	\$ 64,000	\$ 64,000	\$ 63,996	\$ 64,000	\$ 64,000
Expenses:					
Personnel Costs:					
12000 2505 6000 Salaries	0	0	228	195	195
12000 2505 6100 Medicare	0	0	0	3	3
12000 2505 6102 Workers' Compensation	0	0	0	0	0
12000 2505 6201 Retirement Benefits	0	0	0	7	7
12000 2505 6202 Health Insurance	0	0	96	93	96
Total Personnel Costs:	\$ 0	\$ 0	\$ 324	\$ 298	\$ 301
Non-Personnel Costs:					
12000 2505 7002 Postage and Freight	0	0	0	0	0
12000 2505 7004 Insurance	0	0	0	0	0
12000 2505 7009 Contracted Services	703	0	0	0	0
12000 2505 7216 Maintenance & Repair	0	0	0	0	0
12000 2505 7321 Harbor General Indirect Costs	1,337	0	0	0	0
12000 2505 7322 Harbor Admin Indirect Costs	894	0	0	0	0
12000 2505 7323 SMIC General Indirect Costs	3,256	0	0	0	0
12000 2505 7324 Gen Fund Indirect Costs	1,326	1,356	1,392	1,421	1,444
12000 2505 7900 Depreciation Expense	0	0	0	0	0
Total Non-Personnel Costs:	\$ 7,516	\$ 1,356	\$ 1,392	\$ 1,421	\$ 1,444
Total Expenses:	\$ 7,516	\$ 1,356	\$ 1,716	\$ 1,719	\$ 1,745

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
SMIC Enterprise Fund SMIC - Syncrolift Complex

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
12000 2506 5940 Amortization of Contributions-in-Aid	484,905	477,778	482,532	482,529	482,529
Total Revenues:	\$ 484,905	\$ 477,778	\$ 482,532	\$ 482,529	\$ 482,529
Expenses:					
Personnel Costs:					
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel Costs:					
12000 2506 7900 Depreciation Expense	525,067	523,453	524,532	524,529	524,529
Total Non-Personnel Costs:	\$ 525,067	\$ 523,453	\$ 524,532	\$ 524,529	\$ 524,529
Total Expenses:	\$ 525,067	\$ 523,453	\$ 524,532	\$ 524,529	\$ 524,529

City of Seward
2018/2019 Biennial Operating Budget
Revenue and Expenses by Department
SMIC Enterprise Fund SMIC Debt Service

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2019 Budget
Revenues:					
Total Revenues:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenses:					
Personnel Costs:					
12000 2590 6201 Retirement Benefits	0	0	0	0	0
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel Costs:					
12000 2590 8300 Debt Service Principal	147,012	98,008	98,004	98,008	98,008
Total Non-Personnel Costs:	\$ 147,012	\$ 98,008	\$ 98,004	\$ 98,008	\$ 98,008
Total Expenses:	\$ 147,012	\$ 98,008	\$ 98,004	\$ 98,008	\$ 98,008

CITY OF SEWARD
 SEWARD MARINE INDUSTRIAL CENTER ENTERPRISE FUND
 2018 and 2019 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/18	2018 Budget				Balance @ 12/31/18	Term
			Principal	Interest	Retirement	Total		
2015 330-Ton Boatlift Loan	0%	686,059	98,008			98,008	588,051	2015 - 2024
Totals:		\$686,059	\$98,008	\$0	\$0	\$98,008	\$588,051	

Description	Interest Rate	Balance @ 1/01/19	2019 Budget				Balance @ 12/31/19	Term
			Principal	Interest	Retirement	Total		
2015 330-Ton Boatlift Loan	0	588,051	98,008			98,008	490,043	2015 - 2024
Totals:		\$588,051	\$98,008	\$0	\$0	\$98,008	\$490,043	

CITY OF SEWARD
S.M.I.C. ENTERPRISE FUND
Budgeted Interfund Transfers
2018 and 2019

	2018		2019	
	Transfers- In	Transfers- Out	Transfers- In	Transfers- Out
General Fund - to cover SMIC deficit	322,439		102,567	
General Fund:				
One-half of land rents and leases		89,873		89,873
Payments-in-Lieu-of-Tax		27,396		26,036
	<u>\$322,439</u>	<u>\$117,269</u>	<u>\$102,567</u>	<u>\$115,909</u>

T/F-In from GF reduced \$98,008 each year. SMIC will utilize one-time Project Admin grant monies to make this payment in 2018 and 2019.

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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 contracts, 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 2018 and 2019

	2016 Actual *	2017 Budget	2018 Budget	2019 Budget
Operating revenue:				
Sales:				
Residential	3,262,167	3,466,452	3,277,059	3,321,034
Small General Service	1,711,617	1,910,004	1,693,794	1,717,202
Large General Service	4,550,181	4,812,600	4,571,676	4,634,080
Harbor Power Sales	417,539	320,496	425,000	420,000
Industrial Sales/Special Contracts	993,312	1,258,584	1,295,475	1,405,106
Street & Yard Lights	69,522	78,996	74,000	74,000
Miscellaneous	343,724	63,696	76,000	76,000
Total operating revenue:	\$11,348,062	\$11,910,828	\$11,413,004	\$11,647,422
Operating expense:				
Before depreciation:				
Salaries	856,165	1,100,294	1,030,201	1,027,652
Work order charges (salaries)	(121,632)	(99,996)	(60,000)	(60,000)
Employee benefits	1,101,592	773,360	779,722	801,324
Purchased services	588,333	1,004,704	1,060,000	873,500
Power for resale	4,997,993	5,100,012	5,177,700	5,258,944
Supplies & maintenance	369,841	415,524	358,000	353,500
Work order charges (supplies)	(82,479)	(50,004)	(30,000)	(30,000)
General & Administrative	971,249	1,120,884	1,185,293	1,190,906
Total operating expense:	\$8,681,062	\$9,364,778	\$9,500,916	\$9,415,826
Operating income before depreciation	2,667,000	2,546,050	1,912,088	2,231,596
Depreciation	1,446,722	1,777,236	1,571,868	1,551,440
Earnings from operations	\$1,220,278	\$768,814	\$340,220	\$680,156
Non-operating revenue (expense)				
Interest income	56,659	90,000	57,000	57,000
Interest expense	(260,316)	(194,323)	(207,503)	(202,303)
Other revenue (expense)	37,468	-	-	-
Total non-operating revenues (expenses)	(166,189)	(104,323)	(150,503)	(145,303)
Earnings before contributions and transfers	\$1,054,089	\$664,491	\$189,717	\$534,853
Capital contributions and special items	0	0	0	0
Transfers (to)/from other funds	(1,234,780)	(1,276,523)	(1,253,359)	(1,272,113)
Change in net position	(180,691)	(612,032)	(1,063,642)	(737,260)
Beginning net position	\$28,799,383	\$28,618,692	\$28,006,660	\$26,943,018
Ending net position	\$28,618,692 *	\$28,006,660	\$26,943,018	\$26,205,758

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:
(a) \$775,741 or 54%; (b) \$1,029,996 or 71%; (c) \$977,062 or 62%; (d) 964,315 or 62%

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2018 and 2019

	2017 Budget	2018 Budget	2019 Budget
Beginning Cash Balance at 1/1/17 (*):	\$5,531,613		
Cash is provided by (used for):			
Change in net position	(612,032)	(1,063,642)	(737,260)
Add expense items not affecting cash			
Depreciation	1,777,236	1,571,868	1,551,440
Net cash provided by operations	\$1,165,204	\$508,226	\$814,180
Other sources (uses) of cash			
Loan repayment from General Fund	0	0 (a)	0 (a)
Debt principal payments	(150,000)	(160,000) (b)	(165,000) (c)
Capital outlay	(829,996)	(645,000) (d)	(555,000) (e)
Net increase (decrease) in cash	\$185,208	-\$296,774	\$94,180
Estimated ending cash balance	<u>\$5,716,821</u>	<u>\$5,420,047</u>	<u>\$5,514,227</u>

(a) From General Fund to recover payments made to subsidize SMIC enterprise fund. Will postpone for 2 years.

(b) \$160K represents Electric generator bond

(c) \$165K represents Electric generator bond

(d) \$645K represents Infrastructure \$230K; Motor pool \$270K; Work orders \$90K; Equipment \$55K.

(e) \$555K represents Infrastructure \$140K; Motor pool \$270K; Work orders \$90K; Equipment \$55K.

* Ties to CAFR

City of Seward
Electric Enterprise Fund
2018/2019 Biennial Operating Budget
Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
15000 5300 Residential	1,877,138	1,952,352	2,043,252	1,372,805	(32.81)	1,394,769	1.60
15000 5302 Residential fuel factor	857,581	818,728	911,196	1,409,509	54.69	1,423,604	1.00
15000 5303 Residential customer charge	475,214	491,087	512,004	494,745	(3.37)	502,661	1.60
15000 5310 SG Service	1,134,216	1,087,722	1,200,000	856,677	(28.61)	870,384	1.60
15000 5312 SG fuel factor	446,714	408,643	470,004	615,493	30.95	621,648	1.00
15000 5313 SG Customer Charge	209,579	215,252	240,000	221,624	(7.66)	225,170	1.60
15000 5320 LG Service	1,845,847	1,930,492	2,019,996	1,337,268	(33.80)	1,358,664	1.60
15000 5322 LG fuel factor	1,232,933	1,184,352	1,257,000	1,790,339	42.43	1,808,242	1.00
15000 5323 LG customer charge	42,505	44,673	45,600	45,081	(1.14)	45,802	1.60
15000 5324 LG demand charge	1,373,588	1,390,664	1,490,004	1,398,988	(6.11)	1,421,372	1.60
15000 5326 Alternate Energy	(908)	(505)	0	0	0.00	0	0.00
15000 5340 Spec. Contract Energy	145,302	177,930	144,084	394,081	173.51	486,240	23.39
15000 5342 Special Contract fuel factor	501,710	402,817	640,440	489,083	(23.63)	493,974	1.00
15000 5343 Spec. Contract customer charge	963	988	1,008	1,038	2.98	1,064	2.50
15000 5345 Special Contract Demand	399,679	411,577	473,052	411,273	(13.06)	423,828	3.05
15000 5350 Harbor Fund Power Sales	259,612	308,846	226,500	315,000	39.07	310,000	(1.59)
15000 5352 Harbor power fuel factor	99,275	108,693	93,996	110,000	17.03	110,000	0.00
15000 5360 Street & Yard	67,840	65,660	72,996	70,000	(4.10)	70,000	0.00
15000 5362 Yard Light Fuel	5,137	3,862	6,000	4,000	(33.33)	4,000	0.00
15000 5801 Turn on Fees	17,121	19,776	15,696	20,000	27.42	20,000	0.00
15000 5802 Equipment Rental	14,300	19,660	18,000	20,000	11.11	20,000	0.00
15000 5803 Joint Pole Use	9,984	9,984	9,996	10,000	0.04	10,000	0.00
15000 5804 Work Order Revenue	30,883	36,159	20,004	20,000	(0.02)	20,000	0.00
15000 5805 Chugach Coop Divid.	224,801	251,370	0	0	0.00	0	0.00
15000 5890 Collection of Doubtful Accounts	5,699	1,400	0	1,000	0.00	1,000	0.00
15000 5899 Miscellaneous Revenue	(32)	5,880	0	5,000	0.00	5,000	0.00
15000 5901 EF Investment Interest	76,949	6,074	20,004	7,000	(65.01)	7,000	0.00
15000 5905 EF Penalties and Interest	64,114	50,585	69,996	50,000	(28.57)	50,000	0.00
15000 5919 Contra PERS On-Behalf paid by SOA	(143,207)	(2,463)	0	0	0.00	0	0.00
15000 5920 PERS On-Behalf paid by SOA	195,217	39,731	20,078	0	(100.00)	0	0.00
15000 5931 Assessment Interest	0	0	0	0	0.00	0	0.00
15000 5940 Amort. of CIA - General	938,045	775,741	1,029,996	977,062	(5.14)	964,315	(1.30)
15000 5941 Amort. Bond Premium	8,366	13,834	1,140	13,834	1,113.51	13,834	0.00
15000 5990 Surplus Sales	0	200	0	0	0.00	0	0.00
Total Revenues	\$12,416,165	\$12,231,764	\$13,052,042	\$12,460,900	\$ (4.53)	\$12,682,571	\$ 1.78

City of Seward
Electric Enterprise Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	734,651	761,684	977,210	960,439	(1.72)	960,771	0.03
6001 Overtime	128,834	94,481	69,084	69,762	0.98	66,881	(4.13)
6002 Standby Time	130,626	93,334	92,436	91,451	(1.07)	96,353	5.36
6100 Medicare	22,215	19,048	17,484	17,091	(2.25)	17,239	0.87
6101 Unemployment Insurance	0	594	0	0	0.00	0	0.00
6102 Workers' Compensation	47,196	66,222	55,356	83,831	51.44	84,648	0.97
6200 Leave Time	74,667	80,079	113,508	90,065	(20.65)	103,235	14.62
6201 Retirement Benefits	442,078	572,776	213,806	184,003	(13.94)	182,954	(0.57)
6202 Health Insurance	210,350	249,539	277,904	285,306	2.66	288,695	1.19
6204 Meal Allowance	3,543	10,172	2,700	7,125	163.89	7,200	1.05
6205 Electric Union Benefits	26,952	9,828	20,244	20,850	2.99	21,000	0.72
Total Personnel Costs:	\$ 1,821,112	\$ 1,957,757	\$ 1,839,732	\$ 1,809,923	\$ (1.62)	\$ 1,828,976	\$ 1.05
Non-Personnel Costs:							
7001 Communications	16,969	17,068	24,996	21,500	(13.99)	21,500	0.00
7002 Postage and Freight	19,280	13,448	21,996	22,500	2.29	23,000	2.22
7003 Bank and Credit Card Fees	54,450	59,292	55,500	56,000	0.90	58,000	3.57
7004 Insurance	62,617	59,109	65,004	62,000	(4.62)	65,000	4.84
7006 Legal	11,928	63,368	50,004	60,000	19.99	60,000	0.00
7007 Legal Settlement	0	852	0	0	0.00	0	0.00
7009 Contracted Services	157,309	172,918	499,684	590,000	18.07	438,000	(25.76)
7010 Engineering	5,535	13,835	26,004	30,000	15.37	30,000	0.00
7011 Testing	1,847	1,755	0	1,500	0.00	500	(66.67)
7012 Other Special Services	13,886	21,792	15,000	15,000	0.00	15,000	0.00
7015 Utilities	92,545	124,586	89,508	160,500	79.31	121,500	(24.30)
7016 Heating Fuel	25,545	18,706	26,004	18,000	(30.78)	18,000	0.00
7017 Rents & Leases	25,296	21,605	23,004	23,000	(0.02)	23,000	0.00
7101 Chugach Power Purchases	2,049,134	2,165,628	2,000,004	2,211,106	10.56	2,246,484	1.60
7102 Power Fuel Costs	2,728,956	2,807,634	3,000,000	2,866,594	(4.45)	2,912,460	1.60
7103 Fuel for Generators	101,087	24,731	100,008	100,000	(0.01)	100,000	0.00
7210 Vehicle Supplies	4,041	33,301	3,000	10,000	233.33	10,000	0.00
7211 Gas & Lube	39,936	27,840	40,500	32,500	(19.75)	38,000	16.92
7212 Uniform Allowance	0	0	0	1,500	0.00	1,500	0.00
7213 Safety Equipment	0	4,358	5,004	6,000	19.90	6,000	0.00
7215 Operating Supplies	172,156	240,388	237,012	183,000	(22.79)	183,000	0.00
7216 Maintenance & Repair	42,040	22,757	105,012	90,000	(14.30)	90,000	0.00
7217 Small Tools & Equipment	6,931	41,198	24,996	35,000	40.02	25,000	(28.57)
7300 Advertising	1,320	593	6,000	6,000	0.00	6,000	0.00
7301 Subscriptions & Dues	53,822	46,071	82,008	85,000	3.65	85,600	0.71
7302 Travel & Subsistence	21,136	21,758	28,008	28,000	(0.03)	28,000	0.00
7303 Education & Training	10,133	5,024	28,008	28,000	(0.03)	28,000	0.00
7304 Equipment Rent	5,075	2,552	27,000	35,000	29.63	25,000	(28.57)
7307 GF Administrative Fee	868,558	888,535	909,864	938,293	3.12	953,306	1.60
7330 P.I.L.T.	898,136	902,861	953,004	913,040	(4.19)	931,794	2.05
7331 Reclass PILT to Transfer-Out	(898,136)	(902,861)	(953,004)	(913,040)	(4.19)	(931,794)	2.05
7805 Promotion	400	0	0	0	0.00	0	0.00
7808 Bad Debt Expense	22,134	3,686	30,000	30,000	0.00	30,000	0.00
7810 Miscellaneous Expense	10,554	3,030	9,996	35,000	250.14	35,000	0.00
7900 Depreciation Expense	1,724,295	1,446,721	1,777,236	1,571,868	(11.56)	1,551,440	(1.30)
8010 Utility Deposit Interest	1,190	1,232	1,200	1,200	0.00	1,200	0.00
8011 Bonding Expense	2,701	73,458	52,000	0	(100.00)	0	0.00
8012 Debt Service Interest Expense	271,699	185,626	193,123	185,400	(4.00)	180,200	(2.80)
8014 Amortization of Bond Issue Costs	4,904	0	0	20,903	0.00	20,903	0.00
8101 Infrastructure	0	0	440,004	210,000	(52.27)	140,000	(33.33)
8102 Buildings	0	0	0	20,000	0.00	0	(100.00)
8103 Capital Equipment	0	0	64,992	55,000	(15.37)	55,000	0.00
8104 Motor Pool Rent	175,000	291,600	174,996	270,000	54.29	270,000	0.00
8105 Improvements other than Buildings	0	0	0	0	0.00	0	0.00

**City of Seward
Electric Enterprise Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
8200 Work Order Sal/Benefit credits	(100,577)	(121,632)	(99,996)	(60,000)	(40.00)	(60,000)	0.00
8201 Work Order Operating Supply credits	(110,520)	(82,479)	(50,004)	(30,000)	(40.00)	(30,000)	0.00
8300 Debt Service Principal	400,000	240,000	150,000	160,000	6.67	165,000	3.13
Total Non-Personnel Costs:	\$ 8,993,312	\$ 8,961,944	\$ 10,236,675	\$ 10,185,364	\$ (0.50)	\$ 9,970,593	\$ (2.11)
Total Expenditures	\$ 10,814,424	\$ 10,919,701	\$ 12,076,407	\$ 11,995,287	\$ (0.67)	\$ 11,799,569	\$ (1.63)

City of Seward
Electric Enterprise Fund Electric - General Operations
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	397,796	361,443	376,374	424,067	12.67	428,902	1.14
15000 6001 Overtime	32,843	31,962	2,208	13,824	526.09	14,122	2.16
15000 6002 Standby Time	8,259	6,247	2,544	4,144	62.89	4,227	2.00
15000 6100 Medicare	7,833	6,750	6,276	5,745	(8.46)	5,868	2.14
15000 6101 Unemployment Insurance	0	594	0	0	0.00	0	0.00
15000 6102 Workers' Compensation	23,671	24,400	28,740	38,081	32.50	38,502	1.11
15000 6200 Leave Time	42,393	49,079	73,788	58,167	(21.17)	73,261	25.95
15000 6201 Retirement Benefits	106,502	428,879	123,280	90,016	(26.98)	90,016	0.00
15000 6202 Health Insurance	76,427	91,673	151,040	126,096	(16.52)	126,096	0.00
15000 6204 Electric Meal Allowance	1,963	7,085	1,500	5,000	233.33	7,200	44.00
15000 6205 Electric Union Benefits	26,446	8,833	20,004	20,000	(0.02)	21,000	5.00
Total Personnel Costs:	\$ 724,133	\$ 1,016,945	\$ 785,754	\$ 785,140	\$ (0.08)	\$ 809,194	\$ 3.06
Non-Personnel Costs:							
15000 7001 Communications	3,455	2,585	9,996	7,500	(24.97)	7,500	0.00
15000 7002 Postage and Freight	15,917	10,106	15,000	15,500	3.33	16,000	3.23
15000 7003 Bank and Credit Card Fees	54,450	59,292	55,500	56,000	0.90	58,000	3.57
15000 7004 Insurance	62,410	58,949	65,004	62,000	(4.62)	65,000	4.84
15000 7006 Legal	5,628	51,468	35,004	45,000	28.56	45,000	0.00
15000 7009 Contracted Services	87,408	70,931	69,996	130,000	85.72	130,000	0.00
15000 7010 Engineering	2,688	995	26,004	30,000	15.37	30,000	0.00
15000 7011 Testing	1,847	1,587	0	1,000	0.00	0	(100.00)
15000 7012 Other Special Services	3,511	9,159	0	0	0.00	0	0.00
15000 7015 Utilities	4,168	4,972	4,500	4,500	0.00	4,500	0.00
15000 7016 Heating Fuel	10,510	7,924	6,000	12,000	100.00	12,000	0.00
15000 7017 Rents & Leases	250	0	3,000	3,000	0.00	3,000	0.00
15000 7210 Vehicle Supplies	4,036	32,140	3,000	10,000	233.33	10,000	0.00
15000 7211 Gas & Lube	13,852	12,835	30,000	22,000	(26.67)	27,500	25.00
15000 7212 Uniform Allowance	0	0	0	1,500	0.00	1,500	0.00
15000 7213 Safety Equipment	0	2,839	5,004	5,000	(0.08)	5,000	0.00
15000 7215 Operating Supplies	134,673	216,839	95,004	100,000	5.26	100,000	0.00
15000 7216 Maintenance & Repair	25,483	2,464	50,004	50,000	(0.01)	50,000	0.00
15000 7217 Small Tools & Equipment	6,836	23,232	15,000	22,000	46.67	15,000	(31.82)
15000 7300 Advertising	1,320	287	5,004	5,000	(0.08)	5,000	0.00
15000 7301 Subscriptions & Dues	2,258	1,669	2,004	5,000	149.50	5,600	12.00
15000 7302 Travel & Subsistence	1,475	2,788	8,004	8,000	(0.05)	8,000	0.00
15000 7303 Education & Training	528	1,862	8,004	8,000	(0.05)	8,000	0.00
15000 7304 Equipment Rent	0	0	5,004	5,000	(0.08)	5,000	0.00
15000 7307 GF Administrative Fee	868,558	888,535	909,864	938,293	3.12	953,306	1.60
15000 7330 P.I.L.T.	898,136	902,861	953,004	913,040	(4.19)	931,794	2.05
15000 7331 Reclass PILT to Transfer-Out	(898,136)	(902,861)	(953,004)	(913,040)	(4.19)	(931,794)	2.05
15000 7805 Promotion	400	0	0	0	0.00	0	0.00
15000 7808 Bad Debt Expense	21,502	3,686	30,000	30,000	0.00	30,000	0.00
15000 7810 Miscellaneous Expense	9,505	2,730	9,996	20,000	100.08	20,000	0.00
15000 7900 Depreciation Expense	1,716,865	1,419,699	1,774,032	1,532,502	(13.61)	1,512,074	(1.33)
15000 8010 Utility Deposit Interest	1,190	1,232	1,200	1,200	0.00	1,200	0.00
15000 8011 Bonding Expense	2,701	0	0	0	0.00	0	0.00
15000 8101 Infrastructure	0	0	320,004	90,000	(71.88)	20,000	(77.78)
15000 8102 Buildings	0	0	0	20,000	0.00	0	(100.00)
15000 8103 Capital Equipment	0	0	45,000	45,000	0.00	45,000	0.00
15000 8104 Motor Pool Rent	90,000	97,200	90,000	90,000	0.00	0	(100.00)
15000 8105 Improvements other than Buildings	0	0	0	0	0.00	0	0.00
15000 8201 Work Order Operating Supply credits	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 3,153,424	\$ 2,988,005	\$ 3,696,132	\$ 3,374,995	\$ (8.69)	\$ 3,193,180	\$ (5.39)
Total Expenditures	\$ 3,877,557	\$ 4,004,950	\$ 4,481,886	\$ 4,160,135	\$ (7.18)	\$ 4,002,374	\$ (3.79)

City of Seward
Electric Enterprise Fund Electric - Administration
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	209,644	225,401	296,024	278,707	(5.85)	271,266	(2.67)
15000 6001 Overtime	563	1,661	756	750	(0.79)	750	0.00
15000 6002 Standby Time	0	49	0	0	0.00	0	0.00
15000 6100 Medicare	3,384	4,789	4,740	4,477	(5.55)	4,355	(2.73)
15000 6102 Workers' Compensation	1,669	2,727	2,004	2,952	47.31	2,873	(2.68)
15000 6200 Leave Time	32,274	31,000	35,376	31,898	(9.83)	29,974	(6.03)
15000 6201 Retirement Benefits	24,806	27,615	18,486	25,014	35.31	24,295	(2.87)
15000 6202 Health Insurance	76,525	88,906	112,460	114,283	1.62	117,672	2.97
Total Personnel Costs:	\$ 348,865	\$ 382,148	\$ 469,846	\$ 458,081	\$ (2.50)	\$ 451,185	\$ (1.51)
Non-Personnel Costs:							
15000 7001 Communications	9,845	10,628	9,996	10,000	0.04	10,000	0.00
15000 7002 Postage and Freight	119	345	996	1,000	0.40	1,000	0.00
15000 7003 Bank and Credit Card Fees	0	0	0	0	0.00	0	0.00
15000 7004 Insurance	207	160	0	0	0.00	0	0.00
15000 7006 Legal	6,300	11,899	15,000	15,000	0.00	15,000	0.00
15000 7007 Legal Settlement	0	852	0	0	0.00	0	0.00
15000 7009 Contracted Services	8,511	5,928	30,000	80,000	166.67	80,000	0.00
15000 7010 Engineering	2,307	1,199	0	0	0.00	0	0.00
15000 7011 Testing	0	168	0	500	0.00	500	0.00
15000 7012 Other Special Services	10,375	12,755	15,000	15,000	0.00	15,000	0.00
15000 7015 Utilities	0	0	0	0	0.00	0	0.00
15000 7016 Heating Fuel	0	0	0	0	0.00	0	0.00
15000 7017 Rents & Leases	0	0	0	0	0.00	0	0.00
15000 7210 Vehicle Supplies	5	1,161	0	0	0.00	0	0.00
15000 7211 Gas & Lube	2,551	2,100	3,000	3,000	0.00	3,000	0.00
15000 7212 Uniform Allowance	0	0	0	0	0.00	0	0.00
15000 7213 Safety Equipment	0	0	0	1,000	0.00	1,000	0.00
15000 7215 Operating Supplies	6,672	8,381	9,996	10,000	0.04	10,000	0.00
15000 7216 Maintenance & Repair	664	0	0	0	0.00	0	0.00
15000 7217 Small Tools & Equipment	95	0	9,996	10,000	0.04	10,000	0.00
15000 7300 Advertising	0	307	996	1,000	0.40	1,000	0.00
15000 7301 Subscriptions & Dues	51,564	44,402	80,004	80,000	0.00	80,000	0.00
15000 7302 Travel & Subsistence	19,563	18,970	20,004	20,000	(0.02)	20,000	0.00
15000 7303 Education & Training	9,605	3,161	15,000	15,000	0.00	15,000	0.00
15000 7304 Equipment Rent	5,075	2,552	3,000	3,000	0.00	3,000	0.00
15000 7808 Bad Debt Expense	631	0	0	0	0.00	0	0.00
15000 7810 Miscellaneous Expense	22	0	0	0	0.00	0	0.00
15000 7900 Depreciation Expense	7,430	7,430	3,204	5,104	59.30	5,104	0.00
15000 8103 Capital Equipment	0	0	9,996	10,000	0.04	10,000	0.00
15000 8104 Motor Pool Rent	85,000	194,400	84,996	180,000	111.77	270,000	50.00
Total Non-Personnel Costs:	\$ 226,541	\$ 326,798	\$ 311,184	\$ 459,604	\$ 47.70	\$ 549,604	\$ 19.58
Total Expenditures	\$ 575,406	\$ 708,946	\$ 781,030	\$ 917,685	\$ 17.50	\$ 1,000,789	\$ 9.06

City of Seward
Electric Enterprise Fund Electric - Standby Generation
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	4,687	4,928	4,668	7,099	52.08	7,180	1.14
15000 6001 Overtime	2,466	972	3,444	2,106	(38.85)	2,151	2.14
15000 6002 Standby Time	347	0	0	0	0.00	78	0.00
15000 6100 Medicare	168	117	108	127	17.59	129	1.57
15000 6102 Workers' Compensation	407	681	516	1,055	104.46	1,066	1.04
15000 6201 Retirement Benefits	520	1,268	236	506	114.69	506	0.00
15000 6202 Health Insurance	987	1,252	118	735	522.46	735	0.00
15000 6204 Electric Meal Allowance	172	66	96	100	4.17	0	(100.00)
15000 6205 Electric Union Benefits	6	20	0	30	0.00	0	(100.00)
Total Personnel Costs:	\$ 9,760	\$ 9,304	\$ 9,186	\$ 11,758	\$ 28.00	\$ 11,845	\$ 0.74
Non-Personnel Costs:							
15000 7002 Postage and Freight	242	248	996	1,000	0.40	1,000	0.00
15000 7009 Contracted Services	0	0	0	0	0.00	0	0.00
15000 7010 Engineering	0	0	0	0	0.00	0	0.00
15000 7015 Utilities	14,022	13,139	20,004	17,000	(15.02)	17,000	0.00
15000 7016 Heating Fuel	13,647	83	15,000	0	(100.00)	0	0.00
15000 7103 Fuel for Generators	73,705	24,731	50,004	50,000	(0.01)	50,000	0.00
15000 7211 Gas & Lube	15,853	5,418	7,500	7,500	0.00	7,500	0.00
15000 7213 Safety Equipment	0	0	0	0	0.00	0	0.00
15000 7215 Operating Supplies	2,170	16,585	5,004	5,000	(0.08)	5,000	0.00
15000 7216 Maintenance & Repair	8,076	1,484	30,000	30,000	0.00	30,000	0.00
15000 7217 Small Tools & Equipment	0	109	0	0	0.00	0	0.00
15000 7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
15000 7302 Travel & Subsistence	74	0	0	0	0.00	0	0.00
15000 7303 Education & Training	0	0	5,004	5,000	(0.08)	5,000	0.00
15000 7810 Miscellaneous Expense	0	0	0	15,000	0.00	15,000	0.00
Total Non-Personnel Costs:	\$ 127,789	\$ 61,797	\$ 133,512	\$ 130,500	\$ (2.26)	\$ 130,500	\$ 0.00
Total Expenditures	\$ 137,549	\$ 71,101	\$ 142,698	\$ 142,258	\$ (0.31)	\$ 142,345	\$ 0.06

City of Seward
Electric Enterprise Fund Electric - Substation Operations
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	60,081	79,117	123,060	120,865	(1.78)	122,243	1.14
15000 6001 Overtime	1,575	5,791	1,404	1,838	30.91	1,878	2.18
15000 6100 Medicare	977	1,328	1,548	1,266	(18.22)	1,293	2.13
15000 6102 Workers' Compensation	3,855	9,798	9,840	14,695	49.34	14,857	1.10
15000 6200 Leave Time	0	0	1,044	0	(100.00)	0	0.00
15000 6201 Retirement Benefits	6,087	15,561	2,074	6,241	200.94	6,241	0.00
15000 6202 Health Insurance	12,415	19,674	1,907	10,668	459.44	10,668	0.00
15000 6205 Electric Union Benefits	31	266	48	100	108.33	0	(100.00)
Total Personnel Costs:	\$ 85,021	\$ 131,535	\$ 140,925	\$ 155,673	\$ 10.47	\$ 157,180	\$ 0.97
Non-Personnel Costs:							
15000 7001 Communications	3,669	3,854	5,004	4,000	(20.06)	4,000	0.00
15000 7002 Postage and Freight	3,002	2,430	5,004	5,000	(0.08)	5,000	0.00
15000 7009 Contracted Services	0	425	15,000	45,000	200.00	15,000	(66.67)
15000 7010 Engineering	540	9,204	0	0	0.00	0	0.00
15000 7015 Utilities	74,355	106,474	65,004	139,000	113.83	100,000	(28.06)
15000 7016 Heating Fuel	1,387	10,698	5,004	6,000	19.90	6,000	0.00
15000 7103 Fuel for Generators	27,382	0	50,004	50,000	(0.01)	50,000	0.00
15000 7211 Gas & Lube	7,679	7,486	0	0	0.00	0	0.00
15000 7213 Safety Equipment	0	1,519	0	0	0.00	0	0.00
15000 7215 Operating Supplies	24,758	13,873	20,004	10,000	(50.01)	10,000	0.00
15000 7216 Maintenance & Repair	7,817	17,569	20,004	5,000	(75.00)	5,000	0.00
15000 7217 Small Tools & Equipment	0	2,268	0	0	0.00	0	0.00
15000 7300 Advertising	0	0	0	0	0.00	0	0.00
15000 7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
15000 7302 Travel & Subsistence	24	0	0	0	0.00	0	0.00
15000 7304 Equipment Rent	0	0	3,000	3,000	0.00	3,000	0.00
15000 7900 Depreciation Expense	0	2,096	0	7,343	0.00	7,343	0.00
Total Non-Personnel Costs:	\$ 150,613	\$ 177,896	\$ 188,028	\$ 274,343	\$ 45.91	\$ 205,343	\$ (25.15)
Total Expenditures	\$ 235,634	\$ 309,431	\$ 328,953	\$ 430,016	\$ 30.72	\$ 362,523	\$ (15.70)

City of Seward
Electric Enterprise Fund Electric - Transmission OP & Maint
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	7,871	12,723	21,240	12,182	(42.65)	12,321	1.14
15000 6001 Overtime	4,025	30,363	3,048	9,033	196.36	9,228	2.16
15000 6100 Medicare	410	830	300	439	46.33	448	2.05
15000 6102 Workers' Compensation	522	4,080	1,164	2,733	134.79	2,764	1.13
15000 6200 Leave Time	0	0	72	0	(100.00)	0	0.00
15000 6201 Retirement Benefits	889	7,066	750	2,092	178.91	2,092	0.00
15000 6202 Health Insurance	1,119	5,033	161	1,830	1,038.41	1,830	0.00
15000 6204 Electric Meal Allowance	0	103	0	75	0.00	0	(100.00)
15000 6205 Electric Union Benefits	24	116	0	120	0.00	0	(100.00)
Total Personnel Costs:	\$ 14,860	\$ 60,314	\$ 26,735	\$ 28,504	\$ 6.62	\$ 28,683	\$ 0.63
Non-Personnel Costs:							
15000 7009 Contracted Services	3,926	19,536	150,000	90,000	(40.00)	150,000	66.67
15000 7010 Engineering	0	2,438	0	0	0.00	0	0.00
15000 7017 Rents & Leases	25,046	21,605	20,004	20,000	(0.02)	20,000	0.00
15000 7211 Gas & Lube	0	0	0	0	0.00	0	0.00
15000 7215 Operating Supplies	377	165	2,004	2,000	(0.20)	2,000	0.00
15000 7216 Maintenance & Repair	0	0	5,004	5,000	(0.08)	5,000	0.00
15000 7217 Small Tools & Equipment	0	649	0	0	0.00	0	0.00
15000 7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
15000 7304 Equipment Rent	0	0	12,000	20,000	66.67	10,000	(50.00)
15000 8101 Infrastructure	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 29,349	\$ 44,393	\$ 189,012	\$ 137,000	\$ (27.52)	\$ 187,000	\$ 36.50
Total Expenditures	\$ 44,209	\$ 104,707	\$ 215,747	\$ 165,504	\$ (23.29)	\$ 215,683	\$ 30.32

City of Seward
Electric Enterprise Fund Electric - Distribution OP & Maint
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	6,630	6,791	31,476	25,173	(20.02)	25,460	1.14
15000 6001 Overtime	32,333	28,772	40,008	23,792	(40.53)	24,304	2.15
15000 6002 Standby Time	0	0	1,080	922	(14.63)	941	2.06
15000 6100 Medicare	1,062	639	888	728	(18.02)	744	2.20
15000 6102 Workers' Compensation	1,871	3,636	3,672	4,416	20.26	4,465	1.11
15000 6200 Leave Time	0	0	276	0	(100.00)	0	0.00
15000 6201 Retirement Benefits	1,450	6,261	1,117	2,354	110.83	2,354	0.00
15000 6202 Health Insurance	2,712	3,926	837	2,638	215.09	2,638	0.00
15000 6204 Electric Meal Allowance	1,061	1,973	804	1,250	55.47	0	(100.00)
15000 6205 Electric Union Benefits	54	61	0	80	0.00	0	(100.00)
Total Personnel Costs:	\$ 47,173	\$ 52,059	\$ 80,158	\$ 61,353	\$ (23.46)	\$ 60,906	\$ (0.73)
Non-Personnel Costs:							
15000 7215 Operating Supplies	0	2,130	0	1,000	0.00	1,000	0.00
15000 7216 Maintenance & Repair	0	1,240	0	0	0.00	0	0.00
15000 7217 Small Tools & Equipment	0	0	0	3,000	0.00	0	(100.00)
15000 7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
15000 7304 Equipment Rent	0	0	3,996	4,000	0.10	4,000	0.00
15000 8101 Infrastructure	0	0	0	0	0.00	0	0.00
15000 8103 Capital Equipment	0	0	9,996	0	(100.00)	0	0.00
Total Non-Personnel Costs:	\$ 0	\$ 3,370	\$ 13,992	\$ 8,000	\$ (42.82)	\$ 5,000	\$ (37.50)
Total Expenditures	\$ 47,173	\$ 55,429	\$ 94,150	\$ 69,353	\$ (26.34)	\$ 65,906	\$ (4.97)

City of Seward
 Electric Enterprise Fund Electric - Wholesale Power Costs
 2018/2019 Biennial Operating Budget
 Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0.00
Non-Personnel Costs:							
15000 7101 Chugach Power Purchases	2,049,134	2,165,628	2,000,004	2,211,106	10.56	2,246,484	1.60
15000 7102 Power Fuel Costs	2,728,956	2,807,634	3,000,000	2,866,594	(4.45)	2,912,460	1.60
Total Non-Personnel Costs:	\$ 4,778,090	\$ 4,973,262	\$ 5,000,004	\$ 5,077,700	\$ 1.55	\$ 5,158,944	\$ 1.60
Total Expenditures	\$ 4,778,090	\$ 4,973,262	\$ 5,000,004	\$ 5,077,700	\$ 1.55	\$ 5,158,944	\$ 1.60

City of Seward
Electric Enterprise Fund Electric - Work Orders
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	28,289	51,015	89,736	65,367	(27.16)	66,112	1.14
15000 6001 Overtime	50,506	(7,968)	15,432	12,939	(16.15)	13,217	2.15
15000 6100 Medicare	4,705	2,608	1,692	2,233	31.97	2,281	2.15
15000 6102 Workers' Compensation	9,066	11,441	5,868	11,404	94.34	11,531	1.11
15000 6200 Leave Time	0	0	2,124	0	(100.00)	0	0.00
15000 6201 Retirement Benefits	14,575	22,834	7,489	11,357	51.64	11,357	0.00
15000 6202 Health Insurance	30,553	26,059	9,483	20,989	121.32	20,989	0.00
15000 6204 Electric Meal Allowance	347	946	300	700	133.33	0	(100.00)
15000 6205 Electric Union Benefits	207	271	96	300	212.50	0	(100.00)
Total Personnel Costs:	\$ 138,248	\$ 107,206	\$ 132,220	\$ 125,289	\$ (5.24)	\$ 125,487	\$ 0.16
Non-Personnel Costs:							
15000 7012 Other Special Services	0	(122)	0	0	0.00	0	0.00
15000 7211 Gas & Lube	0	0	0	0	0.00	0	0.00
15000 7215 Operating Supplies	(3,795)	(17,585)	99,996	50,000	(50.00)	50,000	0.00
15000 7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
15000 7810 Miscellaneous Expense	1,027	300	0	0	0.00	0	0.00
15000 8200 Work Order Sal/Benefit credits	(100,577)	(121,632)	(99,996)	(60,000)	(40.00)	(60,000)	0.00
15000 8201 Work Order Operating Supply credits	(110,520)	(82,479)	(50,004)	(30,000)	(40.00)	(30,000)	0.00
Total Non-Personnel Costs:	\$ (213,865)	\$ (221,518)	\$ (50,004)	\$ (40,000)	\$ (20.01)	\$ (40,000)	\$ 0.00
Total Expenditures	\$ (75,617)	\$ (114,312)	\$ 82,216	\$ 85,289	\$ 3.74	\$ 85,487	\$ 0.23

City of Seward
Electric Enterprise Fund Electric - Standby
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	0	0	192	0	(100.00)	0	0.00
15000 6001 Overtime	1,813	0	2,628	2,934	11.64	0	(100.00)
15000 6002 Standby Time	122,020	87,038	88,812	86,385	(2.73)	91,107	5.47
15000 6100 Medicare	3,314	1,565	1,476	1,754	18.83	1,792	2.17
15000 6102 Workers' Compensation	5,516	7,009	708	6,106	762.43	6,174	1.11
15000 6201 Retirement Benefits	3,062	14,897	2,569	5,599	117.95	5,599	0.00
15000 6202 Health Insurance	7,920	8,650	1,473	6,001	307.54	6,001	0.00
15000 6205 Electric Union Benefits	164	197	96	120	25.00	0	(100.00)
Total Personnel Costs:	\$ 143,809	\$ 119,356	\$ 97,954	\$ 108,899	\$ 11.17	\$ 110,673	\$ 1.63
Non-Personnel Costs:							
15000 7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0.00	\$ 0	\$ 0.00
Total Expenditures	\$ 143,809	\$ 119,356	\$ 97,954	\$ 108,899	\$ 11.17	\$ 110,673	\$ 1.63

City of Seward
Electric Enterprise Fund Electric - Meter Service
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	10,051	19,941	30,876	20,244	(34.43)	20,475	1.14
15000 6001 Overtime	2,708	2,836	120	2,500	1,983.33	1,184	(52.64)
15000 6002 Standby Time	0	0	0	0	0.00	0	0.00
15000 6100 Medicare	359	415	456	315	(30.92)	322	2.22
15000 6102 Workers' Compensation	608	2,402	2,820	2,334	(17.23)	2,360	1.11
15000 6200 Leave Time	0	0	828	0	(100.00)	0	0.00
15000 6201 Retirement Benefits	1,038	4,252	818	1,468	79.42	1,468	0.00
15000 6202 Health Insurance	1,617	4,286	352	1,952	455.21	1,952	0.00
15000 6205 Electric Union Benefits	20	64	0	100	0.00	0	(100.00)
Total Personnel Costs:	\$ 16,401	\$ 34,196	\$ 36,270	\$ 28,913	\$ (20.28)	\$ 27,761	\$ (3.98)
Non-Personnel Costs:							
15000 7002 Postage and Freight	0	0	0	0	0.00	0	0.00
15000 7009 Contracted Services	57,464	75,238	234,688	245,000	4.39	63,000	(74.29)
15000 7213 Safety Equipment	0	0	0	0	0.00	0	0.00
15000 7215 Operating Supplies	0	0	5,004	5,000	(0.08)	5,000	0.00
15000 7217 Small Tools & Equipment	0	0	0	0	0.00	0	0.00
15000 7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
15000 8103 Capital Equipment	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 57,464	\$ 75,238	\$ 239,692	\$ 250,000	\$ 4.30	\$ 68,000	\$ (72.80)
Total Expenditures	\$ 73,865	\$ 109,434	\$ 275,962	\$ 278,913	\$ 1.07	\$ 95,761	\$ (65.67)

City of Seward
 Electric Enterprise Fund Electric - System Improvements
 2018/2019 Biennial Operating Budget
 Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	9,603	325	3,564	6,735	88.97	6,812	1.14
15000 6001 Overtime	0	92	36	46	27.78	47	2.17
15000 6100 Medicare	3	7	0	7	0.00	7	0.00
15000 6102 Workers' Compensation	12	49	24	55	129.17	56	1.82
15000 6201 Retirement Benefits	53	84	48	67	39.58	67	0.00
15000 6202 Health Insurance	75	79	73	114	55.31	114	0.00
15000 6205 Electric Union Benefits	0	0	0	0	0.00	0	0.00
Total Personnel Costs:	\$ 9,746	\$ 636	\$ 3,745	\$ 7,024	\$ 87.56	\$ 7,103	\$ 1.12
Non-Personnel Costs:							
15000 7002 Postage and Freight	0	320	0	0	0.00	0	0.00
15000 7009 Contracted Services	0	861	0	0	0.00	0	0.00
15000 7215 Operating Supplies	7,301	0	0	0	0.00	0	0.00
15000 7217 Small Tools & Equipment	0	14,940	0	0	0.00	0	0.00
15000 7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
15000 7900 Depreciation Expense	0	17,497	0	26,919	0.00	26,919	0.00
15000 8101 Infrastructure	0	0	120,000	120,000	0.00	120,000	0.00
Total Non-Personnel Costs:	\$ 7,301	\$ 33,618	\$ 120,000	\$ 146,919	\$ 22.43	\$ 146,919	\$ 0.00
Total Expenditures	\$ 17,047	\$ 34,254	\$ 123,745	\$ 153,943	\$ 24.40	\$ 154,022	\$ 0.05

City of Seward
Electric Enterprise Fund Electric Debt Service
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
15000 6000 Salaries	0	0	0	0	0.00	0	0.00
15000 6100 Medicare	0	0	0	0	0.00	0	0.00
15000 6102 Workers' Compensation	0	0	0	0	0.00	0	0.00
15000 6201 Retirement Benefits	283,097	44,059	56,939	39,289	(31.00)	38,959	(0.84)
Total Personnel Costs:	\$ 283,097	\$ 44,059	\$ 56,939	\$ 39,289	\$ (31.00)	\$ 38,959	\$ (0.84)
Non-Personnel Costs:							
15000 8011 Bonding Expense	0	73,458	52,000	0	(100.00)	0	0.00
15000 8012 Debt Service Interest Expense	271,699	185,626	193,123	185,400	(4.00)	180,200	(2.80)
15000 8014 Amortization of Bond Issue Costs	4,904	0	0	20,903	0.00	20,903	0.00
15000 8300 Debt Service Principal	400,000	240,000	150,000	160,000	6.67	165,000	3.13
Total Non-Personnel Costs:	\$ 676,603	\$ 499,084	\$ 395,123	\$ 366,303	\$ (7.29)	\$ 366,103	\$ (0.05)
Total Expenditures	\$ 959,700	\$ 543,143	\$ 452,062	\$ 405,592	\$ (10.28)	\$ 405,062	\$ (0.13)

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
2018 and 2019 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/18	2018 Budget				Balance @ 12/31/18	Term
			Principal	Interest	Retirement	Total		
2008 Replacement Generators Bond	4.77%	5,060,000	160,000	185,400		345,400	4,900,000	2007 - 12/2038
PERS Past Service Cost (a)	8.00%	1,649,763	n/a	n/a	39,289	39,289	1,610,474	2039 *
Amort Deferred Loss Bond Issue		438,971				20,903	418,068	
Totals:		\$7,148,734	\$160,000	\$185,400	\$39,289	\$405,592	\$6,928,542	

Description	Interest Rate	Balance @ 1/01/19	2019 Budget				Balance @ 12/31/19	Term
			Principal	Interest	Retirement	Total		
2008 Replacement Generators Bond	4.77%	4,900,000	165,000	180,200		345,200	4,735,000	2007 - 12/2038
PERS Past Service Cost (a)	8.00%	1,610,474	n/a	n/a	38,959	38,959	1,571,515	2039 *
Amort Deferred Loss Bond Issue		418,068				20,903	397,165	
Totals:		\$6,928,542	\$165,000	\$180,200	\$38,959	\$405,062	\$6,703,680	

(a) Amortization period extended by SB385. Reflects pension-only balance at 1/1/17 rather than 1/1/18. Healthcare liability to be added in 2018.

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
Budgeted Interfund Transfers
2018 and 2019

	2018		2019	
	Transfers- In	Transfers- Out	Transfers- In	Transfers- Out
TRANSFERS FROM OTHER FUNDS:				
General Fund - SMIC deficit loan repayment (a)	-		-	
GF for ASLC Utility Bill reclassified to revenue	\$0		\$0	
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		913,040		931,794
	<u>\$0</u>	<u>\$1,253,359</u>	<u>\$0</u>	<u>\$1,272,113</u>

(a) Four-year moratorium on repayment of this loan due to General Fund fiscal gap.

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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 2018 and 2019

	2016 Actual *	2017 Budget	2018 Budget	2019 Budget
Operating revenue:				
Residential	481,202	453,600	477,719	476,492
Small General Service	131,223	127,656	130,337	132,422
Large General Service	229,373	215,604	220,132	223,654
SMIC Sales	47,066	59,208	60,451	61,419
Special Contract Sales	245,585	278,700	284,553	289,106
Miscellaneous	64,564	90,996	140,412	144,393
Charges for Services - Ship Water	93,877	82,500	84,233	105,580
Total operating revenue:	\$1,292,890	\$1,308,264	\$1,397,837	\$1,433,066
Operating expense before depreciation:				
Salaries & Benefits	419,349	435,832	367,166	370,259
Purchased services	247,002	396,012	384,300	385,500
Supplies & Maintenance	44,726	97,200	90,500	89,500
General & Administrative	254,288	279,972	284,549	288,691
Total operating expense:	\$965,365	\$1,209,016	\$1,126,515	\$1,133,950
Operating income before depreciation	327,525	99,248	271,322	299,116
Depreciation	200,323	186,996	392,199	392,199
Operating income (loss)	\$127,202	-\$87,748	-\$120,877	-\$93,083
Non-operating revenues (expenses)				
Interest income	6,643	7,008	7,155	7,270
Other revenue	8,972	0	0	0
Interest expense	-24,098	-23,700	-21,697	-19,669
Total non-operating revenues (expenses)	-\$8,483	-\$16,692	-\$14,542	-\$12,399
Earnings before transfers and contributions	\$118,719	-\$104,440	-\$135,419	-\$105,482
Transfers Out	-600,748	-113,401	-116,633	-114,542
Transfers In	98,010	0	0	0
Capital contributions and special items	0	0	0	0
Change in net position	-\$384,019	-\$217,841	-\$252,052	-\$220,024
Beginning net position	\$10,492,561	\$10,108,542	\$9,890,701	\$9,638,649
Ending net position	\$10,108,542 *	\$9,890,701	\$9,638,649	\$9,418,625

* Ties to annual Comprehensive Annual Financial Report

Of total depreciation expense, the following amounts were attributable to capital assets funded with capital contributions:
 (a) \$24,402 or 11%; (b) \$22,224 or 11%; (c) \$186,036 or 47%; (d) \$209,090 or 53%

CITY OF SEWARD
WATER ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2018 and 2019

	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Beginning cash balance at 1/1/15: *	\$1,170,000		
Cash is provided by (used for):			
Change in net position	<u>(217,841)</u>	<u>(252,052)</u>	<u>(220,024)</u>
Add expense items not affecting cash:			
Depreciation	<u>186,996</u>	<u>392,199</u>	<u>392,199</u>
Net cash provided by (used for) operations	(30,845)	140,147	172,175
Other sources (uses) of cash			
Debt principal payments	(133,152)	(135,147)	(167,175)
Capital outlay	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>
Net increase (decrease) in cash	<u>(163,997)</u>	<u>-</u>	<u>-</u>
Estimated ending cash balance	<u><u>\$1,006,003</u></u>	<u><u>\$1,006,003</u></u>	<u><u>\$1,006,003</u></u>

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

Notes:

Water Fund has not transferred funds to MRRF in 2016, 2017, 2018 or 2019 due to new 3rd Ave. Water Line debt payments.

City of Seward
Water Enterprise Fund
2018/2019 Biennial Operating Budget
Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
17000 5300 Residential	455,795	481,202	453,600	477,719	5.32	476,492	(0.26)
17000 5310 SG Service	132,772	131,223	127,656	130,337	2.10	132,422	1.60
17000 5320 LG Service	210,460	229,373	215,604	220,132	2.10	223,654	1.60
17000 5330 SMIC Sales	49,367	47,066	59,208	60,451	2.10	61,419	1.60
17000 5340 Spec. Contracts	255,801	245,585	278,700	284,553	2.10	289,106	1.60
17000 5801 Turn on Fees	8,497	11,182	9,996	10,206	2.10	10,369	1.60
17000 5804 Work Order Revenue	1,500	0	0	0	0.00	0	0.00
17000 5806 Ship Water	107,254	93,877	82,500	84,233	2.10	105,580	25.34
17000 5807 Hydrant Rentals	55,799	55,572	121,470	120,000	(1.21)	123,655	3.05
17000 5899 Miscellaneous Revenue	6,741	(2,190)	9,996	10,206	2.10	10,369	1.60
17000 5901 EF Investment Interest	18,384	2,393	5,004	5,109	2.10	5,191	1.61
17000 5905 EF Penalties and Interest	10,532	4,250	2,004	2,046	2.10	2,079	1.61
17000 5919 Contra PERS On-behalf paid by SOA	(34,315)	(593)	0	0	0.00	0	0.00
17000 5920 PERS On-behalf paid by SOA	46,777	9,565	4,725	0	(100.00)	0	0.00
17000 5940 Amort. of CIA - General	24,472	24,402	22,224	186,036	737.10	209,090	12.39
Total Revenues	\$ 1,349,836	\$ 1,332,907	\$ 1,392,687	\$ 1,591,028	\$ 14.24	\$ 1,649,426	\$ 3.67

City of Seward
Water Enterprise Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	176,034	160,656	223,616	183,556	(17.91)	181,616	(1.06)
6001 Overtime	23,137	8,440	4,608	4,192	(9.03)	4,226	0.81
6002 Standby Time	11,394	8,515	11,076	9,754	(11.94)	9,862	1.11
6100 Medicare	2,922	2,937	3,648	3,428	(6.03)	3,387	(1.20)
6102 Workers' Compensation	7,639	7,781	9,240	12,191	31.94	12,141	(0.41)
6200 Leave Time	33,877	11,496	23,496	18,745	(20.22)	20,420	8.94
6201 Retirement Benefits	113,855	137,889	65,877	43,874	(33.40)	44,470	1.36
6202 Health Insurance	69,796	81,174	98,504	91,426	(7.19)	94,137	2.97
6203 In Lieu of FICA	443	461	492	0	(100.00)	0	0.00
Total Personnel Costs:	\$ 439,097	\$ 419,349	\$ 440,557	\$ 367,166	\$ (16.66)	\$ 370,259	\$ 0.84
Non-Personnel Costs:							
7000 Audit	132	0	0	0	0.00	0	0.00
7001 Communications	10,829	9,208	12,000	11,000	(8.33)	12,000	9.09
7002 Postage and Freight	2,580	2,443	6,504	6,500	(0.06)	6,500	0.00
7003 Bank and Credit Card Fees	6,251	6,782	6,000	6,000	0.00	6,000	0.00
7004 Insurance	11,346	12,150	9,996	10,800	8.04	11,000	1.85
7006 Legal	0	0	6,000	5,000	(16.67)	5,000	0.00
7009 Contracted Services	47,130	22,824	80,004	75,000	(6.25)	75,000	0.00
7011 Testing	8,085	4,796	11,508	11,000	(4.41)	11,000	0.00
7015 Utilities	177,953	185,732	264,000	259,000	(1.89)	259,000	0.00
7016 Heating Fuel	1,199	3,067	0	0	0.00	0	0.00
7210 Vehicle Supplies	0	1,361	0	0	0.00	0	0.00
7211 Gas & Lube	14,678	4,844	10,500	10,500	0.00	10,500	0.00
7213 Safety Equipment	2,075	2,052	3,000	3,000	0.00	3,000	0.00
7215 Operating Supplies	18,212	23,869	48,504	44,500	(8.25)	44,500	0.00
7216 Maintenance & Repair	8,043	6,367	28,500	26,000	(8.77)	25,000	(3.85)
7217 Small Tools & Equipment	7,429	6,234	6,696	6,500	(2.93)	6,500	0.00
7300 Advertising	79	0	1,500	1,000	(33.33)	1,000	0.00
7301 Subscriptions & Dues	1,937	880	1,752	1,700	(2.97)	1,700	0.00
7302 Travel & Subsistence	752	3,611	5,604	5,600	(0.07)	5,600	0.00
7303 Education & Training	105	2,507	5,604	5,600	(0.07)	5,600	0.00
7304 Equipment Rent	12,150	1,350	9,996	8,000	(19.97)	8,000	0.00
7307 GF Administrative Fee	239,611	245,122	251,004	258,849	3.13	262,991	1.60
7330 P.I.L.T.	106,155	103,606	108,660	110,660	1.84	108,569	(1.89)
7331 Reclass PILT to Transfer-Out	(106,155)	(103,606)	(108,660)	(110,660)	1.84	(108,569)	(1.89)
7808 Bad Debt Expense	1,768	715	2,004	2,000	(0.20)	2,000	0.00
7810 Miscellaneous Expense	247	103	2,508	1,800	(28.23)	1,800	0.00
7900 Depreciation Expense	199,645	200,323	186,996	392,199	109.74	392,199	0.00
8012 Debt Service Interest Expense	25,826	24,098	23,700	21,697	(8.45)	19,669	(9.35)
8101 Infrastructure	0	0	0	0	0.00	0	0.00
8103 Capital Equipment	0	0	0	0	0.00	0	0.00
8104 Motor Pool Rent	4,500	0	0	5,000	0.00	5,000	0.00
8300 Debt Service Principal	129,558	131,182	133,152	135,147	1.50	137,175	1.50
Total Non-Personnel Costs:	\$ 932,120	\$ 901,620	\$ 1,117,032	\$ 1,313,392	\$ 17.58	\$ 1,317,734	\$ 0.33
Total Expenditures	\$ 1,371,217	\$ 1,320,969	\$ 1,557,589	\$ 1,680,558	\$ 7.89	\$ 1,687,993	\$ 0.44

City of Seward
Water Enterprise Fund Water - General
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
17000 6000 Salaries	162,992	156,370	191,888	166,314	(13.33)	164,557	(1.06)
17000 6001 Overtime	22,846	8,152	3,852	3,958	2.75	3,990	0.81
17000 6002 Standby Time	11,394	8,515	11,076	9,754	(11.94)	9,862	1.11
17000 6100 Medicare	2,719	2,871	3,120	3,125	0.16	3,087	(1.22)
17000 6102 Workers' Compensation	6,970	7,503	7,620	10,749	41.06	10,705	(0.41)
17000 6200 Leave Time	33,877	11,496	23,496	18,745	(20.22)	20,420	8.94
17000 6201 Retirement Benefits	39,234	105,389	13,627	16,099	18.14	16,110	0.07
17000 6202 Health Insurance	65,374	79,306	87,399	84,606	(3.20)	87,115	2.97
17000 6203 In Lieu of FICA	443	461	492	0	(100.00)	0	0.00
Total Personnel Costs:	\$ 345,849	\$ 380,063	\$ 342,570	\$ 313,350	\$ (8.53)	\$ 315,846	\$ 0.80
Non-Personnel Costs:							
17000 7000 Audit	132	0	0	0	0.00	0	0.00
17000 7001 Communications	10,829	9,208	12,000	11,000	(8.33)	12,000	9.09
17000 7002 Postage and Freight	2,580	2,443	6,000	6,000	0.00	6,000	0.00
17000 7003 Bank and Credit Card Fees	6,251	6,782	6,000	6,000	0.00	6,000	0.00
17000 7004 Insurance	9,574	10,347	9,000	9,000	0.00	9,200	2.22
17000 7006 Legal	0	0	6,000	5,000	(16.67)	5,000	0.00
17000 7009 Contracted Services	47,130	22,824	50,004	50,000	(0.01)	50,000	0.00
17000 7011 Testing	7,548	4,781	9,504	9,000	(5.30)	9,000	0.00
17000 7015 Utilities	149,802	152,185	230,004	225,000	(2.18)	225,000	0.00
17000 7016 Heating Fuel	1,199	3,067	0	0	0.00	0	0.00
17000 7210 Vehicle Supplies	0	1,361	0	0	0.00	0	0.00
17000 7211 Gas & Lube	14,678	4,844	9,996	10,000	0.04	10,000	0.00
17000 7213 Safety Equipment	2,075	2,052	2,496	2,500	0.16	2,500	0.00
17000 7215 Operating Supplies	17,762	23,869	44,004	40,000	(9.10)	40,000	0.00
17000 7216 Maintenance & Repair	8,043	6,347	24,996	23,000	(7.99)	22,000	(4.35)
17000 7217 Small Tools & Equipment	6,532	6,222	6,000	6,000	0.00	6,000	0.00
17000 7300 Advertising	79	0	1,500	1,000	(33.33)	1,000	0.00
17000 7301 Subscriptions & Dues	1,796	880	1,500	1,500	0.00	1,500	0.00
17000 7302 Travel & Subsistence	592	3,611	5,004	5,000	(0.08)	5,000	0.00
17000 7303 Education & Training	105	2,507	5,004	5,000	(0.08)	5,000	0.00
17000 7304 Equipment Rent	12,150	1,350	9,996	8,000	(19.97)	8,000	0.00
17000 7307 GF Administrative Fee	239,611	245,122	251,004	258,849	3.13	262,991	1.60
17000 7330 P.I.L.T.	106,155	103,606	108,660	110,660	1.84	108,569	(1.89)
17000 7331 Reclass PILT to Transfer-Out	(106,155)	(103,606)	(108,660)	(110,660)	1.84	(108,569)	(1.89)
17000 7808 Bad Debt Expense	1,768	715	2,004	2,000	(0.20)	2,000	0.00
17000 7810 Miscellaneous Expense	247	103	2,004	1,500	(25.15)	1,500	0.00
17000 7900 Depreciation Expense	192,687	193,365	180,000	385,241	114.02	385,241	0.00
17000 8101 Infrastructure	0	0	0	0	0.00	0	0.00
17000 8103 Capital Equipment	0	0	0	0	0.00	0	0.00
17000 8104 Motor Pool Rent	4,500	0	0	5,000	0.00	5,000	0.00
Total Non-Personnel Costs:	\$ 737,670	\$ 703,985	\$ 874,020	\$ 1,075,590	\$ 23.06	\$ 1,079,932	\$ 0.40
Total Expenditures	\$ 1,083,519	\$ 1,084,048	\$ 1,216,590	\$ 1,388,940	\$ 14.17	\$ 1,395,778	\$ 0.49

City of Seward
Water Enterprise Fund Water - SMIC
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
17000 6000 Salaries	13,042	4,286	31,728	17,242	(45.66)	17,059	(1.06)
17000 6001 Overtime	292	288	756	234	(69.05)	236	0.85
17000 6100 Medicare	204	65	528	303	(42.61)	300	(0.99)
17000 6102 Workers' Compensation	670	278	1,620	1,442	(10.99)	1,436	(0.42)
17000 6201 Retirement Benefits	1,521	492	1,114	968	(13.09)	969	0.10
17000 6202 Health Insurance	4,422	1,868	11,105	6,820	(38.59)	7,022	2.96
Total Personnel Costs:	\$ 20,151	\$ 7,277	\$ 46,851	\$ 27,009	\$ (42.35)	\$ 27,022	\$ 0.05
Non-Personnel Costs:							
17000 7002 Postage and Freight	0	0	504	500	(0.79)	500	0.00
17000 7004 Insurance	1,772	1,803	996	1,800	80.72	1,800	0.00
17000 7009 Contracted Services	0	0	30,000	25,000	(16.67)	25,000	0.00
17000 7011 Testing	538	15	2,004	2,000	(0.20)	2,000	0.00
17000 7015 Utilities	28,151	33,547	33,996	34,000	0.01	34,000	0.00
17000 7211 Gas & Lube	0	0	504	500	(0.79)	500	0.00
17000 7213 Safety Equipment	0	0	504	500	(0.79)	500	0.00
17000 7215 Operating Supplies	450	0	4,500	4,500	0.00	4,500	0.00
17000 7216 Maintenance & Repair	0	19	3,504	3,000	(14.38)	3,000	0.00
17000 7217 Small Tools & Equipment	897	12	696	500	(28.16)	500	0.00
17000 7301 Subscriptions & Dues	141	0	252	200	(20.63)	200	0.00
17000 7302 Travel & Subsistence	160	0	600	600	0.00	600	0.00
17000 7303 Education & Training	0	0	600	600	0.00	600	0.00
17000 7810 Miscellaneous Expense	0	0	504	300	(40.48)	300	0.00
17000 7900 Depreciation Expense	6,958	6,958	6,996	6,958	(0.54)	6,958	0.00
Total Non-Personnel Costs:	\$ 39,067	\$ 42,354	\$ 86,160	\$ 80,958	\$ (6.04)	\$ 80,958	\$ 0.00
Total Expenditures	\$ 59,218	\$ 49,631	\$ 133,011	\$ 107,967	\$ (18.83)	\$ 107,980	\$ 0.01

City of Seward
Water Enterprise Fund Water Debt Service
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
17000 6201 Retirement Benefits	73,101	32,007	51,137	26,807	(47.58)	27,391	2.18
Total Personnel Costs:	\$ 73,101	\$ 32,007	\$ 51,137	\$ 26,807	\$ (47.58)	\$ 27,391	\$ 2.18
Non-Personnel Costs:							
17000 8012 Debt Service Interest Expense	25,826	24,098	23,700	21,697	(8.45)	19,669	(9.35)
17000 8300 Debt Service Principal	129,558	131,182	133,152	135,147	1.50	137,175	1.50
Total Non-Personnel Costs:	\$ 155,384	\$ 155,280	\$ 156,852	\$ 156,844	\$ (0.01)	\$ 156,844	\$ 0.00
Total Expenditures	\$ 228,485	\$ 187,287	\$ 207,989	\$ 183,651	\$ (11.70)	\$ 184,235	\$ 0.32

**CITY OF SEWARD
WATER ENTERPRISE FUND
2018 and 2019 Debt Service Schedule**

Description	Interest Rate	Balance @ 1/01/18	2018 Budget				Balance @ 12/31/18	Term
			Principal	Interest	Retirement	Total		
Third Avenue Water Line DEC Loan	1.50%	1,446,445	135,147	21,697		156,844	1,311,297	2007 - 2027
PERS Past Service Cost (a)	8.00%	395,754			26,807	26,807	368,947	2039 *
Totals:		\$1,842,199	\$135,147	\$21,697	\$26,807	\$183,651	\$1,680,244	

Description	Interest Rate	Balance @ 1/01/19	2019 Budget				Balance @ 12/31/19	Term
			Principal	Interest	Retirement	Total		
Third Avenue Water Line DEC Loan	1.50%	1,311,297	137,175	19,669		156,844	1,174,123	2007 - 2027
PERS Past Service Cost (a)	8.00%	368,947			27,391	27,391	341,556	2039 *
Totals:		\$1,680,244	\$137,175	\$19,669	\$27,391	\$184,235	\$1,515,679	

(a) Amortization period extended by SB385. Reflects pension-only balance at 1/1/17 rather than 1/1/18. Healthcare to be added in 2018.

CITY OF SEWARD
WATER ENTERPRISE FUND
Budgeted Interfund Transfers
2018 and 2019

	2018		2019	
	Transfers- In	Transfers- Out	Transfers- In	Transfers- Out
General Fund:				
Federal and state lobbying		\$5,973		\$5,973
Payments-in-Lieu-of-Tax		110,660		108,569
	<u>\$0</u>	<u>\$116,633</u>	<u>\$0</u>	<u>\$114,542</u>

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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 2018 and 2019

	2016 Actual *	2017 Budget	2018 Budget	2019 Budget
Operating revenues:				
Residential	637,860	620,004	633,024	643,152
Small General Service	194,606	200,004	204,204	207,471
Large General Service	279,178	288,996	295,065	299,786
SMIC Sales	35,895	38,400	39,206	39,834
Miscellaneous	4,224	2,496	2,548	2,589
Total operating revenues:	\$1,151,763	\$1,149,900	\$1,174,047	\$1,192,832
Operating expenses before depreciation:				
Salaries & Benefits	342,653	329,540	267,433	269,830
Purchased services	304,837	404,448	389,700	394,704
Supplies & Maintenance	35,598	70,896	61,700	61,700
General & Administrative	152,719	186,552	181,177	183,706
Total Operating Expenses:	\$835,807	\$991,436	\$900,010	\$909,940
Operating income before depreciation	315,956	158,464	274,037	282,892
Depreciation	367,544	205,920	359,306	357,184
Operating Income (Loss)	(\$51,588)	(\$47,456)	(\$85,269)	(\$74,292)
Non-operating revenues (expenses)				
Interest income	2,997	3,504	3,578	3,635
Interest expense	-5,900	-16,458	-17,744	-16,878
Other non-operating revenue	6,861	0	0	0
Total non-operating revenues (expenses)	\$3,958	(\$12,954)	(\$14,166)	(\$13,243)
Income (loss) before operating transfers	(\$47,630)	(\$60,410)	(\$99,435)	(\$87,535)
Capital contributions and special item	0	0	0	0
Net transfers In (Out)	(86,114)	(85,965)	(85,897)	(87,400)
Change in net position	(\$133,744)	(\$146,375)	(\$185,332)	(\$174,935)
Beginning net position	\$6,990,776	\$6,857,032	\$6,710,657	\$6,525,325
Ending net position	\$6,857,032 *	\$6,710,657	\$6,525,325	\$6,350,390

* Ties to annual Comprehensive Annual Financial Report

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

(a) \$411,522 or 112%; (b) \$264,000 or 128%; (c) \$398,445 or 110%; (d) \$398,445 or 111%

CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2018 and 2019

	<u>2017</u> <u>Budget</u>	<u>2018</u> <u>Budget</u>	<u>2019</u> <u>Budget</u>
Beginning cash balance at I/I/I7: *	\$983,424		
Cash is provided by (used for):			
Change in net position	<u>(146,375)</u>	<u>(185,332)</u>	<u>(174,935)</u>
Add expense items not affecting cash			
Depreciation	<u>205,920</u>	<u>359,306</u>	<u>357,184</u>
Net cash provided by (used for) operations	\$59,545	\$173,974	\$182,249
Other uses of cash			
Debt principal payments	(127,038)	(57,734) (a)	(58,599) (b)
Capital outlay	<u>0</u>	<u>(5,000) (c)</u>	<u>(5,000) (d)</u>
Net increase (decrease) in cash	<u>-\$67,493</u>	<u>\$111,240</u>	<u>\$118,650</u>
Estimated ending cash balance	<u><u>\$915,931</u></u>	<u><u>\$1,027,171</u></u>	<u><u>\$1,145,821</u></u>

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

(a) Lowell Point and SMIC Sewer Lagoon loans

(b) Lowell Point and SMIC Sewer Lagoon loans

(c) Motor Pool contribution. No MRRF contribution in 2018 or 2019.

(d) Motor Pool contribution. No MRRF contribution in 2018 or 2019.

City of Seward
Wastewater Enterprise Fund
2018/2019 Biennial Operating Budget
Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
18000 5300 Residential	604,405	637,860	620,004	633,024	2.10	643,152	1.60
18000 5310 SG Service	191,365	194,606	200,004	204,204	2.10	207,471	1.60
18000 5320 LG Service	260,495	279,178	288,996	295,065	2.10	299,786	1.60
18000 5330 SMIC Sales	36,304	35,895	38,400	39,206	2.10	39,834	1.60
18000 5804 Work Order Revenue	0	0	0	0	0.00	0	0.00
18000 5809 Water/Seward Misc. Service	3,482	4,223	2,496	2,548	2.08	2,589	1.61
18000 5890 Collection of Doubtful Accounts	239	0	0	0	0.00	0	0.00
18000 5899 Miscellaneous Revenue	0	1	0	0	0.00	0	0.00
18000 5901 EF Investment Interest	(10,565)	1,813	2,004	2,046	2.10	2,079	1.61
18000 5905 EF Penalties and Interest	1,701	1,184	1,500	1,532	2.13	1,556	1.57
18000 5919 Contra PERS On-behalf paid by SOA	(30,232)	(453)	0	0	0.00	0	0.00
18000 5920 PERS On-behalf paid by SOA	41,212	7,314	3,161	0	(100.00)	0	0.00
18000 5921 Federal Grant Revenue	0	0	0	0	0.00	0	0.00
18000 5940 Amort. of CIA - General	164,613	411,522	264,000	398,445	50.93	398,445	0.00
Total Revenues	\$ 1,263,019	\$ 1,573,143	\$ 1,420,565	\$ 1,576,070	\$ 10.95	\$ 1,594,912	\$ 1.20

City of Seward
Wastewater Enterprise Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	155,091	126,729	169,652	138,833	(18.17)	138,423	(0.30)
6001 Overtime	17,535	6,466	3,168	3,170	0.06	3,170	0.00
6002 Standby Time	5,517	7,231	6,492	6,492	0.00	6,492	0.00
6100 Medicare	2,387	2,076	2,736	2,738	0.07	2,696	(1.53)
6102 Workers' Compensation	6,841	17,233	9,240	8,799	(4.77)	8,749	(0.57)
6200 Leave Time	28,770	18,771	16,956	18,272	7.76	19,091	4.48
6201 Retirement Benefits	104,076	105,440	25,205	33,416	32.58	33,844	1.28
6202 Health Insurance	59,473	58,246	98,760	55,713	(43.59)	57,365	2.97
6203 In Lieu of FICA	443	461	492	0	(100.00)	0	0.00
Total Personnel Costs:	\$ 380,133	\$ 342,653	\$ 332,701	\$ 267,433	\$ (19.62)	\$ 269,830	\$ 0.90
Non-Personnel Costs:							
7001 Communications	6,088	6,529	8,496	8,300	(2.31)	8,300	0.00
7002 Postage and Freight	3,023	2,359	5,244	4,700	(10.37)	4,700	0.00
7003 Bank and Credit Card Fees	7,974	8,797	5,700	8,000	40.35	8,000	0.00
7004 Insurance	6,919	6,617	7,500	8,000	6.67	8,004	0.05
7006 Legal	0	1,680	15,000	12,000	(20.00)	12,000	0.00
7007 Legal Settlement	20,000	0	0	0	0.00	0	0.00
7009 Contracted Services	25,806	73,021	115,008	105,000	(8.70)	105,000	0.00
7011 Testing	24,804	37,819	25,500	27,000	5.88	27,000	0.00
7015 Utilities	164,140	165,585	217,992	213,000	(2.29)	218,000	2.35
7016 Heating Fuel	2,537	2,396	3,504	3,500	(0.11)	3,500	0.00
7017 Rents & Leases	77	33	504	200	(60.32)	200	0.00
7210 Vehicle Supplies	0	1,784	0	0	0.00	0	0.00
7211 Gas & Lube	16,976	6,341	10,896	9,700	(10.98)	9,700	0.00
7213 Safety Equipment	1,209	1,162	1,500	1,500	0.00	1,500	0.00
7215 Operating Supplies	22,833	11,996	19,500	17,000	(12.82)	17,000	0.00
7216 Maintenance & Repair	17,527	10,579	34,500	29,500	(14.49)	29,500	0.00
7217 Small Tools & Equipment	6,098	3,737	4,500	4,000	(11.11)	4,000	0.00
7300 Advertising	0	0	504	400	(20.63)	400	0.00
7301 Subscriptions & Dues	5,240	432	2,760	4,500	63.04	4,500	0.00
7302 Travel & Subsistence	3,969	225	18,000	5,200	(71.11)	5,200	0.00
7303 Education & Training	1,074	439	3,000	3,800	26.67	3,800	0.00
7304 Equipment Rent	12,150	1,350	6,000	6,000	0.00	6,000	0.00
7306 In-Kind Expenses	(19,189)	0	0	0	0.00	0	0.00
7307 GF Administrative Fee	146,328	149,694	153,288	158,077	3.12	160,606	1.60
7330 P.I.L.T.	87,703	92,141	91,992	93,924	2.10	95,427	1.60
7331 Reclass PILT to Transfer-Out	(87,703)	(92,141)	(91,992)	(93,924)	2.10	(95,427)	1.60
7808 Bad Debt Expense	2,015	486	2,004	2,000	(0.20)	2,000	0.00
7810 Miscellaneous Expense	100	92	996	1,200	20.48	1,200	0.00
7900 Depreciation Expense	235,467	367,544	205,920	359,306	74.49	357,184	(0.59)
8012 Debt Service Interest Expense	0	5,900	16,458	17,744	7.81	16,878	(4.88)
8103 Capital Equipment	0	0	0	0	0.00	0	0.00
8104 Motor Pool Rent	4,500	0	0	5,000	0.00	5,000	0.00
8300 Debt Service Principal	0	58,986	127,038	57,733	(54.55)	58,599	1.50
Total Non-Personnel Costs:	\$ 717,665	\$ 925,583	\$ 1,011,312	\$ 1,072,360	\$ 6.04	\$ 1,077,771	\$ 0.50
Total Expenditures	\$ 1,097,798	\$ 1,268,236	\$ 1,344,013	\$ 1,339,793	\$ (0.31)	\$ 1,347,601	\$ 0.58

City of Seward
Wastewater Enterprise Fund Wastewater - General
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
18000 6000 Salaries	140,976	122,443	144,452	124,215	(14.01)	123,848	(0.30)
18000 6001 Overtime	14,072	5,665	2,772	2,750	(0.79)	2,750	0.00
18000 6002 Standby Time	5,517	7,231	6,492	6,492	0.00	6,492	0.00
18000 6100 Medicare	2,120	2,004	2,316	2,442	5.44	2,405	(1.52)
18000 6102 Workers' Compensation	5,976	16,932	7,440	8,104	8.92	8,058	(0.57)
18000 6200 Leave Time	28,770	18,771	16,956	18,272	7.76	19,091	4.48
18000 6201 Retirement Benefits	33,674	80,388	9,899	12,161	22.85	12,161	0.00
18000 6202 Health Insurance	54,017	56,237	86,743	50,719	(41.53)	52,223	2.97
18000 6203 In Lieu of FICA	443	461	492	0	(100.00)	0	0.00
Total Personnel Costs:	\$ 285,565	\$ 310,132	\$ 277,562	\$ 225,155	\$ (18.88)	\$ 227,028	\$ 0.83
Non-Personnel Costs:							
18000 7001 Communications	6,088	6,529	7,500	7,500	0.00	7,500	0.00
18000 7002 Postage and Freight	2,966	2,359	4,248	4,000	(5.84)	4,000	0.00
18000 7003 Bank and Credit Card Fees	7,974	8,797	5,700	8,000	40.35	8,000	0.00
18000 7004 Insurance	5,216	5,020	6,504	6,500	(0.06)	6,504	0.06
18000 7006 Legal	0	1,680	15,000	12,000	(20.00)	12,000	0.00
18000 7009 Contracted Services	13,145	24,790	65,004	60,000	(7.70)	60,000	0.00
18000 7011 Testing	17,244	23,533	15,996	17,500	9.40	17,500	0.00
18000 7015 Utilities	128,196	130,018	174,996	170,000	(2.85)	175,000	2.94
18000 7016 Heating Fuel	246	118	2,004	2,000	(0.20)	2,000	0.00
18000 7017 Rents & Leases	77	33	504	200	(60.32)	200	0.00
18000 7210 Vehicle Supplies	0	1,784	0	0	0.00	0	0.00
18000 7211 Gas & Lube	16,396	6,215	9,996	9,000	(9.96)	9,000	0.00
18000 7213 Safety Equipment	749	906	996	1,000	0.40	1,000	0.00
18000 7215 Operating Supplies	14,237	11,785	9,996	9,000	(9.96)	9,000	0.00
18000 7216 Maintenance & Repair	14,023	9,921	24,996	20,000	(19.99)	20,000	0.00
18000 7217 Small Tools & Equipment	5,261	2,710	3,000	3,000	0.00	3,000	0.00
18000 7300 Advertising	0	0	504	400	(20.63)	400	0.00
18000 7301 Subscriptions & Dues	3,360	432	2,004	2,500	24.75	2,500	0.00
18000 7302 Travel & Subsistence	2,989	202	3,000	3,000	0.00	3,000	0.00
18000 7303 Education & Training	1,074	439	2,004	2,000	(0.20)	2,000	0.00
18000 7304 Equipment Rent	12,150	1,350	5,004	5,000	(0.08)	5,000	0.00
18000 7306 In-Kind Expenses	(19,189)	0	0	0	0.00	0	0.00
18000 7307 GF Administrative Fee	146,328	149,694	153,288	158,077	3.12	160,606	1.60
18000 7330 P.I.L.T.	87,703	92,141	91,992	93,924	2.10	95,427	1.60
18000 7331 Reclass PILT to Transfer-Out	(87,703)	(92,141)	(91,992)	(93,924)	2.10	(95,427)	1.60
18000 7808 Bad Debt Expense	2,015	486	2,004	2,000	(0.20)	2,000	0.00
18000 7810 Miscellaneous Expense	100	92	996	1,000	0.40	1,000	0.00
18000 7900 Depreciation Expense	234,543	366,619	204,996	358,381	74.82	356,260	(0.59)
18000 8103 Capital Equipment	0	0	0	0	0.00	0	0.00
18000 8104 Motor Pool Rent	4,500	0	0	5,000	0.00	5,000	0.00
Total Non-Personnel Costs:	\$ 619,688	\$ 755,512	\$ 720,240	\$ 867,058	\$ 20.38	\$ 872,470	\$ 0.62
Total Expenditures	\$ 905,253	\$ 1,065,644	\$ 997,802	\$ 1,092,213	\$ 9.46	\$ 1,099,498	\$ 0.67

City of Seward
Wastewater Enterprise Fund Wastewater - SMIC
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
18000 6000 Salaries	14,115	4,286	25,200	14,618	(41.99)	14,575	(0.29)
18000 6001 Overtime	3,463	800	396	420	6.06	420	0.00
18000 6002 Standby Time	0	0	0	0	0.00	0	0.00
18000 6100 Medicare	268	72	420	296	(29.52)	291	(1.69)
18000 6102 Workers' Compensation	865	301	1,800	695	(61.39)	691	(0.58)
18000 6201 Retirement Benefits	1,758	542	900	838	(6.89)	838	0.00
18000 6202 Health Insurance	5,456	2,009	12,017	4,994	(58.44)	5,142	2.96
Total Personnel Costs:	\$ 25,925	\$ 8,010	\$ 40,733	\$ 21,861	\$ (46.33)	\$ 21,957	\$ 0.44
Non-Personnel Costs:							
18000 7001 Communications	0	0	996	800	(19.68)	800	0.00
18000 7002 Postage and Freight	56	0	996	700	(29.72)	700	0.00
18000 7004 Insurance	1,703	1,597	996	1,500	50.60	1,500	0.00
18000 7007 Legal Settlement	20,000	0	0	0	0.00	0	0.00
18000 7009 Contracted Services	12,661	48,232	50,004	45,000	(10.01)	45,000	0.00
18000 7011 Testing	7,560	14,286	9,504	9,500	(0.04)	9,500	0.00
18000 7015 Utilities	35,944	35,567	42,996	43,000	0.01	43,000	0.00
18000 7016 Heating Fuel	2,292	2,278	1,500	1,500	0.00	1,500	0.00
18000 7211 Gas & Lube	580	126	900	700	(22.22)	700	0.00
18000 7213 Safety Equipment	461	256	504	500	(0.79)	500	0.00
18000 7215 Operating Supplies	8,597	211	9,504	8,000	(15.82)	8,000	0.00
18000 7216 Maintenance & Repair	3,505	657	9,504	9,500	(0.04)	9,500	0.00
18000 7217 Small Tools & Equipment	837	1,027	1,500	1,000	(33.33)	1,000	0.00
18000 7301 Subscriptions & Dues	1,880	0	756	2,000	164.55	2,000	0.00
18000 7302 Travel & Subsistence	980	24	15,000	2,200	(85.33)	2,200	0.00
18000 7303 Education & Training	0	0	996	1,800	80.72	1,800	0.00
18000 7304 Equipment Rent	0	0	996	1,000	0.40	1,000	0.00
18000 7810 Miscellaneous Expense	0	0	0	200	0.00	200	0.00
18000 7900 Depreciation Expense	925	925	924	925	0.11	924	(0.11)
18000 8103 Capital Equipment	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	\$ 97,981	\$ 105,186	\$ 147,576	\$ 129,825	\$ (12.03)	\$ 129,824	\$ 0.00
Total Expenditures	\$ 123,906	\$ 113,196	\$ 188,309	\$ 151,686	\$ (19.45)	\$ 151,781	\$ 0.06

City of Seward
Wastewater Enterprise Fund Wastewater Debt Service
2018/2019 Biennial Operating Budget
Expenditure Detail by Department

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
18000 6201 Retirement Benefits	68,643	24,510	14,405	20,417	41.73	20,845	2.10
Total Personnel Costs:	\$ 68,643	\$ 24,510	\$ 14,405	\$ 20,417	\$ 41.74	\$ 20,845	\$ 2.10
Non-Personnel Costs:							
18000 8012 Debt Service Interest Expense	0	5,900	16,458	17,744	7.81	16,878	(4.88)
18000 8300 Debt Service Principal	0	58,986	127,038	57,733	(54.55)	58,599	1.50
Total Non-Personnel Costs:	\$ 0	\$ 64,886	\$ 143,496	\$ 75,477	\$ (47.40)	\$ 75,477	\$ 0.00
Total Expenditures	\$ 68,643	\$ 89,396	\$ 157,901	\$ 95,894	\$ (39.27)	\$ 96,322	\$ 0.45

**CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
2018 and 2019 Debt Service Schedule**

Description	Interest Rate	Balance @ 1/01/18	2018 Budget				Balance @ 12/31/18	Term
			Principal	Interest	Retirement	Total		
Lowell Point Sludge Loan #769091	1.50%	563,327	27,494	8,450		35,944	535,833	2016 - 2035
LP & SMIC Sludge Loan #769111	1.50%	619,594	30,240	9,294		39,534	589,354	2016 - 2035
Loan to GF to repay 1990 debt *	0.00%	1,219,150	76,840	0		76,840	1,219,150	Until paid off
PERS Past Service Cost (a)	8.00%	337,617			20,417	20,417	317,200	2039 *
Totals:		\$2,739,688	\$57,733	\$17,744	\$20,417	\$95,894	\$2,661,537	

Description	Interest Rate	Balance @ 1/01/19	2019 Budget				Balance @ 12/31/19	Term
			Principal	Interest	Retirement	Total		
Lowell Point Sludge Loan #769091	1.50%	535,833	27,906	8,038		35,944	507,927	2016 - 2035
LP & SMIC Sludge Loan #769111	1.50%	589,354	30,693	8,840		39,534	558,661	2016 - 2035
Loan to GF to repay 1990 debt *	0.00%	1,219,150	76,840	0		76,840	1,219,150	Until paid off
PERS Past Service Cost (a)	8.00%	317,200			20,845	20,845	296,355	2039 *
Totals:		\$2,661,537	\$58,599	\$16,878	\$20,845	\$96,322	\$2,582,093	

(a) Amortization period extended by SB385. Reflects pension-only balance at 1/1/17 rather than 1/1/18. Healthcare to be added in 2018.

* The City Council established a repayment schedule in 1999 to repay the General Fund for \$1,603,350 loaned to the Wastewater Fund for Lowell Point Sewer Lagoon. Annual payments were approved in the amount of \$76,840. Payments go to the Capital Acquisition Fund to ensure they are not used to pay GF operating costs. In 2016, 2017, 2018 and 2019 loan payments were deferred by Council to provide funding for Lowell Point and SMIC Sewer Lagoons.

CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
Budgeted Interfund Transfers
2018 and 2019

	2018		2019	
	Transfers- In	Transfers- Out	Transfers- In	Transfers- Out
General Fund:				
Federal and state lobbying		\$5,973		\$5,973
Payments-in-Lieu-of-Tax		93,924		95,427
RV dump station payments	14,000		14,000	
L.P. Sewer Lagoon loan (a)		0		0
	<u>\$14,000</u>	<u>\$99,897</u>	<u>\$14,000</u>	<u>\$101,400</u>
Net Transfers:	<u>(\$85,897)</u>		<u>(\$87,400)</u>	

(a) In the future, consider forgiveness of \$1,219,150 in remaining debt. Original debt of \$1,603,350 borrowed from General Fund to repair LP Lagoon in 1990.

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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 2018 and 2019

	2016 Actual *	2017 Budget	2018 Budget	2019 Budget
Operating revenue - parking fees	\$328,348	\$310,116	\$312,650	\$321,650
Operating expense:				
Salaries & Benefits	134,589	141,096	143,881	150,937
Purchased Services	25,227	30,264	30,200	30,600
Supplies and Maintenance	36,769	27,300	31,750	32,900
General and Administrative	10,603	20,880	27,721	25,900
Total operating expense:	<u>\$207,188</u>	<u>\$219,540</u>	<u>\$233,552</u>	<u>\$240,337</u>
Operating income before depreciation	121,160	90,576	79,098	81,313
Depreciation	24,477	24,000	18,893	11,682
Operating income (ooss)	<u>\$96,683</u>	<u>\$66,576</u>	<u>\$60,205</u>	<u>\$69,631</u>
Non-operating revenues (expense)				
Interest Income and other	970	6,996	7,000	7,000
Total non-operating revenue(expense)	<u>\$970</u>	<u>\$6,996</u>	<u>\$7,000</u>	<u>\$7,000</u>
Transfers to other funds	-\$26,268	-\$22,600	-\$25,012	-\$25,732
Change in net position	\$71,385	\$50,972	\$42,193	\$50,899
Beginning net position	<u>\$936,029</u>	<u>\$1,007,414</u>	<u>\$1,058,386</u>	<u>\$1,100,579</u>
Ending net position	<u>\$1,007,414 *</u>	<u>\$1,058,386</u>	<u>\$1,100,579</u>	<u>\$1,151,478</u>

* Ties to annual Comprehensive Annual Financial Report

CITY OF SEWARD
PARKING ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2018 and 2019

	<u>2017</u> <u>Budget</u>	<u>2018</u> <u>Budget</u>	<u>2019</u> <u>Budget</u>
Beginning Cash Balance at 1/1/17 *:	\$917,751		
Cash is provided by (used for):			
Change in net position	<u>\$50,972</u>	<u>\$42,193</u>	<u>\$50,899</u>
Add expense items not affecting cash			
Depreciation	<u>24,000</u>	<u>18,893</u>	<u>11,682</u>
Net cash provided by operations	\$74,972	\$61,086	\$62,581
Other uses of cash			
Capital outlay (a)	<u>\$0 (a)</u>	<u>(\$105,000) (b)</u>	<u>(\$23,000) (c)</u>
Net increase (decrease) in cash	<u>\$74,972</u>	<u>-\$43,914</u>	<u>\$39,581</u>
Estimated ending cash balance	<u><u>\$992,723</u></u>	<u><u>\$948,809</u></u>	<u><u>\$988,390</u></u>

(*) Ties to Comprehensive Annual Financial Report

(a) No motor pool contribution or equipment.

(b) \$105K = \$17K small truck; \$10K pay station; \$65K Toolkat; \$13K motor pool contribution.

(c) \$23K = \$10K pay station; \$13K motor pool contribution.

City of Seward
 Parking Enterprise Fund
 2018/2019 Biennial Operating Budget
 Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
13000 5200 S. Harbor Lot	128,200	131,032	126,000	125,000	(0.79)	128,000	2.40
13000 5201 N. Harbor Lot	63,218	69,764	62,004	62,000	(0.01)	67,000	8.06
13000 5202 N.E. Ramp Lot	49,262	44,826	50,004	45,000	(10.01)	45,000	0.00
13000 5204 S. Harbor Uplands Lot	27,424	24,014	27,000	25,000	(7.41)	25,000	0.00
13000 5205 Slip Holder Parking Passes	25,071	25,507	23,004	24,000	4.33	25,000	4.17
13000 5206 Employee Passes	9,011	10,047	9,000	9,000	0.00	9,000	0.00
13000 5207 Miscellaneous Parking Fees	47	963	0	0	0.00	0	0.00
13000 5208 S.W. Harbor Lot	0	0	0	0	0.00	0	0.00
13000 5209 Company Vehicle Pass	327	327	0	0	0.00	0	0.00
13000 5210 Vehicle w/ Trailer	13,738	13,278	12,000	20,000	66.67	20,000	0.00
13000 5211 Visitor Parking Permits	654	1,304	600	650	8.33	650	0.00
13000 5212 Fines - Parking Tickets	601	5,665	504	2,000	296.83	2,000	0.00
13000 5899 Miscellaneous Revenue	669	1,621	0	0	0.00	0	0.00
13000 5901 EF Investment Interest	7,815	970	6,996	7,000	0.06	7,000	0.00
Total Revenues	\$ 326,037	\$ 329,318	\$ 317,112	\$ 319,650	\$ 0.80	\$ 328,650	\$ 2.82

**City of Seward
Parking Enterprise Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
6000 Salaries	68,424	83,769	121,596	118,977	(2.15)	118,977	0.00
6001 Overtime	1,131	9,959	3,504	3,625	3.45	4,000	10.34
6100 Medicare	4,137	5,596	4,296	8,049	87.36	7,976	(0.91)
6101 Unemployment Insurance	308	2,824	0	1,500	0.00	2,000	33.33
6102 Workers' Compensation	5,890	12,329	2,700	1,237	(54.19)	7,800	530.56
6200 Leave Time	0	2,500	2,364	0	(100.00)	0	0.00
6201 Retirement Benefits	4,266	4,788	1,092	4,779	337.64	4,300	(10.02)
6202 Health Insurance	4,735	12,824	5,544	5,714	3.07	5,884	2.98
Total Personnel Costs:	\$ 88,891	\$ 134,589	\$ 141,096	\$ 143,881	\$ 1.97	\$ 150,937	\$ 4.90
Non-Personnel Costs:							
7001 Communications	1,878	2,606	6,504	3,200	(50.80)	3,400	6.25
7002 Postage and Freight	38	203	756	1,000	32.28	1,000	0.00
7003 Bank and Credit Card Fees	8,605	7,791	8,496	8,500	0.05	8,700	2.35
7004 Insurance	2,697	2,444	4,404	2,500	(43.23)	2,500	0.00
7009 Contracted Services	1,045	5,215	0	4,500	0.00	4,500	0.00
7011 Testing	374	508	0	500	0.00	500	0.00
7012 Other Special Services	0	5,521	9,504	9,000	(5.30)	9,000	0.00
7015 Utilities	417	939	600	1,000	66.67	1,000	0.00
7210 Vehicle Supplies	0	188	0	4,000	0.00	4,000	0.00
7211 Gas & Lube	673	454	1,404	1,500	6.84	1,500	0.00
7212 Uniform Allowance	864	2,303	396	1,000	152.53	1,200	20.00
7213 Safety Equipment	304	1,879	0	1,000	0.00	1,200	20.00
7214 Janitorial Supplies	0	0	0	250	0.00	250	0.00
7215 Operating Supplies	8,765	24,958	9,000	9,000	0.00	9,250	2.78
7216 Maintenance & Repair	10,054	5,536	15,000	10,000	(33.33)	10,500	5.00
7217 Small Tools & Equipment	1,819	1,451	1,500	5,000	233.33	5,000	0.00
7300 Advertising	412	145	996	1,000	0.40	1,000	0.00
7301 Subscriptions & Dues	395	9	7,500	7,500	0.00	7,500	0.00
7302 Travel & Subsistence	0	250	252	3,500	1,288.89	1,500	(57.14)
7303 Education & Training	0	0	996	2,000	100.80	1,500	(25.00)
7304 Equipment Rent	4,653	0	252	2,500	892.06	3,000	20.00
7307 GF Administrative Fee	10,391	10,188	10,884	11,221	3.10	11,400	1.60
7330 P.I.L.T.	26,377	26,268	24,804	25,012	0.84	25,732	2.88
7331 Reclass PILT to Transfer-Out	(26,377)	(26,268)	(24,804)	(25,012)	0.84	(25,732)	2.88
7810 Miscellaneous Expense	10	11	0	0	0.00	0	0.00
7900 Depreciation Expense	24,477	24,477	24,000	18,893	(21.28)	11,682	(38.17)
8103 Capital Equipment	0	0	0	92,000	0.00	10,000	(89.13)
8104 Motor Pool Rent	13,000	0	0	13,000	0.00	13,000	0.00
Total Non-Personnel Costs:	\$ 90,871	\$ 97,076	\$ 102,444	\$ 213,564	\$ 108.47	\$ 124,082	\$ (41.90)
Total Expenditures	\$ 179,762	\$ 231,665	\$ 243,540	\$ 357,445	\$ 46.77	\$ 275,019	\$ (23.06)

CITY OF SEWARD
PARKING ENTERPRISE FUND
Budgeted Interfund Transfers
2018 and 2019

	<u>2018</u>		<u>2019</u>	
	<u>Transfers- In</u>	<u>Transfers- Out</u>	<u>Transfers- In</u>	<u>Transfers- Out</u>
Federal and state lobbying		0		0
Payments-in-Lieu-of-Tax		25,012		25,732
	<u>\$0</u>	<u>\$25,012</u>	<u>\$0</u>	<u>\$25,732</u>

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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.

HEALTHCARE ENTERPRISE FUND
Budgeted Statement of Revenues and Expenses
and Changes in Net Position
For 2018 and 2019

	2016 Actual *	2017 Budget	2018 Budget	2019 Budget
Revenues:	\$0	\$0	\$0	\$0
Operating Expenses:				
Hospital contributions for capital needs (a)	200,000	200,000	500,000	500,000
Health Facility Expansion (b)	155,889	261,379	0	0
Community Health Center (c)	500,000	400,000	300,000	200,000
Depreciation	326,095	203,953	201,058	161,293
Total operating expenses	\$1,181,984	\$1,065,332	\$1,001,058	\$861,293
Non-operating revenues (expense)				
Investment earnings	849	0	0	0
Debt service interest (d)	(39,481)	(39,481)	(36,379)	(33,113)
Capital equipment and other	-	-	-	-
Total non-operating revenue (expense)	(\$38,632)	(\$39,481)	(\$36,379)	(\$33,113)
Earnings (loss) before transfers	(\$1,220,616)	(\$1,104,813)	(\$1,037,437)	(\$894,406)
Operating transfers from other funds (e)	1,239,672	1,150,000	1,250,000	1,262,500
Operating transfers to other funds (f)	0	0	(1,192,898)	(463,924)
Change in net position	\$19,056	\$45,187	(\$980,335)	(\$95,830)

(a) Providence Seward hospital, ER, long-term care facility capital budget

(b) Funding assigned to health facility expansion; classified as a transfer-out starting 2018. Bond reserve is deemed higher priority than facility expansion.

(c) Seward Community Health Center operating budget request. In addition, \$200K in 2018 and \$300K in 2019 can be accessed for operations instead of health facility expansion if operations fall short, upon request of CHC Board and approval of Seward City Council.

(d) Represents inter-fund loan payable to Motor Pool for Seward General Hospital pension loan. Balance at 1/1/18 is \$692,929.

(e) Represents one-quarter of all City sales tax equal to 1% sales tax (the City's total sales tax rate is 4%).

(f) See Schedule of Interfund Transfers. Health facilities expansion, \$200K - 2018; \$300K - 2019. SMH bond reserves, \$992,898 - 2018; \$163,924 - 2019.

* Does not tie to CAFR since City budgets Hospital and LTC separately, and does not budget for PSMCC operations. The CAFR 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
HEALTHCARE ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2018 and 2019

	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Beginning Cash Balance at 1/1/17:	\$651,430		
Cash is provided by (used for):			
Change in net position	<u>45,187</u>	<u>(980,335)</u>	<u>(95,830)</u>
Add expense items not affecting cash			
Depreciation	<u>203,953</u>	<u>201,058</u>	<u>161,293</u>
Net cash provided by operations	249,140	(779,277)	65,463
Other sources (uses) of cash			
Debt principal (a)	<u>(\$59,095)</u>	<u>(\$62,198)</u>	<u>(\$65,463)</u>
Net increase (decrease) in cash	<u>190,045</u>	<u>(841,475)</u>	<u>0</u>
Estimated ending cash balance	<u><u>\$841,475</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

(a) Reflects retirement debt related to former employees of Seward General Hospital which was owned by the City. Public Employees' Retirement System (PERS) debt was paid by the General Fund until 2013 when bonds issued to construct the new hospital matured. Since that time, sales tax reserved for healthcare purposes became the new source of repayment of SGH PERS debt. This debt is carried as a liability on the books of the Hospital Enterprise Fund and reflects an internal loan to the Motor Pool Internal Service Fund which provided the cash to pay off the SGH PERS debt with the State of Alaska.

City of Seward
 Healthcare Enterprise Fund
 2018/2019 Biennial Operating Budget
 Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
19100 5901 EF Investment Interest	0	849	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	\$ 1,875	\$ 2,724	\$ 1,875	\$ 1,875	\$ 0.00	\$ 1,875	\$ 0.00

**City of Seward
Healthcare Enterprise Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund**

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
Non-Personnel Costs:							
7000 Audit	23,000	0	0	0	0.00	0	0.00
7009 Contracted Services	0	0	0	0	0.00	0	0.00
7215 Operating Supplies	0	0	0	0	0.00	0	0.00
7301 Subscriptions & Dues	0	0	0	0	0.00	0	0.00
7302 Travel & Subsistence	1,091	0	0	0	0.00	0	0.00
7801 Contributions	0	0	261,379	0	(100.00)	0	0.00
7809 Pass-Thru Payments	962,794	700,000	600,000	800,000	33.33	700,000	(12.50)
7810 Miscellaneous Expense	0	0	0	0	0.00	0	0.00
7900 Depreciation Expense	281,918	326,095	203,953	201,058	(1.42)	161,293	(19.78)
8000 Loss on Sale of Fixed Assets	0	0	0	0	0.00	0	0.00
8012 Debt Service Interest Expense	57,979	39,481	39,481	36,379	(7.86)	33,113	(8.98)
8300 Debt Service Principal	72,898	352,343	59,095	62,198	5.25	65,463	5.25
Total Non-Personnel Costs:	<u>\$ 1,399,680</u>	<u>\$ 1,417,919</u>	<u>\$ 1,163,908</u>	<u>\$ 1,099,635</u>	<u>\$ (5.52)</u>	<u>\$ 959,869</u>	<u>\$ (12.71)</u>
Total Expenditures	<u>\$ 1,399,680</u>	<u>\$ 1,417,919</u>	<u>\$ 1,163,908</u>	<u>\$ 1,099,635</u>	<u>\$ (5.52)</u>	<u>\$ 959,869</u>	<u>\$ (12.71)</u>

CITY OF SEWARD
 HEALTHCARE ENTERPRISE FUND
 2018 and 2019 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/18	2018 Budget			Balance @ 12/31/18	Term
			Principal	Interest	Total		
Hospital PERS loan - F03000	5.25%	692,929	62,198	36,379	98,576	630,731	2007 - 2026
Totals:		\$692,929	\$62,198	\$36,379	\$98,576	\$630,731	

Description	Interest Rate	Balance @ 1/01/19	2019 Budget			Balance @ 12/31/19	Term
			Principal	Interest	Total		
Hospital PERS loan - F03000	5.25%	630,731	65,463	33,113	98,576	565,268	2007 - 2026
Totals:		\$630,731	\$65,463	\$33,113	\$98,576	\$565,268	

CITY OF SEWARD
 HEALTHCARE ENTERPRISE FUND
 Budgeted Interfund Transfers
 2018 and 2019

	<u>2018</u>		<u>2019</u>	
	<u>Transfers- In</u>	<u>Transfers- Out</u>	<u>Transfers- In</u>	<u>Transfers- Out</u>
From sales tax devoted to healthcare	1,250,000		1,262,500	
Health Facilities Expansion Fund		200,000		300,000
Seward Mountain Haven bond reserves		992,898		163,924
	<u>\$1,250,000</u>	<u>\$1,192,898</u>	<u>\$1,262,500</u>	<u>\$463,924</u>

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, 2018 of \$17,855,000. 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 2018 and 2019

	2016 Actual *	2017 Budget	2018 Budget	2019 Budget
Revenues:				
Interest earnings	810	0	0	0
LTC capital cost reimbursement	2,248,736	1,953,713	2,268,301	2,290,984
Total revenues	\$2,249,546	\$1,953,713	\$2,268,301	\$2,290,984
Expenses:				
Debt service interest and other costs	640,025	705,006	667,906	649,006
Depreciation and Amortize bond issue costs	1,656,103	1,728,440	1,671,499	1,543,502
Total expenses	\$2,296,128	\$2,433,446	\$2,339,405	\$2,192,508
Excess (deficit) of revenues over expenditures	(46,582)	(479,733)	(71,104)	98,476
Operating transfers from other funds	0	0	992,898	163,924
Operating transfers to other funds	0	0	0	0
Change in net position	(\$46,582)	(\$479,733)	\$921,794	\$262,400

* Does not tie to annual Comprehensive Annual Financial Report (CAFR) since that report also includes operations from PSMC. PSMC is managed by Providence Health & Services on behalf of the City. Their financial activity is rolled into the City's CAFR. However, the City budgets in the Seward Mountain Haven Enterprise Fund, only the portion of activity related to the capital add-on portion of patient revenues which are passed from PSMC to the City for the purposes of repaying revenue bonds used to construct Seward Mountain Haven. This schedule also includes debt service payments on those bonds, and depreciation related to Seward Mountain Haven, which is owned by the City of Seward.

CITY OF SEWARD
SEWARD MOUNTAIN HAVEN ENTERPRISE FUND
Budgeted Statement of Cash Flow
For 2018 and 2019

	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Beginning Cash Balance at 1/1/17:			
Cash - Legally Required Bond Reserves (a)	\$1,615,006		
Cash - Reserved for Bond Payments	\$770,357		
	<u>\$2,385,363</u>		
 Cash is provided by (used for):			
Change in net position	<u>(479,733)</u>	<u>921,794</u>	<u>262,400</u>
 Add expense items not affecting cash			
Depreciation and amortize bond costs	<u>1,728,440</u>	<u>1,671,499</u>	<u>1,543,502</u>
 Net cash provided by operations	\$1,248,707	\$2,593,293	\$1,805,902
 Other sources (uses) of cash			
Debt principal (a)	(910,000)	(945,000)	(830,000)
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>
 Net increase (decrease) in cash	<u>\$338,707</u>	<u>\$1,648,293</u>	<u>\$975,902</u>
 Estimated ending cash balance	<u>\$2,724,070</u>	<u>\$4,372,363</u>	<u>\$5,348,265</u>

(a) Seward Mountain Haven revenue bonds.

Note: Outstanding bond balance at 1/1/18 = \$17,855,000

City of Seward
 Seward Mountain Haven Enterprise Fund
 2018/2019 Biennial Operating Budget
 Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
19200 5810 SMH Patient Revenue for Capital	2,600,438	2,248,736	1,953,713	2,268,301	16.10	2,290,984	1.00
19200 5901 EF Investment Interest	13	810	0	0	0.00	0	0.00
19200 5941 Amort.Bond Premium	16,243	94,140	94,140	94,140	0.00	94,140	0.00
Total Revenues	\$ 2,616,694	\$ 2,343,686	\$ 2,047,853	\$ 2,362,441	\$ 15.36	\$ 2,385,124	\$ 0.96

City of Seward
Seward Mountain Haven Enterprise Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
Non-Personnel Costs:							
7006 Legal	0	5,573	0	0	0.00	0	0.00
7900 Depreciation Expense	1,655,939	1,656,103	1,630,244	1,573,303	(3.49)	1,445,306	(8.14)
8011 Bonding Expense	7,275	101,775	0	0	0.00	0	0.00
8012 Debt Service Interest Expense	1,115,390	532,677	705,006	667,906	(5.26)	649,006	(2.83)
8013 Amortization of Deferred Loss on Bonds	0	0	98,196	98,196	0.00	98,196	0.00
8300 Debt Service Principal	825,000	1,090,000	910,000	945,000	3.85	830,000	(12.17)
Total Non-Personnel Costs:	<u>\$ 3,603,604</u>	<u>\$ 3,386,128</u>	<u>\$ 3,343,446</u>	<u>\$ 3,284,405</u>	<u>\$ (1.77)</u>	<u>\$ 3,022,508</u>	<u>\$ (7.97)</u>
Total Expenditures	<u>\$ 3,603,604</u>	<u>\$ 3,386,128</u>	<u>\$ 3,343,446</u>	<u>\$ 3,284,405</u>	<u>\$ (1.77)</u>	<u>\$ 3,022,508</u>	<u>\$ (7.97)</u>

CITY OF SEWARD
SEWARD MOUNTAIN HAVEN ENTERPRISE FUND
2018 and 2019 Debt Service Schedule

Description	Interest Rate	Balance @ 1/01/18	2018 Budget			Balance @ 12/31/18	Term
			Principal	Interest	Total		
Seward Mountain Haven Bond	4.00% - 5.10%	17,855,000	945,000	667,906	1,612,906	16,910,000	2008 - 2033
Amortize deferred loss on bond refunding		1,571,128			98,196	1,472,932	

Description	Interest Rate	Balance @ 1/01/19	2019 Budget			Balance @ 12/31/19	Term
			Principal	Interest	Total		
Seward Mountain Haven Bond	4.00% - 5.10%	16,910,000	830,000	649,006	1,479,006	16,080,000	2008 - 2033
Amortize deferred loss on bond refunding		1,472,932			98,196	1,374,736	

CITY OF SEWARD
 SEWARD MOUNTAIN HAVEN ENTERPRISE FUND
 Budgeted Interfund Transfers
 2018 and 2019

	2018		2019	
	Transfers- In	Transfers- Out	Transfers- In	Transfers- Out
From Healthcare Enterprise Fund	992,898		163,924	
	<u>\$992,898</u>	<u>\$0</u>	<u>\$163,924</u>	<u>\$0</u>

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 2018 and 2019

	2016 Actual *	2017 Budget	2018 Budget	2019 Budget
Operating revenues - vehicle rental	\$291,600	\$291,600	\$357,000	\$357,000
Operating expenses - depreciation and other	<u>458,566</u>	<u>464,015</u>	<u>393,618</u>	<u>353,526</u>
Operating income (loss)	(166,966)	(172,415)	(36,618)	3,474
Non-operating revenue (expense)				
Interest income	1,470	6,000	15,000	15,000
Interest expense	0	0	0	0
Other non-operating	51,079	36,379	33,113	29,677
Total non-operating revenue (expense)	<u>52,549</u>	<u>42,379</u>	<u>48,113</u>	<u>44,677</u>
Earnings before transfers	(114,417)	(130,036)	11,495	48,151
Transfers (to) from other funds	0	0	0	0
Change in net position	-114,417	-130,036	11,495	48,151
Beginning net position	5,179,660	5,065,243	4,935,207	4,946,702
Ending net position	<u><u>\$5,065,243 *</u></u>	<u><u>\$4,935,207</u></u>	<u><u>\$4,946,702</u></u>	<u><u>\$4,994,853</u></u>

* Ties to annual Comprehensive Annual Financial Report

CITY OF SEWARD
MOTOR POOL INTERNAL SERVICE FUND
Budgeted Statement of Cash Flow
For 2018 and 2019

	<u>2017 Budget</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
Beginning Cash Balance at 1/1/17 *:	\$1,398,647		
Cash is provided by (used for):			
Change in net assets	-130,036	11,495	48,151
Add expense items not affecting cash			
Depreciation	<u>453,800</u>	<u>393,618</u>	<u>353,526</u>
Net cash provided by operations	\$323,764	\$405,113	\$401,677
Other sources of cash			
Loan repayment - SMIC 330-T on Lift (a)	98,008	98,008	98,008
Loan repayment - SGH PERS loan principal (b)	59,095	62,198	65,463
Other uses of cash			
Debt principal payments (c)	0	0	0
Lease payments (d)	0	(8,400)	(8,400)
Capital outlay (*)	<u>0</u>	<u>(986,000) (e)</u>	<u>(935,000) (f)</u>
Net increase (decrease) in cash	<u>480,867</u>	<u>(429,081)</u>	<u>(378,252)</u>
Estimated ending cash balance	<u>\$1,879,514</u>	<u>\$1,450,433</u>	<u>\$1,072,181</u>

(*) Ties to CAFR.

(a) Council authorized extending repayment period for this loan from 6 to 9 years reducing revenue from \$147,012 to \$98,008, to relieve impact to General Fund, of subsidizing SMIC. Balance @ 1/1/18 = \$686,059.

(b) The Motor Pool is owed \$692,929 at 1/1/18 from the Healthcare Enterprise Fund for a loan used to repay hospital pensions. Internal borrowing led to lifetime interest savings of \$985,970 vs. paying loan to State of Alaska.

(c) The Motor Pool currently has no outstanding debt.

(d) New TYC van to be leased rather than outright purchase to determine feasibility of future leases in lieu of purchases.

(e) Electric bucket truck \$450K, Road grader \$340K, Used vac truck \$106K, P&R plow truck \$45K, police car \$45K.

(f) Public works dump trucks \$200K and loader with snowblower attach. \$340K, Electric excavator \$350K, police car \$45K.

* Parking to spend up to \$17K on small truck (e.g. Canyon) utilizing own cash in 2018. These monies will be transferred into Motor Pool Fund and spent out of Motor Pool Fund, if authorized by City Council by separate resolution.

City of Seward
 Motor Pool Internal Service Fund
 2018/2019 Biennial Operating Budget
 Revenue Detail by Line Item

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Revenues							
03000 4632 Insurance Recovery	0	2,598	0	0	0.00	0	0.00
03000 5901 EF Investment Interest	0	1,470	6,000	15,000	150.00	15,000	0.00
03000 5904 EF Misc. Interest Revenue	46,920	39,481	36,379	33,113	(8.98)	29,677	(10.38)
03000 5910 Gain on Sale of FA	0	9,000	0	0	0.00	0	0.00
03000 5950 Motor Pool Vehicle Rent	470,439	291,600	291,600	0	(100.00)	0	0.00
03000 5960 Veh.Rent/	0	0	0	357,000	0.00	357,000	0.00
Total Revenues	\$ 517,359	\$ 344,149	\$ 333,979	\$ 405,113	\$ 21.30	\$ 401,677	\$ (0.85)

City of Seward
Motor Pool Internal Service Fund
2018/2019 Biennial Operating Budget
Expenditure Line Item by Fund

	2015 Actual	2016 Actual	2017 Budget	2018 Budget	2017-18 % Chg	2019 Budget	2018-19 % Chg
Personnel Costs:							
Non-Personnel Costs:							
7009 Contracted Services	0	1,430	0	0	0.00	0	0.00
7215 Operating Supplies	3,900	6,055	0	0	0.00	0	0.00
7216 Maintenance & Repair	0	0	0	0	0.00	0	0.00
7217 Small Tools & Equipment	0	1,032	0	0	0.00	0	0.00
7303 Education & Training	0	0	10,215	0	(100.00)	0	0.00
7900 Depreciation Expense	434,783	450,049	453,800	393,618	(13.26)	353,526	(10.19)
8012 Debt Service Interest Expense	0	0	0	0	0.00	0	0.00
8103 Capital Equipment	400,189	0	0	0	0.00	0	0.00
8300 Debt Service Principal	0	0	0	0	0.00	0	0.00
Total Non-Personnel Costs:	<u>\$ 838,872</u>	<u>\$ 458,566</u>	<u>\$ 464,015</u>	<u>\$ 393,618</u>	<u>\$ (15.17)</u>	<u>\$ 353,526</u>	<u>\$ (10.19)</u>
Total Expenditures	<u>\$ 838,872</u>	<u>\$ 458,566</u>	<u>\$ 464,015</u>	<u>\$ 393,618</u>	<u>\$ (15.17)</u>	<u>\$ 353,526</u>	<u>\$ (10.19)</u>

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 in the separate Capital Improvement Plan, with 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
2018 and 2019**

Project Description	New or Replace	Year	Project Cost	Funding Source		
				City Portion	Other Source	Source
PROJECTS SLATED FOR 2018 and 2019:						
City Shop and P&R Warehouse Relocation Eng/Design	R	2018	\$125,000	\$125,000		Capital Acquisition Fund
Cemetery repairs/maintenance (*)	R	2018	\$25,000	\$25,000		General Fund
Additional utility sites in Waterfront Park	N	2018	\$400,000	\$400,000		Capital Acquisition Fund
City Hall boiler & roof repairs	R	2018	\$83,000	\$83,000		Capital Acquisition Fund
Community Center flood mitigation/engineering	R	2018	\$11,000	\$11,000		Capital Acquisition Fund
Fire air packs	R	2018	\$20,000	\$20,000		Capital Acquisition Fund
Fire air packs	R	2019	\$20,000	\$20,000		Capital Acquisition Fund
Lowell Canyon Tunnel - Phase 2	R	18/19	\$1,000,000	\$1,000,000		Cap Acq Fund / Grant
Annex heating system, main water valve, LED lights, counters	R	2019	\$40,000	\$40,000		Capital Acquisition Fund
Williams Park restroom and shower	N	2019	\$300,000	\$200,000	\$100,000	Capital Acq Fund/Donation
Total Projects in 2018 and 2019 (a):			\$2,024,000	\$1,924,000	\$100,000	

MAJOR REPAIR & REPLACEMENT OF EXISTING INFRASTRUCTURE/ASSETS:

PUBLIC SAFETY:						
Public Works: Relocation of PW & Shop	R		\$2,700,000	\$2,700,000		General Fund
City Shop: Diesel fuel dispensing system	R		\$75,000	\$75,000		General Fund
Public Works: ADA sidewalk improvements	R		\$75,000	\$75,000		General Fund
New animal shelter	R		\$1,000,000	\$200,000	\$800,000	General Fund/Grant
Fire Hydrant upgrades - Ph. II	R		\$200,000	\$200,000		General Fund
Self contained breathing apparatus & cylinders - Fire	R		\$259,353	\$259,353		General Fund
Lowell Point erosion mitigation	R		\$200,000		\$200,000	Federal/State
Replace existing fire station	R		\$4,446,000		\$4,446,000	State/General
Dredging Lagoon & gravel	R		\$250,000	\$250,000		General Fund/Grant
Total Public Safety Projects:			\$9,205,353	\$3,759,353	\$5,446,000	

PARKS & RECREATION:

Warehouse replacement	R		\$750,000	\$750,000		General Fund
Relocate Little League Field near schools	R		\$300,000	\$300,000		General Fund
Playground resurfacing: Gateway, Third, Ballaine, etc.	R		\$100,000	\$100,000		General Fund
Add replacement elements to broken playgrounds	R		\$25,000	\$25,000		General Fund
Forest Acres Park Playground & surface	R		\$250,000	\$250,000		General Fund
Lagoon Boardwalk rebuild	R		\$100,000	\$100,000		General Fund
Wellington Pavilion design and construction	R		\$400,000	\$400,000		General Fund
Artificial turf Jon Perry and Citizens' infields only	R		\$150,000	\$150,000		General Fund
TYC built-in awning, snow move, flood prevention	R		\$50,000	\$50,000		General Fund
Woodlawn Cemetery; tree removal, stump grinding, markers, etc.	R		\$65,000	\$65,000		General Fund
TYC flooring, railing fence, landscape, play features	R		\$75,000	\$75,000		General Fund
Ballaine Playground zero-barrier & surface	R		\$300,000	\$300,000		General Fund
Replace metal dumpsters, recycle bins	R		\$65,000	\$65,000		General Fund
Tennis court refurbishment	R		\$125,000	\$125,000		General Fund
Concession restroom Little League	R		\$170,000	\$170,000		General Fund
Bike path repairs, repave, resurface protection	R		\$35,000	\$35,000		General Fund
Third Ave playground upgrade and surfacing	R		\$50,000	\$50,000		General Fund
Jon Perry softball field fencing	R		\$75,000	\$75,000		General Fund
Total Parks & Recreation Projects:			\$3,085,000	\$3,085,000	\$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
City Hall fire alarm system upgrade	R		\$40,000	\$40,000		General Fund
Fix ventilation at City Hall	R		\$85,000	\$85,000		General Fund
Total City Hall/Library Projects:			\$710,000	\$710,000	\$0	

LIST OF POTENTIAL NEW FACILITIES/ ASSETS/ INFRASTRUCTURE:

PUBLIC SAFETY:						
Generator for AVTEC emergency shelter	N		\$125,000	\$125,000		General Fund
Satellite Fire Station / Storage Facility (Forest Acres)	N		\$6,000,000		\$6,000,000	Grant
Satellite Station on Nash Road	N		\$1,407,600		\$1,407,600	Grant
Expand SMIC building storing engine	N		\$33,000	\$33,000		General Fund
Public Safety Building	N		\$5,665,000	\$5,665,000		General Fund
			\$13,230,600	\$5,823,000	\$7,407,600	
PARKS & RECREATION:						
Beach erosion Control finger WFP	N		\$50,000	\$50,000		General Fund
Bike path extension from Scheffler bridge to Harbor	N		\$75,000	\$75,000		General Fund
Ranger cabin - Two Lakes, Lowell or Citizens	N		\$20,000	\$20,000		General Fund
Dog Park Dieckgraef Road	N		\$50,000	\$50,000		General Fund
Forest Acres Campground expansions, south and east	N		\$50,000	\$50,000		General Fund
Fort Ray Campground restroom & shower	N		\$450,000	\$450,000		General Fund
			\$675,000	\$675,000	\$0	
CITY HALL/LIBRARY/OTHER:						
City Hall ADA improvements	N		\$40,000	\$40,000		General Fund

Total General Fund Projects: \$28,969,953 \$16,016,353 \$12,953,600

Total General Fund Projects for 2018 and 2019: \$2,024,000 \$1,924,000 \$100,000

* Funded in Operating Budget
(a) Depending on funding availability

**City of Seward
Capital Improvement Plan
Harbor-Related Capital Projects
2018 and 2019**

Project Description	New or Replace	Year	Project		Funding Source		
			Cost	Rating (b)	City Portion	Other Source	Source
PROJECTS SLATED FOR 2018 and 2019:							
Replace S Launch Ramp (a)	R	2018	\$2,500,000	M	\$625,000	\$1,875,000	City/State
50-ton boat lift wash down pad	N	2019	\$500,000	New	\$250,000	\$250,000	City/Grant
5-Ton crane	N	2019	\$400,000	New	\$400,000		City
Total Projects in 2018 and 2019 (b):			\$3,400,000		\$1,275,000	\$2,125,000	
MAJOR REPAIR & REPLACEMENT OF EXISTING INFRASTRUCTURE/ASSETS:							
Replace K&L floats	R		\$2,250,000	M	\$1,125,000	\$1,125,000	City/State
Replace trash dumpsters	R		\$70,000	H	\$70,000		City
Replace N launch ramp (c)	R		\$2,500,000	M	\$625,000	\$1,875,000	City/State
LIST OF POTENTIAL NEW FACILITIES/ ASSETS/ INFRASTRUCTURE:							
Boardwalk S. Harbor Uplands	N		\$200,000	New		\$200,000	Grant
South harbor uplands paving and landscape	N		\$500,000	New	\$500,000		City*
T,U,V Floats (off of Z-Float) (c)	N		\$5,000,000	New	\$2,500,000	\$2,500,000	City/Grant
Power to X-Float	N		\$200,000	New	\$100,000	\$100,000	City/Grant
Fishing pier recreation area	N		\$2,600,000	New		\$2,600,000	State
Total Harbor Fund Projects:			\$16,720,000		\$6,195,000	\$10,525,000	
Total Harbor Fund Projects for 2018 and 2019:			\$3,400,000		\$1,275,000	\$2,125,000	

(a) Cost estimate updated

(b) Depending on funding availability

*Cost split between Harbor and Parking departments

Rating (b):

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
SMIC - Related Capital Projects
2018 and 2019**

Project Description	New or Replace	Year	Project Cost	Funding Source		
				City Portion	Other Source	Source
PROJECTS SLATED FOR 2018 and 2019:						
Breakwater, dredging, and new docks (a) (b)	N	2018	\$100,000,000		\$100,000,000	State
North Dock Repairs (a) (b)	R	2018	\$1,840,000		\$1,840,000	State
Widen Travelift and pit (a) (b)	N	2018	\$400,000		\$400,000	State
Security fence around N. Dock	N	2018/2019	\$50,000		\$50,000	State
Heat washdown pad	N	2018/2019	\$50,000		\$50,000	State
Improve drainage, fence storage area	N	2019	\$1,500,000		\$1,500,000	Federal
Total Projects in 2018 and 2019:			\$103,840,000	\$0	\$103,840,000	

MAJOR REPAIR & REPLACEMENT OF EXISTING INFRASTRUCTURE/ASSETS:

Electric Infrastructure	R		\$200,000		\$200,000	City/State/Fed
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LIST OF POTENTIAL NEW FACILITIES/ ASSETS/ INFRASTRUCTURE:

Ship Transfer System	N		\$4,000,000		\$4,000,000	Federal/State
Another restroom facility at SMIC	N		\$75,000		\$75,000	Grant/City

Total SMIC Fund Projects:			\$108,115,000	\$0	\$108,115,000	
Total Projects for 2018 and 2019:			\$103,840,000	\$0	\$103,840,000	

(a) Project underway with a total \$25.9 Million grant funding.

(b) Cost estimate updated

**City of Seward
Capital Improvement Plan
Electric-Related Capital Projects
2018 and 2019**

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source		
					City Portion	Other Source	Source
PROJECTS SLATED FOR 2018 and 2019:							
Automatic meter reading (*)	N	2018	\$250,000	M	\$250,000		Electric
MAJOR REPAIR & REPLACEMENT OF EXISTING INFRASTRUCTURE/ASSETS:							
Critical Capital Needs:							
Lake Drive (Stoney Creek)	R		\$175,000	C	\$175,000		Electric
Jesse Lee Underground	R		\$72,000	C	\$72,000		Electric
Sectionalized Pole Replacement - \$17K/pole generally	R		\$1,700,000	C	\$1,700,000		Electric
High-Risk Capital Needs:							
Old Mill #3	R		\$200,000	H	\$200,000		Electric
Gateway (Upper)	R		\$90,000	H	\$90,000		Electric
Gateway (Lower)	R		\$80,000	H	\$80,000		Electric
Woodland Hills	R		\$120,000	H	\$120,000		Electric
Downtown Alley (2nd and 3rd) underground	R		\$1,000,000	H	\$1,000,000		Electric
Downtown Alley (3rd and 4th) underground	R		\$2,000,000	H	\$2,000,000		Electric
Downtown Alley (4th and 5th) underground	R		\$2,000,000	H	\$2,000,000		Electric
Moderate-Risk Capital Needs:							
Questa Woods	R		\$80,000	M	\$80,000		Electric
AVTEC Underground	R		\$15,000	M	\$15,000		Electric
Southwest boat ramp	R		\$33,000	M	\$33,000		Electric
Lawing to Victor Creek Overhead	R		\$75,000	M	\$75,000		Electric
Convert transmission line to 115 kV	R		\$12,000,000			\$12,000,000	State/Electric
LIST OF POTENTIAL NEW FACILITIES/ ASSETS/ INFRASTRUCTURE:							
Moderate-Risk Capital Needs:							
Security Upgrades to substations	N		\$130,000	M	\$130,000		Electric
Purchase 9 mega-watts of Bradley Lake Power from ML&P	N		\$1,100,000			\$1,100,000	State/Electric
Update sectionalizing study & purchase oil circuit reclosers	N		\$132,000		\$132,000		Electric
Extend the 12.5kV distribution line on Nash Road	N		\$165,000			\$165,000	State/Electric
Total Electric Fund Projects:			\$21,417,000		\$8,152,000	\$13,265,000	
Total Electric Fund Projects for 2018 and 2019:			\$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

* Funded in Operating Budget

**City of Seward
Capital Improvement Plan
Water-Related Capital Projects
2018 and 2019**

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source		
					City Portion	Other Source	Source
PROJECTS SLATED FOR 2018 and 2019:							
Critical Capital Needs:							
Refurbish Lowell Canyon 400K gallon Tank and Remove 200K gallon Lowell Canyon tank from service (b) (d)	R	2018	\$575,000	C		\$575,000	State
MAJOR REPAIR & REPLACEMENT OF EXISTING INFRASTRUCTURE/ASSETS:							
High Risk Capital Needs:							
Gateway Tank Roof	R		\$300,000	H		\$300,000	State
Abandon wells at Fort Raymond (b)	R		\$250,000	H	\$250,000		City
Moderate Risk Capital Needs:							
Refurbish #4 production well	R		\$85,000	C	\$85,000		City
Distribution Piping upgrades (ductile iron pipe)	R	Annual	\$500,000	H	\$500,000		City
Facility Control upgrades	R		\$80,000	M	\$80,000		City
Replace 10" and 14" AC water line between Phoenix and Sea Lion	R		\$1,860,000	M	\$1,860,000		City
Replace 5% of water lines annually (\$1 million/yr.)	R	Annual	\$1,000,000	M	\$1,000,000		City
LIST OF POTENTIAL NEW FACILITIES/ ASSETS/ INFRASTRUCTURE:							
GIS system	N		\$60,000	M	\$60,000		City
Formal rate study of Water utility	N		\$30,000		\$30,000		City
Maple Street Water Line Extension	N		\$400,000	New	\$400,000		City
Total Water Fund Projects:			\$5,140,000		\$4,265,000	\$875,000	
Total Water Fund Projects for 2018 and 2019:			\$575,000			\$575,000	

(b) In bidding process

(d) In Design

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
2018 and 2019**

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source		
					City Portion	Other Source	Source
PROJECTS SLATED FOR 2018 and 2019:							
High-Risk Capital Needs:							
Double wall fuel tank - 1000 gal.	R	2018	\$150,000	H	\$150,000		Wastewater Fund
Moderate-Risk Capital Needs:							
Auto dialer phone line LS-1 (Harbor)	N	2018	\$15,000		\$15,000		Wastewater Fund
MAJOR REPAIR & REPLACEMENT OF EXISTING INFRASTRUCTURE/ASSETS:							
Critical Capital Needs:							
SMIC bypass valving	R		\$72,000	C	\$72,000		Wastewater Fund
Lowell Point sludge pile disposal	R		\$490,000	C	\$490,000		Wastewater Fund
#1 standby generator	R		\$150,000	C	\$150,000		Wastewater Fund
High-Risk Capital Needs:							
SMIC piping for bypass (engineering/design)	R		\$50,000	H	\$50,000		Wastewater Fund
Manhole refurbishment	R		\$120,000	H	\$120,000		Wastewater Fund
Moderate-Risk Capital Needs:							
SMIC lower lift station (engineering only)	R		\$250,000	M	\$250,000		Wastewater Fund
SMIC Sludge pile disposal	R		\$25,000	M	\$25,000		Wastewater Fund
Replace existing distribution system (\$800K/yr.)	R	Annual	\$800,000	M	\$800,000		Wastewater Fund
Replace infrastructure past useful life (\$75K/yr.)	R	Annual	\$75,000	M	\$75,000		Wastewater Fund
LIST OF POTENTIAL NEW FACILITIES/ ASSETS/ INFRASTRUCTURE:							
Critical Capital Needs:							
Forest Acres lift station (engineering)	N		\$92,000	C	\$92,000		Wastewater Fund
Moderate-Risk Capital Needs:							
GIS system	N		\$30,000		\$30,000		Wastewater Fund
Wastewater utility rate study	N		\$30,000		\$30,000		Wastewater Fund
Maple Street Wastewater	N		\$400,000	New		\$400,000	State Grant
Total Wastewater Fund Projects:			\$2,749,000		\$2,349,000	\$400,000	
Total Wastewater Fund Projects for 2018 and 2019:			\$165,000		\$165,000		

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
Parking-Related Capital Projects
2018 and 2019**

Project Description	New or Replace	Year	Project Cost	Rating (a)	Funding Source		
					City Portion	Other Source	Source
PROJECTS SLATED FOR 2018 and 2019:							
Toolcat and attachments	N	2018	\$65,000		\$65,000		Parking
Small Canyon/Ranger type truck	R	2018	\$17,000		\$17,000		Parking
Luke paystation replacements	R	2018	\$16,000		\$16,000		Parking
MAJOR REPAIR & REPLACEMENT OF EXISTING INFRASTRUCTURE/ASSETS:							
Parking office/chalet replacement	R		\$15,000		\$15,000		Parking
LIST OF POTENTIAL NEW FACILITIES/ ASSETS/ INFRASTRUCTURE:							
New Harbor Uplands projects	N		\$500,000		\$500,000		Parking / Harbor / Grant
NE Parking Fencing on W. and N. borders	N		\$140,000		\$140,000		Parking
Total Parking Fund Projects:			\$753,000		\$753,000		
Total Parking Fund Projects for 2018 and 2019:			\$98,000		\$98,000		

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
2018 and 2019**

Project Description	New or Replace	Year	Project Cost	Funding Source		
				City Portion	Other Portion	Source
Plow truck for City facilities (P&R)	R	(a)	45,000	45,000		Motor Pool
Small bucket truck for Electric	R	2018	450,000	450,000		Motor Pool
Excavator for Electric	N	2019	350,000	350,000		Motor Pool
Road grader for PW: Streets	R	2018	340,000	340,000		Motor Pool
Used VAC truck for PW: Water, WW, Streets	U	2018	106,000	106,000		Motor Pool
Police vehicle	R	2018	45,000	45,000		Motor Pool
Police vehicle	R	2019	45,000	45,000		Motor Pool
2 End dump trucks for Public Works	R	19/20	200,000	200,000		Motor Pool
Loader with snow blower attachment	R	19/20	340,000	340,000		Motor Pool
Total Motor Pool Fund Projects:			\$1,921,000	\$1,921,000		
Total Motor Pool Fund Projects for 2018 and 2019:			\$1,481,000	\$1,481,000		

(a) Delayed purchases from 2017 Budget. Purchases will require individual Council approval and justification.

**City of Seward
Capital Improvement Plan
Healthcare-Related Capital Needs
2018 and 2019**

Project Description	Priority	Estimated Total Cost
Lab:		
Chemistry analyzer	C	\$200,000
Coag analyzer	C	\$50,000
Hematology analyzer	C	\$125,000
Centrifuge	H	\$10,000
Microscope	H	\$70,000
Blood bank refrigerator	M	\$15,000
Fume hood	M	\$30,000
Blood gas analyzer	M	\$10,575
		\$510,575
Mountain Haven:		
Drivable transport carts (2)	M	\$20,000
Bariatric transport chair	M	\$10,000
Specialty wheelchairs	M	\$5,000
EKG machine portable	M	\$15,000
Replace 25% mattresses, appliances and furniture	M	\$45,000
Replace 25% maxi-Sky lifts x 40 @ \$10,000 ea.	M	\$100,000
		\$195,000
Nursing/Hospital:		
IV pumps	H	\$13,500
Vent/Bipap machine	H	\$20,000
Automatic chest compression device	H	\$15,000
Portable ventilator x 2	H	\$16,000
Exam lights x 5	H	\$24,000
Surgical lights x 2	H	\$30,000
Infant warmer	H	\$10,000
Trauma stretcher w/motor	M	\$27,000
Stove with hood fan - installed	M	\$5,000
Temp Trak system	M	\$20,000
Monitors, bedside, fetal	M	\$6,850
		\$187,350
Plant/Hospital:		
Steam boiler	H	\$70,000
Paint Medical Center exterior	M	\$8,000
Replace rusted doors/frames	M	\$5,000
		\$83,000
Plant/SMH:		
Car port for SMH owned vehicles	M	\$125,000
Storage building SMH	M	\$150,000
		\$275,000
Radiology:		
Vascular imaging	M	\$75,000
EKG	M	\$14,942
Portable X-ray	M	\$100,000
		\$189,942
Vehicles:		
Delivery van	M	\$40,000
Plow truck w/plow	M	\$46,000
		\$86,000
Total Hospital Fund Projects for 2018 and 2019:		\$1,526,867
Critical Priority Total		\$375,000
High Priority Total		\$278,500
Medium Priority Total		\$873,367

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APPENDIX

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

City of Seward, Alaska

**Full-Time Equivalent Employees by Fund
Last Ten Fiscal Years**

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018 Budget</u>	<u>2019 Budget</u>
General Fund:										
City Clerk	3.00	2.90	3.00	3.20	3.00	3.00	3.11	3.20	3.00	3.00
City Manager and Legislative	3.40	4.10	4.40	4.10	4.00	4.00	3.00	4.10	2.60	2.60
M.I.S.	2.00	2.00	2.00	2.00	2.50	2.50	2.76	2.00	2.70	2.70
Finance	6.70	6.90	7.10	6.70	7.00	7.00	9.29	6.70	8.00	8.23
Police, Jail, Animal Control	24.60	24.90	24.20	24.30	25.50	25.50	24.34	25.50	25.50	25.50
Fire	2.80	2.75	2.80	2.75	2.75	2.75	2.93	2.75	2.75	2.75
Building Inspection	1.20	1.25	1.20	1.25	1.25	1.25	1.00	1.25	1.25	1.25
Public Works	7.00	6.90	7.20	5.90	5.94	5.94	6.45	5.90	5.10	4.60
Community Development	2.70	1.90	1.60	2.00	2.00	2.00	2.01	2.00	2.40	2.40
Maintenance	2.00	2.00	2.00	2.10	2.03	2.03	2.02	2.10	2.00	2.00
Parks & Recreation	15.80	16.00	14.20	14.90	15.24	14.10	13.74	14.90	13.18	13.92
Library	4.50	4.60	4.50	4.60	4.59	4.59	4.98	4.60	6.06	6.06
General Fund Total	<u>75.70</u>	<u>76.20</u>	<u>74.20</u>	<u>73.80</u>	<u>75.80</u>	<u>74.66</u>	<u>75.63</u>	<u>75.00</u>	<u>74.54</u>	<u>75.01</u>
Parking	2.50	2.30	2.10	1.60	3.29	3.09	1.04	1.60	3.14	3.29
Harbor and SMIC	11.20	11.70	12.00	11.60	11.65	11.65	11.72	11.60	11.65	11.65
Electric	10.10	10.10	10.90	11.30	11.00	11.00	10.82	11.30	11.15	11.15
Water	2.70	2.70	2.70	2.60	3.53	3.53	2.52	2.60	3.34	3.34
Wastewater	2.70	2.60	2.50	2.60	2.53	2.53	2.18	2.60	2.34	2.34
Total All Funds	<u>104.90</u>	<u>105.60</u>	<u>104.40</u>	<u>103.50</u>	<u>107.80</u>	<u>106.46</u>	<u>103.91</u>	<u>104.70</u>	<u>106.16</u>	<u>106.78</u>

Source: City of Seward finance department

City of Seward
Position Titles and Pay Ranges by Department

<u>Department/Class Title</u>	<u>Pay Range</u>	<u>Department/Class Title</u>	<u>Pay Range</u>
City Manager		Police Department, cont'd.	
City Manager	Contract	Patrol Officer Recruit (b)	15.0 - 16.0
Assistant City Manager	23.0 - 26.0	Dispatch Supervisor	13.0 - 15.0
<i>(1/2-time filled; 1/2-time not funded)</i>		Police Dispatcher	11.0 - 13.0
Executive Liaison	11.5 - 13.5	Executive Assistant	11.0 - 13.0
		DMV Clerk	9.5 - 11.5
M.I.S.		Jail	
Systems Manager*	20.0 - 22.0	Correctional Sergeant	13.0 - 15.0
Senior Computer Technician	19.0 - 21.0	Correctional Officer I, II, III	11.0 - 13.0
Half-time MIS Aide	15.0 - 17.0		
City Clerk		Animal Control	
City Clerk	Contract	Animal Control Officer	12.0 - 14.0
Deputy City Clerk	12.0 - 15.0	Animal Control Assistant	8.0 - 10.0
Administrative Assistant	5.0 - 8.0		
Finance Department		Fire	
Finance Director*	26.0 - 29.0	Fire Chief	22.0 - 25.0
Deputy Finance Director	20.0 - 23.0	Deputy Fire Chief	19.5 - 21.5
Accounting Supervisor	17.0 - 20.0	Executive Assistant	10.5 - 12.5
Personnel Officer	13.0 - 15.0		
Accounting Technician III	13.5 - 15.5	Building Inspection	
Accounting Technician II*	11.5 - 13.5	Building Inspector	17.5 - 19.5
Accounting Technician I (a)	9.0 - 11.0		
Community Development		Public Works - Roads & Streets	
Community Development Director	23.0 - 26.0	Public Works Director *	24.0 - 27.0
<i>(1/2-time filled; 1/2-time not funded)</i>		Public Works Superintendent (a)	22.0 - 24.0
Planner *	18.0 - 20.0	Street Foreman*	15.0 - 17.0
Contract Administrator (not funded)	18.0 - 20.0	Mechanic / Operator	14.5 - 16.5
Planning Assistant *	10.5 - 12.5	Public Works Technician	11.0 - 13.0
Police Department		Public Works - City Shop	
Chief of Police *	24.5 - 27.5	Mechanic / Operator	14.5 - 16.5
Police Lieutenant (b)	21.5 - 23.5		
Police Sergeant (b)	19.0 - 21.0	Public Works - Municipal Building	
Corporal (b)	18.5	Building Custodian*	10.0
Patrol Officer III (b)	18.0		
Patrol Officer II (b)	17.0	Parks & Recreation / Admin	
Patrol Officer I (b)	16.0	Parks & Recreation Director	21.5 - 24.5
		Executive Assistant	10.5 - 12.5

City of Seward
Position Titles and Pay Ranges by Department

<u>Department/Class Title</u>	<u>Pay Range</u>	<u>Department/Class Title</u>	<u>Pay Range</u>
Parks & Rec / Parks & Campgrounds		Electric Fund	
Park & Campground Operations Supervisor	15.5 - 17.5	Journeyman/Lineman/Foreman	Contract
Campground Coordinator	10.0 - 12.0	Operator/Mechanic	Contract
Seasonal, Park Technician	10.5 - 12.5	Manager of Electric Utility *	23.0 - 26.0
Seasonal, Park Mtce Worker I, II, III	9.0 - 11.0	Operations Supervisor	20.5 - 22.5
Seasonal, Winter Parks Mtce Worker	9.0	Field Engineer*	18.0 - 20.0
Seasonal, Park Attendant I, II	7.5 - 8.5	Executive Assistant	11.0 - 13.0
Seasonal, Campground Attendant I and II	6.0 - 8.5		
Seasonal, Office Assistant II	7.5	Public Works/ Water & Sewer	
Gardener	6.0	Water/Sewer Operator/Foreman	17.0 - 19.0
Seasonal, Office Assistant I	5.0	Water/Sewer Operator	13.5 - 17.0
Seasonal, Campground/Park Aide	1.0	Project Manager	22.0 - 24.0
Parks & Rec / Sports & Rec		Parking Fund	
Sports & Rec Coordinator	10.0 - 12.0	Parking Operations Supervisor	12.0
Recreation Assistant	8.0 - 10.0	Parking Operations Technician	9.0
Seasonal, Program Aides I, II, III	7.0 - 9.0	Parking Lot Attendant	6.0
Temporary, Part-Time Program Trainee	1.0	Seasonal, Office Assistant I	5.0
Parks & Rec / TYC and TRR			
Programs Supervisor (a)	16.0 - 18.0		
TYC/TRR Coordinator *	9.0 - 11.0		
TYC/Rec Room Program Assistant (a)	7.5 - 9.5		
Seasonal, Program Aides	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		
Library/Museum Curator of Collections & Exhibits	12.0 - 14.0		
Regular Part-Time Library/Museum Aide	3.5 - 5.5		
Harbor Fund			
Harbormaster *	22.0 - 25.0		
Deputy Harbormaster	16.5 - 18.5		
Harbor Worker III	14.5 - 16.5		
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		

Progressive position ranges increase based on increased responsibility and training.

(a) No funding available in 2018/2019 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/Mechanics (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)
Community Devel. Director (d,z)

Range 22.0 - 25.0

Fire Chief (g)
Harbormaster (r)

Range 22.0 - 24.0

Public Work Superintendent (j,k,l,t,z)
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

MIS Aide; part-time, regular (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/Executive Asst. (c)
Dispatch Supervisor (e)
Corrections Sergeant (f)

Range 12.0 - 15.0

Deputy City Clerk (b)

Range 12.0 - 14.0

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

City of Seward Pay Range Classifications

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)

Planning Assistant (d)

Executive Assistant (g,m)

Range 10.0 - 12.0

Building Custodian (l)

Campground Coordinator (n)

Sports & Recreation Coordinator (o)

Range 9.5 - 11.5

DMV Clerk (e)

Range 9.0 - 11.0

Accounting Technician I (c)

TYC/TRR Coordinators (p)

Seasonal, Parks Mtnr Worker I, II, III (n)

Range 9.0

Seasonal, Parking Operations Technician (u)

Seasonal, Winter Parks Maintenance 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 2018 and 2019 *

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

* No cost-of-living adjustment was made to pay scale in 2018 or 2019, therefore one scale applies to both years. External equity of up to 20% is in addition to this scale.

City of Seward -- Annual Pay Scale
Calendar Year 2018 and 2019 *

Range/Step	A	B	C	D	E	F	G	H	I	J	Range/Step
1.0	22,922	23,504	24,107	24,710	25,293	25,938	26,582	27,248	27,934	28,642	1.0
1.5	23,504	24,107	24,710	25,293	25,938	26,582	27,248	27,934	28,642	29,349	1.5
2.0	24,107	24,710	25,293	25,938	26,582	27,248	27,934	28,642	29,349	30,077	2.0
2.5	24,710	25,293	25,938	26,582	27,248	27,934	28,642	29,349	30,077	30,826	2.5
3.0	25,293	25,938	26,582	27,248	27,934	28,642	29,349	30,077	30,826	31,595	3.0
3.5	25,938	26,582	27,248	27,934	28,642	29,349	30,077	30,826	31,595	32,386	3.5
4.0	26,582	27,248	27,934	28,642	29,349	30,077	30,826	31,595	32,386	33,218	4.0
4.5	27,248	27,934	28,642	29,349	30,077	30,826	31,595	32,386	33,218	34,050	4.5
5.0	27,934	28,642	29,349	30,077	30,826	31,595	32,386	33,218	34,050	34,902	5.0
5.5	28,642	29,349	30,077	30,826	31,595	32,386	33,218	34,050	34,902	35,797	5.5
6.0	29,349	30,077	30,826	31,595	32,386	33,218	34,050	34,902	35,797	36,691	6.0
6.5	30,077	30,826	31,595	32,386	33,218	34,050	34,902	35,797	36,691	37,627	6.5
7.0	30,826	31,595	32,386	33,218	34,050	34,902	35,797	36,691	37,627	38,563	7.0
7.5	31,595	32,386	33,218	34,050	34,902	35,797	36,691	37,627	38,563	39,541	7.5
8.0	32,386	33,218	34,050	34,902	35,797	36,691	37,627	38,563	39,541	40,539	8.0
8.5	33,218	34,050	34,902	35,797	36,691	37,627	38,563	39,541	40,539	41,538	8.5
9.0	34,050	34,902	35,797	36,691	37,627	38,563	39,541	40,539	41,538	42,598	9.0
9.5	34,902	35,797	36,691	37,627	38,563	39,541	40,539	41,538	42,598	43,638	9.5
10.0	35,797	36,691	37,627	38,563	39,541	40,539	41,538	42,598	43,638	44,741	10.0
10.5	36,691	37,627	38,563	39,541	40,539	41,538	42,598	43,638	44,741	45,843	10.5
11.0	37,627	38,563	39,541	40,539	41,538	42,598	43,638	44,741	45,843	47,008	11.0
11.5	38,563	39,541	40,539	41,538	42,598	43,638	44,741	45,843	47,008	48,152	11.5
12.0	39,541	40,539	41,538	42,598	43,638	44,741	45,843	47,008	48,152	49,379	12.0
12.5	40,539	41,538	42,598	43,638	44,741	45,843	47,008	48,152	49,379	50,627	12.5
13.0	41,538	42,598	43,638	44,741	45,843	47,008	48,152	49,379	50,627	51,896	13.0
13.5	42,598	43,638	44,741	45,843	47,008	48,152	49,379	50,627	51,896	53,165	13.5
14.0	43,638	44,741	45,843	47,008	48,152	49,379	50,627	51,896	53,165	54,496	14.0
14.5	44,741	45,843	47,008	48,152	49,379	50,627	51,896	53,165	54,496	55,869	14.5
15.0	45,843	47,008	48,152	49,379	50,627	51,896	53,165	54,496	55,869	57,262	15.0
15.5	47,008	48,152	49,379	50,627	51,896	53,165	54,496	55,869	57,262	58,698	15.5
16.0	48,152	49,379	50,627	51,896	53,165	54,496	55,869	57,262	58,698	60,174	16.0
16.5	49,379	50,627	51,896	53,165	54,496	55,869	57,262	58,698	60,174	61,672	16.5
17.0	50,627	51,896	53,165	54,496	55,869	57,262	58,698	60,174	61,672	63,232	17.0
17.5	51,896	53,165	54,496	55,869	57,262	58,698	60,174	61,672	63,232	64,813	17.5
18.0	53,165	54,496	55,869	57,262	58,698	60,174	61,672	63,232	64,813	66,414	18.0
18.5	54,496	55,869	57,262	58,698	60,174	61,672	63,232	64,813	66,414	68,078	18.5
19.0	55,869	57,262	58,698	60,174	61,672	63,232	64,813	66,414	68,078	69,784	19.0
19.5	57,262	58,698	60,174	61,672	63,232	64,813	66,414	68,078	69,784	71,510	19.5
20.0	58,698	60,174	61,672	63,232	64,813	66,414	68,078	69,784	71,510	73,320	20.0
20.5	60,174	61,672	63,232	64,813	66,414	68,078	69,784	71,510	73,320	75,130	20.5
21.0	61,672	63,232	64,813	66,414	68,078	69,784	71,510	73,320	75,130	77,022	21.0
21.5	63,232	64,813	66,414	68,078	69,784	71,510	73,320	75,130	77,022	78,936	21.5
22.0	64,813	66,414	68,078	69,784	71,510	73,320	75,130	77,022	78,936	80,891	22.0
22.5	66,414	68,078	69,784	71,510	73,320	75,130	77,022	78,936	80,891	82,930	22.5
23.0	68,078	69,784	71,510	73,320	75,130	77,022	78,936	80,891	82,930	85,010	23.0
23.5	69,784	71,510	73,320	75,130	77,022	78,936	80,891	82,930	85,010	87,110	23.5
24.0	71,510	73,320	75,130	77,022	78,936	80,891	82,930	85,010	87,110	89,294	24.0
24.5	73,320	75,130	77,022	78,936	80,891	82,930	85,010	87,110	89,294	91,520	24.5
25.0	75,130	77,022	78,936	80,891	82,930	85,010	87,110	89,294	91,520	93,829	25.0
25.5	77,022	78,936	80,891	82,930	85,010	87,110	89,294	91,520	93,829	96,179	25.5
26.0	78,936	80,891	82,930	85,010	87,110	89,294	91,520	93,829	96,179	98,571	26.0
26.5	80,891	82,930	85,010	87,110	89,294	91,520	93,829	96,179	98,571	101,026	26.5
27.0	82,930	85,010	87,110	89,294	91,520	93,829	96,179	98,571	101,026	103,563	27.0
27.5	85,010	87,110	89,294	91,520	93,829	96,179	98,571	101,026	103,563	106,142	27.5
28.0	87,110	89,294	91,520	93,829	96,179	98,571	101,026	103,563	106,142	108,784	28.0
28.5	89,294	91,520	93,829	96,179	98,571	101,026	103,563	106,142	108,784	111,509	28.5
29.0	91,520	93,829	96,179	98,571	101,026	103,563	106,142	108,784	111,509	114,275	29.0

* No cost-of-living adjustment was made to pay scale in 2018 or 2019, therefore one scale applies to both years. External equity of up to 20% is in addition to this scale.

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				0.00%	32.80%
2019				0.00%	32.80%

Enterprise Fund Tariff Annual CPI Increases, if based on average of previous five years:

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

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 construction the Library/Museum in 2012 (outstanding debt balance of \$3,110,000 at January 1, 2018) and to conduct major road improvements and repairs in 2017 (outstanding debt balance of \$2,890,000 at January 1, 2018). Annual debt payments on these two bonds is \$453,756 in 2018, equal to 1.34 mills of property tax.

The Harbor Enterprise Fund has \$3,915,000 in outstanding bonded debt outstanding at January 1, 2018 related to the replacement of harbor floats and the South harbor expansion project. After approval of the budget by City Council but before the budget went to press, the City paid off a \$1.2 million loan to the US Army Corps of Engineers to correct a design deficiency with the harbor breakwater. The source of funds for repayment was the Commercial Passenger Vessel Tax program.

The Electric Enterprise Fund has \$5.1 million in outstanding bonded debt at January 1, 2018 representing the recent 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 \$17.9 million at January 1, 2018. The source of repayment for that bond is patient revenues from the long-term care facility.

The City has no current plans to issue additional bonded debt or incur external borrowing in the next two years. 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 2018 and 2019.

CITY OF SEWARD
Budgeted Schedule of Outstanding Debt for all Funds
For Fiscal Year 2018

	Fund	Interest Rate	Balance at 1/1/2018	2018			Balance at 12/31/2018	Term
				Principal	Interest	Total		
Outstanding Bonds:								
2016 Ref 2007 E-Float & Cleaning Stations Bond	Harbor	2.00% - 4.00%	\$ 855,000	\$ 200,000	\$ 34,200	\$ 234,200	\$ 655,000	2016 - 12/2021
2008 Electric Shop, Generators & Controls	Electric	4.77%	5,060,000	160,000	185,400	345,400	4,900,000	2007 - 12/2038
2008 Seward Mountain Haven Bond	Seward Mtn Haven	4.00% - 5.10%	17,855,000	945,000	667,906	1,612,906	16,910,000	2008 - 2033
2014 Ref 2005 Float Extension Bond - Step 1	Harbor	1.25% - 5.00%	695,000	75,000	34,000	109,000	620,000	2005 - 10/2025
2014 Ref 2006 South Harbor Bond	Harbor	3.00% - 5.00%	2,365,000	215,000	109,700	324,700	2,150,000	2006 - 04/2026
2012 Library/Museum GO Bond	General	3.99%	3,110,000	105,000	141,800	246,800	3,005,000	2012 - 2036
2017 Road GO Bond	General	2.5% - 5.0%	2,890,000	95,000	111,956	206,956	2,795,000	2017 - 2037
Outstanding Capital Leases:								
None								
Outstanding Loans:								
US Army Corps Breakwater Loan (estimated)	Harbor	4.25%	\$ 1,201,196	\$ 24,354	\$ 46,625	\$ 70,980	\$ 1,176,842	2016 - 2045
2009 Third Avenue Water Line Loan	Water	1.50%	1,446,445	135,147	21,697	156,844	1,311,297	2007 - 2027
Lowell Point Sludge Loan #769091	Wastewater	1.50%	563,327	27,494	8,450	35,944	535,833	2016 - 2035
LP & SMIC Sludge Loan #769111	Wastewater	1.50%	619,594	30,240	9,294	39,534	589,354	2016 - 2035
Outstanding Net Pension Liability (*):								
General Fund Pension (only) Liability with PERS	General	8.00%	\$ 8,074,008	\$ 539,525		539,525	\$ 7,534,483	2039 *
Harbor Fund Pension (only) Liability with PERS	Harbor	8.00%	1,101,434	86,545		86,545	1,014,889	2039 *
Electric Fund Pension (only) Liability with PERS	Electric	8.00%	1,649,763	39,289		39,289	1,610,474	2039 *
Water Fund Pension (only) Liability with PERS	Water	8.00%	395,754	26,807		26,807	368,947	2039 *
Wastewater Fund Pension (only) Liability with PERS	Wastewater	8.00%	337,617	20,417		20,417	317,200	2039 *
Total Outstanding (External) Debt:			\$48,219,138	\$2,724,818	\$1,371,028	\$4,095,847	\$45,494,319	
Inter-Fund Loans:								
Hospital Fund owes Motor Pool - SGH PERS	Hospital	5.25%	\$ 692,929	\$ 62,198	\$ 36,379	\$ 98,576	\$ 630,731	2007 - 2026
General Fund owes Electric - SMIC Deficits (a)	General	0.00%	1,053,782	110,784		110,784	1,053,782	2012 - 2031
330-Ton SMIC Boatlift Loan to Motor Pool	SMIC	0.00%	686,059	98,008		98,008	588,051	2015 - 2024
Wastewater Fund owes General Fund (a)	Wastewater	0.00%	1,219,150	76,840	0	76,840	1,219,150	Until paid off
Balance of All Outstanding Debt			\$51,871,057	\$2,885,024	\$1,407,407	\$4,292,431	\$48,986,033	

CITY OF SEWARD
Budgeted Schedule of Outstanding Debt for all Funds
For Fiscal Year 2019

	Fund	Interest Rate	Balance at 1/1/2019	2019			Balance at 12/31/2019	Term
				Principal	Interest	Total		
Outstanding Bonds:								
2016 Ref 2007 E-Float & Cleaning Stations Bond	Harbor	2.00% - 4.00%	\$ 655,000	\$ 210,000	\$ 26,200	\$ 236,200	\$ 445,000	2016 - 12/2021
2008 Electric Shop, Generators & Controls	Electric	4.77%	4,900,000	165,000	180,200	345,200	4,735,000	2007 - 12/2038
2008 Seward Mountain Haven Bond	Seward Mtn Haver	4.00% - 5.10%	16,910,000	830,000	649,006	1,479,006	16,080,000	2008 - 2033
2014 Ref 2005 Float Extension Bond - Step 1	Harbor	1.25% - 5.00%	620,000	75,000	31,000	106,000	545,000	2005 - 10/2025
2014 Ref 2006 South Harbor Bond	Harbor	3.00% - 5.00%	2,150,000	225,000	101,100	326,100	1,925,000	2006 - 04/2026
2012 Library/Museum GO Bond	General	3.99%	3,005,000	110,000	136,550	246,550	2,895,000	2012 - 2036
2017 Road GO Bond	General	2.5% - 5.0%	2,795,000	100,000	107,556	207,556	2,695,000	2017 - 2037
Outstanding Capital Leases:								
None								
Outstanding Loans:								
US Army Corps Breakwater Loan (estimated)	Harbor	4.25%	\$ 1,176,842	\$ 21,187	\$ 49,793	\$ 70,980	\$ 1,155,655	2016 - 2045
2009 Third Avenue Water Line Loan	Water	1.50%	1,311,297	137,175	19,669	156,844	1,174,123	2007 - 2027
Lowell Point Sludge Loan #769091	Wastewater	1.50%	535,833	27,906	8,038	35,944	507,927	2016 - 2035
LP & SMIC Sludge Loan #769111	Wastewater	1.50%	589,354	30,693	8,840	39,534	558,661	2016 - 2035
Outstanding Net Pension Liability (*):								
General Fund Pension (only) Liability with PERS	General	8.00%	\$ 7,534,483	\$ 595,045		\$ 595,045	6,939,438	2039 *
Harbor Fund Pension (only) Liability with PERS	Harbor	8.00%	1,014,889	88,782		926,107	926,107	2039 *
Electric Fund Pension (only) Liability with PERS	Electric	8.00%	1,610,474	38,959		1,571,515	1,571,515	2039 *
Water Fund Pension (only) Liability with PERS	Water	8.00%	368,947	27,391		341,556	341,556	2039 *
Wastewater Fund Pension (only) Liability with PERS	Wastewater	8.00%	317,200	20,845		296,355	296,355	2039 *
Total Outstanding (External) Debt:			\$45,494,319	\$2,702,983	\$1,317,953	\$6,980,492	\$42,791,337	
Inter-Fund Loans:								
Hospital Fund owes Motor Pool - SGH PERS	Hospital	5.25%	\$ 630,731	\$ 65,463	\$ 33,113	\$ 98,576	\$ 565,268	2007 - 2026
General Fund owes Electric - SMIC Deficits (a)	General	0.00%	1,053,782	110,784		110,784	1,053,782	2012 - 2031
330-Ton SMIC Boatlift Loan to Motor Pool	SMIC	0.00%	588,051	98,008		98,008	490,043	2015 - 2024
Wastewater Fund owes General Fund (a)	Wastewater	0.00%	1,219,150	76,840	0	76,840	1,219,150	Until paid off
Balance of All Outstanding Debt			\$48,986,033	\$2,866,454	\$1,351,066	\$7,177,076	\$46,119,579	

(a) Moratorium from this payment in 2019

* Beginning balance estimated as 1/1/18 balance rather than 1/1/19, as 2019 balance will not be known until 2020.

CITY OF SEWARD
 2018 Budgeted Schedule of Transfers Between Funds *
 for the period January 1 - December 31, 2018

		GENERAL	ENTERPRISE							INTERNAL SERVICE	CAPITAL PROJECT		
		General	Harbor Enterprise	SMIC Enterprise	Electric Enterprise	Water Enterprise	Wastewater Enterprise	Parking Enterprise	Healthcare Enterprise	SMH Enterprise	Motor Pool	Capital Acquisition	Totals
TRANSFER - TO:		(01000)	(11000)	(12000)	(15000)	(17000)	(18000)	(13000)	(19100)	(19200)	(03000)	(80010)	
TRANSFER-FROM:													
T	General (01000)		-	322,439	-		14,000		1,250,000			-	1,586,439
R	Harbor Enterprise (11000)	389,836											-
A F	SMIC Enterprise (12000)	117,269											-
N R	Electric Enterprise (15000)	1,253,359											-
S O	Parking Enterprise (13000)	25,012											-
F M	Water Enterprise (17000)	116,633											-
E	Wastewater Enterprise (18000)	99,897											-
R	Commerc. Psgr Vessel Tax (11173)	84,717	-										-
TOTAL IN:		2,086,723	-	322,439	-	-	14,000	-	1,250,000	-	-	-	1,586,439

CITY OF SEWARD
 2019 Budgeted Schedule of Transfers Between Funds *
 for the period January 1 - December 31, 2019

		GENERAL	ENTERPRISE								INTERNAL SERVICE		Totals
		General (01000)	Harbor Enterprise (11000)	SMIC Enterprise (12000)	Electric Enterprise (15000)	Water Enterprise (17000)	Wastewater Enterprise (18000)	Parking Enterprise (13000)	Healthcare Enterprise (19100)	Health Expansion (19102)	SMH Enterprise (19200)	Motor Pool (03000)	
T	General (01000)		-	102,567	-	-	14,000	-	1,262,500		-	-	1,379,067
R	Harbor Enterprise (11000)	389,370											-
A F	Harbor MRRF (11001)												-
N R	SMIC Enterprise (12000)	115,909											-
S O	Electric Enterprise (15000)	1,272,113											-
F M	Parking Enterprise (13000)	25,732											-
E	Capital Acquisition (80010)												-
R	Motor Pool (03000)												-
	Water Enterprise (17000)	114,542											-
	Wastewater Enterprise (18000)	101,400											-
	SMH Enterprise (19200)												-
	Healthcare Enterprise (19100)								300,000	163,924			463,924
	Commerc. Psgr Vessel Tax (11173)	85,875	-										-
	TOTAL IN:	2,104,941	-	102,567	-	-	14,000	-	1,262,500	300,000	163,924	-	1,842,991

Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-057

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE CITY GENERAL FUND BIENNIAL OPERATING BUDGET FOR CALENDAR YEAR 2018 AND 2019 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 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption is scheduled for November 27, 2017.

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 2018 and 2019 which are attached hereto and made a part hereof by reference and which contain estimated revenues and expenditures for the period January 1, 2018 - December 31, 2019, 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 2018 and 2019 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 27th day of November, 2017.

Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-058

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE HARBOR ENTERPRISE FUND BIENNIAL BUDGET FOR CALENDAR YEARS 2018 AND 2019

WHEREAS, the city manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption are scheduled for November 27, 2017; and

WHEREAS, the 2018 budget includes a rate increase of 2.1% to all rates which are adjusted according to the five-year average CPI within the Harbor Tariff, and a rate increase of 1.6% for 2019 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 2018 and 2019, which is attached hereto and made a part hereof by reference, and which contains estimated revenues and expenses for the period January 1, 2018 - December 31, 2019, 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 27th day of November, 2017.

THE CITY OF SEWARD, ALASKA


David Squires, Mayor

CITY OF SEWARD, ALASKA
RESOLUTION 2017-057

THE CITY OF SEWARD, ALASKA


David Squires, Mayor

AYES: Cisognani, Keil, McLane, Slater, Towles, Hunt, Squires
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:


Brenda J. Bellon, SMIC
City Clerk

City Seal:



Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-059

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE SMIC ENTERPRISE FUND BIENNIAL BUDGET FOR CALENDAR YEARS 2018 AND 2019

WHEREAS, the city manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption is scheduled for November 27, 2017; and

WHEREAS, the 2018 budget includes a rate increase of 2.1% to all rates which are adjusted according to the five-year average CPI within the Seward Marine Industrial Center (SMIC) Tariff, and a rate increase of 1.6% for 2019 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 2018 and 2019 which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2018 - December 31, 2019, 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 27th day of November, 2017.

THE CITY OF SEWARD, ALASKA


David Squires, Mayor

Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-060

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE ELECTRIC ENTERPRISE FUND BIENNIAL BUDGET FOR CALENDAR YEARS 2018 AND 2019

WHEREAS, the city manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption is scheduled for November 27, 2017; and

WHEREAS, the 2018 budget includes a rate increase of 2.1% to all rate classes, representing the five-year average CPI, offset by an anticipated Chugach Electric Association rate decrease of 2.0%, and the 2019 budget includes a rate increase of 1.6% 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 separate resolution.

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

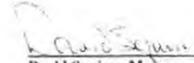
Section 1. The Electric Enterprise Fund budget for Calendar Years 2018 and 2019 which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2018 - December 31, 2019, is HEREBY ADOPTED, and the necessary funds are hereby appropriated.

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

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 27th day of November, 2017.

CITY OF SEWARD, ALASKA
RESOLUTION 2017-060

THE CITY OF SEWARD, ALASKA


David Squires, Mayor

AYES: Casagrande, Keil, McClure, Slater, Towsley, Horn, Squires.
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:


Brenda J. Ballou MMC
City Clerk



Sponsored by: Hunt

Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-061

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE WATER ENTERPRISE FUND BIENNIAL BUDGET FOR CALENDAR YEARS 2018 AND 2019

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption is scheduled for November 27, 2017; and

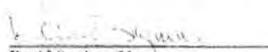
WHEREAS, the water enterprise fund has begun repaying debt on a major Third Avenue water main loan, necessitating rate increases to cover the cost of debt service and other operational needs, with rates slated to rise 2.1% in 2018 (five-year average CPI) and 1.6% (five-year average CPI) in 2019.

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 2018 and 2019 which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2018 - December 31, 2019, 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 27th day of November, 2017.

THE CITY OF SEWARD, ALASKA

David Squires, Mayor

CITY OF SEWARD, ALASKA
RESOLUTION 2017-062

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE WASTEWATER ENTERPRISE FUND BIENNIAL BUDGET FOR CALENDAR YEARS 2018 AND 2019

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption is scheduled for November 27, 2017; and

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

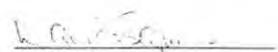
WHEREAS, the 2018 budget includes a rate increase of 2.1% representing the five-year average CPI and the 2019 budget includes a rate increase of 1.6% representing the five-year average CPI.

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 2018 and 2019 which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2018 - December 31, 2019, 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 27th day of November, 2017.

THE CITY OF SEWARD, ALASKA

David Squires, Mayor

Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-063

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE PARKING ENTERPRISE FUND BIENNIAL BUDGET FOR CALENDAR YEARS 2018 AND 2019

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption is scheduled for November 27, 2017; and

WHEREAS, the annual permit fee for a vehicle with trailer is hereby doubled from the current rate of \$100 to \$200, effective after January 1, 2018;

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 2018 and 2019 which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2018 - December 31, 2019, 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 27th day of November, 2017.

THE CITY OF SEWARD, ALASKA


David Squires, Mayor

Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-064

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE HEALTHCARE ENTERPRISE FUND BIENNIAL BUDGET FOR CALENDAR YEARS 2018 AND 2019

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption is scheduled for November 27, 2017; and

WHEREAS, the 2018 and 2019 budgets include \$500,000 for hospital capital contributions necessary to replace major assets at the hospital and Seward Mountain Haven, with an additional \$200,000 set aside in 2018 and \$300,000 set aside in 2019 for the purpose of future facility expansion, to be made available to the Seward Community Health Center for operational and/or capital needs as a first priority; and

WHEREAS, the 2018 and 2019 budgets include \$300,000 in 2018 and \$200,000 in 2019 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 2018 and 2019 which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenditures for the period January 1, 2018 - December 31, 2019, is HEREBY ADOPTED, and the necessary funds are hereby appropriated.

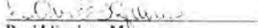
Section 2. This resolution shall take effect immediately upon adoption.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 27th day of November, 2017.

Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-064

THE CITY OF SEWARD, ALASKA


David Squires, Mayor

AYES: Casagrande, Keil, McClure, Slater, Towsley, Horn, Squires
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:


Brenda J. Ballou, MAF
City Clerk

(City Seal)



CITY OF SEWARD, ALASKA
RESOLUTION 2017-065

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE SEWARD MOUNTAIN HAVEN ENTERPRISE FUND BIENNIAL BUDGET FOR CALENDAR YEARS 2018 AND 2019

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption is scheduled for November 27, 2017.

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 2018 and 2019 which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenditures for the period January 1, 2018 - December 31, 2019, 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 27th day of November, 2017.

CITY OF SEWARD, ALASKA
RESOLUTION 2017-066

Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-066

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE MOTOR POOL INTERNAL SERVICE FUND BIENNIAL BUDGET FOR CALENDAR YEARS 2018 AND 2019

WHEREAS, the City Manager has submitted to the City Council a proposed biennial budget for the City of Seward for Calendar Years 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing is scheduled for November 27, 2017

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 2018 and 2019 which is attached hereto and made a part hereof by reference and which contains estimated revenues and expenses for the period January 1, 2018 - December 31, 2019, 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 27th day of November, 2017.

Sponsored by: Hunt

CITY OF SEWARD, ALASKA
RESOLUTION 2017-067

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, ADOPTING THE 2018/2019 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 2018 and 2019; and

WHEREAS, the preliminary biennial budget was reviewed by the City Council in budget work sessions on September 27, October 2, and October 3, 2017, which were televised to the public; and

WHEREAS, a public hearing is scheduled on the proposed budget for October 23, 2017, and a second public hearing and final adoption is scheduled for November 27, 2017; 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 2018 and or 2019, 100% of those funds will be transferred from the General Fund to the Capital Acquisition Fund to be used for capital projects; and

WHEREAS, there is declared a two-year moratorium on the Capital Acquisition Fund receiving funding in the amount of \$76,840 from the Sewer Enterprise Fund as partial repayment of a 1990 loan owed by the Sewer Fund to the General Fund.

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

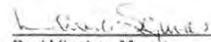
Section 1. The Capital Improvement Plan for Calendar Years 2018 and 2019, which is attached hereto and made a part hereof by reference, is HEREBY ADOPTED.

Section 2. Funding in the amount of \$1,184,000 is hereby appropriated in 2018 and \$760,000 in 2019 to meet the capital needs of the General Fund.

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

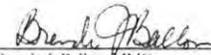
PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 27th day of November, 2017.

THE CITY OF SEWARD, ALASKA


David Squires, Mayor

AYES: Casagrande, Keil, McClure, Slater, Towsley, Horn, Squires
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:


Brenda J. Ballou, MMC
City Clerk



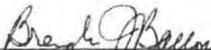
CITY OF SEWARD, ALASKA
RESOLUTION 2017-067

THE CITY OF SEWARD, ALASKA


David Squires, Mayor

AYES: Casagrande, Keil, McClure, Slater, Towsley, Horn, Squires
NOES: None
ABSENT: None
ABSTAIN: None

ATTEST:


Brenda J. Ballou, MMC
City Clerk



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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. 2018/2019), 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 glossy, and other appendix information.

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 \$20,000 in the capital budget, where the item has a useful life of more than one year.

GLOSSARY

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 estimated amount of expenditures that will be incurred if a commitment is fully satisfied.

ENTERPRISE FUND: A proprietary fund established to account for operations that are 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 properly classified as *other financing uses*.

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 Officer's Association.

GLOSSARY

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 recreation, 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 Services

MODIFIED ACCRUAL 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.

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.

GLOSSARY

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: Payments 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.

