

Seward City Council Agenda Packet



Photo by Kris Peck

Tuesday, November 12, 2024

City Council Chambers

Beginning at 7:00 p.m.

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The City of Seward, Alaska

CITY COUNCIL MEETING AGENDA

City Council Chambers, 410 Adams Street



Please silence all cell phones and devices during the meeting

Mayor Sue McClure	Council Member Robert Barnwell	City Manager Kat Sorensen
Vice Mayor John Osenga	Council Member Julie Crites	Deputy City Manager Jason Bickling
Council Member Randy Wells	Council Member Casie Warner	City Clerk Kris Peck
Council Member Kevin Finch		City Attorney Sam Severin

Tuesday, November 12, 2024 at 7:00 p.m.

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. CITIZEN COMMENTS ON ANY SUBJECT EXCEPT THOSE ITEMS SCHEDULED FOR PUBLIC HEARING *(Those who have signed in will be given the first opportunity to speak. Time is limited to 3 minutes per speaker and 36 minutes total time for this agenda item.)*
5. APPROVAL OF AGENDA AND CONSENT AGENDA *(Approval of Consent Agenda passes all routine items listed under Item 7. Consent Agenda items are not considered separately unless a council member requests an item be returned to the Regular Agenda.)*
6. SPECIAL ORDERS, PRESENTATIONS, AND REPORTS
 - A. Proclamations and Awards
 - B. City Manager Report.....5
 - C. City Clerk Report.....14
 - D. City Attorney Report.....16
 - E. Other Reports and Announcements
 - 1) Chamber of Commerce Report by Executive Director Sam Allen.....18
 - F. Presentations -None
7. CONSENT AGENDA *(also marked with an asterisk *)*
 - A. Minutes of Preceding Meeting
 - 1)* Approval of the October 28, 2024 City Council Meeting Minutes.....19
 - B. Introduction of Ordinances
 - 1) ***Introduction of Ordinance 2024-014:** Revising Seward City Code Section 5.45.015(A) Hotel/Motel Room Tax – Levy of Tax, to Increase the Hotel/Motel Tax Rate from Four Percent to Eight Percent, Effective January 1, 2025.....25

C. Resolutions

- 1)* **Resolution 2024-062:** Authorizing the City Manager to Enter into an Agreement with the Boys & Girls Club of the Kenai Peninsula in the Amount of \$170,000 and Appropriating Funds.....30
- 2)* **Resolution 2024-063:** Authorizing the City Manager to Enter into a Service Agreement with Liftoff LLC for One-Year Renewal of the City’s Microsoft 365 Licensing Subscription in the Amount of \$46,530.00.....61
- 3)* **Resolution 2024-064:** Authorizing the City Manager to Approve Amendment #1 to the Independent Contractor Agreement with Selena Soto for GIS Technical Services.....70

D. Other Items -None

8. PUBLIC HEARINGS

A. Ordinances for Enactment -None

B. Resolutions Requiring Public Hearing

- 1) **Resolution 2024-059:** Adopting the City of Seward 2025 and 2026 Operating Budget and Setting the Mill Rate.....79

This resolution will have its first public hearing tonight. The second public hearing will be held on November 25, 2024. The final approval is scheduled for December 16, 2024

9. UNFINISHED BUSINESS -None

10. NEW BUSINESS

A. Resolutions

- 1) **Resolution 2024-060:** Accepting the Proposed Classification and Compensation Study.....194
- 2) **Resolution 2024-061:** Authorizing the City Manager to Establish a Full-Time Paid Firefighter/EMT Position in the Fire Department.....201

B. Other New Business

- 1) Discuss scheduling a work session regarding the Chamber of Commerce partnership with the City of Seward [sponsored by Warner].....207

11. INFORMATIONAL ITEMS AND REPORTS *(No action required.)*

A. Boards and Commissions Minutes

- 1) PACAB Meeting Minutes from October 2, 2024.....213

B. Other Items

1) Upcoming City Council Meetings

a) Monday, November 25, 2024 at 7:00 p.m.

12. CITIZEN COMMENTS *(There is no sign in for this comment period. Time is limited to five minutes per speaker.)*

13. COUNCIL AND ADMINISTRATION COMMENTS AND RESPONSES TO CITIZEN COMMENTS

14. EXECUTIVE SESSION -None

15. ADJOURNMENT

City Manager Report
November 12, 2024

Administration:

The most exciting news from this past week is that Seward was awarded a \$47 million grant for the installation of shore power at the Seward Cruise Terminal. This exciting project will decrease emissions at the cruise port. This also adds a large kw/h usage base to our local utility, potentially decreasing rates.

Thanks to a partnership with The Seward Company, the group spearheading the port renovations, this project will be completed at no cost to the City of Seward or the Seward Electric ratepayers. The grant will cover 90% of the project, and The Seward Company has committed the remaining 10%.

We are so excited about this news and have started working to get the grant finalized with the EPA by the end of the year. A big thank you to everyone who helped in the grant writing process including the Seward Electric crew, the Alaska Railroad, and The Seward Company. This is great news for our community!

For more info, read the press release below.

City of Seward Awarded \$45.7 Million EPA Grant to Implement Shore Power at Port of Seward

FOR IMMEDIATE RELEASE: October 29, 2024

Seward, Alaska – Today, the Environmental Protection Agency (EPA) announced as part of its [Clean Ports Program](#) that the City of Seward was awarded their full grant request of \$45.7 million as a public-private partnership to provide shore power for the new cruise port of Seward, Alaska, allowing the community to take a huge step towards zero emissions.

The project, which brings together the City of Seward, [The Seward Company](#), Royal Caribbean Group, and the Alaska Railroad, will transform the Port of Seward into a green port by enabling cruise vessels to connect to electrical power from the city's local grid instead of using diesel generators while docked.

These upgrades include extending the electric transmission line to the port, adding switchgear, and integrating a Battery Energy Storage System (BESS) to enhance energy management. This investment is a significant step in Seward's ongoing efforts to balance economic growth with sustainability and to address climate change by reducing mobile source emissions associated with port operations. The local power company, Seward Electric Services, is owned by the City of Seward and currently serves 3,000 customers in the Seward area.

"This will be the most advanced shore power system to ever be installed in Alaska," said Jason Davis President of Turnagain Marine. "For a community this size, the system will constantly analyze and store power, saving energy and money for the City of Seward, all while making it a better place to visit and live."

Located at the head of Resurrection Bay on Alaska's Kenai Peninsula, Seward is home to Alaska's only deep-water, ice-free port with road, rail, and air connectivity to the state's interior. The City of Seward is a major hub for fishing, freight, and tourism, with the cruise industry playing a key role.

“The EPA Clean Ports Grant is a game-changer for us,” said Seward City Manager Kat Sorensen. “It allows the city to implement shore power technology that will drastically reduce emissions from cruise ships in our coastal Alaska community.”

“We are grateful for The Seward Company and Royal Caribbean Group, the port’s anchor tenant and long-time community partner,” Sorensen continued. “The strong collaboration that our community has with the Royal Caribbean Group has allowed this project to progress with an intentional focus on our community’s needs as it supports visitors to Seward for years to come.

The Clean Ports grant will cover 90 percent of the \$50.8 million project cost, aimed at installing electric shore power technology and infrastructure upgrades, and significantly reducing greenhouse gas emissions from cruise ships while berthed.

The remaining 10 percent in project funding is comprised through funding support and design criteria, from The Seward Company. The Alaska Railroad is also supporting the initiative through land access and assistance with the grant application. The total projected value will exceed \$56 million once completed.

“Royal Caribbean made it easy to dream big. At today’s price tag for infrastructure projects, new ideas require long-term thinking and even more support through model public-private partnerships. Without Royal Caribbean Group’s commitment to shore power, receiving this EPA grant would not be possible,” said Mickey Richardson, CEO of the Port of Tomorrow and owner of the Seward Company who is developing the New Cruise Port of Seward.

Within the grant, the Alaska Vocational Technical Center (AVTEC), based in Seward, will receive funding to develop a training program to support the operations and anticipated maintenance for the complete shore power system, including ship connections, computer control systems and battery bank. Once installed, the opportunities for the City of Seward to leverage the battery system and integrated power technology is only limited by the creativity of local students and the next generation of utility operators.

“The Port of Seward’s shore power project will place Seward among the forefront of sustainable ports in North America. By reducing reliance on diesel generators, we are not only cutting emissions but also enhancing the resilience of our local electric grid,” Seward Mayor Sue McClure said.

The Port of Seward Vessel Shore Power Implementation Project is part of the city’s broader effort to promote sustainable development while fostering economic growth. The city looks forward to seeing the positive impact this investment will have on both the environment and the community.

All the design elements and construction requirements for the shore power system have been considered by The Seward Company and Turnagain Marine in the Port’s plan development. The new Cruise Port of Seward is scheduled to open in May of 2026, with the integrated shore power system anticipated to be complete shortly after.

“The new Seward Passenger dock represents a generational investment in Alaska’s marine infrastructure – an investment that would not be possible without strong partners in Royal Caribbean, The Seward Company, and the support of the City of Seward,” said Bill O’Leary, President and CEO of the Alaska Railroad Corporation. “We are delighted that this grant has accelerated a greener future, as the new dock will serve Alaska for decades to come.”

The U.S. Environmental Protection Agency announced the selection of 55 applicants across 27 states and territories to receive nearly \$3 billion through [EPA's Clean Ports Program](#). These grants will support the deployment of zero-emission equipment, as well as infrastructure and climate and air quality planning projects at ports across the country.

Contact Information:

Kat Sorensen, City Manager
City of Seward, Alaska
(907) 362-1020
ksorensen@cityofseward.net

In other news, the City Manager and Deputy City Manager met with Heat Loop Committee Leadership to discuss the status of the project and future possibilities. There is a desire to continue the committee in possibly a different form with a modified scope. There will be a discussion item at a council meeting before the end of the year.

The Fire Department Administration and Deputy City Manager met with engineers, architects, and training design experts on October 29-30 to begin work on the 15% Design of the Seward Fire Station. The meetings were very productive, and time well-spent on moving this project forward.

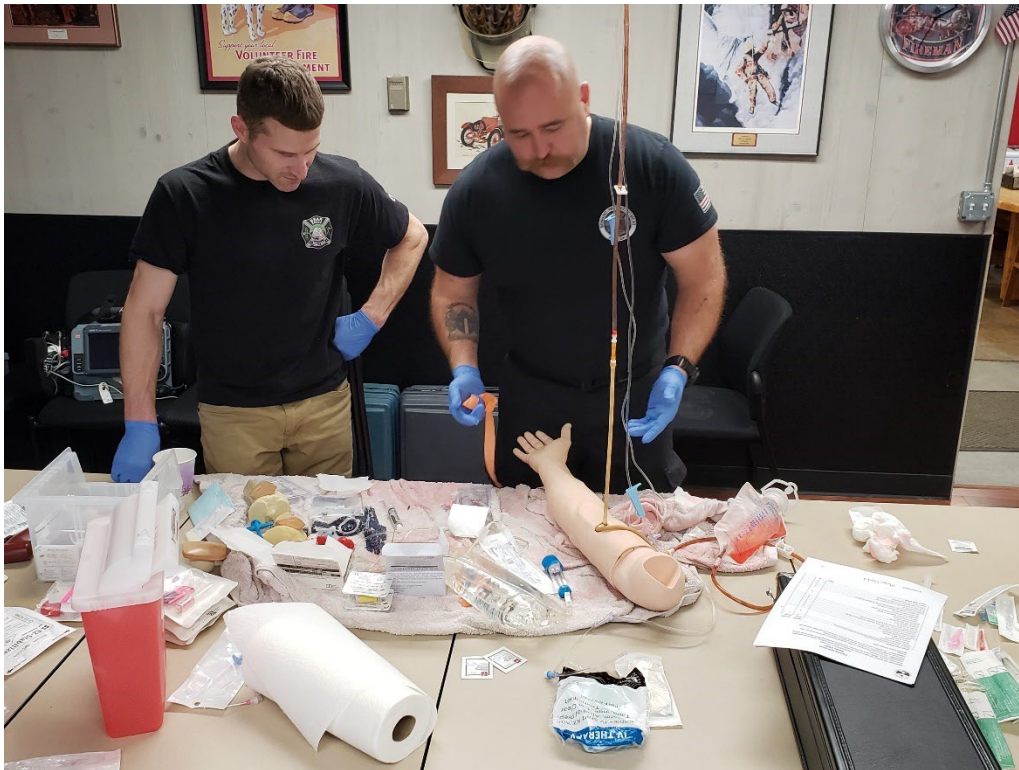
Police Department

- The police department enjoyed another successful Trunk-or-Treat this year and we had a great turn-out.
- Operation Glow was back for Halloween, and we are excited to have had another year of keeping kids a little bit safer by providing them with glow sticks to wear as they head out to trick-or-treat in those dark costumes.
- Warning tickets are going on for snow removal parking but know that the real citations start soon. If you were up early on 10/31/24 you witnessed, we officially have snowfall. It's time to make sure snow removal crews can clear our streets.



Fire Department

- Emergency Responses for the Year: 444
- Building Permits Issued for the Year: 55 with building valuation of \$8,187,707.08
- Not only did we have fun at Trunk or Treat, but we also had a blast hosting our own haunted house at the fire station which included cider, popcorn, winter coats and snow boots, and of course our safety lanyards.
- DON'T FORGET! Angel Tree registration is open until Nov 22nd, after that date we may not be able to accommodate late entries.
- Seward and Bear Creek Fire Departments have 5 students in Advanced Emergency Medical Technician Class, this is a nationally registered course with advanced skills such as IV therapy, medication delivery, and Advanced Cardiac Life Support.



Electric Department

- The RFP for vegetation clearing has gotten some responses
- The Electric Utility General Manager, Brian Hickey attended a conference in Anchorage and talked about [HB 307](#)
- Progress is being made on Power Purchase Agreement with Chugach Electric
- Electric crews are coordinating with other city departments to decorate a tree outside City Hall for the November 30 Christmas tree lighting ceremony

Community Development

- The Planning & Zoning Commission will host a work session at 6 p.m. on Tuesday, November 19 in the City Hall Council Chambers. The topic will be continuing the conversation on finding ways in the land use code to help alleviate the housing issues in Seward. A few of the specific topics will be building height, parking ratios and accessory dwelling units. Please attend to listen, voice your opinions, or follow along on the City's Youtube channel.
- The Community Development Director attended an Emergency Operations Center training in Fairbanks.
- The Community Development Office had a table at the Halloween Carnival to promote the Comprehensive Plan public engagement surveys. The surveys are live, and we'd like as many people as possible from the Seward community to fill them out. The surveys can be found on the City's website [Comprehensive Plan Update | Seward, AK \(cityofseward.us\)](https://www.cityofseward.us/comprehensive-plan-update) or by scanning the following QR code in the image below.



Public Works

- Water shut-offs around town have been completed
- Crews are finishing up flushing sewer lines
- PW employees coordinated with the Seward Mural Society to hang the new Iditarod mural in Kawabe Park
- PW surplus auction runs from November 4 – November 18. Use the link to sign up as a buyer [Surplus Auction](#)

Seward Parks and Recreation Department

Sports & Recreation:

- Halloween Carnival was a huge success! With over 500 kids and families in attendance across three buildings.
- November Gratitude Challenge: Create a mural of gratitude every Sunday in the AVTEC multipurpose room.
- Turkey Trot 5K fun run is Thanksgiving Day! Meet at the Tonsina trailhead at 9:30 a.m.
- Disc Golf Tournament is coming up Saturday, November 30 from 12 – 2 p.m. There is a \$10 entry fee.
- Our new Beading and Fall Vibes workshop was a big hit with 10 participants coming together to bead earrings, drink coffee and connect socially with other crafters in our community. We will continue to offer morning Chill and Craft workshops throughout the year.
- We are excited to announce a new local business partnership with Rowdy Radish! Every other Sunday starting in November we will be hosting a 2-hour drawing get-together at Rowdy Radish! We will supply the drawing materials and a still life to draw.
- Basketball is going strong with AVTEC currently atop the league at 7-1.

Campgrounds:

- Grading Campground areas. And adding aggregate to Uplands parking lot.
- New Campground Coordinator started November 11, welcome Kirsten Loertscher!
- Shower house plumbing repairs

Park Maintenance and Parking

- Teen Youth Center (TYC) repairs, painting, deep cleaning, flooring
- Misc projects and repairs
- Working on improvements to implement for next season

Harbor Department

Seward Harbor

- The Proposed Harbor Project with Alaska Harbor Consulting is close to being finalized. We have a target date to release that RFP the first week of November.
- The RFP to have our lease sites appraised was released on October 30 and will close on November 25.
- No issues have been reported within the Harbor area.
- Half the Department has conducted the online portion and practicals to



become certified in both CPR and First Aid and the second half will complete in the coming weeks as scheduling allows.

- The Harbormaster and Deputy are back in the office after attending the Alaska Association of Harbormaster and Port Administrators (AAHPA) Conference. It was an exciting and engaging week discussing topics from Facility Security to the weather.
- The Harbor Worker II position has been filled and we are excited to start training soon.

SMIC

- No major incidents were reported within the SMIC Yard / Basin.
- Continuing to discuss dock alternatives with a Coast Guard Facilities Design and Construction Center team member concerning their new facility within the SMIC Basin.

Finance Department

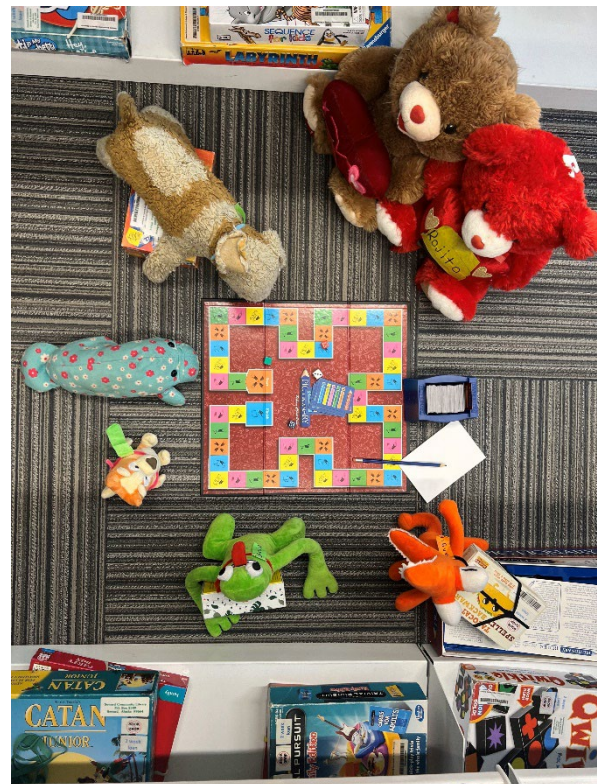
- The Finance Department has finalized the FY25/26 Operating Budget, and we are pleased with the collaboration and input from all the departments on their individual budgets
- We are still working to complete the split between the Electric Utility and the Finance Department for electric bills and other services, respectively
- Finance has been working with Northstar, a consulting firm retained to assist the department with operations, workflow, and efficiency. We expect a project manager to be assigned soon.

Library & Museum Department

- A new atrium exhibit is *Winter Traditions: From festive feasts to decorations, the winter holidays offer some light during our darkest months. This exhibit highlights the holiday season throughout the years here in Seward! (On Display November 1 – January 31)*
- The Resurrection Bay Historical Society is excited to invite you to an open house event, Saturday, November 30 from 12:00 – 2:00 p.m. at the museum. This event is free and open to the public. Bring friends, family, and anyone interested in discovering Seward’s history. This event will coincide with the Christmas Tree lighting ceremony at City Hall, and we are looking forward to seeing you there to kick off the holiday season!



- Join us for matinee movies every Saturday at 3 p.m. Admission and popcorn are free!
- The Library has received a Thinking Money for Kids Program Kit from the American Library Association and the FINRA Investor Education Foundation. If you've been looking for ways to teach your kids that money doesn't grow on trees, stay tuned for our program calendar and be among the first to check out one of our brand-new Playaway Launchpad tablets for kids! No internet required.
- Community Events:
 - Play and Chat - Tuesday's and Thursday's from 10am - 11:30am. Come play in the Community Room at the Library with toys and other children from the community.
 - Storytime – Calling all young adventurers! Storytime awaits you every Friday at 11:30 a.m. in the children’s room. Stick around afterwards for a fun craft activity.
 - Scavenger Hunts – Every month you can come to the library to play our scavenger hunt game and win a prize! The scavenger hunt is located in the library upstairs and we change them often. Good luck!
 - 1000 Books Before Kindergarten – 1KBK is a fun, free program for children from birth to five years and their caregivers to read 1000 books before kindergarten to increase early literacy and language skills. It's easier than you think with simple reading logs and 100-book milestones. Stop by and register your child today and receive a special gift to celebrate your child's 500 and 1000 book milestones.
- We hosted our Fall Stuffed Animal Sleepover, and it was a blast! The stuffed animals were full of energy, having a great time reading and causing mischief in the library.



**City of Seward - Human Resources Manager Report
Staffing Information**

Department	Job Title	# of Positions	Filled
Administration	City Manager	1	1
	Deputy City Manager	1	1
	Human Resources Manager	1	1
	Executive Assistant	1	1
	TOTAL:	4	4
Finance	Director	1	1
	Deputy Finance Director	1	1
	Senior Accountant	1	0
	Accounting Technician III	1	1
	Accounting Technician II	1	0
	Accounting Technician Utilities	1	1
	Accounting Tech Payroll	1	1
	Accounting Tech Accounts Payable	1	0
TOTAL:	8	5	
Public Works	Director	1	1
	Street Foreman	1	1
	Maintenance Mechanic	3	3
	Public Works Technician	1	1
	Shop Foreman	1	1
	Water and Wastewater Foreman	1	1
	Water and Wastewater Operator	3	3
	Building Maintenance Technician	2	2
TOTAL:	13	13	
Community Development	Director	1	1
	Planner	1	1
	Executive Assistant	1	1
TOTAL:	3	3	
Electric	Director	1	0
	Operations Supervisor	1	0
	Field Engineer	1	1
	Office Manager	1	1
	Electric Utility Cashier	1	1
	Lineman	4	3
	Plant Operator	2	2
TOTAL:	11	8	
Fire Department	Chief	1	1
	Deputy Chief	1	1
	Executive Assistant	1	1
	Building Official	1	1
	Fire Marshal	1	1
	Firefighter/EMT	1	1
	Seasonal - Summer Laborer	1	1
TOTAL:	7	7	
Harbor	Harbor Master	1	1
	Deputy Harbor Master	1	1
	Office Manager	1	1
	Executive Assistant	2	2
	Harbor Worker II	6	5
	Harbor Worker III	1	1
	Seasonal - Summer Laborer Part-Time	1	0
	Seasonal - Summer Laborer Full-Time	1	0
TOTAL:	14	11	
IT	Director	1	1
	Senior IT Tech	1	1
	IT Technician	1	1
TOTAL:	3	3	
Library	Director	1	0
	Deputy Library Director	1	1
	Library Technician	1	1
	Curator	1	1
	Library Aide	1	1
	Seasonal - Aides	2	2
TOTAL:	7	6	
Police	Chief	1	1
	Deputy Chief	1	1
	Sergeant	1	1
	Patrol Officer	8	5
	Executive Assistant	1	1
	Corrections Sergeant Unfunded	1	0
	Corrections Officer Unfunded	4	0
	Corrections Officer Unfunded	1	0
	Dispatch Supervisor	1	1
	Dispatcher	5	5
	Animal Control Officer	1	1
	Animal Control Officer Assistant	1	1
	DMV Clerk	1	1
	TOTAL:	27	18
Parks & Recreation	Director	1	1
	Deputy Director	1	1
	Executive Assistant	1	1
	Campground Coordinator	1	1
	Program Coordinator	1	1
	Recreational Assistant	1	1
	Maintenance Technician	1	1
	Seasonal - Summer	14	7
	Seasonal - Winter	3	2
	TOTAL:	24	16
City Clerk's Office	City Clerk	1	1
	Deputy City Clerk	1	1
	Executive Assistant	1	1
TOTAL:	3	3	

Total number of authorized positions: 124

Total number of filled positions: 97

CITY CLERK REPORT
by Clerk's Office Staff

Tuesday, November 12, 2024

International Relations – Consular of Japan

On Thursday, October 17th, the City Clerk’s Office had the pleasure of hosting a visit from the Consular of Japan from Anchorage. Consul Kiyohiko Hamada, along with his staff, visited with Mayor McClure, City Manager Sorensen, Harbormaster Sieminski, Deputy City Clerk Kurtz. They discussed issues ranging from tourism, state of economy, harbor



activities, schooling, and future interactions with our Sister City exchanges for Obihiro and Kushiro, Japan. The Consular was very interested in growing Japan’s interactions with our city and looks forward to continuing our exchanges, expanding into economical and tourism areas.

After lunch together, the Consular and staff took a moment for a photo opportunity, and then continued with a tour of the harbor.

Kushiro, Japan

The Clerk’s Office recently received photos from our Sister Port City Kushiro, Japan of the rowing race. The City of Seward Mayor’s Trophy Gold Pan is presented at as part of our annual award exchange.



We hope that visits to Kushiro can be added as an annual activity to grow our interaction with our Sister Port City. The city staff were incredibly gracious in accomadating our student exchange group for a day when their return home was delayed by Typhoon Ampil. The students and staff enjoyed the city and believe a visit be a part of the annual program.



We look forward to possibly having a city delegation able to present the award in the future.

CITY CLERK REPORT
by Clerk's Office Staff
Page 2

Business Licensing

Business license renewals began on October 1, 2024, and our staff have been busy processing the applications. As of November 7, 2024, there have been 79 business licenses have been issued with an additional 66 applications being reviewed.

The Clerk's Office would like to remind everyone that business licenses can be applied for through the city's website at www.cityofseward.us and follow the links for business licenses. Please contact our office at 907-224-4046, or email clerk@cityofseward.net if you have any questions.

General Election

The General Election has come and gone, and our office was glad to see an outstanding turnout of voters. The Absentee Voting period from October 21st through November 4th drew in 377 voters from the Seward/Lowell Point and 282 voters from the Bear Creek area.

Election Day was held on Tuesday, November 5, 2024 and the City Hall polling location had a turnout of 560 voters. [481 logged in the scanner, 2 special needs, and 77 questioned ballots]

Thank you to all the election workers who helped make this smooth election process!

MUNSON, CACCIOLA & SEVERIN, LLP

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November 6, 2024

Seward City Council
City of Seward
PO Box 167
Seward, AK 99664

Re: October Status Report

Dear City Council:

This is our status report covering activity on legal matters worked on during October 2024.

General Matters:

We advised on various public records questions, specifically working with the finance department and the police department. We advised the City regarding the heat loop project. We reviewed a contract between the City and the Boys and Girls Club.

Electric Utility:

Our office responded to motions to reconsider filed by Chugach and Renewable Energy Alaska Project (REAP). A decision on those motions and responses should be released early this month if the RCA decides to clarify anything in its order. Chugach has also sent out its compliance filing for review by the other parties. Our office continues to review that filing to ensure compliance with the RCA's order. The City will be granted a refund for a portion of the costs it has paid from September 2023-this month because its ultimate rate was lower than the interim rate. The deadline for appeals (if any) of the RCA's decision is around the middle of December.

The Railbelt Transmission Organization continues to make progress for a December 31 filing date for the Certificate of Public Convenience and Necessity.

We helped advise and review the draft wholesale power supply contract which is still under negotiation with Chugach.

Personnel:

We advised on various personnel matters. We continue to work with outside counsel to defend a suit by a former employee, who had unsuccessfully filed four prior complaints against the City with state agencies, and who has converted the allegations in some of those failed complaints into a lawsuit against the City for wrongful dismissal.

Planning:

We obtained a final judgment from the court in the McDonald matter. We have filed a motion requesting the court require McDonald to pay the City's attorney's fees, and filed a reply to McDonald's opposition to same. The motion is now ready for the judge to decide.

On October 8, Mr. Palmer from our office presented to the Planning and Zoning Commission on quasi-judicial standards, such as when the Commission acts as a jury and decides a conditional use permit. We met with planning staff both before and after the training to explain some of the more nuanced concepts and answer questions.

Advised on communications requirements and subdivision agreement related to Mount Alice PUD. We advised on a contract revision for the city's GIS contractor.

Port and Harbor:

We continued negotiations with the owner of an abandoned vessel. There continues to be positive momentum towards a resolution. We monitored a claim against an estate for overdue utilities. We worked with the harbormaster and the city's consultant on a request for proposals for the Northeast Harbor project.

You can expect to receive our next status report by December 4.

Very truly yours,

MUNSON, CACCIOLA & SEVERIN LLP



Samuel C. Severin

Visit Seward attended ATIA Conference in Juneau:

- The Alaska Travel Industry Association is the state's leading industry organization for travel-related businesses and supporters and each year they hold an annual convention with leaders in tourism businesses, wholesalers, vendors, destination marketing organizations, and elected officials.
- 2023 Visitor Volume Alaska:
 - Summer Cruise 56%, Summer-independent 31% Winter 13%
 - Total state visitors: 3,046,600 guests
- Tourism Industry:
 - Supports 48,000 Alaska Jobs
 - Economic Impact; 3.9 billion in direct spending, 5.6 billion economic output
 - Visitors generated \$158 million to the State of Alaska in 2023, \$840,000 in bed tax for the City of Seward in 2023.
- ATIA Budget
 - 2023 \$10 million (state investment, industry investment, grants)
 - 2024 \$8.6 million (average statewide budget for tourism industry is 19.6 million!)
 - VRT generated \$15.1 million in 2023 (70% generated by out of state visitors)
- ATIA's goals
 - Grow Alaska as an international, year-round vacation destination
 - Enhance and strengthen the destination brand domestically and internationally
 - Continued focus on cultural and sustainable integration in all brand efforts
- Met with Royal Caribbean Group & Seward City Tours on expectations for improved Cruise Ship Docking
- Kenai Peninsula Borough adopting an ATIA Chapter
- Why is it important to go to the ATIA Conference?
 - Representation for Seward among the leaders in the tourism industry
 - Advocate for the year round community of Seward
 - Create and maintain trusting relationships with stakeholders
 - Stay abreast of industry trends

Winter Weekends & Important Events:

- Halloweek in Seward
- Shop Small Save the Date - Nov 30th
- Nov 4th Cruise Ship Terminal Community Forum*
- December Chamber Luncheon with Community Development
- February Chamber Luncheon with ADF&G and CIAA on Coho in Resurrection Bay

Formal Request for a Work Session with the City Council, Mayor and Administration

CALL TO ORDER

The October 28, 2024, regular meeting of the Seward City Council was called to order at 7:00 p.m. by Mayor Sue McClure.

OPENING CEREMONY

Police Chief Alan Nickell led the Pledge of Allegiance to the flag.

Newly appointed council members John Osenga and Casie Warner were sworn in by the City Clerk.

ROLL CALL

There were present:

Sue McClure, presiding, and
John Osenga
Kevin Finch
Randy Wells
~~Robert Barnwell~~
Julie Crites
Casie Warner

comprising a quorum of the Council; and

Kat Sorensen, City Manager
Jason Bickling, Deputy City Manager
Kris Peck, City Clerk
Jodi Kurtz, Deputy City Clerk

Excused – Barnwell
Absent – None

CITIZEN COMMENTS ON ANY SUBJECT EXCEPT THOSE ITEMS SCHEDULED FOR PUBLIC HEARING

Bruce Jaffa, outside city limits, thanked Council Member Wells for his compliment regarding a recent Town Hall Meeting. On another topic, Jaffa explained the Heat Loop Project had missed a critical deadline for submission to the Department of Energy. As Chair of the Heat Loop Committee, Jaffa spoke about the anger, frustration and disappointment they had recently encountered. He spoke to the future of the Heat Loop Project and what the next steps might be. The benefits and opportunities to Seward should not be buried with this particular failure of the lost grant opportunity. Lastly, Jaffa referred to his written laydown that he provided to council.

Rhonda Hubbard, inside city limits, spoke about the work session on the Electric Department Enterprise Fund. She looked forward to finding out what the true cost should be for the rate payers. The cost of living in Seward was already high and she hoped for a rate decrease in the future.

APPROVAL OF AGENDA AND CONSENT AGENDA

Motion (Osenga/Wells)

Approval of Agenda and Consent Agenda

Warner requested Resolution 2024-058 be removed from the Consent Agenda.

Motion as Amended Passed

Unanimous

The clerk read the following approved consent agenda items:

Approval of the October 14, 2024, City Council Meeting Minutes

Resolution 2024-057: Authorizing the City Manager to Purchase a Chevrolet Silverado 2500 for \$51,897.50 with 10% Contingency and Appropriating Funds

Appoint Alec Branson as the City Representative to the Cook Inlet Aquaculture Association with a term set to expire May 2027

No grounds for protest to the renewal of the liquor license for the Firebrand BBQ

SPECIAL ORDERS, PRESENTATIONS, AND REPORTS

Proclamations and Awards

First Responders Day Proclamation read by John Osenga and accepted by Dana Paperman.

Veterans Day Proclamation read by Sue McClure and accepted by Clare Sullivan.

City Manager Report

City Manager Kat Sorensen reminded everyone that the Halloween Carnival would be downtown this year, rather than the cruise ship terminal. Sorensen announced that Seward was on the verge of receiving commercial air service. In March of this year, there was a Request for Proposals (RFP) to bring essential air services back to Seward. Different companies interested in responding to that RFP would submit their proposals to the Department of Transportation. Sorensen encouraged the public to reach out with comments regarding the commercial air service.

City Clerk Report

City Clerk Kris Peck provided an update on the Absentee In-Person Voting for the General Election.

Other Reports and Announcements - None

Presentations

Senior Center Presentation by Dana Paperman

NEW BUSINESS

Resolution 2024-058: Adopting the City of Seward 2025 Legislative Priorities and Congressionally Designated Spending List

Motion (Osenga/Wells)

Approve Resolution 2024-058

Sorensen explained the annual workflow for these priorities and spending list. Sorensen hoped for a discussion on the list and direction for any changes that needed to be made. Sorensen also said that 3 to 4 of the priorities should be noted for the Congressionally Designated Spending List and she recommended:

- Continued Full Funding for the Construction and Maintenance of the United States Army Corp of Engineers Lowell Tunnel Outfall Diversion Structure
- Funding for the Construction of a New Public Works Facility
- Expansion of Water/Sewer and Access Infrastructure Which Will Increase Construction of New Residential Development throughout City Limits
- Funding for the Construction of a New Fire Station

Council discussed the list and selected the recommended items as the key priorities for the Congressionally Designated Spending List.

Motion as Amended Passed

Unanimous

Other New Business

Nominate, elect, and swear in a council member as Vice Mayor with a term set to expire October 2025

Crites nominated John Osenga as Vice Mayor.

Motion (Crites/Finch)

Nominate John Osenga as Vice Mayor

The was no objections from council. The clerk advised no roll call vote was necessary.

Motion Passed

Unanimous

Discuss changing the December 9, 2024, Council Meeting date to December 16, 2024

Sorensen explained the schedule conflict with the AML conference and suggested rescheduling the December 9, 2024 meeting to December 16, 2024. On a related note, Sorensen also advised this would be an opportune time to cancel the second meeting in December.

Motion (McClure/Wells)

Change the Date of the December 9, 2024 Council Meeting to December 16, 2024 and cancel the December 23, 2024 meeting

Motion Passed

Unanimous

Discuss attendance at the Alaska Municipal League conference in December

McClure wanted to attend the Conference of Mayors, but not the remainder of the local government conference.

Warner expressed interest in attending the newly elected officials training and the local government conference.

Sorensen and Bickling also planned to attend the conference.

INFORMATIONAL ITEMS AND REPORTS

Other Items

Quarterly Report from the Alaska Small Business Development Center

Upcoming City Council Meetings: Tuesday, November 12, 2024, at 7:00 p.m. (Monday is Veterans Day Holiday)

CITIZEN COMMENTS

Jacob Caldwell, outside city limits, spoke as a representative of Kenai Aviation. His company was interested in the RFP for the commercial air service in Seward. He explained the flight schedule and tax funding. He noted that Seward had not had commercial air service since 2002. One of the big challenges for flying to and from Seward was the inclement weather. He was looking at Monday, Wednesday, and Friday for flights, but was interested to hear feedback from the community. Peak season would be Memorial Day to Labor Day with increased flights. Caldwell was really excited for the chance to serve this community.

Bruce Jaffa, outside city limits, appreciated the information that was just presented on the commercial air service. Jaffa shared that he had recently traveled around the state and nothing compared to Seward.

Kevin Dunham, outside the city limits, explained the power factor in Seward and the electric customers who were causing the highest losses. Dunham made an analogy to explain the power factor losses as the “foam on top of the beer” and the keg was putting out foam to everyone. The SeaLife Center historically had a bad power factor but had since fixed the problem. Dunham referenced a list of seven customers who were wasting the most power and really needed to be addressed.

COUNCIL AND ADMINISTRATION COMMENTS & RESPONSE TO CITIZEN COMMENTS

Sorensen wished everyone a Happy Halloween and thanked Council for rescheduling the December meeting date.

Crites said it was a great meeting and enjoyed the Seward Senior Center presentation.

Warner thanked everyone for their support and was honored to be on council and sitting at the dais. She thanked Dana Paperman for her Senior Center presentation. Warner encouraged everyone to participate in the Kenai Peninsula Borough survey that was currently open. Lastly, Warner was looking forward to Halloween.

Finch thanked everyone for coming out to the meeting. He thanked Kenai Aviation for their interest in commercial air service to Seward. Finch wished everyone a safe Halloween, and reminded everyone to drive carefully, set the clocks back on November 3rd, and to get out and vote.

Wells echoed previous comments and encouraged everyone to vote.

Osenga thanked all first responders for their service. He thanked the Senior Center and their volunteers, and noted the Meals on Wheels was a fantastic program. Osenga thanked council for selecting him as the Vice Mayor and he would do his very best. Lastly, Osenga wished everyone a Happy Halloween.

McClure said she was excited about commercial air service returning to Seward. She recalled an issue with the Department of Transportation regarding the runway. McClure congratulated the newly elected council members Warner and Osenga. She noted there were several Halloween activities this week and she had dressed up as Axolotl for the Trunk or Treat event. Lastly, McClure urged everyone to be careful out there and watch out for trick or treaters on Halloween.

EXECUTIVE SESSION

Per Seward City Code 2.10.033 E (3): Matters which by law, municipal Charter, or ordinances are required to be confidential

Discussion with city attorney for potential litigation regarding Heat Loop Project contractor

Motion (Osenga/Wells)

Go into Executive Session

City Attorney Sam Severin and City Attorney Robert Palmer would be participating telephonically.

The City Manager, Deputy City Manager, and City Clerk were invited to stay.

Motion Passed

Unanimous

Council recessed the meeting at 8:09 p.m.
Council resumed the meeting at 8:20 p.m.

Council went into executive session at 8:20 p.m.
Council came out of executive session at 9:05 p.m.

McClure stated that an executive session was held, and council was ready to adjourn the meeting.

ADJOURNMENT

The meeting was adjourned at 9:06 p.m.

Kris Peck
City Clerk

Sue McClure
Mayor

(City Seal)



ORDINANCE 2024-014

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, REVISING SEWARD CITY CODE SECTION 5.45.015(A) HOTEL/MOTEL ROOM TAX – LEVY OF TAX, TO INCREASE THE HOTEL/MOTEL TAX RATE FROM FOUR PERCENT TO EIGHT PERCENT EFFECTIVE JANUARY 1, 2025

Documents:

- Agenda Statement
- Ordinance 2024-014
- Attachments – None



City Council Agenda Statement

Meeting Date: November 12, 2024

To: City Council

Through: Kat Sorensen, City Manager

From: Jason Bickling, Deputy City Manager

Subject: Ordinance 2024-014: Revising Seward City Code Section 5.45.015(A) Hotel/Motel Room Tax – Levy of Tax, to Increase the Hotel/Motel Tax Rate from Four Percent to Eight Percent, Effective January 1, 2025

Background and justification:

The hotel/motel room tax, also known as the “bed tax,” was initiated by voters in 1995 (Initiative Ordinance No. 95-01-INIT) by a majority vote. The tax was established at 4% and has not been increased since the initiative passed. The bed tax is considered a sales tax, and, as a home rule city, the City of Seward has the authority to amend the tax levy by ordinance.

The bed tax is a fee on the end user. Short term rentals and hotels/motels collect the bed tax from visitors. They do not pay the bed tax they simply remit it to the city. No extra work is required for those businesses to implement the change since the system to collect the bed tax is already in place.

Past collection amounts for the City of Seward are listed below:

2023 - \$840,428
 2022 - \$804,511
 2021 - \$713,633
 2020 - \$217,434
 2019 - \$591,674
 2018 - \$556,065

For the communities in the state that collect bed tax, Seward has one of the lowest rates. For comparison, other Alaskan communities that impose a bed tax are listed below:

4% - Seward
 6% - Valdez, Wrangell, Nome, Sitka
 7.5% - Denali Borough
 8% - Houston, Wasilla, Palmer (Mat-Su Borough), Fairbanks, Fairbanks Borough, North Pole, Skagway, Yakutat
 9% - Juneau
 10% - Dillingham
 12% - Anchorage, Bethel

Comprehensive and Strategic Plan Consistency Information

This legislation is consistent with (citation listed):

Comprehensive Plan: _____

Strategic Plan: _____

Other: _____

Certification of Funds

Total amount of funds listed in this legislation: \$ 548,638

This legislation (✓):

Creates revenue in the amount of: \$ 548,638

Creates expenditure in amount of: \$ _____

Creates a savings in the amount of: \$ _____

Has no fiscal impact

Funds are (✓):

Budgeted Line item(s): 4020- Hotel/Motel Room Tax

Not budgeted _____

Not applicable _____

Fund Balance Information

Affected Fund (✓):

General SMIC Electric Wastewater

Boat Harbor Parking Water Healthcare

Motor Pool Other _____

Note: amounts are unaudited

Available Fund Balance \$ _____

Finance Director Signature: Sully Jusino

Attorney Review

Yes Attorney Signature: _____

Not applicable Comments: _____

Administration Recommendation

Adopt Ordinance

Other: _____

Sponsored by: Sorensen
Introduction: November 12, 2024
Public Hearing: November 25, 2024
Enactment: TBD

**CITY OF SEWARD, ALASKA
ORDINANCE 2024-014**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, REVISING SEWARD CITY CODE SECTION 5.45.015(A)
HOTEL/MOTEL ROOM TAX – LEVY OF TAX, TO INCREASE THE
HOTEL/MOTEL TAX RATE FROM FOUR PERCENT TO EIGHT
PERCENT EFFECTIVE JANUARY 1, 2025**

WHEREAS, initiative Ordinance No. 95-01-INIT was placed before the voters at the regular election in October 1995 and was approved by a majority of the voters voting on the question, thereby establishing a 4% hotel/motel room tax, and creating Seward City Code 5.45.015, which provides the authority for the imposition of a hotel/motel room tax; and

WHEREAS, the revised preliminary 2025/2026 operating budget includes a proposed 4% increase in the hotel/motel room tax, increasing the tax rate from 4% to 8%, and generating an estimated \$694,533 in additional revenues; and

WHEREAS, the City of Seward has one of the lowest bed tax rates of the Alaskan communities that have a bed tax; and

WHEREAS, the City recognizes the need to diversify revenue in a way that minimizes the burden on residents and year-round community members; and

WHEREAS, these additional funds would help the visitor industry pay for continued support of Seward’s destination marketing, additional infrastructure in visited areas, and general services that are used by visitors and residents alike such as public safety.

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

Section 1. The Seward City Code Section 5.45.015(A) is amended as follows:

~~Strikeout~~ – Delete **Bold Underlined** – New

- A. There is hereby levied a tax on all hotel/motel rent equal to ~~four~~ **eight** percent of the hotel/motel rent.

Section 2. The effective date of the change to the hotel/motel room tax rate is January 1, 2025.

CITY OF SEWARD, ALASKA
RESOLUTION 2024-014
Page 2 of 2

Section 3. This ordinance shall take effect 10 days after its enactment.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 25th day of November 2024.

THE CITY OF SEWARD, ALASKA

Sue McClure, Mayor

AYES:
NOES:
ABSENT:
ABSTAIN:

ATTEST:

Kris Peck
City Clerk

(City Seal)



RESOLUTION 2024-062

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE BOYS & GIRLS CLUB OF THE KENAI PENINSULA IN THE AMOUNT OF \$170,000 AND APPROPRIATING FUNDS

Documents:

- Agenda Statement
- Resolution 2024-062
- Attachments:
 - MOA BGCKP
 - BGCKP 2024 Monthly Reports



City Council Agenda Statement

Meeting Date: November 12, 2024

To: City Council

Through: Kat Sorensen, City Manager

From: Melanie Hauze, Director of Parks and Recreation

Subject: Resolution 2024-062: Authorizing the City Manager to Enter into an Agreement with the Boys & Girls Club of the Kenai Peninsula in the Amount of \$170,000 and Appropriating Funds

Background and justification:

The Boys & Girls Club provides a safe, positive, and engaging environment, focused on helping young people reach their full potential. Since 2020, the Boys & Girls Club of the Kenai Peninsula has operated out of the Teen Youth Center and the Teen Rec Room located on the middle level of the Community Center building at 336 Third Ave.

Under the current agreement the City of Seward contributes \$185,000 per year, plus an annual sponsorship of \$25,000 to the Boys & Girls Club. The proposed agreement would reduce the contribution amount to \$170,000 and eliminate the annual \$25,000 sponsorship.

While the proposed changes involve a reduction in funding, this also represents an opportunity for the Boys & Girls Club to refocus and strengthen their mission within the community by prioritizing the needs of younger children and collaborating with Parks and Recreation who will focus on activities for teens and community events.

The Boys & Girls Club will continue to operate on the middle level of the Community Center and accommodate children aged 5 to 12 years old. The Boys & Girls Club will provide youth programs, including out-of-school activities, at least five days per week, for elementary-aged students. Boys & Girls Club will also provide periodic and seasonal programs including but not limited to afterschool, winter, spring break, summer camps, and day camps for in-service days and parent-teacher conferences.

Continuing operations for the Boys & Girls Club on the middle level of the building will allow Parks and Recreation to use the lower level of the Community Center to enhance their programming, focusing on teen activities and community events. This will enhance each organization's focus by narrowing the age groups served. The Boys & Girls Club will concentrate on delivering tailored programs that meets the specific needs of younger children. The reallocation of space allows for better integration of teen activities and community events, fostering a collaborative environment for all age groups.

Adjusting the budget and operational model will provide a more sustainable framework for the Boys & Girls Club, enabling them to continue serving youth despite current staffing challenges. While the proposed changes involve a reduction in funding, this also represents an opportunity for the Boys & Girls Club to refocus and strengthen their mission within the community. By prioritizing the needs of younger children and collaborating with Parks and Recreation, the Boys and Girls Club can continue to offer valuable programs.

Comprehensive and Strategic Plan Consistency Information

This legislation is consistent with (citation listed):

Comprehensive Plan: 3.6.1 Improve, expand, and diversify year-round parks and recreational opportunities for residents and visitors.

Strategic Plan: _____

Other: _____

Certification of Funds

Total amount of funds listed in this legislation: \$ 0

This legislation (✓):

Creates revenue in the amount of: \$ _____

Creates expenditure in amount of: \$ _____

Creates a savings in the amount of: \$ _____

Has no fiscal impact

Funds are (✓):

Budgeted Line item(s): 01000-1430-7009

Not budgeted _____

Not applicable _____

Fund Balance Information

Affected Fund (✓):

General SMIC Electric Wastewater

Boat Harbor Parking Water Healthcare

Motor Pool Other Boys & Girls Club

Note: amounts are unaudited

Available Fund Balance \$ _____

Finance Director Signature: Sully Jusino

Attorney Review

Yes Attorney Signature: _____

Not applicable Comments: _____

Administration Recommendation

Adopt Resolution

Other: _____

Sponsored by: Sorensen

**CITY OF SEWARD, ALASKA
RESOLUTION 2024-062**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, AUTHORIZING THE CITY MANAGER TO ENTER INTO AN
AGREEMENT WITH THE BOYS & GIRLS CLUB OF THE KENAI
PENINSULA IN THE AMOUNT OF \$170,000 AND APPROPRIATING
FUNDS**

WHEREAS, the Seward Parks and Recreation Department is responsible for organizing and coordinating various recreational programs for individuals of all ages within the City of Seward; and

WHEREAS, quality youth programs and services are essential to the health and well-being of Seward youth and families; and

WHEREAS, the Boys & Girls Club has the expertise and experience to provide such services and is willing to do so in accordance with the terms and conditions of this agreement; and

WHEREAS, the Boys & Girls Club is willing to continue responsibility for providing activities for elementary-aged children.

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

Section 1. In consideration of the mutual covenants, conditions, and agreements set forth herein, the City Manager is hereby authorized to approve the attached agreement between Seward Parks & Recreation and the Boys & Girls Club of the Kenai Peninsula effective January 1, 2025.

Section 2. Funding in the amount of \$170,000 annually for this contract will come from the Parks & Recreation Contracted Services account 01000-1430-7009.

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

PASSED AND APPROVED by the City Council of the City of Seward, Alaska this 12th day of November 2024.

THE CITY OF SEWARD, ALASKA

Sue McClure, Mayor

**CITY OF SEWARD, ALASKA
RESOLUTION 2024-062**

Page 2 of 2

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Kris Peck
City Clerk

(City Seal)

**Memorandum of Agreement
between
Seward Parks & Recreation
and
Boys & Girls Club**

THIS MEMORANDUM OF AGREEMENT ("Agreement") is entered into on the 1st of January, 2025, by and between Seward Parks & Recreation Department ("SPRD") and the Boys & Girls Clubs of the Kenai Peninsula ("BGCKP").

WHEREAS, SPRD is responsible for organizing and coordinating various recreational programs for individuals of all ages within the City of Seward ("City") and;

WHEREAS, quality youth programs and services are essential to the health and well-being of Seward youth and families, and;

WHEREAS, BGCKP has the expertise and experience to provide such services and is willing to do so in accordance with the terms and conditions of this Agreement;

NOW, THEREFORE, in consideration of the mutual covenants, conditions, promises, and agreements set forth herein, it is agreed by and between SPRD and BGCKP as follows:

SPRD OBLIGATIONS:

1. Payment. SPRD shall pay BGCKP \$170,000 annually for all services under this Agreement, billed monthly.
2. Facilities. SPRD shall provide BGCKP with dedicated space to operate programs. According to this Agreement, the space to be used by BGCKP shall be the facility known as the middle level facility located at 336 3rd Ave, Seward, AK 99664.

SPRD shall be responsible for:

- a. Utilities
- b. Maintenance and repair
- c. Internet

3. Management. SPRD shall cooperate with BGCKP on program implementation and evaluation. Collaborate activities with Sports and Recreation.

BGCKP OBLIGATIONS:

1. BGCKP shall develop and provide comprehensive youth programs for Seward youth ages *5 – 12 years of age (*5-year-olds as developmentally appropriate and at BGCKP's discretion), including Out-of-School-Time activities for at least five days per week and three hours per day (4.5 hours on KPBSD early release days) for elementary-age students. BGCKP shall provide periodic and seasonal programs to include but not be limited to afterschool, winter, spring break, summer camps, and day camps for in-service and P/T conferences.

2. Eligibility & Costs. BGCKP can charge a fee for participation in any programs and services it

provides. BGCKP shall make a substantial portion of its programs or facilities available at little or no cost to Seward families with demonstrated need. Although basic membership fees may be required for many Seward residents, participation in BGCKP programs shall not be denied solely on the basis of financial hardship.

3. Facilities. BGCKP shall operate programs at the facility. Any modifications and/or alterations to the Facilities are subject to approval by SPRD.

4. Supplies. BGCKP shall furnish operating supplies and materials at its own expense.

5. Staffing. BGCKP shall maintain adequate staffing (1:20 ratio) to manage and facilitate programs year-round, including at least one full-time employee.

6. Reporting. BGCKP shall provide SPRD monthly, quarterly and annual reports in the following format:

Monthly Attendance Report

- a. Weekly attendance numbers
- b. Number of staff/volunteers
- c. Summary of programming

Quarterly Reports

- a. Number of participants served
- b. Description of programs/activities offered
- c. Number of participants receiving scholarship funds
- d. A summary of the impact on the target population, e.g., community indicators, customer feedback, staff observations, etc.

Annual Reports

- a. Annual summary of quarterly metrics
- b. Lessons learned based on reported impacts and what, if any, changes will be enacted in response to those outcomes.
- c. Program revenues and costs, including memberships, staffing, operations, etc.

7. Promotion. BGCKP shall cooperate with SPRD to recognize this partnership and funding publicly. Such recognition may include press releases, photos, social media posts, and facility/equipment signage.

TERM. This Agreement shall begin on the 1st of January, 2025, and for the duration of 1 year with the option to renew on a year-to-year basis unless terminated as provided below.

TERMINATION. This Agreement may be terminated by either party without cause upon 30 days' written notice to the other party. In the event of termination, all finished or unfinished documents, reports, or other material or work of BGCKP pursuant to this Agreement shall be submitted to SPRD, and BGC shall be entitled to just and equitable compensation on a prorated basis for any Satisfying work was completed prior to the date of termination.

COMPLIANCE WITH LAWS. BGCKP shall be familiar with and at all times comply with and observe all applicable federal, state, and local laws, ordinances, rules, regulations, and executive orders, all

applicable safety orders, all orders or decrees of administrative agencies, courts, or other legally constituted authorities having jurisdiction or authority over BGCKP, the City, or the service which may be in effect now or during the performance of the services. The contractor shall have a Seward and State of Alaska Business License.

INDEMNITY. BGCKP shall indemnify, defend, hold, and save the City, its officers, agents, and employees harmless from any claims or liability of any nature or kind, including costs and expenses (including attorneys' fees), for or on account of any and all legal actions or claims of any character whatsoever alleged to have resulted from injuries or damages sustained by any person or persons or property (including contract rights or intangible assets) and arising from, or in connection with, performance of this Agreement, and caused in whole or in part by any negligent act or omission of BGC; provided, however, that this paragraph shall not be construed so as to require indemnification of the City from such claims, damages, losses, or expenses caused by or resulting from the sole negligence of the City.

INSURANCE. BGCKP understands that no City insurance coverage, including Workers' Compensation, is extended to BGCKP. BGCKP shall at all times maintain adequate (commercially reasonable coverage levels) insurance covering Workers' Compensation, general commercial liability, automobile liability, and property damage, including a contractual liability endorsement covering the liability created or assumed under this Agreement. BGCKP shall not commence work under this Agreement or any work on any phase of the Project until BGCKP provides the City with certificates of insurance evidencing that all required insurance has been obtained. These insurance policies and any extension or renewals thereof must contain the following provisions or endorsements:

- a. City is named as an additional insured for all liability coverages,
- b. City will be given thirty (30) days prior notice of cancellation or material alteration of any of the insurance policies,
- c. The insurer waives all rights of subrogation against the City of Seward and its employees or elected officials,
- d. Any deductibles or exclusions in coverage will be assumed by BGCKP for the account of and at the sole risk of BGCKP,

The minimum amounts for each type of insurance shall be no less than the following:

- a. Commercial General Liability Insurance on an "occurrence basis" with limits of liability not less than \$ 1 Million per occurrence and \$1 Million aggregate combined single limit, personal injury, bodily injury, and property damage,
- b. Motor Vehicle Liability Insurance for all owned, hired, and non-owned vehicles, including no-fault coverage with limits of liability of not less than \$1 Million per occurrence combined with single-limit bodily injury and property damage,
- c. Workers Compensation as required by Alaska law, AS 23.30.045 and regulations adopted thereunder,

Upon request, BGCKP shall permit the City to examine any of the insurance policies specified herein.

The minimum amount and types of insurance provided by BGCKP shall be subject to review, and

The City may request revisions in order to provide continuously throughout the term of the Agreement on a level of protection consistent with sound business practice and accepted standards of the industry.

EQUAL EMPLOYMENT OPPORTUNITY. BGCKP shall not discriminate against any volunteer, employee, or applicant for employment because of race, religion, color, national origin, or because of age, physical handicap, sex, marital status, change in marital status, pregnancy, or parenthood when the reasonable demands of the position do not require distinction based on age, physical handicap, sex, marital status, changes in marital status, pregnancy, or parenthood. BGCKP shall take affirmative action required by law to ensure that applicants are employed and that employees are treated during employment without regard to their race, color, religion, national origin, ancestry, age, or marital status.

IN WITNESS THEREOF, the parties have executed this Agreement:

City of Seward Representative

Shanette Wik

BGCKP Representative

Date

10/29/2024

Date

Attest:

City Clerk Representative

City Seal

BGCKP SITE DIRECTOR MONTHLY REPORT

Month: January, 2024

Clubhouse: Seward	Site Director: Ronald Jackson	Serves Grades: K-12
Enrolled 2024: 62	Adult Staff: 5	Junior Staff: 1
Total Attendance: 544	Total Meals Served: 332	ADA: 30
Feeder Schools: Seward Elementary, Seward Middle, Seward High		

Programming

- Power Hour:
- Small Group Tutoring:
- STEM: **Candy Bacteria, Hibernation Station, Sledding Ramp**
- Art: **Self Portraits, Torn Paper winter scene, Object Collage, My Favorite Season sketch**
- Physical Movement: **Four Square, Just Dance, Sledding/Outside Play**
- Cooking:
- Music:
- Social Rec/Games Room:
- SELFY: Stand Alone Program: **Selfy Bingo, Guess Who?, Stop/Ready/Go!, Better Luck Tomorrow, Work it out, Fill me up, superheroes**
- Torch Club/Key Stone:
- Family Engagement:
- Other:

Youth Of The Month (please include photo)First Name, Last Initial: **Ruby R**

Why was he/she chosen?

She is always polite and very positive. Always stepping up when asked to help staff or others. A very bright and positive girl who has great qualities at such a young age.



BGCKP SITE DIRECTOR MONTHLY REPORT

Month: February 2024

Clubhouse: Seward	Site Director: Ronald Jackson	Serves Grades: K-12
Enrolled 2024: 70	Adult Staff: 5	Junior Staff: 1
Total Attendance: 499	Total Meals Served: 425	ADA: 26
Feeder Schools: Seward High, Seward Middle, Seward Elementary		

Programming

- Power Hour:
- Small Group Tutoring:
- STEM: **House of Cards, Candy Box, Air Mail, Candy Dispenser**
- Art: **Pony Bead Key Chains, Morse Code Jewelry, Watercolor projects: Northern lights, Wax Resist, Washi Tape.**
- Physical Movement: **Court play, 4Square, Just Dance**
- Cooking: **Cup Cake Baking,**
- Music: **Open Jam Session**
- Social Rec/Games Room:
- SEL: Stand Alone Program: **Watercolor Wash, Valentines Day Headbands, Line designs/Tessellation, Salt and Water Color**
- Torch Club/Key Stone:
- Family Engagement:
- Other:

Youth Of The Month (please include photo)First Name, Last Initial: **Caleb H.**

Why was he/she chosen?

Caleb listens well to staff instructions, responds enthusiastically, and promptly when asked to help with cleaning up or helping. Caleb is respectful when speaking to staff and always remembers say please and thank you throughout the day. We are very proud of the good example he sets at the Club.



BGCKP SITE DIRECTOR MONTHLY REPORT

Month: March, 2024

Clubhouse: Seward	Site Director:	Serves Grades: K-12
Enrolled 2024: 75	Adult Staff: 4	Junior Staff: 1
Total Attendance: 445	Total Snacks Served: 445	ADA: 31
Feeder Schools: Seward Elementary, Seward Middle, Seward High, Connections Homeschool		

Programming: March was a short month as there was no Spring Break Camp due to insufficient interest.

- **STEM:** Kids created a Rainbow Bridge and learned about famous bridges, types of bridges and what shapes make the strongest bridges with educational standards in engineering and math addressed (attached). Additionally, kids created a Wind Powered Maze and learned about balanced and unbalanced forces, renewable energy and wind power (lesson attached). Downstairs, the teens enjoyed some edible where they tasted a rainbow of foods. We also partnered with Youth360 for Magic game nights each Wednesday for the teens.
- **Art:** During Choice Board time, kids select an activity they would like to work on. Choice Boards are part of our student “voice and choice” where they have age appropriate freedom to choose from a variety of self-directed activities. The teens created dragons, felt animals, air dry clay pinch bowls and tried their hand at bubble painting.
- **Physical Movement:** Kids were introduced to a new physical activity called “Jump Bands” which are an adaptation of a popular 1970’s Jump Rope game. An example of Jump Bands can be found on YouTube here: <https://www.youtube.com/watch?v=wAajOs6f8r0&t=40s>
- **Music:** We partnered with Youth360 for weekly Jam Sessions with teens. Y360 provides the musician. Kids bring their own instruments for an organic jam session.
- **Social Rec/Games Room:** Kids had board game time on Wednesday afternoons. The social skills learned and practiced through the simple act of old school board games is amazing.
- **SEL:** Staff use “Conversation Starters” to engage kids in meaningful conversations about their thoughts, dreams, feelings and goals.
- **Other:** Staff gave the downstairs teen area a makeover. They lightened up the walls and gave them new life. Photos attached.



BGCKP SITE DIRECTOR MONTHLY REPORT



BGCKP SITE DIRECTOR MONTHLY REPORT

Month: May 2024

Clubhouse: Seward	Site Director: Jacob Rankin not yet on site.	Serves Grades: Kinder-12th
Enrolled 2024: 98	Adult Staff: 4	Junior Staff: 0
Total Attendance: 366	Total Meals Served: 366	ADA: 22
Feeder Schools: Seward Elementary, KPBSD Connections		

Our Seward Clubhouse was in a state of transition during the month of May as our regular school year staff was exiting for the summer and our new Site Director was not yet on-site.

In mid-May all of our Teen staff left for other summer work in the fishing and tourist industry and we had to temporarily discontinue Teen programming which we communicated with the City of Seward as well as our Teen partner, Youth 360. Youth 360 said that summer programming for teens was not as necessary in the summer months so we focused our 2-remaining staff on providing youth programming for kids grades K-5 but allowed middle and high school kids to come in for meal time.

BGCKP SITE DIRECTOR MONTHLY REPORT

Month: *June 2024*

Clubhouse: Seward	Site Director: Jacob Rankin	Serves Grades: Kinder-12th
Enrolled 2024: 98	Adult Staff: 4 + Director	Junior Staff: 0
Total Attendance: 415	Total Meals Served: 1200	ADA: 21
	Breakfast, Lunch & Snack	
Feeder Schools: Seward Elementary & Middle, KPBSD Connections		

The Seward Clubhouse summer theme is "A World Of Adventure" with the kids "visiting" various countries via activities.

STEM: The kids "visited" Sweden and made a Viking catapult. In Brazil they made a zip line for howler monkeys to get thru the tree tops. In Africa, the kids created an African savannah with kinetic sand, clay and plastic African animals. We also made Egyptian pyramids, a replica of the Sydney Harbour Bridge, and made the Great Wall of China out of dominoes.

ART: We colored a Dala Horse in Sweden, made henna hand designs from India, painted Koi fish, a Chinese fan and an African collage. We also did some dot painting in Australia and each child colored 1 piece of a puzzle to represent themselves. After it was finished, the pieces were put together symbolizing we are all a part of something bigger.

PHYSICAL: We have been out at the parks each day the weather is nice and we walk to Avtec several times per week after lunch.

FAMILY ENGAGEMENT: Perhaps our biggest family engagement "win" was that a disgruntled parent contacted us and had many concerns in the 2 months prior to summer. After lengthy email conversation first with the Operations Director, then the CEO and finally after meeting with the new Site Director, this parent is now an employee and doing very well.

In June was added to our staff team:

Claire Sharp

Alex Ursel

Christiana Smith

Jaiden Robb



BOYS & GIRLS CLUB
OF THE KENAI PENINSULA



JACOB RANKIN

Meet Jacob, our new Seward Club Site Director. Jacob and his wife, Laura, are making their dream of living in the Alaska mountains come true this summer. They have spent most of their lives in Indiana and are now about to call Seward home. Jacob most recently served as a collegiate Tennis Coach and has a passion for working with youth to create healthy lifestyles. He loves the outdoors and everything ALASKA. We are confident that Jacob and Laura will be an asset to the Seward community and are excited for the next chapter at the Seward Club.

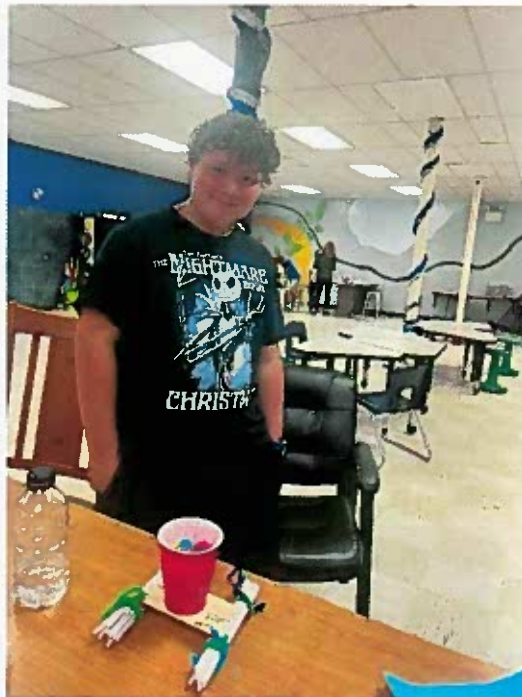
If you have questions, concerns or would like more information, contact:

Michele Hayman, Operations Director
Boys & Girls Clubs of the Kenai Peninsula
mhayman@bgckp.com
907-398-2370

BGCKP is Proudly Sponsored By:



BGCKP SITE DIRECTOR MONTHLY REPORT



BGCKP SITE DIRECTOR MONTHLY REPORT



Quarter July – September 2024

Site Director: Jacob Rankin

Tenure: 4 months

Report Prepared by: Michele Hayman, Operations Director

SUMMER 2024. Jacob hit the ground running at the end of May 2024. His Summer program ran 5 days per week from 7:30am – 5:30pm each day and continued until school was back in session in mid-August. Summer Clubhouse served breakfast, lunch and an afternoon snack. They also had a full day of planned activities as well as free time. It took the better part of the month to get the kids and staff accustomed to running a “structured” schedule but they all adapted very well.

The Seward Club was open right up until school started in the Fall. We were not staffed to open the Teen Room during the summer but the Club served kids K-8th upstairs.

Jacob spent time rebuilding broken or strained relationships as well as establishing and maintaining new ones with parents, the Senior Center admin, Youth360, Avtec and Seward Parks & Rec. As a result of his relationship skills, our kids were able to visit the Sea Life Center, use the Avtec gymnasium this summer.

The Club also received a grant from O’Organics for \$17,000 to help with the cost of food. The majority of which was used this summer when we served breakfast, lunch and an afternoon snack.

FALL 2024. The Clubhouse is open Monday – Friday afterschool from 2:00pm – 6:00pm. During September we were serving kids K-8th upstairs but on September 30th we were able to open the Teen Room serving kids K-5th upstairs and 6th – 12th downstairs. The teen room is open the same hours as the youth room so we can make the most of our staff and youth – adult safety ratios.

Jacob volunteers one day per week at the school in an effort to build relationships with kids and KPBSD staff. Seward Club is participating in Seward Wellness Week as well as the City’s Halloween celebration.

Programming & Field Trips

- ❖ Filed Trips: The kids got to walk to all the neighborhood parks, the Sea Life Center, Avtec gymnasium, and nature walks at Two Lakes.
- ❖ STEM: We made slime, baked cookies, learned how glaciers work, created Lego builds, made erupting volcanoes, crafted an African savannah, learned how arctic animals stay warm in the fringed cold, created Roman arches and made our own robot hands.
- ❖ ART: We made Hawaiian leis, created northern lights chalk paintings, paper turtles, Chilean penguins and more.
- ❖ SAFETY: We conducted an emergency drill monthly as well as had the USCG Auxiliary visit to teach our kids cold water survival skills.

Struggles

As with many organizations, staffing and budget remain a struggle. We have increased our wages for our line staff to attempt to attract quality employees which has helped a bit. Our staff are making \$20-\$22 per hour currently.

BGCKP SITE DIRECTOR MONTHLY REPORT

Month: July 2024

Clubhouse: Seward	Site Director: Jacob Rankin	Serves Grades: Kinder – 7th
Enrolled 2024: 102	Adult Staff: 4 + Director	Junior Staff: 0
Total Attendance: 508	Total Meals Served: 1500	ADA: 23
	Breakfast. Lunch & Snack	
Feeder Schools: Seward Elementary & Middle, KPBSD Connections		

STEM: For STEM this month the kids “visited” Hawaii and learned about volcanoes. They created their own erupting volcano out of salt dough. They also built their own structures and tried to make them earthquake proof. They then visited the great white north and learned how arctic animals keep warm with blubber. We also made our own robot hands, made slime, created Roman arches and our own replica of the Eifel Tower.

ART: We made Hawaiian leis, created northern lights artwork out of chalk, made sea turtles and Chilean penguins.

PHYSICAL: We have been out at the parks each day when the weather is nice and we walk to Avtec several times per week after lunch.

SPECIAL: We had the USCG Auxiliary come to teach our kids about water safety and cold-water survival. We also visited the Sea Life Center!

BGCKP SITE DIRECTOR MONTHLY REPORT





MONTH: AUGUST, 2024

Clubhouse: Seward	Site Director: Jacob Rankin	Serves Grades: K-7
Enrolled 2024: 106	Adult Staff: 3	Junior Staff: 0
Total Attendance: 427	Total Meals Served: 228	ADA: 20

Programming

- Nature Walk @ Two Lakes (Physical Movement). We hung around the lake and explored different rocks and trees, along with identifying berries. We were lucky enough to see some river otters which the kids LOVED and then we took a walk around the trail which was over a mile! The kids enjoyed the movement and were in noticeably better moods after getting moving!
- Slime Creation (STEM). We had to try this one again because the first time we had the ratios WAY off. This time worked much better and nearly everyone had a perfect slime creation to take home (minus Mr. Jacob who messed up his)
- How Glaciers Work w/ Snicker's Example (STEM). Ms. Claire led this lesson on how glaciers form and the history of them. She used mini snickers to demonstrate them moving together and pulling apart and the kids were fascinated. They did indeed get a mini snickers at the end for being so good.
- Big Park Play (Physical Movement). Mainly just tag and going crazy on the jungle gyms. They have more fun at big park than anywhere I'd say.
- Fuse Beads (Art). A fun, but messy, club favorite! I had never done these until this summer and have enjoyed making some cool designs and we have some that would choose fuse beads over tablets which is saying A LOT!
- Baking Sugar Cookies from Scratch (STEM). Split groups into two groups and made several batches of sugar cookies from scratch. The kids mostly loved getting messy and most of all eating the final product which was surprisingly good with very little help from staff.
- Water Color Painting (Art). Water Color is amazing because it is SO much less messy than real paint and the kids may enjoy it even more. They make some really impressive designs and love showing their parents their final products.
- Yarn Web Circle Game as Ice Breaker (SEL)---Kids say their name and fun fact about them and toss the yard to someone else, creating a web and showing how we are all connected. Got a little chaotic at the end. Would love to try again in the future with a different prompt.
- Legos, playdough, origami, etc.

BGCKP SITE DIRECTOR MONTHLY REPORT



MONTH: September

Clubhouse: Seward	Site Director: Jacob Rankin	Serves Grades: K-7
Enrolled 2024: 106	Adult Staff: 4	Junior Staff: 0
Total Attendance: 409	Total Snacks Served: 520	ADA: 27

Programming

Dino Park: The dino park is very close to the club making it a perfect choice for nice days! You can probably guess why it's called that once you look through the photos haha! The kids love it and we tend to have less arguments there than any other park which is a huge bonus!

Pom Pom Slingshot: The members made slingshots using solely rubber bands and popsicle sticks. It continues to amaze me how little direction you need to give and they are still able to figure it out using their creativity. Sometimes, actually almost always, they outdo my design!

Rockin' School Bus: This was a fun one but maybe one of the most challenging projects yet, especially for our younger members. They had to make a school bus that would roll on it's own with only: CDs (wheels), tissue box (body of bus), pencils (axles), and pipe cleaners (to hold tires in place). They had a hard time getting the CDs to stay but learned that they had to work together as a group in order to achieve this mission. A few got deterred quickly but the vast majority were able to fight through, with some encourage from staff, and make an impressive rockin' school bus!

Exploring Lines Art Project: Kids followed instructions as a group to line up forming whatever shape the staff called out. For example, we would call out triangle and they'd have to work together to line up in that shape. Then, we split into smaller groups and asked them to name some of their favorite things (animals, food, etc.) and then would have try to outline and draw these as best as they could without seeing a photo of it. They really enjoyed this activity and surpassed expectations. Staff could really see them focusing, even closing their eyes, to imagine the object they were trying to draw!

Big Park Fun: A little bit further than Dino Park but they always enjoy this one a lot because it is geared for the older kids a bit. It is down at the waterfront so those who don't want to play freeze tag have a blast searching for seals or otters!

Apple Rafts: Using only toothpicks and cut up apple slices, the made a variety of different style rafts. Some chose to go big and have more of a yacht style with different levels and some went longer and more practical. In the end, we tested to see if they float in a big tub of water. Nearly all did, and some even cut out seats into their apples to make it more realistic. Again, the creativity amazed staff!

Pantomime: This was used as an art project. Members learned the definition of Pantomime and how to get their point across not using words or sounds. They got very creative with this and acted out things such as: climbing a mountain, playing drums in a band, discovering something amazing, and walking on lava. I also think this incorporated SEL to some extent because it taught members how we show our emotions without using words or sounds often times. Many of them included acting out sadness, glee, amongst other common emotions.

Pencil Towers: Here the kiddos had to make a tower using only clothespins and unsharpened pencils. For some, this was extremely challenging. For others, it became their favorite project yet. Splitting into groups, it was quickly obvious which groups needed a bit more help. The main struggle was not using more clothespins in places than they needed to because their supply was limited and we wanted to make them as tall as

possible. This project did become competitive quickly as it was easier to distinguish who was making the taller towers. This led to some great conversations about fair play and being willing to accept advice from others. **Torn Paper Collage:** Used as an art project, staff presents construction paper scraps and random pieces ranging in size and shape, and the kids have to think of something important to them and try to create it using the scraps. They seemed to really enjoy this because their minds had full range of freedom that sometimes STEM limits to a certain degree. They could look at the scraps and really go wherever their mind went. Most went the direction of trying to create a portrait of a parent or someone important to them, or maybe even a pet.

Public Health Nurse: Public Health Nurse, Amanda McKinley, from the State of Alaska (based out of Kenai) came in and did a presentation on germs and the importance of washing of our hands thoroughly. She even brought a black light to show the kids just how dirty their hands get and then hand them wash their hands and show how easy it is to miss some spots. She showed us a song that the kids can sing while washing their hands to ensure they wash long enough and read us a fun book on germs! The kids thoroughly enjoyed it!

YOUTH OF THE MONTH: BRIDGET WOLF (Pictured with apple raft)

Bridget Wolf was an easy choice for our first Youth of the Month. She is “SHINE”ing nearly always and is always the first to help when another member needs help. She constantly is looking for ways to help staff and encourages other members to “SHINE” more by leading by example.

SHINE


Sit up straight 


Hands still 


In one space 


No noise (Listen) 


Eyes on the speaker 

T Is it TRUE? 

H Is it HELPFUL? 

I Is it INSPIRING? 

N Is it NECESSARY? 

K Is it KIND? 

GREAT FUTURES START HERE.

CLUB MEMBER AGREEMENTS

I AGREE TO BE SAFE
 I will go only to areas with adult supervision.
 I will walk inside the building.
 I will keep my hands and feet to myself.
 I will use the restroom appropriately.

I AGREE TO BE RESPONSIBLE FOR MYSELF
 I will follow the sign-in rules.
 I will clean up after myself.
 I will be responsible for my personal items.
 I will be responsible for my actions.

I AGREE TO BE HONEST
 I will tell the truth.
 I will tell an adult staff person if something needs help.

I AGREE TO COOPERATE
 I will follow the staff's directions at all times.
 I will be with my group and participate in all activities.
 I will work as a team member and support my teammates.
 I will follow field trip rules.

I AGREE TO BE RESPECTFUL
 I will be respectful to all Staff and Club members.
 I will not call names, use profanity or vulgar language.
 I will not destroy or vandalize property.
 I will show good sportsmanship.

YOUTH MONITOR

Bridge!

Has been selected as a Youth Monitor in recognition of outstanding leadership and service to the Seward Clubhouse.

December 17, 2024

BGCKP SITE DIRECTOR MONTHLY REPORT





LIGHTS ON AFTERSCHOOL OPEN HOUSE

SEWARD BOYS & GIRLS CLUB
MONDAY, OCTOBER 14
6:00PM - 7:30PM

Club Director: Jacob Rankin

907-491-1084

336 3rd Avenue



BOYS & GIRLS CLUB
OF THE KENAI PENINSULA





RESOLUTION 2024-063:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, AUTHORIZING THE CITY MANAGER TO ENTER INTO A SERVICE AGREEMENT WITH LIFTOFF LLC FOR ONE-YEAR RENEWAL OF THE CITY'S MICROSOFT 365 LICENSING SUBSCRIPTION IN THE AMOUNT OF \$46,530.00

Documents:

- Agenda Statement
- Resolution 2024-063
- Attachments:
 - LiftOff Quote and Service Agreement



City Council Agenda Statement

Meeting Date: November 12, 2024

To: City Council

Through: Kat Sorensen, City Manager

From: Dustin Phillips, IT Director

Subject: Resolution 2024-063: Authorizing the City Manager to Enter into a Service Agreement with Liftoff LLC for One-Year Renewal of the City’s Microsoft 365 Licensing Subscription in the Amount of \$46,530.00

Background and justification:

The City of Seward currently has a yearly subscription for Microsoft 365 licenses sold through Liftoff LLC. These licenses enable City staff to access our email system, Microsoft Office software suite, and additional Microsoft collaboration software tools. These subscriptions are good for a 12-month period from November 23, 2024 to November 22, 2025.

This renewal to keep the licenses active is essential for the City to continue operations. It will allow staff to continue to have access to their email and office software, both of which are vital to their ability to perform their duties. This subscription also ensures that City computers have access to the most recent versions of the Microsoft Office software packages while continuing to receive the latest security updates and patches for those pieces of software.

Comprehensive and Strategic Plan Consistency Information

This legislation is consistent with (citation listed):

Comprehensive Plan: _____

Strategic Plan: _____

Other: _____

Certification of Funds

Total amount of funds listed in this legislation: \$ 46,530.00

This legislation (✓):

Creates revenue in the amount of: \$ _____

Creates expenditure in amount of: \$ 46,530.00

Creates a savings in the amount of: \$ _____

Has no fiscal impact

Funds are (✓):

Budgeted Line item(s): 01000-1121-7022

Not budgeted _____

Not applicable _____

Fund Balance Information

Affected Fund (✓):

<input checked="" type="checkbox"/> General	<input type="checkbox"/> SMIC	<input type="checkbox"/> Electric	<input type="checkbox"/> Wastewater
<input type="checkbox"/> Boat Harbor	<input type="checkbox"/> Parking	<input type="checkbox"/> Water	<input type="checkbox"/> Healthcare
<input type="checkbox"/> Motor Pool	<input type="checkbox"/> Other	_____	

Note: amounts are unaudited

Available Fund Balance \$ _____

Finance Director Signature: Sully Jusino

Attorney Review

<input type="checkbox"/> Yes	Attorney Signature: _____
<input checked="" type="checkbox"/> Not applicable	Comments: _____

Administration Recommendation

<input checked="" type="checkbox"/> Adopt Resolution	
<input type="checkbox"/> Other:	_____

Sponsored by: Sorensen

**CITY OF SEWARD, ALASKA
RESOLUTION 2024-063**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, AUTHORIZING THE CITY MANAGER TO ENTER INTO A
SERVICE AGREEMENT WITH LIFTOFF LLC FOR ONE-YEAR
RENEWAL OF THE CITY'S MICROSOFT 365 LICENSING
SUBSCRIPTION IN THE AMOUNT OF \$46,530.00**

WHEREAS, the City of Seward currently has a yearly subscription for Microsoft 365 licenses sold through Liftoff LLC; and

WHEREAS, these licenses enable City staff to have access to our email system, Microsoft Office software suite, and additional Microsoft collaboration software tools; and

WHEREAS, these subscriptions are good for a 12-month period from November 23, 2024 to November 22, 2025; and

WHEREAS, by keeping the licenses active it will enable our staff to continue to have access to their email and office software, both of which are vital to their ability to perform their duties; and

WHEREAS, this subscription also ensures that City computers have access to the most recent versions of the Microsoft Office software packages while continuing to receive the latest security updates and patches for those pieces of software.

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

Section 1. The City Council hereby authorizes the City Manager to enter into a purchase agreement with LiftOff LLC for the renewal of Microsoft 365 license subscriptions for the period of November 23, 2024 to November 22, 2025.

Section 2. Funding in the amount of \$46,530.00 is hereby transferred and appropriated.

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

PASSED AND APPROVED by the City Council of the City of Seward, Alaska this 12th day of November 2024.

THE CITY OF SEWARD, ALASKA

Sue McClure, Mayor



QUOTE
as of 10/30/2024

Bill to:

City of Seward, AK
410 Adams Street
City Hall Building
Seward, AK 99664

Ship to:

City of Seward, AK
410 Adams Street
City Hall Building
Seward, AK 99664

Reseller (Remit To):

LiftOff LLC
Attn: Ron Braatz
1667 Patrice Circle
Crofton, MD 21114

Terms:

Due on Receipt

Payment Options:

ACH Payment (preferred) or check

Quote Description

G SKU Item Name	Part Number	Term in Months	Price/User/ Month	Licenses	Cost/Year
Office 365 Plan G3 GCC	AAA-11894	12	23.00	120	\$33,120.00
Exchange Online Plan 1 GCC	3MS-00001	12	4.00	30	\$1,440.00
ExchangeOnlineArchiving GCC	4ES-00001	12	3.00	30	\$1,080.00
Project Plan 3 GCC	7MS-00001	12	30.00	1	\$360.00
Entra ID P1 GCC	MQM-00001	12	5.70	147	\$10,054.80
Entra ID P2 GCC	MQN-00001	12	8.50	3	\$306.00
Visio Online P2 GCC	P3U-00001	12	14.10	1	\$169.20
LiftOff Licensing Benefits	-	-	-	-	INCLUDED

Total: \$46,530.00

*LIFTOFF LICENSING BENEFITS: As a valued licensing customer, LiftOff offers you a range of free, ongoing services to your organization. This includes: Access to our library of Office 365 Admin best practice documents, our library of end-user training videos, AD Connect support including re-installations and troubleshooting, invitations to our Office 365 Security webinars and access to the recordings, limited free consultations on implementation processes like the "Office Deployment Tool", annual Office 365 health check-ups and security check-ups, and support for compliance/retention features including ongoing training to staff that need to conduct compliance retention searches.

Pricing Information:

- All prices are displayed in United States Dollars.
- Product and pricing data are updated frequently and may change without notice.
- Pricing valid for 14 days
- License orders are paid up front, are non-refundable, and are one-year licenses that renew each year.
- License reductions, upgrades, or cancellations may only occur at the annual renewal date.

In order to proceed, send a Purchase Order to 365licensing@liftoffonline.com. Once we have the Purchase Order, we will order the licenses from Microsoft. We will immediately invoice the full amount when we place the order.

Customer Terms for Cloud Services Agreement US Public Sector

This agreement is between **LiftOff LLC** (“we”, “us”, and “our”) and **Seward, AK** (“you” and “your”). It is effective when we accept it. Key terms are defined in § 8.

1. General.

Right to use. You may access and use Office 365, and install and use a Client (if any) included with your Subscription, only as described in this agreement. All other rights are reserved.

Acceptable use. You will use Office 365 only per the AUP. You will not use Office 365 in any way that infringes a third party’s patent, copyright, or trademark or misappropriates its trade secret. You may not reverse engineer, decompile, work around technical limits in, or disassemble Office 365, except if applicable law permits despite this limit. You may not rent, lease, lend, resell, transfer, or host Office 365 to or for third parties.

Compliance. You will comply with all laws and regulations applicable to your use of Office 365. In providing Office 365, we and our Providers will comply with all laws and regulations (including applicable security breach notification law) that generally apply to IT service providers. You will obtain any consents required: (1) to allow you to access, monitor, use, and disclose user data; and (2) for us to provide Office 365. If you are an educational institution, you will obtain any parental consent for end users’ use of Office 365 as required by applicable law.

Customer Data. Customer Data is used only to provide you Office 365. This use may include troubleshooting to prevent, find and fix problems with Office 365’s operation. It may also include improving features for finding and protecting against threats to users. Neither we nor our Providers will derive information from Customer Data for any advertising or other commercial purposes. We will enable you to keep Customer Data separate from consumer services. Customer Data will not be disclosed unless required by law or allowed by this agreement. Your contact information may be provided so that a requestor can contact you. If law requires disclosure, we will use commercially reasonable efforts to notify you, if permitted. Customer Data may be transferred to, and stored and processed in, any country we or our Providers maintain facilities, unless you provision your tenant in the United States, If you do, Microsoft will provide Office 365 from data centers in the United States, and storage of the following customer data at rest will be located in data centers only in the United States: (i) Exchange Online mailbox content (e-mail body, calendar entries, and the content of e-mail attachments), and (ii) SharePoint Online site content and the files stored within that site.

Changes. Office 365 may be changed periodically, after which you may need to agree to new terms. You may be required to run a client software upgrade on devices using Office 365 after a change to maintain full functionality.

Use rights. Use rights specific to Office 365 are posted online at the link to the AUP.

2. Confidentiality and Security.

We and our Providers will (a) maintain appropriate technical and organizational measures, internal controls, and data security routines intended to protect Customer Data against accidental loss or change, unauthorized disclosure or access, or unlawful destruction and (b) not disclose Customer Data, except as required by law or expressly allowed. Neither party will make any public statement about this agreement's terms without the other's prior written consent.

3. Term, Termination, and Suspension.

Term and termination. This agreement will remain in effect for three years subject to your right under applicable law to terminate for convenience.

Customer Data. You may extract Customer Data at any time. If your Subscription expires or terminates, we will keep your Customer Data in a limited account for at least 90 days so you may extract it. We may delete your Customer Data after that.

Regulatory. If a government rule or regulation applies to us or our Providers, but not generally to other businesses, and makes it difficult to operate Office 365 without change, or we or our Providers believe this agreement or Office 365 may conflict with the rule or regulation, we may change Office 365 or terminate the agreement. If we change Office 365 to come into compliance, and you do not like the change, you may terminate.

Suspension. We may suspend use of Office 365: (1) if reasonably needed to prevent unauthorized Customer Data access; (2) if you do not promptly respond under §5 to intellectual property claims; or (3) for non-payment; or (4) if you violate the AUP. A suspension will be in effect only while the condition or need exists and, if under clause (1) or (2), will apply to the minimum extent necessary. We will notify you before we suspend, unless doing so may increase damages. We will notify you at least 30 days before suspending for non-payment. If you do not fully address the reasons for suspension within 60 days after we suspend, we may terminate your Subscription.

4. Limited warranty; disclaimer.

We warrant that Office 365 will meet the SLA terms during the Subscription; your only remedy for breach of warranty is stated in the SLA. *We provide no (and disclaim to the extent permitted by law any) other warranties, express, implied, or statutory, including warranties of merchantability or fitness for a particular purpose.*

5. Duty to protect.

Defense. We or our Providers will defend you against any claims made by an unaffiliated third party that Office 365 infringes its patent, copyright, or trademark or misappropriates its trade secret.

Remedies. If we or our Providers reasonably believe that a claim under §5 may bar your use of Office 365, we or our Providers will seek to: (1) obtain the right for you to keep using it; or (2) modify or replace it with a functional equivalent and notify you to stop use of the prior version. If these options are not commercially

reasonable, we or our Providers may terminate your rights to Office 365 and refund any payments for unused Subscription rights.

Other obligations. To the extent permitted by law, you will (1) notify us promptly of a claim under this §5 and (2) allow us or our Providers to assist in your defense or settlement. You will provide reasonable help to defend. We or our Providers will reimburse you for reasonable out-of-pocket expenses incurred in giving that help and pay the amount of any resulting adverse final judgment (or settlement the protecting party consents to). Neither we nor our Providers will be bound by any settlement to which we do not agree in writing, this § 5 provides the exclusive remedy for these claims.

Limits. The obligations of us and our Providers in this §5 won't apply to a claim or award based on: (1) Customer Data; (2) software not provided by us or our Providers; (3) modifications you make to Office 365, or materials you provide or make available as part of using Office 365; (4) your combination of Office 365 with, or damages based on the value of, a product, data, or business process not provided by us or our Providers; or (5) your use of a Microsoft trademark without their express, written consent, or your use of Office 365 after being notified to stop due to a third-party claim.

6. Limited liability.

Each party's (and our Providers') maximum aggregate liability for any claim related to this agreement is limited to direct damages up to the fees that you paid for Office 365 during the 12 months before the claim arose (or \$5,000.00 if you paid no fees). *Neither party nor our Providers will be liable for lost revenues or indirect, special, incidental, consequential, punitive, or exemplary damages, even if the party knew they were possible.* The limits and exclusions in this §6 apply to the extent permitted by law, but do not apply to (1) obligations under §5; or (2) intellectual property infringement or misappropriation.

7. Agreement mechanics.

You must send notice by regular mail, return receipt requested, to the address on the Portal (effective when delivered). We may email notice to your account administrators (effective when sent). You may not assign this agreement, or any right or duty under it. If part of this agreement is held unenforceable, the rest remains in force. Failure to enforce this agreement is not a waiver. The parties are independent contractors. This agreement does not create an agency, partnership, or joint venture. This agreement is governed by the laws applicable to Customer, without regard to conflict of laws. This agreement (including the SLA and AUP) and our price sheet are the parties' entire agreement on this subject and supersedes any concurrent or prior communications. Agreement terms that require performance, or apply to events that may occur, after termination or expiration will survive, including §5. Office 365 and the Client are subject to U.S. export jurisdiction. You must comply with the U.S. Export Administration Regulations, the International Traffic in Arms Regulations, and end-user, end-use, and destination restrictions. For more information, see <http://www.microsoft.com/exporting/>. Our Providers may deliver Office 365, and the rights granted to us also apply to them.

8. Definitions.

"AUP" means the acceptable use policy at <http://www.microsoftvolumelicensing.com/Downloader.aspx?DocumentId=5502>.

"Client" means device software that we or our Providers provide you with Office 365.

"Customer Data" means all data, including all text, sound, or image files that are provided to us or our Providers by, or on behalf of, you through your use of Office 365.

“Office 365” means (1) Exchange Online, Exchange Online Archiving, SharePoint Online, Lync Online, and Office Web Apps included in Office 365 Enterprise Plans E1, E2, E3, E4, K1, and K2; and Office 365 Government Plans G1, G2, G3, G4, K1, and K2; and (2) Exchange Online Archiving; Exchange Online Protection; Exchange Online Plans 1, 2, Basic, and Kiosk; SharePoint Online Plans 1, 2, and Kiosk; Office Web Apps Plans 1 and 2; and Lync Online Plans 1, 2, and 3.

“Portal” means the Online Services Portal for Office 365 (see <http://www.microsoft.com/online>).

“Providers” means our affiliates, licensors, and suppliers, including Microsoft and its applicable affiliates.

“SLA” means the service level commitments we or our Providers make regarding delivery and performance of Office 365 (see <http://www.microsoft.com/licensing/contracts>).

“Subscription” means an order for a quantity of Office 365.



RESOLUTION 2024-064

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, AUTHORIZING THE CITY MANAGER TO APPROVE AMENDMENT #1 TO THE INDEPENDENT CONTRACTOR AGREEMENT WITH SELENA SOTO FOR GIS TECHNICAL SERVICES

Documents:

- Agenda Statement
- Resolution 2024-064
- Attachments:
 - Independent Contractor Agreement
 - Amendment #1 to Independent Contractor Agreement



City Council Agenda Statement

Meeting Date: November 12, 2024

To: City Council

Through: Kat Sorensen, City Manager

From: Daniel Meuninck, Director of Community Development

Subject: Resolution 2024-064: Authorizing the City Manager to Approve Amendment #1 to the Independent Contractor Agreement with Selena Soto for GIS Technical Services

Background and justification:

In August 2023, the City of Seward entered into a contract with Selena Soto for GIS services at a rate of \$55 per hour not to exceed 40 hours per week for 50 weeks. The City would like to retain Soto’s services for the foreseeable future as she has proven to be a tremendous asset to the City due to her strong work ethic, experience with our community, and her exceptional GIS skills.

Soto’s current pay rate is well below industry standards, and the City is proposing amending her contracted rate to \$80 per hour not to exceed 40 hours per week for 50 weeks for the remainder of her current contract. Soto has increased the scope of her work recently, including working on complex projects for the City utility.

For the past two decades, the City has contracted GIS services at rates between \$95 and \$130 per hour. The City has paid as much as \$220 per hour for GIS services to Flo Analytics before contracting with Soto. In addition, the City extended its contract with R&M which charges a rate range of \$105 - \$165 per hour for their five GIS Specialists.

Contracting with Soto has brought tremendous benefits to the City at a significant savings. By amending her contract to bring her pay closer to industry standards, the City is more likely to retain her services and continue to reap the benefits of her high-quality work and institutional knowledge.

Comprehensive and Strategic Plan Consistency Information

This legislation is consistent with (citation listed):

Comprehensive Plan: 3.2.2; 3.7.1.3

Strategic Plan: _____

Other: _____

Certification of Funds

Total amount of funds listed in this legislation: \$ _____

This legislation (✓):

<input type="checkbox"/>	Creates revenue in the amount of:	\$ _____
<input checked="" type="checkbox"/>	Creates expenditure in amount of:	\$ 160,000
<input type="checkbox"/>	Creates a savings in the amount of:	\$ _____
<input type="checkbox"/>	Has no fiscal impact	

Funds are (✓):

<input checked="" type="checkbox"/>	Budgeted	Line item(s):	<u>Under Contracted Services Expense Account 7009</u>
<input type="checkbox"/>	Not budgeted		_____
<input type="checkbox"/>	Not applicable		_____

Fund Balance Information

Affected Fund (✓):

<input checked="" type="checkbox"/>	General	<input type="checkbox"/>	SMIC	<input checked="" type="checkbox"/>	Electric	<input type="checkbox"/>	Wastewater
<input type="checkbox"/>	Boat Harbor	<input type="checkbox"/>	Parking	<input type="checkbox"/>	Water	<input type="checkbox"/>	Healthcare
<input type="checkbox"/>	Motor Pool	<input type="checkbox"/>	Other	_____			

Note: amounts are unaudited

Available Fund Balance	\$ _____
------------------------	----------

Finance Director Signature: Sully Jusino

Attorney Review

<input type="checkbox"/>	Yes	Attorney Signature: _____
<input type="checkbox"/>	Not applicable	Comments: _____

Administration Recommendation

<input checked="" type="checkbox"/>	Adopt Resolution
<input type="checkbox"/>	Other: _____

Sponsored by: Sorensen

**CITY OF SEWARD, ALASKA
RESOLUTION 2024-064**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, AUTHORIZING THE CITY MANAGER TO APPROVE
AMENDMENT #1 TO THE INDEPENDENT CONTRACTOR
AGREEMENT WITH SELENA SOTO FOR GIS TECHNICAL SERVICES**

WHEREAS, in August 2023, the City of Seward contracted with Selena Soto for GIS services at a rate not to exceed \$55 per hour for 40 hours a week for 50 weeks; and

WHEREAS, the City would like to retain Selena’s services indefinitely as she has proven to be a tremendous asset to the City due to her strong work ethic, experience with our community, and her exceptional GIS skills; and

WHEREAS, Soto has increased the scope of her work including working on complex projects for the City utility; and

WHEREAS, for the past two decades, the City has contracted GIS services at rates between \$95 and \$130 per hour, and as much as \$220 per hour rate before contracting with Soto; and

WHEREAS, bringing Soto’s rate closer to industry standards, the City is more likely to retain her services and continue to reap the benefits of her high-quality work and institutional knowledge; and

WHEREAS, the City is proposing amendment #1 to her contract to increase her hourly rate from \$55 per hour to \$80 per hour for a maximum of 40 hours per week for a maximum of 50 weeks per year.

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

Section 1. The City Council hereby authorizes the City Manager to amend the Independent Contractor Agreement with Selena Soto for GIS Technical Services.

Section 2. Funding in the amount of \$160,000 is hereby appropriated from the FY23/24 and FY25/26 budget under contracted services account 7009 in the General Fund and in the Enterprise funds.

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

PASSED AND APPROVED by the City Council of the City of Seward, Alaska this 12th day of November 2024.

THE CITY OF SEWARD, ALASKA

Sue McClure, Mayor

INDEPENDENT CONTRACTOR AGREEMENT

The parties to this Independent Contractor Agreement ("Agreement") are Selena Soto ("Soto") and the City of Seward (the "City").

WHEREAS, Soto, as the current GIS Technician with the City will be leaving the state in the fall for personal reasons; and

WHEREAS, Soto has been a significant asset to the city with exceptional performance in regard to the GIS work she has completed; and

WHEREAS, Soto has proposed an agreement to continue her work on the GIS needs of the City as determined by the needs assessment conducted in the fall of 2021; and

WHEREAS, the City desires to contract with Soto for this purpose.

NOW, THEREFORE, the City of Seward and Soto agree as follows:

1. Professional Services

Soto will contract as the City's GIS Technician to continue the work determined by the GIS needs assessment. Soto will be bound by all rules, policies, procedures, and ordinances about the position and its duties, including, but not limited to, City ordinances, state and federal law. Soto shall be directly supervised by Community Development Director Bickling and shall have such authority and responsibilities as may be delegated by the Community Development Director, consistent with City Code. The work will be conducted remotely; however, Soto is expected to be reasonable available during City work hours to answer questions, receive assignments, participate in meetings and to conduct work-related tasks.

2. Independent Contractor Status

It is the intent of Soto and the City that Soto is and should be classified as an independent contractor and not an employee of the City. As such, Soto is not entitled to additional or procedural due process as may be applicable to City employees. Soto agrees to provide

the City with the appropriate tax identification information and assumes responsibility for reporting and withholding any and all income taxes. Soto will procure and maintain during the life of the contract professional liability insurance coverage to include coverage for errors and omissions, in a form and amount satisfactory to the City and have it on file with the City.

3. Compensation

Soto will invoice the City bi-monthly for her services at the rate of \$55 per hour up to a maximum of 40 hours per week for a maximum of 50 weeks a year.

4. Conflict of Interest

Soto will devote full-time efforts to the position. Soto may accept or continue employment for other business entities during the term of this Agreement subject to meeting the performance obligations herein. In the event Soto learns of a potential conflict of interest, whether actual or perceived, Soto shall provide written notice of said conflict to the City Manager as soon as practical upon learning of the potential conflict.

5. Termination

The City may terminate this Agreement at any time upon written notice. Termination may be for any reason or no reason and is at the sole discretion of the City. Upon termination, Soto shall be paid through the last day worked. Soto shall provide the City thirty (30) days written notice of her intent to terminate the Agreement; the City, at its election, may continue to retain Soto's services or terminate the Agreement effective immediately. In the event of such termination, Soto shall be entitled to compensation as stated herein, but no other benefits.

6. Term

This contract shall not exceed two years. It may be evaluated and a new contract developed at that time.

7. Assignment

Contractor may not assign or delegate this Agreement, or any part of it, except with the prior consent of the City.

8. Indemnification

To the fullest extent permitted by law, Soto agrees to defend, indemnify and hold harmless the City of Seward, its elected and appointed officials, employees, and volunteers against any and all liabilities, claims, demands, lawsuits, or losses, including costs and attorney fees incurred in defense thereof, arising out of or in any way connected or associated with this contract.

9. Severability

Wherever possible, each provision of this Agreement shall be interpreted in such a manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited by or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement.

10. Choice of Law and Forum

Any controversy or claim arising out of or related to this Agreement, or the breach thereof shall be governed by the laws of the State of Alaska, and the venue for any legal proceedings thereon shall be the Superior Court for the State of Alaska, Third Judicial District, at Seward, Alaska.

11. Voluntary Execution

Soto represents and acknowledges that prior to signing this Agreement, she has read the Agreement, understands its terms, conditions and provisions, and has voluntarily executed this Agreement without coercion. Soto additionally represents that she has had an adequate opportunity to consider entering into this Agreement, and if so desired, to discuss the terms conditions and provisions of this Agreement, as well as all related legal consequences, with an attorney of her choice.

12. Entire Agreement

This Agreement supersedes any and all other agreements, either oral or in writing, between the parties hereto with respect to the performance of services by Soto and contains all of the covenants and agreements between the parties with respect to the rendering of such services in any manner whatsoever. Each party to this Agreement acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any party, which are not embodied herein, and that no other agreement, statement, or promise not

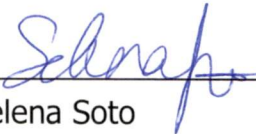
contained in this Agreement shall be valid or binding. Any modification of this Agreement will be effective only if it is in writing signed by the party to be charged.

DATED: 8/17/23




Norm Regis
Acting City Manager
City of Seward

DATED: 8/17/2023



Selena Soto

ATTEST:



KRIS PECK
CITY CLERK

Amendment #1 to the Independent Contractor Agreement Between City of Seward and Selena Soto to Provide GIS Technical Services:

WHEREAS, Soto has served as a contractor since August 2023; and

WHEREAS, Soto has been a significant asset to the city with exceptional performance in regard to the GIS work she has completed both an employee and in her current role as a contractor; and


WHEREAS, Soto's contract expires in August of 2025; and

WHEREAS, this amendment will ensure that Soto is compensated at a more competitive rate for the remainder of the contract.

NOW, THEREFORE, the City of Seward and Soto agree as follows:

The City of Seward and Selena Soto agree to amend paragraph 3 of the Independent Contractor Agreement revising and replacing the paragraph in its entirety, as follows:

(3): Soto will invoice the City bi-monthly for her services at the rate of \$80 per hour up to a maximum of 40 hours per week for a maximum of 50 weeks a year.

Signature:  Date: 11/04/24
Selena Soto
GIS Specialist

Signature: _____ Date: _____
Kat Sorensen
City Manager
City of Seward



RESOLUTION 2024-059

A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF SEWARD, ALASKA,
ADOPTING THE CITY OF SEWARD 2025
AND 2026 OPERATING BUDGET AND
SETTING THE MILL RATE

Documents:

- Agenda Statement
- Resolution 2024-059
- Attachments:
 - FY2025/2026 Operating Budget



City Council Agenda Statement

Meeting Date: November 12, 2024

To: City Council

Through: Kat Sorensen, City Manager

Subject: Resolution 2024-059: Adopting the City of Seward 2025 and 2026 Operating Budget and Setting the Mill Rate

Background and justification:

This resolution adopts the 2025 and 2026 Operating Budget and sets the 2025 and 2026 mill rates as required by the Seward City Charter and Seward City Code.

Upon adoption of the 2025 and 2026 Operating Budget, revenues and expenses will be appropriated to the proper accounts as indicated in the adopted budget.

2025 General Fund Operating Revenues		2026 General Fund Operating Revenues	
Operating Revenues	\$	15,121,414	
Net Transfers	\$	1,580,519	
General Fund Total:	\$	16,701,933	
2025 Enterprise Funds Total Revenue		2026 Enterprise Funds Total Revenue	
Harbor	\$	3,218,682	\$ 3,263,271
SMIC	\$	964,758	\$ 935,041
Parking	\$	429,173	\$ 435,960
Electric	\$	16,197,891	\$ 16,457,057
Water	\$	2,083,094	\$ 2,115,297
Wastewater	\$	1,369,094	\$ 1,390,263
Healthcare	\$	832,500	\$ 832,500
Seward Mountain Haven	\$	150,000	\$ 150,000
2025 Internal Service Fund		2026 Internal Service Fund	
Motor Pool	\$	518,028	\$ 518,589
Enterprise Fund Total:	\$	25,763,220	\$ 26,097,978
Total Revenues:	\$	42,465,153	\$ 42,901,523

2025 Operating Expenditures		2026 Operating Expenditures	
General Fund		General Fund	
General Fund	\$ 16,701,933	General Fund	\$ 16,803,545
2025 Operating Expenditures		2026 Operating Expenditures	
Before Depreciation & Motor Pool		Before Depreciation & Motor Pool	
Enterprise Funds		Enterprise Funds	
Harbor	\$ 3,379,375	Harbor	\$ 3,430,256
SMIC	\$ 1,133,298	SMIC	\$ 1,106,658
Parking	\$ 123,308	Parking	\$ 154,683
Electric	\$ 14,344,458	Electric	\$ 14,577,277
Water	\$ 1,344,205	Water	\$ 1,369,234
Wastewater	\$ 1,482,925	Wastewater	\$ 1,514,269
Healthcare	\$ 958,548	Healthcare	\$ 952,977
Seward Mountain Haven	\$ 466,992	Seward Mountain Haven	\$ 411,952
Internal Service Fund		Internal Service Fund	
Motor Pool	\$ 1,814,317	Motor Pool	\$ 202,794
Enterprise Funds Total:	<u>\$ 25,047,426</u>	Enterprise Funds Total:	<u>\$ 23,720,100</u>
General Fund & Enterprise Funds	\$ 41,749,359	General Fund & Enterprise Funds	\$ 40,523,645

Comprehensive and Strategic Plan Consistency Information

This legislation is consistent with (citation listed):

Comprehensive Plan: _____

Strategic Plan: _____

Other: _____

Certification of Funds

Total amount of funds listed in this legislation: \$ 0

This legislation (✓):

- Creates revenue in the amount of: \$ _____
- Creates expenditure in amount of: \$ _____
- Creates a savings in the amount of: \$ _____
- Has no fiscal impact

Funds are (✓):

- Budgeted Line item(s): _____
- Not budgeted _____
- Not applicable _____

Fund Balance Information

Affected Fund (✓):

- | | | | |
|--------------------------------------|----------------------------------|-----------------------------------|-------------------------------------|
| <input type="checkbox"/> General | <input type="checkbox"/> SMIC | <input type="checkbox"/> Electric | <input type="checkbox"/> Wastewater |
| <input type="checkbox"/> Boat Harbor | <input type="checkbox"/> Parking | <input type="checkbox"/> Water | <input type="checkbox"/> Healthcare |
| <input type="checkbox"/> Motor Pool | <input type="checkbox"/> Other | _____ | |

Note: amounts are unaudited

Available Fund Balance \$ _____

Finance Director Signature: Sully Jusino

Attorney Review

Yes
 Not applicable
Attorney Signature: _____
Comments: _____

Administration Recommendation

Adopt Resolution
 Other: _____

Sponsored by: Sorensen
Public Hearing #1: November 12, 2024
Public Hearing #2: November 25, 2024

**CITY OF SEWARD, ALASKA
 RESOLUTION 2024-059**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
 ALASKA, ADOPTING THE CITY OF SEWARD 2025 AND 2026
 OPERATING BUDGET AND SETTING THE MILL RATE**

WHEREAS, Seward City Charter Chapter 6 and Seward City Code Chapter 5.05 specifies that the City Council shall adopt a budget and make an appropriation of the money needed at a regular meeting held not less than 10 days prior to the end of the fiscal year; and

WHEREAS, work sessions were held on the recommended budget and the required public hearings were held on November 12 and November 25, 2024.

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

Section 1. The document incorporated herein by reference, titled “City of Seward 2025 and 2026 Operating Budget” is hereby adopted as the budget.

Section 2. Sums of money shall be appropriated from all City funds as follows:

2025 General Fund		2026 General Fund	
Operating Revenues		Operating Revenues	
Operating Revenues	\$ 15,121,414	Operating Revenues	\$ 15,186,891
Net Transfers	\$ 1,580,519	Net Transfers	\$ 1,616,654
General Fund Total:	\$ 16,701,933	General Fund Total:	\$ 16,803,545
2025 Enterprise Funds		2026 Enterprise Funds	
Total Revenue		Total Revenue	
Harbor	\$ 3,218,682	Harbor	\$ 3,263,271
SMIC	\$ 964,758	SMIC	\$ 935,041
Parking	\$ 429,173	Parking	\$ 435,960
Electric	\$ 16,197,891	Electric	\$ 16,457,057
Water	\$ 2,083,094	Water	\$ 2,115,297
Wastewater	\$ 1,369,094	Wastewater	\$ 1,390,263
Healthcare	\$ 832,500	Healthcare	\$ 832,500
Seward Mountain Haven	\$ 150,000	Seward Mountain Haven	\$ 150,000
2025 Internal Service Fund		2026 Internal Service Fund	
Motor Pool	\$ 518,028	Motor Pool	\$ 518,589
Enterprise Fund Total:	\$ 25,763,220	Enterprise Fund Total:	\$ 26,097,978

**CITY OF SEWARD, ALASKA
RESOLUTION 2024-059**

Page 2 of 3

Total Revenues: \$ 42,465,153		Total Revenues: \$ 42,901,523	
2025 Operating Expenditures General Fund		2026 Operating Expenditures General Fund	
General Fund	\$ 16,701,933	General Fund	\$ 16,803,545
2025 Operating Expenditures Before Depreciation & Motor Pool		2026 Operating Expenditures Before Depreciation & Motor Pool	
Enterprise Funds		Enterprise Funds	
Harbor	\$ 3,379,375	Harbor	\$ 3,430,256
SMIC	\$ 1,133,298	SMIC	\$ 1,106,658
Parking	\$ 123,308	Parking	\$ 154,683
Electric	\$ 14,344,458	Electric	\$ 14,577,277
Water	\$ 1,344,205	Water	\$ 1,369,234
Wastewater	\$ 1,482,925	Wastewater	\$ 1,514,269
Healthcare	\$ 958,548	Healthcare	\$ 952,977
Seward Mountain Haven	\$ 466,992	Seward Mountain Haven	\$ 411,952
Internal Service Fund		Internal Service Fund	
Motor Pool	\$ 1,814,317	Motor Pool	\$ 202,794
Enterprise Funds Total:	<u>\$ 25,047,426</u>	Enterprise Funds Total:	<u>\$ 23,720,100</u>
General Fund & Enterprise Funds	\$ 41,749,359	General Fund & Enterprise Funds	\$ 40,523,645

Section 3. The total assessed valuation as determined by the Kenai Peninsula Borough Assessor and any supplemental assessment rolls for the period which may be certified by the Borough Assessor at a future date shall be the basis for computing estimated property tax revenues for the City of Seward.

Section 4. The levy rate on 2025 and 2026 real and personal property tax rolls is levied at the rate of 3.84 mills per dollar of assessed valuation in Municipal Service Zones One (Borough designation TCA 40) and Two (Borough designation TCA 41).

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 16th day of December 2024.

THE CITY OF SEWARD, ALASKA

Sue McClure, Mayor



FY25/26 BUDGET



**City of Seward
2025/2026 Budget Transmittal Letter**

To: Honorable Mayor McClure and City Council Members
 From: Kat Sorensen, City Manager
 Re: 2025/2026 City of Seward Budget

The 2025/2026 City of Seward Operating Budget and Six-Year Capital Improvement Plan is respectfully submitted to you for your consideration. 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.

Tax Rates

The City of Seward first implemented a sales tax in March 1982, when a 1% sales tax was imposed to fund the cost of local hospital operations and other local services. In October 1986, the sales tax rate was increased from 1% to 3% to offset substantial state reductions in State Revenue Sharing and to allow the City to continue providing necessary public services. The sales tax rate was increased from 3% to 4% in 2003 and has not changed since. There is no change to the amount of sales tax imposed in the FY25/26 budget. Because the hospital fund has collected enough funds to cover debt services, the FY25/26 budget shows a reallocation of half of a percentage of sales tax monies from the local hospital operations to general local services with a focus on public safety.

The hotel/motel tax rate, or bed tax, is increased by 4% to a total of 8%. The bed tax was first adopted in 1996 and has been steadily increasing, reflecting strong visitor numbers in the past few years. The City of Seward recognizes the need to diversify revenue in a manner that minimizes the burden on residents and year-round community members, and an increase in the bed tax allows for that.

The property tax mill rate for Seward is 3.84 mills which, when applied to a taxable property valued at \$100,000, yields \$384 in tax revenue. Seward’s mill rate remains among the lowest in the Borough. From 1989 through 1996, Seward’s mill rate was 3.0 mills. From 1996 to 2012 the mill rate was 3.12 mills, and in 2018 it was increased to 3.84, where it is today. In addition to local property tax, Seward residents pay property tax to the Kenai Peninsula Borough (KPB) for borough schools, landfill and borough operations, and to Seward Bear Creek Flood Service Area (SBCFSA) to mitigate flood hazards.

General Fund Operating Budget Overview

	2025		2026	
Operating Revenue:	\$	15,121,414	Operating Revenue:	\$ 15,186,891
Net Transfers:	\$	1,580,519	Net Transfers:	\$ 1,616,654
Total:	\$	16,701,933	Total:	\$ 16,803,545

General Fund Operating Budget

The 2025 General Fund operating revenue represents a 9% increase over 2024. The tax revenue line items have been increased as follows:

- Sales Tax: The proposed sales tax revenue amount is \$7,020,000 and represents an 8% increase over the 2024 budget. Please note the budgeted sales tax revenue for 2023 was \$6,500,000 and we anticipate coming in over that budgeted amount. In FY22 and FY23 we saw sales tax revenue of over \$7.5 million so we are maintaining a conservative yet realistic increase.
- Hotel/Motel Tax: The hotel/motel revenue amount is \$1,389,066 and represents a 52% increase over the 2024 budget. This represents an overall increase in the Hotel/Motel (Bed) Tax from a rate of 4% to 8%.

Revenue line items have been decreased in FY25 as follows:

- Jail Contract: \$564,810 has been deducted from the revenue with the closing of the Seward Community Jail
- Alaska Raw Fish Tax: Decrease from \$400,000 to \$150,000 to reflect the struggles that the fishing industry is facing. This is a conservative estimate, but trends are pointing to a sharp decrease.

The 2026 General Fund operating revenue represents a \$50,000 increase over 2025. The tax revenue line items are increased as follows:

- The Camping Fees and Utilities were increased based on average annual increases in bookings and cancellation fees.

Expenditures: \$16,701,933 (Personnel - \$10,275,634 & Non-Personnel - \$6,197,622)

Personnel Expenses

The 2025 personnel expenses reflect an 8% increase in the personnel expenses over 2024. The major factors for the increase are:

- Salary Expenses – in 2025 the following changes will be made:
 - 8% increase in wages and the implementation of a new wage scale
 - New firefighter position
- PERS – PERS liability continues to be 22%, which includes the current liability and past liability. The percentage is applied to the salaries line items within each department.
- Health Insurance Costs – health insurance costs have increased by a conservative 10% for 2025. This cost is negotiated annually, and we continue to keep it below the 10% mark.

The 2026 personnel expenses reflect a 2% increase in the personnel expenses over 2025.

The 8% increase in wages and an implementation of a new wage scale is in response to increasing cost of living across the country, but especially in the Seward community. Seward's salaries were not competitive across the Kenai Peninsula or the state, especially in our public safety departments. By adjusting salaries with an average of 8%, the City is able to provide *competitive* wages. It does not make the City a top-paying employer in the state or the community, but it helps bridge the gap.

Since 2000, City of Seward employees saw a collective 34.90% increase in salaries in comparison to an 88.24% increase in CPI across the same 24-year period. Over those 24 years, there were 13 years without a Cost-of-Living Adjustment (COLA). This adjusted wage scale in 2025 and 2026 will bring Seward's wages into a competitive range and catch-up current wages with the cost of living. This, in turn, will improve staff retention, increase productivity, attract high-quality talent, strengthen the local economy, and enhance the City's public image and trust.

General Fund Non-Personnel Line Items

The 2025 non-personnel line items have decreased by about 2% over 2024. The 2026 non-personnel lines maintained from 2025 with a decrease of \$40,000. These decreases are present due to diligent budgeting of resources.

The 2025 general fund budget includes increases in the following:

- A CPI increase of 3% in the FY25 budget across most line items to account for inflation
- Additional funds in the City Manager's budget to hire a contract grant writer and administrator
- Additional funds in the Community Development department to facilitate and create the Comprehensive Plan
- Incorporating ongoing costs of an upgraded Computer Aided Dispatch program for public safety
- An increase in funding to the Seward Senior Center of \$25,000 over 2023

The 2025 general fund budget includes decreases in the following:

- Removing the \$25,000 annual contribution to the Boys and Girls Club under General Services and incorporating those funds into the contract with Boys and Girls Club under Parks and Rec. The total contract will now total \$170,000 rather than a combined \$215,000

The 2026 general fund budget includes increases in the following:

- A 1.6% CPI increase on most line items to account for inflation
- Contractual renewals in the Informational Technology department for a multiyear contract renewal of endpoint protection and managed detection and response software

The 2026 general fund budget includes decreases in the following:

- The Alaska SeaLife Center PILT payments end in 2025, decreasing the general fund budget by \$150,000

Budget Interfund Transfers

The following transfers affect the General Fund budget:

Transfers-in:

- 2025 \$515,618 and 2026 \$520,953 from the Boat Harbor Enterprise Fund
- 2025 \$180,696 and 2026 \$183,572 from the Seward Marine Industrial Center Enterprise Fund

- 2025 \$33,934 and 2026 \$34,477 from the Parking Enterprise Fund
- 2025 \$1,311,146 and 2026 \$1,311,724 from the Electric Enterprise Fund
- 2025 \$189,167 and 2026 \$191,794 from the Water Enterprise Fund
- 2025 \$132,392 and 2025 \$134,110 from the Wastewater Enterprise Fund
- 2025 \$90,000 2026 \$90,000 from the Commercial Vessel Tax Fund

Transfers to Other Funds:

- 2025 \$891,510 and 2026 \$891,510 to the Hospital Debt Service Fund
- 2025 \$26,000 and 2026 \$26,000 to the Sewer Enterprise Fund.

Historically, the City of Seward General Fund would transfer sales tax revenue equivalent to one percent of the four percent of Seward's sale tax to the Hospital Dept Service Fund to cover the bond payments and capital for Seward Mountain Haven and Providence. Since the account has enough funding to cover the remaining bond payments, we have allocated just half of the usual amount for capital at \$891,510.

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 2025 Harbor Enterprise Fund operating revenues represent a 4.8% increase over 2024
- The 2026 Harbor Enterprise Fund operating revenues represent a 1.3% increase over 2025
- The 2025 Harbor Enterprise Fund operating expenses before depreciation represent a 10.5% increase over 2024
- The 2026 Harbor Enterprise Fund operating expenses before depreciation represent a 1.2% increase over 2025

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 2025 SMIC Enterprise Fund operating revenues represent a 16% increase over 2024
- The 2025 SMIC Enterprise Fund operating expenses before depreciation represent a 1% increase over 2024

Parking Enterprise Fund

The Parking Enterprise Fund is established to create a funding source for replacement of existing parking lots, including costs of maintaining and upgrading the parking lots in the harbor and downtown areas. The primary revenue source of this fund is parking fees. The primary expense of this fund are maintenance and repair of the parking lots and personnel costs associated with enforcement. Financial records for the Parking Enterprise Fund are maintained on the accrual basis of accounting.

- The 2025 Parking Fund operating revenues represent a 24.3% increase over 2024, representing an increase in enforcement.
- The 2025 Parking Fund operating expenses represent a 38% increase in expenditures due to full staffing and purchasing of equipment.
- The 2026 Parking Fund operating expenses represent a 6% decrease under 2025.

Electric Enterprise Fund

The Electric Enterprise Fund is established to account for the provision of electrical service to the residents of the City and other areas within the electrical service area. The primary revenues of the Electric Enterprise Fund are charges to various user classes:

- Residential
- Small General Service
- Large General Service
- Harbor Power Sales
- Industrial Sales
- Street and Yard Lights

Fund are maintained on the accrual basis of accounting.

The FY25/26 Budget proposes a two-cent decrease in winter rates effective October 2025 in an effort to decrease the cost of living and operating a business in the City of Seward in the winter months. This rate cut was made possible due to the decrease in administrative costs from the Electric Enterprise Fund to the General Fund with the consolidation of positions, as well as cuts to the Electric operating budget. Capital projects are not accounted for in this budget.

- The 2025 Electric Enterprise Fund operating revenues represent a 2.5% decrease under 2024 budgeted numbers
- The 2026 Electric Enterprise Fund operating revenues represent a 1.6% increase over 2025 budgeted numbers
- The 2025 Electric Enterprise Fund operating expenses before depreciation represent a 4.5% decrease under 2024 budgeted numbers due, in part, to the reduction in transfers to the General Fund
- The 2026 Electric Enterprise Fund operating expenses before depreciation represent a 1.6% increase over the 2025 budgeted numbers representing a CPI increase

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 for the following classes of customers:

- Residential
- Small General Service
- Large General Service
- Seward Marine Industrial Center
- Boat Harbor
- Industrial

The financial records of the Water Enterprise Fund are maintained on the accrual basis of accounting.

- The 2025 Water Enterprise Fund operating revenues represent a 3% increase over 2024 budgeted numbers
- The 2026 Water Enterprise Fund operating revenues represent a 1.6% increase over 2025 budgeted numbers
- The 2025 Water Enterprise Fund operating expenses before depreciation represent a 1% increase over 2024 budgeted numbers
- The 2026 Water Enterprise Fund operating expenses before depreciation represent a 2.7% increase over 2025 budgeted numbers

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 for the following classes of customers:

- Residential
- Small General Service
- Large General Service
- Seward Marine Industrial Center
- Industrial

The financial records of the Wastewater Enterprise Fund are maintained on the accrual basis of accounting.

- The 2025 Wastewater Enterprise Fund operating revenues represent a 3% increase over 2024 budgeted numbers
- The 2026 Wastewater Enterprise Fund operating revenues represent a 1.6% increase over 2025 budgeted numbers
- The 2025 Wastewater Enterprise Fund operating expenses before depreciation represent a 26% increase over 2024 budgeted numbers. Ten percent of this increase is due to an increase in salaries from the new pay scale
- The 2026 Wastewater Enterprise Fund operating expenses before depreciation represent a 2.8% increase over 2025 budgeted numbers

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, 2024, of \$12,350,000. The revenue source to cover capital costs and operational shortfalls, if any, comes from proceeds of a .50% 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.

Assumptions for the bond payment:

- As an optional prepayment explained in the amendatory loan agreement; *The Municipal Bond principal installments are due on or after August 1, 2026, are subject to prepayment in whole or in part at the option of the City on any date on or after February 1, 2026, at a price of 100% of the principal amount thereof to be prepaid, plus accrued interest to the date fixed for prepayment.*
- We can assume that if the city wants to pay the bond after February 2026, the amount would be \$10,205,000 without the transaction fees.

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:

- \$484,000 in transfers in 2025
- \$489,000 in transfers in 2026

Motor Pool Expenditures:

- There are \$1,811,430 in planned expenditures for 2025 and \$160,000 planned for 2026.

Acknowledgements:

Developing Seward's budget is a comprehensive, collaborative effort that hinges on the dedication of our strong, cohesive City team, the valuable input of Seward's residents, and the guidance of our City Council. Our department heads and staff work tirelessly to maintain service levels despite increasing costs and fewer resources, constantly finding innovative ways to achieve more with less. Throughout this process, our team has shown tremendous dedication in identifying funding and recovery opportunities to benefit the City

of Seward, local businesses, and our broader community.

The changes in this budget reflect the future of Seward, emphasizing the value of our employees and residents and centered on positively impacting the quality of life for everyone in Seward, all year long. The results of this budget are a testament to the shared commitment of everyone involved—Seward’s City Council, City staff, and the engaged members of our community. With their thoughtful contributions and shared vision, this budget not only enhances essential services and infrastructure but also strengthens our financial foundation, setting Seward on a path toward long-term sustainability. Thank you to everyone who brought such energy and insight to this work, allowing us to continue delivering the highest levels of service in the most efficient, cost-effective way.

The seal of the City of Seward, Alaska, is a circular emblem. It features a central shield with a mountain range, a fish, and a star. The shield is surrounded by a banner at the top and bottom. The top banner contains the text "CITY OF SEWARD" and the bottom banner contains "ALASKA". Two crossed tools, possibly a pickaxe and a shovel, are positioned behind the shield.

GENERAL FUND

General Fund
 Budgeted Statement of Revenues, Expenditures and Other Financing
 Sources (uses) and changes in Fund Balance
 For Fiscal Year 2025 and 2026

Resolution 2024-059

	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals 6/30	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
Taxes	9,326,014	10,160,722	10,595,983	4,269,607	9,082,500	10,370,066	10,370,066
Licenses and Permits	118,513	207,286	216,357	98,808	179,060	122,700	125,700
Intergovernmental	1,720,773	1,303,488	1,222,372	67,349	992,554	254,800	254,800
Charges for Services	3,660,752	3,871,599	3,817,738	3,475,770	4,155,336	3,963,228	4,025,705
Fines and Bails	22,308	28,759	19,514	25,126	16,500	25,000	25,000
Investment income (loss)	31,176	195,207	579,365	1,359,899	501,000	260,000	260,000
Other revenues	409,188	153,812	212,343	292,467	111,313	125,620	125,620
Total Revenue:	\$15,288,724	\$15,920,874	\$16,663,672	\$9,589,026	\$15,038,263	\$15,121,414	\$15,186,891
Expenditures:							
General Government	3,684,055	5,084,416	5,371,398	2,733,588	5,114,189	5,295,896	5,159,279
Public Safety	4,201,427	4,968,898	5,006,695	2,887,755	5,704,605	5,702,553	5,668,584
Public Works	1,194,712	1,705,102	1,960,636	1,058,640	2,051,354	2,314,631	2,471,498
Parks and Recreation	1,510,042	1,707,417	1,732,671	1,033,972	1,854,823	2,144,019	2,226,615
Library	616,043	766,272	758,260	387,082	867,054	834,603	869,712
Debt Service	441,404	411,481	415,606	213,553	410,544	410,232	407,857
Total Expenditures:	\$11,647,682	\$14,643,586	\$15,245,267	\$8,314,591	\$16,002,569	\$16,701,933	\$16,803,545
Excess of revenues over (under) expenses	\$3,641,041	\$1,277,288	\$1,418,405	\$1,274,435	-\$964,306	-\$1,580,519	-\$1,616,654
Other financing sources (uses):							
Net Bond proceeds	34,072	0	-	-	0	0	0
Operating transfers (to) other funds	-2,949,985	(2,797,265)	(1,883,801)	-422,183	-1,641,000	-838,500	-838,500
Operating transfers from other funds	2,286,776	2,649,411	2,824,069	1,323,065	2,453,557	2,419,019	2,455,154
Net other financing sources (uses)	-629,137	-147,854	940,268	900,882	812,557	1,580,519	1,616,654
Change in Fund Balance	\$3,011,904	\$1,129,434	\$2,358,673	\$2,175,317	-\$151,749	\$0	\$0
Fund balance beginning of year	\$10,224,310	\$11,583,494	\$12,200,945	\$14,426,887	\$14,426,887	\$14,275,138	\$14,275,138
Fund balance end of year							
Non-spendable:							
Inventory, Prepaids, Unrealized gains	545,560	814,310	858,515	858,515	875,000	875,000	875,000
Restricted:	-	-	-	-	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					0	0	0
Hospital Cash Flow	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Assigned:	575,000	597,995	597,995	597,995	615,935	625,174	634,551
Unassigned:	10,115,654	9,300,623	11,103,107	13,145,693	10,784,201	10,774,964	10,765,586
Total Fund Balance	\$13,236,214	\$12,712,928	\$14,559,618	\$16,602,204	\$14,275,138	\$14,275,138	\$14,275,137

Account	Description	2021	2022	2023	2024 YTD	2024 Budget	Proposed	
		Actual	Actual	Actual	Actuals 6/30	Final	2025 Budget	Proposed 2026 Budget
01000 0000	General Revenues	13,011,658	14,032,300	14,792,979	8,446,704	12,913,974	13,146,961	13,174,238
01000 1110	Council & Clerk	500,587	35,359	24,177	12,437	23,120	22,500	22,500
01000 1122	Community Development	3,185	2,816	15,345	7,462	12,950	13,000	13,000
01000 1210	Police	50,569	75,011	73,156	28,343	85,000	50,000	50,000
01000 1212	Animal Control	400	1,795	47,651	2,607	1,250	200	200
01000 1212	Dispatch	88,800	88,800	88,800	26,400	88,800	88,800	88,800
01000 1220	Fire	0	0	800	2,000	0	0	0
01000 1221	Fire Volunteers	4,979	4,766	4,229	6,304	6,304	6,000	6,000
01000 1250	Building Inspection	72,717	106,020	126,976	45,036	72,660	44,500	47,500
01000 1312	City Shop	2,471	868	396	458	2,261	0	0
01000 1350	Municipal Buildings	31,005	41,773	41,128	0	0	40,000	40,000
01000 1400	Parks&Rec Admin	2,505	0	308	0	1,200	1,272	1,292
01000 1410	Parks&Rec Maintenance	6,625	20	2,000	2,520	0	2,080	2,080
01000 1411	Parks&Rec Campgrounds	1,479,312	1,456,794	1,363,249	956,564	1,752,166	1,601,844	1,627,474
01000 1412	Parks&Rec Cemetery	0	0	1,500	0	300	309	314
01000 1420	Parks&Rec Sports&Rec	11,911	27,481	48,591	42,547	51,697	81,498	82,693
01000 1500	Library & Museum	21,999	47,071	32,387	9,645	26,581	22,450	30,800
Total Revenue		\$15,288,724	\$15,920,874	\$16,663,672	\$9,589,026	\$15,038,263	\$15,121,414	\$15,186,891

City of Seward
 Budgeted Expenditures
 (Non Personnel)
 Fiscal Year 2023 and 2024 Budget

Resolution 2024-059

Account	Description	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
		Actual	Actual	Actual	Actuals 6/30	Final	2025 Budget	2026 Budget
01000 1110	Council & Clerk	1,141,694	437,620	460,616	221,432	509,965	498,368	498,632
01000 1111	Historic Preservation Commission	1,368	392	1,607	0	2,010	2,010	2,010
01000 1114	PACAB	0	143	69	0	1,250	1,250	1,250
01000 1115	Planning & Zoning	0	640	372	541	6,557	6,754	6,859
01000 1120	City Manager	94,537	93,380	137,818	59,384	107,991	181,058	182,145
01000 1121	MIS	59,462	157,082	233,729	109,673	183,422	195,024	259,285
01000 1122	Community Development	52,017	686,098	564,911	111,241	233,886	251,036	224,087
01000 1140	Finance	133,875	526,172	415,051	155,076	296,492	225,663	226,122
01000 0900	Debt Service - General	441,404	411,481	415,606	213,553	410,544	410,232	407,857
01000 1180	General Services	174,974	650,340	820,813	584,266	674,620	765,191	625,516
01000 1210	Police	389,566	459,368	420,237	196,504	546,897	453,170	423,170
01000 1212	Animal Control	13,590	22,587	74,980	12,941	67,694	47,170	47,170
01000 1213	Dispatch	0	0	0	0	0	112,800	113,400
01000 1220	Fire	311,335	438,523	388,113	232,567	901,437	520,939	503,849
01000 1221	Fire Volunteers	70,980	140,758	109,962	68,106	125,131	207,000	148,200
01000 1222	Emergency Preparedness	17,229	36,542	25,615	8,461	25,674	25,800	24,800
01000 1223	SVAC	25,582	35,058	41,417	33,789	41,767	44,300	41,500
01000 1250	Building Inspection	20,295	25,611	27,587	19,435	37,835	37,110	37,110
01000 1310	Streets	301,470	402,146	554,941	308,223	634,292	661,992	769,971
01000 1312	City Shop	204,375	258,738	202,056	104,078	173,565	180,289	182,766
01000 1350	Municipal Buildings	109,346	162,373	240,669	89,151	233,372	240,468	244,316
01000 1351	Community Center	29,063	38,000	443	0	0	0	0
01000 1400	Parks&Rec Admin	20,725	26,203	34,000	12,515	30,868	32,060	32,573
01000 1410	Parks&Rec Maintenance	222,559	190,027	114,338	68,234	163,961	172,314	174,939
01000 1411	Parks&Rec Campgrounds	366,201	487,511	393,643	195,138	336,030	397,823	428,552
01000 1412	Parks&Rec Cemetery	13,934	34,881	22,612	30,702	12,910	16,996	17,268
01000 1420	Parks&Rec Sports&Rec	45,267	71,297	141,573	100,758	153,432	214,982	225,342
01000 1430	Parks&Rec BGC	195,443	197,617	216,556	125,014	22,000	14,480	14,480
01000 1500	Library & Museum	237,002	264,024	291,371	132,159	352,014	281,343	294,542
		\$4,693,293	\$6,254,612	\$6,350,703	\$3,192,941	\$6,285,617	\$6,197,622	\$6,157,709

Account	Description	2021	2022	2023	2024 YTD Actuals	Proposed		Proposed 2026 Budget	FTE 25/26
		Actual	Actual	Actual	6/30	2025 Budget	2024 Budget Final		
01000 1110	Council & Clerk	18,946	413,480	448,813	244,841	480,331	494,620	522,825	3.00
01000 1111	Historic Preservation Commission	38,100	106	0	0	8,572	8,572	8,572	0.50
01000 1114	PACAB	0	53	0	0	0	0	0	-
01000 1115	Planning & Zoning	0	24,085	23,363	30,895	50,534	55,335	56,220	0.55
01000 1120	City Manager	478,879	586,263	649,493	307,828	676,925	670,044	642,927	4.00
01000 1121	MIS	387,183	442,254	492,940	253,233	487,800	525,822	426,492	3.00
01000 1122	Community Development	303,984	379,539	375,335	154,582	377,065	386,690	401,980	3.00
01000 1140	Finance	838,503	687,268	752,579	500,596	1,027,350	1,028,459	1,074,357	8.00
01000 1180	General Services	0	0	-4,504	0	0	0	0	-
01000 1210	Police	2,141,282	2,357,629	2,188,809	1,253,311	2,726,106	2,244,650	2,253,962	13.00
01000 1212	Animal Control	133,847	128,840	204,508	104,127	195,030	219,970	228,473	2.00
01000 1213	Dispatch	422,456	582,638	549,268	419,709	0	567,078	567,078	6.00
01000 1220	Fire	367,816	404,776	598,895	344,848	641,735	846,900	889,827	5.50
01000 1221	Fire Volunteers	5,325	2,204	0	0	7,300	7,300	7,300	-
01000 1222	Emergency Preparedness	0	0	0	0	0	0	0	-
01000 1250	Building Inspection	282,123	334,363	377,304	193,956	388,000	368,365	382,745	2.50
01000 1310	Streets	304,747	538,417	590,282	310,709	600,315	686,950	710,596	6.25
01000 1312	City Shop	172,972	230,659	247,746	150,498	253,270	292,075	302,500	1.35
01000 1350	Municipal Buildings	78,169	79,525	125,228	95,980	156,540	211,773	220,070	2.00
01000 1400	Parks&Rec Admin	193,588	699,880	809,253	425,675	925,856	1,107,770	1,150,470	9.80
01000 1500	Library & Museum	379,040	502,248	466,888	254,923	515,040	553,260	575,170	6.00
		\$ 6,546,963	\$ 8,394,226	\$ 8,896,201	\$ 5,045,713	\$ 9,517,769	\$ 10,275,634	\$ 10,421,565	76.45

General Fund Revenue by line Item	2021	2022	2023	2024 YTD	2023 Budget	2024 Budget	Proposed 2025	Proposed 2026
	Actual	Actual	Actual	Actuals 6/30/2024	Final	Final	Budget	Budget
General Fund Revenues								
4000 Tax Revenue - Sales	6,861,101	7,635,648	7,856,472	3,400,032	6,500,000	6,500,000	7,020,000	7,020,000
4010 Tax Revenue - Real Property	1,170,662	1,214,960	1,310,697	325,266	1,250,000	1,275,000	1,312,500	1,312,500
4011 Tax Revenue - Personal Property	463,638	469,568	407,869	152,656	465,000	465,000	465,000	465,000
4012 Tax Revenue - Motor vehicle	20,916	21,111	19,757	9,473	24,000	24,000	20,000	20,000
4013 Tax Revenue - Oil Property	-	-	553	-	-	-	-	-
4020 Hotel/Motel Room Tax	713,633	804,511	840,428	317,883	725,000	725,000	1,389,066	1,389,066
4030 Payments in Lieu of Tax	130,375	147,705	156,404	61,435	90,000	90,000	160,000	160,000
4031 Contra Payments in Lieu of Tax	(41,314)	(136,677)	-	-	-	-	-	-
4040 Penalties and Interest on Taxes	7,003	3,898	3,804	2,862	3,500	3,500	3,500	3,500
4100 Building Permits	71,091	106,020	120,796	41,595	70,400	71,000	42,000	45,000
4101 Permits - Taxi	587	2,179	2,441	643	1,000	1,000	2,500	2,500
4102 DMV - Drivers License	9,058	15,738	16,240	6,293	20,000	20,000	15,000	15,000
4103 DMV - Motor Vehicles	22,032	42,685	46,060	31,423	60,000	60,000	35,000	35,000
4104 Animal Control Licenses	100	85	85	165	200	250	200	200
4105 Business License	11,670	33,120	21,600	12,030	22,000	22,000	20,000	20,000
4106 License and Permits - Misc	2,349	7,461	2,955	2,919	3,150	3,150	3,000	3,000
4107 Inspection Fees	1,626	-	6,180	3,740	1,600	1,660	5,000	5,000
4200 Revenue Sharing	85,793	136,622	107,071	-	-	-	-	-
4201 PERS On-Behalf payments by SOA	312,756	256,365	142,298	-	-	-	-	-
4202 Jail Contract	368,952	368,952	521,537	-	564,810	-	-	-
4203 Dispatch Contract w/State of AK	36,000	36,000	36,000	-	36,000	36,000	36,000	36,000
4204 KPB 911 Dispatch	52,800	52,800	52,800	26,400	52,800	52,800	52,800	52,800
4205 Alaska Liquor Tax	-	-	-	23,625	-	-	-	-
4206 Alaska Raw Fish Tax	350,482	370,953	317,042	-	400,000	400,000	150,000	150,000
4207 Fisheries Resource Landing Tax	1,861	9,928	5,049	416	2,400	2,400	1,000	1,000
4208 Alaska Marijuana Application Fees	300	-	-	1,300	300	300	-	-
4251 Grant Revenue - Federal Grants	9,979	50,232	10,229	6,304	485,500	487,304	6,000	6,000
4252 Grant Revenue - State Grants	1,851	7,000	9,546	2,500	7,000	7,750	7,000	7,000
4253 Grant Revenue - Misc Grants	500,000	14,636	20,000	4,804	2,500	6,000	-	-
4254 Snow Removal Fees	-	-	800	2,000	-	-	2,000	2,000
4300 Admin. Exp. - Jail	112,537	114,788	118,225	-	118,225	-	-	-
4301 Admin Exp.- Harbor	374,258	451,488	465,035	478,980	465,035	478,980	493,349	501,243
4302 Admin. Exp. - SMIC	99,895	148,709	153,170	157,760	153,170	157,760	162,493	165,093
4303 Admin. Exp.- Parking Fund	11,675	12,025	12,385	12,760	12,385	12,760	13,142	13,353
4304 Admin. Exp. - Electric	976,322	1,005,612	1,035,780	1,066,855	1,035,780	1,066,855	1,013,512	1,029,728
4305 Admin. Exp. - Water	269,340	277,420	285,743	294,315	285,743	294,315	303,144	307,945
4306 Admin. Exp. - Sewer	164,483	169,425	172,805	176,261	172,805	176,261	181,549	184,454
4307 Copying Fees	1,893	5,180	12,248	2,160	5,000	5,000	3,000	3,000
4308 Sales Tax Credit	4,000	4,000	3,000	3,000	4,000	4,000	4,000	4,000
4309 Zoning Fees	4,946	4,943	1,854	378	2,000	2,000	2,000	2,000
4311 Community Development - Zoning Fees	-	-	100	260	-	-	-	-
4312 Walkable Mural Application Fee	-	-	2,000	-	-	-	-	-
4313 Comm Dev Printing Fees	-	340	-	12	-	-	-	-
4314 Rezone Fee	-	-	300	-	-	-	-	-
4315 Replat Fee	-	-	370	200	-	-	-	-
4316 Conditional Use Permit	-	-	990	700	-	-	-	-
4317 Short Term Rental	-	-	10,450	6,450	-	10,950	11,000	11,000
4318 Sign Permit	-	-	60	60	-	-	-	-
4319 Variance Permit	-	-	-	330	-	-	-	-
4320 Misc Dog Fees	300	210	857	1,980	500	500	500	500
4321 Miscellaneous Jail Revenue	-	-	16,811	-	-	-	-	-
4322 Miscellaneous Dispatching	10,000	10,000	-	-	-	-	-	-
4323 Miscellaneous Police Fees	1,925	2,648	2,310	1,415	2,500	2,500	-	-
4324 Animal Shelter Donations	-	-	26,709	542	20,612	-	-	-
4330 Street Work Orders	50	489	-	-	-	-	-	-
4331 Shop Work Orders	2,471	868	396	558	-	2,261	-	-
4341 P&R: Puncture Fees	-	318	2,163	2,100	2,261	-	2,261	2,261
4342 P&R: Class Registrations	1,409	315	1,250	1,040	1,500	5,000	5,150	5,232
4343 P&R: Facility Rental	28	13,732	21,741	18,477	9,000	19,180	19,755	20,071
4344 P&R: Tournaments	-	-	684	316	-	-	-	-
4345 P&R: Special Events	12,928	13,136	22,886	24,789	19,917	28,717	29,579	30,052
4347 P&R: Shower Fees	7,832	-	-	-	-	-	-	-
4348 P&R: Rock Wall Fees	-	-	128	90	-	-	-	-
4349 P&R: Pavilion Fees	6,958	7,948	9,255	4,378	8,160	8,323	8,573	8,710
4350 P&R: Camping Fees	960,360	795,105	700,605	553,464	972,375	991,823	818,690	831,789
4351 P&R: Camping w/Utilities	400,138	588,150	620,024	539,279	675,000	700,000	721,000	732,536
4352 P&R: RV Dump Station	39,948	-	-	-	-	-	-	-
4353 P&R: Misc Revenue	64,268	-	1,943	979	-	-	-	-
4356 P&R: Burial Reservations	-	-	1,500	(250)	300	300	-	-
4357 P&R: Memorial Bench Fees	6,485	-	2,000	125	2,000	2,000	2,000	2,000
4358 P&R: Camping Reservation Cancellation Fees	-	65,590	33,364	58,270	51,000	52,020	53,581	54,438
4370 Library Service Revenue	7,841	15,858	8,019	5,763	10,695	10,909	11,000	11,100
4371 Library Circulation Revenue	34	489	1,118	643	198	202	450	500
4372 Museum Revenue	-	-	4,630	385	-	-	3,000	3,200
4373 Museum Admissions	7,125	12,840	11,620	14,838	7,568	7,720	8,000	9,000
4380 Land Rents & Leases	50,300	78,199	12,081	46,108	50,000	50,000	52,500	52,500
4382 Jail Facility Rental	30,000	30,000	-	-	-	-	-	-
4383 Municipal Building Rent	31,005	41,773	41,128	-	65,000	65,000	40,000	40,000

General Fund Revenue by line Item	2021	2022	2023	2024 YTD	2023 Budget	2024 Budget	Proposed 2025	Proposed 2026
	Actual	Actual	Actual	Actuals 6/30/2024	Final	Final	Budget	Budget
4400 Fines and Bails	22,308	28,759	19,514	25,126	16,500	16,500	25,000	25,000
4500 GF Interest on Investments	30,583	176,183	548,497	1,355,993	-	500,000	260,000	260,000
4501 GF Penalties & Interest	592	1,039	1,634	3,906	1,000	1,000	-	-
4505 GF Interest Revenue - Leases	-	17,985	29,234	-	-	-	-	-
4610 Surplus Sales	66,307	307	54,926	-	5,000	5,000	-	-
4611 Gravel Sales	246,279	79,980	81,986	155,734	225,000	80,193	100,000	100,000
4620 Franchise Fee - Refuse	25,050	28,281	28,303	16,805	25,750	25,750	25,000	25,000
4630 City Clerk Fees	60	60	136	208	120	120	120	120
4631 Collection of Doubtful Accounts	-	-	-	114,731	-	-	-	-
4632 Insurance Recovery/Rebate	41,423	44,085	46,354	-	-	-	-	-
4633 Vending Machine Fees	600	600	600	-	250	250	500	500
4639 Misc Service Fees	1,045	469	30	5,086	-	-	-	-
4700 Other Financing Sources	(2,720,201)	-	-	-	-	-	-	-
4701 Premium on Issuance of Bonds	574,273	-	-	-	-	-	-	-
4702 Proceeds from Issuance of Bonds	2,180,000	-	-	-	-	-	-	-
5899 Miscellaneous Revenue	28,424	30	9	(96)	-	-	-	-
Net Transfers from other funds							1,580,519	1,616,654
Total Revenues	15,322,795	15,920,874	16,663,672	9,690,710	15,213,509	15,038,263	16,701,933	16,803,544

	2025		2026	
	Transfers- In	Transfers- Out	Transfers- In	Transfers- Out
TRANSFERS FROM OTHER FUNDS:				
Boat Harbor Enterprise Fund:				
One-half of land rents and leases	233,100		236,829	
Federal and State lobbying	25,000		25,000	
Payment-in-Lieu-of-Tax	257,518		262,124	
Seward Marine Industrial Center Enterprise Fund:				
One-half of land rents and leases	81,945		83,256	
Payment-in-Lieu-of-Tax	64,817		65,839	
Parking Enterprise Fund Payment-in-Lieu-of-Tax				
	33,934		34,477	
Electric Enterprise Fund:				
Federal and State lobbying	25,000		25,000	
Payment-in-Lieu-of-Tax	1,286,146		1,306,724	
Water Enterprise Fund:				
Federal and State lobbying	25,000		25,000	
Payment-in-Lieu-of-Tax	164,167		166,794	
Wastewater Enterprise Fund:				
Federal and State lobbying	25,000		25,000	
Payment-in-Lieu-of-Tax	107,392		109,110	
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>\$2,419,019</u>		<u>\$2,455,154</u>	
TRANSFERS TO OTHER FUNDS:				
Hospital Debt Service Fund		812,500		812,500
SMIC Enterprise Fund - cash deficit		0		0
Sewer Enterprise Fund - RV dump		26,000		26,000
Capital Acquisition Fund (equal to State Revenue Sharing)		0		0
TOTAL TRANSFERS OUT:		<u>\$838,500</u>		<u>\$838,500</u>
NET TRANSFERS:	<u>\$1,580,519</u>		<u>\$1,616,654</u>	

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General - Council & Clerk (01000 1110)	2021	2022	2023	2024 YTD	2024 Budget	Proposed 2025	Proposed 2026
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	Budget	Budget
Revenue:							
Operating Revenue							
4101 Permits - Taxi	587	2,179	2,441	498	1,000	2,500	2,500
4105 Business License	-	33,120	21,600	11,790	22,000	20,000	20,000
4253 Misc GF Grants	500,000	-	-	-	-	-	-
4630 City Clerk Fees	-	60	136	148	120	-	-
Total Operating Revenue:	500,587	35,359	24,177	12,437	23,120	22,500	22,500
Expenditures:							
Personnel Costs:							
6000 Salaries	17,600	203,359	229,367	107,186	223,271	232,300	241,600
6001 Overtime	-	1,313	1,352	732	5,000	2,750	2,750
6003 Mayor & Council - Legislative Stipends	-	29,400	31,200	15,600	36,000	36,000	36,000
6100 Medicare	1,346	5,224	5,667	2,758	6,060	5,810	6,045
6101 Unemployment Insurance	-	-	1,480	(370)	-	-	-
6102 Workers' Compensation	-	870	741	494	1,000	1,000	1,020
6200 Leave Time	-	2,086	977	-	-	-	-
6201 Retirement Benefits	-	55,217	49,302	23,486	46,000	51,150	63,200
6202 Health Insurance	-	116,012	128,726	94,452	163,000	165,000	171,600
6210 Air Ambulance benefit	-	-	-	435	-	460	460
6211 Met-Life Benefit	-	-	-	68	-	150	150
Total Personnel Costs:	18,946	413,480	448,813	244,841	480,331	494,620	522,825
Non-Personnel Costs:							
7000 Audit	127,600	113,847	134,197	98,543	142,000	150,000	150,000
7001 Communications	4,937	5,185	4,629	980	6,000	6,180	6,279
7002 Postage and Freight	1,266	1,186	1,540	241	1,500	1,500	1,500
7003 Bank and Credit Card Fees	8	1,893	1,337	699	2,000	2,000	2,000
7004 Insurance	481	3,898	4,171	1,943	5,888	5,888	5,888
7006 Legal	-	1,506	-	-	20,000	-	-
7009 Contracted Services	284,172	58,004	6,220	(19)	10,000	10,000	10,000
7012 Other Special Services	-	-	40	-	-	-	-
7013 State Lobbying Fees	84,504	85,500	85,500	42,750	85,500	85,500	85,500
7014 Federal Lobbying Fees	92,004	99,671	84,337	46,002	92,000	92,000	92,000
7021 Legal - Clerk	-	-	-	-	5,000	5,000	5,000
7022 Software/SaaS Subscriptions	-	-	27,520	4,545	32,550	32,550	32,550
7211 Gas & Lube	-	17	-	-	-	-	-
7215 Operating Supplies	7,575	11,836	8,840	3,206	10,000	10,000	10,000
7216 Maintenance & Repair	384	-	-	-	-	-	-
7217 Small Tools & Equipment	907	-	308	-	1,200	1,200	1,200
7222 Computer Hardware	-	-	1,526	-	7,500	7,500	7,500
7223 Furniture	-	-	14,736	-	-	-	-
7300 Advertising	25,704	15,620	15,178	-	15,250	15,250	15,250
7301 Subscriptions & Dues	70	744	1,091	40	5,000	5,000	5,000
7302 Travel & Subsistence	3,998	27,239	20,427	13,413	28,577	35,000	35,000
7303 Education & Training	1,597	4,175	4,914	2,250	5,000	7,500	7,500
7304 Equipment Rent	-	-	551	890	3,000	3,000	3,000
7800 Sister City Program	1,216	-	18,716	3,449	10,000	10,300	10,465
7804 Elections	-	3,492	21,909	-	14,000	5,000	5,000
7805 Promotion	3,420	3,806	2,930	2,500	6,000	6,000	6,000
7807 Contingency	1,793	-	-	-	2,000	2,000	2,000
7809 Pass-Thru Payments	500,000	-	-	-	-	-	-
7810 Misc Expense	59	-	-	-	-	-	-
Total Non-Personnel Costs:	1,141,694	437,620	460,616	221,432	509,965	498,368	498,632
Total Expenditures:	1,160,641	851,100	909,430	466,273	990,296	992,988	1,021,457

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Historic Preservation Commission (01000 1111) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals 6/2024	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	16,027	102	-	-	8,400	8,400	8,400
6100 Medicare	283	1	-	-	122	122	122
6102 Workers' Compensation	101	0.23	-	-	50	50	50
6200 Leave Time	2,254	-	-	-	-	-	-
6201 Retirement Benefits	7,057	3	-	-	-	-	-
6202 Health Insurance	12,378	-	-	-	-	-	-
Total Personnel Costs:	38,100	106	-	-	8,572	8,572	8,572
Non-Personnel Costs:							
7004 Insurance	507	229	8	1	630	630	630
7100 General Power for Reasale	-	16	-	-	-	-	-
7215 Operating Supplies	678	147	235	-	130	130	130
7302 Travel & Subsistence	-	-	963	-	-	-	-
7302-0012 Travel & Subsistence P&Z	-	-	-	-	500	500	500
7303 Education & Training	-	-	400	-	750	750	750
7303-0012 Education & Training P&Z	184	-	-	-	-	-	-
Total Non-Personnel Costs:	1,368	392	1,607	1	2,010	2,010	2,010
Total Expenditures:	39,469	498	1,607	1	10,582	10,582	10,582

General - PACAB (01000-1114) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals 6/30	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	-	49	-	-	-	-	-
6100 Medicare	-	1	-	-	-	-	-
6102 Workers' Compensation	-	0	-	-	-	-	-
6201 Retirement Benefits	-	3	-	-	-	-	-
6202 Health Insurance	-	0	-	-	-	-	-
Total Personnel Costs:	-	53	-	-	-	-	-
Non-Personnel Costs:							
7004 Insurance	-	8	8	-	-	-	-
7215 Operating Supplies	-	104	61	-	250	250	250
7302 Travel & Subsistence	-	31	-	-	500	500	500
7303 Education & Training	-	-	-	-	500	500	500
Total Non-Personnel Costs:	-	143	69	-	1,250	1,250	1,250
Total Expenditures:	\$ -	\$ 196	\$ 69	\$ -	\$ 1,250	\$ 1,250	\$ 1,250

General - Planning & Zoning Commission (01000 1115)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
						Budget	Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	-	10,935	10,610	15,465	24,785	27,140	27,574
6001 Overtime	-	-	-	-	-	-	-
6003 Planning & Zoning Legislative Stipend	-	4,112	4,800	2,476	8,400	9,198	9,345
6100 Medicare	-	504	517	414	460	504	512
6102 Workers' Compensation	-	53	39	71	134	147	149
6200 Leave Time	-	-	148	-	-	-	-
6201 Retirement Benefits	-	2,864	2,498	3,381	9,855	10,791	10,964
6202 Health Insurance	-	5,616	4,752	9,081	6,900	7,556	7,676
6211 Met Life - Life Benefit	-	-	-	8	-	-	-
Total Personnel Costs:	-	24,085	23,363	30,895	50,534	55,335	56,220
Non-Personnel Costs:							
7004 Insurance	-	106	197	91	-	-	-
7215 Operating Supplies	-	534	175	-	100	103	105
7302 Travel & Subsistence	-	-	-	-	4,457	4,591	4,662
7303 Education & Training	-	-	-	450	2,000	2,060	2,092
Total Non-Personnel Costs:	-	640	372	541	6,557	6,754	6,859
Total Expenditures:	-	24,725	23,735	31,436	57,091	62,089	63,079

General - City Manager (01000 1120)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
						Budget	Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	296,130	379,972	461,660	208,759	429,950	472,892	443,352
6001 Overtime	-	-	-	-	50	-	-
6100 Medicare	5,105	5,526	6,694	3,027	6,150	6,857	6,429
6101 Unemployment Insurance	2,931	-	-	-	-	-	-
6102 Workers' Compensation	1,768	1,668	1,601	953	2,000	2,000	2,030
6200 Leave Time	25,124	2,793	1,693	-	-	-	-
6201 Retirement Benefits	71,733	103,578	101,630	45,530	94,500	92,400	93,786
6202 Health Insurance	76,089	107,435	76,154	48,891	144,275	95,000	96,425
6209 Contra Retirement PERS DC Forfeitures	-	(14,709)	-	-	-	-	-
6210 Air Ambulance Benefit	-	-	60	573	-	690	700
6211 Met Life - Life Benefit	-	-	-	95	-	205	205
Total Personnel Costs:	478,879	586,263	649,493	307,828	676,925	670,044	642,927
Non-Personnel Costs:							
7001 Communications	5,576	6,328	6,323	1,421	6,000	6,180	6,279
7002 Postage and Freight	123	410	405	150	128	132	134
7003 Bank and Credit Card Fees	-	14	1	3	-	-	-
7004 Insurance	7,897	7,571	7,869	3,879	11,471	14,912	15,151
7006 Legal	-	9,013	30,193	9,015	10,000	10,000	10,000
7009 Contracted Services	29,869	7,107	19,975	10,607	5,000	80,000	80,000
7011 Testing	8	-	-	-	100	103	105
7013 State Lobby Fees	-	-	1,312	281	-	-	-
7014 Federal Lobby Fees	-	-	1,312	281	-	-	-
7022 Software/SaaS Subscription	-	-	3,499	780	-	-	-
7211 Gas & Lube	517	923	288	383	1,086	1,119	1,136
7212 Uniform Allowance	-	-	169	-	-	-	-
7213 Safety Equipment	-	66	25	-	-	-	-
7215 Operating Supplies	11,202	9,804	22,258	5,623	8,500	8,755	8,895
7216 Maintenance & Repair	14	88	942	-	300	309	314
7217 Small Tools & Equipment	5,741	2,769	276	-	1,500	1,545	1,570
7222 Computer Hardware	-	-	5,204	-	-	-	-
7300 Advertising	2,093	1,924	2,547	1,921	800	824	837
7301 Subscriptions & Dues	14,220	20,235	7,379	850	15,606	16,074	16,331
7302 Travel & Subsistence	7,462	15,749	16,935	13,581	25,000	20,000	20,000
7303 Education & Training	2,904	349	1,413	4,970	10,000	10,000	10,160
7304 Equipment Rent	-	-	464	890	-	-	-
7800 Sister City Program	-	-	210	-	-	-	-
7804 Elections	-	-	116	-	-	-	-
7805 Promotion	-	3,810	3,868	2,500	5,000	5,000	5,080
7807 Contingency	2,500	2,630	228	-	3,000	3,000	3,048
7810 Miscellaneous Expense	-	90	108	-	-	-	-
8104 Motor Pool Rent	4,411	4,500	4,500	2,250	4,500	3,105	3,105
Total Non-Personnel Costs:	94,537	93,380	137,818	59,384	107,991	181,058	182,145
Total Expenditures:	573,416	679,643	787,310	367,212	784,916	851,102	825,072

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General - Information Tecnology (01000 - 1121)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
Expenditures:						Budget	Budget
Personnel Costs:							
6000 Salaries	203,971	263,016	314,941	152,977	307,050	341,614	350,200
6001 Overtime	706	688	1,303	70	1,000	1,000	1,000
6002 Standby Time	-	252	-	-	-	-	-
6100 Medicare	3,295	3,839	4,460	2,213	9,650	4,968	5,092
6102 Workers' Compensation	1,128	1,164	1,103	682	1,300	-	-
6200 Leave Time	24,171	-	2,789	-	-	-	-
6201 Retirement Benefits	74,231	71,346	71,261	32,715	60,800	67,500	70,200
6202 Health Insurance	79,681	101,949	97,083	64,029	108,000	110,000	114,400
6210 Air Ambulance Benefit	-	-	-	480	-	575	575
6211 Met Life - Life Benefit	-	-	-	68	-	165	165
Total Personnel Costs:	387,183	442,254	492,940	253,233	487,800	525,822	426,492
Non-Personnel Costs:							
7001 Communications	4,543	5,909	5,240	1,127	5,500	5,665	5,750
7002 Postage and Freight	1	-	236	-	50	-	-
7003 Bank and Credit Card Fees	1	22	12	0	50	-	-
7004 Insurance	5,308	4,644	4,821	2,326	7,559	9,827	9,985
7006 Legal	-	-	-	-	500	-	-
7009 Contracted Services	1,759	82,374	6,119	1,565	10,000	10,000	10,500
7022 Software/SAS Subscriptions	-	-	126,460	74,278	79,000	88,000	150,000
7204 Libraray Non-Print	-	-	50	-	-	-	-
7211 Gas & Lube	-	122	-	-	105	-	-
7215 Operating Supplies	21362	16,076	7,323	13,815	10,000	10,350	10,500
7216 Maintenance & Repair	-	2,767	-	685	5,000	5,000	5,250
7217 Small Tools & Equipment	13,926	21,230	6,904	5,547	12,500	12,938	13,250
7221 Operating Materials	-	-	13,896	967	8,000	8,280	8,500
7222 Computer Hardware	-	-	54,287	3,090	30,000	31,050	31,050
7300 Advertising	-	-	-	-	400	414	-
7301 Subscriptions & Dues	6,690	16,315	1,570	947	6,595	2,000	2,500
7302 Travel & Subsistence	129	3,343	4,780	2,681	4,963	8,000	8,500
7303 Education & Training	5,744	4,281	2,031	2,645	3,000	3,500	3,500
7810 Miscellaneous Expense	-	-	-	-	200	-	-
Total Non-Personnel Costs:	59,462	157,082	233,729	109,673	183,422	195,024	259,285
Total Expenditures:	\$ 446,645	\$ 599,336	\$ 726,669	\$ 362,906	\$ 671,222	\$ 720,846	\$ 685,777

Resolution 2024-059

General - Community Development (01000 1122)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
						Budget	Budget
Revenue:							
Operating Revenue							
4309 Zoning Fees	3,185	2,476	1,075	-	2,000	2,000	2,000
4312 Walkable Mural Application Fee	-	-	2,000	-	-	-	-
4313 Comm Dev Printing Fees	-	340	-	12	-	-	-
4314 Rezone Fees	-	-	300	-	-	-	-
4315 Replat Fee	-	-	370	-	-	-	-
4316 Conditional Use Permit	-	-	990	350	-	-	-
4317 Short Term Rental	-	-	10,450	6,450	10,950	11,000	11,000
4318 Sign Permit	-	-	60	60	-	-	-
4319 Variance Permit	-	-	-	330	-	-	-
Total Operating Revenue:	3,185	2,816	15,345	7,462	12,950	13,000	13,000
Total Revenue:							
Expenditures:							
Personnel Costs:							
6000 Salaries	145,216	207,113	229,114	88,224	210,255	235,000	244,400
6100 Medicare	3,272	3,006	5,290	1,279	3,000	3,450	3,450
6101 Unemployment Insurance	811	-	-	-	-	-	-
6102 Workers' Compensation	738	839	854	401	950	950	970
6200 Leave Time	14,021	3,709	200	-	-	-	-
6201 Retirement Benefits	50,833	56,678	48,445	19,218	41,860	51,700	53,770
6202 Health Insurance	89,094	108,193	91,398	44,979	121,000	95,000	98,800
6210 Air Ambulance Benefit	-	-	34	421	-	460	460
6211 Met Life - Life Benefit	-	-	-	60	-	130	130
Total Personnel Costs:	303,984	379,539	375,335	154,582	377,065	386,690	401,980
Non-Personnel Costs:							
7001 Communications	2,505	3,310	3,735	363	2,900	2,987	3,033
7002 Postage and Freight	262	510	266	45	448	461	469
7003 Bank and Credit Card Fees	-	-	428	259	-	450	450
7004 Insurance	3,678	3,381	3,940	2,034	5,098	6,627	6,627
7006 Legal	-	4,959	5,733	10,410	500	-	-
7009 Contracted Services	26,695	652,551	542,837	82,268	200,000	202,598	175,000
7012 Other Special Services	40	4,094	-	-	-	-	-
7015 Utilities	46	-	-	-	-	-	-
7022 Software/SaaS Subscriptions	-	-	(2,571)	4,057	1,500	11,500	11,684
7211 Gas & Lube	189	274	72	15	165	-	-
7215 Operating Supplies	4,256	6,016	1,319	1,501	6,675	6,875	6,982
7217 Small Tools & Equipment	-	-	-	671	1,000	1,030	1,046
7222 Computer Hardware	-	-	1,584	1,220	2,500	2,575	2,615
7300 Advertising	1,250	363	125	65	2,800	2,884	2,929
7301 Subscription and Dues	2,297	8,830	3,060	4,365	2,000	4,500	4,572
7302 Travel & Subsistence	359	371	2,892	2,625	6,000	6,180	6,276
7303 Education & Training	2,058	850	1,310	1,625	2,200	2,266	2,301
7310 Recording Fees	81	322	94	-	-	-	-
7810 Miscellaneous	47	267	87	82	100	103	103
8103 Capital Equipment	8,253	-	-	-	-	-	-
Total Non-Personnel Costs:	52,017	686,098	564,911	111,241	233,886	251,036	224,087
Total Expenditures:	\$ 356,001	\$ 1,065,637	\$ 940,246	\$ 265,823	\$ 610,951	\$ 637,726	\$ 626,067

Resolution 2024-059

General - Finance (01000-1140)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
Expenditures:						Budget	Budget
Personnel Costs:							
6000 Salaries	429,009	360,591	421,109	253,457	585,640	556,300	580,630
6001 Overtime	8,197	21,015	16,043	11,514	15,000	15,000	15,000
6100 Medicare	7,810	5,539	8,844	3,842	8,150	8,284	8,637
6101 Unemployment	(0.05)	-	-	-	-	-	-
6102 Workers Compensation	2,383	1,716	3,156	1,172	2,650	2,650	2,700
6200 Leave Time	79,353	3,168	3,083	-	-	-	-
6201 Retirement Benefits	159,390	101,492	94,714	56,705	138,160	139,175	144,745
6202 Health Insurance	152,361	195,294	205,443	172,748	277,750	305,525	317,745
6209 Contra-Retirement PERS DC Forfeitures	-	(1,547)	-	-	-	-	-
6210 Air Ambulance Benefit	-	-	188	995	-	1,150	1,150
6211 Met Life - Life Benefit	-	-	-	163	-	375	3,750
Total Personnel Costs:	838,503	687,268	752,579	500,596	1,027,350	1,028,459	1,074,357
Non-Personnel Costs:							
7001 Communications	9,888	10,668	9,782	1,981	13,000	13,390	13,604
7002 Postage and Freight	5,185	1,985	4,074	1,475	1,600	1,648	1,674
7003 Bank and Credit Card Fees	11	6	4	-	-	-	-
7004 Insurance	10,939	8,576	7,952	3,212	13,625	13,625	13,843
7006 Legal	-	-	-	-	1,000	-	-
7009 Contracted Services	44,385	422,607	314,419	62,448	150,000	70,000	80,000
7011 Testing	-	-	-	-	200	-	-
7012 Other Special Services	-	93	-	-	-	-	-
7022 Software/Sass Subscriptions	-	-	43,307	71,934	50,000	60,000	60,000
7211 Gas & Lube	-	-	36	-	105	-	-
7215 Operating Supplies	13,956	16,527	13,992	6,152	20,000	10,000	10,000
7216 Maintenance & Repair	18,364	26,287	300	-	20,000	10,000	10,000
7217 Small Tools & Equipment	9,000	4,251	-	-	5,000	5,000	5,000
7218 Inmate Meals	-	19	84	-	-	-	-
7222 Computer Hardware	-	-	1,282	1,417	2,500	-	-
7223 Furniture	-	-	2,102	-	-	10,000	10,000
7300 Advertising	5,484	6,740	3,176	74	2,000	-	-
7301 Subscriptions & Dues	3,105	18,246	2,641	310	1,092	2,000	2,000
7302 Travel & Subsistence	9,349	7,950	6,837	4,877	8,370	15,000	10,000
7303 Education & Training	4,206	2,218	5,051	1,157	8,000	15,000	10,000
7810 Miscellaneous Expense	5	(0.37)	13	40	-	-	-
Total Non-Personnel Costs:	133,875	526,172	415,051	155,076	296,492	225,663	226,122
Total Expenditures:	\$ 972,378	1,213,439	\$ 1,167,630	\$ 655,672	\$ 1,323,842	\$ 1,254,122	\$ 1,300,479

Resolution 2024-059

General - Services (01000 1180)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
						Budget	Budget
Expenditures:							
Personnel Costs:							
6201 Retirement Benefits	-	-	388	-	-	-	-
6202 Health Insurance	-	-	(820)	-	-	-	-
6209 PERS DC Forfeitures	-	-	(4,072)	-	-	-	-
Total Personnel Costs:	-	-	(4,504)	-	-	-	-
Non-Personnel Costs:							
7001 Communications	4,424	4,616	16,784	58,630	5,200	5,356	5,442
7002 Postage and Freight	7,526	(2,806)	(330)	3,027	7,500	7,725	7,849
7003 Bank and Credit Card Fees	4,531	4,379	2,966	168	7,000	7,210	7,325
7004 Insurance	557	629	717	379	3,656	1,000	1,000
7006 Legal	-	101,522	118,452	56,233	70,000	150,000	160,000
7009 Contracted Services	32,579	3,010	1,375	9,001	6,000	10,000	10,000
7010 Engineering	11,065	379	-	-	15,000	-	-
7011 Testing	375	-	-	-	100	-	-
7012 Other Special Services	2,304	9,474	180	-	8,000	-	-
7016 Heating Fuel	110	-	-	-	-	-	-
7022 Software/SaaS Subscription	-	-	25,000	26,250	32,000	-	-
7211 Gas & Lube	-	-	4,102	-	-	-	-
7215 Operating Supplies	2,224	5,915	4,033	175	5,000	5,000	5,000
7216 Maintenance & Repair	651	1,064	1,476	-	1,200	1,200	1,200
7222 Computer Hardware	-	-	-	-	2,500	2,500	2,500
7300 Advertising	-	-	332	-	200	200	200
7301 Subscriptions & Dues	337	-	184	-	-	-	-
7304 Equipment Rent	-	1,492	3,514	1,613	264	-	-
7801 Contributions to Chambers	-	108,717	300,000	300,000	300,000	300,000	300,000
7802 Contributions to Senior Citizens	-	80,000	80,000	80,000	80,000	100,000	100,000
7803 Contributions to B&G Club	-	-	25,000	-	25,000	-	-
7808 Bad Debt Expense	1,160	-	-	-	-	-	-
7810 Miscellaneous Expense	26,149	2,662	32,995	(210)	-	-	-
7813 Contributions to Small Business Position	-	25,000	25,000	25,000	25,000	25,000	25,000
7814 Contributions to the ASCL Center for the PILT Credit	-	-	118,165	-	81,000	150,000	-
8001 Unrealized Loss on Investments	80,983	304,289	60,869	24,001	-	-	-
Total Non-Personnel Costs:	174,974	650,340	820,813	584,266	674,620	765,191	625,516
Total Expenditures:	174,974	650,340	816,308	584,266	674,620	765,191	625,516

Resolution 2024-059

General - Police Department (11000-1210)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
Revenue:						Budget	Budget
Operating Revenue							
4102 DMV - Drivers License	9,058	15,738	16,240	3,888	20,000	15,000	15,000
4103 DMV - Motor Vehicles	22,032	42,685	46,060	21,926	60,000	35,000	35,000
4251 Federal GF Grants	5,000	1,689	6,000	-	-	-	-
4252 State GF Grants	2,555	-	2,546	-	-	-	-
4253 Misc GF Grants	-	2,252	-	1,304	2,500	-	-
4322 Miscellaneous Dispatch	10,000	10,000	-	-	-	-	-
4323 Miscellaneous Police Fees	1,925	2,648	2,310	1,225	2,500	-	-
Total Operating Revenue:	50,569	75,011	73,156	28,343	85,000	50,000	50,000
Expenditures:							
Personnel Costs:							
6000 Salaries	1,047,718	1,216,784	1,178,283	717,395	1,488,775	1,380,790	1,354,168
6001 Overtime	125,828	142,526	177,092	60,870	175,000	115,000	115,000
6100 Medicare	26,124	20,937	19,121	11,263	33,750	21,689	21,303
6101 Unemployment Insurance	2,175	-	-	-	-	-	-
6102 Workers' Compensation	69,329	49,146	47,208	29,902	62,716	62,359	63,659
6200 Leave Time	121,023	10,967	10,504	-	-	-	-
6201 Retirement Benefits	322,520	356,497	306,046	136,480	327,535	283,427	297,447
6202 Health Insurance	426,565	560,772	450,397	294,998	638,330	379,006	400,006
6210 Air Ambulance Benefit	-	-	158	2,047	-	1,885	1,885
6211 Metlife Benefit	-	-	-	357	-	495	495
Total Personnel Costs:	2,141,282	2,357,629	2,188,809	1,253,311	2,726,106	2,244,650	2,253,962
Non-Personnel Costs:							
7001 Communications	24,746	36,468	28,723	14,476	35,200	7,000	7,000
7002 Postage and Freight	1,545	745	1,197	2,752	592	2,500	2,500
7003 Bank and Credit Card Fees	2,793	5,334	5,907	1,171	5,100	2,500	2,500
7004 Insurance	100,912	107,158	102,079	45,037	125,230	125,230	125,230
7006 Legal	-	4,865	-	-	5,000	5,000	5,000
7009 Contracted Services	57,195	59,971	63,797	25,627	68,000	51,000	51,000
7011 Testing	360	815	634	-	1,000	-	-
7012 Other Special Services	6,342	588	7,882	130	6,000	4,000	4,000
7018 Towing Fees	-	-	354	239	5,000	2,500	2,500
7022 Software/SaaS Subscriptions	-	-	672	5,162	500	30,000	3,000
7210 Vehicle Supplies	-	3,904	986	-	-	-	-
7211 Gas & Lube	14,416	25,582	18,644	13,522	24,513	28,000	29,000
7212 Uniform Allowance	5,874	4,541	7,222	1,186	8,000	5,000	5,000
7213 Safety Equipment	1,658	6,686	50,778	6,325	55,500	15,000	15,000
7215 Operating Supplies	15,978	21,440	7,888	4,537	20,000	16,000	10,000
7216 Maintenance & Repair	22,318	2,196	12,940	2,501	19,000	10,000	10,000
7217 Small Tools & Equipment	49,959	38,221	23,117	5,318	35,000	18,000	18,000
7222 Computer Hardware	-	-	-	-	2,500	2,500	2,500
7300 Advertising	1,017	5,277	3,517	686	1,500	1,500	1,500
7301 Subscriptions & Dues	3,492	2,318	1,919	957	4,062	2,000	2,000
7302 Travel & Subsistence	15,614	26,412	24,285	16,970	30,000	30,000	31,000
7303 Education & Training	6,754	7,043	6,765	7,020	15,000	15,000	16,000
7304 Equipment Rent	1,140	1,571	1,005	-	1,200	-	-
7308 Police Recruitment	-	-	-	-	-	-	-
7309 Police Academy Training	-	13,638	18,016	-	28,000	34,000	34,000
7808 Bad Debt Expense	-	-	-	-	1,000	-	-
7810 Miscellaneous Expense	1,745	296	2,138	1,540	-	-	-
8103 Capital Equipment	6,695	16,947	19,773	36,349	40,000	-	-
8104 Motor Pool Rent	49,014	67,350	10,000	5,000	10,000	46,440	46,440
Total Non-Personnel Costs:	389,566	459,368	420,237	196,504	546,897	453,170	423,170
Total Expenditures:	\$ 2,530,848	\$ 2,816,998	\$ 2,609,045	\$ 1,449,816	\$ 3,273,003	\$ 2,697,820	\$ 2,677,132

Resolution 2024-059

General - Animal Control (01000 1212)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
Revenue:						Budget	Budget
Operating Revenue							
4104 Animal Control Licenses	100	85	85	165	250	200	200
4253 Misc. Grants	-	1,500	20,000	500	500	-	-
4320 Misc. Dog Fees	300	210	857	1,490	500	-	-
4324 Animal Shelter Donations	-	-	26,709	452	0	-	-
Total Operating Revenue:	400	1,795	47,651	2,607	1,250	200	200
Expenditures:							
Personnel Costs:							
6000 Salaries	71,204	77,138	122,874	57,648	126,825	133,300	138,630
6001 Overtime	4,760	7,333	14,135	9,283	2,500	5,000	5,000
6100 Medicare	1,306	1,228	1,958	971	1,400	2,005	2,083
6102 Workers' Compensation	2,979	2,334	3,309	1,696	3,000	3,850	3,925
6200 Leave Time	9,827	1,514	1,614	-	-	-	-
6201 Retirement Benefits	31,145	23,450	31,886	14,725	27,905	38,750	40,300
6202 Health Insurance	12,627	15,843	28,733	19,804	33,400	36,750	38,220
6210 Air Ambulance Benefit	-	-	-	160	-	230	230
6211 Metlife Benefit	-	-	-	54	-	85	85
Total Personnel Costs:	133,847	128,840	204,508	104,127	195,030	219,970	228,473
Non-Personnel Costs:							
7001 Communications	696	629	720	277	570	570	570
7002 Postage and Freight	-	63	645	225	133	250	250
7004 Insurance	2,138	3,537	9,084	4,903	2,205	5,500	5,500
7009 Contracted Services	85	-	-	500	-	500	500
7015 Utilities	7,229	10,980	25,257	2,010	31,047	15,000	15,000
7016 Heating Fuel	87	-	-	-	-	-	-
7211 Gas & Lube	96	276	274	165	1,575	750	750
7212 Uniform Allowance	90	-	552	669	1,200	900	900
7215 Operating Supplies	2,749	3,957	15,302	3,083	4,000	4,200	4,200
7216 Maintenance & Repair	420	898	414	493	2,000	2,000	2,000
7217 Small Tools & Equipment	-	-	-	22	1,000	500	500
7221 Operating Materials	-	-	1,642	-	-	-	-
7222 Computer Hardware	-	-	380	-	2,500	1,500	1,500
7225 Shelter Medical Supplies	-	-	-	-	15,000	10,000	10,000
7302 Travel & Subsistence	-	1,961	340	343	4464	4,000	4,000
7303 Education & Training	-	285	372	250	2,000	1,500	1,500
8103 Capital Equipment	-	-	20,000	-	-	-	-
Total Non-Personnel Costs:	13,590	22,587	74,980	12,941	67,694	47,170	47,170
Total Expenditures:	\$ 147,437	\$ 151,427	\$ 279,488	\$ 117,068	\$ 262,724	\$ 267,140	\$ 275,643

Resolution 2024-059

General - Dispatch (01000-1213)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
Revenue:						Budget	Budget
Operating Revenue							
4203 Dispatch Contract w/State of AK	36,000	36,000	36,000	-	36,000	36,000	36,000
4204 KPB 911 Dispatch	52,800	52,800	52,800	26,400	52,800	52,800	52,800
Total Operating Revenue:	88,800	88,800	88,800	26,400	88,800	88,800	88,800
Expenditures:							
Personnel Costs:							
6000 Salaries	218,317	279,943	290,269	233,887	-	286,577	286,577
6001 Overtime	23,463	55,001	51,041	22,610	-	60,000	60,000
6100 Medicare	3,850	3,722	4,863	3,715	-	4,192	4,192
6102 Workers' Compensation	1,487	4,485	3,106	1,273	-	2,641	2,641
6201 Retirement Benefits	58,266	69,323	74,809	56,481	-	67,073	67,073
6202 Health Insurance	117,073	170,165	125,180	101,546	-	145,994	145,994
6210 Air Ambulance Benefit	-	-	-	-	-	300	300
6211 Metlife Benefit	-	-	-	-	-	300	300
6211 Met Life	-	-	-	197	-	-	-
Total Personnel Costs:	422,456	582,638	549,268	419,709	-	567,078	567,078
Non-Personnel Costs:							
7001 Communications	-	-	-	-	-	28,200	28,200
7002 Postage and Freight	-	-	-	-	-	-	-
7003 Bank and Credit Card Fees	-	-	-	-	-	-	-
7004 Insurance	-	-	-	-	-	-	-
7009 Contracted Services	-	-	-	-	-	50,000	50,000
7011 Testing	-	-	-	-	-	-	-
7015 Utilities	-	-	-	-	-	-	-
7016 Heating Fuel	-	-	-	-	-	-	-
7211 Gas & Lube	-	-	-	-	-	-	-
7012 Other Special Services	-	-	-	-	-	600	600
7212 Uniform Allowance	-	-	-	-	-	2,000	2,000
7213 Safety Equipment	-	-	-	-	-	-	-
7214 Janitorial Supplies	-	-	-	-	-	-	-
7215 Operating Supplies	-	-	-	-	-	5,000	5,000
7216 Maintenance & Repair	-	-	-	-	-	6,000	6,000
7217 Small Tools & Equipment	-	-	-	-	-	2,000	2,000
7222 Computer Hardware	-	-	-	-	-	4,000	4,000
7301 Subscriptions & Dues	-	-	-	-	-	-	600
7302 Travel & Subsistence	-	-	-	-	-	10,000	10,000
7303 Education & Training	-	-	-	-	-	5,000	5,000
7325 Harbor Internal Cost Allocation	-	-	-	-	-	-	-
7808 Bad Debt Expense	-	-	-	-	-	-	-
7810 Miscellaneous Expense	-	-	-	-	-	-	-
7900 Depreciation Expense	-	-	-	-	-	-	-
8001 Unrealized Loss on Investments	-	-	-	-	-	-	-
8104 Motor Pool Rent	-	-	-	-	-	-	-
Total Non-Personnel Costs:	-	-	-	-	-	112,800	113,400
Total Expenditures:	\$ 422,456	\$ 582,638	\$ 549,268	\$ 419,709	\$ -	679,877.84	680,477.84

Note: Historically, expenses are under the Police Department.

Resolution 2024-059

General - Fire (01000-1220)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
Revenue:						Budget	Budget
Operating Revenue							
4254 Snow Removal Fees	-	-	800	2,000	-	-	-
Total Revenue:	\$ -	\$ -	\$ 800	\$ 2,000	\$ -	\$ -	\$ -
Expenditures:							
Personnel Costs:							
6000 Salaries	184,471	218,496	314,669	174,980	355,500	459,712	474,552
6001 Overtime	-	54	18,230	6,581	10,000	15,000	15,000
6002 Standby Time	-	-	11,883	6,965	10,000	10,000	10,000
6100 Medicare	3,027	3,634	5,050	3,113	7,775	8,515	8,795
6101 Unemployment Insurance	(2,397)	-	-	-	-	-	-
6102 Workers' Compensation	13,692	12,778	21,493	12,803	22,500	29,250	29,835
6200 Leave Time	19,005	1,520	2,818	-	-	-	-
6201 Retirement Benefits	66,929	57,085	83,588	38,450	78,210	85,700	89,125
6202 Health Insurance	83,090	111,209	141,120	101,351	157,750	237,973	261,770
6210 Air Ambulance Benefit	-	-	45	525	-	575	575
6211 Met Life - Life Benefit	-	-	-	79	-	175	175
Total Personnel Costs:	367,816	404,776	598,895	344,848	641,735	846,900	889,827
Non-Personnel Costs:							
7001 Communications	8,971	10,518	9,938	4,109	11,500	12,000	12,500
7002 Postage and Freight	1,490	4,392	3,607	614	2,346	3,000	3,200
7003 Bank and Credit Card Fees	-	2	-	-	-	-	-
7004 Insurance	27,912	29,489	34,966	18,156	34,975	36,024	36,024
7006 legal	-	-	-	-	2,000	2,000	2,000
7009 Contracted Services	27,297	18,958	35,888	42,058	70,000	70,000	70,000
7011 Testing	496	204	748	-	500	1,500	1,500
7015 Utilities	138,726	141,022	142,521	72,426	171,375	178,000	180,000
7016 Heating Fuel	9,831	16,167	15,686	9,737	18,583	19,240	20,000
7022 Sostware Saas Subscription	-	-	6,652	477	6,000	9,200	9,500
7023 Inspection and Testing	-	-	7,847	-	6,000	12,000	12,500
7210 Vehicle Supplies	3,722	16,132	4,988	117	3,500	3,500	3,500
7211 Gas & Lube	2,947	5,074	5,698	3,655	5,276	7,000	7,500
7212 Uniform Allowance	977	2,814	2,589	818	2,200	2,800	3,000
7213 Safety Equipment	2,737	41,378	9,990	228	12,500	10,000	10,000
7214 Janitorial Supplies	-	755	864	571	1,300	1,100	1,200
7215 Operating Supplies	4,903	8,013	3,674	1,391	9,800	6,000	6,500
7216 Maintenance & Repair	16,781	55,079	17,414	16,209	62,564	65,000	55,000
7217 Small Tools & Equipment	3,400	1,677	6,077	1,258	7,500	7,500	6,500
7221 Operating Materials	-	-	-	-	-	8,000	-
7222 Computer Hardware	-	-	2,022	213	2,500	2,500	1,500
7300 Advertising	-	679	648	-	400	400	450
7301 Subscriptions & Dues	1,296	1,617	1,715	694	1,500	1,800	1,900
7302 Travel & Subsistence	221	10,713	9,902	4,776	9,261	15,000	12,000
7303 Education & Training	811	7,027	4,088	1,800	5,000	5,000	5,000
7304 Equipment Rent	-	896	590	445	1,500	1,000	1,200
8103 Capital Equipment	-	5,919	-	22,817	393,357	-	-
8104 Motor Pool Rent	58,817	60,000	60,000	30,000	60,000	41,375	41,375
Total Non-Personnel Costs:	311,335	438,523	388,113	232,567	901,437	520,939	503,849
Total Expenditures:	\$ 679,152	\$ 843,299	\$ 987,008	\$ 577,415	\$ 1,543,172	\$ 1,367,839	\$ 1,393,676

Resolution 2024-059

General - Volunteer (01000-1221)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
						Budget	Budget
Revenue:							
Intergovernmental							
4251 Federal GF Grants	4,979	4,766	4,229	6,304	6,304	-	-
4252 State GF Grants	-	-	-	-	-	6,000	6,000
Total Operating Revenue:	4,979	4,766	4,229	6,304	6,304	6,000	6,000
Expenditures:							
Personnel Costs:							
6102 Workers' Compensation	5,325	2,204	-	-	7,300	7,300	7,300
Total Personnel Costs:	5,325	2,204	-	-	7,300	7,300	7,300
Non-Personnel Costs:							
7001 Communications	-	-	-	-	800	-	-
7002 Postage and Freight	785	3,270	3,041	378	3,097	3,000	3,200
7004 Insurance	-	8,783	4,131	6,130	9,418	8,900	9,000
7009 Contracted Services	639	283	867	794	500	1,500	1,500
7011 Testing	-	-	-	-	-	2,000	2,200
7023 Inspection and Testing	-	-	265	854	1,500	1,500	1,500
7200 Library Materials-Other	-	100	-	-	-	-	-
7210 Vehicle Supplies	-	2,954	1,448	100	4,000	4,000	4,000
7211 Gas & Lube	-	-	19	-	-	-	-
7212 Uniform Allowance	2,349	2,135	3,321	307	2,200	3,500	3,500
7213 Safety Equipment	-	17,867	17,586	4,673	18,000	18,500	18,000
7215 Operating Supplies	2,414	5,149	4,825	982	8,000	11,200	6,500
7216 Maintenance & Repair	2,443	4,733	4,341	4,716	11,000	5,000	10,000
7217 Small Tools & Equipment	20,262	46,786	26,223	7,905	20,196	15,000	15,000
7221 Operating Materials	-	-	-	-	-	5,000	-
7223 Furniture	-	-	-	-	-	5,000	-
7300 Advertising	-	612	-	-	-	1,500	-
7301 Subscriptions & Dues	504	483	-	-	-	3,900	4,000
7302 Travel & Subsistence	-	2,223	1,357	88	1620	4,500	5,000
7303 Education & Training	3,583	6,581	3,736	2,379	6,000	6,000	6,000
7806 Volunteer Fireman Stipend	38,000	38,800	38,800	38,800	38,800	58,800	58,800
8103 Capital Equipment	-	-	-	-	-	48,200	-
Total Non-Personnel Costs:	70,980	140,758	109,962	68,106	125,131	207,000	148,200
Total Expenditures:	\$ 76,305	\$ 142,962	\$ 109,962	\$ 68,106	\$ 132,431	\$ 214,300	\$ 155,500

Resolution 2024-059

General - Emergency Preparedness (01000-1222)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
						Budget	Budget
Non-Personnel Costs:							
7001 Communications	1,019	768	459	229	1,000	500	550
7002 Postage and Freight	30	928	400	173	812	450	450
7009 Contracted Services	7,259	11,890	180	5,910	6,600	6,600	6,600
7015 Utilities	1,701	852	852	426	1,890	1,000	1,100
7215 Operating Supplies	4,036	9,364	2,214	1,581	2,500	3,000	3,500
7216 Maintenance & Repair	2,000	96	100	-	1,300	750	800
7217 Small Tools & Equipment	938	8,359	10,854	142	6,000	6,000	4,000
7302 Travel & Subsistence	-	1,070	64	-	3,072	4,500	4,800
7303 Education & Training	246	3,216	2,143	-	2,500	3,000	3,000
8103 Capital Equipment	-	-	8,350	-	-	-	-
Total Non-Personnel Costs:	17,229	36,542	25,615	8,461	25,674	25,800	24,800
Total Expenditures:	\$ 17,229	\$ 36,542	\$ 25,615	\$ 8,461	\$ 25,674	\$ 25,800	\$ 24,800

Resolution 2024-059

General - SVAC (01000-1223)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
Expenditures:						Budget	Budget
Non-Personnel Costs:							
7004 Insurance	4,329	4,344	6,356	2,178	5,267	5,000	5,000
7012 Other Special Services	20,000	20,000	20,000	20,000	20,000	20,000	20,000
7210 Vehicle Supplies	-	-	-	6	-	1,000	-
7211 Gas & Lube	809	713	1,574	534	1,200	1,200	1,200
7212 Uniform Allowance	-	-	-	-	-	-	-
7213 Safety Equipment	-	-	-	-	-	-	-
7215 Operating Supplies	156	21	2,304	-	3,000	3,000	3,000
7216 Maintenance & Repair	175	707	241	1,071	1,800	1,800	1,800
7222 Computer Hardware	-	-	-	-	-	1,800	-
7301 Subscriptions & Dues	113	-	45	-	-	-	-
7303 Education & Training	-	474	897	-	500	500	500
7806 Volunteer Fireman Stipend	-	8,800	10,000	10,000	10,000	10,000	10,000
Total Non-Personnel Costs:	25,582	35,058	41,417	33,789	41,767	44,300	41,500
Total Expenditures:	\$ 25,582	\$ 35,058	\$ 41,417	\$ 33,789	\$ 41,767	\$ 44,300	\$ 41,500

Resolution 2024-059

General - Building Inspection (01000-1250)	2021	2022	2023	2024 YTD	2024 Budget	Proposed 2025	Proposed 2026
Expense Budget	Actual	Actual	Actual	Actuals 6/30	Final	Budget	Budget
Revenue:							
Operating Revenue							
4100 Building Permits	71,091	106,020	120,796	41,346	71,000	42,000	45,000
4107 Inspection Fees	1,626	-	6,180	3,690	1,660	2,500	2,500
Total Operating Revenue:	72,717	106,020	126,976	45,036	72,660	44,500	47,500
Expenditures:							
Personnel Costs:							
6000 Salaries	134,181	161,500	191,392	90,432	199,325	180,000	187,200
6001 Overtime	-	121	2,910	3,111	3,000	3,000	3,000
6002 Standby Time	-	-	4,929	600	5,000	5,000	5,000
6100 Medicare	2,414	2,353	2,843	1,365	2,950	2,760	2,870
6102 Workers' Compensation	2,136	722	729	395	1,000	1,000	1,020
6200 Leave Time	13,367	114	1,180	-	-	-	-
6201 Retirement Benefits	44,400	44,388	48,495	19,177	44,075	41,250	42,900
6202 Health Insurance	85,626	125,164	124,792	78,705	132,650	135,000	140,400
6210 Air Ambulance Benefit	-	-	34	115	-	230	230
6211 Met Life - Life Benefit	-	-	-	57	0	125	125
Total Personnel Costs:	282,123	334,363	377,304	193,956	388,000	368,365	382,745
Non-Personnel Costs:							
7001 Communications	3,076	3,756	3,811	1,133	4,500	3,500	3,500
7002 Postage and Freight	72	9	108	42	50	200	200
7003 Bank and Credit Card Fees	-	1	297	1,375	-	1,500	1,500
7004 Insurance	3,103	2,982	3,133	1,572	4,751	4,500	4,500
7006 Legal	-	-	-	-	5,000	5,000	5,000
7009 Contracted Services	776	56	51	(10)	500	100	100
7210 vehicle Supplies	-	-	870	-	100	450	450
7211 Gas & Lube	623	935	1,420	146	-	-	-
7212 Uniform Allowance	519	643	217	788	550	800	800
7215 Operating Supplies	934	1,096	885	581	2,200	2,000	2,000
7216 Maintenance & Repair	89	490	164	-	1,200	-	-
7217 Small Tools & Equipment	472	1,085	154	183	1,200	900	900
7222 Computer Hardware	-	-	-	-	-	500	500
7300 Advertising	172	-	-	-	-	-	-
7301 Subscriptions & Dues	2,678	605	853	-	800	600	600
7302 Travel & Subsistence	-	5,348	6,852	7,470	6184	8,000	8,000
7303 Education & Training	3,860	3,797	4,182	3,710	6,000	5,500	5,500
7304 Equipment Rent	-	808	590	445	800	800	800
8104 Motor Pool Rent	3,921	4,000	4,000	2,000	4,000	2,760	2,760
Total Non-Personnel Costs:	20,295	25,611	27,587	19,435	37,835	37,110	37,110
Total Expenditures:	\$ 302,419	\$ 359,975	\$ 404,891	\$ 213,391	\$ 425,835	\$ 405,475	\$ 419,855

Resolution 2024-059

	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
General - Street Operations (01000 1310)	Actual	Actual	Actual	Actuals 6/30	Final	2025	2026
						Budget	Budget
Revenue:							
Operating Revenue							
4330 Street Work Orders	50	489	-	-	-	-	-
Total Operating Revenue:	50	489	-	-	-	-	-
Expenditures:							
Personnel Costs:							
6000 Salaries	148,972	244,706	290,830	136,330	289,700	312,100	324,585
6001 Overtime	9,214	31,740	44,613	24,881	35,000	65,000	65,000
6002 Standby Time	1,016	11,299	12,558	8,431	5,000	15,000	15,000
6100 Medicare	2,558	4,204	4,900	2,459	4,670	5,685	5,866
6102 Workers' Compensation	24,885	14,727	26,240	12,680	20,000	28,000	28,560
6200 Leave Time	26,095	1,004	1,697	-	-	-	-
6201 Retirement Benefits	24,604	79,067	81,727	36,878	62,170	83,000	86,320
6202 Health Insurance	67,403	151,669	127,685	88,732	183,775	177,500	184,600
6210 Air Ambulance Benefit	-	-	34	230	-	460	460
6211 Met Life - Life Benefit	-	-	-	87	-	205	205
Total Personnel Costs:	304,747	538,417	590,282	310,709	600,315	686,950	710,596
Non-Personnel Costs:							
7001 Communications	202	369	566	266	400	412	419
7002 Postage and Freight	1,051	913	6,194	70	2,901	2,988	3,036
7004 Insurance	28,609	30,179	35,633	18,030	37,473	38,597	39,215
7006 Legal	-	-	-	-	2,000	-	-
7009 Contracted Services	8,146	42,894	17,127	33,730	22,000	50,000	50,800
7011 Testing	-	-	206	-	200	206	209
7012 Other Special Services	-	90	-	-	-	-	-
7015 Utilities	99,321	103,093	107,747	66,144	129,678	133,568	135,705
7016 Heating Fuel	-	299	-	-	-	-	-
7022 Software/SaaS Subscriptions	-	-	-	391	-	-	-
7210 Vehicle Supplies	-	-	14	-	-	-	-
7211 Gas & Lube	17,946	31,717	69,542	42,421	82,560	85,037	86,398
7212 Uniform Allowance	286	108	-	-	300	1,000	1,016
7213 Safety Equipment	1,266	1,027	1,427	449	1,200	1,236	1,256
7215 Operating Supplies	20,579	38,646	94,088	17,995	5,000	5,150	5,232
7216 Maintenance & Repair	15,105	16,320	23,398	36,458	35,000	40,000	40,640
7217 Small Tools & Equipment	223	1,394	3,499	155	1,500	1,545	1,570
7218 Inmate Meals	-	40	-	-	-	-	-
7221 Operating Materials	-	-	320	107	60,000	61,800	62,789
7224 Winter sand/Salt	-	-	18,124	20,253	110,000	113,300	115,113
7300 Advertising	150	1,685	762	-	250	258	262
7301 Subscriptions & Dues	686	809	1,207	387	630	649	659
7302 Travel & Subsistence	894	714	1,158	1,006	1,350	3,500	3,556
7303 Education & Training	120	2,631	655	-	1,200	1,236	1,256
7304 Equipment Rent	-	(269)	5,900	-	650	670	681
7807 Contingency	-	-	-	-	-	25,000	124,319
7810 Miscellaneous Expense	1,477	538	623	360	-	-	-
7812 Miscellaneous Project Expense	5,535	-	-	-	-	-	-
8003 Capital Equipment	11,650	24,950	26,752	-	-	-	-
8104 Motor Pool Rent	88,226	104,000	140,000	70,000	140,000	95,840	95,840
Total Non-Personnel Costs:	301,470	402,146	554,941	308,223	634,292	661,992	769,971
Total Expenditures:	\$ 606,217	\$ 940,563	\$ 1,145,223	\$ 618,933	\$ 1,234,607	\$ 1,348,942	\$ 1,480,567

Resolution 2024-059

City Shop - General (01000-1312)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals	Final	2025	2026
Revenue:				(6/30)		Budget	Budget
Operating Revenue							
4331 Shop Work Orders	2,471	868	396	458	2,261	-	2,329
Total Operating Revenue:	2,471	868	396	458	2,261	-	
Expenditures:							
Personnel Costs:							
6000 Salaries	92,030	119,294	128,607	88,863	133,950	170,500	177,320
6001 Overtime	7,796	11,190	19,147	9,904	20,000	18,000	18,000
6002 Standby Time	2,485	6,932	9,501	5,082	10,000	10,000	10,000
6100 Medicare	1,622	1,991	2,237	1,505	3,000	2,850	2,965
6102 Workers' Compensation	5,161	4,782	5,381	2,729	5,500	5,500	5,610
6200 Leave Time	10,664	2,295	1,944	-	-	-	-
6201 Retirement Benefits	15,547	36,608	36,032	16,660	29,460	39,500	41,080
6202 Health Insurance	37,667	47,567	44,895	25,138	51,360	45,000	46,800
6210 Air Ambulance Benefit	-	-	-	601	-	690	690
6211 Met Life - Life Benefit	-	-	-	17	-	35	35
Total Personnel Costs:	172,972	230,659	247,746	150,498	253,270	292,075	302,500
Non-Personnel Costs:							
7001 Communications	8,285	10,585	8,892	1,659	9,100	9,373	9,523
7002 Postage and Freight	5,058	6,759	2,484	1,117	6,115	6,298	6,399
7003 Bank and Credit Card Fees	-	6	1	0	-	-	-
7004 Insurance	7,643	8,590	10,362	5,427	9,769	10,062	10,223
7006 Legal-New Public works Facility	-	-	1,431	-	-	-	-
7009 Contracted Services	10,193	64,735	11,540	2,754	6,000	6,180	6,279
7011 Testing	1,185	1,222	1,606	-	1,500	1,545	1,570
7015 Utilities	30,651	27,720	28,724	21,071	36,894	38,001	38,609
7016 Heating Fuel	17,664	26,872	22,690	15,329	33,468	34,472	35,024
7022 Software/ SaaS Subscription	-	-	528	357	-	-	-
7211 Gas & Lube	2,889	5,277	3,817	1,870	6,586	6,784	6,893
7212 Uniform Allowance	-	(0.01)	-	-	-	-	-
7213 Safety Equipment	927	817	881	37	1,000	1,030	1,046
7215 Operating Supplies	26,448	18,682	15,890	4,945	28,560	29,417	29,888
7216 Maintenance & Repair	34,354	33,322	61,330	41,929	15,300	20,000	20,000
7217 Small Tools & Equipment	4,872	19,975	15,359	2,359	7,446	7,670	7,793
7221 Computer Hardware	-	-	1,501	-	-	-	-
7300 Advertising	-	-	195	-	-	-	-
7301 Subscriptions & Dues	2,833	3,585	1,265	159	2,817	2,902	2,948
7302 Travel & Subsistence	429	932	3,260	75	510	525	533
7303 Education & Training	560	-	95	-	500	515	523
7304 Equipment Rent	-	-	561	990	-	-	-
7810 Miscellaneous Expense	576	88	1,646	-	-	-	-
8103 Capital Equipment	41,964	21,570	-	-	-	-	-
8104 Motor Pool Rent	7,842	8,000	8,000	4,000	8,000	5,515	5,515
Total Non-Personnel Costs:	204,375	258,738	202,056	104,078	173,565	180,289	182,766
Total Expenditures:	\$ 377,347	\$ 489,397	\$ 449,802	\$ 254,576	\$ 426,835	\$ 472,364	\$ 485,266

Resolution 2024-059

	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
	Actual	Actual	Actual	Actuals	Final	2025	2026
Municipal Buildings (01000-1350)				(6/30)		Budget	Budget
Revenue:							
Rent							
4383 Municipal Building Rent	31,005	41,773	41,127.71			40,000	40,000
Total Revenue:	31,005	41,773	41,128	-	-	40,000	40,000
Expenditures:							
Personnel Costs:							
6000 Salaries	39,145	45,675	75,625	51,690	95,750	116,250	120,900
6001 Overtime	352	977	1,639	239	500	500	500
6100 Medicare	652	674	1,095	751	715	1,693	1,760
6102 Workers' Compensation	3,863	3,061	3,428	2,941	3,500	7,000	7,140
6200 Leave Time	4,927	410	519	-	-	-	-
6201 Retirement Benefits	16,729	12,933	18,043	11,424	35,010	26,000	27,040
6202 Health Insurance	12,502	15,795	24,877	28,650	21,065	60,000	62,400
6210 Air Ambulance Benefit	-	-	-	240	-	230	230
6211 Met Life - Life Benefit	-	-	-	45	-	100	100
Total Personnel Costs:	78,169	79,525	125,228	95,980	156,540	211,773	220,070
Non-Personnel Costs:							
7001 Communications	765	821	692	667	830	855	869
7002 Postage and Freight	-	547	280	140	846	871	885
7004 Insurance	13,235	17,958	44,975	20,719	30,442	31,355	31,857
7009 Contracted Services	7,045	36,841	13,105	2,705	15,000	15,545	15,794
7015 Utilities	65,673	70,232	94,292	41,262	113,596	117,004	118,876
7016 Heating Fuel	15,045	22,283	34,389	17,945	52,237	53,804	54,665
7211 Gas & Lube	693	929	856	451	1,421	1,464	1,487
7213 Safety Equipment	-	516	-	-	-	-	-
7214 Janitorial Supplies	1,980	2,239	3,442	768	2,500	2,575	2,616
7215 Operating Supplies	3,141	5,445	4,434	4,000	6,500	6,695	6,802
7216 Maintenance & Repair	1,769	4,524	4,735	424	10,000	10,300	10,465
7217 Small Tools & Equipment	-	39	69	71	-	-	-
8101 Infrastructure	-	-	15,500	-	-	-	-
8102 Buildings	-	-	23,900	-	-	-	-
Total Non-Personnel Costs:	109,346	162,373	240,669	89,151	233,372	240,468	244,316
Total Expenditures:	\$ 187,515	\$ 241,897	\$ 365,897	\$ 185,132	\$ 389,912	\$ 452,241	\$ 464,386

Resolution 2024-059

Community Center (01000-1351)	2021	2022	2023	2024 YTD	2024	2024 Budget	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals	Budget	Revision	Final	2025	2026
Expenditures:				(6/30)				Budget	Budget
Non-Personnel Costs:									
7004 Insurance	6,398	9,380						12,194	12,389
7009 Contracted Services	4,471	6,356						6,547	6,547
7011 Testing								-	-
7015 Utilities	12,314	11,892	443					12,249	12,249
7016 Heating Fuel	5,865	9,800						10,094	10,094
7211 Gas & Lube								-	-
7215 Operating Supplies								-	-
7216 Maintenance & Repair	15	572						-	-
Total Non-Personnel Costs:	29,063	38,000	443	-	-	-	-	41,083	41,279
Total Expenditures:	\$ 23,633	\$ 33,245	\$ (285)	\$ 15,147	\$ -	\$ (763)	\$ (763)	\$ 41,083	\$ 41,279

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Parks & Rec - Admin (01000-1400)	2024 YTD				Proposed		
Expense Budget	2021	2022	2023	Actuals	2024 Budget	2025	Proposed 2026
Revenue:	Actual	Actual	Actual	(6/30)	Final	Budget	Budget
Revenue:							
Operating Revenue							
4345 P&R Special Events	1,636	-	308	-	1,200	1,272	1,292
4345 9512 P&R Special Events - Bike Rodeo	819	-	-	-	-	-	-
4395 9514 P&R Special Events - Archery	50	-	-	-	-	-	-
Total Operating Revenue:	2,505	-	308	-	1,200	1,272	1,292
Total Revenue:	\$ 2,505	\$ -	\$ 308	\$ -	\$ 1,200	\$ 1,272	\$ 1,292
Expenditures:							
Personnel Costs:							
6000 Salaries	104,212	421,679	493,052	236,663	541,224	713,500	742,050
6001 Overtime	6,693	32,084	35,349	11,884	30,000	30,000	30,000
6002 Standby Time	-	3,018	-	-	2,000	-	-
6100 Medicare	1,804	16,696	19,766	8,006	12,500	15,000	15,600
6101 Unemployment Insurance	2,638	-	-	-	-	-	-
6102 Workers' Compensation	433	19,369	15,349	7,203	29,784	18,000	18,350
6200 Leave Time	10,287	318	951	-	-	-	-
6201 Retirement Benefits	41,619	80,406	88,508	38,811	111,150	115,000	119,600
6202 Health Insurance	25,902	131,053	155,707	122,085	199,198	215,000	223,600
6209 Contra-Retirement PERS DC Forfeitures	-	(4,742)	-	-	-	-	-
6210 Air Ambulance Benefit	-	-	571	895	-	920	920
6211 Met Life - Life Benefit	-	-	-	127	-	350	350
Total Personnel Costs:	193,588	699,880	809,253	425,675	925,856	1,107,770	1,150,470
Non-Personnel Costs:							
7001 Communications	5,564	6,756	5,740	2,214	6,000	6,180	6,279
7002 Postage and Freight	2	44	-	11	102	105	107
7003 Bank and Credit Card Fees	2	10	25	-	-	-	-
7004 Insurance	2,974	4,154	6,887	3,855	3,379	3,550	3,607
7006 Legal	-	-	-	-	500	-	-
7009 Contracted Services	1,929	3,229	1,394	31	3,500	3,605	3,663
7011 Testing	15	-	-	-	-	-	-
7022 Software/SAS Subscriptions	-	-	720	477	225	230	234
7211 Gas & Lube	-	-	75	58	-	-	-
7212 Uniform Allowance	-	-	188	-	-	1,000	1,016
7213 Safety Equipment	-	-	146	-	-	-	-
7215 Operating Supplies	5,244	4,361	5,994	2,226	5,500	5,830	5,923
7216 Maintenance & Repair	-	-	297	52	-	-	-
7217 Small Tools & Equipment	703	258	784	69	1,000	1,060	1,077
7221 Operating Materials	-	-	226	-	-	-	-
7222 Computer Hardware	-	-	2,641	-	2,500	2,650	2,692
7300 Advertising	2,615	5,508	6,967	242	2,800	-	-
7301 Subscriptions & Dues	362	949	256	-	612	-	-
7302 Travel & Subsistence	1,001	685	44	1,792	1,750	4,750	4,826
7303 Education & Training	249	249	1,045	599	3,000	3,100	3,150
7304 Equipment Rent	-	-	561	890	-	-	-
7810 Miscellaneous Expense	65	-	-	-	-	-	-
Total Non-Personnel Costs:	20,725	26,203	34,000	12,515	30,868	32,060	32,573
Total Expenditures:	\$ 214,313	\$ 726,083	\$ 843,253	\$ 438,190	\$ 956,724	\$ 1,139,830	\$ 1,183,043

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Parks & Rec - Parks Maintenance (01000-1410)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals (6/30)	Final	2025 Budget	2026 Budget
Revenue:							
Operating Revenue							
4345 9517 P&R Special Events	-	-	-	165	-	-	-
4345 9518 P&R Special Events - Adult Basketball	-	-	-	300	-	-	-
4345 9521 P&R Special Events - Pink Cheeks	-	-	-	2,105	-	-	-
4345 9533 P&R Special Events - Archery	-	20	-	-	-	-	-
4345 9543 P&R Special Events - Urbach Youth Basketball	-	-	-	200	-	-	-
4349 P&R Pavillion Fees	140	-	-	(375)	-	-	-
4357 P&R Memorial Bench Fees	6,485	-	2,000	125	-	2,080	2,080
Total Operating Revenue:	6,625	20	2,000	2,520	-	2,080	2,080
Total Revenue:	\$ 6,625	\$ 20	\$ 2,000	\$ 2,520	\$ -	\$ 2,080	\$ 2,080
Expenditures:							
Non-Personnel Costs:							
7001 Communications	410	768	739	299	1,000	1,030	1,046
7002 Postage and Freight	622	497	472	335	105	108	110
7003 Bank and Credit Card Fees	-	-	(0)	-	-	-	-
7004 Insurance	15,445	14,967	16,596	8,739	18,256	18,804	19,105
7009 Contracted Services	17,723	1,686	2,357	17,904	21,100	21,733	22,081
7011 Testing	3	-	731	-	200	206	209
7015 Utilities	17,052	15,348	22,761	14,421	27,500	28,325	28,778
7016 Heating Fuel	2,580	-	173	1,172	1,900	1,957	1,988
7017 Rents & Leases	200	-	-	-	2,900	2,987	3,035
7210 Vehicle Supplies	485	590	867	152	1,200	1,236	1,256
7211 Gas & Lube	5,428	7,085	10,602	5,295	8,000	10,000	10,160
7212 Uniform Allowance	1,323	1,630	2,454	210	2,000	2,500	2,540
7213 Safety Equipment	487	86	1,079	435	1,300	1,339	1,360
7214 Janitorial Supplies	1,648	2,343	110	1,105	6,400	6,592	6,697
7215 Operating Supplies	5,391	31,332	18,701	2,399	27,250	17,767	18,051
7215 0100 Operating Supplies - Winterland	-	43,844	-	-	-	-	-
7216 Maintenance & Repair	5,552	15,050	11,083	4,628	14,000	21,000	21,336
7217 Small Tools & Equipment	9,110	6,049	4,156	2,641	6,200	6,260	6,360
7221 Operating Materials	-	-	5,122	910	-	10,000	10,160
7300 Advertising	3,269	4,556	-	-	-	3,000	3,048
7301 Subscriptions & Dues	-	-	-	-	400	424	431
7302 Travel & Subsistence	155	1,142	299	-	1,750	2,750	2,794
7303 Education & Training	-	849	-	-	2,300	2,800	2,845
7304 Equipment Rent	100	278	-	-	2,000	2,500	2,540
7810 Miscellaneous Expense	-	-	-	90	700	721	733
Total Non-Personnel Costs:	86,982	148,099	98,302	60,734	146,461	164,039	166,664
Capital Outlay:							
8102 Buildings	39	-	-	-	-	-	-
8103 Capital Equipment	123,014	29,928	146	-	2,500	-	-
8104 Motor Pool Rent	11,763	12,000	15,000	7,500	15,000	8,275	8,275
8105 Improvements Other Than Buildings	761	-	890	-	-	-	-
Total Capital Outlay:	135,577	41,928	16,036	7,500	17,500	8,275	8,275
Total Expenditures:	\$ 393,874	\$ 190,027	\$ 115,743	\$ 71,372	\$ 164,142	\$ 172,314	\$ 174,939

Note: In 2021, personnel expenses were allocated to this department.

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Parks & Rec - Campgrounds (01000-1411)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals	Final	2025	2026
Revenue:				(6/30)		Budget	Budget
Revenue:							
Operating Revenue							
4347 P&R Shower Fees	7,832	-	-	-	-	-	-
4349 P&R Pavillion Fees	6,818	7,948	9,255	4,753	8,323	8,573	8,710
4350 P&R Camping Fees	960,360	795,105	700,605	425,093	991,823	818,690	831,789
4351 P&R Camping Fees w/Utilities	400,138	588,150	620,024	483,498	700,000	721,000	732,536
4352 P&R RV Dump Station	39,948	-	-	-	-	-	-
4353 P&R Misc Revenue	64,217	-	-	-	-	-	-
4358 P&R Camping Reservation Cancellation Fees	-	65,590	33,364	43,219	52,020	53,581	54,438
Total Operating Revenue:	1,479,312	1,456,794	1,363,249	956,564	1,752,166	1,601,844	1,627,474
Total Revenue:	\$ 1,479,312	\$ 1,456,794	\$ 1,363,249	\$ 956,564	\$ 1,752,166	\$ 1,601,844	\$ 1,627,474
Expenditures:							
Non-Personnel Costs:							
7001 Communications	7,311	5,916	3,742	1,174	7,900	6,900	7,010
7002 Postage and Freight	716	249	4,394	725	800	824	837
7003 Bank and Credit Card Fees	84,110	89,341	81,650	20,255	-	-	-
7004 Insurance	3,360	1,840	521	351	4,937	2,745	2,789
7009 Contracted Services	88,921	65,585	70,827	50,031	55,000	80,000	80,000
7011 Testing	-	-	-	-	200	206	227
7015 Utilities	109,910	181,819	101,014	43,861	121,222	124,859	137,545
7016 Heating Fuel	259	-	-	912	525	541	596
7210 Vehicle Supplies	22	61	172	1,148	500	515	567
7211 Gas & Lube	3,329	3,457	2,832	2,286	5,000	5,150	5,673
7212 Uniform Allowance	1,096	1,780	2,550	1,578	2,000	2,060	2,269
7213 Safety Equipment	290	-	64	-	500	515	567
7214 Janitorial Supplies	11,808	10,874	7,552	3,671	12,000	12,360	13,616
7215 Operating Supplies	19,959	7,916	26,084	4,614	15,000	15,450	17,020
7216 Maintenance & Repair	9,566	4,025	47,383	46,717	39,745	40,938	45,097
7217 Small Tools & Equipment	6,511	730	2,661	719	7,000	7,210	7,943
7221 Operating Materials	-	-	17,421	10,609	45,000	80,000	88,128
7222 Computer Hardware	-	-	-	-	2,500	2,575	2,837
7300 Advertising	2,801	3,327	2,763	1,647	5,000	5,150	5,673
7301 Subscriptions & Dues	230	200	-	-	1,000	1,030	1,135
7302 Travel & Subsistence	474	980	-	92	500	1,545	1,702
7303 Education & Training	249	-	-	-	200	700	771
Total Non-Personnel Costs:	351,000	378,101	371,630	190,388	326,530	391,273	422,002
Capital Outlay:							
8103 Capital Equipment	5,888	99,910	12,513	-	-	-	-
8104 Motor Pool Rent	9,313	9,500	9,500	4,750	9,500	6,550	6,550
Total Capital Outlay:	15,201	109,410	22,013	4,750	9,500	6,550	6,550
Total Expenditures:	\$ 534,434	\$ 487,511	\$ 393,640	\$ 197,832	\$ 336,194	\$ 397,823	\$ 428,552

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Parks & Rec - Cemetary (01000-1412)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals (6/30)	Final	2025 Budget	2026 Budget
Revenue:							
Operating Revenue							
4356 P&R Burial Reservations	-	-	1,500	-	300	309	314
Total Operating Revenue:	-	-	1,500	-	300	309	314
Total Revenue:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ 309</u>	<u>\$ 314</u>
Expenditures:							
Non-Personnel Costs:							
7003 Bank and Credit Card Fees	-	-	31	-	-	-	-
7004 Insurance	48	27	9	-	60	62	63
7009 Contracted Services	6,915	24,517	4,500	6,325	-	-	-
7015 Utilities	231	461	588	-	800	824	837
7211 Gas & Lube	34	-	-	173	50	1,050	1,067
7215 Operating Supplies	865	474	-	12	1,000	1,030	1,046
7216 Maintenance & Repair	-	-	-	18	1,000	5,030	5,110
7217 Small Tools & Equipment	5,840	-	19	-	-	-	-
7221 Operating Materials	-	-	1,478	2,232	10,000	9,000	9,144
7302 Travel & Subsistence	-	-	-	92	-	-	-
Total Non-Personnel Costs:	<u>13,934</u>	<u>25,479</u>	<u>6,624</u>	<u>8,852</u>	<u>12,910</u>	<u>16,996</u>	<u>17,268</u>
Capital Outlay:							
8103 Capital Equipment	-	9,403	15,988	21,850	-	-	-
Total Capital Outlay:	<u>-</u>	<u>9,403</u>	<u>15,988</u>	<u>21,850</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures:	<u>\$ 15,115</u>	<u>\$ 34,881</u>	<u>\$ 22,612</u>	<u>\$ 30,702</u>	<u>\$ 12,910</u>	<u>\$ 16,996</u>	<u>\$ 17,268</u>

Parks & Rec - Sports & Rec (01000-1420) Expense Budget	2021	2022	2023	2024 YTD		Proposed	Proposed
	Actual	Actual	Actual	Actuals (6/30)	2024 Budget Final	2025 Budget	2026 Budget
Revenue:							
Operating Revenue							
4341 P&R Punch Card Fees	-	318	2,163	2,100	-	2,261	2,261
4342 P&R Class Registrations	-	-	1,250	1,040	5,000	5,150	5,232
4342 9518 P&R Class Registrations - Adult Basketball	-	305	-	-	-	-	-
4342 9534 P&R Class Registrations - Volleyball	1,409	10	-	-	-	-	-
4343 P&R Facility Rental	28	13,732	21,741	18,477	19,180	19,755	20,071
4344 P&R Tournaments	-	-	684	181	-	-	-
4344 9518 P&R Tournaments	-	-	-	135	-	-	-
4345 P&R Special Events	1,970	-	4,305	2,924	27,517	27,166	27,564
4345 9503 P&R Special Events - Adventure Camp	-	-	1,950	1,800	-	27,166	27,564
4345 9514 P&R Special Events - Halloween Carnival	233	40	-	-	-	-	-
4345 9515 P&R Special Events - Pumpkin Prowl	250	-	-	-	-	-	-
4345 9516 P&R Special Events - Breakfast w/Santa	666	-	-	-	-	-	-
4345 9518 P&R Special Events - Adult Basketball	30	-	1,000	2,320	-	-	-
4345 9521 P&R Special Events - Pink Cheeks	2,065	2,255	2,515	1,815	-	-	-
4345 9522 P&R Special Events - Volleyball Tourney	-	-	-	2,800	-	-	-
4345 9523 P&R Special Events - Exit Glacier	2,095	1,690	2,255	1,675	-	-	-
4345 9524 P&R Special Events - Bear Bell Run	386	468	569	230	-	-	-
4345 9533 P&R Special Events - Archery	-	625	1,675	23	-	-	-
4645 9534 P&R Special Events - Volleyball	-	2,475	3,040	1,260	-	-	-
4645 9542 P&R Special Events - Windsong Youth Soccer	2,728	3,063	2,125	2,050	-	-	-
4345 9543 P&R Special Events - Urbach Youth Basketball	-	2,200	2,520	2,920	-	-	-
4345 5947 P&R Special Events - Paint By the Bay	-	240	-	-	-	-	-
4345 9548 P&R Special Events - Puzzle Battle	-	60	-	140	-	-	-
4345 9549 P&R Special Events - No Man's Land Film Festival	-	-	444	312	-	-	-
4345 9550 P&R Special Events - Camp Stove Cookoff	-	-	180	-	-	-	-
4348 P&R Rock Wall Fees	-	-	128	-	-	-	-
4348 9533 P&R Rock Wall Fees	-	-	-	90	-	-	-
4353 P&R Misc Revenue	51	-	47	255	-	-	-
Total Operating Revenue:	11,911	27,481	48,591	42,547	51,697	81,498	82,693
Total Revenue:	\$ 11,911	\$ 27,481	\$ 48,591	\$ 42,547	\$ 51,697	\$ 81,498	\$ 82,693
Expenditures:							
Non-Personnel Costs:							
7001 Communications	3,013	3,603	3,144	299	4,000	4,120	4,186
7002 Postage and Freight	997	580	480	267	1,206	1,242	1,262
7003 Bank and Credit Card Fees	1	-	7	3	-	-	-
7004 Insurance	1,765	911	727	30	2,267	2,948	2,995
7009 Contracted Services	1,740	10,059	13,057	14,570	20,000	20,600	25,930
7009 9521 Contracted Services	-	-	1,389	-	-	-	-
7009 9523 Contracted Services	-	-	1,162	-	-	-	-
7009 9533 Contracted Services	3,621	-	300	-	-	-	-
7017 Rents & Leases	-	32,050	74,493	57,270	80,000	130,000	130,000
7022 Software/SAS Subscriptions	-	-	3,700	4,100	4,000	4,120	4,186
7210 Vehicle Supplies	2	-	4	-	-	-	-
7211 Gas & Lube	469	413	377	621	409	421	428
7211 9542 Gas & Lube	69	-	-	-	-	-	-
7212 Uniform Allowance	480	340	1,130	-	1,000	1,030	1,046
7213 Safety Equipment	983	239	371	-	450	464	471
7215 Operating Supplies	18,818	14,276	35,029	19,219	32,200	47,410	48,169
7215 0002 Operating Supplies	-	-	686	-	-	-	-
7215 9514 Operating Supplies	1,401	888	-	-	-	-	-
7215 9515 Operating Supplies	245	-	-	-	-	-	-
7215 9516 Operating Supplies	314	412	-	-	-	-	-
7215 9521 Operating Supplies	2,981	534	(1,068)	-	-	-	-
7215 9523 Operating Supplies	2,603	-	-	-	-	-	-
7216 Maintenance & Repair	-	222	244	122	550	567	576
7217 Small Tools & Equipment	1,214	1,053	1,430	1,323	2,000	2,060	2,093
7221 Operating Materials	-	-	172	74	-	-	-
7300 Advertising	307	889	972	595	1,000	-	-
7301 Subscriptions & Dues	3,480	3,800	86	91	100	-	-
7302 Travel & Subsistence	355	449	1,549	1,950	1,750	-	4,000
7303 Education & Training	434	379	1,497	224	2,500	-	-
7304 Equipment Rent	-	200	-	-	-	-	-
7809 Pass-Thru Payments	-	-	190	-	-	-	-
7809 9549 Pass-Thru Payments	-	-	444	-	-	-	-
7810 Miscellaneous Expense	(25)	-	-	-	-	-	-
Total Non-Personnel Costs:	45,267	71,297	141,573	100,758	153,432	214,982	225,342
Total Expenditures:	\$ 156,639	\$ 71,297	\$ 140,866	\$ 170,862	\$ 153,722	\$ 214,982	\$ 225,342

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Parks & Rec - TYC (01000-1430)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals	Final	2025	2026
Expenditures:				(6/30)		Budget	Budget
Non-Personnel Costs:							
7001 Communications	8,136	9,310	8,709	2,363	8,500	8,500	3,636
7002 Postage and Freight	-	-	736	-	-	-	-
7004 Insurance	818	62	4	-	130	139	141
7009 Contracted Services	174,080	177,500	185,000	107,917	190,000	170,000	170,000
7015 Utilities	10	-	-	-	-	-	-
7016 Heating Fuel	621	-	-	-	5,000	-	-
7211 Gas & Lube	160	-	304	-	400	412	419
7213 Safety Equipment	-	-	-	-	100	103	105
7215 Operating Supplies	(280)	-	4,760	3,660	5,000	5,150	5,232
7216 Maintenance & Repair	122	245	5,182	5,574	10,000	9,500	9,652
7217 Small Tools & Equipment	14	-	808	-	1,000	1,030	1,046
7221 Operating Materials	-	-	21	-	-	-	-
Total Non-Personnel Costs:	183,679	187,117	205,524	119,514	220,130	194,834	190,231
Capital Outlay:							
8104 Motor Pool Rent	11,763	10,500	11,000	5,500	11,000	7,240	7,240
8105 Improvements other than Buildings	-	-	32	-	-	-	-
Total Capital Outlay:	11,763	10,500	11,032	5,500	11,000	7,240	7,240
Total Expenditures:	\$ 195,666	\$ 197,617	\$ 216,556	\$ 125,014	\$ 231,130	\$ 202,074	\$ 197,471

Note: In 2021, personnel expenses were allocated to this department.

Museum (01000-1500)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals	Final	2025	2026
Revenue:				(6/30)		Budget	Budget
Operating Revenue							
4252 State GF Grants	7,000	7,000	7,000	750	7,750	-	7,000
4253 Misc GF Grants	-	10,884	-	-	-	-	-
4370 Library Service Revenue	7,841	15,858	8,019	3,817	10,909	11,000	11,100
4371 Library Circulation Revenue	34	489	1,118	391	202	450	500
4372 Museum Revenue	-	-	4,630	385	-	3,000	3,200
4373 Museum Admissions	7,125	12,840	11,620	4,303	7,720	8,000	9,000
Total Operating Revenue:	21,999	47,071	32,387	9,645	26,581	22,450	30,800
Total Revenue:	\$ 21,999	\$ 47,071	\$ 32,387	\$ 9,645	\$ 26,581	\$ 22,450	\$ 30,800
Expenditures:							
Personnel Costs:							
6000 Salaries	219,189	323,430	317,705	161,072	326,240	372,200	387,090
6001 Overtime	38	1,395	4,395	5,272	500	1,000	1,000
6100 Medicare	4,657	6,575	6,823	4,279	6,500	7,500	7,800
6101 Unemployment Insurance	(604)	-	-	4,987	-	6,000	6,120
6102 Workers' Compensation	1,064	2,828	1,187	763	2,750	1,550	1,580
6200 Leave Time	29,170	609	709	-	-	-	-
6201 Retirement Benefits	74,569	78,176	68,941	29,522	71,050	70,700	73,530
6202 Health Insurance	52,871	89,234	66,991	48,422	108,000	93,500	97,240
6209 Contra-Retirement PERS DC Forfeitures	(1,913)	-	-	-	-	575	575
6210 Air Ambulance Benefit	-	-	138	506	-	235	235
6211 Met Life - Life Benefit	-	-	-	99	-	-	-
Total Personnel Costs:	379,040	502,248	466,888	254,923	515,040	553,260	575,170
Non-Personnel Costs:							
7001 Communications	12,247	14,564	13,263	3,188	14,500	14,935	14,175
7002 Postage and Freight	5,141	7,160	3,575	2,168	9,286	3,500	9,652
7003 Bank and Credit Card Fees	-	3	6	6	-	-	-
7004 Insurance	16,715	19,202	23,259	12,342	21,735	-	-
7006 Legal	-	-	-	5,000	500	515	523
7007 Legal Settlement	-	223	-	-	-	-	-
7009 Contracted Services	50,832	25,613	38,038	37,876	95,400	98,262	99,788
7011 Testing	-	-	-	-	200	-	209
7012 Other Special Services	6,890	765	-	-	9,500	-	9,937
7015 Utilities	47,847	46,100	42,287	24,035	50,793	52,698	53,540
7016 Heating Fuel	13,606	24,628	19,035	13,466	16,875	17,400	17,679
7017 Rent & Leases	1,448	-	-	-	-	-	-
7022 Software/SaaS Subscription	-	-	417	716	2,000	2,400	2,235
7200 Library Materials-Other	37	39	1,042	14	-	-	-
7201 Library Books	6,453	10,381	11,611	7,090	10,150	10,150	10,500
7202 Library Periodicals	44	1,798	2,043	-	2,250	2,300	2,340
7203 Library Standing Orders	-	1,191	-	-	4,000	4,120	4,184
7204 Library Non-Print	2,485	1,412	2,584	-	2,000	2,060	2,092
7205 Library Electronic Material	8,012	4,188	6,223	-	4,500	4,635	4,500
7208 Museum Collection Supplies	915	-	454	55	1,000	9,000	3,138
7211 Gas & Lube	55	-	71	56	-	-	-
7212 Uniform Allowances	150	-	-	-	-	-	-
7213 Safety Equipment	-	-	734	-	-	-	-
7214 Janitorial Supplies	2,152	3,175	3,622	2,010	2,000	2,060	2,100
7215 Operating Supplies	12,832	24,450	16,945	5,826	19,000	19,570	19,883
7216 Maintenance & Repair	36,838	23,218	69,847	6,356	58,000	10,000	10,000
7217 Small Tools & Equipment	4,717	45,747	17,593	3,866	7,000	7,210	7,322
7222 Computer Hardware	-	-	-	-	2,500	5,000	5,000
7300 Advertising	1,458	1,885	704	109	500	515	500
7301 Subscriptions & Dues	2,222	965	3,339	150	1,225	1,262	1,281
7302 Travel & Subsistence	2,812	4,897	9,810	6,012	13,750	10,300	10,460
7303 Education & Training	1,069	1,596	3,332	-	2,000	2,060	2,092
7304 Equipment Rent	-	-	1,103	1,780	1,350	1,391	1,412
7310 Recording Fees	-	-	65	-	-	-	-
7810 Miscellaneous Expense	27	824	368	39	-	-	-
Total Non-Personnel Costs:	237,002	264,024	291,371	132,159	352,014	281,343	294,542
Total Expenditures:	\$ 616,043	\$ 766,272	\$ 758,260	\$ 387,082	\$ 867,054	\$ 834,603	\$ 869,712

GF Debt Service (01000-0900)	2021	2022	2023	2024	2025	2026
Expense Budget	Actual	Actual	Actual	Budget	Budget	Budget
Expenditures:						
Non-Personnel Costs:						
8012 Debt Service Interest	211,404	196,481	185,606	175,544	165,232	152,857
8300 Debt Service Principal	230,000	215,000	230,000	235,000	245,000	255,000
Total Non-Personnel Costs:	\$ 441,404	\$ 411,481	\$ 415,606	\$ 410,544	\$ 410,232	\$ 407,857
Total Expenditures:	\$ 441,404	\$ 411,481	\$ 415,606	\$ 410,544	\$ 410,232	\$ 407,857

Harbor Enterprise Fund

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
- 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.

CITY OF SEWARD
BOAT HARBOR ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2024, 2025 and 2026

	<u>2024</u> <u>Budget</u>	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>
Beginning Cash Balance at 1/1/24*:	\$4,301,754		
Cash is provided by (used for):			
Change in net position	-1,654,871	-1,985,622	-2,005,785
Add expense items not affecting cash			
Depreciation	1,545,050	1,774,800	1,774,800
Net cash provided by operations	-\$109,821	-\$210,822	-\$230,985
Other sources (uses) of cash			
Debt principal payments	-385,000	-400,000	-320,000
Net increase (decrease) in cash	-\$494,821	-\$610,822	-\$550,985
Estimated ending cash balance:	<u>\$3,806,933</u>	<u>\$3,196,111</u>	<u>\$2,645,126</u>

* Ties to December 31, 2023 cash and investment balance per ACFR

Harbor Fund
 Budgeted Statement of Revenue and Expenditures and change in Net Position
 2025/ 2026 Biennial Operating Budget

Resolution 2024-059

		2025	2026
Revenue			
11000-2000	General Operations	\$ 57,993	\$ 58,921
11000-2002	Harbor Floats, Wharves & Docks	\$ 2,137,102	\$ 2,164,793
11000-2004	50-ton Boat Lift	\$ 102,913	\$ 104,560
11000-2005	Harbor Electric System	\$ 429,474	\$ 436,338
	Total:	\$ 2,727,482	\$ 2,764,612
Land Rents and Leases			
11000-5000	General Operations	\$ 309,750	\$ 314,706
11000-5000	Harbor Floats, Wharves & Docks	\$ 156,450	\$ 158,953
	Land Rents and Leases Total:	\$ 466,200	\$ 473,659
	Total Revenue and Land Rents and Leases:	\$ 3,193,682	\$ 3,238,271
Non-operating Revenue			
11000-5901	General Operations	\$ 15,000	\$ 15,000
11000-5905	Harbor Floats, Wharves & Docks	\$ 10,000	\$ 10,000
	Total non-operating revenue:	\$ 25,000	\$ 25,000
	Total Revenue:	\$ 3,218,682	\$ 3,263,271
Expenditures			
11000-0900	Debt Service Interest	\$ 29,600	\$ 4,800
11000-2000	General Operations	\$ 408,493	\$ 469,338
11000-2001	Administration	\$ (30,517)	\$ (19,815)
11000-2002	Harbor Floats, Wharves & Docks	\$ 3,407,228	\$ 3,417,767
11000-2004	50-ton Boat Lift	\$ 240,641	\$ 229,972
11000-2005	Harbor Electric System	\$ 655,510	\$ 665,750
	Total:	\$ 4,710,956	\$ 4,767,813
	Transfers Out:	\$ 493,349	\$ 501,243
	Total Expenditures:	\$ 5,204,305	\$ 5,269,056
	Revenue over expenses:	\$ (1,985,622)	\$ (2,005,785)
	Depreciation Expense:	\$ 1,774,800	\$ 1,774,800
	Motor Pool Rent:	\$ 50,130	\$ 64,000
	Total Expenditures Less Depreciation & Motor Pool:	\$ 3,379,375	\$ 3,430,256
	Revenue over Expenditures (less depreciation expense and Motor Pool Rent):	\$ (185,692)	\$ (191,985)

Harbor Fund
Proposed Revenue/ Expense by line Item For Fiscal Year 2025 and 2026

Harbor - General (11000-2000) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
Intergovernmental							
5920 PERS on behalf paid by SOA	68,604	(18,207)	12,445	-	-	-	-
Total Intergovernmental:	68,604	(18,207)	12,445	-	-	-	-
Operating Revenue							
5150 Shower Fees	16,331	15,647	15,508	6,190	14,533	14,969	15,208
5157 North Harbor Launch Fee	24,851	16,916	19,383	6,922	25,855	26,631	27,057
5158 South Harbor Launch Fee	13,664	17,505	10,748	3,911	14,216	14,642	14,877
5800 Labor & Services	315	105	-	-	500	515	523
5899 Misc Revenue	132	3,146	-	-	1,200	1,236	1,256
Total Operating Revenue:	55,293	53,320	45,639	17,023	56,304	57,993	58,921
Non-Operating Revenue							
5000 Land Rents & Leases	292,232	189,920	81,927	152,142	295,000	309,750	314,706
5901 EF Investment Interest	8,758	21,660	108,633	13,027	41,500	15,000	15,000
Total Non-Operating Revenue:	300,990	211,580	190,560	165,169	336,500	324,750	329,706
Total Revenue:	424,887	246,694	248,644	182,192	392,804	382,743	388,627
Expenditures:							
Personnel Costs:							
6000 Salaries	131,318	202,003	266,949	148,122	172,544	292,200	304,000
6001 Overtime	2,874	6,604	15,330	2,839	5,075	10,000	10,000
6002 Standby Time	14,857	28,703	33,210	16,799	23,000	35,000	35,000
6100 Medicare	2,743	4,077	5,028	2,052	3,200	4,500	4,680
6101 Unemployment Insurance	2,005	2,391	2,118	-	-	-	-
6102 Workers' Compensation	8,361	10,665	16,505	6,211	14,711	16,000	16,320
6200 Leave Time	42,286	3,572	1,648	-	-	-	-
6201 Retirement Benefits	(154,040)	75,853	73,785	28,413	37,960	82,300	85,600
6202 Health Insurance	(11,980)	85,810	105,460	65,270	93,500	105,000	109,200
6210 Air Ambulance Benefit			243	1,848		1,565	1,565
6211 Met Life - Life Benefit				73		175	175
Total Personnel Costs:	38,424	419,679	520,276	271,627	349,990	546,740	566,540
Non-Personnel Costs:							
7001 Communications	3,456	4,274	4,489	2,255	3,600	4,000	4,064
7002 Postage and Freight	2,468	1,710	563	704	2,550	2,627	2,669
7003 Bank and Credit Card Fees	302	240	14,612	795	800	4,000	4,064
7004 Insurance	10,422	11,785	14,118	7,604	16,739	21,761	22,109
7009 Contracted Services	63,540	55,935	67,977	20,382	90,100	125,100	127,102
7011 Testing	600	407	366	-	510	525	534
7015 Utilities	71,246	79,407	67,033	37,965	80,500	82,915	84,242
7016 Heating Fuel	7,410	15,294	11,476	5,034	15,326	15,786	16,038
7211 Gas & Lube	14,719	22,835	19,003	8,451	22,971	23,660	24,039
7213 Safety Equipment	9,407	7,836	6,989	2,824	9,690	9,981	10,140
7214 Janitorial Supplies	10,323	8,656	8,348	4,995	9,792	10,086	10,247
7215 Operating Supplies	6,876	5,370	7,318	1,543	6,000	6,180	6,279
7216 Maintenance & Repair	20,005	9,866	13,276	7,628	18,000	18,540	18,837
7217 Small Tools & Equipment	2,516	1,486	4,561	(430)	3,000	13,100	13,310
7222 Computer Hardware	-	-	-	-	2,500	2,575	2,616
7300 Advertising	256	587	49	-	350	361	366
7301 Subscriptions & Dues	-	87	-	-	500	515	523
7302 Travel & Subsistence	-	-	432	-	6,372	6,563	6,668
7303 Education & Training	-	-	-	235	-	2,500	2,540
7325 Harbor Internal Cost Allocation	(583,108)	(590,106)	(607,810)	(313,020)	(626,040)	(644,821)	(655,138)
7808 Bad Debt Expense	-	-	-	-	1,000	-	-
7810 Miscellaneous Expense	-	-	-	25	-	-	-
7900 Depreciation Expense	1,527,006	139,159	183,443	-	160,000	185,000	185,000
8001 Unrealized Loss on Investments	32,039	99,410	12,884	5,555	-	-	-
8104 Motor Pool Rent	23,527	24,000	24,000	12,000	24,000	16,550	16,550
Total Non-Personnel Costs:	1,223,010	(101,707)	(146,874)	(195,455)	(151,740)	(92,497)	(97,202)
Total Expenditures:	1,261,433	317,972	373,402	76,172	198,250	454,243	469,338

Harbor Fund
Proposed Revenue/ Expense by line Item For Fiscal Year 2025 and 2026

Harbor - Admin (11000-2001) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	226,712	206,187	157,543	119,483	255,980	295,200	307,000
6001 Overtime	8,422	6,900	10,692	9,592	7,105	15,000	15,000
6100 Medicare	3,549	3,166	2,614	2,266	3,650	3,750	3,900
6102 Workers' Compensation	6,460	2,475	883	944	4,415	2,500	2,550
6200 Leave Time	15,498	9,500	1,140	-	-	-	-
6201 Retirement Benefits	36,469	31,253	41,048	26,908	49,715	68,200	70,900
6202 Health Insurance	104,116	78,112	59,745	64,354	95,695	135,000	140,400
6211 Met Life - Life Benefit	-	-	-	66	-	185	185
Total Personnel Costs:	401,225	337,594	273,664	223,612	416,560	519,835	539,935
Non-Personnel Costs:							
7001 Communications	10,346	12,037	10,350	1,707	11,400	11,742	11,930
7002 Postage and Freight	976	241	164	44	453	467	474
7003 Bank and Credit Card Fees	68,081	74,067	64,621	13,321	69,360	71,441	72,584
7004 Insurance	6,114	5,278	4,786	1,805	7,734	7,966	8,094
7006 Legal	7,328	300	7,169	1,105	5,000	5,150	5,232
7009 Contracted Services	6,553	14,852	7,171	15,402	15,000	15,450	15,697
7011 Testing	16	-	-	-	200	206	209
7022 Software/SAS Subscriptions	-	-	613	357	1,700	1,751	1,779
7211 Gas & Lube	2,055	555	-	-	2,000	2,060	2,093
7212 Uniform Allowance	91	103	108	-	400	412	419
7215 Operating Supplies	4,138	7,519	6,113	1,984	9,000	9,270	9,418
7216 Maintenance & Repair	137	-	-	-	200	206	209
7217 Small Tools & Equipment	1,133	-	1,544	35	3,000	3,090	3,139
7222 Computer Hardware	-	-	-	-	2,500	2,575	2,616
7300 Advertising	1,098	308	1,177	150	1,200	1,236	1,256
7301 Subscriptions & Dues	1,161	1,545	1,276	-	800	1,200	1,219
7302 Travel & Subsistence	5,622	13,992	15,209	13,902	13,284	13,683	13,901
7303 Education & Training	1,185	5,550	800	300	1,500	4,000	4,064
7304 Equipment Rent	-	-	-	890	-	-	-
7310 Recording Fees	-	-	-	-	200	206	206
7325 Harbor Internal Cost Allocation	(684,770)	(655,651)	(675,630)	(347,950)	(695,900)	(716,777)	(728,245)
7808 Bad Debt Expense	-	-	364	-	-	-	-
7810 Miscellaneous Expense	33	158	2,509	-	-	-	-
7900 Depreciation Expense	-	-	8,719.28	-	7,605	8,800	8,800
8104 Motor Pool Rent	7,842	8,000	8,000	4,000	8,000	5,515	5,155
Total Non-Personnel Costs:	(555,251)	(511,144)	(534,937)	(292,949)	(535,364)	(550,352)	(559,750)
Total Expenditures:	\$ (154,026)	\$ (173,550)	\$ (261,273)	\$ (69,337)	\$ (118,804)	\$ (30,517)	\$ (19,815)

Harbor Fund
Proposed Revenue/ Expense by line Item For Fiscal Year 2025 and 2026

Harbor - Floats (11000-2002) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
Operating Revenue							
5100 Transient Moorage	722,523	791,215	817,865	366,920	744,600	766,938	779,209
5101 Moorage	1,184,443	1,179,313	1,195,334	1,216,444	1,232,294	1,269,263	1,289,571
5102 Wharfage	47,828	41,888	81,245	-	49,760	51,253	52,073
5153 Fuel Pumping Fee	40,347	49,014	57,057	5,199	35,088	35,088	35,649
5154 Waiting List Fees	11,372	10,836	12,538	1,800	8,160	8,160	8,291
5155 Towing Fees	788	420	871	201	1,100	1,100	1,118
5156 Pumping Boats	284	190	200	280	200	200	203
5800 Labor and Services	11,509	1,833	11,302	1,675	5,100	5,100	5,182
5890 Collection of Doubtful Accounts	-	-	3,513	-	-	-	-
5899 Miscellaneous Revenue	-	5,350	3,670	-	-	-	-
Total Operating Revenue:	2,019,092	2,080,059	2,183,596	1,592,519	2,076,302	2,137,102	2,164,793
Non-Operating Revenue							
5000 Land Rents & Leases	132,000	135,220	144,054	37,417	149,000	156,450	158,953
5901 EF Penalties and Interest	7,798	10,106	14,127	9,404	10,800	10,000	10,000
Total Non-Operating Revenue:	139,798	145,326	158,182	46,821	159,800	166,450	168,953
Total Revenue:	2,158,890	2,225,385	2,341,778	1,639,340	2,236,102	2,303,552	2,333,746
Expenditures:							
Personnel Costs:							
6000 Salaries	161,530	166,534	171,500	77,585	157,750	147,500	153,400
6001 Overtime	6,896	8,100	10,838	5,101	6,600	10,000	10,000
6002 Standby Time	-	-	161	-	-	-	-
6100 Medicare	2,532	2,961	3,088	1,587	2,450	3,200	3,325
6102 Workers' Compensation	10,430	9,395	10,460	4,821	8,780	9,500	9,700
6200 Leave Time	-	9,875	777	-	-	-	-
6201 Retirement Benefits	42,714	40,408	44,522	17,073	32,610	35,750	37,180
6202 Health Insurance	103,886	80,894	52,443	37,935	103,245	62,125	64,600
6211 Met Life - Life Benefit	-	-	-	41	-	85	85
Total Personnel Costs:	327,989	318,166	293,791	144,142	311,435	268,160	278,290
Non-Personnel Costs:							
7002 Postage and Freight	360	478	1,159	1,249	818	843	856
7004 Insurance	93,011	113,064	134,799	98,523	173,514	178,720	178,720
7009 Contracted Services	4,240	6,572	8,207	1,350	9,300	22,000	10,000
7015 Utilities	59,205	60,456	55,812	36,539	67,405	69,427	70,538
7213 Safety Equipment	-	-	47	-	300	309	314
7215 Operating Supplies	427	4,201	3,125	4,362	1,400	2,500	2,540
7216 Maintenance & Repair	7,156	20,052	21,094	8,543	10,000	15,000	15,240
7217 Small Tools & Equipment	313	-	448	1,304	4,500	14,000	4,500
7321 Harbor General Indirect Costs	417,505	422,515	435,190	224,123	448,245	413,327	419,940
7322 Harbor Admin Indirect Costs	490,283	476,021	490,300	252,505	505,010	459,450	466,801
7324 Gen Fund Indirect Costs	305,709	382,117	393,585	202,698	405,395	408,493	415,029
7808 Bad Debt Expense	16,243	18,752	62,345	-	12,400	-	-
7810 Miscellaneous Expense	-	-	322	-	-	-	-
7900 Depreciation Expense	-	1,389,801	1,553,533	-	1,355,000	1,555,000	1,555,000
Total Non-Personnel Costs:	1,394,452	2,894,028	3,159,968	831,196	2,993,287	3,139,068	3,139,477
Total Expenditures:	\$ 1,722,441	\$ 3,212,195	\$ 3,453,759	\$ 975,338	\$ 3,304,722	\$ 3,407,228	\$ 3,417,767

Harbor Fund
Proposed Revenue/ Expense by line Item For Fiscal Year 2025 and 2026

Harbor - 50-Ton Lift (11000-2004) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
Operating Revenue							
5103 Boat Lift Fees	95,289	98,663	104,475	54,469	99,139	102,113	103,747
5155 Towing Fees	210	-	134	-	-	-	-
5800 Labor & Services	761	105	-	-	800	800	813
Total Operating Revenue:	96,260	98,768	104,609	54,469	99,939	102,913	104,560
Total Revenue:	\$ 96,260	\$ 98,768	\$ 104,609	\$ 54,469	\$ 99,939	\$ 102,913	\$ 104,560
Expenditures:							
Personnel Costs:							
6000 Salaries	42,243	61,271	57,651	30,388	55,030	55,400	57,615
6001 Overtime	1,928	918	514	697	1,000	1,500	1,500
6100 Medicare	716	917	863	472	800	850	885
6102 Workers' Compensation	2,799	2,817	2,768	1,645	2,450	3,000	3,060
6200 Leave Time	-	3,135	-	-	-	-	-
6201 Retirement Benefits	12,298	15,661	14,455	6,839	12,165	15,000	15,600
6202 Health Insurance	24,056	26,908	20,699	12,346	22,075	22,075	22,950
6211 Met Life - Life Benefit	-	-	-	24	-	50	50
Total Personnel Costs:	84,039	111,625	96,948	52,409	93,520	97,875	101,660
Non-Personnel Costs:							
7002 Postage and Freight	572	360	-	907	1,326	1,366	1,388
7004 Insurance	7,057	8,577	10,442	5,587	9,104	9,377	9,527
7009 Contracted Services	11,920	620	620	-	1,800	3,740	3,800
7023 Inspection & Testing	-	-	-	-	1,500	-	6,000
7211 Gas & Lube	1,479	2,214	1,971	1,009	4,236	4,363	4,433
7215 Operating Supplies	252	280	133	-	200	206	209
7216 Maintenance & Repair	2,743	2,460	458	8,348	9,500	20,000	20,320
7217 Small Tools & Equipment	-	117	-	48	100	103	105
7321 Harbor General Indirect Costs	20,992	21,244	21,880	11,268	22,535	19,801	20,118
7322 Harbor Admin Indirect Costs	24,653	20,388	21,000	10,815	21,630	22,011	22,363
7324 Gen Fund Indirect Costs	27,791	28,124	28,965	14,918	29,835	19,734	20,050
7900 Depreciation Expense	-	15,108	19,491	-	17,000	20,000	20,000
8104 Motor Pool Rent	31,369	32,000	32,000	16,000	32,000	22,065	22,065
Total Non-Personnel Costs:	128,828	131,492	136,960	68,899	150,766	142,766	128,312
Total Expenditures:	\$ 212,867	\$ 243,117	\$ 233,908	\$ 121,308	\$ 244,286	\$ 240,641	\$ 229,972

Harbor Fund
Proposed Revenue/ Expense by line Item For Fiscal Year 2025 and 2026

Harbor - Electrical System (11000-2005) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
Operating Revenue							
5105 Harbor Power Sales	410,734	374,396	431,438	262,675	499,328	428,974	435,838
5800 Labor & Services	333	-	-	854	500	500	500
Total Operating Revenue:	411,067	374,396	431,438	263,529	499,828	429,474	436,338
Total Revenue:							
Expenditures:							
Personnel Costs:							
6000 Salaries	16,983	26,684	24,482	10,315	21,477	22,500	23,400
6001 Overtime	109	22	128	80	102	100	100
6100 Medicare	271	404	405	154	305	325	335
6102 Workers' Compensation	532	836	658	305	825	800	815
6200 Leave Time	-	-	191	-	-	-	-
6201 Retirement Benefits	3,524	5,703	5,970	2,287	4,725	4,950	5,150
6202 Health Insurance	10,209	13,639	9,992	3,895	9,805	9,500	9,880
6211 Met Life - Life Benefit	-	-	-	5	-	15	15
Total Personnel Costs:	31,628	47,288	41,827	17,041	37,239	38,190	39,695
Non-Personnel Costs:							
7002 Postage and Freight	-	-	-	-	1,000	1,030	1,046
7004 Insurance	669	412	401	224	908	935	950
7009 Contracted Services	1,908	1,050	2,575	2,700	500	1,508	1,532
7022 Software/SAS Subscriptions	-	-	-	-	1,100	1,133	1,151
7023 Inspection & Testing	-	-	-	-	5,000	5,150	5,232
7100 General Power for Resale	285,493	307,440	321,325	218,032	472,000	346,564	352,109
7215 Operating Supplies	2,403	44	610	17	2,500	2,575	2,616
7216 Maintenance & Repair	3,964	4,812	3,376	2,373	4,000	4,120	4,186
7217 Small Tools & Equipment	-	-	-	-	1,000	40,000	40,640
7221 Operating Materials	-	-	-	-	4,000	4,120	4,186
7321 Harbor General Indirect Costs	79,303	80,255	82,665	42,573	85,145	65,857	66,911
7322 Harbor Admin Indirect Costs	93,135	95,812	98,685	50,823	101,645	73,206	74,377
7324 Gen Fund Indirect Costs	40,758	41,247	42,485	21,875	43,750	65,122	66,164
7900 Depreciation Expense	-	-	5,532	-	4,825	6,000	6000
Total Non-Personnel Costs:	507,633	531,072	557,653	338,616	727,373	617,320	626,055
Total Expenditures:	\$ 539,261	\$ 578,360	\$ 599,481	\$ 355,657	\$ 764,612	\$ 655,510	\$ 665,750

Harbor Fund
Debt Service For Fiscal Year 2025 and 2026

Harbor - Debt Service (11000-0900) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Non-Operating Revenue							
5941 Debt Svc Amort of Bond Premiums	58,257	43,172	43,172	-	-		
Total Non-Operating Revenue:	58,257	43,172	43,172	-	-		
Total Revenue:	\$ 58,257	\$ 43,172	\$ 43,172	\$ -	\$ -	\$ -	\$ -
Expenditures:							
Personnel Costs:							
6201 Retirement Benefits	102,343	(156,811)	(15,000)	-	-		
6209 PERS DC Forfeitures	-	-	-	(377)	-		
Total Personnel Costs:	102,343	(156,811)	(15,000)	(377)	-	-	-
Non-Personnel Costs:							
8012 Debt Service Interest Expense	105,070	80,475	78,705	24,425	29,600	29,600	4,800
8013 Amortize Deferred Loss on Bonds	23,567	16,176	16,176	-	-		
8015 Debt Service Interest Expense	-	16,321	-	-	-		
8300 Debt Service Principal	-	-	-	-	385,000	400,000	320,000
Total Non-Personnel Costs:	128,637	112,972	94,881	24,425	414,600	429,600	324,800
Total Expenditures:	\$ 230,981	\$ (43,839)	\$ 79,881	\$ 24,048	\$ 414,600	\$ 429,600	\$ 324,800

Seward Marine Industrial Center Enterprise Fund

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
- 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.

CITY OF SEWARD
SMIC ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2024, 2025 and 2026

	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Beginning Cash Balance at 1/1/24*:	\$280,265		
Cash is provided by (used for):			
Change in Net Position	(1,964,735)	(1,705,290)	(1,708,366)
Other Uses - Debt Principal	0	0	0
Add expense items not affecting cash			
Depreciation	1,651,000	1,485,000	1,485,000
Net increase (decrease) in cash	<u>(313,736)</u>	<u>(220,290)</u>	<u>(223,367)</u>
Estimated ending cash balance:	<u><u>-\$33,471</u></u>	<u><u>-\$253,761</u></u>	<u><u>-\$477,128</u></u>

* Ties to December 31, 2023 cash and investment balance per ACFR

SMIC Fund
 Budgeted Statement of Revenue and Expenditures and change in Net Position
 2025/ 2026 Biennial Operating Budget

Resolution 2024-059

Revenue	2025	2026
12000-2500 Operating Revenue	\$ 336,295	\$ 296,734
12000-2501 SMIC Basin	\$ 166,586	\$ 169,251
12000-2504 SMIC 330-ton lift	\$ 296,237	\$ 300,794
12000-2505 SMIC Syncrolift	\$ 77,490	\$ 78,730
Total:	\$ 876,608	\$ 845,509
Land Rents and Leases		
12000-2500 Operating Revenue	\$ 86,400	\$ 87,782
12000-2501 SMIC Basin	\$ -	\$ -
Land Rents and Leases Total:	\$ 86,400	\$ 87,782
Total Revenue and Land Rents and Leases:	\$ 963,008	\$ 933,291
Non-operating Revenue		
12000-2500 Operating Revenue	\$ 1,750	\$ 1,750
12000-2501 SMIC Basin	\$ -	\$ -
Total non-operating revenue:	\$ 1,750	\$ 1,750
Total Revenue:	\$ 964,758	\$ 935,041
Expenditures		
12000-0900 Debt Service	\$ -	
12000-2500 Operating	\$ 1,236,633	\$ 1,246,222
12000-2501 SMIC Basin	\$ 192,975	\$ 195,454
12000-2504 SMIC 330-ton lift	\$ 618,821	\$ 577,570
12000-2505 SMIC Syncrolift	\$ 473,107	\$ 473,317
Total:	\$ 2,521,536	\$ 2,492,563
Transfers Out:	\$ 146,762	\$ 149,095
Total Expenditures:	\$ 2,668,298	\$ 2,641,658
Revenue over expenses:	\$ (1,705,290)	\$ (1,708,366)
Depreciation Expense:	\$ 1,485,000	\$ 1,485,000
Motorpool Rent:	\$ 50,000	\$ 50,000
Total Expenditures Less Depreciation and Motor Pool Rent:	\$ 1,133,298	\$ 1,106,658
Revenue over Expenditures (less depreciation expense):	\$ (170,290)	\$ (173,366)

SMIC - General (12000-2500) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
Intergovernmental Revenue:							
5920 PERS on behalf paid by SOA	11,029	(3,151)	1899.4	-	-		
5921 Federal Grant Funds	-	11,600	32076	-	-		
Operating Revenue							
5106 SMIC Power Sales	81,897	155,102	37,032	19,678	90,000	60,000	60,000
5104 Storage Fees			276,295	164,670	200,000	276,295	236,734
5800 Labor & Services	50	210	8,333	-	1,000	-	-
5899 Misc Revenue	-	-	9,782	-	-	-	-
Total Operating Revenue:	92,976	163,760	365,417	184,348	291,000	336,295	296,734
Non-Operating Revenue							
5000 Land Rents & Leases	78,033	42,704	1,780	64,168	80,000	86,400	87,782
5901 EF Investment Interest	294	2,351	15,588	2,022	5,750	1,750	1,750
5905 EF Penalties and Interest	84	-	-	-	200	-	-
Total Non-Operating Revenue:	78,411	45,055	17,367	66,189	85,950	88,150	89,532
Total Revenue:	\$ 171,387	\$ 208,816	\$ 382,785	\$ 250,538	\$ 376,950	\$ 424,445	\$ 386,266
Expenditures:							
Personnel Costs:							
6000 Salaries	20,562	15,896	19,138	31,401	186,230	78,300	81,450
6001 Overtime	264	1	40	-	275	350	350
6100 Medicare	260	240	329	482	350	1,200	1,250
6102 Workers' Compensation	1,077	796	1,059	1,854	3,508	4,500	4,590
6200 Leave Time	-	(1,028)	2,220	-	-	-	-
6201 Retirement Benefits	(15,920)	5,955	5,074	6,908	40,970	17,225	17,900
6202 Health Insurance	7,688	4,761	5,486	8,778	9,040	14,500	15,000
6210 Air Ambulance Benefit	-	-	-	-	-	275	275
6211 Met Life - Life Benefit	-	-	-	16	-	40	40
Total Personnel Costs:	13,931	26,620	33,346	49,439	240,373	116,390	120,855
Non-Personnel Costs:							
7002 Postage and Freight	183	100	9	487	500	515	523
7004 Insurance	2,609	2,556	2,954	1,668	3,190	3,285	3,338
7006 Legal	786	-	-	-	-	-	-
7009 Contracted Services	26,284	54,339	48,172	10,492	34,988	36,038	36,615
7015 Utilities	25,900	26,359	24,755	14,247	29,548	30,434	30,921
7016 Heating Fuel	2,126	2,284	2,286	2,503	2,424	6,000	6,096
7023 Inspection and Testing	-	-	-	-	2,000	2,000	2,032
7100 General Power for Resale	43,605	112,788	54,575	29,394	284,850	45,000	45,720
7211 Gas & Lube	7,333	3,395	1,619	3,740	6,651	6,851	6,961
7215 Operating Supplies	2,307	980	2,311	618	1,100	1,133	1,151
7216 Maintenance & Repair	11,636	11,570	2,435	2,594	8,000	8,240	8,372
7217 Small Tools & Equipment	424	437	284	-	-	1,300	1,321
7302 Travel & Subsistence	-	-	-	-	-	3,888	3,950
7303 Education & Training	-	-	-	-	-	800	813
7321 Harbor General Indirect	0	0	0	0	-	55,728	56,620
7322 Harbor Admin Indirect	-	-	-	-	-	61,947	62,938
7324 Gen Fund Indirect Costs	-	-	-	-	-	57,084	57,997
7325 Harbor Internal Cost Allocation	(137,087)	(138,732)	(143,045)	(73,590)	(147,180)	-	-
7808 Bad Debt Expense	-	-	-	-	1,000	-	-
7900 Depreciation Expense	-	1,650,504	849,648	-	850,042	800,000	800,000
8001 Unrealized Loss on Investments	1,357	6,793	1,497	683	-	-	-
Total Non-Personnel Costs:	(12,539)	1,733,372	847,499	(7,164)	1,077,113	1,120,243	1,125,367
Total Expenditures:	\$ 1,392	1,759,993	\$ 880,846	\$ 42,275	\$ 1,317,485	\$ 1,236,633	\$ 1,246,222

Note* It was decided not to continue this internal allocation within the SMIC enterprise fund. Historically, this was done because the SMIC General department did not have revenue, so funds were transferred from the revenue-earning departments into SMIC General to cover operations expenses. SMIC General has substantial revenue now that lease and boat storage is being coded there, so the internal reallocation is no longer necessary.

SMIC - Basin (12000-2501) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	2026 Budget
Revenue:							
Operating Revenue							
5101 Moorage	68,281	72,283	83,740	50,030	71,500	73,645	74,823
5102 Wharfage	26,214	14,781	103,367	89,671	59,785	89,671	91,106
5106 SMIC Power Sales	2,789	7,636	24,118	9,806	1,325	1,325	1,346
5110 Crane Fees	3,188	5,963	2,436	676	1,913	1,000	1,016
5153 Fuel Pumping Fee	-	397	1,348	881	842	842	855
5800 Labor & Services	-	-	-	-	100	103	105
Total Operating Revenue:	100,472	101,060	215,008	151,063	135,465	166,586	169,251
Non-Operating Revenue							
5000 Land Rents & Leases	51,740	26,305	28,023	-	27,242	-	-
Total Non-Operating Revenue:	51,740	26,305	28,023	-	27,242	-	-
Total Revenue:	\$ 152,212	\$ 127,365	\$ 243,031	\$ 151,063	\$ 162,707	\$ 166,586	\$ 169,251
Expenditures:							
Personnel Costs:							
6000 Salaries	907	4,628	2,050	917	5,278	5,000	5,200
6001 Overtime	79	-	64	-	100	100	100
6100 Medicare	16	67	32	13	60	60	60
6102 Workers' Compensation	84	173	48	21	200	200	205
6200 Leave Time	-	-	5,285	-	-	-	-
6201 Retirement Benefits	317	1,211	543	202	1,160	1,000	1,040
6202 Health Insurance	48	1,491	865	794	2,100	2,000	2,080
6211 Met Life - Life Benefit	-	-	-	1	-	5	5
Total Personnel Costs:	1,450	7,570	8,887	1,948	8,898	8,365	8,690
Non-Personnel Costs:							
7004 Insurance	6,334	8,090	10,180	5,558	8,053	8,295	8,428
7009 Contracted Services	6,108	2,234	5,253	125	8,888	5,000	5,080
7023 Inspection & Testing	-	-	-	-	2,500	2,500	2,540
7216 Maintenance & Repair	1,202	-	158	107	1,500	1,500	1,524
7302 Travel & Subsistence	-	-	-	-	-	4,005	4,069
7321 Harbor General Indirect	2332	2360	2430	1249.98	2,500	36,133	36,711
7322 Harbor Admin Indirect	2,739	2,266	2,645	1,362	2,725	40,165	40,808
7323 SMIC General Indirect	4,935	4,994	5,150	2,648	5,295	-	-
7324 Gen Fund Indirect Costs	53,733	101,993	105,050	54,100	108,200	37,012	37,604
7900 Depreciation Expense	-	-	57,523	-	57,550	50,000	50,000
Total Non-Personnel Costs:	77,383	121,937	188,390	65,150	197,211	184,610	186,764
Total Expenditures:	\$ 78,833	\$ 129,507	\$ 197,276	\$ 67,098	\$ 206,109	\$ 192,975	\$ 195,454

Note: The SMIC Basin GL code is a combination of three historical GL codes (2501 Fisherman's Float, 2502 SMIC North Dock, 2503 SMIC East Dock) that were con:
2021 actual revenue and expenditure numbers have been generated by adding these three GL codes together, since they were still separate at that time

SMIC - 330-Ton Lift (12000-2504) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	2026 Budget
Revenue:							
Operating Revenue							
5103 Boat Lift Fees	239,450	225,787	277,950	112,103	275,861	284,137	288,683
5104 Storage Fees	167,272	255,450	-	-	-	-	-
5109 Washdown Pad Fees	15,145	12,686	7,200	1,357	-	11,400	11,400
5800 Labor & Services	1,076	139	-	100	700	700	711
Total Operating Revenue:	422,943	494,062	285,150	113,559	276,561	296,237	300,794
Total Revenue:							
Expenditures:							
Personnel Costs:							
6000 Salaries	68,251	83,744	86,021	30,225	79,678	60,200	62,600
6001 Overtime	2,202	3,134	2,242	925	1,500	2,000	2,000
6100 Medicare	1,174	1,305	1,293	473	1,125	1,125	1,175
6102 Workers' Compensation	4,749	4,217	4,412	1,580	4,085	4,000	4,080
6200 Leave Time	5,291	(3,516)	612	-	-	-	-
6201 Retirement Benefits	19,619	22,068	22,021	6,853	17,530	15,000	15,600
6202 Health Insurance	34,950	30,706	27,667	11,063	27,565	26,500	27,560
6211 Met Life - Life Benefit	-	-	-	21	-	45	45
Total Personnel Costs:	136,236	141,657	144,267	51,140	131,483	108,870	113,060
Non-Personnel Costs:							
7002 Postage and Freight	627	2,157	3,683	-	1,901	1,958	1,989
7004 Insurance	11,536	11,682	12,243	6,245	14,506	14,942	15,181
7009 Contracted Services	-	125	4,083	-	1,200	32,000	32,512
7023 Inspection & Testing	-	-	-	-	1,500	5,000	5,080
7211 Gas & Lube	1,991	6,425	8,428	2,535	8,653	8,913	9,056
7215 Operating Supplies	1,388	1,058	1,907	32	850	876	890
7216 Maintenance & Repair	13,195	24,316	28,213	2,132	30,000	52,000	52,832
7321 Harbor General Indirect Costs	62,976	63,732	65,645	33,807	67,615	53,975	54,839
7322 Harbor Admin Indirect Costs	73,960	61,164	63,000	32,445	64,890	59,998	60,958
7323 SMIC General Indirect	132,152	133,738	137,895	70,943	141,885	-	-
7324 Gen Fund Indirect Costs	44,683	45,219	46,575	23,985	47,970	55,289	56,174
7900 Depreciation Expense	-	-	211,635	-	211,733	175,000	175,000
8104 Motor Pool Rent	-	-	50,000	25,000	50,000	50,000	50,000
Total Non-Personnel Costs:	342,508	349,616	633,307	197,125	642,703	509,951	464,510
Total Expenditures:	\$ 478,744	\$ 491,273	\$ 777,574	\$ 248,265	\$ 774,186	\$ 618,821	\$ 577,570

SMIC - Syncrolift (12000-2505) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	2026 Budget
Revenue:							
Non-Operating Revenue							
5000 Land Rents & Leases	67,600	67,600	67,600	33,800	71,750	77,490	78,730
Total Non-Operating Revenue:	67,600	67,600	67,600	33,800	71,750	77,490	78,730
Total Revenue:	\$ 67,600	\$ 67,600	\$ 67,600	\$ 33,800	\$ 71,750	\$ 77,490	\$ 78,730
Expenditures:							
Non-Personnel Costs:							
7324 Gen Fund Indirect Costs	1,479	1,497	1,545	795	1,590	13,107	13,317
7900 Depreciation Expense	-	-	531,428	-	531,675	460,000	460,000
Total Non-Personnel Costs:	1,479	1,497	532,973	795	533,265	473,107	473,317
Total Expenditures:	\$ 1,479	\$ 1,497	\$ 532,973	\$ 795	\$ 533,265	\$ 473,107	\$ 473,317

Parking Enterprise Fund

The Parking Enterprise Fund is established to create a funding source for replacement of existing parking lots, including costs of maintaining and upgrading the parking lots in the harbor and downtown areas.

The primary revenue source of this fund is parking fees. The primary expenses of this fund are maintenance and repair of the parking lots and personnel costs associated with enforcement. Financial records of the Parking Enterprise Fund are maintained on the accrual basis of accounting.

CITY OF SEWARD
 PARKING ENTERPRISE FUND
 Budgeted Statement of Cash Flow
 For Fiscal Year 2024,2025 and 2026

	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Beginning Cash Balance at I/I/24*:	913,627		
Cash is provided by (used for):			
Change in net position	<u>\$155,652</u>	<u>\$167,273</u>	<u>\$155,652</u>
Add expense items not affecting cash			
Depreciation	<u>27,500</u>	<u>35,000</u>	<u>27,500</u>
Net cash provided by operations	\$183,152	\$202,273	\$183,152
Other uses of cash			
None	<u> </u>	<u> </u>	<u> </u>
Net increase (decrease) in cash	<u>\$183,152</u>	<u>\$202,273</u>	<u>\$183,152</u>
Estimated ending cash balance	<u><u>\$1,096,779</u></u>	<u><u>\$1,299,052</u></u>	<u><u>\$1,482,204</u></u>

* Ties to December 31, 2023 cash and investment balance per ACFR

ParkingFund Resolution 2024-059
 Budgeted Statement of Revenue and Expenditures and change in Net Position
 2025/ 2026 Biennial Operating Budget

		2025	2026
Revenue			
13000-2900	General Operations	\$ 429,173	\$ 435,960
	Total:	\$ 429,173	\$ 435,960
	Non-operating revenue:	\$ 429,173	\$ 435,960
 Expenditures			
13000-0900	Debt Service	\$ -	\$ -
13000-2900	General Operations	\$ 227,966	\$ 212,835
	Total:	\$ 227,966	\$ 212,835
	Transfers Out:	\$ 33,934	\$ 34,477
	Total Expenditures:	\$ 261,900	\$ 247,312
	Revenue over expenses:	\$ 167,273	\$ 188,648
	Depreciation Expense:	\$ 35,000	\$ 25,000
	Motor Pool Rent:	\$ 8,965	\$ 8,965
	Total Expenditures Less Depreciation & Motor Pool:	\$ 123,308	\$ 154,683
	Revenue over Expenditures (less depreciation expense and Motor Pool Rent):	\$ 305,865	\$ 281,277

Parking - General (13000-2900) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
Operating Revenue							
5200 S. Harbor Lot	152,841	137,627	128,864	40,291	135,932	144,088	146,393
5201 N. Harbor Lot	183,439	165,225	104,649	42,602	118,985	126,124	128,142
5202 NE Ramp Lot	30,481	13,579	36,809	4,625	48,608	51,524	52,348
5204 S. Harbor Uplands Lot	21,738	19,136	21,392	6,978	19,517	20,688	21,019
5205 Slip Holder Parking Passes	21,211	20,234	12,991	17,149	26,656	28,255	28,707
5206 Employee Passes	1,729	3,178	1,262	1,050	7,475	7,924	8,051
5207 Miscellaneous Parking Fees	-	2,069	765	1	251	-	-
5208 SW Harbor Lot	1,280	-	-	-	-	-	-
5209 Company Vehicle Pass	327	327	-	-	327	347	353
5210 Vehicle w/ Trailer	8,785	9,533	6,544	18,660	15,833	16,783	17,052
5211 Visitor Parking Permits	6,916	4,206	2,991	9,793	3,821	4,050	4,115
5212 Fines - Parking Tickets	2,318	935	-	22,875	2,301	24,390	24,780
5899 Miscellaneous Revenue	(260)	(50)	-	-	-	-	-
Total Operating Revenue:	430,806	375,998	316,267	164,023	379,706	424,173	430,960
Non-Operating Revenue:							
5901 EF Investment Interest	3,002	4,094	31,114	3,632	10,500	5,000	5,000
5904 EF Misc Interest Revenue	-	16,321	15,980	-	-	-	-
Total Non-Operating Revenue:	3,002	20,415	47,095	3,632	10,500	5,000	5,000
Total Revenue:	\$ 433,808	\$ 396,413	\$ 363,361	\$ 167,655	\$ 390,206	\$ 429,173	\$ 435,960
Expenditures:							
Personnel Costs:							
6000 Salaries	3,072	9,922	17,337	20,788	53,253	85,020	88,400
6001 Overtime	43	0	-	237	500	750	750
6100 Medicare	56	631	900	1,008	500	4,000	4,160
6101 Unemployment Insurance	(153)	-	-	-	290	-	-
6102 Workers' Compensation	44	37	64	830	668	2,500	2,550
6200 Leave Time	(278)	1,476	359	-	-	-	-
6201 Retirement Benefits	659	8,122	8,530	2,045	4,290	12,000	12,450
6202 Health Insurance	2,393	5,058	8,597	6,476	10,612	12,500	13,000
6210 Air Ambulance Benefit	-	-	-	-	-	230	230
6211 Met Life - Life Benefit	-	-	-	5	-	5	5
Total Personnel Costs:	5,836	25,245	35,787	31,388	70,113	117,005	121,545
Non-Personnel Costs:							
7001 Communications	994	818	666	614	1,700	1751	1779
7002 Postage and Freight	359	265	-	211	551	568	577
7003 Bank and Credit Card Fees	17,347	11,949	22,875	1,384	12,071	12,433	12632
7004 Insurance	1,719	1,173	833	278	1,604	2,085	2118
7006 Legal	786	-	-	-	2,000	2,060	2093
7009 Contracted Services	7,603	5,800	19,287	9,918	14,500	14,935	15174
7015 Utilities	851	852	852	426	939	967	982
7211 Gas & Lube	-	-	-	826	-	-	0
7212 Uniform Allowance	-	251	937	230	400	412	419
7213 Safety Equipment	-	-	-	73	-	-	0
7215 Operating Supplies	5,444	9,876	4,166	4,369	10,000	10,300	10465
7216 Maintenance & Repair	4,903	4,000	4,300	1,107	6,300	6,489	6593
7217 Small Tools & Equipment	37	2,480	-	-	1,000	1,030	1046

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.

There are capital projects (infrastructure repair and shore power) which are related to the electric utility which are separately accounted for. Those funds are not included in this budget.

CITY OF SEWARD
ELECTRIC ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2024, 2025 and 2026

	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Beginning Cash Balance at 01/01/2024	\$6,286,651 a)		
Cash is provided by (used for):			
Change in net position	<u>(\$1,352,418)</u>	<u>\$0</u>	<u>\$0</u>
Add expense items not affecting cash			
Depreciation	<u>1,585,000</u>	<u>1,853,433</u>	<u>1,879,780</u>
Net cash provided by operations	\$232,582	\$1,853,433	\$1,879,780
Other sources (uses) of cash			
Debt principal payments	<u>(205,000)</u>	<u>(370,000)</u>	<u>(390,000)</u>
Net increase (decrease) in cash	\$27,582	\$1,483,433	\$1,489,780
Estimated ending cash balance	<u>\$6,314,233</u>	<u>\$7,797,666</u>	<u>\$9,287,446</u>

a) Ties to December 31, 2023 cash and investment balance per ACFR

Electric Fund
 Budgeted Statement of Revenue and Expenditures and change in Net Position
 2025/ 2026 Biennial Operating Budget

Resolution 2024-059

Revenue		2025	2026
15000-3000	General Operations	\$ 16,076,824	\$ 16,334,053
	Total:	\$ 16,076,824	\$ 16,334,053
	Non-operating revenue:	\$ 121,067	\$ 123,004
	Total Revenue:	\$ 16,197,891	\$ 16,457,057
Expenditures		2025	2026
15000-0900	Debt Service Expense	\$ 947,418	\$ 951,543
15000-3000	General Operations	\$ 5,892,649	\$ 6,006,752
15000-3001	Admin	\$ 543,226	\$ 548,611
15000-3004	Transmission Operations & Maintenance	\$ 492,518	\$ 498,118
15000-3005	Distribution Operations & Maintenance	\$ 252,763	\$ 253,607
15000-3006	Wholesale Power Costs	\$ 6,535,803	\$ 6,640,376
15000-3007	Work Orders	\$ 247,368	\$ 251,326
	Total:	\$ 14,911,745	\$ 15,150,333
	Transfers Out*	\$ 1,286,146	\$ 1,306,724
	Total Expenditures	\$ 16,197,891	\$ 16,457,057
	Revenue over expenses:	\$ 0	\$ 0
	Motor Pool Rent:	\$ 206,705	\$ 206,705
	Depreciation Expense:	\$ 1,646,728	\$ 1,673,075
	Total Expenditure less Motor Pool Rent & Depreciation Expense:	\$ 14,344,458	\$ 14,577,277
Revenue over Expenditures (less depreciation expense and Motor Pool Rent):		\$ 14,344,459	\$ 14,577,277

*Transfers out:			
Transfers to General Fund:	\$	1,286,146	\$ 1,306,724
Transfers to Electric MRRF	\$	-	\$ -
	\$	1,286,146	\$ 1,306,724

Electric Revenue (15000-0000) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 Actuals (6/30)	2024 Final Budget	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
Operating Revenue							
5300 Residential	1,681,663	1,678,200	1,742,309	1,270,615	2,569,667	2,432,200	2,471,115
5302 Residential fuel factor	1,599,022	1,780,206	1,800,307	1,077,886	1,815,187	1,868,660	1,898,559
5303 Residential customer charge	543,619	547,658	547,572	277,326	541,942	525,630	534,040
5310 SG Service	952,671	1,010,302	1,053,676	733,837	1,526,601	1,490,350	1,514,196
5312 SG fuel factor	826,087	1,002,547	1,036,912	592,395	957,112	1,098,260	1,115,832
5313 SG Customer Charge	275,960	284,413	288,067	145,290	254,712	277,460	281,899
5320 LG Service	1,360,301	965,674	908,359	894,941	1,923,902	1,403,480	1,425,936
5322 LG fuel factor	2,335,894	2,217,909	2,061,105	1,162,497	2,153,973	2,270,098	2,306,420
5323 LG customer charge	46,722	41,923	42,186	21,209	47,574	41,305	41,966
5324 LG demand charge	1,740,603	1,451,554	1,379,516	654,075	1,565,309	1,643,260	1,669,552
5327 RES Alternate Energy	(50)	(274)	(448)	-	-	-	-
5340 Spec. Contract Energy	191,051	-	-	-	-	-	-
5342 Special Contract fuel factor	207,077	-	-	-	-	-	-
5343 Spec. Contract customer charge	530	-	-	-	-	-	-
5345 Special Contract Demand	223,141	-	-	-	-	-	-
5350 Harbor Fund Power Sales	206,231	223,533	205,765	158,638	442,873	280,000	284,480
5352 Harbor power fuel factor	171,062	215,815	192,893	120,396	459,930	195,000	198,120
5360 Street & Yard	76,419	76,314	77,803	40,757	77,877	80,775	82,067
5362 Yard Light Fuel	6,401	7,809	8,521	5,115	7,592	8,900	9,042
5370 Industrial Service	-	381,869	381,330	318,771	858,500	458,060	465,389
5371 Industrial Customer Charge	-	3,372	3,600	1,800	754	3,600	3,658
5372 Industrial Demand Charge	-	627,413	670,360	275,275	126,254	700,000	711,200
5373 Industrial Fuel Factor	-	1,066,628	1,038,470	532,900	1,065,550	1,015,095	1,031,337
5800 Labor & Services	267	-	-	333	-	-	-
5801 Turn on Fees	22,936	21,175	13,255	3,713	18,258	12,000	12,192
5802 Equipment Rental	1,350	-	14,755	-	5,484	5,000	5,080
5803 Joint Pole Use	10,212	10,212	10,212	-	10,314	10,000	10,160
5804 Work Order Revenue	76,494	816,556	256,927	-	257,691	257,691	261,814
5805 Chugach Coop Divid.	148,682	-	-	-	-	-	-
5890 Collection of Doubtful Accounts	604	-	142	-	-	-	-
5899 Misc Revenue	2,068	1,278	51,722	10,380	-	-	-
Total Operating Revenue:	12,707,017	14,432,086	13,785,316	8,298,149	16,687,056	16,076,824	16,334,053
Non-Operating Revenue							
5901 EF Investment Interest	17,917	118,977	389,811	22,124	195,000	36,050	36,627
5905 EF Penalties and Interest	18,874	23,090	22,572	35,367	26,800	27,604	28,046
5941 Amort. Bond Premium	13,834	13,834	55,741	-	55,741	57,413	58,332
Total Non-Operating Revenue:	50,625	155,901	468,124	57,491	277,541	121,067	123,004
Total Revenue:	12,757,642	14,587,987	14,253,440	8,355,640	16,964,597	16,197,891	16,457,057

Electric Operations (15000-3000) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 Actuals (6/30)	2024 Final Budget	Proposed 2025 Budget	Proposed 2026 Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	541,375	566,483	549,234	265,711	802,990	640,975	666,615
6001 Overtime	40,553	35,996	45,706	18,945	34,170	55,000	55,000
6002 Standby Time	6,377	5,670	162,191	65,589	141,595	125,000	125,000
6100 Medicare	9,206	9,354	11,682	5,135	8,706	13,000	13,500
6101 Unemployment Insurance	-	-	3,751	-	-	0	0
6102 Workers' Compensation	19,694	4,169	18,697	7,549	15,111	24,307	24,307
6200 Leave Time	55,173	13,692	-	-	-	0	0
6201 Retirement Benefits	73,861	111,607	128,758	57,694	119,027	154,000	160,150
6202 Health Insurance	117,673	157,644	127,390	71,712	176,751	148,000	153,900
6203 In Lieu of FICA	-	-	-	-	5,100	0	0
6204 Electric Meal Allowance	4,899	3,781	25,106	3,291	6,528	10,000	10,000
6205 Electric Union Benefits	7,171	1,212	1,352	815	8,025	2,500	2,500
6210 Air Ambulance Benefit	-	-	-	1,030	-	1,100	1,100
6211 Met Life - Life Benefit	-	-	-	-	-	0	0
Total Personnel Costs:	875,982	909,610	1,073,867	497,471	1,318,003	1,173,882	1,212,072
Non-Personnel Costs:							
7000 Audit	-	-	-	-	-	-	-
7001 Communications	9,291	6,559	12,104	6,297	7,650	12,854	13,060
7002 Postage and Freight	15,046	18,356	26,777	6,488	17,136	28,437	28,892
7003 Bank and Credit Card Fees	113,471	125,488	129,302	25,475	150,000	137,319	139,516
7004 Insurance	97,260	110,878	136,256	74,025	124,057	144,704	147,019
7006 Legal	11,100	16,717	56,837	5,441	45,000	60,361	61,327
7009 Contracted Services	152,741	74,103	85,214	164,469	1,175,000	831,784	846,146
7010 Engineering	30,104	426,423	19,980	5,625	51,000	21,219	21,558
7011 Testing	-	881	4,408	3,274	17,500	17,500	17,780
7012 Other Special Services	9,235	8,940	-	20	4,500	-	-
7015 Utilities	6,034	8,744	182,577	6,457	11,920	19,310	19,619
7016 Heating Fuel	7,817	19,238	24,190	10,982	36,720	25,690	26,101
7017 Rents & Leases	3,513	4,249	2,689	501	6,222	2,856	2,901
7022 Software/SaaS	-	30	-	-	-	-	-
7023 Inspection and Testing	-	-	-	-	-	-	-
7103 Fuel for Generators	755	-	58,508	-	185,000	40,000	40,000
7210 Vehicle Supplies	20,262	25,084	24,978	14,540	20,000	26,527	26,951
7211 Gas & Lube	22,726	39,263	35,035	6,136	34,000	37,207	37,802
7212 Uniform Allowance	7,290	7,788	16,280	3,946	12,200	17,289	17,566
7213 Safety Equipment	4,355	13,757	2,200	1,493	22,900	2,336	2,374
7214 Janitorial Supplies	-	-	-	-	-	-	-
7215 Operating Supplies	166,385	261,722	22,462	27,792	117,805	23,855	24,236
7216 Maintenance & Repair	10,728	4,537	21,344	632	37,400	22,667	23,030
7217 Small Tools & Equipment	11,766	10,060	4,414	10,238	20,000	10,000	10,160
7221 Operating Materials	-	-	1,144	98,723	387,311	411,324	417,905
7222 Computer Hardware	-	-	-	-	-	-	-
7300 Advertising	2,608	3,921	9,708	4,689	4,500	-	-
7301 Subscriptions & Dues	21,417	25,169	29,167	27,508	75,000	30,975	31,471
7302 Travel & Subsistence	2,651	6,047	4,677	108	8,500	10,000	10,160
7303 Education & Training	292	4,614	2,935	2,066	7,500	10,000	10,160
7304 Equipment Rent	1,563	-	-	-	5,000	-	-
7307 GF Administrative Fee	976,322	1,005,612	1,035,780	533,428	1,066,855	1,013,512	1,029,728
7311 RRC - ERO Surcharge	-	2,221	23,720	12,251	-	25,191	25,594
7808 Bad Debt Expense	56,396	-	50,172	30,426	25,000	53,283	54,135
7810 Miscellaneous Expense	4,125	-	14,679	2,986	-	-	-
7900 Depreciation Expense	-	1,583,677	1,550,591	-	1,585,000	1,646,728	1,673,075
8001 Unrealized Loss on Investments	1,636	-	-	-	-	-	-
8010 Utility Deposit Intererest	2,461	964	108	68	1,500	115	117
8103 Capital Equipment	15,977	30,144	33,639	2,624	-	35,725	36,296
8104 Motor Pool Rent	-	-	50,000	25,000	50,000	-	-
Total Non-Personnel Costs:	1,785,327	3,845,186	3,671,875	1,113,708	5,312,176	4,718,767	4,794,681
Total Expenditures:	2,661,309	4,754,796	4,745,742	1,611,179	6,630,179	5,892,649	6,006,752

Electric Administration (15000-3001) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 Actuals (6/30)	2024 Final Budget	Proposed 2025 Budget	Proposed 2026 Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	157,736	169,606	132,195	48,009	197,890	175,183	177,986
6001 Overtime	(37)	-	409	-	-	-	-
6002 Standby Time	-	-	-	-	-	-	-
6100 Medicare	3,473	2,819	1,967	697	2,875	2,540	2,581
6101 Unemployment Insurance	-	-	5,445	-	-	-	-
6102 Workers' Compensation	674	759	580	219	865	754	766
6200 Leave Time	19,417	1,651	-	-	-	-	-
6201 Retirement Benefits	30,541	44,425	31,826	10,966	43,560	38,540	39,157
6202 Health Insurance	98,987	90,185	87,529	38,260	118,962	96,282	97,822
6205 Electric Union Benefits	100	42	12	72	50	-	-
6210 Air Ambulance Benefit	-	-	-	49	-	-	-
6211 Met Life - Life Benefit	-	-	-	23	-	-	-
Total Personnel Costs:	310,891	309,486	259,963	98,295	364,202	313,299	318,312
Non-Personnel Costs:							
7001 Communications	1,089	3,953	3,280	81	12,000	3,483	3,539
7002 Postage and Freight	519	74	26	25	300	28	28
7004 Insurance	216	125	114	56	346	121	123
7006 Legal	-	546	55,187	10,568	45,000	-	-
7009 Contracted Services	16,022	19,153	1,922	242	18,000	-	-
7011 Testing	600	611	-	-	600	-	-
7012 Other Special Services	10,000	10,226	30	-	-	32	32
7016 Heating Fuel	143	-	-	-	-	-	-
7017 Rents & Leases	6,341	-	-	-	-	-	-
7022 Software/SaaS	-	-	474	238	5,000	503	511
7210 Vehicle Supplies	-	523	-	-	-	-	-
7211 Gas & Lube	1,153	1,049	231	-	1,700	245	249
7212 Uniform Allowance	-	-	-	-	500	-	-
7213 Safety Equipment	-	-	-	-	500	-	-
7215 Operating Supplies	2,386	2,254	5,223	558	73,805	5,547	5,636
7216 Maintenance & Repair	365	-	-	-	500	-	-
7217 Small Tools & Equipment	-	-	-	-	3,500	-	-
7221 Operating Materials	-	-	-	-	-	-	-
7222 Computer Hardware	-	-	-	-	-	-	-
7300 Advertising	3,272	3,323	106	250	5,500	113	114
7301 Subscriptions & Dues	14,700	1,906	900	-	6,500	956	971
7302 Travel & Subsistence	7,426	6,483	2,207	176	16,000	5,000	5,080
7303 Education & Training	530	7,748	359	910	6,750	7,000	7,112
7304 Equipment Rent	-	405	131	-	1,500	139	141
7810 Miscellaneous Expense	200	-	52	(161)	-	55	56
8103 Capital Equipment	-	-	-	-	-	-	-
8104 Motor Pool Rent	271,029	299,780	35,000	17,500	35,000	206,705	206,705
Total Non-Personnel Costs:	335,991	358,159	105,242	30,443	233,001	229,927	230,299
Total Expenditures:	646,882	667,645	365,205	128,738	597,203	543,226	548,611

Electric Transmissions Operations & Maintenance (15000-3004) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 Actuals (6/30)	2024 Final Budget	Proposed 2025 Budget	Proposed 2026 Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	5,500	26,883	4,235	1,402	24,918	4,498	4,570
6001 Overtime	3,475	33,681	10,307	648	24,690	10,946	11,121
6100 Medicare	148	876	211	30	1,220	224	228
6102 Workers' Compensation	462	1,859	354	50	2,325	376	382
6200 Leave Time	-	-	-	-	-	-	-
6201 Retirement Benefits	2,004	10,136	2,228	286	16,840	2,366	2,404
6202 Health Insurance	2,526	9,235	1,250	72	9,645	1,328	1,349
6205 Electric Union Benefits	24	116	33	1	145	35	36
6210 Air Ambulance Benefit	-	-	-	-	-	-	-
6211 Met Life - Life Benefit	-	-	-	-	-	-	-
Total Personnel Costs:	14,139	82,786	18,618	2,489	79,783	19,772	20,088
Non-Personnel Costs:							
7002 Postage and Freight	-	-	-	-	-	-	-
7009 Contracted Services	402,390	824,070	249,212	-	-	400,000	400,000
7010 Engineering	-	-	-	-	-	-	-
7012 Other Special Services	-	-	-	-	-	-	-
7017 Rents & Leases	16,500	16,633	16,710	16,400	-	17,746	18,030
7022 Software/SaaS	-	-	-	-	-	55,000	60,000
7210 Vehicle Supplies	-	106	-	-	-	-	-
7211 Gas & Lube	-	-	-	-	-	-	-
7215 Operating Supplies	-	6,445	-	-	-	-	-
7216 Maintenance & Repair	-	-	-	-	-	-	-
7217 Small Tools & Equipment	-	-	-	-	-	-	-
7221 Operating Materials	-	-	-	-	-	-	-
7301 Subscriptions & Dues	33	-	-	-	-	-	-
7302 Travel & Subsistence	-	-	-	-	-	-	-
7304 Equipment Rent	-	-	-	-	-	-	-
7810 Miscellaneous Expense	-	-	-	-	-	-	-
Total Non-Personnel Costs:	418,923	847,254	265,922	16,400	-	472,746	478,030
Total Expenditures:	433,062	930,040	284,540	18,889	79,783	492,518	498,118

Electric Distribution Operations & Maintenance (15000-3005) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 Actuals (6/30)	2024 Final Budget	Proposed 2025 Budget	Proposed 2026 Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	5,717	9,369	3,534	1,190	13,515	3,753	3,813
6001 Overtime	49,944	38,178	34,241	18,451	44,705	36,364	36,946
6002 Standby Time	-	-	-	-	-	-	-
6100 Medicare	918	684	637	285	1,030	676	687
6102 Workers' Compensation	2,393	1,408	994	392	1,650	1,055	1,072
6200 Leave Time	-	-	-	-	-	-	-
6201 Retirement Benefits	12,714	7,659	6,423	2,805	12,810	6,821	6,930
6202 Health Insurance	8,879	6,373	3,815	2,259	8,550	4,052	4,116
6204 Electric Meal Allowance	1,921	420	-	-	600	-	-
6205 Electric Union Benefits	82	87	40	29	100	42	43
6210 Air Ambulance Benefit	-	-	-	-	-	-	-
6211 Met Life - Life Benefit	-	-	-	-	-	-	-
Total Personnel Costs:	82,568	64,178	49,683	25,411	82,960	52,763	53,607
Non-Personnel Costs:							
7009 Contracted Services	9,434	-	-	-	-	200,000	200,000
7215 Operating Supplies	36,818	-	26,450	-	97,805	-	-
Total Non-Personnel Costs:	46,252	-	26,450	-	97,805	200,000	200,000
Total Expenditures:	128,820	64,178	76,133	25,411	180,765	252,763	253,607

Electric Distribution Wholesale Power (15000-3006)	2021	2022	2023	2024 Actuals	2024 Final	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	(6/30)	Budget	2025	2026
<i>Expenditures:</i>						Budget	Budget
Non-Personnel Costs:							
7101 Chugach Power Purchases	3,455,322	3,457,916	3,207,089	1,509,274	4,491,920	3,405,929	3,460,423
7102 Power Fuel Costs	2,569,178	2,893,156	2,947,151	1,285,799	3,819,176	3,129,874	3,179,952
Total Non-Personnel Costs:	6,024,500	6,351,072	6,154,240	2,795,073	8,311,096	6,535,803	6,640,376
Total Expenditures:	6,024,500	6,351,072	6,154,240	2,795,073	8,311,096	6,535,803	6,640,376

Electric Distribution Work Orders(15000-3007) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 Actuals (6/30)	2024 Final Budget	Proposed 2025 Budget	Proposed 2026 Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	63,054	98,233	170,084	28,323	72,320	180,629	183,519
6001 Overtime	4,906	5,152	202,376	21,692	1,525	214,924	218,363
6002 Standby Time	-	-	699	(699)	-	742	754
6100 Medicare	1,035	1,495	5,450	716	1,050	5,788	5,880
6102 Workers' Compensation	1,915	2,822	9,104	1,055	2,540	9,668	9,823
6200 Leave Time	-	-	-	-	-	-	-
6201 Retirement Benefits	16,526	18,408	49,858	7,311	15,910	52,949	53,797
6202 Health Insurance	15,495	21,242	39,196	6,321	16,125	41,626	42,292
6204 Electric Meal Allowance	-	-	803	-	-	852	866
6205 Electric Union Benefits	150	205	518	67	200	551	559
6210 Air Ambulance Benefit	-	-	-	-	-	-	-
6211 Met Life - Life Benefit	-	-	-	-	-	-	-
Total Personnel Costs:	103,081	147,558	478,087	64,786	109,670	507,729	515,853
Non-Personnel Costs:							
7009 Contracted Services	-	30,740	-	-	-	-	-
7010 Engineering	5,205	18,039	-	-	-	-	-
7016 Heating Fuel	400	-	-	-	-	-	-
7017 Rents & Leases	-	-	-	6,510	-	-	-
7103 Fuel for Generators	-	-	166,344	-	-	-	-
7211 Gas & Lube	-	215	-	997	-	-	-
7215 Operating Supplies	1,838	103,290	1,802	-	-	1,914	1,944
7216 Maintenance & Repair	-	-	22,882	-	-	24,301	24,689
7221 Small Tools & Equipment	-	-	232	-	-	246	250
7301 Subscriptions & Dues	60	-	-	-	-	-	-
7302 Travel & Subsistence	-	-	178	-	-	189	192
7810 Miscellaneous Expense	-	-	1,520	-	-	1,614	1,640
8200 Work Order Sal/Benefit Credits	(19,164)	-	22,500	-	-	23,895	24,277
8201 Work Order Operating Supply Credits	(9,668)	-	13,487	-	-	(312,520)	(317,520)
8202 Work Order New Service/Upgrade Credits	10,648	-	-	-	-	-	-
Total Non-Personnel Costs:	(10,681)	152,284	228,945	7,507	-	(260,361)	(264,527)
Total Expenditures:	92,400	299,842	707,032	72,293	109,670	247,368	251,326

Electric - Debt Service (15000-0900) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget	Proposed 2025 Budget	2026 Budget
Expenditures:							
Personnel Costs:							
6201 Retirement Benefits	20,086	(728,470)	(98,698)	-	-	-	-
Total Personnel Costs:	20,086	(728,470)	(98,698)	-	-	-	-
Non-Personnel Costs:							
8012 Debt Service Interest Expense	159,700	465,852	582,533	24,425	576,700	561,242	545,367
8013 Amortize Deferred Loss on Bonds	-	-	16,176	-	-	16,176	16,176
8014 Bond Issue Costs	-	90,380	-	-	-	-	-
8300 Debt Service Principal	-	-	-	-	205,000	370,000	390,000
Total Non-Personnel Costs:	159,700	556,232	598,709	24,425	781,700	947,418	951,543
Total Expenditures:	\$ 179,786	\$ (172,238)	\$ 500,011	\$ 24,425	\$ 781,700	\$ 947,418	\$ 951,543

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.

CITY OF SEWARD
WATER ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2023, 2024 ,2025 and 2026

	2024 Budget	2025 Budget	2026 Budget
Beginning Cash Balance at I/I/24*:	4,054,847		
Cash is provided by (used for):			
Change in net position	(\$174,296)	\$330,338	\$316,693
Add expense items not affecting cash:			
Depreciation	417,000	416,000	417,000
Net cash provided by (used for) operations	\$242,704	\$746,338	\$733,693
Other sources (uses) of cash			
Debt principal payments	(a) (\$147,776)	(\$149,993)	(\$152,243)
Net increase (decrease) in cash	\$242,704	\$746,338	\$733,693
Estimated ending cash balance:	\$4,297,551	\$5,043,889	\$5,777,582

* Ties to December 31, 2023 cash and investment balance per ACFR

Water Fund Resolution 2024-059
 Budgeted Statement of Revenue and Expenditures and change in Net Position
 2025/ 2026 Biennial Operating Budget

		<u>2025 Budget</u>	<u>2026 Budget</u>
Revenue			
17000-0000	General Operations	\$ 2,052,094	\$ 2,084,927
	Total:	\$ 2,052,094	\$ 2,084,927
	Non-operating revenue:	\$ 31,000	\$ 31,000
		\$ 2,083,094	\$ 2,115,927
 Expenditures			
17000-4000	General Operations	\$ 1,499,416	\$ 1,544,201
17000-0900	Debt Service Interest	\$ 6,851	\$ 4,602
17000-4002	SMIC	\$ 82,321	\$ 83,638
	Total:	\$ 1,588,588	\$ 1,632,440
	Transfers Out	\$ 164,167	\$ 166,794
	Total Expenditures	\$ 1,752,755	\$ 1,799,234
	Revenue over expenses:	\$ 330,338	\$ 316,693
	Depreciation Expense:	\$ 405,000	\$ 425,000
	Motor Pool Rent:	\$ 3,550	\$ 5,000
	Total Expenditures Less Depreciation & Motor Pool:	\$ 1,344,205	\$ 1,369,234
	Revenue over Expenditures (less depreciation expense and Motor Pool Rent):	\$ 1,674,544	\$ 1,685,927

Water - Revenue (17000-0000)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals	Final	2025	2026
Revenue:							
Operating Revenue							
5300 Residential	519,329	468,271	473,458	243,653	542,461	558,735	567,675
5310 SG Service	183,729	269,649	276,228	140,366	172,809	177,993	180,841
5320 LG Service	415,556	541,264	518,837	150,988	818,801	843,365	856,859
5330 SMIC Sales	35,556	47,291	55,576	31,969	51,639	53,188	54,039
5340 Special Contracts	206,381	135,195	138,834	18,115	207,256	213,474	216,889
5801 Turn-on Fees	14,262	16,715	9,851	9,014	16,518	17,014	17,286
5804 Work Order Revenue	232	-	-	-	-		
5806 Ship Water	2,288	39,930	47,910	3,367	40,082	41,284	41,945
5807 Hydrant Rentals	133,962	138,323	138,713	68,201	140,208	144,414	146,725
5899 Miscellaneous	12,462	22,138	9,510	30,095	2,550	2,627	2,669
Total Operating Revenue:	1,523,758	1,678,777	1,668,918	695,768	1,992,324	2,052,094	2,084,927
Non-Operating Revenue							
5900 EF Investment Interest	5,453	29,172	161,857	16,064	57,000	30,000	30,000
5905 EF Penalties and Interest	443	622	484	1,252	1,000	1,000	1,000
Total Non-Operating Revenue:	5,896	29,794	162,341	17,317	58,000	31,000	31,000
Total Revenue:	\$ 1,529,654	\$ 1,708,571	\$ 1,831,259	\$ 713,084	\$ 2,050,324	\$ 2,083,094	\$ 2,115,927

Water - Expenses (17000-4000) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
Non-Operating Revenue							
5920 PERS on behalf paid by SOA	22,174	(6,662)	4,019	-	-	-	
Total Revenue:	\$ 22,174	\$ (6,662)	\$ 4,019				
Expenditures:							
Personnel Costs:							
6000 Salaries	173,872	205,007	195,043	102,064	164,080	178,750	185,900
6001 Overtime	13,827	15,246	19,381	4,998	8,200	10,000	10,000
6002 Standby Time	6,542	14,987	14,760	7,484	11,600	15,000	15,000
6100 Medicare	2,893	3,289	3,479	1,660	2,560	3,250	3,380
6102 Workers' Compensation	8,188	7,196	7,497	3,680	6,080	6,500	6,630
6200 Leave Time	31,694	5,404	(4,946)	-	-	-	-
6201 Retirement Benefits	(20,059)	45,050	56,366	24,733	36,100	41,525	43,185
6202 Health Insurance	77,721	133,010	110,052	61,005	104,356	100,000	104,000
6210 Air Ambulance Benefit	-	-	51	505	-	345	345
6211 Met Life - Life Benefit	-	-	-	57	-	125	125
Total Personnel Costs:	294,678	429,188	401,683	206,187	332,976	355,495	368,565
Non-Personnel Costs:							
7001 Communications	7,349	8,203	7,430	8,489	7,500	10,000	10,160
7002 Postage and Freight	2,122	3,582	4,789	1,666	2,572	2,649	2,691
7003 Bank and Credit Card Fees	12,491	12,322	12,874	2,336	12,000	12,360	12,558
7004 Insurance	24,070	29,187	35,616	19,245	30,941	31,869	32,379
7006 Legal	786	-	-	-	5,000	5,150	5,232
7009 Contracted Services	15,772	19,160	19,738	523	21,000	21,630	21,976
7010 Engineering	-	14,999	7,370	-	10,000	10,300	10,465
7011 Testing	6,320	9,265	206	4,470	2,000	1,000	1,016
7015 Utilities	187,145	194,654	210,493	111,868	253,481	261,085	265,262
7016 Heating Fuel	2,195	3,811	3,838	2,376	5,076	5,228	5,312
7022 Software/SAS Subscriptions	-	-	-	-	700	721	733
7023 Inspection and Testing	-	-	11,808	-	5,150	8,000	8,128
7210 Vehicle Supplies	-	-	-	-	150	155	157
7211 Gas & Lube	4,949	8,644	5,129	3,454	5,971	6,150	6,248
7212 Uniform Allowance	-	-	118	-	-	-	-
7213 Safety Equipment	658	930	1,318	77	800	824	837
7215 Operating Supplies	17,876	47,783	18,132	8,479	18,000	15,000	15,240
7216 Maintenance & Repair	20,138	12,721	23,270	13,438	13,000	16,000	16,256
7217 Small Tools & Equipment	783	1,751	4,266	1,691	5,000	5,150	5,232
7221 Operating Materials	-	-	25	21	-	-	-
7300 Advertising	375	-	-	-	350	361	367
7301 Subscriptions & Dues	1,590	1,323	511	1,228	1,110	1,143	1,161
7302 Travel & Subsistence	632	333	1,372	248	2,500	2,575	2,616
7303 Education & Training	468	1,595	1,200	950	1,944	2,002	2,034
7307 GF Administrative Fee	269,340	277,420	285,743	147,158	294,315	303,144	307,995
7808 Bad Debt Expense	82	(985)	24,780	2,219	12,500	12,875	13,081
7810 Miscellaneous Expense	100	85	47	-	-	-	-
7900 Depreciation Expense	417,881	403,219	407,398	-	417,000	405,000	425,000
8001 Unrealized Loss on Investments	19,552	79,713	16,265	5,509	-	-	-
8104 Motor Pool Rent	5,048	5,150	5,000	2,500	5,000	3,550	3,500
8105 Improvements other than Buildings	-	-	3,544	-	-	-	-
Total Non-Personnel Costs:	1,017,721	1,134,865	1,112,279	337,944	1,133,060	1,143,921	1,175,636
Total Expenditures:	\$ 1,312,398	\$ 1,564,053	\$ 1,513,962	\$ 544,130	\$ 1,466,036	\$ 1,499,416	\$ 1,544,201

Water Fund - SMIC (17000-4002) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Expenditures:							
Personnel Costs:							
6000 Salaries	-	-	-	-	41,020	-	-
6001 Overtime	920	-	-	-	1,640	-	-
6002 Standby Time	-	-	-	-	2,320	-	-
6100 Medicare	13	-	-	-	512	-	-
6102 Workers' Compensation	56	-	(78)	-	1,520	-	-
6201 Retirement Benefits	56	-	-	-	9,025	-	-
6202 Health Insurance	172	-	-	-	30,290	-	-
Total Personnel Costs:	1,217	-	(78)	-	86,327	-	-
Non-Personnel Costs:							
7002 Postage and Freight	-	25	-	-	-	-	-
7004 Insurance	2,602	1,913	1,867	963	3,559	3,666	3,725
7009 Contracted Services	1,910	910	1,200	-	2,000	2,060	2,093
7011 Testing	1,085	845	-	2,730	800	824	837
7015 Utilities	51,238	57,058	57,220	34,352	69,284	71,363	72,505
7023 Inspection & Testing	-	-	2,045	-	-	-	-
7211 Gas & Lube	85	95	97	-	100	103	105
7213 Safety Equipment	-	-	26	-	-	-	-
7215 Operating Supplies	1,905	4,282	2,269	-	2,000	2,060	2,093
7216 Maintenance & Repair	110	1,253	595	70	1,500	1,545	1,570
7217 Small Tools & Equipment	-	150	43	-	150	200	203
7222 Computer Hardware	-	-	-	-	500	500	508
7301 Subscriptions & Dues	100	1,536	-	-	-	-	-
7302 Travel & Subsistence	-	-	11	-	-	-	-
7900 Depreciation Expense	-	12,675	-	-	-	-	-
Total Non-Personnel Costs:	59,035	80,742	65,373	38,115	79,893	82,321	83,638
Total Expenditures:	\$ 60,252	\$ 80,742	\$ 65,295	\$ 38,115	\$ 166,220	\$ 82,321	\$ 83,638

Water Debt Service (17000-0900)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals	Final	2025	2026
				(6/30)		Budget	Budget
Expenditures:							
Personnel Costs:							
6201 Retirement Benefits	34,002	(54,379)	(26,086)		-	-	-
6209 PERS DC Forfeitures	-	-	-	(233)	-	-	-
Total Personnel Costs:	34,002	(54,379)	(26,086)	(233)	-	-	-
Non-Personnel Costs:							
8012 Debt Service Interest	13,904	11,760	9,584	9,068	6,890	6,851	4,602
8300 Debt Service Principal	-	-	-	147,776	147,776	149,993	152,243
Total Non-Personnel Costs:	13,904	11,760	9,584	156,844	154,666	156,844	156,844
Total Expenditures:	\$ 47,906	\$ (42,619)	\$ (16,502)	\$ 156,611	\$ 154,666	\$ 156,844	\$ 156,844

Wastewater Enterprise Fund

The Wastewater Enterprise Fund accounts for the provision of Seward 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.

CITY OF SEWARD
WASTEWATER ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2023, 2024, 2025 and 2026

	<u>2024</u> <u>Budget</u>	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>
Beginning Cash Balance at I/I/24*:	4,054,644		
Cash is provided by (used for):			
Change in net position	<u>(\$108,465)</u>	<u>(\$457,381)</u>	<u>(\$487,556)</u>
Add expense items not affecting cash			
Depreciation	<u>349,340</u>	<u>340,000</u>	<u>360,000</u>
Net cash provided by (used for) operations	\$240,875	(\$117,381)	(\$127,556)
Other uses of cash			
Debt principal payments (a)	<u>(\$60,785)</u>	<u>(67,444)</u>	<u>(68,456)</u>
Net increase (decrease) in cash	\$240,875	(\$117,381)	(\$127,556)
Estimated ending cash balance:	<u><u>\$4,295,519</u></u>	<u><u>\$4,178,138</u></u>	<u><u>\$4,050,582</u></u>

* Ties to December 31, 2023 cash and investment balance per ACFR

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

Waste Water Fund Resolution 2024-059
 Budgeted Statement of Revenue and Expenditures and change in Net Position
 2025/ 2026 Biennial Operating Budget

		2025 Budget	2026 Budget
Revenue			
18000-0000	General Operations	\$ 1,323,094	\$ 1,344,263
	Total:	\$ 1,323,094	\$ 1,344,263
	Non-operating revenue:	\$ 20,000	\$ 20,000
		\$ 1,343,094	\$ 1,364,263
	Transfers In:	\$ 26,000	\$ 26,000
	Total Revenues:	\$ 1,369,094	\$ 1,390,263
 Expenditures			
18000-0000	General Operations	\$ 1,579,828	\$ 1,628,829
18000-0900	Debt Service Interest	\$ 12,002	\$ 10,990
18000-4502	SMIC	\$ 102,253	\$ 103,890
	Total:	\$ 1,694,083	\$ 1,743,709
	Transfers Out:	\$ 132,392	\$ 134,110
	Total Expenditures:	\$ 1,826,475	\$ 1,877,819
	Revenue over expenses:	\$ (457,381)	\$ (487,556)
	Depreciation Expense:	\$ 340,000	\$ 360,000
	Motor Pool Rent:	\$ 3,550	\$ 3,550
	Total Expenditures Less Depreciation & Motor Pool:	\$ 1,482,925	\$ 1,514,269
	 Revenue over Expenditures (less depreciation expense and Motor Pool Rent):	 \$ (113,831)	 \$ (124,006)

Wastewater - Revenue (18000-0000)	2021	2022	2023	2024 YTD	2024	2024 Budget	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals	Budget	Revision	Final	2025	2026
Revenue:				(6/30)				Budget	Budget
Operating Revenue									
5300 Residential	699,909	624,466	629,276	322,820	697,951	-	697,951	718,890	730,392
5310 SG Service	237,878	375,661	336,370	191,304	315,000	-	315,000	324,450	329,641
5320 LG Service	256,567	231,278	218,659	97,361	244,292	-	244,292	251,621	255,647
5330 SMIC Sales	26,487	27,267	28,730	14,137	27,314	-	27,314	28,133	28,584
5801 Turn-on Fees	14,819	13,796	12,798	16,355	18,745	-	18,745	19,307	19,616
5808 Sewer - Inspection	-	-	-	(5)	-	-	-	-	-
5809 Water/Sewer Misc. Service	1,408	3,870	-	5,057	5,989	-	5,989	6,169	6,267
Total Operating Revenue:	1,237,067	1,276,338	1,225,834	647,029	1,309,291	-	1,309,291	1,323,094	1,344,263
Non-Operating Revenue									
5901 EF Investment Interest	6,500	29,398	162,695	16,029	7,000	50,000	57,000	20,000	20,000
5905 EF Penalties and Interest	604	1,049	654	1,978	1,250	-	1,250	-	-
Total Non-Operating Revenue:	7,104	30,447	163,349	18,007	8,250	50,000	58,250	20,000	20,000
Total Revenue:	\$ 1,244,171	\$ 1,306,785	\$ 1,389,183	\$ 665,035	\$ 1,317,541	\$ 50,000	\$ 1,367,541	\$ 1,343,094	\$ 1,364,263

Wastewater (18000-4500) Expense Budget	2021 Actual	2022 Actual	2023 Actual	2024 YTD Actuals (6/30)	2024 Budget Final	Proposed 2025 Budget	Proposed 2026 Budget
Revenue:							
5920 PERS on behalf paid by SOA	20,587	(6,299)	4,298	-	-	-	
5804 Work order Revenue	-	-	5,265				
Total Revenue:	\$ 20,587	\$ (6,299)	\$ 9,563				
Expenditures:							
Personnel Costs:							
6000 Salaries	161,843	183,703	201,520	114,908	164,080	244,500	254,300
6001 Overtime	8,920	11,890	20,069	13,199	8,200	22,000	22,000
6002 Standby Time	10,767	22,837	27,549	14,977	11,600	30,000	30,000
6100 Medicare	2,635	3,132	3,721	2,074	2,560	4,300	4,475
6102 Workers' Compensation	7,406	7,002	8,256	4,109	6,080	9,000	9,180
6200 Leave Time	8,094	1,558	-	-	-		
6201 Retirement Benefits	(23,024)	35,506	59,642	27,389	36,100	63,000	65,520
6202 Health Insurance	77,017	103,683	106,146	60,756	104,356	105,000	109,200
6210 Air Ambulance Benefit	-	-	51	-	-	345	345
6211 Met Life - Life Benefit	-	-	-	55	-	145	145
Total Personnel Costs:	253,658	369,309	426,954	237,468	332,976	478,290	495,165
Non-Personnel Costs:							
7001 Communications	5,502	6,126	5,241	348	6,790	6,994	7,106
7002 Postage and Freight	4,013	4,467	3,729	2,954	4,812	4,956	5,035
7003 Bank and Credit Card Fees	16,128	15,441	15,810	3,162	12,572	12,949	13,156
7004 Insurance	6,512	7,189	8,317	4,457	12,353	12,724	12,928
7006 Legal	786	-	-	-	500	515	523
7009 Contracted Services	117,565	36,852	14,940	2,506	159,726	164,518	167,150
7010 Engineering	-	14,999	7,370	-	10,609	10,927	11,102
7011 Testing	16,445	17,695	-	5,230	4,000	4,120	4,186
7015 Utilities	133,406	174,290	174,332	102,506	252,629	259,837	263,994
7016 Heating Fuel	149	-	-	-	-	-	-
7022 Software/ SaaS Subscriptions	-	-	-	-	-	-	-
7023 Inspection and Testing	-	-	13,475	-	20,354	20,965	21,300
7210 Vehicle Supplies	-	-	-	-	-	-	-
7211 Gas & Lube	10,950	10,465	9,661	2,836	10,821	11,145	11,323
7212 Uniform Allowance	90	150	257	-	-	-	-
7213 Safety Equipment	1,519	18	1,096	811	1,000	1,030	1,046
7214 Janitorial Supplies	-	-	52	-	-	-	-
7215 Operating Supplies	39,445	36,598	25,727	24,187	27,000	27,810	28,255
7216 Maintenance & Repair	23,141	12,095	16,876	13,567	10,600	10,918	11,093
7217 Small Tools & Equipment	1,704	1,703	7,373	454	2,500	2,575	2,616
7221 Operating Materials	-	-	217	-	3,500	3,605	3,663
7301 Subscriptions & Dues	87	8,633	128	-	16,282	16,770	17,038
7302 Travel & Subsistence	115	-	2,516	-	108	2,000	2,032
7303 Education & Training	300	509	1,600	-	1,020	1,051	1,068
7307 GF Administrative Fee	164,483	169,425	172,805	88,130	176,270	181,549	184,454
7808 Bad Debt Expense	586	156	23,476	3,157	1,000	1,030	1,046
7810 Miscellaneous Expense	60	153	90	7,920	-	-	-
7900 Depreciation Expense	-	349,339	346,843	-	349,340	340,000	360,000
8001 Unrealized Loss on Investments	21,432	83,956	16,390	5,538	-	-	-
8103 Capital Equipment	-	-	3,207	12,087	-	-	-
8104 Motor Pool Rent	5,048	5,150	5,000	2,500	5,000	3,550	3,550
Total Non-Personnel Costs:	569,467	955,577	876,527	282,350	1,088,786	1,101,538	1,133,664
Total Expenditures:	\$ 823,125	\$ 1,324,886	\$ 1,303,481	\$ 519,818	\$ 1,421,762	\$ 1,579,828	\$ 1,628,829

Wastewater Fund - SMIC (18000-4502)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals (6/30)	Final	2025	2026
Expenditures:							
Personnel Costs:							
6000 Salaries	-	-	-	-	41,020		
6001 Overtime	852	1	-	-	1,640		
6002 Standby Time	-	-	-	-	2,320		
6100 Medicare	13	-	-	-	512		
6102 Workers' Compensation	50	-	(75)	-	1,520		
6201 Retirement Benefits	53	-	-	-	9,025		
6202 Health Insurance	267	-	-	-	30,290		
Total Personnel Costs:	1,236	1	(75)		86,327	-	-
Non-Personnel Costs:							
7002 Postage and Freight	25	1,037	260	-	2,001	2,061	2,094
7004 Insurance	2,341	1,995	1,819	917	3,941	4,060	4,125
7009 Contracted Services	38,582	6,942	8,162	1,400	11,200	11,536	11,721
7011 Testing	10,665	8,735	-	5,410	2,000	2,060	2,093
7015 Utilities	39,491	42,262	43,094	25,594	52,530	54,106	54,972
7016 Heating Fuel	281	-	857	-	-	-	-
7023 Inspection & Testing	-	-	7,295	-	8,200	8,446	8,581
7211 Gas & Lube	162	-	530	-	100	103	105
7213 Safety Equipment	588	-	-	-	100	103	105
7215 Operating Supplies	9,049	12,108	3,928	1,294	5,000	5,150	5,232
7216 Maintenance & Repair	750	1,165	1,292	445	1,500	1,545	1,570
7217 Small Tools & Equipment	-	-	456	-	500	515	523
7221 Operating Materials	-	-	-	-	3,500	3,605	3,663
7301 Subscriptions & Dues	-	7,960	-	-	8,282	8,530	8,666
7303 Education & Training	-	-	-	-	420	433	440
7810 Miscellaneous Expense	-	-	-	7,920	-	-	-
Total Non-Personnel Costs:	101,935	82,204	67,693	42,980	99,274	102,253	103,890
Total Expenditures:	103,171	\$ 82,204	\$ 67,619	\$ 42,980	\$ 185,601	\$ 102,253	\$ 103,890

Wastewater Debt Service (18000-0900)	2021	2022	2023	2024 YTD	2024 Budget	Proposed	Proposed
Expense Budget	Actual	Actual	Actual	Actuals	Final	2025	2026
				(6/30)		Budget	Budget
Expenditures:							
Personnel Costs:							
6201 Retirement Benefits	35,966	(43,951)	(5,463)	-	-		
6209 PERS DC Forfeitures	-	-	-	(313)	-		
Total Personnel Costs:	35,966	(43,951)	(5,463)	(313)	-	-	-
Non-Personnel Costs:							
8012 Debt Service Interest	13,924	13,347	12,458	-	10,695	12,002	10,990
8300 Debt Service Principal	-	-	-	-	60,785	67,444	68,456
Total Non-Personnel Costs:	13,924	13,347	12,458	-	71,480	79,446	79,446
Total Expenditures:	\$ 49,890	\$ (30,604)	\$ 6,995	\$ (313)	\$ 71,480	\$ 79,446	\$ 79,446

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.

CITY OF SEWARD
HOSPITAL ENTERPRISE FUND
Budgeted Statement of Cash Flow
For Fiscal Year 2023 ,2024 2025 and 2026

	<u>2024</u> Budget	<u>2025</u> Budget	<u>2026</u> Budget
Beginning Cash Balance at 1/1/24*:	2,380,164		
Cash is provided by (used for):			
Change in net position	<u>407,161</u>	<u>(119,048)</u>	<u>(120,477)</u>
Add expense items not affecting cash			
Depreciation	<u>385,750</u>	<u>396,631</u>	<u>402,977</u>
Net cash provided by operations	\$792,911	\$277,583	\$282,500
Other sources (uses) of cash			
Debt principal	<u>(\$84,549)</u>	<u>(\$88,988)</u>	<u>(\$93,659)</u>
Net increase (decrease) in cash (b)	<u>708,362</u>	<u>188,595</u>	<u>188,841</u>
Estimated ending cash balance	<u><u>\$3,088,526</u></u>	<u><u>\$3,277,121</u></u>	<u><u>\$3,465,962</u></u>

* Ties to December 31, 2023 cash and investment balance per ACFR
SGH PERS loan PMYT owed to Motor Pool Fund loan matures in 2026.

Hospital Fund Resolution 2024-059
 Budgeted Statement of Revenue and Expenditures and change in Net Position
 2025/ 2026 Biennial Operating Budget

Revenue		2025	2026
19100-0000	General Operations	\$ -	\$ -
	Total:	\$ -	\$ -
	Non-operating revenue:	\$ 20,000	\$ 20,000
		\$ 20,000	\$ 20,000
	Transfers In:	\$ 812,500	\$ 812,500
	Total Revenues:	\$ 832,500	\$ 832,500
Expenditures			
19100-0000	General Operations	\$ 796,631	\$ 802,977
19100-0000	Debt Service Interest	\$ 4,917	\$ -
	Total:	\$ 801,548	\$ 802,977
	Transfers Out	\$ 150,000	\$ 150,000
	Total Expenditures	\$ 951,548	\$ 952,977
	Revenue over expenses:	\$ (119,048)	\$ (120,477)
	Depreciation Expense:	\$ 396,631	\$ 385,750
	Depreciation Expense:	\$ 396,631	\$ 385,750
	Revenue over Expenditures (less depreciation):	\$ 277,583	\$ 265,273

SGH PERS loan PMYT owed to Motor Pool Fund loan matures in 2026.

Healthcare Enterprise (19100-0000) Revenue & Expense Budget	2021	2022	2023	2024 YTD	2024	Proposed	Proposed
	Actual	Actual	Actual	Actuals (6/30)	Budget	2025 Budget	2026 Budget
Revenues:							
Non-Operating Revenue:							
5899 Miscellaneous Revenue	0	0	0	0		-	-
5901 EF Investment Interest	16,549	79,883	545,397	104,608	15,000	20,000	20,000
5940 Amort. Of CIA - General	0	0	0	0		-	-
Total Non-Operating Revenue:	\$16,549	\$79,883	\$545,397	\$104,608	\$15,000	\$20,000	\$20,000
Total Revenue:	\$16,549	\$79,883	\$545,397	\$104,608	\$15,000	\$20,000	\$20,000
Expenditures:							
Non-Personnel Costs:							
7009 Contracted Services	0	0	0	0	0	-	-
7809 Pass-Thru Payments*	687,500	687,500	687,500	0	687,500	400,000	400,000
7810 Miscellaneous Expense	0	0	0	0	0		
7900 Depreciation Expense	348,959	360,706	392,704	0	385,750	396,631	402,977
8001 Unrealized Loss on Investments	54,124	232,704	51,242	21,901	0	-	-
8012 Debt Service Interest Expense	22,252	18,245	14,028	0	9,589	4,917	-
8300 Debt Service Principal**	72,517	76,324	80,331	0	84,549	88,988	93,659
Total Non-Personnel Costs:	\$1,185,352	\$1,375,479	\$1,225,805	\$21,901	\$1,167,388	\$890,536	\$896,636
Total Expenditures:	\$1,185,352	\$1,375,479	\$1,225,805	\$21,901	\$1,167,388	\$890,536	\$896,636

* Calculation based on the depreciation of the hospital's assets in 2023. No new addition reported to the City.

**SGH PERS loan PMYT owed to Motorpool Fund loan matures in 2026.

CITY OF SEWARD
SEWARD MOUNTAIN HAVEN ENTERPRISE FUND
Budgeted Cash Flow
For Fiscal Year 2024 2025 and 2026

	<u>2024</u> <u>Budget</u>	<u>2025</u> <u>Budget</u>	<u>2026</u> <u>Budget</u>
Beginning Cash Balance at I/I/24*:			
Cash - Legally Required Bond Reserves (a)	\$1,392,950		
Cash - Reserved for Bond Payments (a)	\$12,765,731		
	<u>\$ 14,158,681.00</u>		
 Cash is provided by (used for):			
Change in net position	<u>1,930,000</u>	<u>(1,283,756)</u>	<u>(1,221,756)</u>
 Add expense items not affecting cash			
Depreciation	<u>1,070,000</u>	<u>1,065,000</u>	<u>1,070,000</u>
 Net cash provided by operations	\$3,000,000	(\$218,756)	(\$151,756)
 Other sources (uses) of cash			
Debt principal	<u>(1,045,000)</u>	<u>(1,100,000)</u>	<u>(1,045,000)</u>
 Net increase (decrease) in cash	<u>\$1,955,000</u>	<u>(\$1,318,756)</u>	<u>(\$1,196,756)</u>
 Estimated ending cash balance	<u><u>\$16,113,681</u></u>	<u><u>\$14,794,925</u></u>	<u><u>\$13,598,169</u></u>

* Ties to December 31, 2023 cash and investment balance per ACFR

(a) Seward Mountain Haven revenue bonds; matures 2033

Seward Mountain Haven - Revenue & Expenditures

Revenue		2025	2026
19200-0000	General Operations		
	Total:	\$ -	\$ -
	Non-operating revenue:		\$ -
		\$ -	\$ -
	Transfers In:	\$ 150,000	\$ 150,000
	Total Revenues:	\$ 150,000	\$ 150,000
Expenditures			
19200-0000	General Operations	\$ 1,065,000	\$ 1,058,000
19200-0000	Debt Service Interest	\$ 368,756	\$ 313,756
	Total:	\$ 1,433,756	\$ 1,371,756
	Total Expenditures	\$ 1,433,756	\$ 1,371,756
	Revenue over expenses:	\$ (1,283,756)	\$ (1,221,756)
	Depreciation Expense:	\$ 1,065,000	\$ 1,058,000
	Total Depreciation Expense:	\$ 1,065,000	\$ 1,058,000
	Revenue over Expenditures (less depreciation expense):	\$ (218,756)	\$ (163,756)

Seward Mountain Haven (19200-0000) Revenue and Expense Budget	2024 YTD						
	2021 Actual	2022 Actual	2023 Actual	Actuals (6/30)	2024 Budget	2025 Budget	2026 Budget
Revenues:							
Operating Revenues:							
5810 SMH Patient Revenue for Capital	3,087,060	3,246,707	3,403,472	666,066	3,275,062	-	-
Total Operating Revenue:	3,087,060	3,246,707	3,403,472	666,066	3,275,062	-	-
Non-Operating Revenues:							
5901 EF Investment Interest	-	-	-	-	-	-	-
4951 Amort. Bond Premium	94,140	94,140	94,140	-	94,140	94,140	94,140
Total Non-Operating Revenue:	94,140	94,140	94,140	-	94,140	94,140	94,140
Total Revenue:	3,181,200	3,340,847	3,497,613	666,066	3,369,202	94,140	94,140
Expenditures:							
Non-Personnel Costs:							
7900 Depreciation Expense	1,071,165	1,068,744	1,064,766	-	1,070,000	1,065,000	1,058,000
8012 Debt Service Interest	545,006	498,755	450,173	421,026	421,006	368,756	313,756
8013 Amort Deffered Loss on Bonds	98,196	98,196	98,196	-	98,196	98,196	98,196
8300 Debt Service Principal	910,000	950,000	1,000,000	1,045,000	1,045,000	1,100,000	1,150,000
Total Non-Personnel Costs:	2,624,367	2,615,695	2,613,134	1,466,026	2,634,202	2,631,952	2,619,952
Total Expenditures:	\$2,624,367	\$2,615,695	\$2,613,134	\$1,466,026	\$2,634,202	\$2,631,952	\$2,619,952

* Calculation based on the depreciation of the hospital's assets in 2023. No new addition reported to the City.

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 FUND
 Budgeted Statement of Cash Flow
 For Fiscal Year 2023, 2024, 2025 and 2026

	<u>2024 Budget</u>	<u>2025 Budget</u>	<u>2026 Budget</u>
Beginning Cash Balance at 1/1/24*:	2,407,598		
Cash is provided by (used for):			
Change in net position	<u>(324,691)</u>	<u>(1,814,317)</u>	<u>(202,794)</u>
Add expense items not affecting cash			
Depreciation	<u>386,200</u>	<u>520,915</u>	<u>561,383</u>
Net cash provided by operations	\$61,509	(\$1,293,402)	\$358,589
Other sources (uses) of cash			
Loan Repayment - Principal	<u>\$115,566</u>	<u>\$120,005</u>	<u>\$124,676</u>
Net increase (decrease) in cash	<u>177,075</u>	<u>(1,173,397)</u>	<u>483,265</u>
Estimated ending cash balance	<u><u>\$2,584,673</u></u>	<u><u>\$1,411,276</u></u>	<u><u>\$1,894,541</u></u>

* Ties to December 31, 2023 cash and investment balance per ACFR

Motor pool Fund Resolution 2024-059
 Budgeted Statement of Revenue and Expenditures and change in Net Position
 2025/ 2026 Biennial Operating Budget

		2025	2026
		Budget	Budget
Revenue			
03000-0000	General Operations	\$ 484,000	\$ 489,000
	Total:	\$ 484,000	\$ 489,000
	Non-operating revenue:	\$ 34,028	\$ 29,589
	Total Revenues	\$ 518,028	\$ 518,589
Expenditures			
03000-0000	General Operations	\$ 2,332,345	\$ 721,383
	Total:		
	Transfers Out	\$ -	\$ -
	Total Expenditures	\$ 2,332,345	\$ 721,383
	Revenue over expenses:	\$ (1,814,317)	\$ (202,794)
	Depreciation Expense:	\$ 520,915	\$ 561,383
	Revenue over Expenditures (less depreciation expense):	\$ (1,293,402)	\$ 358,589

Motor Pool Fund
 Budgeted Statement of Revenue and Expenditures and change in Net Position
 2025/ 2026 Biennial Operating Budget

Resolution 2024-059

Motorpool (03000-0000)	2021	2022	2023	Prior 3-Year	2024 YTD	2024	Proposed	Proposed 2026
Operating Budget	Actual	Actual	Actual	Average	Actuals (6/30)	Budget	Budget	Budget
Revenues:								
Operating Revenues:								
4632 Insurance Recovery			10,202					
5950 Motor Pool Vehicle Rent	635,989	701,930	484,000	607,306	484,000	489,000	484,000	489,000
Total Operating Revenue:	\$ 635,989	\$ 701,930	\$ 484,000	\$ 607,306	\$ 484,000	\$ 489,000	\$ 484,000	\$ 489,000
Non-Operating Revenues:								
5899 Miscellaneous Revenue	-	-	-	-	-	-	-	-
5901 EF Investment Interest	7,383	19,864	90,039	39,095	16,445	-	10,000	10,000
5904 EF Misc. Interest Revenue	22,252	18,245	14,028	18,175	-	9,589	14,028	9,589
5910 Gain on Sale of Capital Assets	438	-	12,305	4,248	-	10,000	10,000	10,000
Total Non-Operating Revenue:	\$ 30,073	\$ 38,109	\$ 116,372	\$ 61,518	\$ 16,445	\$ 19,589	\$ 34,028	\$ 29,589
Total Revenue:	\$ 666,062	\$ 740,039	\$ 600,372	\$ 668,824	\$ 500,445	\$ 508,589	\$ 518,028	\$ 518,589
Expenditures:								
Non-Personnel Costs:								
7215 Operating Supplies	-	-	-	-	-	-	-	-
7216 Maintenance & Repair	-	-	-	-	-	-	-	-
7216 Depreciation Expense	343,840	380,198	501,647	408,562	-	386,200	520,915	561,383
8001 Unrealized loss of Investments	23,651	72,304	10,035	35,330	-	-	-	-
8103 Capital Equipment	14,339	14,790	1,086,102	371,744	719,898	377,000	1,811,430	160,000
Total Non-Personnel Costs:	\$ 381,830	\$ 467,292	\$ 1,597,784	\$ 815,635	\$ 719,898	\$ 763,200	\$ 2,332,345	\$ 721,383
Total Expenditures	\$ 381,830	\$ 467,292	\$ 1,597,784	\$ 815,635	\$ 719,898	\$ 763,200	\$ 2,332,345	\$ 721,383

**SGH PERS loan PMYT owed to Motorpool Fund loan matures in 2026.

**City of Seward
Capital Improvement Plan - Motorpool
2025 - 2030**

Department	Project Description	New or Replace	Forecasted City Cost	
			2025	2026
Police	Police cruisers with equipment (4)	Replace	\$ 327,430	
Fire	Ladder Truck (Quint)	Replace		
Parks & Rec	Campgrounds Tool Cat	New	\$ 80,000	
Parks & Rec	Park Maintenance 2007 Ford F150	Replace	\$ 55,000	
Parks & Rec	Sports & Rec Passenger Van	New		\$ 40,000
Parks & Rec	2010 Gray Ford F150 Truck (214)	Replace		
Electric	Chevy Van 1981 #514 (not currently in MP)	New	\$ 90,000	
Electric	Chevy extended cab (not currently in MP)	New	\$ 50,000	
Electric	Small SUV	New	\$ 40,000	
Harbor	Whaler 21' - #460 1978	Replace	\$ 182,000	
Harbor	50 Ton Travelift 2016	Replace	\$ 559,000	
Harbor	Truck #302 2013	Replace	\$ 60,000	
Harbor	Truck #471 2018	Replace		
Harbor	Truck# 472 2019	Replace		
Harbor	Whaler 25" - 456 1988	Replace		
Public Works	Streets L90 loader	Replace		
Public Works	Pickup Truck w/ plow - Streets	Replace	\$ 85,000	
Public Works	Road Grader - Streets	Replace		
Public Works	Pickup Truck - Water W/W	Replace		\$ 60,000
Public Works	Shop Mechanic Truck	Replace		
Public Works	End Dump Trucks	New	\$ 190,000	
Water/WW	"V" Snowplow	New	\$ 18,000	
Water/WW	Mower	New		\$ 60,000
Wastewater	Mobile Standby Generator	New	\$ 75,000	
			1,811,430	160,000

Motorpool Fund

\$ 1,811,430 \$ 160,000

Motorpool Beginning Cash Balance 1/1/2023 = \$2,648,283(Ties to ACFR)

Motorpool Ended Cash Balance 12/31/2023 = \$2,407,598 (Ties to ACFR)



Capital Improvement Plan

CITY OF SEWARD
 CAPITAL IMPROVEMENT PLAN
 ENTERPRISE FUNDS
 2025/ 2026 CAPITAL BUDGET

Project Description	New or Replace	Forecasted City Cost			Other Source	Source	
		2025	2026	Project Cost			
Electric							
Critical Capital Need:							
Electric	Shore Power 115 kV plus Substation	New			\$ 15,000,000	\$ 15,110,637	Grant/ City
Electric	Substation Voltage Conversions & Refurb (Lawing)	Replace	\$ 2,907,269		\$ 5,814,537	\$ -	Electric
Electric	Spring Creek Substation Refurbishment	Replace		\$ 3,369,769	\$ 3,369,769	\$ -	Electric
Electric	Double Circuits to Harbor from Fort Raymond	New	\$ 3,259,132		\$ 3,259,132	\$ -	Electric
Electric	Nash Road Phase 2	Replace	\$ 2,693,367		\$ 2,693,367		Electric
Electric	Primrose Avalanche Undergrounding	Replace	\$ 250,000		\$ 250,000		Electric
Electric	Stoney Creek Cable	Replace	\$ 250,000		\$ 250,000	\$ -	Electric
High-Risk Capital Need:							
Electric	Old Mill #3 - Cable	Replace	\$ 250,000		\$ 250,000	\$ -	Electric
Electric	Gateway/Dora Way - Cable	Replace	\$ 225,000		\$ 225,000	\$ -	Electric
Electric	Radiator Hoods - Fort Raymond Plant	Replace	\$ 230,000		\$ 230,000	\$ -	Electric
Moderate-Risk Capital Need:							
Electric	Questa Woods - Cable	Replace	\$ 130,000		\$ 130,000	\$ -	Electric
Electric	Nash Woods Phase I - Cable	Replace	\$ 250,000		\$ 250,000	\$ -	Electric
Electric	Security Cameras - Fort Raymond	Replace		\$ 210,000	\$ 210,000	\$ -	Electric
	Electric		\$ 10,444,768	\$ 3,579,769	\$ 31,931,805	\$ 15,110,637	
Water							
Critical Capital Need:							
Water	Lowell Canyon 200K gallon Tank with 500K gallon tank	Replace	\$ 400,000		\$ 1,900,000	\$ 1,500,000	Infr. Grant
Water	Design-Hypochlorite Generator -SMIC	New	\$ 38,000		\$ 76,000	\$ 38,000	Rural Water loan
Water	Construction-Hypochlorite Generator -SMIC	New	\$ 200,000		\$ 400,000	\$ 200,000	Rural Water loan
Water	Replace water lines - Elm Street	Replace	\$ 220,000		\$ 220,000	\$ -	Water Fund
High-Risk Capital Need:							
Water	Gateway Tank Roof	Repair			\$ 300,000	\$ 150,000	Rural Water loan
Water	Well abandonment - Fort Raymond Property	New	\$ 45,000		\$ 45,000	\$ -	Water Fund
Moderate-Risk Capital Need:							
Water	Double wall fuel tank water	Replace	\$ 50,000		\$ 50,000	\$ -	Water Fund
Water	Water Meter Program - with auto-readers	New	\$ 125,000	\$ 125,000	\$ 250,000	\$ -	Infrastructure
Water	Refurbish #4 production well	Replace			\$ 50,000		
Water	Distribution Piping upgrades (ductile iron pipe)	Replace		\$3,000,000	\$ 3,000,000	\$ 3,000,000	Infr. Grant
Water	Replace 10" and 14" AC water line btwn Phoenix and Sea Lion	Replace		\$250,000	\$ 1,250,000	\$ 1,000,000	Loan, grant,
	Water		1,078,000	3,375,000	7,541,000	5,888,000	
Wastewater							
Critical Capital Need:							

CITY OF SEWARD
 CAPITAL IMPROVEMENT PLAN
 ENTERPRISE FUNDS
 2025/ 2026 CAPITAL BUDGET

Project Description	New or Replace	Forecasted City Cost				Other Source	Source
		2025	2026	Project Cost			
Wastewater	Blowers x3 Lowell Point Lagoon	New	\$ 320,000.00		\$ 320,000		Wastewater Fund
Wastewater	Disinfection Required - SMIC Lagoon	New		\$ 250,000.00	\$ 1,000,000	\$ 750,000.00	Clean Water Loan
Wastewater	Disinfection Required - Lowell Point Lagoon	New			\$ 1,500,000	\$ 1,000,000.00	Clean Water Loan
Wastewater	Sewer Line Replacement alley in 500 block of 6th Ave	Replace	\$ 67,500.00		\$ 67,500		Wastewater Fund
Wastewater	Sewer Line Replacement 4th Ave by Madison	Replace	\$ 150,000.00		\$ 150,000		Wastewater Fund
Wastewater	Water Meter Program - with auto-readers	New	\$ 250,000.00		\$ 250,000		Infrastructure
	High-Risk Capital Need:						
Wastewater	Two double wall fuel tanks. 25k in 2023-2025	Replace	\$ 60,000		\$ 60,000	\$ -	Wastewater Fund
Wastewater	Manhole refurbishment	Replace		\$ 120,000	\$ 120,000	\$ -	Wastewater Fund
Wastewater	Mobile Standby Generator	New	\$ 75,000		\$ 150,000	\$ 75,000	Wastewater Fund
Wastewater	SMIC piping for bypass design & construction	New			\$ 150,000		Wastewater Fund
	Moderate-Risk Capital Need:						
Wastewater	SMIC lower lift station (engineering only)	New	\$ 75,000	\$ -	\$ 75,000	\$ -	Wastewater Fund
Wastewater	SMIC lower lift station construction			\$ 225,000	\$ 225,000		Wastewater Fund
Wastewater	Wastewater Lagoon sludge removal	Replace	\$ -	\$ 200,000	\$ 2,200,000	\$ 2,000,000	Infrastructure
Wastewater	Replace infrastructure past useful life	Replace			\$ 3,300,000	\$ 3,000,000	Grant
Wastewater	Fencing @ Lowell Point WW Lagoon	New	\$ 60,000		\$ 60,000	\$ -	Clean Water Loan
Wastewater	Aeration Equipment	New			\$ 236,000	\$ 200,000	Wastewater Fund
	Wastewater		1,057,500	795,000	9,863,500	7,025,000	
	Parking						
Parking	Replace Parking Pay Stations	Replace		\$ 100,000	\$ 100,000	\$ -	Parking Reserves
Parking	Parking Lot Striping	Replace		\$ 50,000	\$ 50,000	\$ -	Parking Reserves
Parking	Pave Uplands	Replace	300,000	\$ -	\$ 300,000	\$ -	Parking Reserves
Parking	Parking Lot Signage	Replace	20,000	\$ -	\$ 20,000	\$ -	Parking Reserves
	Parking		320,000	150,000	470,000	-	
	SMIC						
SMIC	Additional Water Service	New		\$ 20,000	\$ 20,000	\$ -	City
SMIC	Improve Drainage	New	\$ 750,000		\$ 1,000,000	\$ 250,000	Peltola Community Funding Proj FY 2025
SMIC	SMIC Boat Yard Expansion and Bathroom Remodel	New	120,000		\$ 120,000	\$ -	City
SMIC	Additional power stalls	New		500,000	\$ 500,000	\$ -	City
	SMIC		\$ 870,000	\$ 520,000	\$ 1,640,000	\$ 250,000	
	Harbor						
Harbor	50-Ton Washdown Pad	Replace	-	\$ 221,000	\$ 1,100,000	\$ 882,000	Federal Infrastructure Grant
Harbor	Z-Float Extension Project		5,200,000	\$ -	\$ 5,200,000		PAX Fees
Harbor	Concrete Section Waterline Repair		150,000	\$ -	\$ 150,000	\$ -	Harbor Reserves

CITY OF SEWARD
 CAPITAL IMPROVEMENT PLAN
 ENTERPRISE FUNDS
 2025/ 2026 CAPITAL BUDGET

Project Description	New or Replace	Forecasted City Cost				Source
		2025	2026	Project Cost	Other Source	
Harbor	Harbormaster Bathroom Remodel	-	\$ 100,000	\$ 10,000	\$ -	Harbor Reserves
Harbor		5,350,000	321,000	6,460,000	882,000	
Enterprise Fund		\$ 19,120,268	\$ 8,740,769	\$ 57,906,305	\$ 29,155,637	

Rating (a):

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

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

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

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

CITY OF SEWARD
 CAPITAL IMPROVEMENT PLAN
 GENERAL FUND CAPITAL PROJECTS
 2025/ 2026 CAPITAL BUDGET

Resolution 2024-059

Department	Project Description	New or Replace	Forecasted City Cost		Forecasted Project Cost	Other Source	Source
			2025	2026			
Public Works							
Public Works	Sidewalk and ADA ramp repairs	Replace	\$ 75,000	\$ 75,000	\$ 150,000	\$ -	General Fund - Annual
Public Works	Sidewalk Replacement and Refurbishment	Replace	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -	
Public Works	City Hall Parking Lot and Retaining Wall	Replace	\$ -	\$ 55,000	\$ 55,000	\$ -	General Fund
Public Works	Replace Annex front door with sliding door ADA	Replace	\$ 30,000	\$ -	\$ 30,000	\$ -	
Public Works	Replace City Hall back door with sliding door ADA	Replace	\$ -	\$ 30,000	\$ 30,000	\$ -	
Public Works	Quarry- Renovate Scalehouse, add lighting, cameras, computer	New		\$ 40,000	\$ 40,000	\$ -	Quarry Proceeds
Public Works	Streets-Nash Rd Hill, large dip-engineer, cut & fill	New	\$ 90,000	\$ -	\$ 90,000	\$ -	General Fund
Public Works	Comm. Ctr. Elevator clutch and door Refurbishment/Replacement	Replace			\$ 40,000		
Public Works	Comm. Ctr. Elevator major component Refurbishment/Replacement	Replace			\$ 95,000		
Public Works	Paving City Streets still on list	Replace	\$ 200,000	\$ -	\$ 200,000	\$ -	General Fund
Public Works	Devlop Delphin St (SMIC)	Replace	\$ 100,000	\$ -	\$ 100,000	\$ -	In-house labor/equip
City-Wide Large Projects							
Public Works	Public Works Building Construction	New	\$ 12,000,000	\$ -	\$ 12,000,000	\$ -	General Fund/Bonds
Public Works	Lowell Creek Flood Control Diversion Tunnel	Replace	\$ -	\$ -	\$ -	\$ 300,000,000	Project in Process - USACE
Public Works	Heated Sidewalk Improvement	Replace			\$ 1,000,000	\$ 750,000	State/Fed Grant
Public Works			\$ 13,495,000	\$ 200,000	\$ 14,830,000	\$ 300,750,000	
Library/City Hall							
Library	Library Cameras	New			\$ 15,000	\$ -	General Fund
Library	Library Staff Computers	New		\$ 11,500	\$ 11,500	\$ -	General Fund
Library	Library Patron Computers	New			\$ 30,000	\$ -	General Fund
Library	Library plumbing repairs	Replace	\$ 15,000		\$ 15,000	\$ -	General Fund
Library	Library roof leak repairs	Replace		\$ 70,000	\$ 70,000	\$ -	General Fund
Library	Library ventilation repair	Replace		\$ 150,000	\$ 300,000	\$ -	General Fund, Grant
Library	Library LED lights & repairs	Replace			\$ 20,000	\$ -	General Fund
Library/City Hall			\$ 15,000	\$ 231,500	\$ 461,500	\$ 0	
IT							
MIS	City Phone System	New	\$ 250,000		\$ 250,000	\$ -	General Fund
MIS	City Security and Access	New	\$ 300,000	\$ 250,000	\$ 550,000	\$ -	General Fund, Grant
IT			\$ 550,000	\$ 250,000	\$ 800,000	\$ -	
Fire							
Fire	65% Design & Engineer Fire Station	New		\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	State/Federal/ City
Fire	Fire Station	New			\$ 29,000,000		State/Federal/ City
Fire	Install water line & Hydrant to fire trainer	New			\$ 150,000		State/Federal/ City

		Fire		\$	-	\$ 2,500,000.00	\$ 31,650,000.00	\$			
Police											
Police	Feasibility & Design Engineer Police Department	New		\$	250,000	\$	250,000	\$	-	General Fund	
Police	Police Department Building	New				\$	15,000,000	\$	-	General Fund	
		Fire Police Public Safety		\$	-	\$	250,000	\$	15,250,000	\$	-
Parks & Rec											
Parks & Rec	Resurface Playgrounds	New		\$	300,000	\$	300,000	\$	-	General Fund	
Parks & Rec	Replace N. Ballaine Playground Equipment	New	\$	300,000		\$	300,000	\$	-	General Fund or Grant	
Parks & Rec	Williams Park Permanent Restroom	New		\$	150,000	\$	150,000	\$	-	General Fund	
Parks & Rec	Lagoon Boardwalk Improvements	New		\$	300,000	\$	300,000	\$	-	General Fund	
Parks & Rec	Paving portions of bike path	New		\$	50,000	\$	50,000			General Fund	
Parks & Rec	Update campground electrical boxes	New	\$	50,000						General Fund	
		Parks & Rec		\$	300,000	\$	800,000	\$	1,100,000	\$	0
General Fund				\$	14,360,000	\$	4,231,500	\$	64,091,500	\$	303,250,000



RESOLUTION 2024-060

A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF SEWARD, ALASKA, ACCEPTING
THE PROPOSED CLASSIFICATION AND
COMPENSATION STUDY

Documents:

- Agenda Statement
- Resolution 2024-060
- Attachments:
 - Proposed Pay Scales



City Council Agenda Statement

Meeting Date: November 12, 2024

To: City Council

Through: Kat Sorensen, City Manager

Subject: Resolution 2024-060: Accepting the Proposed Classification and Compensation Study

Background and justification:

Currently the City of Seward has three pay scales – Administrative and Technical; Supervisors and Advanced Technical; and Directors and Senior Managers. Our current pay scale is not competitive with other municipalities across nearly all departments, especially in Public Safety and the Finance Department.

Our Cost of Living Adjustment (COLA) with the City of Seward has not kept up with the Consumer Price Index (CPI) – inflation as felt by consumers.

CPI increase from 2000 – 2022: 88.224%
 COLA at the City from 2000 – 2022: 34.90%

There were 13 years since 2000 with no COLA. In 2022, we authorized COLA increases and a longevity structure for employees who are maxed out on the pay scale at P but decided not to move forward with a pay plan restructure.

We are tasked with performing a wage study every three years. For the last wage study, we hired GovHR to perform the evaluation for an expense of over \$56,850. The results of that wage study were implemented with RES 2021-004. GovHR evaluated the positions based on who was in them through Job Analysis Questionnaires. Since that time, 15 jobs were sent back for being scored inappropriately according to the job description and two positions were completely overlooked.

By performing the wage study in-house, we were able to minimize costs to the City and to incorporate knowledge of the Alaska hiring landscape. We scored and evaluated positions **not** based on who is in the position, but based on:

- How competitive the job would be if it was vacant and advertised publicly today
- The requirements of the individual positions in the City of Seward, recognizing that no two positions in any city or municipality are the same

We removed the lowest grade for more competitive starting wages, and created a new grade for higher positions, recognizing the variety in duties and responsibilities for department heads.

Wage Increase: 8% increase, including 1.5% COLA approved with RES 2023-055

We become one of the top 5 communities of our size in the state for wages, particularly in the Police Department where we go from being in the bottom percentile of pay to the upper percentile (10 out of 12 to 3 out of 12).

We become a competitive community in the hiring landscape of Alaska where a living wage for a family of 4 is \$44.79/hour with one adult working and \$29.16/hour with two adults working according to MIT.

This represents an 8% increase over the FY24 budget in our personnel cost for a total of \$757,685 in the General Fund across over 73 full-time employees.

Advantages to a competitive pay scale include:

- Improved employee retention and reduced turnover
 - Higher wages keep employees and reduce the costs of turnover (training, recruitment, etc.)
 - Retaining employees keeps institutional knowledge around longer
- Increased productivity and morale
- Attracting high quality talent
 - Offering competitive wages allows the city to attract skilled professionals who might otherwise seek employment in the private (tourism) sector
- Strengthening the local economy
 - Increased spending power of year-round locals
- Enhanced public image and trust
 - Demonstrates that the city values its employees and is committed to providing fair compensation - making the City of Seward a top employer in town

Comprehensive and Strategic Plan Consistency Information

This legislation is consistent with (citation listed):

Comprehensive Plan: 3.7.1.3 Continue to improve the quality and efficiency of city governmental services _____

Strategic Plan: _____

Other: _____

Certification of Funds

Total amount of funds listed in this legislation: \$ 757,685

This legislation (✓):

	Creates revenue in the amount of:		\$ _____
X	Creates expenditure in amount of:		\$ <u>757,685</u>
	Creates a savings in the amount of:		\$ _____
	Has no fiscal impact		

Funds are (✓):

<input checked="" type="checkbox"/>	Budgeted	Line item(s):	<u>Included in the FY25 26 Biannual Budget under salaries expenses.</u>
<input type="checkbox"/>	Not budgeted		_____
<input type="checkbox"/>	Not applicable		_____

Fund Balance Information

Affected Fund (✓):

<input checked="" type="checkbox"/>	General	<input type="checkbox"/>	SMIC	<input type="checkbox"/>	Electric	<input type="checkbox"/>	Wastewater
<input type="checkbox"/>	Boat Harbor	<input type="checkbox"/>	Parking	<input type="checkbox"/>	Water	<input type="checkbox"/>	Healthcare
<input type="checkbox"/>	Motor Pool	<input type="checkbox"/>	Other	_____			

Note: amounts are unaudited

Available Fund Balance \$ _____

Finance Director Signature: *Sully Jusino*

Attorney Review

<input checked="" type="checkbox"/>	Yes	Attorney Signature:	_____
<input type="checkbox"/>	Not applicable	Comments:	_____

Administration Recommendation

<input checked="" type="checkbox"/>	Adopt Resolution	
<input type="checkbox"/>	Other:	_____

Sponsored by: Sorensen

**CITY OF SEWARD, ALASKA
RESOLUTION 2024-060**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, ACCEPTING THE PROPOSED CLASSIFICATION AND
COMPENSATION STUDY**

WHEREAS, the City of Seward's Cost of Living Adjustment (COLA) has not kept up with the Consumer Price Index over the last 24 years; and

WHEREAS, there were 13 years since 2000 where there were no COLA for City employees; and

WHEREAS, the City of Seward is one of the lowest ranking municipalities in employee compensation compared to similar communities in the state; and

WHEREAS, a new pay scale and increase in pay will help with employee retention and turnover, increase productivity and morale, attract higher quality talent, and strengthen the local economy; and

WHEREAS, the increase in personnel costs at 8% to make positions at the City of Seward competitive at the state level, and within the Seward community. The City values its employees and is committed to providing fair compensation, striving to be a top employer in town.

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

Section 1. The classification and compensation study results are hereby adopted, and employees' wages are adjusted accordingly in the FY25/26 Operating Budget.

Section 2. The increase will be applied to each step of the City of Seward's Pay Scale Plan, which covers all City employees except contract employees and the IBEW union employees (a copy of the adjusted pay scale plan is attached).

Section 3. This resolution, including implementation of the new pay scale, shall take effect January 1, 2025.

PASSED AND APPROVED by the City Council of the City of Seward, Alaska, this 12th day of November 2024.

THE CITY OF SEWARD, ALASKA

Sue McClure, Mayor

SUGGESTED FY 25 8% with the 1.5% COLA increased

Grade	Position	Steps																Longevity Steps						
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	1	2	3	4	5	6	7
1	Seasonals	19.60	20.09	20.59	21.11	21.64	22.18	22.73	23.30	23.88	24.48	25.09	25.72	26.36	27.02	27.70	28.39	28.96	29.54	30.13	30.73	31.34	31.97	32.61
2	Recreation Assistant	21.17	21.70	22.24	22.80	23.37	23.95	24.55	25.16	25.79	26.44	27.10	27.78	28.47	29.18	29.91	30.66	31.27	31.90	32.54	33.19	33.85	34.53	35.22
3	Building Custodian	22.86	23.44	24.02	24.62	25.24	25.87	26.51	27.18	27.86	28.55	29.27	30.00	30.75	31.52	32.31	33.11	33.78	34.45	35.14	35.84	36.56	37.29	38.04
4	Acct Tech Utility Cashier, Campground Coordinator, DMV Clerk, Electric Utility Cashier, Library Aide, Library Technician	24.69	25.31	25.94	26.59	27.26	27.94	28.64	29.35	30.09	30.84	31.61	32.40	33.21	34.04	34.89	35.76	36.48	37.21	37.95	38.71	39.48	40.27	41.08
5	ACO Assistant, Executive Admins, Program Coordinator	26.67	27.34	28.02	28.72	29.44	30.17	30.93	31.70	32.49	33.31	34.14	34.99	35.87	36.76	37.68	38.62	39.40	40.18	40.99	41.81	42.64	43.50	44.37
6	Accounts Payable, Assistant to Chief, Harbor Office Manager, Electric Office Manager, Park Maintenance Supervisor, Payroll Tech, PW Tech, W/W OIT	28.80	29.52	30.26	31.02	31.79	32.59	33.40	34.24	35.09	35.97	36.87	37.79	38.74	39.70	40.70	41.71	42.55	43.40	44.27	45.15	46.06	46.98	47.92
7	ACO Supervisor, Accounting Tech II, Curator, Dispatcher, Harbor Worker II, Library Deputy Director, Maintenance Mechanic, W/W Level I	31.11	31.88	32.68	33.50	34.34	35.19	36.07	36.98	37.90	38.85	39.82	40.81	41.83	42.88	43.95	45.05	45.95	46.87	47.81	48.76	49.74	50.73	51.75
8	Accounting Tech III, Deputy City Clerk, Dispatch Supervisor, Fire Fighter/EMT, Harbor Worker III, IT Tech, Shop Foreman, Street Foreman, W/W Level II	33.59	34.43	35.30	36.18	37.08	38.01	38.96	39.93	40.93	41.95	43.00	44.08	45.18	46.31	47.47	48.65	49.63	50.62	51.63	52.67	53.72	54.79	55.89
9	Building Official, P&R Deputy Director, Fire Marshal, Patrol Officer, Senior Accountant	36.28	37.19	38.12	39.07	40.05	41.05	42.08	43.13	44.21	45.31	46.44	47.61	48.80	50.02	51.27	52.55	53.60	54.67	55.76	56.88	58.02	59.18	60.36
10	Planner, Senior IT Tech, W/W Foreman	39.18	40.16	41.17	42.20	43.25	44.33	45.44	46.58	47.74	48.94	50.16	51.41	52.70	54.02	55.37	56.75	57.89	59.04	60.22	61.43	62.66	63.91	65.19
11	Deputy Harbormaster, HR Manager, Patrol Sgt	42.32	43.38	44.46	45.57	46.71	47.88	49.08	50.30	51.56	52.85	54.17	55.53	56.91	58.34	59.80	61.29	62.52	63.77	65.04	66.34	67.67	69.02	70.40
12	Community Development Director, Deputy Finance Director, Deputy Fire Chief, IT Director, Library Museum Director, P&R Director	45.70	46.85	48.02	49.22	50.45	51.71	53.00	54.33	55.69	57.08	58.51	59.97	61.47	63.00	64.58	66.19	67.52	68.87	70.25	71.65	73.08	74.55	76.04
13	Deputy City Manager, Harbormaster, Public Works Director, Electric Ops Supervisor, Deputy Police Chief	49.36	50.60	51.86	53.16	54.49	55.85	57.24	58.67	60.14	61.65	63.19	64.77	66.39	68.04	69.75	71.49	72.92	74.38	75.87	77.38	78.93	80.51	82.12
14	Finance Director, Police Chief, Fire Chief, Utility Director	53.31	54.64	56.01	57.41	58.84	60.32	61.82	63.37	64.95	66.58	68.24	69.95	71.70	73.49	75.33	77.21	78.75	80.33	81.93	83.57	85.24	86.95	88.69
																		2 YRS	4 YRS	6 YRS	8 YRS	10 YRS	12 YRS	14 YRS

Longevity Steps

- When an employee reaches the longevity steps of their assigned pay level, the employee shall remain at each step for two (or more) years.
- When the employee completes two (or more) years at each step, the employee moves to the next step, provided the employee received an overall rating of "satisfactory" or higher on the employee's performance
- Employees in longevity are prohibited from skipping steps and must remain at each step as indicated.

2025 City of Seward Pay Plan
Hourly Rate

Administrative and Technical - 2.5% between each step (A-P), 10% between each grade (1-4), 45% range spread from minimum to maximum																								
Grade	Position	Steps																Longevity Steps						
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	1	2	3	4	5	6	7
1	Seasonal Maintenance, Part-time Aides, Campground Attendants - Seasonal, Gardeners, Parking Lot Attendant, Program Aides - Seasonal	16.50	16.91	17.34	17.77	18.22	18.68	19.14	19.62	20.12	20.62	21.14	21.67	22.21	22.77	23.34	23.92	24.40	24.89	25.39	25.90	26.42	26.94	27.48
2	Seasonal Park Maintenance	18.15	18.61	19.07	19.55	20.04	20.54	21.06	21.59	22.13	22.68	23.25	23.83	24.43	25.05	25.67	26.32	26.84	27.38	27.93	28.49	29.06	29.64	30.23
3	Building Maintenance Custodian, Recreation Assistant	19.96	20.46	20.97	21.50	22.04	22.59	23.16	23.74	24.33	24.94	25.57	26.21	26.87	27.54	28.23	28.94	29.52	30.11	30.71	31.33	31.95	32.59	33.25
4	Executive Assistant: City Manager's Office, City Clerk's Office, Electric, Fire, Harbor, Parks & Recreation, Public Works, Library Museum Technician	21.96	22.51	23.08	23.65	24.25	24.86	25.48	26.12	26.77	27.44	28.13	28.84	29.56	30.30	31.06	31.84	32.48	33.13	33.79	34.47	35.16	35.86	36.58
																	2 YRS	4 YRS	6 YRS	8 YRS	10 YRS	12 YRS	14 YRS	

Supervisors and Advanced Technical - 2.5% between each step (A-P), 10% between each grade (5-9), 45% range spread from minimum to maximum																								
Grade	Position	Steps																Longevity Steps						
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	1	2	3	4	5	6	7
5	Accounting Technician II, Accounting Technician Payroll, Accounting Technician Accounts Payable, Accounting Technician Utility, Animal Control Assistant, Campground Coordinator, DMV Clerk, Parks Maintenance Technician, Program Coordinator	22.85	23.42	24.01	24.61	25.23	25.86	26.51	27.18	27.86	28.56	29.27	30.01	30.76	31.53	32.32	33.13	33.80	34.47	35.16	35.86	36.58	37.31	38.06
6	Accounting Technician III, Assistant to the Chief of Police, Corrections Officer, Curator, Dispatcher, Office Manager - Harbor, Operator in Training Water and Wastewater	25.13	25.76	26.41	27.07	27.75	28.44	29.16	29.89	30.64	31.41	32.19	33.00	33.83	34.68	35.55	36.44	37.17	37.91	38.67	39.44	40.23	41.04	41.86
7	Animal Control Supervisor, Assistant Library & Museum Director, Correctional Sergeant, Deputy City Clerk, Dispatch Supervisor, Firefighter/EMT, Harbor Worker II, Maintenance Mechanic Operator, Water/Wastewater Operator	27.64	28.33	29.04	29.77	30.52	31.28	32.07	32.87	33.70	34.54	35.41	36.30	37.21	38.14	39.10	40.08	40.88	41.70	42.53	43.38	44.25	45.13	46.04
8	GIS Technician, Harbor Worker III, IT Technician, Parks & Recreation Deputy Director, Patrol Officer, Senior Accountant, Shop Foreman, Street Foreman, Water/Wastewater Foreman, Water/Wastewater Operator	30.41	31.17	31.95	32.76	33.58	34.42	35.28	36.17	37.07	38.00	38.96	39.93	40.94	41.96	43.02	44.09	44.98	45.88	46.79	47.73	48.68	49.66	50.65
9	Building/Fire Inspector, Building Official, Senior IT Technician	33.45	34.29	35.15	36.03	36.93	37.86	38.81	39.78	40.78	41.80	42.85	43.93	45.03	46.16	47.32	48.50	49.47	50.46	51.47	52.50	53.55	54.62	55.71
																	2 YRS	4 YRS	6 YRS	8 YRS	10 YRS	12 YRS	14 YRS	

Directors and Senior Managers - 2.5% between each step (A-P), 7.5% between each grade (10-11), 45% range spread from minimum to maximum																								
Grade	Position	Steps																Longevity Steps						
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	1	2	3	4	5	6	7
10	Human Resources Manager, Patrol Sergeant	35.54	36.43	37.35	38.28	39.24	40.23	41.23	42.27	43.33	44.42	45.53	46.67	47.84	49.04	50.27	51.53	52.56	53.61	54.69	55.78	56.90	58.03	59.20
11	Deputy Harbormaster, Parks & Recreation Director, Library & Museum Director, Operations Supervisor, Planner	38.20	39.16	40.14	41.15	42.18	43.24	44.32	45.43	46.57	47.74	48.94	50.16	51.42	52.71	54.03	55.39	56.50	57.63	58.78	59.96	61.15	62.38	63.63
12	Community Development Director, Deputy Fire Chief, Deputy Finance Director, Deputy Chief of Police, Public Works Director, Electric General Manager, Harbormaster, IT Director	41.07	42.10	43.16	44.24	45.35	46.49	47.65	48.85	50.07	51.33	52.61	53.93	55.29	56.67	58.09	59.55	60.74	61.96	63.20	64.46	65.75	67.06	68.41
13	Assistant City Manager, Chief of Police, Fire Chief, Finance Director	44.15	45.26	46.39	47.56	48.75	49.97	51.22	52.51	53.83	55.18	56.56	57.98	59.43	60.92	62.45	64.02	65.30	66.60	67.94	69.29	70.68	72.09	73.54
																	2 YRS	4 YRS	6 YRS	8 YRS	10 YRS	12 YRS	14 YRS	

Longevity Steps

- When an employee reaches the longevity steps of their assigned pay level, the employee shall remain at each step for two (or more) years.
- When the employee completes two (or more) years at each step, the employee moves to the next step, provided the employee received an overall rating of "satisfactory" or higher on the employee's performance evaluation and worked continuously as a regular fulltime or part-time employee.
- Employees in longevity are prohibited from skipping steps and must remain at each step as indicated.



RESOLUTION 2024-061

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD, ALASKA, AUTHORIZING THE CITY MANAGER TO ESTABLISH A FULL-TIME PAID FIREFIGHTER/EMT POSITION IN THE FIRE DEPARTMENT

Documents:

- Agenda Statement
- Resolution 2024-061
- Attachments – None



City Council Agenda Statement

Meeting Date: November 12, 2024

To: City Council

Through: Kat Sorensen, City Manager

From: Clinton Crites, Fire Chief

Subject: Resolution 2024-061: Authorizing the City Manager to Establish a Full-Time Paid Firefighter/EMT Position in the Fire Department

Background and justification:

During the 2022 budget process, City Council approved one full-time Firefighter/EMT position to begin in 2023. While this action achieved a great effect of improving maintenance and response during this past year working Four 10-hour workdays, the fire department still lacks sufficient volunteers to rapidly respond to emergencies 24 hours a day, 7 days a week. Currently, the Firefighter/EMT works Wednesday, Friday, Saturday, and Sunday 10 hours 0700-1700 hours. That schedule leaves several days and every night subject to our limited volunteers and the two paid exempt employees or requires overtime to non-exempt employees when a call comes in after hours.

The Seward Fire Department struggles concurrently with national trends in recruitment and retention of volunteer firefighters. While we have a great group of dedicated volunteers, the societal changes in how our community sees volunteerism and focuses more on home and family life, had led to dangerous levels of decreased response, especially after hours.

During the last 12 months, 52 calls were answered with a single exempt employee after hours, 56 calls were answered with the same exempt employees plus their spouses who are also volunteers. 108 calls were not answered out of 400 by our volunteers after hours. In the past 5 years we have had an increase in our call volume from an annual average of 300-350 calls for service to now 500 calls for service is the new norm and only increasing. With the known increase in population soon on the horizon with the new cruise ship facility, Coast Guard, and other large projects, the Seward Fire Department is only going to be summoned to action more.

The Seward Volunteer Fire Department continues to recruit using social media, open houses, posters and banners, incentives such as paid per call, shift work, gym membership, and longevity incentives. Still, volunteerism remains cursed with transient population, time constraints, less interest, and a general lack of available resources. The volunteers have recently in the last year began a Junior Firefighter program targeting the 14-18 age group to gain interest in public safety and have had some success, however longevity of whether those students stay in Seward long time has yet to be determined and these are still low numbers.

With aging equipment and facilities, it is imperative to have someone at the station as much as possible to catch water leaks, engine malfunctions, truck checks, walk-in emergencies, and a general state of readiness. Daily we find deficient equipment that can sometimes be avoided by consistent truck and station checks.

According to the National Fire Protection Agency (NFPA) the number of volunteer firefighters in the U.S. reached an all-time low 2020 (2022 report), at the same time call volume has more than tripled in the last 35 years and that volunteering in the fire and EMS service, however, is one of the most demanding volunteer activities today due to time constraints to include operational responses (often at a moment's notice), training, fundraising, vehicle and station maintenance, and various administrative duties.

The City of Seward Volunteer Fire Department has experienced a great turnover in volunteers in the last 10 years partly due to housing, transient population, aging out, two-family income job requirements, and a generational and sociological conditions change in the way the community sees volunteerism.

There is still a need to have a rapid response immediately to fires and emergency medical incidents such as cardiac arrest and fires where seconds and minutes have a great influence on the outcome of that emergency and relying on volunteers to respond from home, get to the station, respond in the apparatus can truly mean the difference in life and death.

Having paid personnel on duty ready to respond immediately with life-saving equipment saves precious minutes, whereas the need for volunteer firefighters will continue and always be a part of the City of Seward Fire and Emergency services. These paid firefighters also perform much needed daily maintenance on the fire station and apparatus that otherwise administrative staff cannot address due to other administrative and operational duties.

This position is overwhelmingly supported by historical data, increasing workload demands on volunteers and exempt staff, and the volunteer organization's support of paid positions to augment the volunteers. This position will help elevate some of the demand of the lesser demanding calls that create a "burn out" to our already taxed volunteers.

Adding one position still does not cover 24-hour response and that has historically been burdened on the two exempt employees, the Fire Chief and Deputy Fire Chief or over-time to two non-exempt employees. For example, when there is an emergency after hours, and the volunteers fail to respond, the exempt employees have no choice but to respond regardless of the time of night or nature of the call. These are non-compensated hours, or if a non-exempt employee takes call, this is a 2-hour overtime standby, then a minimum of 2 hours overtime call back. This amount of required non-compensated coverage time from exempt employees is solely unique to the Fire Department.

This position is consistent with the comprehensive plan in providing public safety and the community's expectations that when they dial 911, they will receive prompt, professional fire and emergency services.

The Fire Department has always done more with less; however, we are at a critical juncture providing emergency Fire and EMS service 24 hours a day as efficiently and most effectively as possible. Adding additional paid staff will provide that consistent service to the public.

Comprehensive and Strategic Plan Consistency Information

This legislation is consistent with (citation listed):

Comprehensive Plan: 2.2.9
 Strategic Plan: 3.7.1.3
 Other: _____

Certification of Funds

Total amount of funds listed in this legislation: \$ _____

This legislation (✓):

Creates revenue in the amount of: \$ _____
 Creates expenditure in amount of: \$ 104,800
 Creates a savings in the amount of: \$ _____
 Has no fiscal impact

Funds are (✓):

Budgeted Line item(s): FY25_26 City's Operating Budget under Fire Department salaries & benefits account no. 01000-1220-6000
 Not budgeted _____
 Not applicable _____

Fund Balance Information

Affected Fund (✓):

General SMIC Electric Wastewater
 Boat Harbor Parking Water Healthcare
 Motor Pool Other _____

Note: amounts are unaudited

Available Fund Balance \$ _____

Finance Director Signature: Sully Jusino

Attorney Review

Yes Attorney Signature: _____
 Not applicable Comments: _____

Administration Recommendation

Adopt Resolution
 Other: _____

Sponsored by: Sorensen

**CITY OF SEWARD, ALASKA
RESOLUTION 2024-061**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEWARD,
ALASKA, AUTHORIZING THE CITY MANAGER TO ESTABLISH A
FULL-TIME PAID FIREFIGHTER/EMT POSITION IN THE FIRE
DEPARTMENT**

WHEREAS, in the 2023 budget cycle the first full-time City of Seward Firefighter/EMT was approved and is currently providing four 10-hour days coverage; and

WHEREAS, adding an additional full-time firefighter can extend another four 10-hour days coverage and overlap on multiple project days; and

WHEREAS, according to the National Fire Protection Agency (NFPA) the number of volunteer firefighters in the U.S. reached an all-time low in 2020, at the same time call volume has more than tripled in the last 35 years; and

WHEREAS, according to the NFPA, most fire departments in the U.S. are volunteer; and

WHEREAS, according to the NFPA volunteering in the fire and EMS service is one of the most demanding volunteer activities today due to time constraints to include operational responses (often at a moment's notice), increased demand on training, fundraising, vehicle and station maintenance, and various administrative duties; and

WHEREAS, the City of Seward Volunteer Fire Department has experienced substantial turnover in volunteers in the last 10 years partly due to housing, transient population, aging out, two-income family job requirements, and a change in generational and sociological conditions in the way the community sees volunteerism; and

WHEREAS, there is still a need to have a rapid response to fires and emergency medical incidents such as cardiac arrest; and

WHEREAS, during a cardiac arrest or structure fire, seconds and minutes have a great influence on the outcome of that emergency and relying on volunteers to respond from home, get to the station, and respond in the apparatus can truly mean the difference between life and death; and

WHEREAS, having paid personnel on duty ready to respond immediately with life-saving equipment saves precious time; and

WHEREAS, the need for volunteer firefighters will continue and always be a part of the City of Seward Fire and Emergency services, and

WHEREAS, these paid firefighters also perform much needed daily maintenance on the fire station and apparatus; and

**CITY OF SEWARD, ALASKA
RESOLUTION 2024-061**

Page 2 of 3

WHEREAS, this position is overwhelmingly supported by historical data, increasing workload demands on volunteers and exempt staff, and the volunteer organization’s support of paid positions to augment the volunteers; and

WHEREAS, this position will help alleviate some of the burden of the less demanding calls that create a “burn out” in our already taxed volunteers and paid staff; and

WHEREAS, adding one position still does not cover 24-hour response and that has historically been burdened on the two exempt employees, the Fire Chief and Deputy Fire Chief or paid overtime by non-exempt staff; and

WHEREAS, this position is consistent with the Comprehensive Plan in providing public safety and the community’s expectations that when they dial 911, they will receive prompt, professional fire and emergency services.

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

Section 1. The City Manager is hereby authorized to establish a full-time, paid position titled Firefighter/EMT (Grade 7) in the Fire Department.

Section 2. Funding in the amount of \$104,800 will be appropriated as a part of the FY25_26 City’s Operating Budget under Fire Department salaries & benefits account no. 01000-1220-6000.

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

PASSED AND APPROVED by the City Council of the City of Seward, Alaska this 12th day of November 2024.

THE CITY OF SEWARD, ALASKA

Sue McClure, Mayor



November 4th, 2024

RE: Request for Work Session

Samantha Allen
Executive Director

Board of Directors

Melissa Schutter
President

Greg Haas
Vice-President

Stephanie Millane
Treasurer

Kirsten McNeil
Secretary

Geri Nipp

Jenna Petersen

Hillary Bean

Lyrissa Hammer

Matt Cope

Danny Seavey

To the Seward Mayor, City Council and Administration,

The Seward Chamber of Commerce & Visitor's Center Bureau ("Visit Seward") formally requests a work session with the City Council to discuss our partnership. We seek an open discussion to review the current contract, explore any additional priorities or areas of focus the Council would like us to address, and ensure our efforts align with Council expectations.

For decades, the City of Seward and the Seward Chamber of Commerce & Visitor's Center Bureau have maintained a strong partnership through the execution of a contract that covers: Destination Management, Visitor Services Information, and Economic Development.

Designated as the City's sole Destination Management Organization in 1995, the Chamber has diligently worked to promote economic development, provide visitor services, and engage in destination management. We have consistently fulfilled these responsibilities with steady success. In addition to our role in destination management, we separately function as a traditional Chamber of Commerce which supports Seward's business community. The Chamber has consistently delivered on the tasks assigned by the Council and we want to remain proactive and collaborative, ensuring continued alignment with Council objectives and satisfaction with our action plans.

We wish to review these priorities in the FY 25 & 26 years with City Council & Administration:

Destination Management

- Year-round, full-time Communications & Marketing Staff
- Represent and advocate for Seward in the Tourism Industry
 - Travel Trade Shows like the ATIA Conference & Pacific Marine Expo
 - Maintain relationships with stakeholders and
- Marketing efforts to bring visitors in state in the shoulder & winter months
- Web maintenance and development
 - Seward.com and all visitor-oriented facets including calendar and trip planning
- Digital Asset Management System
- Visitation Statistics Information
- Content Development
 - Visitor, Marine, and Hometown Guides
 - Visit Seward social media
- Earned media
 - Continue to prioritize earned media opportunities with travel writers, publications, and other areas that are identified as target audiences

Samantha Allen
Executive Director

Board of Directors

Melissa Schutter
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Geri Nipp
Jenna Petersen
Hillary Bean
Lyrissa Hammer

Matt Cope
Danny Seavey

Visitor Services Information

- Year-round, full-time Visitor Services staff
- Continued administration of the Visitor Information Center year-round and the auxiliary Derby Booth & Cruise Ship Terminal information center seasonally.
 - Year-round & seasonal staffing, building & grounds maintenance, Utilities & IT support.
- Host the City of Seward campground kiosk.
- Year-round informational source and trip planning.
- Seasonal bathrooms, free public shuttle stop & lost and found.

Economic Development

- AK Small Business Development Coordinator
 - In collaboration with the city, we fund a small business development coordinator dedicated to Seward. This shared funding is contingent on the allocation of Bed Tax funds from the City of Seward. We also provide a space for them to work and all the necessary equipment to guarantee success.
- Growth as a “hometown” resource to effectively market the vast array of resources Seward offers.
- Facilitate and organize economic development events like Alaska Start-Up Week.
- Collaborating with the city of Seward on community surveys, data collection and presentation, and legislative lobbying efforts.

Year Round Local Efforts

- Signature Event Execution & Year-round event support
 - 4th of July Festival, Mount Marathon Race & Silver Salmon Derby
 - Monthly Winter Weekends, Spring Job Fair, Seward Community Awards, NYE Fireworks Show, First Fridays, etc.
 - Support for community events.
- Local Information Services
 - Allow opt-ins to the Chamber E-Newsletter for all community members to stay up-to-date on events, opportunities, and public notices.
 - Seward.com/Events Page
 - Hold community forums and conversations regarding issues surrounding our home.
 - Year round information & visitor’s center.

On behalf of the Seward Chamber of Commerce & Visitors Bureau, we look forward to collaborating with the City of Seward to make our community an even better place to live, work, and play!

Respectfully,

Samantha Allen

Samantha Allen, Executive Director
Seward Chamber of Commerce

Seward Chamber of Commerce
Marketing and Visitor Services Contract 2022 - 2024

Executive Summary:

The Seward Chamber of Commerce and Visitor Center is pleased to present the following plan to continue fulfilling the city of Seward's need in the fields of destination marketing, visitor services, and economic development.

Our community enjoys a vibrant visitor industry, an ever-growing marine service industry, and an entrepreneurial spirit that imbues our business community. Our non-profit organization works alongside the city of Seward to promote, manage, and encourage this vibrancy.

This contract lays out a plan for FY23 and FY24, with a broad scope of work that covers the three sectors mentioned: destination management, visitor services, and economic development.

Our small but effective team is excited to continue setting trends in Alaska marketing, growing our community's reach as a marine and business hub, and helping to make Seward a great place to call "home."

We look forward to continuing our work in service to the community of Seward.

Our Approach:

As a non-profit organization, the Seward Chamber can have an intentional focus on serving Seward. Our mission dedicates us to the betterment of Seward as a business community and destination for people looking to live, work, and play. We are community minded, resourceful, transparent, nimble, and authentic in all the work that we do, and the projects we take on.

Our work with the city of Seward falls into three main categories.

1. Visitor Services Information
2. Destination Marketing
3. Economic Development

Contract Terms:

Initiative Ordinance No. 95-1 established a 4 percent hotel/motel room tax on a city-wide basis with the "basic intent to provide for the promotion of tourism and development of visitor infrastructure and to provide for visitor services."

As reiterated by Resolution 2019-003, the Chamber is appropriated a percentage of the second previous full year's bed tax revenue to act as the lead marketing entity.

We look forward to continuing this relationship on terms for FY23 and FY24 at an allocated funding level of \$300,000.

These funds will cover the following services.

Visitor Services Information:

Throughout the year, over 25,000 people interact with our Visitor Center staff in person. These interactions include answering basic visitation questions to assisting in booking lodging or campgrounds. Our small staff is the front line for information about anything and everything to do in Seward.

In addition to in-person interactions, we see an average of 1,000 informational phone calls a month all year-long. We also manage an informative email inbox that is a useful tool for those planning trips to Seward.

In tangent with our contract with the city, we have leases on the land for both our main Visitor Center and our Derby Booth in the harbor, which acts as an auxiliary visitor center in the summer. The leases allow us to further provide the best experience for visitors.

Some other selected deliverables include:

- Continued administration of the Visitor Information Center year-round and the auxiliary Derby Booth information center seasonally
 - Year-round staffing
 - Building & Grounds maintenance
 - Utilities & IT support (free public wifi 24/7)
- Greeting and being on hand for informational services at the larger cruise ship dockings
- Year-round informational source and trip planning
- Conference & event planning
- Seasonal bathrooms
- Free public shuttle stop & lost and found
- Seasonal staff
- Year-round, full time Visitor Services staff

Destination Marketing Organization (DMO):

The Seward Chamber of Commerce has thoughtfully created a brand identity for the community of Seward, while serving as the DMO for the city of Seward. This brand identity has spurred the creation of a suite of printed publications and a breathtaking online presence that is setting trends in marketing styles across the state.

Seward is a beautiful place, and we market it beautifully.

Some selected activities and deliverables that fall under the DMO

- Year-round Communications & Marketing Staff
- Web maintenance and development
 - Seward.com and all visitor-oriented facets including calendar and trip planning
 - State of the art, well optimized site that attracts and informs visitors and locals
- Digital Asset Management System
- Visitation Statistics Information
- Content Development
 - Visitor, Marine, and Hometown Guides
 - Visit Seward social media
- Earned media
 - Continue to prioritize earned media opportunities with travel writers, publications, and other areas that are identified as target audiences
- Travel Trade Shows
- Wedding & Event Planning
- Event Planning
 - Partner with local entities and industries to create and manage events that attract visitors.

Economic Development:

While Seward enjoys a profitable and vibrant visitor season, we work with the community to promote a wide variety of industries to make Seward an attractive place to live and work, as well as play.

The marine industry plays a large role in our community, as does our town’s entrepreneurial spirit. Thanks to our collaboration with the city, we can focus on supporting these other sectors of our community in line with our visitor services industry.

Selected activities and deliverables include:

- AK Small Business Development Coordinator
 - In collaboration with the city, we fund a small business development coordinator dedicated to Seward. We also provide a space for them to work and all necessary equipment to guarantee success
- Attendance at the Pacific Marine Expo with invitations extended to key collaborators such as the City, AVTEC, and the Alaska Railroad
- Growth as a “hometown” resource to effectively market the vast array of resources Seward offers.
- Facilitate and organize economic development events like Alaska Start-Up Week
- Continually collaborating with community partners
- Collaborating with the city of Seward on community surveys, data collection and presentation, and legislative lobbying efforts

Outside of the three tenets of our contract with the city of Seward, the Chamber is also open to ad-hoc projects as the Council, administration, and Chamber board see fit.

To keep the Council & administration abreast of the Seward Chamber's marketing and economic development efforts, and the success of this contract, the Chamber Executive Director will report quarterly to City Council and PACAB.

Janette Bower
City Manager
City of Seward

Kat Sorensen
Executive Director
Seward Chamber of Commerce

CALL TO ORDER

The October 2, 2024, regular meeting of the Port and Commerce Advisory Board was called to order at 12:00 p.m. by Chair Bruce Jaffa.

OPENING CEREMONY

Board Member Dwayne Atwood led the Pledge of Allegiance to the flag.

ROLL CALL

There were present:

Bruce Jaffa, presiding, and	
Benjamin Smith	Dwayne Atwood
Tom Miller	Melissa Schutter
Norm Regis	Jesse Groom

comprising a quorum of the Council; and

Jason Bickling, Deputy City Manager
Tony Sieminski, Harbormaster
Kris Peck, City Clerk
Jodi Kurtz, Deputy City Clerk
Ashleigh Lipsey, Executive Assistant to the City Manager

Excused – Miller
Absent – None

CITIZEN COMMENTS ON ANY SUBJECT -None

APPROVAL OF AGENDA AND CONSENT AGENDA

Motion (Regis/Groom)	Approval of Agenda and Consent Agenda
Motion Passed	Unanimous

The clerk read the following approved consent agenda items:

Approval of the September 4, 2024, PACAB Meeting Minutes

SPECIAL ORDERS, PRESENTATIONS, AND REPORTS

City Administration Report

Deputy City Manager Jason Bickling referred to the City Manager Report in the packet and discussed with the board how the public could access the City Manager Report.

Smith spoke to improvements for next year regarding parking and the concerns of inconsistent parking enforcement in the harbor.

PACAB discussed the Comprehensive Plan and how the Planning & Zoning Commission was involved.

Other Reports and Announcements

Alaska Railroad Report

Seward Port Manager Dwayne Atwood provided an updated cruise ship schedule and summarized from his written report. Atwood also updated the board on the status of the dock improvement Project.

Seward Chamber of Commerce Report

Chamber Board of Directors President Melissa Schutter spoke about the fall and winter season activities coming up such as: Downtown and Harbor Trick or Treat, Entrepreneurship Week, and the Monday Mixer. The chamber was currently working on their Hometown Guide and Visitor Guide brochures. Scutter also said the Chamber was seeking support from PACAB about the funding from the City of Seward.

Presentations

City Clerk Kris Peck presented on the City of Seward website and e-Notifications.

Executive Assistant Ashleigh Lipsey presented on City Manager Newsletter.

UNFINISHED BUSINESS

Other Items

Discuss Alaska Municipal League Conference Attendance

Jaffa spoke about the conference regarding dates and training opportunities.

Bickling spoke on the style of the AML conference and how this conference benefits the local government. The board would make a decision by November on who would be attending.

Discuss Community Communications

Jaffa expressed his concern about the lack of community communication. He appreciated the city's recent efforts.

NEW BUSINESS

Resolutions

Resolution 2024-002: Recommending City Council Reinstate the Allocation of 50% of the Previous Year's Bed Tax to the Seward Chamber of Commerce for Marketing Services

Motion (Regis/Groom)

Approve Resolution 2024-002

Jaffa spoke about the compensation from the City of Seward to the Chamber of Commerce. Jaffa read the entire resolution to the board and discussed the proposed change of funding. He talked about what the chamber does for the community and economy. This resolution would support and incentivize the chamber to market our community as they have the resources and expertise.

Motion Passed

Unanimous

INFORMATIONAL ITEMS AND REPORTS

Work Session on Wednesday, October 16, 2024 at 12:00 p.m. on Harbor Uplands Development

Regular Meeting on Wednesday, November 6, 2024 at 12:00 p.m.

CITIZEN COMMENTS - None

BOARD AND ADMINISTRATION COMMENTS & RESPONSE TO CITIZEN COMMENTS

Regis encouraged everyone to enjoy another nice day.

Groom said the City Manager Newsletter was amazing and it was successfully getting information out to community. He said it was difficult to find information online and he would definitely be subscribing to the newsletter. Groom hoped council would decide to fund the Chamber of Commerce. Lastly, Groom was looking forward to the work session on the Uplands Development because it involved a prime fishing spot.

Schutter thanked Peck and Lipsey for their respective presentations. Schutter intended to take advantage of the new e-notification services. Schutter thanked PACAB for the support of the Chamber of Commerce and hoped it would help influencing council's decision.

Atwood thanked Peck and Lipsey for their respective presentations. He said the City Manager Newsletter was a great source of information.

Smith said he was able to find information on City of Seward website quickly and easily. He found the building permit process to be smooth and understandable. Smith also praised the Chamber of Commerce for being nimble and professional.

Jaffa thanked Peck and Lipsey for their presentations. He believed that the current administration had an energetic core and cared about the city. From this day forward, Seward had a great future. Jaffa commented on a town hall meeting with topics that affected the community. He referenced Benjamin Franklin and the importance of community participation at a grassroots level. Jaffa encouraged everyone on this board to attend council meetings and be involved.

ADJOURNMENT

The meeting was adjourned at 1:19 p.m.

Jodi Kurtz
Deputy City Clerk

(City Seal)

Bruce Jaffa
Chair

November 2024

November 2024

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24	25	26	27	28	29	30

December 2024

Su	Mo	Tu	We	Th	Fr	Sa
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Oct 27	28	29	30	31	Nov 1	2
3	4	7:00am General Election Day 7:00pm P&Z Meeting Rescheduled to 11/19	12:00pm PACAB Mtg	7	8	9
10	Veteran's Day	7:00pm CC Mtg	13	5:30pm HP WS and Meeting 5:30	15	16
17	18	5:30pm P&Z WS Only, Mtg Cancelled (Council Chambers)	12:00pm PACAB WS 2:00pm PACAB Ad Hoc Heat Loop Mtg (Seward Community Library &	21	22	23
24	7:00pm CC Mtg (Chambers)	26	27	Thanksgiving Day	Day After Thanksgiving	30

December 2024

December 2024

Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
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29	30	31				

January 2025

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12	13	14	15	16	17	18
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26	27	28	29	30	31	

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Dec 1	2	3 7:00pm P&Z Meeting	4 12:00pm PACAB Mtg	5	6	7
8	9 7:00pm CC Mtg Moved to 12-16 (Council Chambers)	10	11	12	13	14
15	16 CC Mtg - was 12-9	17 6:00pm P&Z Work Session (Council Chambers)	18 12:00pm PACAB WS 2:00pm PACAB Ad Hoc Heat Loop Mtg (Seward Community Library &)	19	20	21
22	23 7:00pm CC Mtg Cancelled (Chambers)	24 Christmas Eve	25 Christmas Day	26	27	28
29	30	31	Jan 1, 25	2	3	4