

City of Seward *2022 Operating Budget*



2022

ANNUAL OPERATING BUDGET

OF THE

CITY OF SEWARD, ALASKA

For the Period January 1, 2022 – December 31, 2022

Christy Terry
Mayor

Janette Bower
City Manager

Prepared by the Finance Department

Sully Jusino
Deputy Finance Director

City of Seward
2022 Annual Operating Budget

Table of Contents

Introduction

List of Principal Official.....	6
Budget Transmittal Letter.....	7
Description of the Budget Process.....	12
Description of this Budget Document.....	14
2022 Annual Budget Calendar.....	15
Budget Policies.....	16
Fund Description and Fund Structure.....	20
Organizational Chart.....	22

Overview

Combined Budgeted Schedule of Funding Sources and Uses.....	24
Total City Projected Revenues and Expenses (Graphs).....	25
General Fund Projected Revenues and Expenses (Graphs).....	26

General Fund

Department Descriptions, Activities and Services.....	28
General Fund – Budgeted Statement of Revenues, Expenditures, Other Financing Sources and Changes in Fund Balance.....	33

General Fund – Revenues

Budgeted Revenue Detail.....	33
Revenue Detail by Line Item.....	36

General Fund – Expenditures

Budgeted Expenditure Totals by Department.....	39
Expenditure Line Item by Fund.....	40
Council and Clerk.....	42
Planning & Zoning Commission.....	43
Port and Commerce Advisory Board.....	44
Historic Preservation Commission.....	45
City Manager.....	46
Management Information Systems.....	47
Community Development.....	48
Finance.....	49
General Combined Services.....	50
Police.....	51
Jail.....	53
Animal Control.....	54
Fire.....	55
Fire Volunteers.....	56
Emergency Preparedness.....	57
SVAC.....	58
Building Inspection.....	59
Streets.....	60
Snow & Ice.....	61

City Shop.....	62
City Hall	63
Community Center	64
City Hall Annex.....	65
Parks & Recreation Administration.....	66
Parks & Recreation Maintenance	67
Parks & Recreation Campgrounds	68
Parks & Recreation Cemetery	69
Parks & Recreation Sports & Recreation.....	70
Parks & Recreation TYC and Rec Room	71
Library and Museum	73
Debt Service	75

Enterprise Fund

Boat Harbor

Boat Harbor Budgeted Statement of Revenues and Expenses	78
Boat Harbor Budgeted Statement of Cash Flow	79
Boat Harbor Revenue Detail by Line Item	80
Boat Harbor Expenditure Detail by Line Item.....	81

Seward Marine Industrial Center (SMIC)

SMIC Budgeted Statement of Revenues and Expenses	83
SMIC Budgeted Statement of Cashflow.....	84
SMIC Revenue Detail by Line Item	85
SMIC Expenditure Detail by Line Item	86

Parking

Parking Budgeted Statement of Revenue and Expenses	88
Parking Budgeted Statement of Cash Flow	89
Parking Revenue Detail by Line Item	90
Parking Expenditure Detail by Line Item	91

Enterprise Fund – Electric

Electric Budgeted Statement of Revenue and Expenses	93
Electric Budgeted Statement of Cash Flow	94
Electric Revenue Detail by Line Item	95
Electric Expenditure Detail by Line Item.....	96

Enterprise Fund – Water

Water Budgeted Statement of Revenue and Expenses	99
Water Budgeted Statement of Cash Flow	100
Water Revenue Detail by Line Item	101
Water Expenditure Detail by Line Item	102

Enterprise Fund – Wastewater

Wastewater Budgeted Statement of Revenue and Expenses	104
Wastewater Budgeted Statement of Cash Flow	105
Wastewater Revenue Detail by Line Item.....	106
Wastewater Expenditure Detail by Line Item	107

<u>Enterprise Fund – Healthcare & Seward Mountain Haven</u>	
Hospital Budgeted Statement of Revenue and Expenses	109
Hospital Budgeted Statement of Cash Flow	110
Hospital Revenue Detail by Line Item	111
Hospital Expenditure Detail by Line Item	112
Seward Mountain Haven Budgeted Statement of Revenue and Expenses	113
Seward Mountain Haven Budgeted Statement of Cash Flow.....	114
Seward Mountain Haven Revenue Detail by Line Item.....	115
Seward Mountain Haven Expenditure Detail by Line Item	116
<u>Internal Service Fund – Motor Pool</u>	
Motor Pool Budgeted Statement of Revenue and Expenses	118
Motor Pool Budgeted Statement of Cash Flow	119
Motor Pool Revenue Detail by Line Item	120
Motor Pool Expenditure Detail by Line Item.....	121
Transfer Schedule	
Budgeting Interfund Transfers	123
Appendix	
Full-Time Equivalent Employees by Fund.....	125
Position Titles and Pay Ranges by Department	126
Pay Ranges	127
Consumer Price Index	128
Enterprise Fund Tariff Annual CPI Increase	129
Outstanding Debt.....	130
Debt Schedule	131
Budget Amendments approved on December 6, 2021	132
Glossary	134



City of Seward

LIST OF PRINCIPAL OFFICIALS

COUNCIL MEMBERS

		<u>Term Expires</u>
Christy Terry	Mayor	2022
Sue McClure	Vice Mayor	2023
John Osenga	Council Member	2024
Liz DeMoss	Council Member	2023
Ristine Casagrande	Council Member	2022
Mick Calhoun	Council Member	2024
Randy Wells	Council Member	2022

ADMINISTRATION

Janette Bower	City Manager
Vacant	Finance Director
Alan Nickell	Chief of Police
Clinton Crites	Fire Chief
Rob Montgomery	Manager of Electric Utility
Doug Schoessler	Public Works Director
Norman Regis	Harbormaster
Jason Bickling	Community Development Director
Tyler Florence	Parks & Recreation Director
Bailey Sayer	Library Museum Director

CITY CLERK

Brenda Ballou	City Clerk
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CITY ATTORNEY

Brooks Chandler	Chandler, Falconer, Munson & Cacciola LLP
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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 years. The appointed officers of the City include the City Manager, city clerk and the city attorney. The city council generally meets on the second and fourth Mondays of each month in the City Council Chambers located in the City Hall Building at 410 Adams Street in Seward, Alaska.



City of Seward

2022 Budget Transmittal Letter

To: Honorable Mayor Terry and City Council Members
From: Janette Bower, City Manager
Re: 2022 City of Seward Budget

Administration respectfully submits the 2022 City of Seward Operating Budget and Six-Year Capital Improvement Plan. The budget includes the operating budgets for the general fund, the eight enterprise funds: Harbor, Harbor Seward Marine Industrial Center (SMIC), Parking, Electric, Water, Wastewater, Healthcare, Seward Mountain Haven and one internal service fund, Motor Pool.

General Fund Operating Budget Overview

Revenue: \$13,688,986

The 2022 General Fund revenue represents a 12.5% increase over 2021. Due to the effects of COVID, including gained revenue because of COVID relief funding in the 2020 budget, the information below depicts a comparison against 2019 budget actuals. The tax revenue line items have been increased as follows:

- Sales Tax. The proposed sales tax revenue amount is \$6,000,000 and represents a 5.7% increase over 2019 actuals. I believe this to be an obtainable based on 2021 data and the return of cruise ships in 2022.
- Real Property Tax. The proposed real property revenue amount is \$1,250,000 and represents a 16% increase over 2019 actuals and a 11% over 2020 actuals. The reason for this amount is due to increased property values, development of additional lots and sale of the lots, and the completion of a large hotel.
- Personal Property. The proposed personal property revenue amount is \$450,000 and represents a 2% decrease over 2019 actuals.
- Motor Vehicle. The property motor vehicle revenue amount is \$23,500 and represents a 1.86% increase over 2019 actuals. This is a slight increase based on historical trends.
- Hotel/Motel Tax. The Hotel/Motel revenue amount is \$675,000 and represents a 14% increase over 2019 actuals and a .3% increase over the 2021 budget. The increased amount is due to reports of a large amount of pre-bookings for the 2022 season and the completion of a large hotel.

The Admin Expenses line items have been increased. Please note the historical increase amount has been 1.9% each year. In 2023, the formula for the transfers will be reevaluated.

- Harbor – 2.1% increase over 2021
- Harbor SMIC – 2.1% increase over 2021
- Parking – 3% increase over 2021
- Electric – 3% increase over 2021
- Water – 3% increase over 2021
- Wastewater – 3% increase over 2021

A new revenue line item is 4611 Gravel Sales. This line item is for gravel sales at the quarry. The amount for 2022 is 225,000.

A new revenue line item has been added to Parks & Rec Campgrounds – 01000-1411-4358 P&R: Camping Reservation Cancellation Fees. The revenue amount added is \$50,000.

The remaining revenue line items have been increased based on historical trends.

Expenditures: \$14,602,177

Personnel Expenses

The 2022 reflects a 7.1% increase in the personnel expenses over 2021. The major factors for the increase are:

- Salary Expenses – in an effort to show the true cost of personnel and the desire to fill every vacant position, the cost of each position is included in the budget. Another factor affecting the salary expenses is the implementation of the new wage scale. The salary expenses in the General Fund represent a 19% increase over 2021.
- PERS – this year the PERS liability, 22%, which includes the current liability and past liability, has been applied to the salaries line items within each department as opposed to the debt service fund. The 22% is in the line item “Retirement Benefits”. The PERS expenses in the General Fund represent a 14% increase over 2021.
- Leave Time – the leave time has been zeroed out for 2022. The leave expense will be recognized in the CAFR.
- Health Insurance Costs – health insurance costs have been reduced by 1.6%, due to the City’s participation in a health insurance pool. The pool offers a lower premium for the City and lower out-of-pocket deductible for employees.

General Fund Non-Personnel Line Items

The non-personnel line items have increased 25% over 2021. The increases are attributed to:

- Banking and credit card fees due to the increased use of credit cards (\$52,600 to \$108,060)
- Contracted Services due to the planned use of contracted services in 2022 and the Community Center feasibility study (\$328,033 to \$748,950)
- Utilities due to increased utility costs (\$589,807 to \$627,300)
- Gas & Lube due to the increased gas costs (\$98,730 to \$125,975)
- Safety equipment purchases for the fire department (\$13,900 to \$75,950)
- Police academy training cost no longer paid by the State (\$0 to \$26,000)
- Capital Items – Fire alarm system for city hall, fire rings and picnic tables for the campgrounds, and columbaria and ground penetrating radar for cemetery. (\$5,000 to \$220,000)

Budget Interfund Transfers

The following transfers affect the 2022 General Fund Budget:

Transfers-in:

- \$415,396 from the Boat Harbor Enterprise Fund;
- \$129,441 from the Seward Marine Industrial Center Enterprise Fund;
- \$28,810 from the Parking Enterprise Fund;
- \$1,518,021 from the Electric Enterprise Fund;
- \$142,823 from the Water Enterprise Fund;
- \$128,569 from the Wastewater Enterprise Fund;
- \$90,000 from the Commercial Vessel Tax Fund.

Transfers to Other Funds:

- \$1,500,000 to the Hospital Debt Service Fund;
- \$36,869 to the Sewer Enterprise Fund.

Enterprise Funds Overview

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.

The 2022 Harbor Enterprise Fund operating revenues represent a 19.4% increase over 2021. Please note that Passenger Transit Fee has been added back to the revenue line items. It had been left off in 2021 and 2020.

The 2022 Harbor Enterprise Fund operating expenses before depreciation represent a 11% increase over 2021. The increase is due to increased insurance costs, harbor admin indirect costs, and the harbor internal cost allocation.

Seward Marine Industrial Center (SMIC) Enterprise Fund

The SMIC Enterprise Fund consists of the following cost centers: SMIC Basin, 330-ton Travel Lift, Syncrolift Operations, 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.

The 2022 SMIC Enterprise Fund operating revenues represent a 20% increase over 2021. The increase is due to the overall increased activity at SMIC. The specific increases are in moorage, boat lift fees, and storage.

The 2022 SMIC Enterprise Fund operating expenses before depreciation represent an 39% increase over 2021. The increase is due to increased personnel costs and working hours spent at SMIC.

Parking Enterprise Fund

The Parking Enterprise Fund is established to create a funding source for replacement of existing parking lots, including costs of maintain and upgrading the parking lots in the harbor and downtown areas. The primary revenue source of this fund is parking fees. The primary expenses of this fund are maintenance and repair of the parking lots (sealing, striping, signage, repaving) and personnel costs associated with enforce financial records of the Parking Enterprise Fund are maintained on the accrual basis of accounting.

The 2022 Parking Fund operating revenues represent a 3.8% decrease over 2021. The decrease is due to less parking compliance in the harbor area. Please note that a plan is being developed to address this issue.

The 2022 Parking Fund operating expenses represent a 57% decrease over 2021. The decrease is due to more automation practices resulting in less personnel costs.

Electric Enterprise Fund

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

The 2022 Electric Enterprise Fund operating revenues represent a 11.5% increase over 2021 budgeted numbers and a 9.5% increase over 2020 actuals. The projected revenue increase is due to the implementation of the rate study affecting industrial sales and special contracts.

The 2022 Electric Enterprise Fund operating expenses before depreciation represent a 2.7% increase over 2021 budgeted numbers and a 9% increase over 2020 actuals. The increase is primarily due to increased personnel and utility costs.

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.

The 2022 Water Enterprise Fund operating revenues represent a 2.2% increase over 2021 budgeted numbers and a 10% increase over 2020 actuals. The projected revenue increase is due to the CPI and added growth.

The 2022 Water Enterprise Fund operating expenses before depreciation represent a 2.5% decrease over 2021 budgeted numbers. The decrease is primarily due to one-time purchases and expenses in the 2021 budget in the following line items: contracted services, operating supplies, and maintenance and repair.

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.

The 2022 Wastewater Enterprise Fund operating revenues represent a 3% increase over 2021 budgeted numbers and a 3.7% increase over 2020 actuals. The projected revenue increase is due to the CPI and added growth.

The 2022 Wastewater Enterprise Fund operating expenses before depreciation represent a 2% decrease over 2021 budgeted numbers. The decrease is primarily due to one-time purchases and expenses in the 2021 budget in the following line items: maintenance and repair and small tools and equipment.

Healthcare and Seward Mountain Haven Enterprise Funds

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 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 on January 1, 2021, of \$14,300,000.

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 the sales tax be made available first to cover debt service on long-term care facility bonds.

The Healthcare Enterprise non-personnel expenditures represent a 17.7% increase over 2021 budgeted numbers. This increase is attributed to a larger depreciation expense.

The Seward Mountain Haven operating revenues represent a 35.6% increase due to the increased 1% sales tax transfer.

The Seward Mountain Haven non-personnel costs represent a 2.1% decrease over 2021 budgeted numbers. The decrease is due to a decrease in depreciation expense and debt service interest expense.

Internal Service Fund

Motor Pool 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.

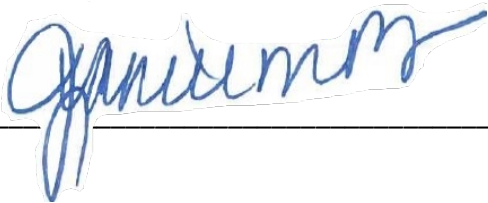
City departments pay annual lease payments to the Motor Pool Fund for the use of vehicles and heavy equipment, with funds accumulating to finance their replacement. This funding mechanism reduces the need to borrow money to purchase equipment, saving interest costs, and reduces the impact of large purchases on the annual operating budgets by spreading the costs of the assets over their respective useful lives.

Motor Pool Revenue:

- \$315,168 transfer from the General Fund;
- \$387,080 transfer from the Enterprise Funds.

Motor Pool Expenditures:

- There are \$1,194,671 in planned expenditures for 2022. Please note that some of the expenditures were appropriated in the 2021 budget but due to ordering constrictions will be re-appropriated in the 2022 budget.



Janette Bower, City Manager

DESCRIPTION OF THE BUDGET PROCESS

This budget document represents the City of Seward's annual budget for the period January 1, 2022 to December 31, 2022. Typically, the process is for a biennial budget process. However, with various staffing issues, this was not possible for 2022. 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's administration meets with the City Council in budget work sessions which are open to the public, during October, to discuss each department's specific budget requests. The major Fund schedules are then reprinted and submitted to Council for final approval. Throughout the budget process, budget information is available for review by the public at the Seward Community Library, the City Clerk's office located at City Hall, and online at the City's website, www.cityofseward.us.

The budget is formally introduced to the public at council meetings in October and/or November. The City Manager and Finance Director present an overview of the revised preliminary budget, and the public is given another opportunity to comment on the proposed budget. The budget is generally adopted prior to the Thanksgiving holiday, due to the timing of the Alaska Municipal League Conference and staff and Council holiday travel, which often result in cancellation of one of the November and one of the December regular City Council meetings. At a regular meeting held not less than ten days prior to the end of the fiscal year, the Council shall, by resolution, adopt the budget for the following year and make an appropriation of the amounts contained in the approved budget. If the Council fails to adopt a budget within three days preceding the commencement of the new year, the budget proposal as presented to the Council by the City Manager shall be deemed to be the budget for the new year, and appropriations are made without further Council action. Between the time the City Council passes the budget and the time the budget document goes to print, there may be current year budget adjustments passed by Council. The final printed budget book reflects the budget appropriations approved by City Council up to the time the budget book is printed to ensure the most timely and accurate information.

Following adoption of the budget, the City Manager is authorized to transfer appropriations between line items in a department, or between departments within the same fund, without Council approval. However, transfers between funds require Council approval by Resolution. The budget can be amended at any time, by Council Resolution.

Budget Amendments

Seward City Code §5.05.010 provides for a budget representing two consecutive fiscal years (i.e. January 1, 2022 through December 31, 2023), passed by Resolution of the Council. After passage of the budget, the City Council may at any time, amend the budget by passing an appropriating resolution that amends the original budget. City Council approval is required to transfer or appropriate monies between Funds, or to increase or decrease a Fund budget. The City Manager has the authority to transfer budgeted amounts between line items within a single department or between departments within a single Fund.

Basis of Accounting

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

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

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

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

Encumbrances

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

Balanced Budget

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

DESCRIPTION OF THIS BUDGET DOCUMENT

This budget document is divided into five 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. The overview simply combines information from all of the funds of the City and summarizes the information that is found in latter sections of the budget document.

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

The **Enterprise Fund** section of the budget presents information about the business-like enterprises of the City which are intended to recover the cost of operations through user charges. This section includes: Harbor Enterprise Fund, Seward Marine Industrial Center (SMIC) Enterprise Fund, Parking Enterprise Fund, Electric Enterprise Fund, Water Enterprise Fund, Wastewater Enterprise Fund, Healthcare Enterprise Fund and Seward Mountain Haven Enterprise Fund. The City has two Internal Service Funds, the Motor Pool Fund and the Compensated Absences Fund. The Motor Pool Fund is a vehicle replacement mechanism which leases equipment to the departments of the City to finance the future replacement of vehicles and heavy equipment. This funding mechanism helps smooth the impact of major equipment purchases on annual operating budgets, by spreading the costs of replacing the equipment out across the useful life of the equipment. The Compensated Absences Fund accounts for the amount owed to governmental fund employees for accrued, but unused, vacation and sick leave time. This Fund has no annual budget. The Healthcare Enterprise Fund accounts for proceeds from a 1% sales tax used to pay for healthcare-related debt, capital, and operating costs. The Seward Mountain Haven Enterprise Fund accounts for revenues from the long-term care facility which reflect the portion of charges attributed to the capital costs of the facility. These revenues are to be used solely for the repayment of principal and interest on debt. To the extent that patient charges are insufficient to cover operating and capital costs, proceeds from the 1% sales tax for healthcare-related purposes, can be used.

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



City of Seward 2022 Annual Budget Calendar

June 25	Transmit budget directions and forms to department managers
July 23	Department budgets due to finance department
August 1 – 20	Finance department prepares personnel budgets and computes allocations and expense/expenditure estimates (amortization, depreciation, insurance, etc.)
August 23	Capital budgets due to finance
September 3	Budget assumptions distributed to council (SCC 5.05.005)
September 7 – 10	City Manager and Finance Director meet with department heads to discuss budget requests
September 27	City Council work session – budget kickoff meeting
October 4	Preliminary budget document distributed to council (SCC 5.05.010 (a) – 45 days prior, required by November 17)
October 6	City Council budget work session
October 7	City Council budget work session
October 13	City Council budget work session
October 14	City Council budget work session
November 8	First required public hearing and motion to adopt (final vote on adoption on December 13)
November 29	City Council special meeting regarding budget
December 6	City Council special meeting regarding budget
December 13	Second required public hearing and budget adoption

(Note: the budget must be adopted at a regular meeting held not less than ten days prior to the end of the fiscal year. Charter 6.3 and SCC 5.05.015)

CITY OF SEWARD

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 balance has reached 6 months of expenditures plus transfers-out, one-time revenues will be allocated annually to the Capital Acquisition Fund.

Revenue Stabilization Account Policy

The City has established a revenue stabilization account to maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes or fees due to temporary shortfalls or unpredicted one-time expenditures. The balance in this account should be equal to 10% of the General Fund's annual revenues. This level of reserve is based on the City's increasing dependence on the visitor industry for the generation of sales taxes, bed taxes and camping fees, as well as on State funding to fund general government services.

Balanced Budget Policy

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

CITY OF SEWARD

BUDGET POLICIES

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.

Hospital Capital Funding Policy

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

Hospital PERS Payment Policy

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

Seward Mountain Haven Debt Service Fund - Fund Balance Reserve Policy

The City will maintain a minimum level of fund balance reserved for long-term care facility debt service (equal to the highest years' principal and interest). Due to the frequent rebasing of reimbursement rates, as well as the potential for changes in the reimbursement methodology, the City finds it prudent to accumulate as much reserve in this account as possible. This will hedge against future declines in reimbursement, as well as mitigate timing difference between depreciation and debt lifecycles. The City will not spend these reserves on anything other than debt repayment. The Council has approved a funding plan aimed at accumulating additional reserves for future debt payment, to account for lower levels of reserves to-date, based on lower census than originally budgeted.

ACCRUED ANNUAL LEAVE FUNDING POLICY:

The City created this internal service fund to accumulate cash to pay for the accrued but unused portion of annual leave for governmental fund employees. This account is to be designated solely for the payment of accumulated leave.

CITY OF SEWARD BUDGET POLICIES

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 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.

Recurring Fund Source for Capital

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

Capital Acquisition Fund Appropriation Control Policy

Capital replacement funds are to be restricted and distributed only for major capital outlay expenses. Capital expenses are defined as those in excess of \$20,000. All expenditures from these funds in excess of \$30,000 require approval by the City Council.

MOTOR POOL INTERNAL SERVICE FUND POLICIES:

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

Motor Pool Appropriation Control Policy

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

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

Equipment Replacement Schedule Policy

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

CITY OF SEWARD

BUDGET POLICIES

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.

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.*

FUND DESCRIPTION AND FUND STRUCTURE

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

Governmental Fund Types

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

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

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

Proprietary Fund Types

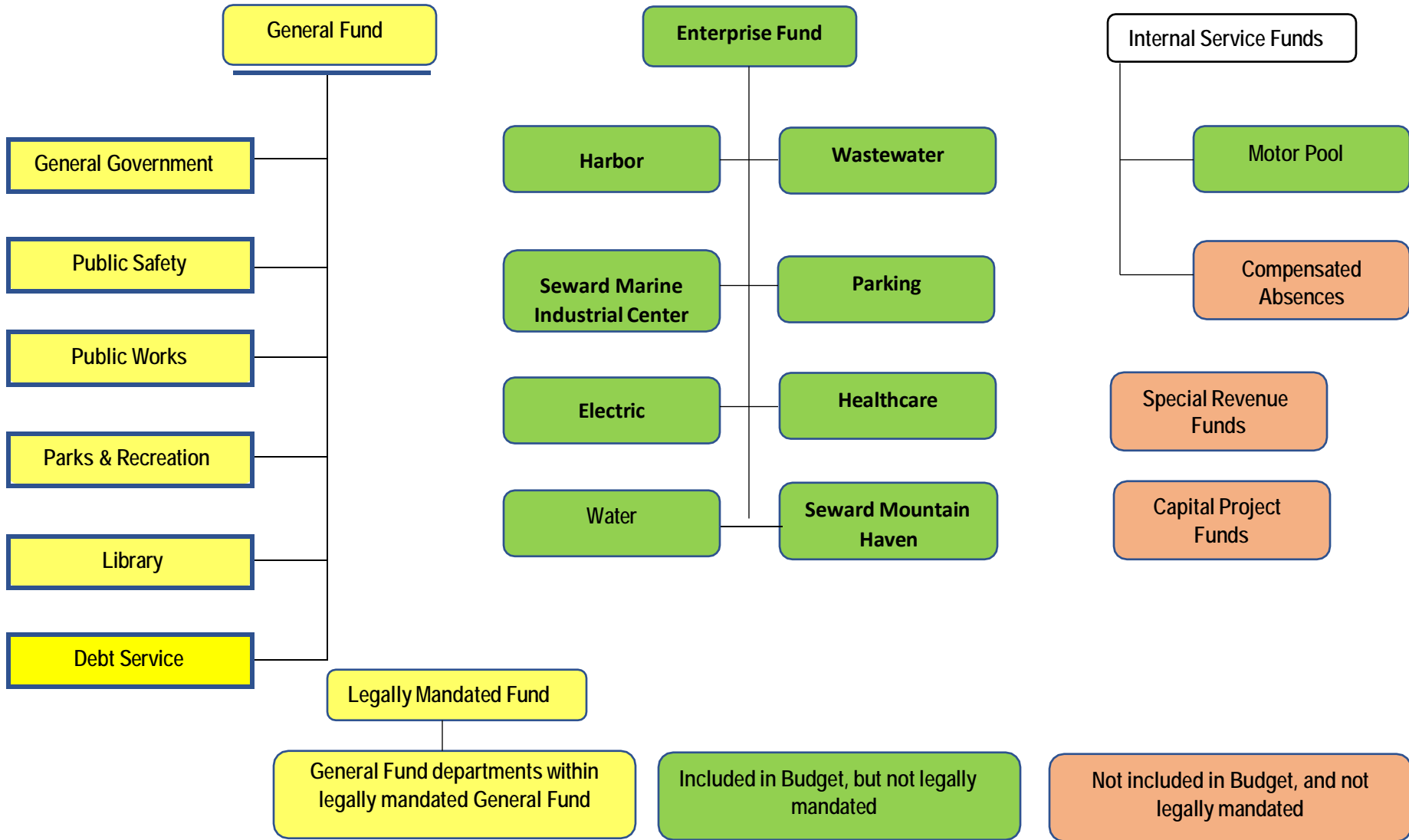
Enterprise Funds: Are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services be financed or recovered primarily through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

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

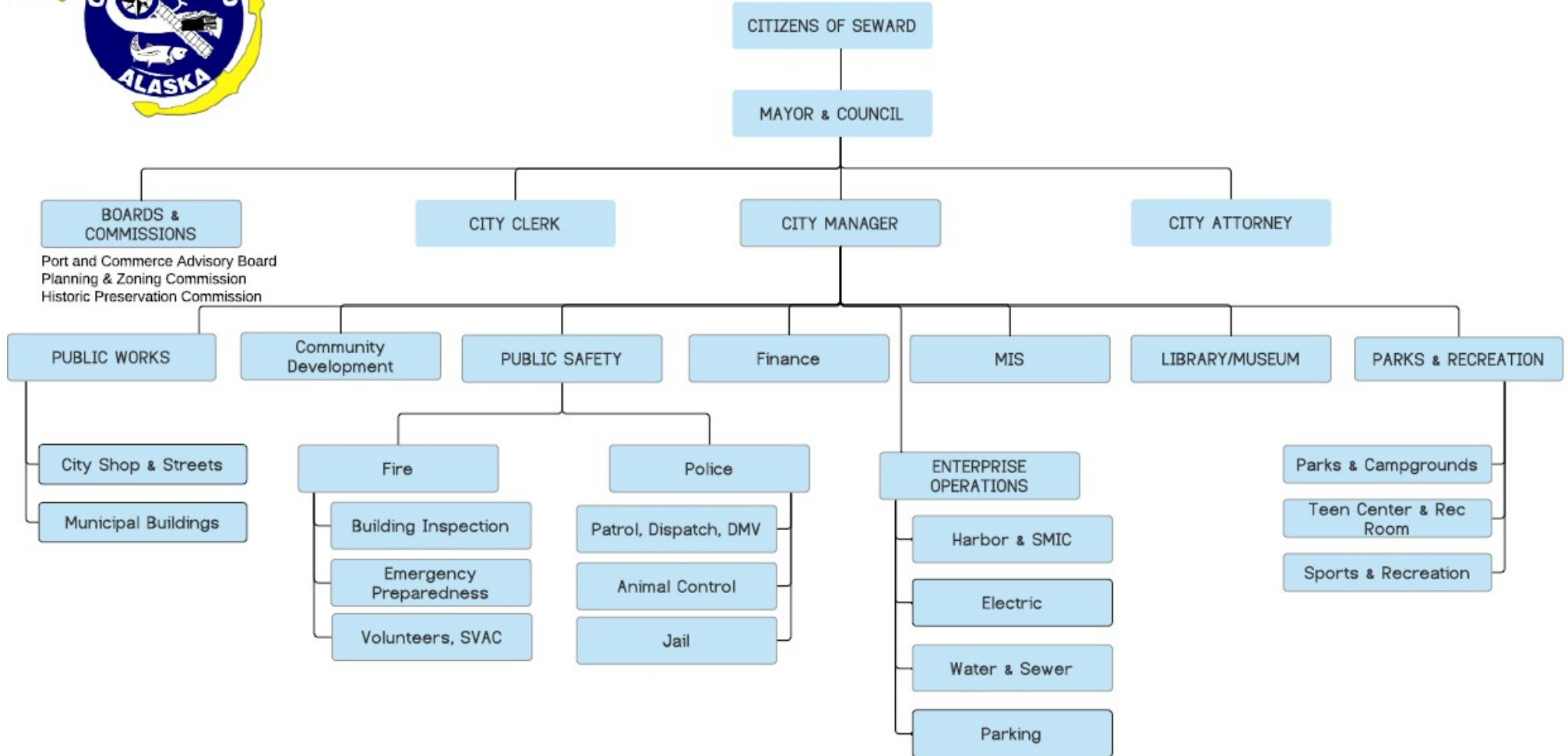
Agency Fund

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

CITY OF SEWARD FUND STRUCTURE



CITY OF SEWARD ORGANIZATIONAL CHART



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

Overview

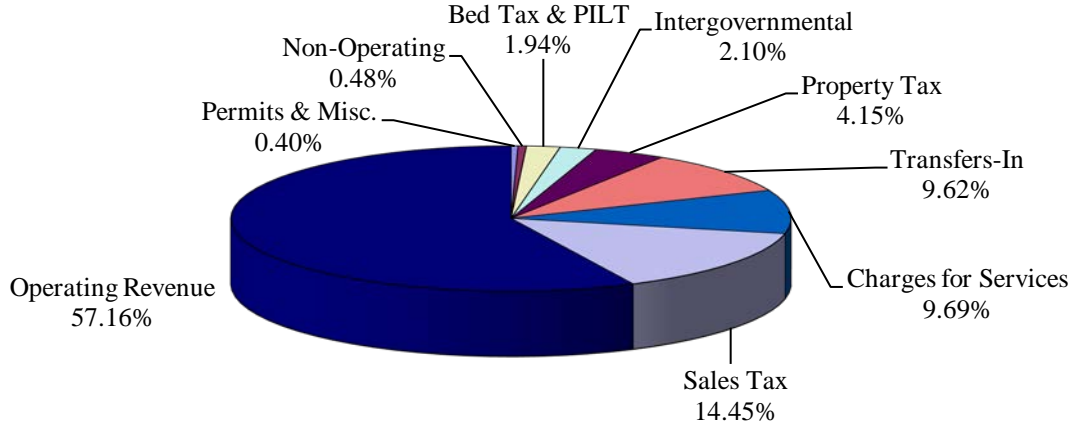
City of Seward
Combined Budgeted Schedule of Funding Sources & Uses All Budgeted Fund Types
FY22

	General Fund	Enterprise Funds	Motor Pool Internal Service Fund	Total (Memorandum Only)
FUNDING SOURCES:				
Property Taxes	1,723,500	-	-	1,723,500
Sales Tax	6,000,000	-	-	6,000,000
Room Tax and PILT	806,500	-	-	806,500
Assessments	0	-	-	0
Licenses and Permits	151,525	-	-	151,525
Intergovernmental	872,002	-	-	872,002
Charges for Services	4,022,259	-	-	4,022,259
Fines and Bails	15,700	-	-	15,700
Penalties and Interest	81,000	-	-	81,000
Miscellaneous	16,500	-	-	16,500
Operating Revenue	-	23,026,589	701,930	23,728,519
Non-operating Revenue	-	134,153	63,950	198,103
Transfers from other funds	2,453,060	1,539,869	-	3,992,929
Total Funding Sources:	\$ 16,142,046	\$ 24,700,611	\$ 765,880	\$ 41,608,537
USE OF FUNDS:				
Personnel	9,014,345	4,021,115	-	13,035,460
Purchased Services	2,579,505	9,107,621	-	11,687,126
Operating & Maint.	1,057,450	846,680	-	1,904,130
General & Admin	817,780	2,955,351	-	3,773,131
Depreciation	-	8,210,613	349,745	8,560,358
Non-Operating	196,481	858,260	-	1,054,741
Capital Outlay	721,616	-	-	721,616
Debt Service	215,000	-	-	215,000
Transfers-out	1,539,869	2,363,062	-	3,902,931
Total Use of Funds:	\$16,142,046	\$28,362,702	\$349,745	\$44,854,493
Change in Net Position	\$0	-\$3,662,091	\$416,135	-\$3,245,956
Beginning Net Position	\$10,233,309	\$126,096,622 *	\$5,759,999	\$142,089,930
Ending Net Position	\$10,233,309	\$122,434,531 *	\$6,176,134	\$138,843,974

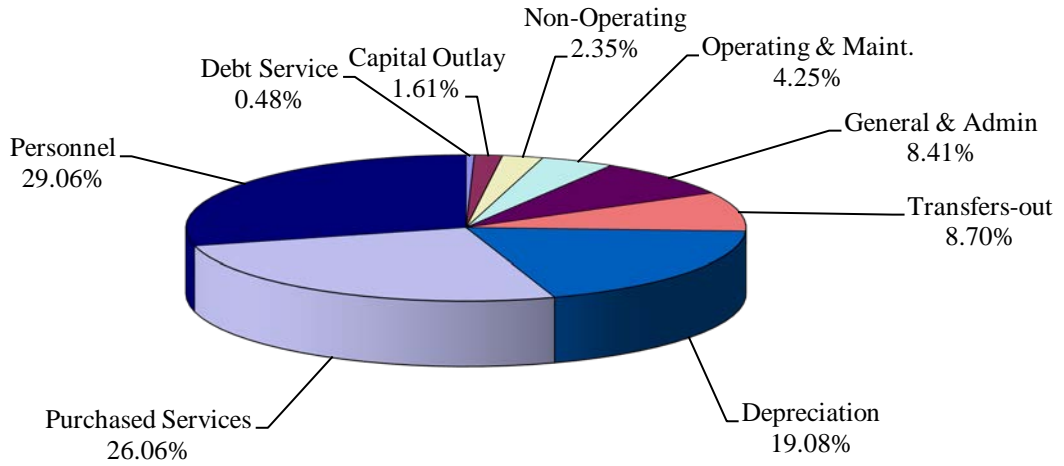
* Excludes Hospital and Seward Mountain Haven Funds, since the City's audited Hospital Enterprise Fund includes PSMC, but budget does not.

City of Seward

**Projected City Revenue by Funding Source
\$ 41,608,537**

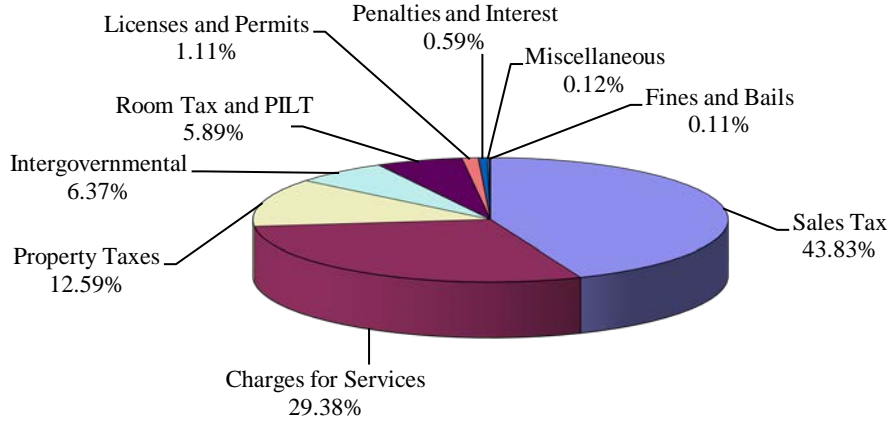


**Estimated Total City Expenses by Object
\$44,854,493**



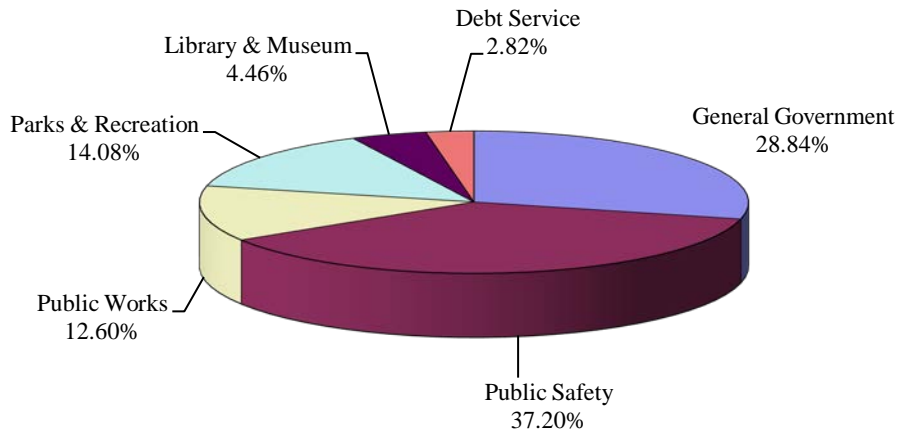
City of Seward

Estimated General Fund Revenue by Source \$13,688,986



Does not include transfers-in

Estimated General Fund Expenditures by Department \$14,602,177



Does not include transfers-out

General Fund

The General Fund is established to account for City of Seward financial operations which are not accounted for in any other fund.

Principal revenue sources include sales tax, payments- in-lieu-of-taxes from City 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 administration services.

DEPARTMENT DESCRIPTIONS, ACTIVITIES AND SERVICES

MAYOR AND COUNCIL

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

CITY CLERK

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

LEGISLATIVE BOARDS & COMMISSIONS

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

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

LEGAL

The legal department is represented by a contract with Chandler, Falconer, Munson & Cacciola LLP, with Brooks Chandler serving as the Lead Attorney for the City. Mr. Chandler and her 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 office and provides for management and administration of the personnel regulations. Provides for municipal planning, economic development and other duties as required by the Council. This department consists of three employees; the city manager, assistant city manager and executive liaison who assists with the boards and commissions.

DEPARTMENT DESCRIPTIONS, ACTIVITIES AND SERVICES

COMMUNITY DEVELOPMENT

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

MIS

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

FINANCE

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

GENERAL SERVICES

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

CONTRIBUTIONS

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

POLICE

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

FIRE

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

PUBLIC WORKS

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

DEPARTMENT DESCRIPTIONS, ACTIVITIES AND SERVICES

MUNICIPAL BUILDINGS

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

PARKS AND RECREATION

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

LIBRARY/MUSEUM

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

DEBT SERVICE

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

GENERAL FUND
 Budgeted Statement of Revenues, Expenditures,
 Other Financing Sources (Uses) and Changes in Fund Balance
 For Fiscal Year 2022

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenue:							
Taxes	6,755,941	7,003,205	7,421,769	7,906,241	5,636,427	7,828,635	8,532,000
Licenses and Permits	158,174	125,690	144,462	226,052	136,475	144,400	153,175
Intergovernmental	1,092,998	1,229,617	1,374,253	1,213,515	1,078,448	891,074	872,002
Charges for Services	2,912,722	2,950,159	3,124,918	3,127,545	2,809,873	3,184,931	3,790,109
Fines and Bails	18,365	17,006	14,317	9,496	11,075	17,000	15,700
Interest	10,354	65,059	87,248	234,551	150,417	81,500	79,000
Miscellaneous	90,735	81,718	215,581	97,293	118,427	17,500	247,000
Total Revenue:	\$11,039,289	\$11,472,454	\$12,382,548	\$12,814,693	\$9,941,142	\$12,165,040	\$13,688,986
Expenditures:							
General Government	3,164,350	3,069,234	3,384,108	3,710,480	3,280,752	3,412,606	4,211,376
Public Safety	3,358,883	3,489,111	3,677,579	4,005,450	3,117,515	4,354,777	5,432,351
Public Works	1,367,216	1,501,390	1,400,688	1,181,051	1,546,116	1,461,661	1,840,495
Parks and Recreation	1,286,626	1,421,999	1,477,877	1,503,635	1,340,371	1,764,541	2,055,785
Library	543,123	573,535	573,595	627,727	649,865	691,950	650,689
Debt Service	838,409	921,839	1,030,497	454,106	454,581	1,184,514	411,481
Total Expenditures:	\$10,558,607	\$10,977,108	\$11,544,344	\$11,482,449	\$10,389,200	\$12,870,049	\$14,602,177
Excess of revenues over (under) expenses	\$480,682	\$495,346	\$838,204	\$1,332,244	-\$448,058	-\$705,009	-\$913,191
Other financing sources (uses):							
Operating transfers (to) other funds	-2,271,590	-3,123,057	-1,978,641	-2,143,176	-1,200,600	-1,413,643	-1,539,869
Operating transfers from other funds	1,978,698	2,147,501	2,203,438	2,302,351	1,841,260	2,127,651	2,453,060
Net other financing sources (uses)	-292,892	-975,556	224,797	159,175	640,660	714,008	913,191
Annual surplus (deficit)	\$187,790	-\$480,210	\$1,063,001	\$1,491,419	\$192,602	\$8,999	\$0
Fund balance beginning of year	7,769,708	7,957,498	7,477,288	8,540,289	10,031,708	10,224,310	10,233,309
Fund balance end of year Non-spendable:							
Inventory, Prepaids, Unrealized gains	622,337	394,161	392,169	439,653	442,217	458,107	425,261
Restricted:	0	0	0	0	0	0	0
Committed:							
Working Capital	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Insurance Reserves	126,418	126,418	126,418	0	0	0	0
Hospital Cash Flow	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Assigned:	335,280	335,280	407,976	574,777	612,487	649,236	668,713
Unassigned:	4,873,463	4,621,429	5,613,726	7,017,278	7,169,606	7,125,965	7,139,332
Total Fund Balance	\$7,957,498	\$7,477,288	\$8,540,289	\$10,031,708	\$10,224,310	\$10,233,309	\$10,233,309

General Fund Revenues

GENERAL FUND
Budgeted Revenue Detail For 2022

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
TAXES:						
Property Taxes						
Real Property (3.84 mills)	781,570	828,515	1,037,745	1,074,015	1,060,000	1,250,000
Personal Property (3.84 mills)	347,753	362,097	402,915	459,790	415,000	450,000
Vehicle Property Tax	22,894	23,015	23,701	23,069	25,000	23,500
Total Property Taxes	\$1,152,217	\$1,213,627	\$1,464,361	\$1,556,874	\$1,500,000	\$1,723,500
Other Taxes						
Hotel/Motel Room Tax (4%)	505,845	520,907	556,065	591,674	673,135	675,000
Sales Tax (4%)	5,004,992	5,160,344	5,326,437	5,674,689	5,602,000	6,000,000
Tax Penalties	2,506	1,170	1,699	6,310	1,500	3,500
Payments-in-Lieu of Tax - ASLC	90,382	107,157	73,207	76,694	52,000	130,000
Total Other Taxes	5,603,725	5,789,578	5,957,408	6,349,367	6,328,635	6,808,500
Total Taxes	\$6,755,942	\$7,003,205	\$7,421,769	\$7,906,241	\$7,828,635	\$8,532,000
LICENSES & PERMITS:						
Taxi Permits	1,220	1,126	1,037	1,317	1,100	1,100
Building Permits	55,367	32,630	40,427	98,978	41,600	50,100
Animal Control License	105	145	90	200	200	175
DMV Revenues	82,904	69,296	76,803	100,735	77,000	75,000
Miscellaneous	1,828	2,698	3,596	3,701	3,500	3,150
City Business License	16,750	19,795	22,510	21,120	21,000	22,000
Inspection Fees	0	0	0	3,553	0	1,650
Total Licenses and Permits	\$158,174	\$125,690	\$144,463	\$229,604	\$144,400	\$153,175
INTERGOVERNMENTAL REVENUE:						
Liquor Tax	15,950	18,450	15,950	20,050	20,000	0
Raw Fish Tax/ Shared Fish. Bus. Tax	280,935	440,958	456,144	350,482	420,000	400,000
Fisheries Resource Landing Tax	2,707	5,381	2,477	2,006	2,500	2,750
Alaska Marijuana Tax	0	0	500	300	0	0
Shared Revenue and PERS On-Behalf Pmt	320,006	283,856	123,423	361,028	0	0
Jail Contract	368,952	368,952	368,952	368,952	350,000	368,952
State Dispatch Contract	36,000	36,000	36,000	36,000	36,000	36,000
Genl Fund-related Grant Revenues	15,888	23,221	137,990	18,429	9,774	11,500
KPB 911 Dispatch	52,560	52,800	52,800	52,800	52,800	52,800
Total Intergovernmental	\$1,092,998	\$1,229,618	\$1,194,236	\$1,210,047	\$891,074	\$872,002

GENERAL FUND
Budgeted Revenue Detail For 2022 cont.

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
CHARGES FOR SERVICES:						
General Government						
Copying	8,116	7,377	9,004	5,666	7,000	5,750
Sales Tax Credit for Prompt Remit	4,000	5,000	4,000	5,000	4,000	4,000
Zoning Fees	794	521	1,631	4,314	1,500	3,250
Project Management	0	0	27,381	0	0	0
Admin. - SMIC	90,913	93,095	96,004	97,540	99,895	101,993
Admin. - Harbor	340,606	348,780	359,680	365,435	374,258	382,117
Admin. - Parking	10,188	10,432	11,221	11,400	11,675	12,025
Admin. - Electric	888,535	909,860	938,293	953,306	976,322	1,005,612
Admin. - Water	245,122	251,004	258,849	262,991	269,340	277,420
Admin. - Sewer	149,694	153,287	158,077	160,606	164,483	169,417
Admin. - Jail	97,097	99,951	91,513	92,761	112,537	114,900
Total General Government	\$1,835,065	\$1,879,307	\$1,955,653	\$1,959,019	\$2,021,010	\$2,076,484
Public Safety						
Animal Shelter Revenue	1,075	742	540	1,139	600	550
Misc. Police and Jail Revenue	2,389	2,500	2,135	3,506	2,500	2,500
Misc. Dispatching	10,000	10,000	10,000	10,000	10,000	10,000
Total Public Safety	\$13,464	\$13,242	\$12,675	\$14,645	\$13,100	\$13,050
Public Works						
Work Orders and Equip Rent	2,221	4,935	4,950	2,721	3,000	1,775
Total Public Works	\$2,221	\$4,935	\$4,950	\$2,721	\$3,000	\$1,775
Parks & Recreation						
Public Use	1,948	593	832	3,752	1,300	100
Punchcards	4,309	9,458	7,365	4,853	8,000	0
Class Registrations	44,228	41,034	39,717	53,273	43,000	0
Facility Rental	2,677	3,312	6,821	9,404	6,600	0
Tournaments	1,262	2,407	1,869	205	1,700	0
Special Events	18,060	18,161	17,572	20,922	19,100	19,750
Shower Fees	16,793	14,951	20,014	21,222	18,500	19,500
Rock Wall Climbing Fees	67	416	243	272	250	0
Pavilion Fees	3,955	4,823	7,570	10,684	7,500	4,750
Camping Fees; dry and tent	461,663	476,061	500,977	538,325	505,050	1,000,000
Campground Utility Sites	343,472	326,597	338,077	353,383	372,750	450,000
Dump Station Fee	15,225	16,386	17,018	15,173	16,000	0
Miscellaneous Revenue	312	119	243	999	600	0
Cemetery Plot Fees	0	0	1,869	500	500	400
Memorial Bench Fees	0	0	0	0	0	3,000
Work Orders	6,974	1,376	0	0	0	0
Camping Reservation Cancellation fees					0	50,000
Total Parks & Recreation	\$920,945	\$915,694	\$960,187	\$1,032,967	\$1,000,850	\$1,547,500

GENERAL FUND
Budgeted Revenue Detail For 2022 cont.

Account Name	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Library						
Service Revenue	9,427	11,340	14,340	13,687	15,000	12,200
Circulation Revenue	2,812	3,130	3,986	3,316	4,000	3,325
Museum Revenue	12,960	10,624	10,318	10,636	12,000	11,075
Total Library	\$25,199	\$25,094	\$28,644	\$27,638	\$31,000	\$26,600
Rents & Leases						
Land Rent & Lease	49,866	50,800	43,800	41,900	42,500	42,500
Jail Facility Rent	30,000	30,000	30,000	30,000	30,000	30,000
Municipal Building Rent	54,220	49,850	109,022	42,611	43,471	52,200
Total Rents & Leases	134,086	130,650	182,822	114,511	115,971	124,700
Total Charges for Services	\$2,930,980	\$2,968,922	\$3,144,931	\$3,151,500	\$3,184,931	\$3,790,109
FINES AND BAILS:	18,365	17,006	14,317	9,496	17,000	15,700
PENALTIES & INTEREST:						
Investments	9,534	63,304	85,668	232,520	80,000	77,500
Customer Penalties & Interest	820	1,755	1,579	2,031	1,500	1,500
Total Penalties and Interest	\$10,354	\$65,059	\$87,247	\$234,551	\$81,500	\$79,000
MISCELLANEOUS:						
Sales of Surplus Equipment	0	606	4,910	90	0	0
Franchise Fee - Refuse	18,790	23,660	17,660	27,373	17,500	22,000
Gravel Sales	0	1,782	0	0	0	225,000
City Clerk Fees	703	406	213	120	0	0
Insurance Recovery/Rebate	45,668	35,172	37,524	40,383	0	0
Vending Machine Fees	0	1,200	600	600	0	0
Other Miscellaneous	7,315	314	136,369	4,683	0	0
Total Miscellaneous	\$72,476	\$63,140	\$197,276	\$73,249	\$17,500	\$247,000
Total General Fund Revenue	\$11,039,289	\$11,472,640	\$12,204,239	\$12,814,688	\$12,165,040	\$13,688,986

General Fund
2022 Operating Budget Revenue Detail by Line Item

	2017	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Actual	Budget	Budget
<u>Revenues</u>						
01000 4000 Tax Revenue - Sales	5,004,992	5,160,344	5,326,437	5,674,689	5,602,000	6,000,000
01000 4010 Tax Revenue - Real Property	781,570	828,515	1,037,745	1,074,015	1,060,000	1,250,000
01000 4011 Tax Revenue - Personal Property	328,991	320,445	351,968	432,891	415,000	450,000
01000 4012 Tax Revenue - Motor vehicle	22,894	23,015	23,701	23,069	25,000	23,500
01000 4013 Tax Revenue - Oil Property	18,762	41,652	50,947	26,899	0	0
01000 4020 Hotel/Motel Room Tax	505,845	520,907	556,065	591,674	673,135	675,000
01000 4030 Payments in Lieu of Tax	98,782	107,157	105,787	120,134	130,000	130,000
01000 4031 Contra Payments in Lieu of Tax	-8,400	0	-32,580	-43,440	-78,000	0
01000 4040 Penalties and Interest on Taxes	2,506	1,170	1,699	6,310	1,500	3,500
01000 4100 Building Permits	55,367	32,630	40,427	98,978	41,600	50,100
01000 4101 Permits - Taxi	1,220	1,126	1,037	1,317	1,100	1,100
01000 4102 DMV - Drivers License	21,353	18,908	15,818	29,910	19,000	15,000
01000 4103 DMV - Motor Vehicles	61,551	50,388	60,985	70,826	58,000	60,000
01000 4104 Animal Control Licenses	105	145	90	200	200	175
01000 4105 Business License	16,750	19,795	22,510	21,120	21,000	22,000
01000 4106 License and Permits - Misc	1,828	2,698	3,596	3,701	3,500	3,150
01000 4107 Inspection Fees	0	0	0	3,553	0	1,650
01000 4200 Revenue Sharing	143,461	140,976	123,423	111,593	0	0
01000 4201 PERS On-Behalf payments by SOA	176,545	142,880	0	249,435	0	0
01000 4202 Jail Contract	368,952	368,952	368,952	368,952	350,000	368,952
01000 4203 Dispatch Contract w/State of AK	36,000	36,000	36,000	36,000	36,000	36,000
01000 4204 KPB 911 Dispatch	52,560	52,800	52,800	52,800	52,800	52,800
01000 4205 Alaska Liquor Tax	15,950	18,450	15,950	20,050	20,000	0
01000 4206 Alaska Raw Fish Tax	280,935	440,958	456,144	350,482	420,000	400,000
01000 4207 Fisheries Resource Landing Tax	2,707	5,381	2,477	2,006	2,500	2,750
01000 4208 Alaska Marijuana Tax	0	0	500	300	0	0
01000 4251 Grant Revenue - Federal Grants	8,988	9,471	41,373	4,897	2,774	0
01000 4252 Grant Revenue - State Grants	6,900	13,000	80,100	7,000	7,000	11,500
01000 4253 Grant Revenue - Misc Grants	0	750	16,517	6,532	0	0
01000 4300 Admin. Exp. - Jail	97,097	99,951	91,513	92,761	112,537	114,900
01000 4301 Admin Exp.- Harbor	340,606	348,780	359,680	365,435	374,258	382,117
01000 4302 Admin. Exp. - SMIC	90,913	93,095	96,004	97,540	99,895	101,993
01000 4303 Admin. Exp.- Parking Fund	10,188	10,432	11,221	11,400	11,675	12,025
01000 4304 Admin. Exp. - Electric	888,535	909,860	938,293	953,306	976,322	1,005,612
01000 4305 Admin. Exp. - Water	245,122	251,004	258,849	262,991	269,340	277,420
01000 4306 Admin. Exp. - Sewer	149,694	153,287	158,077	160,606	164,483	169,417
01000 4307 Copying Fees	8,116	7,377	9,004	5,666	7,000	5,750
01000 4308 Sales Tax Credit	4,000	5,000	4,000	5,000	4,000	4,000
01000 4309 Zoning Fees	794	514	1,631	4,080	1,500	3,250
01000 4310 Project Management	0	0	27,381	0	0	0
01000 4311 Zoning Fees	0	7	0	234	0	0
01000 4320 Misc Dog Fees	1,075	742	540	1,139	600	550
01000 4322 Miscellaneous Dispatching	10,000	10,000	10,000	10,000	10,000	10,000
01000 4323 Miscellaneous Police Fees	2,389	2,500	2,135	3,506	2,500	2,500
01000 4330 Street Work Orders	0	0	1,136	0	0	0
01000 4331 Shop Work Orders	2,221	4,935	3,244	2,721	2,000	1,775
01000 4332 GF Equipment Rental	0	0	570	0	0	0
01000 4340 P&R: Public Use Fees	1,948	593	832	3,752	1,300	100
01000 4341 P&R: Punchcard Fees	4,309	9,458	7,365	4,853	8,000	0
01000 4342 P&R: Class Registrations	44,228	41,034	39,717	53,273	43,000	0
01000 4343 P&R: Facility Rental	2,677	3,312	6,821	9,404	6,600	0
01000 4344 P&R: Tournaments	1,262	2,407	1,869	205	1,700	0

General Fund

2022 Operating Budget Revenue Detail by Line Item cont.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
01000 4345 P&R: Special Events	18,060	18,161	17,572	20,922	19,100	19,750
01000 4347 P&R: Shower Fees	16,793	14,951	20,014	21,222	18,500	19,500
01000 4348 P&R: Rock Wall Fees	67	416	243	272	250	0
01000 4349 P&R: Pavilion Fees	3,955	4,823	7,570	10,684	7,500	4,750
01000 4350 P&R: Camping Fees	461,663	476,061	500,977	538,325	505,050	1,000,000
01000 4351 P&R: Camping w/Utilities	343,472	326,597	338,077	353,383	372,750	450,000
01000 4352 P&R: RV Dump Station	15,225	16,386	17,018	15,173	16,000	0
01000 4353 P&R: Misc Revenue	312	119	243	999	600	0
01000 4354 P&R: Work Orders	6,974	1,376	0	0	0	0
01000 4356 P&R: Cemetery Plot Fees	0	0	1,869	500	500	400
01000 4357 P&R: Memorial Bench Fees	0	0	0	0	0	3,000
01000 4358 P&R: Camping Reservation Cancellation Fees	0	0	0	0	0	50,000
01000 4370 Library Service Revenue	9,427	11,340	14,340	13,687	15,000	12,200
01000 4371 Library Circulation Revenue	2,812	3,130	3,986	3,316	4,000	3,325
01000 4372 Museum Revenue	310	0	0	0	0	0
01000 4373 Museum Admissions	12,650	10,624	10,318	10,636	12,000	11,075
01000 4380 Land Rents & Leases	49,866	50,800	43,800	41,900	42,500	42,500
01000 4382 Jail Facility Rental	30,000	30,000	30,000	30,000	30,000	30,000
01000 4383 Municipal Building Rent	54,220	49,850	109,022	42,611	43,471	52,200
01000 4400 Fines and Bails	18,365	17,006	14,317	9,496	17,000	15,700
01000 4500 GF Interest on Investments	9,534	63,304	85,668	232,520	81,000	77,500
01000 4501 GF Penalties & Interest	820	1,755	1,571	2,031	1,500	1,500
01000 4503 GF Misc Interest Revenue	0	0	8	0	0	0
01000 4610 Surplus Sales	0	606	4,910	90	0	0
01000 4611 Gravel Sales	0	1,782	0	0	0	225,000
01000 4620 Franchise Fee - Refuse	18,790	23,660	17,660	27,373	17,500	22,000
01000 4630 City Clerk Fees	703	406	213	120	0	0
01000 4631 Collection of Doubtful Accounts	0	0	0	50	0	0
01000 4632 Insurance Recovery/Rebate	45,668	35,172	37,524	40,383	0	0
01000 4633 Vending Machine Fees	0	1,200	600	600	0	0
01000 4639 Misc Service Fees	6,464	314	8,212	3,709	0	0
01000 4700 Other Financing Sources	0	0	0	0	0	0
01000 5899 Miscellaneous Revenue	851	0	122,341	924	0	0
01000 5911 Unrealized gain on FV of Investments	0	0	5,816	0	0	0
Total Revenues	\$11,039,289	\$11,472,640	\$12,204,239	\$12,814,691	\$12,165,040	\$13,688,986

General Fund Expenditures

GENERAL FUND
Budgeted Expenditure Totals by Department For 2022

DEPARTMENT	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
General Government:						
Council and Clerk	654,004	639,524	655,622	723,529	672,297	834,588
Legislative	40,226	26,157	24,720	20,561	105,946	97,512
City Manager	341,275	369,968	387,057	606,880	439,065	695,731
Community Development	291,593	260,773	259,886	304,120	317,715	562,615
Management Information Systems	347,045	340,065	355,577	394,224	390,235	525,916
Finance	981,132	953,404	994,181	1,016,710	948,986	1,083,547
General Services	485,356	452,541	659,072	641,692	609,864	411,467
Total General Government	\$3,140,631	\$3,042,432	\$3,336,115	\$3,707,716	\$3,484,108	\$4,211,376
Public Safety:						
Police	1,937,553	2,057,036	2,140,733	2,329,508	2,394,307	3,046,381
Jail	649,161	613,161	627,320	636,988	849,211	785,852
Animal Control	120,189	148,459	128,220	151,464	163,169	158,800
Fire	536,637	558,647	635,267	724,287	778,838	1,071,648
Building Inspection	139,064	137,240	141,742	163,203	169,252	369,670
Total Public Safety	\$3,382,604	\$3,514,543	\$3,673,282	\$4,005,450	\$4,354,777	\$5,432,351
Public Works:						
Roads and Streets	723,345	806,141	729,666	629,887	941,602	1,185,622
City Shop	328,935	367,829	372,000	300,231	261,294	359,776
Municipal Buildings	314,939	327,423	291,058	250,935	258,765	295,097
Total Public Works	\$1,367,219	\$1,501,393	\$1,392,724	\$1,181,053	\$1,461,661	\$1,840,495
Parks and Recreation						
Sports and Recreation	582,222	700,202	705,090	740,187	835,455	1,281,100
Teen and Youth Center	296,477	344,564	330,459	328,302	383,261	240,500
Campgrounds and Parks	407,931	377,227	436,314	435,143	545,823	534,185
Total Parks & Recreation	\$1,286,630	\$1,421,993	\$1,471,863	\$1,503,632	\$1,764,539	\$2,055,785
Library	\$543,121	\$573,534	\$570,073	\$627,727	\$691,950	\$650,689
Debt Service	\$838,409	\$921,839	\$921,285	\$452,048	\$1,184,514	\$411,481
TOTALS:	\$10,558,614	\$10,975,734	\$11,365,342	\$11,477,626	\$12,941,549	\$14,602,177

General Fund
2022 Operating Budget
Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Costs:						
6000 Salaries	3,628,522	3,775,197	3,767,546	3,682,466	4,259,458	5,101,295
6001 Overtime	172,311	243,195	269,425	274,261	186,219	221,775
6002 Standby Time	7,925	8,247	6,308	10,540	8,093	8,450
6003 Legislative Stipends	0	0	0	0	0	44,400
6100 Medicare	82,959	91,137	92,832	86,000	93,880	100,875
6101 Unemployment Insurance	20,773	15,866	14,823	8,445	16,900	1,000
6102 Workers' Compensation	188,590	215,686	216,788	204,046	244,901	229,055
6200 Leave Time	362,448	405,735	383,283	340,974	410,260	0
6201 Retirement Benefits	996,865	1,005,409	860,659	1,060,090	956,767	1,104,850
6202 Health Insurance	1,608,440	1,670,665	1,772,625	1,906,269	2,238,759	2,202,645
6203 In Lieu of FICA	2,785	0	0	0	0	0
6209 PERS DC Forfeitures	0	0	(54,917)	(30,507)	0	0
Total Personnel Costs:	\$ 7,071,618	\$ 7,431,137	\$ 7,329,372	\$ 7,542,584	\$ 8,415,237	\$ 9,014,345
Non-Personnel Costs:						
7000 Audit	102,980	105,995	111,295	115,755	115,000	120,175
7001 Communications	129,401	111,230	117,665	116,235	117,173	130,750
7002 Postage and Freight	19,939	35,218	24,712	28,645	37,971	35,675
7003 Banking & Credit Card Fees	27,748	25,827	28,695	36,393	52,600	108,060
7004 Insurance	232,214	214,739	229,033	213,565	252,943	289,495
7006 Legal	64,888	84,444	250,089	203,575	80,000	123,000
7008 CY Legal Recovery	0	0	(882)	0	0	0
7009 Contracted Services	261,137	222,839	321,099	390,180	328,033	748,950
7010 Engineering	0	0	0	25,218	40,000	65,000
7011 Testing	7,598	9,803	6,089	1,811	6,954	4,625
7012 Other Special Services	33,777	32,477	37,214	29,146	32,300	33,775
7013 State Lobbying Fees	84,504	84,504	84,504	84,504	90,000	85,500
7014 Federal Lobbying Fees	92,004	92,004	92,004	92,004	95,000	92,000
7015 Utilities	498,262	528,136	550,360	545,182	589,807	627,300
7016 Heating Fuel	46,850	58,420	53,873	55,958	62,193	70,600
7017 Rents & Leases	63,054	106,190	85,330	74,244	104,600	34,600
7018 Towing Fees	0	0	0	0	0	5,000
7021 Legal - Clerk	0	0	0	0	0	5,000
7201 Library Books	9,434	11,187	9,780	7,178	10,000	10,150
7202 Library Periodicals	2,118	2,297	1,850	2,797	3,000	2,250
7203 Library Standing Orders	0	306	941	3,053	4,000	4,000
7204 Library Non-Print	7,308	6,249	3,569	5,060	4,000	5,500
7205 Library Electronic Materials	1,930	0	0	1,750	4,500	4,500
7208 Museum Collection Supplies	568	1,496	2,028	480	1,200	1,200
7210 Vehicle Supplies	6,549	5,714	4,370	6,064	7,524	18,125
7211 Gas & Lube	65,437	95,450	82,703	58,174	98,730	125,975
7212 Uniform Allowance	10,060	8,767	9,422	10,774	14,519	20,250
7213 Safety Equipment	9,937	12,632	7,262	13,838	13,900	75,950
7214 Janitorial Supplies	16,748	14,945	15,894	7,214	16,350	16,200
7215 Operating Supplies	384,867	365,301	331,486	344,849	328,434	359,325
7216 Maintenance & Repair	167,449	189,168	172,792	145,472	220,097	246,325
7217 Small Tools & Equipment	72,746	51,595	73,856	68,637	100,429	158,700
7218 Inmate Meals	10,061	8,628	5,635	8,386	9,000	9,000
7300 Advertising	44,612	65,342	28,982	28,435	38,024	47,175
7301 Subscriptions & Dues	35,172	28,187	33,036	32,343	40,332	90,050
7302 Travel & Subsistence	102,530	110,617	130,338	116,010	104,872	142,050
7303 Education & Training	35,060	18,922	37,652	29,037	64,514	81,350
7304 Equipment Rent	28,118	34,052	16,182	254	37,836	17,050
7307 GF Administrative Fee	97,097	99,951	91,513	92,761	112,537	114,788
7309 Police Academy Training	0	0	0	0	0	26,000
7800 Sister City Program	3,725	4,147	22,206	4,497	6,250	6,250
7801 Contributions to Chamber	210,991	229,302	252,923	260,454	278,032	108,717

General Fund
2022 Operating Budget
Expenditure Line Item by Fund cont.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
7802 Contributions to Senior Citizens	75,000	75,000	75,000	82,900	80,000	80,000
7803 Contributions to B&G Club	25,000	25,000	25,000	25,000	25,000	0
7806 Volunteer Fireman Stipend	20,000	20,000	34,000	46,000	38,000	47,600
7807 Contingency	2,500	5,000	2,500	2,629	6,000	5,000
7808 Bad Debt Expense	1,202	98	0	0	0	0
7810 Miscellaneous Expense	72,728	22,256	11,267	10,885	25,700	7,750
7811 Miscellaneous Programs	0	28	0	0	0	0
7813 Contributions to Small	0	0	0	0	0	25,000
Business						
8012 Debt Service Interest Expense	151,550	204,993	253,756	244,106	223,456	196,481
8101 Infrastructure	0	0	0	0	0	126,766
8102 Buildings	0	0	21,360	4,140	0	60,000
8103 Capital Equipment	50,606	14,178	78,326	39,541	5,000	220,000
8104 Motor Pool Rent	0	0	0	0	285,000	314,850
8300 Debt Service Principal	<u>95,000</u>	<u>100,000</u>	<u>200,000</u>	<u>210,000</u>	<u>230,000</u>	<u>215,000</u>
Total Non-Personnel Costs:	<u>\$ 3,486,986</u>	<u>\$ 3,545,973</u>	<u>\$ 4,036,662</u>	<u>\$ 3,939,860</u>	<u>\$ 4,454,810</u>	<u>\$ 5,587,832</u>
Total Expenditures	\$10,558,604	\$10,977,110	\$11,366,034	\$11,482,444	\$12,870,047	\$14,602,177

**General Fund
Council & Clerk
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4105 Business License	16,750	19,795	22,510	21,120	21,000	22,000
4253 Misc GF Grants	0	0	0	500	0	0
4307 Copying Fees	148	14	73	55	0	0
4630 City Clerk Fees	<u>703</u>	<u>406</u>	<u>213</u>	<u>120</u>	<u>0</u>	<u>0</u>
Total Operating Revenue:	\$ 17,601	\$ 20,215	\$ 22,796	\$ 21,795	\$ 21,000	\$ 22,000
Non-Operating Revenues:						
Total Non-Operating Revenue:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Revenue	<u>17,601</u>	<u>20,215</u>	<u>22,796</u>	<u>21,795</u>	<u>21,000</u>	<u>22,000</u>
Expenditures:						
Personnel Costs:						
6000 Salaries	165,827	155,589	142,102	155,755	158,980	184,425
6001 Overtime	823	858	1,421	152	0	10,000
6003 Legislative Stipends	0	0	0	0	0	36,000
6100 Medicare	4,430	3,507	3,236	3,544	3,549	5,225
6101 Unemployment Insurance	0	0	3,753	2,750	0	0
6102 Workers' Compensation	1,779	1,762	1,295	1,383	1,392	1,125
6200 Leave Time	17,917	24,198	12,797	15,891	17,844	0
6201 Retirement Benefits	16,725	15,041	11,758	45,239	7,772	40,175
6202 Health Insurance	<u>80,768</u>	<u>78,164</u>	<u>77,806</u>	<u>99,707</u>	<u>89,910</u>	<u>99,088</u>
Total Personnel Costs:	\$ 288,269	\$ 279,119	\$ 254,168	\$ 324,421	\$ 279,447	\$ 376,038
Non-Personnel Costs:						
Costs: 7000 Audit	102,980	105,995	111,295	115,755	115,000	120,175
7001 Communications	4,642	4,119	4,687	4,742	5,000	5,700
7002 Postage and Freight	1,086	1,169	1,090	2,173	1,500	1,500
7003 Bank and Credit Card Fees	0	0	0	3	0	0
7004 Insurance	3,394	3,259	3,687	3,453	3,800	4,125
7006 Legal	0	0	0	0	0	20,000
7009 Contracted Services	11,530	14,870	24,410	22,583	15,000	35,000
7013 State Lobbying Fees	84,504	84,504	84,504	84,504	90,000	85,500
7014 Federal Lobbying Fees	92,004	92,004	92,004	92,004	95,000	92,000
7021 Legal - Clerk	0	0	0	0	0	5,000
7215 Operating Supplies	6,859	4,374	5,275	10,909	6,500	7,500
7217 Small Tools & Equipment	11,184	20	1,339	1,357	1,500	1,500
7300 Advertising	15,922	18,126	13,103	14,622	18,000	22,450
7301 Subscriptions & Dues	3,772	3,803	3,576	4,051	4,300	4,075
7302 Travel & Subsistence	14,053	15,890	20,361	21,492	14,000	24,500
7303 Education & Training	4,585	2,285	4,030	3,148	4,000	5,000
7304 Equipment Rent	66	0	1,437	0	1,000	275
7800 Sister City Program	3,725	4,147	22,206	4,497	6,250	6,250
7804 Elections	1,591	1,269	3,249	3,118	4,000	10,000
7805 Promotion	1,336	2,070	5,120	5,079	6,000	6,000
7807 Contingency	2,500	2,500	0	129	2,000	2,000
7810 Miscellaneous Expense	0	0	124	1	0	0
8103 Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,487</u>	<u>0</u>	<u>0</u>
Total Non-Personnel Costs:	\$ 365,733	\$ 360,404	\$ 401,497	\$ 399,107	\$ 392,850	\$ 458,550
Total Expenditures:	\$ 654,002	\$ 639,523	\$ 655,665	\$ 723,528	\$ 672,297	\$ 834,588

**General Fund
Planning & Zoning Committee
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$0	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:						
Personnel Costs:						
6000 Salaries P&Z	22,171	11,631	9,005	7,928	20,743	8,500
6001 Overtime	0	127	0	0	0	25
6003 Legislative Stipends	0	0	0	0	0	8,400
6100 Medicare P&Z	368	274	128	114	302	8,400
6102 Workers' Compensation P&Z	227	128	95	75	174	250
6201 Retirement Benefits P&Z	2,573	1,276	807	1,263	1,087	100
6202 Health Insurance P&Z	11,558	6,511	4,368	4,027	11,694	11,514
Total Personnel Costs:	<u>\$36,897</u>	<u>\$19,947</u>	<u>\$14,403</u>	<u>\$13,407</u>	<u>\$34,000</u>	<u>\$37,189</u>
Non-Personnel Costs:						
7002 Postage and Freight - P&Z	0	0	0	0	0	1,000
7004 Insurance - P&Z	0	0	0	0	208	225
7006 Legal	0	0	0	0	0	5,000
7009 Contracted Services	0	0	0	0	0	6,325
7215 Operating Supplies - P&Z	0	0	0	0	156	250
7301 Subscriptions & Dues - P&Z	0	0	0	0	104	250
7302 Travel & Subsistence - P&Z	0	0	0	0	0	3,000
7303 Education & Training - P&Z	0	0	0	0	0	2,000
Total Non-Personnel Costs:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$468</u>	<u>\$18,050</u>
Total Expenditures:	<u>\$36,897</u>	<u>\$19,947</u>	<u>\$14,403</u>	<u>\$13,407</u>	<u>\$34,468</u>	<u>\$55,239</u>

General Fund
Port and Commerce Advisory Board
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$0	\$0	\$0	\$0	\$0	\$0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:						
Personnel Costs:						
6000 Salaries PACAB	569	136	1,208	4,278	314	0
6001 Overtime	0	29	0	0	0	0
6100 Medicare PACAB	8	2	19	65	5	0
6102 Workers' Compensation PACAB	6	2	10	32	3	0
6201 Retirement Benefits PACAB	60	15	251	614	16	0
6202 Health Insurance PACAB	386	129	1,047	3,676	177	174
Total Personnel Costs:	\$1,029	\$313	\$2,535	\$8,665	\$515	\$174
Non-Personnel Costs:						
7004 Insurance PACAB	0	0	0	0	7,000	0
7215 Operating Supplies PACAB	\$0	\$0	\$16	\$250	\$1,000	\$0
7301 Subscriptions & Dues PACAB	0	0	0	0	104	0
7302 Travel & Subsistence PACAB	0	0	0	0	1,600	0
7303 Education & Training PACAB	0	0	0	0	500	0
Total Non-Personnel Costs:	\$0	\$0	\$16	\$250	\$10,204	\$0
Total Expenditures:	\$1,029	\$313	\$2,551	\$8,915	\$10,719	\$174

**General Fund
Historic Preservation
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00
Personnel Costs						
6000 Salaries Hist Pres	488.00	3,213.00	6,244.00	2,388.00	14,384.00	0.00
6001 Overtime	115.00	0.00	0.00	0.00	0.00	0.00
6100 Medicare Hist Pres	8.00	45.00	88.00	36.00	209.00	0.00
6102 Workers' Compensation Hist Pres	6.00	32.00	66.00	21.00	121.00	0.00
6201 Retirement Benefits Hist Pres	63.00	306.00	547.00	423.00	754.00	0.00
6202 Health Insurance Hist Pres	430.00	1,563.00	3,059.00	1,680.00	8,109.00	7,984.00
Total Personnel Costs	\$1,110.00	\$5,159.00	\$10,004.00	\$4,548.00	\$23,577.00	\$7,984.00
Non-Personnel Costs						
7002 Postage and Freight Hist Pres	0.00	0.00	0.00	0.00	104.00	0.00
7004 Insurance - Hist Pres	0.00	0.00	0.00	0.00	208.00	0.00
7215 Operating Supplies - Hist Pres	0.00	21.00	70.00	54.00	1,000.00	0.00
7216 Maintenance & Repair	0.00	0.00	-70.00	0.00	0.00	0.00
7302 Travel & Subsistence - Hist Pres	0.00	0.00	0.00	0.00	1,500.00	0.00
7303 Education & Training - Hist Pres	0.00	0.00	0.00	0.00	500.00	0.00
Total Non-Personnel Costs	0	21	0	54	3312	0
Total Expenditures	\$1,110.00	\$5,180.00	\$10,004.00	\$4,602.00	\$26,889.00	\$7,984.00

**General Fund
City Manager
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:						
Personnel Costs: 6000	171,634	188,824	199,722	248,370	238,289	380,175
Salaries						
6001 Overtime	0	343	362	16	0	0
6100 Medicare	3,109	3,053	5,521	5,352	3,607	5,525
6101 Unemployment Insurance	5,396	758	0	5,472	0	0
6102 Workers' Compensation	1,814	2,498	2,053	2,324	2,065	1,750
6200 Leave Time	28,519	28,717	26,814	11,888	20,992	0
6201 Retirement Benefits	26,588	19,756	17,095	81,612	12,912	82,825
6202 Health Insurance	53,983	62,086	74,635	100,869	99,900	133,756
Total Personnel Costs:	\$ 291,043	\$ 306,035	\$ 326,202	\$ 455,903	\$ 377,765	\$ 604,031
Non-Personnel Costs:						
7001 Communications	4,668	5,645	4,993	6,298	5,200	6,000
7002 Postage and Freight	100	99	68	3,413	400	100
7004 Insurance	4,272	3,852	4,467	7,491	5,100	4,700
7006 Legal	0	0	0	8,459	0	5,000
7009 Contracted Services	515	102	3,368	46,592	5,000	5,000
7011 Testing	0	94	0	0	0	50
7012 Other Special Services	0	0	0	276	0	0
7210 Vehicle Supplies	82	109	0	16	0	50
7211 Gas & Lube	2,557	2,915	3,006	1,386	3,000	1,500
7213 Safety Equipment	0	0	0	240	0	200
7214 Janitorial Supplies	245	0	0	0	0	0
7215 Operating Supplies	6,656	6,956	8,259	13,115	7,000	7,000
7216 Maintenance & Repair	0	0	581	1,700	0	100
7217 Small Tools & Equipment	280	270	1,642	720	1,000	1,500
7300 Advertising	378	4,370	1,034	2,394	2,100	1,000
7301 Subscriptions & Dues	4,500	7,699	8,270	8,140	8,000	17,000
7302 Travel & Subsistence	20,334	27,068	18,253	35,659	8,000	22,000
7303 Education & Training	1,938	2,011	2,208	5,549	4,000	10,000
7805 Promotion	3,600	0	1,584	6,510	4,000	3,000
7807 Contingency	0	2,500	2,500	2,500	4,000	3,000
7810 Miscellaneous Expense	107	243	622	519	0	0
8104 Motor Pool Rent	0	0	0	0	4,500	4,500
Total Non-Personnel Costs:	\$ 50,232	\$ 63,933	\$ 60,855	\$ 150,977	\$ 61,300	\$ 91,700
Total Expenditures:	\$ 341,275	\$ 369,968	\$ 387,057	\$ 606,880	\$ 439,065	\$ 695,731

General Fund
Management Information Systems
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4354 GF Work Orders	6,974	1,376	0	0	0	0
Total Operating Revenue:	\$ 6,974	\$ 1,376	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	6,974	1,376	0	0	0	0
Expenditures:						
Personnel						
Costs: 6000	182,754	177,994	187,096	165,476	181,461	240,575
Salaries						
6001 Overtime	3,271	0	2,411	809	0	1,375
6100 Medicare	2,896	2,946	3,174	2,437	2,771	3,525
6102 Workers' Compensation	2,166	2,306	2,037	1,535	1,586	1,125
6200 Leave Time	23,360	21,999	22,798	17,937	19,298	0
6201 Retirement Benefits	21,604	20,000	18,078	59,220	9,919	52,400
6202 Health Insurance	53,715	55,817	58,013	66,960	99,900	100,041
Total Personnel Costs:	\$ 289,766	\$ 281,062	\$ 293,607	\$ 314,374	\$ 314,935	\$ 399,041
Non-Personnel Costs:						
7001 Communications	5,703	6,178	5,185	3,485	5,500	5,000
7002 Postage and Freight	146	0	0	62	300	100
7003 Bank and Credit Card Fees	16	25	2	7	0	0
7004 Insurance	3,490	3,503	4,135	3,552	3,500	4,675
7006 Legal	0	0	0	0	0	500
7009 Contracted Services	2,669	1,507	4,038	5,071	10,500	17,500
7211 Gas & Lube	0	100	0	0	0	0
7215 Operating Supplies	41,377	43,359	30,674	48,271	24,000	26,000
7216 Maintenance & Repair	0	0	15,153	1,257	5,000	15,000
7217 Small Tools & Equipment	325	0	6	3,986	16,000	32,000
7300 Advertising	106	61	388	0	0	400
7301 Subscriptions & Dues	1,616	2,593	198	4,178	3,500	19,500
7302 Travel & Subsistence	1,018	1,292	1,756	2,237	3,500	3,000
7303 Education & Training	0	385	435	2,336	2,500	3,000
7810 Miscellaneous Expense	813	0	0	0	1,000	200
8103 Capital Equipment	0	0	0	5,408	0	0
Total Non-Personnel Costs:	\$ 57,279	\$ 59,003	\$ 61,970	\$ 79,850	\$ 75,300	\$ 126,875
Total Expenditures:	\$ 347,045	\$ 340,065	\$ 355,577	\$ 394,224	\$ 390,235	\$ 525,916

**General Fund
Community Development
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues: 4309	0	0	0	600	0	750
Zoning Fees						
4311 Zoning Fees	<u>0</u>	<u>7</u>	<u>0</u>	<u>234</u>	<u>0</u>	<u>0</u>
Total Operating Revenue:	\$ 0	\$ 7	\$ 0	\$ 834	\$ 0	\$ 750
Non-Operating Revenues:						
Total Non-Operating Revenue:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Revenue	<u>0</u>	<u>7</u>	<u>0</u>	<u>834</u>	<u>0</u>	<u>750</u>
Expenditures:						
Personnel Costs: 6000	162,034	142,517	137,564	130,473	163,233	203,225
Salaries						
6001 Overtime	107	0	0	0	0	0
6100 Medicare	2,207	2,291	2,044	1,985	2,501	2,950
6102 Workers' Compensation	2,247	1,706	1,454	1,229	1,431	2,175
6200 Leave Time	10,781	20,011	12,605	19,312	18,564	0
6201 Retirement Benefits	16,442	16,439	12,822	44,634	8,946	44,725
6202 Health Insurance	<u>67,132</u>	<u>59,498</u>	<u>69,394</u>	<u>78,584</u>	<u>93,240</u>	<u>128,790</u>
Total Personnel Costs:	\$ 260,950	\$ 242,462	\$ 235,883	\$ 276,217	\$ 287,915	\$ 381,865
Non-Personnel Costs:						
7001 Communications	3,025	2,639	3,036	2,836	3,200	3,100
7002 Postage and Freight	163	172	272	320	500	1,000
7004 Insurance	2,686	2,813	3,557	2,857	3,400	3,925
7006 Legal	0	0	0	0	0	5,000
7009 Contracted Services	19,372	2,275	2,067	1,949	4,000	117,500
7010 Engineering	0	0	0	0	0	25,000
7011 Testing	0	322	0	20	0	0
7211 Gas & Lube	48	179	120	368	0	175
7215 Operating Supplies	1,242	1,999	4,682	6,567	2,700	6,000
7216 Maintenance & Repair	1,798	900	0	0	2,000	450
7217 Small Tools & Equipment	800	0	0	1,386	2,500	1,500
7300 Advertising	668	3,905	222	358	0	1,000
7301 Subscriptions & Dues	0	274	1,420	2,646	0	3,000
7302 Travel & Subsistence	384	2,004	6,605	8,982	8,000	10,000
7303 Education & Training	415	800	1,842	(473)	3,000	3,000
7810 Miscellaneous Expense	<u>42</u>	<u>29</u>	<u>180</u>	<u>87</u>	<u>500</u>	<u>100</u>
Total Non-Personnel Costs:	<u>\$ 30,643</u>	<u>\$ 18,311</u>	<u>\$ 24,003</u>	<u>\$ 27,903</u>	<u>\$ 29,800</u>	<u>\$ 180,750</u>
Total Expenditures:	\$ 291,593	\$ 260,773	\$ 259,886	\$ 304,120	\$ 317,715	\$ 562,615

**General Fund
Finance Department
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:						
Personnel						
Costs: 6000	509,400	537,000	520,312	512,193	482,699	566,175
Salaries						
6001 Overtime	7,956	6,320	5,015	938	4,064	5,500
6100 Medicare	9,480	11,729	12,155	8,864	7,889	8,300
6101 Unemployment Insurance	0	0	7,421	0	0	0
6102 Workers' Compensation	5,972	6,544	5,431	4,996	4,228	2,650
6200 Leave Time	32,020	30,432	54,612	53,666	47,953	0
6201 Retirement Benefits	57,184	51,799	41,522	128,729	26,103	125,775
6202 Health Insurance	<u>220,294</u>	<u>220,923</u>	<u>229,666</u>	<u>227,327</u>	<u>266,400</u>	<u>249,347</u>
Total Personnel Costs:	\$ 842,306	\$ 864,747	\$ 876,134	\$ 936,713	\$ 839,336	\$ 957,747
Non-Personnel Costs:						
7001 Communications	12,809	10,909	10,090	9,816	9,750	11,800
7002 Postage and Freight	2,047	2,039	1,602	2,145	2,100	4,200
7003 Bank and Credit Card Fees	108	0	0	85	0	50
7004 Insurance	8,980	9,940	12,361	10,592	12,000	14,600
7006 Legal	0	0	0	0	0	1,500
7009 Contracted Services	12,215	3,162	11,186	2,616	9,500	7,300
7011 Testing	342	114	661	0	300	200
7012 Other Special Services	0	0	0	90	0	100
7017 Rents & Leases	404	0	0	0	0	0
7211 Gas & Lube	525	0	452	169	0	300
7215 Operating Supplies	33,037	25,890	23,073	13,895	25,000	20,000
7216 Maintenance & Repair	22,460	18,426	17,958	17,135	19,000	20,000
7217 Small Tools & Equipment	4,163	3,895	5,313	6,558	5,000	5,000
7300 Advertising	1,762	2,562	2,373	618	2,500	2,600
7301 Subscriptions & Dues	1,466	1,050	4,911	1,129	2,500	21,500
7302 Travel & Subsistence	21,466	6,616	20,536	8,906	11,000	10,000
7303 Education & Training	16,073	2,871	7,468	6,243	5,000	6,550
7304 Equipment Rent	450	0	0	0	0	0
7810 Miscellaneous Expense	519	1,183	63	0	1,000	100
8103 Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
Total Non-Personnel Costs:	\$ 138,826	\$ 88,657	\$ 118,047	\$ 79,997	\$ 109,650	\$ 125,800
Total Expenditures:	\$ 981,132	\$ 953,404	\$ 994,181	\$ 1,016,710	\$ 948,986	\$ 1,083,547

**General Fund
General Services
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:						
Personnel						
Costs: 6100	0	0	(33)	0	0	0
Medicare						
6101 Unemployment Insurance	0	0	0	0	10,000	0
6209 PERS DC Forfeitures	0	0	0	(24,737)	0	0
Total Personnel Costs:	\$ 0	\$ 0	\$ (33)	\$ (24,737)	\$ 10,000	\$ 0
Non-Personnel Costs:						
7001 Communications	2,812	2,925	3,734	1,956	2,000	5,100
7002 Postage and Freight	2,557	4,379	1,776	3,535	4,800	7,250
7003 Bank and Credit Card Fees	3,335	3,094	3,148	6,687	25,000	8,075
7004 Insurance	2,188	1,936	450	8,358	1,500	13,675
7006 Legal	64,888	84,444	250,089	195,116	80,000	66,000
7008 CY Legal Recovery	0	0	(882)	0	0	0
7009 Contracted Services	14,223	7,559	13,345	43,220	15,000	51,075
7010 Engineering	0	0	0	25,218	25,000	35,000
7011 Testing	0	357	0	0	0	600
7012 Other Special Services	630	906	0	0	0	500
7016 Heating Fuel	0	0	0	(38)	0	0
7215 Operating Supplies	7,059	4,488	4,426	4,366	4,700	5,250
7216 Maintenance & Repair	1,352	180	(253)	4,306	2,000	1,125
7300 Advertising	449	362	117	1,372	0	500
7301 Subscriptions & Dues	2,726	607	336	0	1,200	700
7302 Travel & Subsistence	1,641	1,810	3,086	3,069	0	0
7304 Equipment Rent	5,036	5,036	3,763	66	7,000	2,400
7801 Contributions to Chamber	210,991	229,302	252,923	260,454	278,032	108,717
7802 Contributions to Senior	75,000	75,000	75,000	82,900	80,000	80,000
Citizens						
7803 Contributions to B&G Club	25,000	25,000	25,000	25,000	25,000	0
7808 Bad Debt Expense	1,062	98	0	0	0	0
7810 Miscellaneous Expense	61,838	5,059	3,135	844	10,000	500
7813 Contributions to Small	0	0	0	0	0	25,000
Business						
Position						
8103 Capital Equipment	2,568	0	19,912	0	0	0
Total Non-Personnel Costs:	<u>\$ 485,355</u>	<u>\$ 452,542</u>	<u>\$ 659,105</u>	<u>\$ 666,429</u>	<u>\$ 561,232</u>	<u>\$ 411,467</u>
Total Expenditures:	\$ 485,355	\$ 452,542	\$ 659,072	\$ 641,692	\$ 571,232	\$ 411,467

General Fund
Police Department
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4102 DMV - Drivers License	21,353	18,908	15,818	29,910	19,000	15,000
4103 DMV - Motor Vehicles	61,551	50,388	60,985	70,826	58,000	60,000
4203 Dispatch Contract w/State of AK	36,000	36,000	36,000	36,000	36,000	36,000
4204 KPB 911 Dispatch	52,560	52,800	52,800	52,800	52,800	52,800
4251 Federal GF Grants	0	721	3,735	0	0	0
4253 Misc GF Grants	0	0	0	0	0	0
4322 Miscellaneous Dispatching	10,000	10,000	10,000	10,000	10,000	10,000
4323 Miscellaneous Police Fees	2,389	2,500	2,135	3,506	2,500	2,500
Total Operating Revenue:	\$ 183,853	\$ 171,317	\$ 181,473	\$ 203,042	\$ 178,300	\$ 176,300
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	183,853	171,317	181,473	203,042	178,300	176,300
Expenditures:						
Personnel						
Costs: 6000	899,329	985,562	1,011,539	972,089	1,115,537	1,430,175
Salaries						
6001 Overtime	61,354	93,588	103,936	154,603	97,755	100,000
6100 Medicare	21,174	22,855	24,983	23,941	25,685	29,925
6101 Unemployment Insurance	5,640	4,810	0	0	0	0
6102 Workers' Compensation	37,457	53,782	68,885	73,124	75,513	89,515
6200 Leave Time	116,156	145,472	116,036	98,664	122,372	0
6201 Retirement Benefits	106,882	107,380	99,652	306,681	66,145	309,200
6202 Health Insurance	448,549	451,281	495,540	516,866	599,400	673,466
Total Personnel Costs:	\$ 1,696,541	\$ 1,864,730	\$ 1,920,571	\$ 2,145,968	\$ 2,102,407	\$ 2,632,281
Non-Personnel Costs:						
7001 Communications	20,338	17,815	20,996	21,267	20,000	20,000
7002 Postage and Freight	1,795	1,129	726	1,309	2,000	1,300
7003 Bank and Credit Card Fees	6,306	5,396	6,529	8,541	6,100	6,000
7004 Insurance	78,463	66,096	75,851	65,455	80,000	80,000
7006 Legal	0	0	0	0	0	10,000
7009 Contracted Services	1,663	2,919	2,671	7,587	5,000	68,000
7011 Testing	1,062	322	20	0	0	0
7012 Other Special Services	4,947	2,260	3,206	1,606	3,300	4,175
7016 Heating Fuel	450	0	0	0	0	0
7018 Towing Fees	0	0	0	0	0	5,000
7210 Vehicle Supplies	0	0	0	0	0	0
7211 Gas & Lube	10,920	12,853	15,502	12,177	19,000	19,000
7212 Uniform Allowance	2,906	5,052	3,272	4,513	5,000	8,000
7213 Safety Equipment	1,630	1,387	1,230	1,666	2,000	6,500
7215 Operating Supplies	11,633	13,710	11,056	10,739	14,500	13,775
7216 Maintenance & Repair	9,823	14,486	16,134	15,963	20,000	19,000
7217 Small Tools & Equipment	2,860	4,069	0	9,174	6,000	8,000
7300 Advertising	2,992	6,278	1,767	408	2,000	2,000
7301 Subscriptions & Dues	5,136	4,957	4,890	3,465	6,000	5,000
7302 Travel & Subsistence	22,645	26,732	40,491	16,114	20,000	26,000
7303 Education & Training	3,503	2,504	12,480	2,119	25,000	15,000
7304 Equipment Rent	2,560	2,028	1,515	0	2,500	3,000
7309 Police Academy Training	0	0	0	0	0	26,000
7808 Bad Debt Expense	30	0	0	0	0	0

General Fund
Police Department cont.
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
7810 Miscellaneous Expense	1,313	2,313	1,826	1,437	3,500	1,000
8103 Capital Equipment	48,037	0	0	0	0	0
8104 Motor Pool Rent	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>67,350</u>
Total Non-Personnel Costs:	<u>\$ 241,012</u>	<u>\$ 192,306</u>	<u>\$ 220,162</u>	<u>\$ 183,540</u>	<u>\$ 291,900</u>	<u>\$ 414,100</u>
 Total Expenditures:	 \$ 1,937,553	 \$ 2,057,036	 \$ 2,140,733	 \$ 2,329,508	 \$ 2,394,307	 \$ 3,046,381

**General Fund
Jail
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues: 4202 Jail Contract	368,952	368,952	368,952	368,952	350,000	368,952
4251 Federal GF Grants	0	0	0	0	0	0
4300 Admin Expense - Jail	0	99,951	0	0	0	0
4382 Jail Facility Rental	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Total Operating Revenue:	\$ 398,952	\$ 498,903	\$ 398,952	\$ 398,952	\$ 380,000	\$ 398,952
Non-Operating Revenues:						
Total Non-Operating Revenue:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Revenue	<u>398,952</u>	<u>498,903</u>	<u>398,952</u>	<u>398,952</u>	<u>380,000</u>	<u>398,952</u>
Expenditures:						
Personnel Costs: 6000 Salaries	227,812	201,000	191,977	185,951	308,295	285,975
6001 Overtime	35,059	44,030	69,705	43,942	45,952	50,000
6100 Medicare	4,136	3,658	3,745	3,434	5,363	4,125
6101 Unemployment Insurance	0	0	157	0	0	0
6102 Workers' Compensation	20,622	19,446	22,115	21,550	33,998	19,250
6200 Leave Time	15,325	19,914	16,270	18,055	31,172	0
6201 Retirement Benefits	30,713	25,078	23,535	67,676	19,194	71,625
6202 Health Insurance	<u>135,666</u>	<u>121,685</u>	<u>132,736</u>	<u>138,912</u>	<u>199,800</u>	<u>150,914</u>
Total Personnel Costs:	\$ 469,333	\$ 434,811	\$ 460,240	\$ 479,520	\$ 643,774	\$ 581,889
Non-Personnel Costs:						
7001 Communications	4,925	4,382	5,071	5,848	4,500	6,000
7002 Postage and Freight	213	199	3	10	1,000	100
7004 Insurance	25,682	20,754	22,094	18,844	23,000	22,300
7009 Contracted Services	0	595	910	649	2,000	2,450
7011 Testing	341	188	321	0	200	350
7017 Rents & Leases	30,000	30,000	30,000	30,000	30,000	30,000
7212 Uniform Allowance	1,422	611	991	0	2,500	1,600
7214 Janitorial Supplies	1,232	1,320	0	0	2,000	600
7215 Operating Supplies	3,753	3,554	5,000	755	6,500	5,850
7216 Maintenance & Repair	700	585	3,330	0	3,000	3,300
7217 Small Tools & Equipment	560	1,149	1,293	0	2,000	2,675
7218 Inmate Meals	10,061	8,628	5,635	8,386	9,000	9,000
7300 Advertising	1,461	3,960	0	0	1,000	1,000
7301 Subscriptions & Dues	543	94	89	0	1,000	150
7302 Travel & Subsistence	1,548	2,055	630	0	2,000	3,000
7303 Education & Training	20	275	0	0	2,000	500
7307 GF Administrative Fee	97,097	99,951	91,513	92,761	112,537	114,788
7810 Miscellaneous Expense	<u>270</u>	<u>50</u>	<u>200</u>	<u>215</u>	<u>1,200</u>	<u>300</u>
Total Non-Personnel Costs:	\$ 179,828	\$ 178,350	\$ 167,080	\$ 157,468	\$ 205,437	\$ 203,963
Total Expenditures:	<u>\$ 649,161</u>	<u>\$ 613,161</u>	<u>\$ 627,320</u>	<u>\$ 636,988</u>	<u>\$ 849,211</u>	<u>\$ 785,852</u>

**General Fund
Animal Control
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4104 Animal Control Licenses	105	145	90	200	200	175
4253 Misc Grants	0	0	600	0	0	0
4320 Misc Dog Fees	<u>1,075</u>	<u>742</u>	<u>540</u>	<u>1,139</u>	<u>600</u>	<u>550</u>
Total Operating Revenue:	\$ 1,180	\$ 887	\$ 1,230	\$ 1,339	\$ 800	\$ 725
Non-Operating Revenues:						
Total Non-Operating Revenue:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Revenue	<u>1,180</u>	<u>887</u>	<u>1,230</u>	<u>1,339</u>	<u>800</u>	<u>725</u>
Expenditures:						
Personnel						
Costs: 6000	55,354	58,302	57,899	66,452	79,575	83,375
Salaries						
6001 Overtime	4,106	3,272	7,146	3,704	0	4,325
6100 Medicare	899	913	953	995	1,219	2,950
6101 Unemployment Insurance	0	0	1,602	0	0	0
6102 Workers' Compensation	7,066	5,296	3,512	4,002	8,065	5,150
6200 Leave Time	5,675	5,372	5,676	6,877	9,045	0
6201 Retirement Benefits	6,655	6,275	5,760	24,142	4,365	18,175
6202 Health Insurance	<u>26,961</u>	<u>27,860</u>	<u>29,254</u>	<u>33,127</u>	<u>33,300</u>	<u>15,550</u>
Total Personnel Costs:	\$ 106,716	\$ 107,290	\$ 111,802	\$ 139,299	\$ 135,569	\$ 129,525
Non-Personnel Costs:						
7001 Communications	1,288	644	418	340	1,200	650
7002 Postage and Freight	143	51	0	0	500	100
7004 Insurance	1,241	1,247	1,492	1,361	1,000	1,825
7009 Contracted Services	0	0	95	85	0	0
7011 Testing	0	186	0	0	0	0
7012 Other Special Services	0	0	0	0	0	0
7015 Utilities	5,482	6,753	6,153	5,900	6,000	10,000
7211 Gas & Lube	532	213	173	137	1,000	3,000
7212 Uniform Allowance	499	415	0	358	1,200	1,200
7215 Operating Supplies	3,344	3,882	5,600	1,779	5,000	3,875
7216 Maintenance & Repair	114	24,782	1,145	233	4,000	4,425
7217 Small Tools & Equipment	0	399	592	173	1,500	1,500
7300 Advertising	610	1,079	0	312	1,000	400
7301 Subscriptions & Dues	125	149	175	0	500	100
7302 Travel & Subsistence	0	1,114	401	864	2,500	1,000
7303 Education & Training	0	0	174	200	500	1,000
7304 Equipment Rent	95	255	0	0	500	100
7810 Miscellaneous Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>423</u>	<u>1,200</u>	<u>100</u>
Total Non-Personnel Costs:	\$ 13,473	\$ 41,169	\$ 16,418	\$ 12,165	\$ 27,600	\$ 29,275
Total Expenditures:	<u>\$ 120,189</u>	<u>\$ 148,459</u>	<u>\$ 128,220</u>	<u>\$ 151,464</u>	<u>\$ 163,169</u>	<u>\$ 158,800</u>

**General Fund
Fire Department
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:						
Personnel						
Costs: 6000	162,934	148,186	158,822	177,129	190,378	225,500
Salaries						
6100 Medicare	2,550	2,367	2,461	2,895	2,927	4,150
6101 Unemployment Insurance	0	0	0	0	0	0
6102 Workers' Compensation	17,797	15,181	17,564	18,077	17,916	21,750
6200 Leave Time	21,257	13,546	20,198	22,937	23,287	0
6201 Retirement Benefits	18,851	16,067	15,155	47,709	10,478	49,500
6202 Health Insurance	<u>73,605</u>	<u>70,330</u>	<u>73,425</u>	<u>93,273</u>	<u>91,575</u>	<u>109,123</u>
Total Personnel Costs:	\$ 296,994	\$ 265,677	\$ 287,625	\$ 362,020	\$ 336,561	\$ 410,023
Non-Personnel Costs:						
7001 Communications	9,201	7,290	9,120	8,985	9,000	12,000
7002 Postage and Freight	1,990	1,233	1,396	1,643	1,622	1,800
7004 Insurance	26,358	26,227	23,686	19,846	30,784	33,000
7006 Legal	0	0	0	0	0	2,000
7009 Contracted Services	1,379	1,879	17,074	7,539	4,324	19,000
7011 Testing	0	48	311	305	104	500
7015 Utilities	70,419	119,254	133,616	135,868	149,244	144,000
7016 Heating Fuel	7,982	7,817	10,090	10,781	9,193	13,000
7210 Vehicle Supplies	4,494	2,608	1,934	5,751	4,324	13,000
7211 Gas & Lube	4,378	4,401	3,097	3,262	9,739	10,000
7212 Uniform Allowance	482	995	1,832	2,058	500	2,200
7213 Safety Equipment	1,562	2,835	0	495	2,100	45,000
7214 Janitorial Supplies	0	0	0	0	0	1,000
7215 Operating Supplies	6,125	5,963	5,083	6,630	7,038	8,500
7216 Maintenance & Repair	9,897	9,513	15,984	17,789	13,520	25,000
7217 Small Tools & Equipment	3,094	1,681	2,151	6,841	7,038	10,500
7300 Advertising	107	1,636	358	0	324	575
7301 Subscriptions & Dues	592	2,376	1,790	2,533	1,500	3,150
7302 Travel & Subsistence	4,410	4,245	4,004	6,365	6,570	11,500
7303 Education & Training	1,615	3,484	1,620	1,045	1,701	9,000
7304 Equipment Rent	890	1,780	665	0	1,623	1,800
7810 Miscellaneous Expense	325	5,125	0	0	0	0
8104 Motor Pool Rent	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>	<u>60,000</u>
Total Non-Personnel Costs:	\$ 155,300	\$ 210,390	\$ 233,811	\$ 237,736	\$ 320,248	\$ 426,525
Total Expenditures:	\$ 452,294	\$ 476,067	\$ 521,436	\$ 599,756	\$ 656,809	\$ 836,548

**General Fund
Fire Volunteers
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4251 Federal GF Grants	7,988	6,367	7,313	2,668	2,774	0
4252 State GF Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,500</u>
Total Operating Revenue:	\$ 7,988	\$ 6,367	\$ 7,313	\$ 2,668	\$ 2,774	\$ 4,500
Non-Operating Revenues:						
Total Non-Operating Revenue:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Revenue	<u>7,988</u>	<u>6,367</u>	<u>7,313</u>	<u>2,668</u>	<u>2,774</u>	<u>4,500</u>
Expenditures:						
Personnel Costs:						
6102 Workers' Compensation	<u>0</u>	<u>0</u>	<u>3,947</u>	<u>3,834</u>	<u>4,680</u>	<u>7,300</u>
Total Personnel Costs:	\$ 0	\$ 0	\$ 3,947	\$ 3,834	\$ 4,680	\$ 7,300
Non-Personnel Costs:						
7001 Communications	308	0	0	0	104	100
7002 Postage and Freight	1,224	1,057	708	1,937	869	1,200
7004 Insurance	47	4,332	0	0	0	4,500
7009 Contracted Services	859	390	398	615	0	650
7011 Testing	20	0	0	0	0	0
7015 Utilities	0	0	0	261	0	0
7210 Vehicle Supplies	0	0	0	0	0	3,500
7211 Gas & Lube	0	56	0	76	0	0
7212 Uniform Allowance	1,252	1,167	1,162	2,627	1,519	2,000
7213 Safety Equipment	0	0	0	0	0	18,000
7215 Operating Supplies	5,748	3,013	1,839	4,260	3,246	5,700
7216 Maintenance & Repair	1,875	1,451	1,086	2,193	2,869	5,000
7217 Small Tools & Equipment	16,041	11,168	17,530	6,092	18,374	47,000
7300 Advertising	0	0	0	0	0	700
7301 Subscriptions & Dues	1,004	0	0	0	0	600
7302 Travel & Subsistence	5,498	7,939	574	2,796	4,324	6,000
7303 Education & Training	3,113	1,538	3,195	4,640	3,869	6,500
7806 Volunteer Fireman Stipend	20,000	20,000	34,000	46,000	38,000	38,800
7810 Miscellaneous Expense	150	105	0	0	0	0
8103 Capital Equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,417</u>	<u>0</u>	<u>0</u>
Total Non-Personnel Costs:	\$ 57,139	\$ 52,216	\$ 60,492	\$ 78,914	\$ 73,174	\$ 140,250
Total Expenditures:	<u>\$ 57,139</u>	<u>\$ 52,216</u>	<u>\$ 64,439</u>	<u>\$ 82,748</u>	<u>\$ 77,854</u>	<u>\$ 147,550</u>

General Fund
Emergency Preparedness
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4251 Federal GF Grants	0	0	10,677	0	0	0
Total Operating Revenue:	\$ 0	\$ 0	\$ 10,677	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	0	0	10,677	0	0	0
Expenditures:						
Personnel Costs:						
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel Costs:						
7001 Communications	701	833	1,587	2,121	2,168	2,500
7002 Postage and Freight	0	13	75	15	104	50
7009 Contracted Services	0	177	0	6,300	4,800	6,400
7015 Utilities	1,883	1,904	2,398	2,533	2,168	9,000
7211 Gas & Lube	73	42	0	82	0	0
7215 Operating Supplies	176	0	1,723	1,573	3,000	10,000
7216 Maintenance & Repair	58	1,203	2,576	0	220	750
7217 Small Tools & Equipment	200	314	11,460	478	649	11,500
7302 Travel & Subsistence	25	455	0	1,220	577	5,000
7303 Education & Training	371	0	0	390	1,077	5,000
8103 Capital Equipment	0	0	3,829	2,984	0	0
Total Non-Personnel Costs:	\$ 3,487	\$ 4,941	\$ 23,648	\$ 17,696	\$ 14,763	\$ 50,200
Total Expenditures:	\$ 3,487	\$ 4,941	\$ 23,648	\$ 17,696	\$ 14,763	\$ 50,200

**General Fund
SVAC
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:						
Personnel Costs:						
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel Costs:						
7002 Postage and Freight	0	0	0	0	168	0
7004 Insurance	3,148	3,569	3,130	2,627	3,674	5,000
7012 Other Special Services	20,000	20,000	20,000	20,000	20,000	20,000
7211 Gas & Lube	569	1,109	742	267	3,246	1,500
7216 Maintenance & Repair	0	745	1,872	1,193	2,324	1,550
7303 Education & Training	0	0	0	0	0	500
7806 Volunteer Fireman Stipend	0	0	0	0	0	8,800
Total Non-Personnel Costs:	<u>\$ 23,717</u>	<u>\$ 25,423</u>	<u>\$ 25,744</u>	<u>\$ 24,087</u>	<u>\$ 29,412</u>	<u>\$ 37,350</u>
Total Expenditures:	\$ 23,717	\$ 25,423	\$ 25,744	\$ 24,087	\$ 29,412	\$ 37,350

General Fund
Building Inspection
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4100 Building Permits	55,367	32,630	40,427	98,978	41,600	50,100
4107 Inspection Fees	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,553</u>	<u>0</u>	<u>1,650</u>
Total Operating Revenue:	\$ 55,367	\$ 32,630	\$ 40,427	\$ 102,531	\$ 41,600	\$ 51,750
Non-Operating Revenues:						
Total Non-Operating Revenue:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Revenue	<u>55,367</u>	<u>32,630</u>	<u>40,427</u>	<u>102,531</u>	<u>41,600</u>	<u>51,750</u>
Expenditures:						
Personnel						
Costs: 6000	73,282	73,584	75,636	81,505	91,283	163,250
Salaries						
6100 Medicare	1,170	1,163	1,243	1,322	1,394	2,375
6102 Workers' Compensation	912	937	878	858	798	10,625
6200 Leave Time	8,779	9,917	9,126	9,546	9,462	0
6201 Retirement Benefits	9,069	8,309	7,766	16,750	4,990	35,575
6202 Health Insurance	<u>33,505</u>	<u>34,678</u>	<u>36,986</u>	<u>43,338</u>	<u>41,625</u>	<u>122,920</u>
Total Personnel Costs:	\$ 126,717	\$ 128,588	\$ 131,635	\$ 153,319	\$ 149,552	\$ 334,745
Non-Personnel Costs:						
7001 Communications	3,785	2,151	2,202	2,024	2,601	3,600
7002 Postage and Freight	53	71	146	26	104	125
7004 Insurance	1,451	1,475	1,674	1,531	1,519	1,700
7006 Legal	0	0	0	0	0	5,000
7009 Contracted Services	0	0	0	642	0	1,600
7011 Testing	0	0	106	0	0	0
7012 Other Special Services	0	0	0	0	0	0
7210 Vehicle Supplies	72	170	70	0	0	100
7211 Gas & Lube	137	166	258	207	545	800
7212 Uniform Allowance	0	0	120	140	0	300
7215 Operating Supplies	1,058	893	590	745	1,844	1,100
7216 Maintenance & Repair	0	279	539	1,428	364	700
7217 Small Tools & Equipment	2,873	677	958	1,315	2,168	6,500
7301 Subscriptions & Dues	375	213	680	429	324	1,000
7302 Travel & Subsistence	1,453	2,017	1,739	1,017	2,701	4,000
7303 Education & Training	200	540	360	380	817	4,000
7304 Equipment Rent	890	0	665	0	2,713	400
8104 Motor Pool Rent	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>4,000</u>
Total Non-Personnel Costs:	\$ 12,347	\$ 8,652	\$ 10,107	\$ 9,884	\$ 19,700	\$ 34,925
Total Expenditures:	<u>\$ 139,064</u>	<u>\$ 137,240</u>	<u>\$ 141,742</u>	<u>\$ 163,203</u>	<u>\$ 169,252</u>	<u>\$ 369,670</u>

General Fund
Street Operations
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4330 Street Work	0	0	1,136	0	0	0
Orders						
4332 GF Equipment Rent	0	0	570	0	0	0
Total Operating Revenue:	\$ 0	\$ 0	\$ 1,706	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	0	0	1,706	0	0	0
Expenditures:						
Personnel						
Costs: 6000	82,946	109,407	132,707	143,079	160,656	268,575
Salaries						
6001 Overtime	15,388	6,807	11,809	6,435	2,385	9,000
6002 Standby Time	248	339	496	2,887	0	0
6100 Medicare	1,437	1,708	2,355	2,255	2,272	4,025
6101 Unemployment Insurance	5,550	2,617	0	0	2,000	0
6102 Workers' Compensation	10,802	12,851	16,399	18,433	20,307	19,400
6200 Leave Time	10,809	15,790	19,568	14,133	19,608	0
6201 Retirement Benefits	11,094	11,731	13,439	44,633	10,306	60,500
6202 Health Insurance	44,870	57,979	69,187	96,802	91,861	170,331
6203 In Lieu of FICA	461	0	0	0	0	0
Total Personnel Costs:	\$ 183,605	\$ 219,229	\$ 265,960	\$ 328,657	\$ 309,395	\$ 531,831
Non-Personnel Costs:						
7001 Communications	169	1,020	509	127	1,000	375
7002 Postage and Freight	615	3,594	2,940	297	3,600	1,775
7004 Insurance	21,816	20,451	20,935	22,183	22,000	28,300
7006 Legal	0	0	0	0	0	2,000
7009 Contracted Services	56,400	19,532	19,557	3,919	25,000	20,800
7011 Testing	976	1,647	742	514	1,000	650
7015 Utilities	98,357	93,400	99,531	98,916	108,500	108,500
7210 Vehicle Supplies	485	550	0	0	0	0
7211 Gas & Lube	26,772	43,644	29,250	16,726	28,000	28,000
7212 Uniform Allowance	0	48	270	150	850	850
7213 Safety Equipment	837	700	1,079	300	1,200	1,200
7215 Operating Supplies	56,410	19,710	18,998	15,867	18,500	25,000
7216 Maintenance & Repair	57,779	33,447	25,227	7,723	25,000	25,000
7217 Small Tools & Equipment	2,207	3,517	937	248	2,100	1,325
7300 Advertising	1,582	419	0	359	400	400
7301 Subscriptions & Dues	1,980	45	206	29	350	500
7302 Travel & Subsistence	662	1,488	786	1,543	1,200	1,150
7303 Education & Training	1,008	284	0	1,380	1,200	1,200
7304 Equipment Rent	0	0	1,515	40	1,000	275
7810 Miscellaneous Expense	1,865	1,721	1,819	675	2,000	1,375
7811 Miscellaneous Programs	0	28	0	0	0	0
8101 Infrastructure	0	0	0	0	0	126,766
8103 Capital Equipment	0	7,500	2,511	0	0	0
8104 Motor Pool Rent	0	0	0	0	90,000	104,000
Total Non-Personnel Costs:	\$ 329,920	\$ 252,745	\$ 226,812	\$ 170,996	\$ 332,900	\$ 479,441
Total Expenditures	\$ 513,525	\$ 471,974	\$ 492,772	\$ 499,653	\$ 642,295	\$ 1,011,272

**General Fund
Snow & Ice
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:						
Personnel						
Costs: 6000	70,763	58,623	39,717	7,136	82,273	0
Salaries						
6001 Overtime	8,521	41,588	20,690	6,353	4,530	0
6002 Standby Time	5,537	5,489	4,127	1,920	6,106	0
6100 Medicare	1,241	1,595	972	242	1,571	0
6102 Workers' Compensation	10,453	6,126	9,010	2,170	12,748	0
6201 Retirement Benefits	10,404	11,366	6,050	1,133	3,451	0
6202 Health Insurance	40,922	35,991	30,174	9,390	52,328	0
Total Personnel Costs:	\$ 147,841	\$ 160,778	\$ 110,740	\$ 28,344	\$ 163,007	\$ 0
Non-Personnel Costs:						
7002 Postage and Freight	117	3,764	2,987	391	3,000	1,475
7009 Contracted Services	1,219	21,356	38,201	11,036	12,000	12,500
7015 Utilities	0	175	0	0	0	0
7211 Gas & Lube	4,390	1,027	4,599	7,071	10,000	35,000
7213 Safety Equipment	0	49	17	0	500	500
7215 Operating Supplies	47,726	109,432	52,602	68,442	50,000	75,000
7216 Maintenance & Repair	8,527	36,504	18,626	8,244	23,500	14,450
7217 Small Tools & Equipment	0	1,011	240	14	500	325
7300 Advertising	0	0	0	260	300	0
7301 Subscriptions & Dues	0	41	0	0	0	0
7302 Travel & Subsistence	0	0	23	0	750	0
7303 Education & Training	0	30	0	0	250	0
7810 Miscellaneous Expense	0	0	359	0	500	100
8103 Capital Equipment	0	0	8,500	6,432	0	0
8104 Motor Pool Rent	0	0	0	0	35,000	35,000
Total Non-Personnel Costs:	\$ 61,979	\$ 173,389	\$ 126,154	\$ 101,890	\$ 136,300	\$ 174,350
Total Expenditures:	\$ 209,820	\$ 334,167	\$ 236,894	\$ 130,234	\$ 299,307	\$ 174,350

**General Fund
City Shop
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4331 Shop Work Orders	2,221	4,935	3,244	2,721	2,000	1,775
Total Operating Revenue:	\$ 2,221	\$ 4,935	\$ 3,244	\$ 2,721	\$ 2,000	\$ 1,775
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	2,221	4,935	3,244	2,721	2,000	1,775
Expenditures:						
Personnel						
Costs: 6000	111,815	125,864	120,161	88,807	69,932	113,400
Salaries						
6001 Overtime	7,178	15,069	6,067	6,443	2,472	8,225
6002 Standby Time	2,141	2,419	1,684	5,733	1,987	5,950
6100 Medicare	1,526	2,107	1,936	1,537	1,130	1,850
6101 Unemployment Insurance	0	3,885	0	0	0	0
6102 Workers' Compensation	2,055	14,911	13,117	7,728	7,387	9,075
6200 Leave Time	11,548	6,110	8,623	9,444	7,910	0
6201 Retirement Benefits	12,409	14,823	11,766	18,714	4,046	27,850
6202 Health Insurance	43,015	60,918	59,447	46,739	36,630	45,626
6203 In Lieu of FICA	461	0	0	0	0	0
Total Personnel Costs:	\$ 192,148	\$ 246,106	\$ 222,801	\$ 185,145	\$ 131,494	\$ 211,976
Non-Personnel Costs:						
7001 Communications	8,855	7,825	8,743	9,308	8,000	8,750
7002 Postage and Freight	625	1,623	1,230	1,198	1,500	1,450
7004 Insurance	6,216	5,893	6,099	5,149	6,500	6,625
7009 Contracted Services	774	1,331	2,653	4,583	2,000	5,000
7010 Engineering	0	0	0	0	0	5,000
7011 Testing	404	92	106	432	0	0
7015 Utilities	33,258	31,048	31,849	27,802	33,000	33,000
7016 Heating Fuel	12,673	17,031	16,627	14,261	17,000	17,000
7210 Vehicle Supplies	0	50	0	0	0	0
7211 Gas & Lube	4,127	10,638	10,305	5,366	7,600	7,600
7213 Safety Equipment	1,922	1,631	1,370	335	1,500	1,000
7214 Janitorial Supplies	657	66	43	0	0	0
7215 Operating Supplies	45,851	20,282	37,228	21,882	28,000	28,000
7216 Maintenance & Repair	10,067	3,665	3,946	18,124	4,900	15,000
7217 Small Tools & Equipment	7,241	10,071	9,665	4,848	7,300	7,300
7300 Advertising	1,948	1,066	0	166	0	0
7301 Subscriptions & Dues	1,736	534	441	1,308	2,000	2,500
7302 Travel & Subsistence	91	247	525	0	1,000	500
7303 Education & Training	25	199	0	82	500	500
7810 Miscellaneous Expense	317	1,753	451	242	1,000	575
8102 Buildings	0	0	3,300	0	0	0
8103 Capital Equipment	0	6,678	14,618	0	0	0
8104 Motor Pool Rent	0	0	0	0	8,000	8,000
Total Non-Personnel Costs:	\$ 136,787	\$ 121,723	\$ 149,199	\$ 115,086	\$ 129,800	\$ 147,800
Total Expenditures:	\$ 328,935	\$ 367,829	\$ 372,000	\$ 300,231	\$ 359,776	

**General Fund
City Hall
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4383 Municipal Building Rent	54,220	49,850	109,022	42,611	43,471	52,200
Total Operating Revenue:	\$ 54,220	\$ 49,850	\$ 109,022	\$ 42,611	\$ 43,471	\$ 52,200
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	54,220	49,850	109,022	42,611	43,471	52,200
Expenditures:						
Personnel						
Costs: 6000	77,028	72,051	59,057	39,139	42,290	45,800
Salaries						
6001 Overtime	1,045	221	190	137	0	500
6100 Medicare	1,217	1,207	885	576	650	675
6102 Workers' Compensation	10,214	14,233	8,368	6,012	6,073	3,300
6200 Leave Time	10,354	12,420	6,463	4,587	5,124	0
6201 Retirement Benefits	9,636	8,810	5,608	14,387	2,328	10,000
6202 Health Insurance	53,845	55,808	45,739	33,113	33,300	15,502
Total Personnel Costs:	\$ 163,339	\$ 164,750	\$ 126,310	\$ 97,951	\$ 89,765	\$ 75,777
Non-Personnel Costs:						
7001 Communications	705	660	737	807	800	775
7002 Postage and Freight	28	18	18	0	200	50
7004 Insurance	8,472	7,797	7,973	7,165	8,500	10,900
7009 Contracted Services	12,206	10,903	6,900	8,315	10,000	9,650
7010 Engineering	0	0	0	0	0	0
7011 Testing	0	205	0	0	0	0
7015 Utilities	64,547	68,077	58,644	62,533	66,000	65,000
7016 Heating Fuel	10,832	14,162	13,795	15,744	13,000	13,000
7211 Gas & Lube	322	1,717	668	289	800	800
7212 Uniform Allowance	0	0	0	0	300	300
7213 Safety Equipment	663	635	155	11	250	250
7214 Janitorial Supplies	1,497	0	0	0	0	0
7215 Operating Supplies	3,433	5,297	2,859	3,320	6,000	3,775
7216 Maintenance & Repair	6,482	5,483	577	5,712	6,000	3,725
7217 Small Tools & Equipment	1,497	606	780	239	500	500
7300 Advertising	451	0	0	0	0	0
7301 Subscriptions & Dues	0	28	0	103	0	0
7302 Travel & Subsistence	0	0	0	0	600	0
7303 Education & Training	0	0	0	0	100	0
7810 Miscellaneous Expense	0	146	169	0	250	150
8102 Buildings	0	0	3,520	0	0	60,000
Total Non-Personnel Costs:	\$ 111,135	\$ 115,734	\$ 96,795	\$ 104,238	\$ 113,300	\$ 168,875
Total Expenditures:	\$ 274,474	\$ 280,484	\$ 223,105	\$ 202,189	\$ 203,065	\$ 244,652

General Fund
Community Center Building
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:						
Personnel Costs:						
Total Personnel Costs:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel						
Costs: 7004	3,388	3,132	3,201	3,177	3,400	5,170
Insurance						
7009 Contracted Services	0	1,279	5,029	2,162	3,000	3,000
7015 Utilities	11,528	11,883	11,106	11,494	12,000	12,000
7016 Heating Fuel	4,193	4,171	5,356	3,847	4,500	4,500
7211 Gas & Lube	0	0	0	767	0	0
7214 Janitorial Supplies	632	0	0	0	0	0
7215 Operating Supplies	0	1,440	831	0	800	400
7216 Maintenance & Repair	0	2,480	2,551	2,181	4,000	1,500
7810 Miscellaneous Expense	0	0	0	0	250	0
8102 Buildings	0	0	4,140	4,140	0	0
Total Non-Personnel Costs:	<u>\$ 19,741</u>	<u>\$ 24,385</u>	<u>\$ 32,214</u>	<u>\$ 27,768</u>	<u>\$ 27,950</u>	<u>\$ 26,570</u>
Total Expenditures:	\$ 19,741	\$ 24,385	\$ 32,214	\$ 27,768	\$ 27,950	\$ 26,570

**General Fund
City Hall Annex
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:						
Personnel						
Costs: 6000	0	663	0	0	0	0
Salaries						
6100 Medicare	0	51	0	0	0	0
6102 Workers' Compensation	0	95	0	0	0	0
Total Personnel Costs:	\$ 0	\$ 809	\$ 0	\$ 0	\$ 0	\$ 0
Non-Personnel						
Costs: 7004	1,998	1,872	1,962	1,936	2,500	2,150
Insurance						
7009 Contracted Services	680	483	733	2,018	5,000	2,000
7015 Utilities	12,678	13,328	12,836	12,034	12,000	13,500
7016 Heating Fuel	3,199	3,544	3,514	3,763	5,000	5,000
7211 Gas & Lube	0	0	0	554	0	0
7213 Safety Equipment	0	89	1,255	0	250	225
7215 Operating Supplies	1,759	1,385	2,676	117	1,000	1,000
7216 Maintenance & Repair	410	1,044	2,363	542	2,000	0
7301 Subscriptions & Dues	0	0	0	14	0	0
8102 Buildings	0	0	10,400	0	0	0
Total Non-Personnel Costs:	\$ 20,724	\$ 21,745	\$ 35,739	\$ 20,978	\$ 27,750	\$ 23,875
Total Expenditures:	\$ 20,724	\$ 22,554	\$ 35,739	\$ 20,978	\$ 27,750	\$ 23,875

General Fund
Parks & Rec – Administration
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4345 P&R: Special Events	0	1,203	100	0	0	1,250
Total Operating Revenue:	<u>\$0</u>	<u>\$1,203</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,250</u>
Non-Operating Revenues:						
Total Non-Operating Revenue:	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Revenue	<u>\$0</u>	<u>\$1,203</u>	<u>\$100</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,250</u>
Expenditures:						
Personnel Costs*:						
6000 Salaries	63,387	93,127	99,332	113,490	89,307	564,775
6001 Overtime	254	58	1,339	0	0	32,775
6002 Standby Time	0	0	0	0	0	2,500
6100 Medicare	1,556	1,603	1,736	1,677	1,378	15,925
6101 Unemployment Insurance	0	0	0	0	0	1,000
6102 Workers' Compensation	1,171	1,169	1,605	821	785	32,475
6200 Leave Time	9,081	12,855	8,863	10,012	11,473	0
6201 Retirement Benefits	9,638	9,322	31,060	32,031	4,910	114,550
6202 Health Insurance	18,675	33,488	46,448	23,401	41,625	137,375
Total Personnel Costs:	<u>\$103,762</u>	<u>\$151,622</u>	<u>\$190,383</u>	<u>\$181,432</u>	<u>\$149,478</u>	<u>\$901,375</u>
Non-Personnel Costs:						
7001 Communications	5,941	5,733	5,347	6,377	6,500	6,400
7002 Postage and Freight	77	133	6	1	900	200
7003 Bank and Credit Card Fees	0	0	0	0	0	0
7004 Insurance	1,625	1,643	1,586	2,232	2,000	2,575
7006 Legal	0	0	0	0	0	500
7009 Contracted Services	0	1,200	1,106	2,167	500	1,700
7011 Testing	0	258	0	64	250	0
7012 Other Special Services	0	0	25	0	0	0
7212 Uniform Allowance	0	215	0	0	0	0
7213 Safety Equipment	0	0	8,491	0	0	0
7215 Operating Supplies	6,751	7,782	3,698	3,795	6,000	5,150
7216 Maintenance & Repair	0	0	0	0	250	0
7217 Small Tools & Equipment	275	220	2,855	0	1,500	1,000
7300 Advertising	1,814	562	902	710	1,000	2,000
7301 Subscriptions & Dues	32	1,542	0	1,481	500	1,500
7302 Travel & Subsistence	2,199	1,067	-319	0	1,750	1,000
7303 Education & Training	0	0	0	95	1,000	100
7805 Promotion	0	0	20	0	0	0
7810 Miscellaneous Expense	0	497	-42	0	300	300
Total Non-Personnel Costs:	<u>\$18,714</u>	<u>\$20,852</u>	<u>\$23,675</u>	<u>\$16,922</u>	<u>\$22,450</u>	<u>\$22,425</u>
Total Expenditures:	<u>\$122,476</u>	<u>\$172,474</u>	<u>\$214,058</u>	<u>\$198,354</u>	<u>\$171,928</u>	<u>\$923,800</u>

*Includes personnel costs for Parks & Rec subdivisions (Maintenance, Campground, Cemetery, Sports Rec, and TYC Rec Room)

General Fund
Parks & Rec - Maintenance
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<u>Revenues</u>						
4253 Misc GF Grants	0	0	10,917	53	0	0
4349 P&R: Pavilion Fees	0	0	7,570	5,878	0	0
4357 P&R: Memorial Bench Fees	0	0	0	0	0	3,000
<u>Total Revenues</u>	<u>\$0</u>	<u>\$0</u>	<u>\$18,487</u>	<u>\$5,931</u>	<u>\$0</u>	<u>\$3,000</u>
<u>Personnel Costs</u>						
6000 Salaries	83,524	100,202	91,349	98,852	120,565	0
6001 Overtime	5,797	6,538	6,646	7,247	10,629	0
6100 Medicare	5,125	7,094	5,574	6,233	7,271	0
6101 Unemployment Insurance	1,696	1,412	1,890	0	1,800	0
6102 Workers' Compensation	15,127	14,110	11,611	12,367	13,107	0
6200 Leave Time	5,289	5,152	7,789	1,620	0	0
6201 Retirement Benefits	3,290	3,598	2,557	7,173	2,337	0
6202 Health Insurance	13,368	17,472	17,533	18,732	29,970	0
<u>Total Personnel Costs</u>	<u>\$133,216</u>	<u>\$155,578</u>	<u>\$144,949</u>	<u>\$152,224</u>	<u>\$185,679</u>	<u>\$0</u>
<u>Non-Personnel Costs</u>						
7001 Communications	78	104	208	195	1,000	500
7002 Postage and Freight	88	664	600	417	700	700
7003 Bank and Credit Card Fees	224	0	0	0	0	0
7004 Insurance	9,227	8,096	10,620	9,277	9,600	14,100
7009 Contracted Services	2,546	4,474	3,192	44,673	5,000	7,500
7010 Engineering	0	0	0	0	15,000	0
7011 Testing	1,330	1,093	1,208	264	1,400	1,400
7015 Utilities	21,249	25,711	20,444	17,726	22,145	26,000
7016 Heating Fuel	366	941	1,029	507	1,200	1,600
7017 Rents & Leases	2,562	0	0	0	2,500	2,500
7210 Vehicle Supplies	648	1,550	2,203	297	2,000	1,000
7211 Gas & Lube	3,485	7,843	7,244	3,873	8,000	10,000
7212 Uniform Allowance	505	47	718	365	700	1,500
7213 Safety Equipment	1,191	2,769	1,268	1,333	1,400	1,275
7214 Janitorial Supplies	1,269	1,224	2,310	117	2,300	2,300
7215 Operating Supplies	6,895	10,110	13,144	14,036	13,000	15,000
7216 Maintenance & Repair	9,961	16,980	15,707	8,799	21,000	15,725
7217 Small Tools & Equipment	4,228	3,912	7,117	2,759	6,000	5,350
7300 Advertising	2,756	1,455	675	669	1,000	2,000
7301 Subscriptions & Dues	0	46	380	875	400	400
7302 Travel & Subsistence	472	647	899	414	900	1,000
7303 Education & Training	568	0	849	125	1,000	1,000
7304 Equipment Rent	3,193	3,751	2,410	0	2,000	2,000
7810 Miscellaneous Expense	141	3,539	91	114	1,000	700
8103 Capital Equipment	0	0	20,498	5,092	0	50,000
8104 Motor Pool Rent	0	0	0	0	12,000	12,000
<u>Total Non-Personnel Costs</u>	<u>\$72,982</u>	<u>\$94,956</u>	<u>\$112,814</u>	<u>\$111,927</u>	<u>\$131,245</u>	<u>\$175,550</u>
<u>Total Expenditures</u>	<u>\$206,198</u>	<u>\$250,534</u>	<u>\$257,763</u>	<u>\$264,151</u>	<u>\$316,924</u>	<u>\$175,550</u>

General Fund
Parks & Rec – Campgrounds
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
<u>Revenues</u>						
4347 P&R: Shower Fees	16,793	14,951	20,014	21,222	18,500	19,500
4349 P&R: Pavilion Fees	3,905	4,823	0	4,807	7,500	4,750
4350 P&R: Camping Fees	461,663	476,061	500,977	538,325	505,050	1,000,000
4351 P&R: Camping w/Utilities	343,472	326,597	338,077	353,383	372,750	450,000
4352 P&R: RV Dump Station	15,225	16,386	17,018	15,173	16,000	0
4358 P&R: Camping Reservation Cancellation Fees	0	0	0	0	0	50,000
Total Revenues	\$841,058	\$838,818	\$876,086	\$932,910	\$919,800	\$1,524,250
<u>Personnel Costs</u>						
6000 Salaries	97,987	95,051	106,330	92,111	144,326	0
6001 Overtime	11,117	13,596	16,905	16,029	10,912	0
6100 Medicare	6,563	5,711	5,728	5,042	7,672	0
6101 Unemployment Insurance	844	397	0	223	600	0
6102 Workers' Compensation	17,793	14,598	15,119	10,581	14,387	0
6200 Leave Time	0	765	3,086	3,583	7,253	0
6201 Retirement Benefits	3,073	4,831	5,287	17,282	3,738	0
6202 Health Insurance	13,362	27,450	32,587	34,933	48,285	0
Total Personnel Costs	\$150,739	\$162,399	\$185,042	\$179,784	\$237,173	\$0
<u>Non-Personnel Costs</u>						
7001 Communications	5,455	4,867	5,388	6,197	5,500	6,725
7002 Postage and Freight	190	5,905	1,270	398	1,300	1,275
7003 Bank and Credit Card Fees	17,759	17,313	19,016	21,068	19,500	92,935
7004 Insurance	2,179	1,931	2,471	2,287	2,500	2,875
7009 Contracted Services	10,290	7,462	31,420	44,136	50,000	91,000
7011 Testing	966	1,491	434	155	950	450
7012 Other Special Services	0	0	3,200	0	0	0
7015 Utilities	132,904	108,048	113,784	115,104	128,750	150,000
7016 Heating Fuel	231	0	0	73	300	500
7017 Rents & Leases	5,750	0	0	89	0	0
7210 Vehicle Supplies	768	493	163	0	1,200	475
7211 Gas & Lube	5,632	7,442	5,871	4,069	5,900	8,000
7212 Uniform Allowance	1,872	433	732	564	1,000	2,000
7213 Safety Equipment	1,504	1,401	800	758	1,200	1,200
7214 Janitorial Supplies	6,797	6,964	9,032	1,436	8,500	8,500
7215 Operating Supplies	14,334	14,318	26,020	33,019	21,000	21,350
7216 Maintenance & Repair	13,543	8,994	20,124	10,616	19,000	13,325
7217 Small Tools & Equipment	11,455	3,065	4,834	561	5,000	5,425
7300 Advertising	3,025	5,062	1,840	328	2,550	5,000
7301 Subscriptions & Dues	7,375	1,332	2,901	974	4,500	3,150
7302 Travel & Subsistence	795	735	949	1,716	2,000	2,000
7303 Education & Training	0	0	0	280	2,000	2,000
7304 Equipment Rent	13,015	17,572	882	0	15,000	5,250
7808 Bad Debt Expense	60	0	0	0	0	0
7810 Miscellaneous Expense	1,293	0	141	4,810	1,500	1,250
8103 Capital Equipment	0	0	0	6,721	0	100,000
8104 Motor Pool Rent	0	0	0	0	9,500	9,500
Total Non-Personnel Costs	\$257,192	\$214,828	\$251,272	\$255,359	\$308,650	\$534,185
Total Expenditures	\$407,931	\$377,227	\$436,314	\$435,143	\$545,823	\$534,185

General Fund
Parks & Rec – Cemetery
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4356 P&R: Cemetery Plot Fees	0	0	1,869	500	500	400
Total Operating Revenue:	\$ 0	\$ 0	\$ 1,869	\$ 500	\$ 500	\$ 400
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
 Total Revenue	 0	 0	 1,869	 500	 500	 400
Expenditures:						
Personnel Costs:						
6000 Salaries	4,270	3,866	4,789	2,077	4,714	0
6001 Overtime	263	25	384	438	283	0
6100 Medicare	333	295	374	192	72	0
6102 Workers' Compensation	576	557	687	296	544	0
6201 Retirement Benefits	24	4	30	0	262	0
6202 Health Insurance	134	17	242	0	3,330	0
Total Personnel Costs:	\$ 5,600	\$ 4,764	\$ 6,506	\$ 3,003	\$ 9,205	\$ 0
Non-Personnel Costs:						
7004 Insurance	34	79	102	87	150	100
7009 Contracted Services	2,425	1,580	500	0	5,000	35,000
7015 Utilities	0	0	277	238	0	300
7211 Gas & Lube	3	0	0	0	0	0
7215 Operating Supplies	1,025	3,078	2,350	980	5,000	5,000
7216 Maintenance & Repair	1,080	862	2,248	360	8,000	1,000
7217 Small Tools & Equipment	31	0	0	0	5,000	0
7301 Subscriptions & Dues	0	0	0	0	0	750
8103 Capital Equipment	0	0	8,458	0	0	70,000
Total Non-Personnel Costs:	\$ 4,598	\$ 5,599	\$ 13,935	\$ 1,665	\$ 23,150	\$ 112,150
 Total Expenditures:	 \$ 10,198	 \$ 10,363	 \$ 20,441	 \$ 4,668	 \$ 32,355	 \$ 112,150

General Fund
Parks & Rec – Sports & Recreation
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4340 P&R: Public Use Fees	0	41	0	159	0	100
4341 P&R: Punchcard Fees	696	5,862	4,979	3,564	4,000	0
4342 P&R: Class Registrations	23,663	18,219	11,112	17,393	20,000	0
4343 P&R: Facility Rental	2,256	2,990	6,307	8,470	6,200	0
4344 P&R: Tournaments	1,262	2,407	1,869	145	1,700	0
4345 P&R: Special Events	15,807	17,836	14,245	18,353	19,000	18,500
4348 P&R: Rock Wall Fees	67	416	243	272	250	0
4353 P&R: Misc Revenue	238	113	238	55	600	0
Total Operating Revenue:	\$ 43,989	\$ 47,884	\$ 38,993	\$ 48,411	\$ 51,750	\$ 18,600
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	43,989	47,884	38,993	48,411	51,750	18,600
Expenditures:						
Personnel						
Costs: 6000	73,863	99,425	69,111	77,960	90,166	0
Salaries						
6001 Overtime	1,933	4,197	10,217	10,029	3,245	0
6100 Medicare	1,734	3,493	2,613	3,039	2,792	0
6101 Unemployment Insurance	127	173	0	0	1,000	0
6102 Workers' Compensation	5,753	10,334	5,861	4,933	6,046	0
6200 Leave Time	10,273	9,027	5,566	2,352	5,041	0
6201 Retirement Benefits	7,701	8,552	5,283	20,341	3,803	0
6202 Health Insurance	41,751	49,436	43,240	47,380	61,605	0
6203 In Lieu of FICA	899	0	0	0	0	0
Total Personnel Costs:	\$ 144,034	\$ 184,637	\$ 141,891	\$ 166,034	\$ 173,698	\$ 0
Non-Personnel Costs:						
7001 Communications	3,895	3,987	3,972	3,234	4,000	3,650
7002 Postage and Freight	923	403	461	75	1,500	425
7003 Bank and Credit Card Fees	0	0	0	33	2,000	1,000
7004 Insurance	2,033	1,745	2,057	1,693	2,500	2,275
7009 Contracted Services	21,267	20,564	26,576	16,788	23,000	23,000
7011 Testing	426	850	274	20	500	0
7017 Rents & Leases	21,835	74,340	54,400	42,823	70,000	0
7210 Vehicle Supplies	0	61	0	0	0	0
7211 Gas & Lube	179	160	121	86	300	300
7212 Uniform Allowance	957	0	0	0	300	300
7213 Safety Equipment	182	187	0	0	1,200	600
7214 Janitorial Supplies	0	148	0	0	0	0
7215 Operating Supplies	29,834	23,383	19,986	22,142	28,000	28,000
7216 Maintenance & Repair	84	275	616	766	650	625
7217 Small Tools & Equipment	121	569	1,450	1,211	1,300	1,300
7300 Advertising	1,169	2,725	1,063	980	1,200	1,175
7301 Subscriptions & Dues	17	689	257	618	600	4,000
7302 Travel & Subsistence	2,320	1,251	629	382	1,500	1,250
7303 Education & Training	149	430	359	250	1,500	1,500
7304 Equipment Rent	240	425	300	0	500	200
7810 Miscellaneous Expense	179	0	0	175	0	0
7811 Miscellaneous Programs	0	0	0	0	0	0
Total Non-Personnel Costs:	\$ 85,810	\$ 132,192	\$ 112,521	\$ 91,276	\$ 140,550	\$ 69,600
Total Expenditures	\$ 229,844	\$ 316,829	\$ 254,412	\$ 247,310	\$ 314,248	\$ 69,600

General Fund
Parks & Rec – TYC & Rec Room
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4253 Misc GF Grants	0	750	5,000	5,000	0	0
4340 P&R: Public Use Fees	1,948	552	832	3,592	1,300	0
4341 P&R: Punchcard Fees	3,613	3,596	2,387	1,289	4,000	0
4342 P&R: Class Registrations	20,690	22,815	28,605	35,880	23,000	0
4343 P&R: Facility Rental	421	322	514	934	400	0
4345 P&R: Special Events	758	325	2,123	2,469	100	0
4353 P&R: Misc Revenue	<u>70</u>	<u>6</u>	<u>5</u>	<u>9</u>	<u>0</u>	<u>0</u>
Total Operating Revenue:	\$ 27,500	\$ 28,366	\$ 39,466	\$ 49,173	\$ 28,800	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total Revenue	<u>27,500</u>	<u>28,366</u>	<u>39,466</u>	<u>49,173</u>	<u>28,800</u>	<u>0</u>
Expenditures:						
Personnel						
Costs: 6000	132,958	160,937	154,544	133,162	164,096	0
Salaries						
6001 Overtime	7,897	5,693	6,398	15,647	3,992	0
6100 Medicare	6,669	7,506	7,279	6,725	6,775	0
6101 Unemployment Insurance	427	1,325	0	0	1,500	0
6102 Workers' Compensation	14,893	14,458	4,046	5,078	9,406	0
6200 Leave Time	4,251	8,408	5,462	5,241	9,806	0
6201 Retirement Benefits	7,713	8,997	7,514	19,991	5,411	0
6202 Health Insurance	38,899	55,901	55,994	55,843	74,925	0
6203 In Lieu of FICA	<u>965</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Personnel Costs:	\$ 214,672	\$ 263,225	\$ 241,237	\$ 241,687	\$ 275,911	\$ 0
Non-Personnel Costs:						
7001 Communications	7,724	7,056	7,573	8,416	6,650	8,525
7002 Postage and Freight	944	141	191	2,078	700	0
7003 Bank and Credit Card Fees	0	0	0	(31)	0	0
7004 Insurance	2,907	2,942	4,081	3,030	4,600	4,350
7009 Contracted Services	27,985	39,886	48,127	39,470	40,400	200,000
7011 Testing	734	1,834	1,215	0	1,450	0
7012 Other Special Services	0	0	54	0	0	0
7016 Heating Fuel	0	0	0	0	0	0
7017 Rents & Leases	0	0	70	0	0	0
7201 Library Books	15	0	0	0	0	0
7210 Vehicle Supplies	0	122	0	0	0	0
7211 Gas & Lube	790	934	1,196	1,242	1,600	0
7212 Uniform Allowance	160	0	110	0	650	0
7213 Safety Equipment	434	949	87	209	2,300	0
7214 Janitorial Supplies	478	1,131	36	1,516	950	650
7215 Operating Supplies	35,711	19,790	22,394	23,201	25,950	14,900
7216 Maintenance & Repair	556	749	609	910	3,000	1,575
7217 Small Tools & Equipment	0	341	0	1,267	1,500	0
7300 Advertising	1,449	3,125	1,966	2,332	1,650	0
7301 Subscriptions & Dues	0	450	0	1,352	550	0
7302 Travel & Subsistence	1,139	1,697	1,074	1,046	2,400	0
7303 Education & Training	479	161	934	198	1,000	0
7304 Equipment Rent	0	0	170	0	0	0
7808 Bad Debt Expense	50	0	0	0	0	0

General Fund
Parks & Rec – TYC & Rec Room cont.
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
7810 Miscellaneous Expense	250	32	(667)	378	0	0
8104 Motor Pool Rent	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,000</u>	<u>10,500</u>
Total Non-Personnel Costs:	<u>\$ 81,805</u>	<u>\$ 81,340</u>	<u>\$ 89,220</u>	<u>\$ 86,614</u>	<u>\$ 107,350</u>	<u>\$ 240,500</u>
 Total Expenditures:	 \$ 296,477	 \$ 344,565	 \$ 330,457	 \$ 328,301	 \$ 383,261	 \$ 240,500

**General Fund
Library & Museum
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
4251 Federal GF Grants	1,000	2,383	3,404	2,229	0	0
4252 State GF Grants	6,900	13,000	7,000	7,000	7,000	7,000
4253 Misc GF Grants	0	0	0	979	0	0
4370 Library Service Revenue	9,427	11,340	14,340	13,687	15,000	12,200
4371 Library Circulation Revenue	2,812	3,130	3,986	3,316	4,000	3,325
4372 Museum Revenue	310	0	0	0	0	0
4373 Museum Admissions	12,650	10,624	10,318	10,636	12,000	11,075
Total Operating Revenue:	\$ 33,099	\$ 40,477	\$ 39,048	\$ 37,847	\$ 38,000	\$ 33,600
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Revenue	33,099	40,477	39,048	37,847	38,000	33,600
Expenditures:						
Personnel						
Costs: 6000	183,094	201,752	198,599	193,893	245,962	312,270
Salaries						
6001 Overtime	380	669	36	0	0	0
6100 Medicare	3,527	4,003	3,814	3,485	4,876	8,425
6101 Unemployment Insurance	1,093	489	0	0	0	0
6102 Workers' Compensation	2,179	2,618	2,069	1,826	2,141	1,450
6200 Leave Time	16,693	19,406	16,938	16,379	24,056	0
6201 Retirement Benefits	19,364	18,428	16,845	52,972	12,436	54,600
6202 Health Insurance	90,560	100,236	99,982	111,171	129,870	31,144
Total Personnel Costs:	\$ 316,890	\$ 347,601	\$ 338,283	\$ 379,726	\$ 419,341	\$ 407,889
Non-Personnel Costs:						
7001 Communications	21,497	14,239	13,682	12,887	13,500	13,500
7002 Postage and Freight	4,798	7,415	7,021	7,196	8,500	8,500
7004 Insurance	10,288	9,686	10,933	9,795	12,000	15,375
7006 Legal	0	0	0	0	0	500
7009 Contracted Services	60,623	58,537	57,449	66,527	72,009	0
7011 Testing	893	960	433	102	800	425
7012 Other Special Services	8,200	9,311	10,754	7,148	9,000	9,000
7015 Utilities	45,957	48,555	59,722	54,773	50,000	56,000
7016 Heating Fuel	6,924	10,754	3,461	7,020	12,000	16,000
7017 Rents & Leases	2,503	1,850	860	1,333	2,100	2,100
7201 Library Books	9,419	11,187	9,780	7,178	10,000	10,150
7202 Library Periodicals	2,118	2,297	1,850	2,797	3,000	2,250
7203 Library Standing Orders	0	306	941	3,053	4,000	4,000
7204 Library Non-Print	7,308	6,249	3,569	5,060	4,000	5,500
7205 Library Electronic Materials	1,930	0	0	1,750	4,500	4,500
7208 Museum Collection Supplies	568	1,496	2,028	480	1,200	1,200
7211 Gas & Lube	0	13	99	0	0	0
7212 Uniform Allowance	6	0	0	0	0	0
7214 Janitorial Supplies	3,942	4,093	4,473	4,144	2,600	3,150
7215 Operating Supplies	9,135	12,173	17,098	14,337	12,000	13,950
7216 Maintenance & Repair	10,605	6,133	4,093	18,297	28,500	58,000
7217 Small Tools & Equipment	3,587	4,587	6,327	16,554	6,000	7,000
7300 Advertising	7,072	7,336	3,512	2,355	3,000	3,975
7301 Subscriptions & Dues	2,135	1,170	973	410	2,400	1,225
7302 Travel & Subsistence	1,968	2,498	5,951	2,505	5,500	2,650

General Fund
Library & Museum cont.
2022 Operating Budget Expenditure by Department

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
7303 Education & Training	700	925	1,698	1,146	1,500	1,500
7304 Equipment Rent	1,683	3,204	2,858	148	4,000	1,350
7810 Miscellaneous Expense	<u>2,372</u>	<u>959</u>	<u>2,225</u>	<u>1,006</u>	<u>500</u>	<u>1,000</u>
Total Non-Personnel Costs:	<u>\$ 226,231</u>	<u>\$ 225,933</u>	<u>\$ 231,790</u>	<u>\$ 248,001</u>	<u>\$ 272,609</u>	<u>\$ 242,800</u>
 Total Expenditures:	 \$ 543,121	 \$ 573,534	 \$ 570,073	 \$ 627,727	 \$ 691,950	 \$ 650,689

**General Fund
Debt Service
2022 Operating Budget Expenditure by Department**

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues:						
Operating Revenues:						
Total Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Non-Operating Revenues:						
Total Non-Operating Revenue:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Expenditures:						
Personnel Costs:						
6201 Retirement Benefits	591,859	616,846	522,446	5,770	731,058	0
6209 PERS DC Forfeitures	<u>0</u>	<u>0</u>	<u>(54,917)</u>	<u>(5,770)</u>	<u>0</u>	<u>0</u>
Total Personnel Costs:	\$ 591,859	\$ 616,846	\$ 467,529	\$ 0	\$ 731,058	\$ 0
Non-Personnel Costs:						
8012 Debt Service Interest Expense	151,550	204,993	253,756	244,106	223,456	196,481
8300 Debt Service Principal	<u>95,000</u>	<u>100,000</u>	<u>200,000</u>	<u>210,000</u>	<u>230,000</u>	<u>215,000</u>
Total Non-Personnel Costs:	<u>\$ 246,550</u>	<u>\$ 304,993</u>	<u>\$ 453,756</u>	<u>\$ 454,106</u>	<u>\$ 453,456</u>	<u>\$ 411,481</u>
Total Expenditures:	\$ 838,409	\$ 921,839	\$ 921,285	\$ 454,106	\$ 1,184,514	\$ 411,481

Enterprise Fund

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.

The budget accounts for only the costs of the Harbor Enterprise Fund. In addition to this Fund, there are a number of related projects that are accounted for in separate funds not included in the budget.

- The Harbor Marine Repair & Replacement Fund set 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.
- There are a number of capital projects (float replacement, boat launch replacement, etc.) related to the harbor which are separately accounted for in capital project funds.

Boat Harbor Enterprise Fund
2022 Budgeted Statement of Revenues and Expenses
And Change in Net Position

	2017	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Actual	Budget	Budget
Operating revenue:						
Moorage	1,628,053	1,702,928	1,765,856	1,776,888	1,746,000	1,745,175
Wharfage	28,216	34,176	77,252	62,868	48,500	49,000
Boat Lift Fees	92,660	93,983	100,158	86,553	117,000	88,700
Power Sales	461,575	531,566	480,454	359,608	377,000	379,500
Passenger Transit Fee	636,027	569,611	564,155	680,991	570,000	625,000
Rents and Leases	326,020	368,437	395,097	398,991	398,990	337,903
Miscellaneous	130,138	124,700	112,620	119,148	100,200	103,775
Total operating revenue	\$3,302,689	\$3,425,401	\$3,495,592	\$3,485,047	\$3,357,690	\$3,329,053
Operating expense before depreciation:						
Salaries & Benefits	1,297,954	1,010,541	1,105,638	890,632	1,219,923	1,137,445
Purchased Services	337,270	347,639	354,583	400,756	420,374	451,132
Power for Resale	260,390	326,720	262,389	234,159	307,000	300,000
Supplies and Maintenance	112,981	135,275	91,513	108,475	152,350	134,525
General and Administrative	258,985	312,796	314,244	327,073	230,977	372,787
Total operating expense:	\$2,267,580	\$2,132,971	\$2,128,367	\$1,961,095	\$2,330,624	\$2,395,889
Operating income before depreciation	1,035,109	1,292,430	1,367,225	1,523,952	1,027,066	933,164
Depreciation	1,853,141	1,805,600	1,790,077	1,420,394	2,368,895	1,502,358
Operating loss	-\$818,032	-\$513,170	-\$422,852	\$103,558	-\$1,341,829	-\$569,194
Non-operating revenue (expense)						
Interest, grants & other income	44,930	77,598	92,045	107,603	36,000	15,900
Commercial passenger vessel tax	917,500	916,330	1,044,510	1,154,390	0	0
Bond issue costs	-50,594	0	0	0	0	0
Interest & other expense	-182,451	-155,277	-139,957	-118,069	-110,550	-115,026
Total non-operating revenue (expense)	729,385	838,651	996,598	1,143,924	-74,550	-99,126
Income (loss) before transfers	-\$88,647	\$325,481	\$573,746	\$1,247,482	-\$1,416,379	-\$668,320
Transfers in	0	18,274	0	0	0	0
Capital contributions and special items	297,274	0	32,161	1,692,839	0	0
Transfers out	-645,127	-413,224	-676,302	-697,886	-436,745	-415,396
Change in net position	-\$436,500	-\$69,469	-\$70,395	\$2,242,435	-\$1,853,124	-\$1,083,716
Beginning net position	38,166,558	37,730,058	37,660,589	37,456,876	38,352,870	36,499,746
Prior year restatement	0	0	-133,318	0	0	0
Ending net position	\$37,730,058	\$37,660,589	\$37,456,876	\$39,699,311	\$36,499,746	\$35,416,030

Boat Harbor Enterprise Fund
 Budgeted Statement of Cash Flow For
 Fiscal Year 2022

	2021	2022
	<u>Budget</u>	<u>Budget</u>
Beginning Cash Balance at 1/1/21*:	\$1,800,586	
Cash is provided by (used for):		
Change in net position	-2,059,236	1,083,716
Add expense items not affecting cash		
Depreciation	2,368,893	1,502,358
Net cash provided by operations	\$309,657	\$418,642
Other sources (uses) of cash		
Debt principal payments	-560,000	-350,000
Capital outlay	<u>-64,000</u>	<u>-64,000</u>
Net increase (decrease) in cash	-\$314,343	\$4,642
2021 Appropriations	<u>\$2,071,970</u>	
 Estimated ending cash balance:	 <u>-\$585,727</u>	 <u>-\$581,085</u>

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

Boat Harbor Enterprise Fund
2022 Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
11000 5000 Land Rents & Leases	388,020	397,253	395,097	398,991	398,990	401,150
11000 5001 Land Lease Credits	(62,000)	(28,816)	0	0	(63,247)	(63,247)
11000 5100 Transient Moorage	566,895	596,005	624,516	621,277	586,000	578,900
11000 5101 Moorage	1,061,157	1,106,922	1,141,340	1,155,610	1,160,000	1,166,275
11000 5102 Wharfage	28,216	34,176	77,252	62,868	48,500	49,000
11000 5103 Boat Lift Fees	92,660	93,983	100,158	86,553	117,000	88,700
11000 5105 Harbor Power Sales	361,865	432,786	380,504	359,608	377,000	379,500
11000 5150 Shower Fees	15,833	17,318	14,909	15,672	12,000	14,700
11000 5153 Fuel Pumping Fee	23,115	39,826	37,714	33,717	21,000	30,450
11000 5154 Waiting List Fees	9,009	7,685	8,285	8,537	7,500	7,575
11000 5155 Towing Fees	893	1,654	1,365	893	900	1,050
11000 5156 Pumping Boats	126	315	189	158	300	200
11000 5157 North Harbor Launch Fee	28,130	32,521	30,893	30,921	30,000	26,900
11000 5158 South Harbor Launch Fee	18,428	19,182	10,070	13,388	20,500	14,275
11000 5800 Labor & Services	3,831	4,911	8,258	5,045	5,300	6,425
11000 5802 Equipment Rental	0	0	0	145	0	0
11000 5890 Collection of Doubtful Accounts	5,597	419	400	910	1,200	600
11000 5899 Miscellaneous Revenue	25,177	868	539	1,478	1,500	1,600
11000 5901 EF Investment Interest	3,634	25,895	51,697	110,054	20,000	7,950
11000 5905 EF Penalties and Interest	11,713	15,865	16,448	18,566	16,000	7,950
11000 5910 Gain on Sale of Fixed Assets	0	11,642	0	0	0	0
11000 5919 Contra PERS On-behalf paid by SOA	(1,605)	3,335	0	0	0	0
11000 5920 PERS On-behalf paid by SOA	25,884	19,488	(12,196)	(22,162)	0	0
11000 5940 Amortization of Contributions-in-Aid	1,064,165	1,148,929	1,136,677	974,559	974,557	1,054,615
11000 5941 Amortization of Bond Premiums	43,172	58,257	58,257	58,257	58,257	0
Total Revenues	\$ 3,713,915	\$ 4,040,419	\$ 4,082,372	\$ 3,935,045	\$ 3,793,257	\$ 3,774,568

Boat Harbor Enterprise Fund
2022 Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Costs:						
6000 Salaries	486,212	501,845	498,091	495,118	559,134	659,050
6001 Overtime	21,628	33,027	28,176	18,535	40,103	28,575
6002 Standby Time	13,909	13,016	13,182	14,460	12,416	12,625
6100 Medicare	9,207	10,055	9,449	9,242	10,801	11,425
6101 Unemployment Insurance	16,163	33	1,532	10,122	4,000	0
6102 Workers' Compensation	45,634	47,497	36,955	33,765	40,617	51,005
6200 Leave Time	57,222	39,976	58,257	61,902	63,551	0
6201 Retirement Benefits	387,687	71,971	153,005	(57,643)	149,198	151,175
6202 Health Insurance	259,991	293,121	280,688	309,651	340,103	223,590
6209 PERS DC Forfeitures	0	0	(8,646)	(4,519)	0	0
Total Personnel Costs:	\$ 1,297,653	\$ 1,010,541	\$ 1,070,689	\$ 890,633	\$ 1,219,923	\$ 1,137,445
Non-Personnel Costs:						
7001 Communications	10,892	14,843	12,748	14,541	13,260	14,000
7002 Postage and Freight	4,831	3,667	4,985	4,381	9,690	5,200
7003 Bank and Credit Card Fees	51,679	58,576	62,834	78,128	69,480	70,150
7004 Insurance	86,376	86,042	93,052	100,973	83,946	103,057
7006 Legal	581	581	2,327	3,567	10,200	10,000
7008 CY Legal Recovery	0	0	(882)	0	0	0
7009 Contracted Services	51,185	59,669	55,902	77,517	96,206	95,550
7010 Engineering	0	0	0	0	0	5,000
7011 Testing	1,439	1,808	719	823	1,320	1,175
7015 Utilities	122,595	117,184	113,959	109,941	126,072	135,000
7016 Heating Fuel	6,707	5,269	8,939	7,098	10,200	12,000
7100 General Power for Resale	260,390	326,720	262,389	234,159	307,000	300,000
7210 Vehicle Supplies	0	0	0	119	0	0
7211 Gas & Lube	11,005	13,164	14,778	13,879	18,870	24,000
7212 Uniform Allowance	0	55	1,075	324	1,000	500
7213 Safety Equipment	8,578	6,625	6,312	9,347	7,650	9,900
7214 Janitorial Supplies	7,876	11,199	8,867	9,172	11,220	10,025
7215 Operating Supplies	25,109	19,292	14,970	22,911	36,720	21,700
7216 Maintenance & Repair	39,152	39,813	37,690	38,549	53,040	47,400
7217 Small Tools & Equipment	11,072	11,443	6,321	17,965	23,850	21,000
7300 Advertising	2,137	6,838	2,891	2,442	5,100	2,700
7301 Subscriptions & Dues	1,413	507	1,229	1,156	1,530	1,500
7302 Travel & Subsistence	9,204	13,778	9,138	11,769	10,200	12,000
7303 Education & Training	2,939	2,409	688	1,274	4,080	2,100
7304 Equipment Rent	1,780	1,780	1,330	0	2,040	1,800
7321 Harbor General Indirect Costs	424,384	479,381	468,251	442,337	517,800	524,020
7322 Harbor Admin Indirect Costs	269,238	391,918	460,338	504,398	496,381	592,240
7324 Gen Fund Indirect Costs	340,606	348,780	359,680	365,435	374,258	382,117
7325 Harbor Internal Cost Allocation	(805,942)	(938,962)	(1,058,334)	(1,079,014)	(1,142,727)	(1,156,439)
7330 P.I.L.T.	176,827	191,085	194,879	191,670	191,000	189,202
7331 Reclass PILT to Transfer-Out	(176,827)	(191,085)	(194,879)	(191,670)	(191,000)	(189,202)
7808 Bad Debt Expense	10,378	5,750	3,889	11,143	10,000	9,575
7810 Miscellaneous Expense	1,936	618	1,015	2,132	3,570	1,175
7900 Depreciation Expense	1,853,141	1,805,600	1,790,077	1,420,394	2,368,893	1,502,358
8011 Bonding Expense	50,593	0	0	0	0	0
8012 Debt Service Interest Expense	225,623	189,967	174,647	154,237	110,550	98,850
8013 Amortize Deferred Loss on	0	23,567	23,567	23,567	23,566	16,176
Bonds						
8103 Capital Equipment	0	0	3,444	0	0	0
8104 Motor Pool Rent	0	0	64,000	64,000	64,000	64,000
8300 Debt Service Principal	497,698	480,000	490,000	0	560,000	350,000
Total Non-Personnel Costs:	\$ 3,584,595	\$ 3,587,881	\$ 3,502,835	\$ 2,668,664	\$ 4,288,965	\$ 3,289,829
Total Expenditures	\$ 4,882,248	\$ 4,598,422	\$ 4,573,524	\$ 3,559,297	\$ 5,508,888	\$ 4,427,274

Seward Marine Industrial Center Enterprise Fund

The Seward Marine Industrial Center (SMIC) Enterprise Fund consists of the following cost centers: North SMIC Dock, East SMIC Dock, 330-ton Travelift, Syncrolift Operations, Syncrolift Complex, and SMIC General. This Fund represents the activities of the marine industrial operations conducted on the east side of Resurrection Bay.

The City of Seward owns, but does not operate, the Syncrolift. The Syncrolift is operated through a lease and 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.

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
2022 Budgeted Statement of Revenues and Expenses
And Change in Net Position

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Operating revenue:						
Moorage	23,573	15,566	8,430	47,659	14,000	46,775
Wharfage	10,996	7,832	2,666	7,638	6,000	9,550
Boat Lift Fees	163,286	182,726	210,976	237,305	200,000	215,000
Power Sales	148,482	62,035	150,100	74,989	70,000	70,625
Storage	96,362	87,069	83,318	93,799	100,000	181,000
Rents and Leases	161,275	174,927	179,519	193,702	179,745	167,700
Miscellaneous	4,836	1,687	441,566	11,210	13,700	10,901
Total operating revenue:	\$608,810	\$531,842	\$1,076,575	\$666,303	\$583,445	\$701,551
Operating expense before depreciation:						
Salaries & Benefits	101,549	74,271	116,207	167,355	103,306	140,066
Purchased Services	257,909	154,322	247,283	131,865	137,827	204,039
Supplies and Maintenance	24,350	15,502	15,914	22,135	52,530	56,725
General and Administrative	203,232	160,851	225,749	230,352	231,941	237,642
Total operating expense:	\$587,040	\$404,946	\$605,153	\$551,707	\$525,604	\$638,472
Operating income before depreciation	21,770	126,896	471,422	114,596	57,841	63,079
Depreciation	755,466	756,543	783,463	782,953	806,078	1,650,204
Operating loss	(733,696)	(629,647)	(312,041)	(668,357)	(748,237)	(1,587,125)
Non-operating revenue (expense)						
Investment income and other	0	1,344	246,901	5,087	0	0
Interest expense	0	0	(1,296)	(1,776)	0	0
Total non-operating revenue (expense)	0	1,344	245,605	3,311	0	0
Income (loss) before contributions & transfers	(733,696)	(628,303)	(66,436)	(665,046)	(748,237)	(1,587,125)
Transfers in	165,750	172,033	322,439	263,167	0	0
Capital contributions	9,346,791	6,735,785	5,053,932	1,061,666	0	0
Transfers out	(124,919)	(116,017)	(126,337)	(134,659)	(113,065)	(129,441)
Change in net position	\$8,653,926	\$6,163,498	\$5,183,598	\$525,128	(\$861,302)	(\$1,716,566)
Beginning net position	\$27,858,441	\$36,512,367	\$42,675,865	\$47,859,463	\$47,602,638	\$46,741,336
Ending net position	\$36,512,367	\$42,675,865	\$47,859,463	\$48,384,591	\$46,741,336	\$45,024,770

SMIC Enterprise Fund
 Budgeted Statement of Cash Flow
 For Fiscal Year 2022

	<u>2021 Budget</u>	<u>2022 Budget</u>
Beginning Cash Balance at 1/1/21 *:	\$71,125	
Cash is provided by (used for):		
Change in Net Position	(1,139,258)	(1,716,566)
Other Uses - Debt Principal	0	0
Add expense items not affecting cash Depreciation	1,140,259	1,650,204
Net increase (decrease) in cash	<u>1,001</u>	<u>(66,362)</u>
Estimated ending cash balance:	<u>\$72,126</u>	<u>\$5,764</u>

* Ties to CAFR

SMIC Enterprise Fund
2022 Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
12000 5000 Land Rents & Leases	172,515	174,927	179,519	193,702	179,745	167,700
12000 5001 Land Lease Credits	(11,241)	0	0	0	0	0
12000 5101 Moorage	23,573	15,566	8,430	47,659	14,000	46,775
12000 5102 Wharfage	10,996	7,832	2,666	7,639	6,000	9,550
12000 5103 Boat Lift Fees	163,286	182,726	210,976	237,304	200,000	215,000
12000 5104 Storage Fees	96,362	87,069	83,318	93,799	100,000	181,000
12000 5106 SMIC Power Sales	145,029	56,406	142,096	74,989	70,000	70,625
12000 5109 Washdown Pad Fees	3,453	5,629	8,004	10,053	8,200	7,400
12000 5110 Crane Fees	0	0	0	1,040	1,500	1,000
12000 5153 Fuel Pumping Fee	3,908	0	173	0	1,000	700
12000 5800 Labor & Services	928	1,687	1,544	118	1,500	1,800
12000 5802 Equipment Rental	0	0	0	0	500	1
12000 5899 Miscellaneous Revenue	0	0	439,849	0	1,000	0
12000 5901 EF Investment Interest	0	1,344	3,541	4,454	0	0
12000 5905 EF Penalties and Interest	0	0	467	633	0	0
12000 5940 Amortization of Contributions- in-Aid	<u>501,230</u>	<u>505,981</u>	<u>505,981</u>	<u>505,982</u>	<u>482,529</u>	<u>1,373,645</u>
Total Revenues	\$ 1,110,039	\$ 1,039,167	\$ 1,586,564	\$ 1,177,372	\$ 1,065,974	\$ 2,075,196

SMIC Enterprise Fund
2022 Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel						
Costs: 6000	61,308	55,137	57,767	82,581	60,041	85,300
Salaries						
6001 Overtime	875	3,927	3,002	2,914	7,053	3,405
6100 Medicare	933	993	911	1,249	1,046	1,310
6102 Workers' Compensation	7,062	6,511	6,124	8,133	7,328	5,740
6201 Retirement Benefits	0	6,335	14,430	19,749	1,640	19,325
6202 Health Insurance	31,370	1,369	33,975	53,559	26,198	45,480
6209 PERS DC Forfeitures	0	0	(686)	(828)	0	0
Total Personnel Costs:	\$ 101,548	\$ 74,272	\$ 115,523	\$ 167,357	\$ 103,306	\$ 160,560
Non-Personnel Costs:						
7001 Communications	0	0	0	0	510	0
7002 Postage and Freight	360	152	1,442	594	5,610	4,075
7003 Bank and Credit Card Fees	0	0	0	70	0	0
7004 Insurance	14,284	14,235	15,344	16,635	17,238	19,075
7006 Legal	65,300	28,714	23,679	965	15,300	20,000
7009 Contracted Services	7,221	51,540	94,822	24,649	30,600	38,725
7010 Engineering	0	0	0	0	0	10,000
7012 Other Special Services	0	0	(246,563)	0	0	0
7015 Utilities	14,756	15,972	14,894	42,870	17,469	35,300
7016 Heating Fuel	2,439	3,735	2,238	1,387	5,100	6,000
7100 General Power for Resale	153,550	39,974	99,221	41,615	47,000	70,775
7210 Vehicle Supplies	0	0	0	37	0	0
7211 Gas & Lube	2,990	6,195	7,408	6,466	8,160	14,500
7213 Safety Equipment	0	0	0	0	0	1,500
7215 Operating Supplies	5,856	1,477	474	1,422	6,120	2,500
7216 Maintenance & Repair	13,331	6,748	7,276	10,587	36,720	32,225
7217 Small Tools & Equipment	2,173	1,082	756	6,701	1,530	6,000
7300 Advertising	0	94	0	0	3,060	0
7302 Travel & Subsistence	0	0	0	532	0	100
7305 Grant Overhead	0	0	0	(96,515)	0	0
7321 Harbor General Indirect Costs	55,262	18,438	65,425	61,804	65,308	66,110
7322 Harbor Admin Indirect Costs	57,058	49,225	64,320	70,475	62,678	63,450
7323 SMIC General Indirect Costs	111,978	136,749	166,911	135,347	137,087	142,350
7324 Gen Fund Indirect Costs	90,913	93,095	96,004	97,540	99,895	101,993
7325 Harbor Internal Cost Allocation	(111,978)	(136,749)	(166,911)	(135,347)	(137,087)	(139,122)
7330 P.I.L.T.	35,803	28,553	36,577	37,808	27,136	37,772
7331 Reclass PILT to Transfer-Out	(35,803)	(28,553)	(36,577)	(37,808)	(27,136)	(37,772)
7808 Bad Debt Expense	0	0	0	0	0	2,850
7900 Depreciation Expense	755,467	756,543	783,463	782,953	806,078	1,650,204
8015 Interest Expense	0	0	1,296	1,776	0	0
8101 Infrastructure	0	0	0	0	0	0
8103 Capital Equipment	0	0	0	0	0	0
8300 Debt Service Principal	98,008	98,008	98,008	0	0	0
Total Non-Personnel Costs:	\$ 1,338,968	\$ 1,185,227	\$ 1,129,507	\$ 1,072,563	\$ 1,228,376	\$ 2,148,610
Total Expenditures	\$ 1,440,516	\$ 1,259,499	\$ 1,245,030	\$ 1,239,920	\$ 1,331,682	\$ 2,309,170

Parking Enterprise Fund

The Parking Enterprise Fund is established to create a funding source for replacement of existing parking lots, including costs of maintain and upgrading the parking lots in the harbor and downtown areas. The primary revenue source of this fund is parking fees. The primary expenses of this fund are maintenance and repair of the parking lots (sealing, striping, signage, repaving) and personnel costs associated with enforce financial records of the Parking Enterprise Fund are maintained on the accrual basis of accounting.

Parking Enterprise Fund
2022 Budgeted Statement of Revenues and Expenses
And Change in Net Position

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Operating revenue - parking fees	328,347	330,625	352,617	355,565	350,700	337,350
Operating expense:						
Salaries & Benefits	134,589	134,036	113,193	88,685	163,708	46,430
Purchased Services	25,228	18,969	19,049	20,494	26,565	28,375
Supplies and Maintenance	36,770	29,805	35,997	27,458	33,025	25,925
General and Administrative	10,602	22,351	25,495	28,088	44,450	14,500
Total operating expense:	207,189	205,161	193,734	164,725	267,748	115,230
Operating income before depreciation	121,158	125,464	158,883	190,840	82,952	222,120
Depreciation	24,477	22,013	19,546	29,925	11,500	25,575
Operating income (loss)	96,681	103,451	139,337	160,915	71,452	196,545
Non-operating revenues (expense)						
Interest Income and other	970	10,161	13,969	29,924	10,000	4,000
Total non-operating revenue(expense)	970	10,161	13,969	29,924	10,000	4,000
Transfers to other funds	12,386	(26,445)	(28,209)	(28,443)	(28,056)	(28,810)
Change in net position	110,037	87,167	125,097	162,396	53,396	171,735
Beginning net position	897,377	1,007,414	1,094,581	1,219,678	1,539,144	1,592,540
Ending net position	1,007,414	1,094,581	1,219,678	1,382,074	1,592,540	1,764,275

Parking Enterprise Fund
 Budgeted Statement of Cash Flow
 For Fiscal Year 2022

	2021 Budget	2022 Budget
Beginning Cash Balance at 1/1/21 *:	\$1,417,107	
Cash is provided by (used for):		
Change in net position	\$87,399	\$171,735
Add expense items not affecting cash		
Depreciation	<u>24,808</u>	<u>25,575</u>
Net cash provided by operations	\$112,207	\$197,310
Other uses of cash		
Capital outlay (a)	<u>(\$23,000) (a)</u>	<u>(\$13,000) (b)</u>
Net increase (decrease) in cash	\$89,207	\$184,310
Estimated ending cash balance	<u>\$1,506,314</u>	<u>\$1,690,624</u>

- (*) Ties to Comprehensive Annual Financial Report
- (a) \$13K motor pool contribution, \$10K pay station equipment.
- (b) \$13K motor pool contribution

Parking Enterprise Fund
2022 Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
13000 5200 S. Harbor Lot	131,032	128,710	122,479	123,798	125,000	126,500
13000 5201 N. Harbor Lot	69,764	71,336	97,758	101,269	95,000	99,600
13000 5202 N.E. Ramp Lot	44,826	46,597	46,638	46,654	47,000	41,300
13000 5204 S. Harbor Uplands Lot	24,014	18,229	10,972	23,558	18,000	19,200
13000 5205 Slip Holder Parking Passes	25,507	24,840	27,757	25,938	27,000	26,025
13000 5206 Employee Passes	10,047	9,626	11,659	11,833	10,000	4,450
13000 5207 Miscellaneous Parking Fees	963	1,575	65	51	0	0
13000 5208 S.W. Harbor Lot	0	466	1,280	0	1,000	0
13000 5209 Company Vehicle Pass	327	0	0	0	0	0
13000 5210 Vehicle w/ Trailer	13,278	12,897	29,795	15,735	24,000	14,625
13000 5211 Visitor Parking Permits	1,304	757	1,869	2,523	1,200	2,650
13000 5212 Fines - Parking Tickets	5,665	14,224	2,344	3,736	2,500	3,000
13000 5899 Miscellaneous Revenue	1,621	1,366	0	470	0	0
13000 5901 EF Investment Interest	970	10,161	13,969	29,924	10,000	4,000
Total Revenues	\$ 329,318	\$ 340,784	\$ 366,585	\$ 385,489	\$ 360,700	\$ 341,350

Parking Enterprise Fund
2022 Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel						
Costs: 6000	83,769	97,524	77,953	59,833	126,603	32,675
Salaries						
6001 Overtime	9,959	3,511	3,855	8,658	5,591	2,000
6100 Medicare	5,596	4,964	4,456	4,289	8,986	1,360
6101 Unemployment Insurance	2,824	2,598	6,213	307	3,500	0
6102 Workers' Compensation	12,329	8,922	4,467	4,053	11,416	3,195
6200 Leave Time	2,500	3,027	0	3,275	0	0
6201 Retirement Benefits	4,788	1,884	2,670	2,255	4,037	4,100
6202 Health Insurance	<u>12,824</u>	<u>11,605</u>	<u>13,580</u>	<u>6,015</u>	<u>6,660</u>	<u>3,100</u>
Total Personnel Costs:	\$ 134,589	\$ 134,035	\$ 113,194	\$ 88,685	\$ 166,793	\$ 46,430
Non-Personnel Costs:						
7001 Communications	2,606	2,600	3,121	1,814	3,250	2,000
7002 Postage and Freight	203	249	868	551	1,000	600
7003 Bank and Credit Card Fees	7,791	8,220	10,009	9,989	10,000	12,975
7004 Insurance	2,444	2,433	3,182	3,293	3,200	4,300
7006 Legal	0	0	0	0	0	2,000
7009 Contracted Services	5,215	4,430	475	1,116	4,500	4,500
7011 Testing	508	533	587	0	600	0
7012 Other Special Services	5,521	0	0	2,887	3,000	0
7015 Utilities	939	504	808	844	1,015	2,000
7210 Vehicle Supplies	188	6,720	1,935	1,498	3,000	1,950
7211 Gas & Lube	454	658	1,087	1,234	1,275	1,275
7212 Uniform Allowance	2,303	1,631	87	0	1,000	675
7213 Safety Equipment	1,879	0	124	0	1,000	350
7214 Janitorial Supplies	0	48	0	458	250	100
7215 Operating Supplies	24,958	13,062	11,556	16,953	13,000	12,150
7216 Maintenance & Repair	5,536	7,133	10,496	7,264	9,500	7,275
7217 Small Tools & Equipment	1,451	553	10,712	51	4,000	2,150
7300 Advertising	145	14	245	0	300	300
7301 Subscriptions & Dues	9	11,886	595	494	5,000	2,175
7302 Travel & Subsistence	250	20	434	190	1,000	0
7303 Education & Training	0	0	0	125	1,000	0
7304 Equipment Rent	0	0	0	0	750	0
7307 GF Administrative Fee	10,188	10,432	11,221	11,400	11,400	12,025
7330 P.I.L.T.	26,268	26,445	28,209	28,443	28,056	28,810
7331 Reclss PILT to Transfer- Out	(26,268)	(26,445)	(28,209)	(28,443)	(28,056)	(28,810)
7805 Promotion	0	0	0	2,800	2,000	0
7810 Miscellaneous Expense	11	0	0	79	0	0
7900 Depreciation Expense	24,477	22,013	19,546	29,925	11,500	25,575
8103 Capital Equipment	0	0	123,118	0	10,000	0
8104 Motor Pool Rent	<u>0</u>	<u>0</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
Total Non-Personnel Costs:	\$ 97,076	\$ 93,139	\$ 223,206	\$ 105,965	\$ 115,540	\$ 107,375
Total Expenditures	\$ 231,665	\$ 227,174	\$ 336,400	\$ 194,650	\$ 282,333	\$ 153,805

Electric Enterprise Fund

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

Electric Enterprise Fund
2022 Budgeted Statement of Revenues and Expenses
And Change in Net Position

	2017	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Actual	Budget	Budget
Operating revenue:						
Sales:						
Residential	3,262,167	3,644,609	3,283,715	3,540,496	3,358,883	3,856,705
Small General Service	1,711,617	1,853,059	1,735,758	1,896,089	1,758,415	2,122,000
Large General Service	4,549,676	4,783,321	4,142,929	4,612,462	4,745,298	4,661,405
Harbor Power Sales	417,539	394,544	366,385	311,387	397,640	353,400
Industrial Sales/Special Contracts	993,311	1,273,701	1,260,135	1,355,456	1,438,829	2,081,450
Street & Yard Lights	69,522	70,168	75,994	79,928	75,776	83,100
Miscellaneous	342,829	188,553	105,127	365,968	77,600	65,275
Total operating revenue:	\$11,346,661	\$12,207,955	\$10,970,043	\$12,161,786	\$11,852,441	\$13,223,335
Operating expense:						
Before depreciation:						
Salaries and Benefits	1,913,699	1,778,487	1,686,719	1,240,614	1,766,865	1,988,247
Work order charges (salaries)	(121,632)	(200,428)	(47,340)	(56,144)	(70,000)	(73,825)
Purchased services	589,052	685,117	846,882	747,795	1,294,407	1,438,150
Power for resale	5,351,747	6,266,136	5,591,995	5,885,922	5,282,759	5,922,950
Supplies & maintenance	394,572	441,277	376,780	676,504	490,468	542,330
Work order charges (supplies)	(82,479)	(62,987)	(36,960)	(54,784)	(40,000)	(41,200)
General & Administrative	1,088,987	1,126,236	1,072,328	1,361,177	1,977,906	1,158,027
Total operating expense:	\$9,133,946	\$10,033,838	\$9,490,403	\$9,801,084	\$10,702,405	\$10,934,679
Operating income before depreciation	2,212,715	2,174,117	1,479,640	2,360,702	1,150,036	2,288,656
Depreciation	1,446,720	1,585,450	1,631,726	1,632,227	1,606,831	2,571,611
Earnings from operations	\$765,995	\$588,667	-\$152,086	\$728,475	-\$456,795	-\$282,955
Non-operating revenue (expense)						
Interest income	56,659	117,434	113,956	244,845	70,000	35,100
Bond Issuance Cost	-73,457	-41,137	0	0	0	0
Interest expense	(185,626)	(192,344)	(184,242)	(183,872)	(163,430)	(175,353)
Other revenue (expense)	212,754	718,711	42,759	(145,338)	110,000	1,500
Total non-operating revenues (expenses)	10,330	602,664	(27,527)	(84,365)	16,570	(138,753)
Earnings before contributions and transfers	\$776,325	\$1,191,331	-\$179,613	\$644,110	-\$440,225	-\$421,708
Capital contributions and special items	2,035,806	199,595	87,297	1	0	0
Transfers (to)/from other funds	(1,234,780)	(1,293,756)	(1,317,770)	(1,309,346)	(1,040,631)	(1,518,021)
Change in net position	1,577,351	97,170	(1,410,086)	(665,235)	(1,480,856)	(1,939,729)
Beginning net position	\$27,041,341	\$28,618,692	\$28,715,862	\$27,244,749	\$25,946,890	\$24,466,034
Prior year restatement	0	0	-61,027	0	0	0
Ending net position	\$28,618,692	\$28,715,862	\$27,244,749	\$26,579,513	\$24,466,034	\$22,526,305

Electric Enterprise Fund
 Budgeted Statement of Cash Flow For
 Fiscal Year 2022

	2021 Budget	2022 Budget
Beginning Cash Balance at 1/1/21 (*):	\$8,647,005	
Cash is provided by (used for):		
Change in net position	<u>(719,359)</u>	<u>(1,939,729)</u>
Add expense items not affecting cash		
Depreciation	<u>1,606,831</u>	<u>2,571,611</u>
Net cash provided by operations	\$887,472	\$631,882
Other sources (uses) of cash		
Debt principal payments	(180,000) (a)	(190,000) (b)
Capital outlay	<u>(586,160)</u>	<u>(370,260) (c)</u>
Net increase (decrease) in cash	<u>\$121,312</u>	<u>\$71,622</u>
2021 Appropriations	(3,561,441)	
Estimated ending cash balance	<u>\$5,206,876</u>	<u>\$5,278,498</u>

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

(b) \$190K represents Electric generator bond; matures 2038

(c) \$370,260 represents Motor pool \$299,780; Infrastructure \$20,480; Equipment \$50,000

* Ties to CAFR

Electric Enterprise Fund
2022 Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
15000 5300 Residential	1,952,352	2,072,006	1,517,626	1,560,795	1,428,243	1,810,000
15000 5302 Residential fuel factor	818,728	1,068,739	1,247,069	1,446,779	1,415,915	1,565,130
15000 5303 Residential customer charge	491,087	503,864	519,020	532,922	514,725	481,575
15000 5310 SG Service	1,087,722	1,105,833	862,705	891,121	891,273	1,050,000
15000 5312 SG fuel factor	408,643	520,371	631,499	748,381	636,568	830,000
15000 5313 SG Customer Charge	215,252	226,855	241,554	256,587	230,574	242,000
15000 5320 LG Service	1,930,492	1,916,749	1,091,555	954,374	1,391,272	1,200,000
15000 5322 LG fuel factor	1,184,352	1,436,201	1,688,124	1,970,753	1,851,640	1,889,500
15000 5323 LG customer charge	44,673	46,327	47,062	46,457	46,901	45,260
15000 5324 LG demand charge	1,390,664	1,384,044	1,316,334	1,640,879	1,455,485	1,526,645
15000 5326 Alternate Energy	(505)	0	(145)	0	0	0
15000 5327 RES Alternate Energy	0	0	0	0	0	0
15000 5340 Spec. Contract Energy	177,930	285,470	347,979	353,492	497,910	0
15000 5342 Special Contract fuel factor	402,817	547,322	493,290	472,661	505,829	0
15000 5343 Spec. Contract customer charge	988	1,010	1,290	1,572	1,090	0
15000 5345 Special Contract Demand	411,577	439,898	417,577	527,732	434,000	0
15000 5350 Harbor Fund Power Sales	308,846	276,617	212,669	170,706	285,000	191,500
15000 5352 Harbor power fuel factor	108,693	117,926	153,716	140,681	112,640	161,900
15000 5360 Street & Yard	65,660	65,522	70,096	73,270	71,680	77,200
15000 5362 Yard Light Fuel	3,862	4,646	5,897	6,659	4,096	5,900
15000 5370 Industrial Service	0	0	0	0	0	499,500
15000 5371 Industrial Customer Charge	0	0	0	0	0	1,600
15000 5372 Industrial Demand Charge	0	0	0	0	0	675,200
15000 5373 Industrial Fuel Factor	0	0	0	0	0	905,150
15000 5801 Turn on Fees	19,776	17,833	27,779	23,745	20,480	21,800
15000 5802 Equipment Rental	19,660	47,189	11,893	12,458	20,480	2,125
15000 5803 Joint Pole Use	9,984	10,152	10,776	10,776	10,240	10,800
15000 5804 Work Order Revenue	36,159	21,021	21,865	16,528	20,480	30,000
15000 5805 Chugach Coop Divid.	251,370	92,359	23,616	302,329	0	0
15000 5890 Collection of Doubtful Accounts	1,400	0	868	129	800	550
15000 5899 Miscellaneous Revenue	5,880	0	9,199	26,749	5,120	0
15000 5901 EF Investment Interest	6,074	69,101	86,204	203,644	30,000	11,150
15000 5905 EF Penalties and Interest	50,585	48,333	27,752	41,201	40,000	23,950
15000 5919 Contra PERS On-Behalf paid by SOA	(2,463)	4,931	0	0	0	0
15000 5920 PERS On-Behalf paid by SOA	39,731	28,811	(5,583)	(66,947)	0	0
15000 5923 Spec. Proj. Other Rev.	0	475,914	0	0	0	0
15000 5940 Amort. of CIA - General	775,741	981,212	990,369	983,350	975,887	967,575
15000 5941 Amort. Bond Premium	13,834	13,834	13,834	13,834	14,000	14,000
15000 5990 Surplus Sales	200	0	0	0	0	0
Total Revenues	\$12,231,764	\$13,830,090	\$12,083,489	\$13,363,617	\$12,912,328	\$14,240,010

Electric Enterprise Fund
2022 Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel						
Costs: 6000	761,684	835,591	827,109	804,833	910,172	966,435
Salaries						
6001 Overtime	94,481	247,895	146,001	128,008	62,958	136,075
6002 Standby Time	93,334	94,183	95,317	110,757	100,626	155,000
6100 Medicare	19,048	23,444	18,629	17,212	16,345	27,896
6101 Unemployment Insurance	594	7,968	6,886	0	0	0
6102 Workers' Compensation	66,222	112,723	78,867	74,352	84,001	50,126
6200 Leave Time	80,079	87,340	87,516	88,288	106,860	0
6201 Retirement Benefits	572,776	121,169	199,011	(258,321)	210,420	309,978
6202 Health Insurance	249,539	262,752	260,158	268,335	298,872	319,111
6204 Meal Allowance	10,172	14,257	6,353	7,815	7,373	9,378
6205 Electric Union Benefits	9,828	18,455	1,868	2,446	21,504	14,248
6209 PERS DC Forfeitures	0	0	(7,771)	(3,107)	0	0
Total Personnel Costs:	\$ 1,957,757	\$ 1,825,777	\$ 1,719,944	\$ 1,240,618	\$ 1,819,131	\$ 1,988,247
Non-Personnel Costs:						
7001 Communications	17,068	27,074	19,986	19,493	22,016	25,325
7002 Postage and Freight	13,448	21,565	14,078	14,958	19,884	15,150
7003 Bank and Credit Card Fees	59,292	68,867	77,500	100,268	92,938	115,522
7004 Insurance	59,109	58,682	64,797	74,548	66,560	91,478
7006 Legal	63,368	21,889	13,745	39,897	51,080	45,000
7007 Legal Settlement	852	0	0	0	0	0
7009 Contracted Services	172,918	226,541	400,208	198,687	389,069	790,000
7010 Engineering	13,835	42,897	41,514	58,267	65,000	82,000
7011 Testing	1,755	4,812	4,609	4,133	1,000	10,550
7012 Other Special Services	21,792	16,059	13,851	12,985	15,360	15,700
7015 Utilities	124,586	159,066	144,238	162,886	142,016	188,000
7016 Heating Fuel	18,706	20,031	29,483	12,261	18,432	25,650
7017 Rents & Leases	21,605	17,633	21,877	30,805	23,552	33,775
7101 Chugach Power Purchases	2,165,628	2,163,292	1,890,465	2,307,343	2,300,400	2,322,950
7102 Power Fuel Costs	2,807,634	3,722,365	3,334,521	3,523,627	2,982,359	3,600,000
7103 Fuel for Generators	24,731	17,037	25,161	55,943	102,400	135,000
7210 Vehicle Supplies	33,301	21,105	12,059	25,315	10,240	19,950
7211 Gas & Lube	27,840	45,229	31,376	21,780	38,912	40,450
7212 Uniform Allowance	0	43	1,782	24,663	17,000	15,000
7213 Safety Equipment	4,358	10,605	7,944	36,798	5,620	9,975
7214 Janitorial Supplies	0	0	0	0	0	0
7215 Operating Supplies	240,388	287,784	266,277	293,969	187,392	243,360
7216 Maintenance & Repair	22,757	44,506	19,439	156,940	97,160	43,425
7217 Small Tools & Equipment	41,198	18,838	12,742	61,094	25,600	35,170
7300 Advertising	593	8,419	1,389	1,738	6,144	10,120
7301 Subscriptions & Dues	46,071	10,209	30,854	9,493	37,654	58,800
7302 Travel & Subsistence	21,758	28,340	37,332	22,581	28,192	26,500
7303 Education & Training	5,024	15,134	11,719	13,666	28,672	12,300
7304 Equipment Rent	2,552	32,164	5,037	30,127	35,360	7,695
7307 GF Administrative Fee	888,535	909,860	938,293	953,306	976,185	1,005,612
7330 P.I.L.T.	902,861	973,193	874,797	969,027	948,131	1,129,271
7331 Reclass PILT to Transfer-Out	(902,861)	(973,193)	(874,797)	(969,027)	(948,131)	(1,129,271)
7808 Bad Debt Expense	3,686	8,297	52,844	57,679	20,480	32,175
7810 Miscellaneous Expense	3,030	37,498	3,771	1,484	35,840	3,900
7900 Depreciation Expense	1,446,721	1,585,449	1,631,726	1,594,858	1,606,831	2,571,617
8000 Loss on Sale of Fixed Assets	0	0	0	216,068	0	0
8010 Utility Deposit Interest	1,232	1,300	1,324	1,105	1,229	925
8011 Bonding Expense	73,458	41,137	0	0	0	0
8012 Debt Service Interest Expense	185,626	192,344	184,242	176,803	163,450	154,450
8013 Amortization of Deferred Loss on Bonds	0	20,903	20,903	20,903	0	0

Electric Enterprise Fund
2022 Expenditure Line Item by Fund cont.

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
8014 Debt Service Amortization of Bond Issue Costs	0	0	0	0	20,903	20,903
8101 Infrastructure	0	0	0	0	143,360	20,480
8102 Buildings	0	0	0	0	0	0
8103 Capital Equipment	0	0	85,163	0	56,320	50,000
8104 Motor Pool Rent	291,600	175,000	270,000	270,000	276,480	299,780
8105 Improvements other than Buildings	0	0	3,450	0	0	0
8200 Work Order Sal/Benefit credits	-121,632	-200,428	-47,340	-56,144	-70,000	-73,825
8201 Work Order Operating Supply credits	-82,479	-62,987	-36,960	-54,784	-40,000	-41,200
8300 Debt Service Principal	240,000	150,000	160,000	0	180,000	190,000
Total Non-Personnel Costs	\$8,961,944	\$9,968,559	\$9,801,399	\$10,495,543	\$10,181,090	\$12,253,662
Total Expenditures	\$10,919,701	\$11,794,336	\$11,521,343	\$11,736,161	\$12,000,221	\$14,241,909

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 chargers 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.

Water Enterprise Fund
2022 Budgeted Statement of Revenues and Expenses
And Change in Net Position

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Operating revenue:						
Residential	481,202	495,280	509,634	518,887	523,000	535,000
Small General Service	131,223	147,929	155,657	165,622	159,000	165,000
Large General Service	229,373	224,982	222,753	221,912	222,000	225,000
SMIC Sales	47,066	60,861	58,184	62,534	54,200	54,850
Industrial Sales	245,585	260,992	176,960	200,785	180,475	198,750
Miscellaneous	64,564	133,726	152,521	172,748	159,000	149,850
Charges for Services - Ship Water	93,877	87,550	80,395	110,855	94,600	94,300
Total operating revenue:	1,292,890	1,411,320	1,356,104	1,453,343	1,392,275	1,422,750
Operating expense before depreciation:						
Salaries & Benefits	419,348	341,206	391,892	330,243	354,697	447,889
Purchased services	247,002	284,540	280,282	292,935	416,186	335,875
Supplies & Maintenance	44,726	67,275	46,723	34,932	97,185	52,775
General & Administrative	254,289	262,249	366,067	374,115	300,961	303,370
Total operating expense:	965,365	955,270	1,084,964	1,032,225	1,169,029	1,139,909
Operating income before depreciation	327,525	456,050	271,140	421,118	223,246	282,841
Depreciation	200,323	396,426	393,587	423,612	622,443	617,925
Operating income (loss)	127,202	59,624	(122,447)	(2,494)	(399,197)	(335,084)
Non-operating revenues (expenses)						
Interest income	6,643	23,684	44,147	68,226	15,000	6,900
Other revenue	8,972	9,095	8,468	(7,590)	500	500
Interest expense	(24,098)	(22,011)	(20,429)	(18,303)	(15,523)	(13,404)
Total non-operating revenues (expenses)	(8,483)	10,768	32,186	42,333	(23)	(6,004)
Earnings before transfers and contributions	118,719	70,392	(90,261)	39,839	(399,220)	(341,088)
Transfers Out	(181,887)	(118,696)	(114,461)	(122,240)	(134,507)	(142,824)
Transfers In	-	278,049	-	-	-	-
Capital contributions and special items	147,469	20,683	554,317	-	-	-
Change in net position	84,301	250,428	349,595	(82,401)	(533,727)	(483,912)
Beginning net position	10,024,241	10,108,542	10,358,970	10,658,507	10,477,997	9,944,270
Prior year restatement	-	-	(50,058)	-	-	-
Ending net position	10,108,542	10,358,970	10,658,507	10,576,106	9,944,270	9,460,358

Water Enterprise Fund
 Budgeted Statement of Cash Flow
 For Fiscal Year 2022

	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
Beginning cash balance at 1/1/21: *	\$2,773,874	
Cash is provided by (used for):		
Change in net position	<u>(591,839)</u>	<u>(483,912)</u>
Add expense items not affecting cash:		
Depreciation	<u>622,443</u>	<u>617,925</u>
Net cash provided by (used for) operations	30,604	134,013
Other sources (uses) of cash		
Debt principal payments	(141,321)	(143,441)
Capital outlay	<u>(5,150)</u>	<u>(5,150)</u>
Net increase (decrease) in cash	<u>(115,867)</u>	<u>(14,578)</u>
Estimated ending cash balance	<u>\$2,658,007</u>	<u>\$2,643,429</u>

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

Water Enterprise Fund
2022 Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
17000 5300 Residential	481,202	495,280	509,634	519,887	523,000	535,000
17000 5310 SG Service	131,223	147,929	155,657	165,622	159,000	165,000
17000 5320 LG Service	229,373	224,982	222,753	221,912	222,000	225,000
17000 5330 SMIC Sales	47,066	60,861	58,184	62,534	54,200	54,850
17000 5340 Spec. Contracts	245,585	260,992	176,960	200,785	180,475	198,750
17000 5800 Labor & Services	0	0	0	0	0	0
17000 5801 Turn on Fees	11,182	17,032	18,331	17,134	17,000	17,200
17000 5806 Ship Water	93,877	87,550	80,395	110,855	94,600	94,300
17000 5807 Hydrant Rentals	55,572	112,191	128,653	140,486	132,000	132,650
17000 5899 Miscellaneous Revenue	(2,190)	4,503	5,537	14,128	10,000	0
17000 5901 EF Investment Interest	2,393	22,998	43,725	67,524	15,000	6,900
17000 5905 EF Penalties and Interest	4,250	687	422	702	500	500
17000 5919 Contra PERS On-behalf paid by SOA	(593)	1,329	0	0	0	0
17000 5920 PERS On-behalf paid by SOA	9,565	7,766	(4,579)	(7,590)	0	0
17000 5940 Amort. of CIA - General	<u>24,402</u>	<u>186,036</u>	<u>186,725</u>	<u>205,203</u>	<u>205,000</u>	<u>202,975</u>
Total Revenues	\$ 1,332,907	\$ 1,630,136	\$ 1,582,397	\$ 1,719,182	\$ 1,612,775	\$ 1,633,125

Water Enterprise Fund
2022 Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel						
Costs: 6000	160,656	172,542	180,164	186,627	183,519	222,880
Salaries						
6001 Overtime	8,440	18,519	11,774	14,465	4,726	17,400
6002 Standby Time	8,515	8,243	7,503	9,112	9,027	14,275
6100 Medicare	2,937	2,954	3,083	3,096	3,018	3,700
6102 Workers' Compensation	7,781	9,334	13,917	14,513	13,033	11,375
6200 Leave Time	11,496	17,769	9,582	4,983	21,346	0
6201 Retirement Benefits	137,889	23,690	57,453	(18,239)	45,796	55,525
6202 Health Insurance	81,174	88,155	98,539	117,557	109,224	122,734
6203 In Lieu of FICA	461	0	0	0	0	0
6209 PERS DC Forfeitures	0	0	(3,171)	(1,873)	0	0
Total Personnel Costs:	\$ 419,349	\$ 341,206	\$ 378,844	\$ 330,241	\$ 389,689	\$ 447,889
Non-Personnel Costs:						
7001 Communications	9,208	8,183	6,790	7,705	10,000	7,700
7002 Postage and Freight	2,443	4,330	3,242	2,165	5,515	2,850
7003 Bank and Credit Card Fees	6,782	7,401	9,192	12,024	11,279	9,300
7004 Insurance	12,150	14,891	16,267	19,237	11,330	21,450
7006 Legal	0	0	0	0	5,150	5,000
7009 Contracted Services	22,824	8,303	25,947	29,066	94,812	21,075
7010 Engineering	0	0	0	0	0	10,000
7011 Testing	4,796	8,945	6,938	4,328	11,330	10,800
7015 Utilities	185,732	232,487	210,525	216,957	266,770	246,225
7016 Heating Fuel	3,067	0	1,382	732	0	1,475
7210 Vehicle Supplies	1,361	171	0	0	0	300
7211 Gas & Lube	4,844	6,522	3,356	7,366	10,815	10,000
7213 Safety Equipment	2,052	2,401	1,707	290	3,090	1,700
7214 Janitorial Supplies	0	0	0	0	0	0
7215 Operating Supplies	23,869	21,566	17,620	18,556	45,835	22,850
7216 Maintenance & Repair	6,367	31,383	17,820	3,269	30,750	13,575
7217 Small Tools & Equipment	6,234	5,233	6,221	5,451	6,695	4,350
7300 Advertising	0	30	1,312	0	1,030	350
7301 Subscriptions & Dues	880	1,279	227	227	1,751	1,200
7302 Travel & Subsistence	3,611	901	1,248	2,617	5,768	2,500
7303 Education & Training	2,507	449	1,300	2,620	5,768	2,500
7304 Equipment Rent	1,350	0	0	0	8,240	1,000
7307 GF Administrative Fee	245,122	251,004	258,849	262,991	269,340	277,420
7330 P.I.L.T.	103,606	112,843	108,488	116,267	111,382	111,300
7331 Reclass PILT to Transfer-Out	(103,606)	(112,843)	(108,488)	(116,267)	(111,382)	(111,300)
7808 Bad Debt Expense	715	456	97,898	100,510	2,060	16,950
7810 Miscellaneous Expense	103	8,130	233	150	1,854	1,450
7900 Depreciation Expense	200,323	396,425	393,588	423,611	622,443	617,925
8012 Debt Service Interest Expense	24,098	5,923	20,429	18,303	15,523	13,404
8103 Capital Equipment	0	0	17,387	0	0	0
8104 Motor Pool Rent	0	0	5,000	5,000	5,150	5,150
8300 Debt Service Principal	131,182	133,150	135,147	0	141,321	143,441
Total Non-Personnel Costs:	\$ 901,620	\$ 1,149,563	\$ 1,259,625	\$ 1,143,175	\$ 1,593,619	\$ 1,471,940
Total Expenditures	\$ 1,320,969	\$ 1,490,769	\$ 1,638,469	\$ 1,473,416	\$ 1,983,308	\$ 1,919,829

Wastewater Enterprise Fund

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

Wastewater Enterprise Fund
2022 Budgeted Statement of Revenues and Expenses
And Change in Net Position

	2017	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Actual	Budget	Budget
Operating revenues:						
Residential	637,860	667,499	682,758	694,384	700,000	715,000
Small General Service	194,606	192,426	198,888	208,197	200,000	205,000
Large General Service	279,178	282,426	282,649	281,600	283,300	295,000
SMIC Sales	35,895	44,292	25,050	23,921	28,350	28,700
Miscellaneous	4,224	6,633	10,647	31,567	14,250	19,500
Total operating revenues:	1,151,763	1,193,276	1,199,992	1,239,669	1,225,900	1,263,200
Operating expenses before depreciation:						
Salaries & Benefits	342,653	247,447	259,057	207,592	277,470	334,863
Purchased services	307,212	249,558	208,429	263,794	500,669	427,100
Supplies & Maintenance	35,599	44,824	34,112	37,129	68,551	76,150
General & Administrative	152,718	166,954	190,935	179,929	193,426	181,525
Total Operating Expenses:	838,182	708,783	692,533	688,444	1,040,116	1,019,638
Operating income before depreciation	313,581	484,493	507,459	551,225	185,784	243,562
Depreciation	367,543	364,306	382,985	366,266	482,863	486,490
Operating Income (Loss)	(53,962)	120,187	124,474	184,959	(297,079)	(242,928)
Non-operating revenues (expenses)						
Interest income	2,997	20,232	31,334	69,512	8,000	3,475
Interest expense	(5,900)	(13,732)	(17,744)	(16,007)	(14,504)	(13,652)
Other non-operating revenue	6,861	6,171	64,311	(3,705)	1,000	850
Total non-operating revenues (expenses)	3,958	12,671	77,901	49,800	(5,504)	(9,327)
Income (loss) before operating transfers	(50,004)	132,858	202,375	234,759	(302,583)	(252,255)
Capital contributions and special item	12,000	65,185	0	0	0	0
Net transfers In (Out)	(98,114)	(89,414)	(84,969)	(91,147)	(120,005)	(88,701)
Change in net position	(136,118)	108,629	117,406	143,612	(422,588)	(340,956)
Beginning net position	6,993,150	6,857,032	6,965,661	7,051,954	7,275,281	6,852,693
Prior year restatement	0	0	(31,113)			
Ending net position	6,857,032	6,965,661	7,051,954	7,195,566	6,852,693	6,511,737

Wastewater Enterprise Fund
 Budgeted Statement of Cash Flow For
 Fiscal Year 2022

	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
Beginning cash balance at 1/1/21: *	\$3,042,708	
Cash is provided by (used for):		
Change in net position	<u>(342,281)</u>	<u>(340,956)</u>
Add expense items not affecting cash		
Depreciation	<u>482,863</u>	<u>486,490</u>
Net cash provided by (used for) operations	\$140,582	\$145,534
Other uses of cash		
Debt principal payments (a)	(58,128)	(65,870)
Capital outlay (b)	<u>(5,150)</u>	<u>(5,150)</u>
Net increase (decrease) in cash	<u>\$77,304</u>	<u>\$74,514</u>
Estimated ending cash balance	<u>\$3,120,012</u>	<u>\$3,194,526</u>

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

(a) Sewer Lagoon new loans (2016-2035)

(b) Motor Pool contributions.

Wastewater Enterprise Fund
2022 Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
18000 5300 Residential	637,860	667,499	682,758	694,384	700,000	715,000
18000 5310 SG Service	194,606	192,426	198,888	208,197	200,000	205,000
18000 5320 LG Service	279,178	282,426	282,649	281,600	283,300	295,000
18000 5330 SMIC Sales	35,895	44,292	25,050	23,921	28,350	28,700
18000 5801 Turn on Fees	0	0	5,650	15,027	10,000	14,100
18000 5804 Work Order Revenue	0	0	0	791	0	0
18000 5809 Water/Seward Misc. Service	4,223	6,373	4,960	15,750	4,250	5,400
18000 5899 Miscellaneous Revenue	1	0	36	0	0	0
18000 5901 EF Investment Interest	1,813	19,111	30,612	68,162	8,000	3,475
18000 5905 EF Penalties and Interest	1,184	1,120	723	1,350	1,000	850
18000 5910 Gain on Sale of FA	0	260	0	0	0	0
18000 5919 Contra PERS On-behalf paid by SOA	(453)	902	0	0	0	0
18000 5920 PERS On-behalf paid by SOA	7,314	5,269	(2,846)	(3,705)	0	0
18000 5921 Federal Grant Revenue	0	62,194	44,550	0	0	0
18000 5940 Amort. of CIA - General	411,522	398,445	398,445	398,445	398,445	138,445
Total Revenues	\$ 1,573,143	\$ 1,680,317	\$ 1,671,475	\$ 1,703,922	\$ 1,633,345	\$ 1,405,970

Wastewater Enterprise Fund
2022 Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel						
Costs: 6000	126,729	118,778	110,885	105,795	149,332	162,400
Salaries						
6001 Overtime	6,466	4,946	3,737	5,137	4,209	12,200
6002 Standby Time	7,231	7,420	8,181	6,784	6,879	17,900
6100 Medicare	2,076	2,060	1,930	1,774	2,475	2,800
6102 Workers' Compensation	17,233	16,504	7,728	7,303	10,576	10,525
6200 Leave Time	18,771	22,343	29,136	27,687	18,882	0
6201 Retirement Benefits	105,440	16,889	35,708	(5,106)	37,556	41,675
6202 Health Insurance	58,246	58,507	55,614	58,787	76,257	87,363
6203 In Lieu of FICA	461	0	0	0	0	0
6209 PERS DC Forfeitures	0	0	(776)	(569)	0	0
Total Personnel Costs:	\$ 342,653	\$ 247,447	\$ 252,143	\$ 207,592	\$ 306,166	\$ 334,863
Non-Personnel Costs:						
7001 Communications	6,529	5,763	6,928	6,553	8,549	6,400
7002 Postage and Freight	2,359	2,818	2,826	2,206	4,841	2,750
7003 Bank and Credit Card Fees	8,797	9,755	11,747	14,900	14,142	11,850
7004 Insurance	6,617	6,434	6,210	5,938	8,244	6,600
7006 Legal	1,680	0	0	0	12,360	10,000
7009 Contracted Services	73,021	24,752	4,703	34,045	125,712	152,600
7010 Engineering	0	0	0	0	0	10,000
7011 Testing	37,819	28,539	26,332	31,535	27,810	30,350
7015 Utilities	165,585	169,485	148,520	166,172	224,540	195,000
7016 Heating Fuel	2,396	1,994	1,163	2,446	3,605	1,450
7017 Rents & Leases	33	17	0	0	206	100
7210 Vehicle Supplies	1,784	385	0	56	0	0
7211 Gas & Lube	6,341	7,962	12,207	7,858	9,991	10,250
7212 Uniform Allowance	0	0	0	91	0	0
7213 Safety Equipment	1,162	246	294	274	1,545	1,100
7214 Janitorial Supplies	0	0	0	0	0	0
7215 Operating Supplies	11,996	7,399	7,515	16,895	17,510	48,500
7216 Maintenance & Repair	10,579	27,467	7,057	7,928	35,385	13,350
7217 Small Tools & Equipment	3,737	1,365	5,586	4,027	4,120	2,950
7300 Advertising	0	0	0	0	412	0
7301 Subscriptions & Dues	432	5,090	20,951	5,521	4,635	5,400
7302 Travel & Subsistence	225	930	540	258	5,356	1,500
7303 Education & Training	439	1,165	1,640	1,120	3,914	1,775
7304 Equipment Rent	1,350	0	0	0	6,180	250
7307 GF Administrative Fee	149,694	153,287	158,077	160,606	164,483	169,425
7330 P.I.L.T.	92,141	95,441	95,996	99,174	96,880	97,815
7331 Reclass PILT to Transfer-Out	(92,141)	(95,441)	(95,996)	(99,174)	(96,880)	(97,815)
7808 Bad Debt Expense	486	426	6,079	7,002	2,060	2,675
7810 Miscellaneous Expense	92	6,055	101	422	1,236	500
7900 Depreciation Expense	367,544	364,306	367,292	366,266	482,863	486,490
8012 Debt Service Interest Expense	5,900	13,732	17,744	16,007	14,504	13,652
8103 Capital Equipment	0	0	3,276	0	0	0
8104 Motor Pool Rent	0	0	5,000	5,000	5,150	5,150
8300 Debt Service Principal	58,986	56,880	57,733	0	58,128	65,870
Total Non-Personnel Costs:	\$ 925,583	\$ 896,252	\$ 879,521	\$ 863,126	\$ 1,247,481	\$ 1,255,937
Total Expenditures	\$ 1,268,236	\$ 1,143,699	\$ 1,131,664	\$ 1,070,718	\$ 1,553,647	\$ 1,590,800

Healthcare & Seward Mountain Haven Enterprise Funds

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 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 on January 1, 2021, of \$14,300,000.

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 the sales tax be made available first to cover debt service on long-term care facility bonds.

Hospital Enterprise Fund
 2022 Budgeted Statement of Revenues and Expenses
 And Change in Net Position

	2020 Actual *	2021 Budget	2022 Budget
Operating Expenses:			
Hospital capital infrastructure & equipment (a)	731,471	688,924	687,500
Community Health Center (b)	100,000	0	0
Depreciation	197,172	154,337	348,875
Total operating expenses	\$1,028,643	\$843,261	\$1,036,375
Non-operating revenues (expense)			
Investment Income	146,524	0	16,828
Debt service interest (c)	(26,059)	(26,059)	(22,275)
Capital equipment and other	-	-	-
Total non-operating revenue (expense)	\$120,465	(\$26,059)	(\$5,447)
Earnings (loss) before transfers	(\$908,178)	(\$869,320)	(\$1,041,822)
Operating transfers from other funds (d)	929,777	1,371,500	1,500,000
Operating transfers to other funds (e)	(100,000)	(150,000)	(150,000)
Change in net position	(\$78,401)	\$352,180	\$308,178

(a) Providence Seward Medical & Care Center hospital, emergency room and long-term care facility capital budget.

(b) Seward Community Health Center operating budget request.

(c) Represents interfund loan payable to Motor Pool for Seward General Hospital pension loan.

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

(e) In 2021 reflects payment to SMH Fund to cover future bond payments due to past census shortfalls.

* Does not tie to CAFR since City budgets Hospital and LTC separately, and does not budget for PSMCC operations.

The CAFR however, aggregates the City's hospital enterprise fund, LTC enterprise fund, and PSMCC financial statements into one fund, since PSMCC operational surpluses or deficits accrue to taxpayers.

Hospital Enterprise Fund
 Budgeted Statement of Cash Flow For
 Fiscal Year 2022

	<u>2021 Budget</u>	<u>2022 Budget</u>
Beginning Cash Balance at 1/1/21:	\$752,785	
Cash is provided by (used for):		
Change in net position	<u>352,180</u>	<u>308,178</u>
Add expense items not affecting cash		
Depreciation	<u>154,337</u>	<u>348,875</u>
Net cash provided by operations	\$506,517	\$657,053
Other sources (uses) of cash		
Debt principal (a)	<u>(\$68,900)</u>	<u>(\$76,325)</u>
Net increase (decrease) in cash (b)	<u>437,617</u>	<u>580,728</u>
Estimated ending cash balance	<u><u>-\$315,168</u></u>	<u><u>\$265,560</u></u>

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

Hospital Enterprise Fund
2022 Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
19100 5899 Miscellaneous Revenue	0	0	0	0	0	0
19100 5901 EF Investment Interest	849	5,554	6,725	63,550	0	16,828
19100 5940 Amort. of CIA - General	<u>1,875</u>	<u>1,875</u>	<u>1,875</u>	<u>1,875</u>	<u>1,875</u>	<u>1,875</u>
Total Revenues	\$ 2,724	\$ 7,429	\$ 8,600	\$ 65,425	\$ 1,875	\$ 18,703

Hospital Enterprise Fund
2022 Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Costs:						
Non-Personnel Costs:						
7009 Contracted Services	0	0	0	705	0	0
7809 Pass-Thru Payments	700,000	1,100,000	2,115,000	700,000	687,500	687,500
7810 Miscellaneous Expense	0	0	300	4,104	0	0
7900 Depreciation Expense	326,095	305,108	238,133	220,177	178,250	348,875
8012 Debt Service Interest Expense	39,481	36,379	33,113	29,677	26,059	22,275
8300 Debt Service Principal	<u>352,343</u>	<u>59,095</u>	<u>62,198</u>	<u>0</u>	<u>72,517</u>	<u>76,325</u>
Total Non-Personnel Costs:	<u>\$ 1,417,919</u>	<u>\$ 1,500,582</u>	<u>\$ 2,448,744</u>	<u>\$ 954,663</u>	<u>\$ 964,326</u>	<u>\$ 1,134,975</u>
Total Expenditures	\$ 1,417,919	\$ 1,500,582	\$ 2,448,744	\$ 954,663	\$ 964,326	\$ 1,134,975

Seward Mountain Haven Enterprise Fund
 2022 Budgeted Statement of Revenues and Expenses
 And Change in Net Position

	2020 Actual*	2021 Budget	2022 Budget
Revenues:			
Interest earnings	52,015	40,000	50,000
LTC capital cost reimbursement	2,750,482	2,000,000	2,750,500
Total revenues	\$2,802,497	\$2,040,000	\$2,800,500
Expenses:			
Debt service interest and other costs	631,863	564,006	518,550
Depreciation	1,460,079	1,056,601	1,007,575
Total expenses	\$2,091,942	\$1,620,607	\$1,526,125
Excess (deficit) of revenues over expenditures	710,555	419,393	1,274,375
Operating transfers from other funds	150,000	150,000	150,000
Operating transfers to other funds	0	0	0
Change in net position	\$860,555	\$569,393	\$1,424,375

Seward Mountain Haven Enterprise Fund

Budgeted Statement of Cash Flow For

Fiscal Year 2022

	<u>2021 Budget</u>	<u>2022 Budget</u>
Beginning Cash Balance at 1/1/21:		
Cash - Legally Required Bond Reserves (a, b)	\$1,615,006	
Cash - Reserved for Bond Payments (a, b)	\$4,378,268	
	<u>\$5,993,274</u>	
 Cash is provided by (used for):		
Change in net position	<u>569,393</u>	<u>1,424,375</u>
 Add expense items not affecting cash		
Depreciation	<u>1,056,601</u>	<u>1,007,575</u>
 Net cash provided by operations	\$1,625,994	\$2,431,950
 Other sources (uses) of cash		
Debt principal	(830,000)	(950,000)
Capital outlay	<u>-</u>	<u>-</u>
 Net increase (decrease) in cash	<u>\$795,994</u>	<u>\$1,481,950</u>
 Estimated ending cash balance	<u>\$6,789,268</u>	<u>\$8,271,218</u>

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

Seward Mountain Haven Enterprise Fund
2022 Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
19200 5810 SMH Patient Revenue for Capital	2,248,736	2,447,754	3,215,738	2,750,482	2,000,000	2,750,500
19200 5901 EF Investment Interest	810	9,968	43,430	52,015	40,000	50,000
19200 5941 Amort. Bond Premium	<u>94,140</u>	<u>94,140</u>	<u>94,140</u>	<u>94,140</u>	<u>94,140</u>	<u>94,150</u>
Total Revenues	\$ 2,343,686	\$ 2,551,862	\$ 3,353,308	\$ 2,896,637	\$ 2,134,140	\$ 2,894,650

Seward Mountain Haven Enterprise Fund
2022 Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Costs:						
Non-Personnel						
Costs: 7006 Legal	5,573	0	0	0	0	0
7900 Depreciation Expense	1,656,103	1,634,025	1,584,871	1,460,079	1,056,601	1,007,575
8011 Bonding Expense	101,775	0	0	0	0	0
8012 Debt Service Interest Expense	532,677	695,952	658,308	631,863	564,006	518,550
8013 Amortize Deferred Loss on	0	98,196	98,196	98,196	98,196	98,200
8300 Debt Service Principal	<u>1,090,000</u>	<u>910,000</u>	<u>945,000</u>	<u>0</u>	<u>910,000</u>	<u>950,000</u>
Total Non-Personnel Costs:	<u>\$ 3,386,128</u>	<u>\$ 3,338,173</u>	<u>\$ 3,286,375</u>	<u>\$ 2,190,138</u>	<u>\$ 2,628,803</u>	<u>\$ 2,574,325</u>
Total Expenditures	\$ 3,386,128	\$ 3,338,173	\$ 3,286,375	\$ 2,190,138	\$ 2,628,803	\$ 2,574,325

Motor Pool Internal Service Fund

The Motor Pool Fund is an Internal Service Fund established to accumulate resources to replace City vehicle 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 by spreading the costs of the assets over their respective useful lives.

Motor Pool Internal Service Enterprise Fund
 2022 Budgeted Statement of Revenues and Expenses
 And Change in Net Position

	2020 Actual *	2021 Budget	2022 Budget
Operating revenues - vehicle rental	\$732,000	\$635,990	\$701,930
Operating expenses - depreciation and other	416,443	420,000	380,000
Operating income (loss)	315,557	215,990	321,930
Non-operating revenue (expense)			
Interest income	26,059	15,000	7,075
Interest expense	0	0	0
Other non-operating	120,333	26,059	22,252
Total non-operating revenue (expense)	146,392	41,059	29,327
Earnings before transfers	461,949	257,049	351,257
Transfers (to) from other funds	11,781	0	0
Change in net position	473,730	257,049	351,257
Beginning net position	5,029,220	5,502,950	5,759,999
Ending net position	<u>\$5,502,950</u> *	<u>\$5,759,999</u>	<u>\$6,111,256</u>

* Ties to annual Comprehensive Annual Financial Report

Motor Pool Internal Service Enterprise Fund

Budgeted Statement of Cash Flow For

Fiscal Year 2022

	2021 Budget	2022 Budget
Beginning Cash Balance at 1/1/21 *:	\$3,160,923	
Cash is provided by (used for):		
Change in net assets	257,049	351,257
Add expense items not affecting cash		
Depreciation	<u>420,000</u>	<u>349,745</u>
Net cash provided by operations	\$677,049	\$701,002
Other sources of cash		
Capital lease proceeds (a)	0	0
Loan repayment - SGH PERS	72,517	72,517
Other uses of cash		
Capital outlay (*)	<u>(455,000) (b)</u>	<u>(1,194,675) (c)</u>
Net increase (decrease) in cash	<u>294,566</u>	<u>(417,349)</u>
2021 Appropriations	<u>(1,560,715)</u>	
Estimated ending cash balance	<u>\$1,894,774</u>	<u>\$1,477,425</u>

(*) Ties to CAFR.

Note: Estimated cash balance does not take into account the Animal Shelter construction loan authorize through RES 2021-078 in the amount of \$930,500

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

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

(c) \$1,194,675 reflects:

- \$124,000 Fire command trucks (2)
- \$234,000 Police patrol (4) (Authorized in 2021)
- \$100,000 Public Works steamer truck (used)
- \$255,000 Public Works Loader
- \$120,000 Electric trucks (2)
- \$288,675 Electric excavator (Authorized in 2021)
- \$73,000 Electric trailers (2)

Motor Pool Internal Service Enterprise Fund
2022 Revenue Detail by Line Item

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Revenues						
03000 4610 Surplus Sales	0	0	0	0	0	0
03000 4632 Insurance Recovery	2,598	0	0	0	0	0
03000 5899 Miscellaneous Revenue	0	0	0	0	0	0
03000 5901 EF Investment Interest	1,470	17,199	22,887	67,720	15,000	7,075
03000 5904 EF Misc. Interest Revenue	39,481	36,379	33,113	29,677	26,059	27,875
03000 5910 Gain on Sale of FA	9,000	638	6,954	34,478	0	0
03000 5950 Motor Pool Vehicle Rent	291,600	175,000	357,000	357,000	0	0
03000 5960 Veh. Rent/	0	0	0	0	635,990	701,930
03000 5990 Surplus Sales	0	0	0	0	0	29,000
Total Revenues	\$ 344,149	\$ 229,216	\$ 419,954	\$ 488,875	\$ 677,049	\$ 765,880

Motor Pool Internal Service Enterprise Fund
2022 Expenditure Line Item by Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personnel Costs:						
Non-Personnel Costs:						
7009 Contracted Services	1,430	0	0	0	0	0
7215 Operating Supplies	6,055	0	0	76	0	0
7216 Maintenance & Repair	0	0	4,700	0	0	0
7217 Maintenance & Repair	1,032	935	4,155	0	0	0
7303 Education & Training	0	9,574	0	0	0	0
7900 Depreciation Expense	450,049	425,878	392,366	398,971	420,000	349,745
8000 Loss on Sale of Fixed Assets	0	6,534	0	0	0	0
8103 Capital Equipment	0	0	411,052	0	455,000	1,194,675
Total Non-Personnel Costs:	<u>\$ 458,566</u>	<u>\$ 442,921</u>	<u>\$ 812,273</u>	<u>\$ 399,047</u>	<u>\$ 875,000</u>	<u>\$ 1,544,420</u>
Total Expenditures	\$ 458,566	\$ 442,921	\$ 812,273	\$ 399,047	\$ 875,000	\$ 1,544,420

Transfer Schedule

General Ledger
2022 Budgeted Interfund Transfers

	<u>2021</u>		<u>2022</u>	
	<u>Transfers- In</u>	<u>Transfers- Out</u>	<u>Transfers- In</u>	<u>Transfers- Out</u>
TRANSFERS FROM OTHER FUNDS:				
Boat Harbor Enterprise Fund:				
One-half of land rents and leases	167,872		168,952	
Federal and State lobbying	46,250		44,375	
Payment-in-Lieu-of-Tax	191,000		202,069	
Seward Marine Industrial Center Enterprise Fund:				
One-half of land rents and leases	89,873		83,850	
Payment-in-Lieu-of-Tax	27,136		45,591	
Parking Enterprise Fund Payment-in-Lieu-of-Tax				
	28,056		28,810	
Electric Enterprise Fund:				
Federal and State lobbying	92,500		88,750	
Payment-in-Lieu-of-Tax	948,131		1,129,271	
Electric line general operating permit	300,000		300,000	
Water Enterprise Fund:				
Federal and State lobbying	23,125		22,188	
Payment-in-Lieu-of-Tax	111,382		120,636	
Wastewater Enterprise Fund:				
Federal and State lobbying	23,125		22,188	
Payment-in-Lieu-of-Tax	96,880		106,382	
Commercial Vessel Tax Fund:				
For SVAC ambulance service to cruise ships	20,000		20,000	
For Fire service to cruise ships	20,000		20,000	
For GF services to cruise ships; police security, museum movie, etc.	50,000		50,000	
TOTAL TRANSFERS IN:	<u>2,235,329</u>		<u>2,453,060</u>	
TRANSFERS TO OTHER FUNDS:				
Hospital Debt Service Fund		1,064,004		1,500,000
SMIC Enterprise Fund - cash deficit		0		0
Sewer Enterprise Fund - RV dump		16,000		39,869
Capital Acquisition Fund (equal to State Revenue Sharing)		0		0
TOTAL TRANSFERS OUT:		<u>\$1,080,004</u>		<u>\$1,539,869</u>
NET TRANSFERS:	<u>\$1,155,325</u>		<u>\$913,191</u>	

Appendix

City of Seward, Alaska
Full-Time Equivalent Employees by Fund
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	Budget 2021	Budget 2021
General Fund:											
City Clerk	3.00	3.20	3.00	3.00	3.11	3.20	3.50	3.00	3.11	3.00	2.70
City Manager and Legislative	4.40	4.10	4.00	4.00	3.00	4.10	4.20	3.45	3.22	3.60	4.00
M.I.S.	2.00	2.00	2.50	2.50	2.76	2.00	2.70	2.60	3.50	3.00	2.90
Finance	7.10	6.70	7.00	7.00	9.29	6.70	7.50	8.35	7.16	8.23	9.00
Police, Jail, Animal Control	24.20	24.30	25.50	25.50	24.34	25.50	23.20	23.20	30.28	26.50	27.00
Fire	2.80	2.75	2.75	2.75	2.93	2.75	2.75	2.95	4.03	2.75	3.50
Building Inspection	1.20	1.25	1.25	1.25	1.00	1.25	1.00	1.00	0.96	1.25	2.00
Public Works	7.20	5.90	5.94	5.94	6.45	5.90	5.80	4.45	6.76	5.43	6.60
Community Development	1.60	2.00	2.00	2.00	2.01	2.00	2.00	1.90	2.38	3.00	3.00
Maintenance	2.00	2.10	2.03	2.03	2.02	2.10	1.40	1.00	1.95	1.00	1.20
Parks & Recreation	14.20	14.90	15.24	14.10	13.74	14.90	14.30	13.50	8.33	14.03	7.10
Library	4.50	4.60	4.59	4.59	4.98	4.60	5.10	4.60	5.81	6.04	4.90
General Fund Total	74.20	73.80	75.80	74.66	75.63	75.00	73.45	70.00	77.48	77.83	73.90
Parking	2.10	1.60	3.29	3.09	1.04	1.60	1.60	0.95	0.25	3.51	1.00
Harbor and SMIC	12.00	11.60	11.65	11.65	11.72	11.60	11.80	12.25	9.55	11.65	12.00
Electric	10.90	11.30	11.00	11.00	10.82	11.30	11.50	10.60	9.55	10.00	10.00
Water	2.70	2.60	3.53	3.53	2.52	2.60	3.40	3.40	3.24	3.28	3.20
Wastewater	2.50	2.60	2.53	2.53	2.18	2.60	2.40	2.30	3.24	2.29	2.20
Total All Funds	104.40	103.50	107.80	106.46	103.91	104.70	104.15	99.50	103.31	108.56	102.30

Source: City of Seward Finance Department

City of Seward
Position Titles & Entry Ranges by Department

<u>Department/Class Title</u>	<u>Entry Range</u>	<u>Department/Class Title</u>	<u>Entry Range</u>
City Manager		Fire	
City Manager	Contract	Fire Chief	Grade 13
Assistant City Manager	Grade 13	Deputy Fire Chief	Grade 12
Human Resources Officer	Grade 9 \$31.68	Executive Assistant Fire	Grade 4 \$20.80
Executive Assistant City Manager	Grade 4 \$20.80		
IT		Building	
IT Director	Grade 12	Building Official	Grade 9 \$31.68
Senior Computer Technician	Grade 9 \$31.68	Building/Fire Inspector	Grade 9 \$31.68
IT Tech	Grade 8 \$28.80		
City Clerk		Library	
City Clerk	Contract	Library Director	Grade 10
Deputy City Clerk	Grade 5 \$21.63	Curator	Grade 6 \$23.80
Executive Assistant City Clerk	Grade 4 \$20.80	Program Coordinator	Grade 5 \$21.63
		Library Technician	Grade 4 \$20.80
Finance Department		Part-Time Library Aide	Grade 1 \$15.63
Finance Director	Grade 13	Seasonal Library Aide	Grade 1 \$15.63
Deputy Finance Director	Grade 12		
Accounting Supervisor	Grade 8 \$28.80	Public Works	
Accounting Technician III	Grade 6 \$23.80	Public Works Director	Grade 12
Accounting Technician II	Grade 5 \$21.63	Street Foreman	Grade 8 \$28.80
Accounting Technician I	Grade 4 \$20.80	Shop Foreman	Grade 8 \$28.80
		Maintenance Mech Operator	Grade 7 \$26.18
Community Development		Executive Assistant PW	Grade 4 \$20.80
Community Development Director	Grade 12	Building Custodian	Grade 3 \$18.91
Community Planner	Grade 11		
Executive Assistant Com Dev	Grade 4 \$20.80	Parks & Rec	
Police Department		Parks & Recreation Director	Grade 11
Chief of Police	Grade 13	Park Operation Supervisor	Grade 8 \$28.80
Deputy Police Chief	Grade 12	Campground Coordinator	Grade 5 \$21.63
Patrol Sergeant	Grade 10	Program Coordinator	Grade 5 \$21.63
Patrol Officer	Grade 8 \$28.80	Park Maintenance Technician	Grade 5 \$21.63
Dispatch Supervisor	Grade 7 \$26.18	Executive Assistant P&R	Grade 4 \$20.80
DMV Clerk	Grade 5 \$21.63	Recreation Assistant	Grade 4 \$20.80
Executive Assistant Police	Grade 4 \$20.80	Seasonal Park Maintenance	Grade 2 \$17.19
		Seasonal Camping Attendant	Grade 1 \$15.63
Jail		Gardner	Grade 1 \$15.63
Correctional Sergeant	Grade 7 \$23.18	Seasonal Program Aide	Grade 1 \$15.63
Correctional Officer	Grade 5 \$21.63	Animal Control	
		Animal Control Officer	Grade 6 \$23.80
		Part-Time Animal Control	Grade 3 \$18.91
Harbor		Electric	
Harbormaster	Grade 12	Utility Director	Grade 12
Deputy Harbormaster	Grade 11	Operations Supervisor	Grade 11
Harbor Worker III	Grade 8 \$28.80	Field Engineer	Grade 5 \$21.63
Harbor Worker II	Grade 7 \$26.18	Executive Assistant Electric	Grade 4 \$20.80
Office Manager Harbor	Grade 6 \$23.80		
Executive Assistant Harbor	Grade 4 \$20.80	Water/Wastewater	
Parking		Water/Wastewater Foreman	Grade 8 \$28.80
Parking Operations Supervisor	Grade 5 \$21.63	Water/Wastewater Operator	Grade 7 \$26.18
Parking Lot Attendants	Grade 1 \$15.63		

City of Seward
Pay Ranges by Department

Contract Positions

City Manager (a)
City Clerk (b)

Grade 13

Assistant City Manager (a)
Chief of Police (e)
Finance Director (c)
Fire Chief (h)

Grade 12

Harbormaster (m)
Utility Director (n)
IT Director (q)
Public Works Director (j)
Community Development Director (d)
Deputy Finance Director (c)
Deputy Fire Chief (h)

Grade 11

Operations Supervisor (n)
Parks & Recreation Director (k)
Deputy Harbormaster (m)
Community Planner (d)

Grade 10

Patrol Sergeant (e)
Library Director (l)

Grade 9

Human Resources Officer (a)
Senior Computer Technician (q)
Building Official (i)
Building/Fire Inspector (i)

Grade 8

Street Foreman (j)
Harbor Worker III (m)
Parks Operation Supervisor (k)
Water/Wastewater Foreman (o)
Accounting Supervisor (c)
IT Tech (q)
Shop Foreman (j)
Patrol Officer (e)

Grade 7

Correctional Sergeant (f)
Water/Wastewater Operator (o)
Maintenance Mechanic Operator (j)
Dispatch Supervisor (e)
Harbor Worker II (m)

Grade 6

Animal Control Officer (g)
Curator (l)
Dispatcher (e)
Office Manager Harbor (m)
Accounting Technician II (c)

Grade 5

Campground Coordinator (k)
Corrections Officer (f)
Parking Operations Supervisor (p)
Deputy City Clerk (b)
Program Coordinator S&R (k)

Grade 4

Library Technician (l)
Executive Assistant City Manager (a)
Executive Assistant Fire (h)
Executive Assistant Parks & Recreation (k)
Executive Assistant Public Works (j)
Executive Assistant Police (e)
Executive Assistant Electric (n)
Executive Assistant Clerk (b)
Executive Assistant Harbor (m)
Executive Assistant Community Development (d)
Accounting Technician I (c)

Grade 3

Building Custodian (j)
Recreation Assistant (k)
Part-Time Animal Control Assistant (g)

Grade 2

Seasonal Park Maintenance (k)

Grade 1

Part-Time Aides (k, l)
Seasonal Campground Attendants (k)
Gardener (k)
Parking Lot Attendants (p)
Seasonal Program Aides (k, l)

Department Key

a City Manager
b City Clerk
c Finance
d Community Development
e Police
f Jail
g Animal Control
h Fire
i Building Inspection
j Public Works
k Parks & Recreation
l Library
m Harbor Fund
n Electric Fund
o Water/Wastewater Fund
p Parking Fund
q IT Department

Consumer Price Index Information
For Urban Alaska – Not Seasonally Adjusted – All Items

Source:
<https://live.laborstats.alaska.gov/cpi/index.html>
 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	217.83	0.425%	71.423%	0.00%	32.80%
2017	218.873	0.479%	71.901%	0.00%	32.80%
2018	225.545	3.048%	74.950%	0.00%	32.80%
2019	228.676	1.388%	76.338%	0.00%	32.80%
2020	225.049	-1.586%	74.752%	0.00%	32.80%
2021	232.679	3.390%	78.142%	0.00%	32.80%

City of Seward
Enterprise Fund Tariff Annual CPI Increase

Enterprise Fund Tariff Annual CPI Increase:

2010 (based on 2003-2007 CPI):	2.8%
2011 (based on 2004-2008 CPI):	3.1%
2012 (based on 2005-2009 CPI):	2.8%
2013 (based on 2006-2010 CPI):	2.6%
2014 (based on 2007-2011 CPI):	2.6%
2015 (based on 2008-2012 CPI):	2.6%
2016 (based on 2009-2013 CPI):	2.3%
2017 (based on 2010-2014 CPI):	2.4%
2018 (based on 2011-2015 CPI):	2.1%
2019 (based on 2012-2016 CPI):	1.6%
2020 (based on 2013-2017 CPI):	1.2%
2021 (based on 2014-2018 CPI):	1.2%
2022 (based on 2014-2019 CPI):	1.2%

OUTSTANDING DEBT

The City of Seward does not have a legal debt limit. Currently, the General Fund of the City has two outstanding debt issues related to the issuance of general obligation bonds to construct the Library/Museum in 2012, which was refunded in 2021 (outstanding debt balance of \$2,780,000 on January 1, 2021) and to conduct major road improvements and repairs in 2017 (outstanding debt balance of \$2,590,000 on January 1, 2021). Annual debt payments on these two bonds are \$441,404 in 2021, equal to 1.13 mills of property tax. This is a lower number from the previous year as the payment amount is lower and the value of property went up.

The Harbor Enterprise Fund has \$2,385,000 in outstanding bonded debt on January 1, 2021, related to the replacement of harbor floats and the South harbor expansion project.

The Electric Enterprise Fund has \$4,565,000 million in outstanding bonded debt on January 1, 2021, representing the construction of the electric warehouse and shop, replacement generators and automated control systems.

The largest outstanding debt of the City is for construction of Seward Mountain Haven long-term care facility, with a balance of \$15,210,000 at January 1, 2021. The source of repayment for that bond is patient revenues from the long-term care facility.

The outstanding debt schedule for each individual Fund can be found on the next-to-last page of each Fund's budget in this document. In addition, a Budgeted Schedule of Outstanding Debt for All Funds is included on the following two pages, for 2021 and 2022.

City of Seward Debt Schedule

	Fund	Interest Rate	Balance at 1/1/2022	2022				Balance at 12/31/2022	Term
				Issuance	Principal	Interest	Total		
Outstanding Bonds:									
2008 Electric Shop, Generators & Controls	Electric	4.77%	4,385,000	\$ -	190,000	154,450	344,450	4,195,000	2007 - 12/2038
2008 Seward Mountain Haven Bond	Seward Mtn Haven	4.00% - 5.10%	14,300,000	-	950,000	518,506	1,468,506	13,350,000	2008 - 2033
2014 Ref 2005 Float Extension Bond - Step 1	Harbor	1.25% - 5.00%	380,000	-	90,000	19,000	109,000	290,000	2005 - 12/2025
2014 Ref 2006 South Harbor Bond	Harbor	3.00% - 5.00%	1,445,000	-	260,000	65,850	325,850	1,185,000	2006 - 06/2026
2017 Road GO Bond	General	2.5% - 5.0%	2,480,000	-	115,000	91,431	206,431	2,365,000	2017 - 2037
2021 Library Refunding Bond	General	3.99%	2,180,000	-	100,000	105,050	205,050	2,080,000	2021 - 2036
2022 Electric Revenue Bond	Electric	5.00%	0	8,835,000	0	278,548	278,548	8,835,000	2022 - 12/2052
Outstanding Capital Leases:									
None									
Outstanding Loans:									
2009 Third Avenue Water Line Loan	Water	1.50%	893,570	-	143,440	13,404	156,844	750,130	2007 - 2027
Lowell Point Sludge Loan #769091	Wastewater	1.50%	450,853	-	29,181	6,763	35,944	421,672	2016 - 2035
LP & SMIC Sludge Loan #769111	Wastewater	1.50%	457,929	-	29,820	6,869	36,689	428,109	2016 - 2035
Outstanding Net Pension Liability:									
General Fund Pension (only) Liability with PERS	General	8.00%	\$ 6,960,303	\$ -	\$ 343,649		\$ 343,649	6,616,654	2039 *
Harbor Fund Pension (only) Liability with PERS	Harbor	8.00%	707,117	-	47,395		659,722	659,722	2039 *
Electric Fund Pension (only) Liability with PERS	Electric	8.00%	880,347	-	41,320		839,027	839,027	2039 *
Water Fund Pension (only) Liability with PERS	Water	8.00%	252,775	-	14,043		238,732	238,732	2039 *
Wastewater Fund Pension (only) Liability with PERS	Wastewater	8.00%	230,766	-	15,183		215,583	215,583	2039 *
Total Outstanding (External) Debt:			\$36,003,660	\$8,835,000	\$2,369,031	\$1,259,871	\$5,464,025	\$42,469,629	
Inter-Fund Loans:									
Hospital Fund owes Motor Pool - SGH PERS	Hospital	5.25%	\$ 423,851		\$ 76,324	\$ 22,252	\$ 98,576	\$ 347,527	2007 - 2026
General Fund owes Electric - SMIC Deficits	General	0.00%	1,053,782	-	110,784	0	110,784	1,053,782	2012 - 2029
330-Ton SMIC Boatlift Loan to Motor Pool	SMIC	0.00%	0	\$ -	0		0	0	2015 - 2019
Balance of All Outstanding Debt			\$37,481,293	\$8,835,000	\$2,445,355	\$1,282,123	\$5,562,601	\$43,870,938	

Approved by
Council on
12/6/2021

City of Seward
Requested Budget Amendments
December 6, 2021



Administration requests the following amendments be made to the 2022 budget:

Primary Amendment #1

Page # 55 Department: Library Line Item: 7217 Small Tools & Equip

Amendment: To reduce the amount from \$25,000 to \$7,000 (\$18,000 reduction)

Primary Amendment #2

Page # 55 Department: Library Line Item: 7216 Maintenance & Repair

Amendment: To increase the amount to \$58,000 from \$40,000 (\$18,000 increase)

Primary Amendment #3

Page # 63 Department: Harbor Line Item: 6202 Health Insurance

Amendment: To reduce the amount from \$287,303 to \$223,590 (\$63,713 decrease)

Primary Amendment #4

Page # 63 Department: Harbor Line Item: 7004 Insurance

Amendment: To reduce the amount from \$130,030 to \$103,057 (\$26,973 decrease)

Primary Amendment #5

Page # 63 Department: Harbor Line Item: 7324 Gen Fund Indirect

Amendment: To reduce the amount from \$451,500 to \$382,117 (\$69,383 decrease)

Primary Amendment #6

Page # 68 Department: SMIC Line Item: 6202 Health Insurance

Amendment: To reduce the amount from \$90,914 to \$45,480 (\$45,434 decrease)

Primary Amendment #7

Page # 68 **Department:** SMIC **Line Item:** 7324 Gen Fund Indirect

Amendment: To reduce the amount from \$148,722 to \$101,993 (\$46,729 decrease)

Primary Amendment #8

Page # 78 **Department:** Electric **Line Item:** 6202 Health Insurance

Amendment: To reduce the amount from \$370,420 to \$319,111 (\$51,309 decrease)

Glossary

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

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

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

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

AS: Alaska Statute.

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

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

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

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

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

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

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

BUDGET DOCUMENT: The official written statement prepared by the City's administrative staff to present a comprehensive financial program to the City Council. The first part provides overview information, together with a message from the budget-making authority, and a summary of the proposed expenditures

and the means of financing them. The second section consists of schedules supporting the summary, showing past years' actual revenues, expenditures and other data used in making estimates. The third section contains personnel and salary schedules, the glossary, and other appendix information.

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

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

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

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

CIP: Capital Improvement Plan

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

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

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

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

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

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

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

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

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

EXPENDITURE: Under the current financial resources measurement focus, includes decreases in net

financial resources which are not 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 Officers Association.

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

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

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

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

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

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

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

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

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

MIS: Management Information Systems.

MODIFIED 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.

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

PERS: Public Employees Retirement System PILT: Payment in Lieu of Tax

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

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

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

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

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

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

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