



CITY OF  
**SEASIDE**  
OREGON

# Fiscal Year 2023-2024 Budget



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## Budget Message

Change. Transition. Transparency.

If there are three words that have summed up the past year then those three words would undoubtedly stand at the forefront. Over the past 37 years Seaside has benefited from an incredible level of stability as Mark Winstanley has served the community; first as Seaside's Finance Director and then as City Manager for more than two decades. On June 30<sup>th</sup>, 2022, Winstanley retired from the City that he had spent nearly four decades serving. His legacy in this community will be felt for decades to come, and we collectively wish him well as he gets to spend more time with Linda, their children and grandchildren.

*"I cannot say whether things will get better if we change; what I can say is they must change if they are to get better" - Georg C. Lichtenberg*

I have told every team that I have had the pleasure of being a part of, and for as long as I can remember, that there is nothing certain about the future except that things will change. Fiscal year 2022-23 ushered in an unprecedented level of change to the leadership staff of the City of Seaside. Amongst the leadership positions that were here at the beginning of 2022, only three employees who held those positions remain. While it is true that a significant amount of institutional knowledge has gone with those employees who left, those who have stepped into their places have brought diverse new experiences, perspectives, energy, and philosophies with which they can make Seaside a better place for residents and visitors alike.

The format of this book has even changed and will continue to change. If there are any material changes that have affected a department from a budget perspective, those changes will be specifically noted at the end of the section. Additionally, changes that are being proposed for next year will be called out in the same way. Finally, it should be noted that this book is designed *to be changed* from its first edition until the final adopted version.

If you compare this book to those of years past, you will notice that the way in which we have budgeted for wages has changed. Rather than budgeting an individual position as a line item in a department, they have been aggregated and reported in the 'Salaries and Wages' line that is present in each department that has staffing costs. To ensure that you have the context necessary to scrutinize these costs, we have calculated what those costs would have been if we had used this methodology over the past few budget cycles.

In July of 2022, the City also refinanced some of its Sewer debt and took on new debt to purchase and install a dryer that can better serve the needs of the community. We expect that item to be fully online in 2023.

Seaside's Police and Fire stations will benefit from a \$3.4 million grant from the State of Oregon to perform seismic upgrades to their buildings in FY 2024 and FY 2025. Additionally, residents of the City voted to approve a new Fire levy in 2022 which will replace the one that expires this June. With this, Seaside Fire and Rescue plans to construct a new training tower, replace a pumper/tender vehicle that has faithfully served Seaside for nearly 20 years, and fund training for personnel. This will allow Seaside to better train and equip our safety personnel and increase their level of service to the public.

As fresh faces provide new perspectives, there will be periods of transition as we work to improve. Processes will be phased out and new ones phased in. New software solutions will make better efficiency and transparency possible. We have already seen this streamlining take place as Seaside Community Development implemented an electronic permitting system that allows for multiple stakeholders to work on projects simultaneously. The Visitor's Bureau began working with software that provides insights that allow the City to better invest our marketing dollars where they are most effective. These are just a few of the transitions that have happened thus far which help make the staff of your local government more efficient and effective, and they certainly will not be the last.

We expect this summer to be as busy in Seaside as ever, as people come to visit Northwest Oregon from all over the country. That is one thing that *won't* change!



## 2023 City Organization

City Manager	Assistant City Manager	Police Chief
Fire Chief	Community Development Director	Library Director
Public Works Director	Convention Center Director	Finance Director
Tourism Director	Judge	City Attorney

Red box = Represents new to a leadership/management position since January 2022



## Budget Calendar

December 16, 2022 – Budget change requests due from departments

January 3-16, 2023 – Meetings with City Manager, Finance Director, Assistant City Manager, and Department Heads to discuss requests and needs for FY 24

January 20, 2023 – Department presentations to City Council

February/March – Budget development

April 18, 2023 – Proposed budget finalized

April 19, 2023 – First Budget Committee meeting

June 12, 2023 – City Council budget hearing with public comment

June 26, 2023 – Adoption of 2023/24 City of Seaside budget



## Budget Committee Members

Steve Wright – Mayor

David Posalski – Council President

Steve Dillard – Councilor

Randy Frank – Councilor

Tom Horning – Councilor

Tita Montero – Councilor

Seth Morrisey – Councilor

Christine Binnicker

Rebecca Buck

Kathleen MacDonald

Nancy McCune

Robert Perkel

Kathleen Peterson

James Shipley



## **Administrative Staff**

Spencer Kyle – City Manager

Jon Rahl – Assistant City Manager/HR

Zachary Fleck – Finance Director

Joey Daniels – Chief of Seaside Fire and Rescue

Mike Dimmick – Public Works Director

Jeff Flory – Community Development Director

Dave Ham – Chief of Seaside Police Department

Joshua Heineman- Director of Tourism Marketing

Jennifer Reading – Library Director

Brian Owen – General Manager of Seaside Convention Center

Kim Jordan – City Recorder

## Updates from First Edition

This document will change from its first publishing to the final document. Some of that (most hopefully) will occur naturally as the budget committee has an opportunity to weigh in and discuss the finer points of the budget. Other changes will occur from errors that are caught during the publishing process. So that this process can be as transparent as possible, we are listing the corrections that were made due to errors in the creation of this document. If any of those changes are considered material, then they will be emboldened below.

- General Fund Resources: Fiscal Year 2023 Admin Costs and transfers were being calculated on the Fiscal Year 2022 numbers. These have been corrected.
- Community Development: Admin Costs were counted twice.
- Systems Development – Sewer: Added \$500,000 to infrastructure for working capital.
- Convention Center: The Convention Center Fund is processing an Interfund Loan to Fire Equipment 23 to allow the Fire Department to purchase equipment at the beginning of the levy time period. It was labeled as a transfer and corrected to an interfund loan.
- Added a page that details the fund transfers that are planned.
- Added a page that details the interfund loans that are planned and their repayment terms.
- Updated the Fund Transfers page to show the new proposed transient room tax distribution.
- As a result of the changes in room tax distribution, we were able to fund new capital projects across the City
- Moved the funds to potentially purchase new park lands from Systems Development – Parks, to Parks Construction
- Added a section that details position titles and pay ranges
- Added a section that details non-profit contributions for FY2024
- Changed the salary estimates for the Library Director position to update to current costs
- Changed the title of the ‘Summary of Expenditures’ pages that follow this page to ‘Adjusted Summary of Expenditures’ to better explain the intent of that section and differentiate it from the non-adjusted summary

## Adjusted Summary of Expenditures Overview

<b>Fund Name</b>	<b>Fund #</b>	<b>FY 2022</b>	<b>FY 2023 Original Budget</b>	<b>FY 2023 Year End Est.</b>	<b>FY 2024 Proposed</b>
<a href="#">General Fund</a>	101	\$ 2,385,027	\$ 2,745,446	\$ 2,512,548	\$ 3,183,002
<a href="#">Public Safety</a>	116	\$ 6,179,893	\$ 6,885,547	\$ 6,764,977	\$ 10,450,379
<a href="#">Community Development</a>	120	\$ 597,944	\$ 694,514	\$ 563,064	\$ 996,176
<a href="#">Public Works</a>	115	\$ 1,158,656	\$ 1,269,228	\$ 1,275,286	\$ 1,348,104
<a href="#">Water Enterprise</a>	104	\$ 868,242	\$ 2,022,720	\$ 1,999,171	\$ 3,616,891
<a href="#">System Development - Water</a>	161	\$ 28,320	\$ 475,000	\$ -	\$ 525,000
<a href="#">Watershed Enhancement</a>	145	\$ 18,319	\$ 527,258	\$ -	\$ 465,000
<a href="#">Sewer Enterprise</a>	106	\$ 2,097,254	\$ 2,239,093	\$ 2,541,606	\$ 2,498,457
<a href="#">System Development - Sewer</a>	162	\$ -	\$ 1,050,000	\$ -	\$ 500,000
<a href="#">Sewer Reserve</a>	124	\$ -	\$ 31,023	\$ -	\$ -
<a href="#">Sewer Replacement Fund</a>	114	\$ -	\$ 4,013,301	\$ -	\$ 4,013,301
<a href="#">Convention Center Enterprise</a>	108	\$ 2,553,168	\$ 3,754,615	\$ 2,738,089	\$ 3,807,401
<a href="#">Convention Center Capital</a>	143	\$ 41,878	\$ 530,000	\$ 123,761	\$ 1,785,000
<a href="#">Convention Center Bond Reserve</a>	127	\$ -	\$ 1,674,598	\$ -	\$ -
<a href="#">Visitors Bureau</a>	112	\$ 1,020,101	\$ 2,124,553	\$ 992,139	\$ 2,244,872
<a href="#">Tourism Activity</a>	121	\$ -	\$ -	\$ -	\$ -
<a href="#">State Tax Fund - Street</a>	109	\$ 149,861	\$ 1,011,044	\$ 238,377	\$ 383,200
<a href="#">Downtown Maintenance</a>	126	\$ 85,792	\$ 87,249	\$ 93,429	\$ 89,750
<a href="#">911 Special Revenue</a>	190	\$ 116,436	\$ 427,278	\$ 117,532	\$ 433,585
<a href="#">Economic Development</a>	166	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<a href="#">Emergency Readiness</a>	144	\$ 87,782	\$ 153,779	\$ 237,358	\$ 104,693
<a href="#">Fire Equipment (18)</a>	221	\$ 601,354	\$ 331,778	\$ 331,778	\$ -
<a href="#">Fire Equipment (23)</a>	223	\$ -	\$ -	\$ -	\$ 1,250,000
<a href="#">American Rescue Plan</a>	222	\$ -	\$ 1,537,056	\$ -	\$ 1,565,790
<a href="#">Special Assessments</a>	102	\$ 184	\$ 78,300	\$ -	\$ -
<a href="#">System Development - Parks</a>	163	\$ -	\$ 249,251	\$ -	\$ -
<a href="#">System Development - Roads</a>	165	\$ -	\$ 72,871	\$ -	\$ -
<a href="#">Capital Improvements and Maint.</a>	137	\$ -	\$ 721,050	\$ 162,000	\$ -
<a href="#">Prom Improvement</a>	140	\$ 29,064	\$ 380,000	\$ 3,422	\$ 100,000
<a href="#">Parks Construction</a>	133	\$ -	\$ 1,054,972	\$ 504,972	\$ -
<a href="#">Street Construction</a>	135	\$ -	\$ 8,404,071	\$ -	\$ 1,000,000
<a href="#">Airport</a>	164	\$ 2,204	\$ 13,559	\$ 2,649	\$ 2,750
<a href="#">Amort. Bond Premium (Water GO Bond)</a>	122	\$ 413,325	\$ 424,150	\$ -	\$ 434,700
<a href="#">Library Trust</a>	176	\$ 20,570	\$ 7,000	\$ -	\$ 7,000
<b>Total</b>		<b>\$ 18,467,374</b>	<b>\$ 45,002,304</b>	<b>\$ 21,214,160</b>	<b>\$ 40,817,051</b>

Note: Transfers between funds, interfund loans, loan repayments, contingencies, and ending fund balances have been removed to avoid distortion

## Adjusted Summary of Expenditures – All Funds

General Fund					
Fund Name	Fund #	FY 2022	FY 2023 Original Budget	FY 2023 Year End Est.	FY 2024 Proposed
<a href="#">General Fund</a>	101	\$ 2,385,027	\$ 2,745,446	\$ 2,512,548	\$ 3,183,002
<a href="#">Public Safety</a>	116	\$ 6,179,893	\$ 6,885,547	\$ 6,764,977	\$ 10,450,379
<a href="#">Community Development</a>	120	\$ 597,944	\$ 694,514	\$ 563,064	\$ 996,176
<a href="#">Public Works</a>	115	\$ 1,158,656	\$ 1,269,228	\$ 1,275,286	\$ 1,348,104
<b>Total</b>		<b>\$ 10,321,520</b>	<b>\$ 11,594,735</b>	<b>\$ 11,115,876</b>	<b>\$ 15,977,660</b>
Enterprise Funds					
Fund Name	Fund #	FY 2022	FY 2023 Original Budget	FY 2023 Year End Est.	FY 2024 Proposed
<a href="#">Water Enterprise</a>	104	\$ 868,242	\$ 2,022,720	\$ 1,999,171	\$ 3,616,891
<a href="#">System Development - Water</a>	161	\$ 28,320	\$ 475,000	\$ -	\$ 525,000
<a href="#">Watershed Enhancement</a>	145	\$ 18,319	\$ 527,258	\$ -	\$ 465,000
<a href="#">Sewer Enterprise</a>	106	\$ 2,097,254	\$ 2,239,093	\$ 2,541,606	\$ 2,498,457
<a href="#">System Development - Sewer</a>	162	\$ -	\$ 1,050,000	\$ -	\$ 500,000
<a href="#">Sewer Reserve</a>	124	\$ -	\$ 31,023	\$ -	\$ -
<a href="#">Sewer Replacement Fund</a>	114	\$ -	\$ 4,013,301	\$ -	\$ 4,013,301
<a href="#">Convention Center Enterprise</a>	108	\$ 2,553,168	\$ 3,754,615	\$ 2,738,089	\$ 3,807,401
<a href="#">Convention Center Capital</a>	143	\$ 41,878	\$ 530,000	\$ 123,761	\$ 1,785,000
<a href="#">Convention Center Bond Reserve</a>	127	\$ -	\$ 1,674,598	\$ -	\$ -
<a href="#">Visitors Bureau</a>	112	\$ 1,020,101	\$ 2,124,553	\$ 992,139	\$ 2,244,872
<b>Total</b>		<b>\$ 6,627,281</b>	<b>\$ 18,442,161</b>	<b>\$ 8,394,766</b>	<b>\$ 19,455,922</b>

*Note: Transfers between funds, interfund loans, loan repayments, contingencies, and ending fund balances have been removed to avoid distortion*

## Adjusted Summary of Expenditures – All Funds (continued)

Special Revenue Funds					
Fund Name	Fund #	FY 2022	FY 2023 Original Budget	FY 2023 Year End Est.	FY 2024 Proposed
<a href="#">State Tax Fund - Street</a>	109	\$ 149,861	\$ 1,011,044	\$ 238,377	\$ 383,200
<a href="#">Downtown Maintenance</a>	126	\$ 85,792	\$ 87,249	\$ 93,429	\$ 89,750
<a href="#">911 Special Revenue</a>	190	\$ 116,436	\$ 427,278	\$ 117,532	\$ 433,585
<a href="#">Economic Development</a>	166	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
<a href="#">Emergency Readiness</a>	144	\$ 87,782	\$ 153,779	\$ 237,358	\$ 104,693
<a href="#">Fire Equipment (18)</a>	221	\$ 601,354	\$ 331,778	\$ 331,778	\$ -
<a href="#">American Rescue Plan</a>	222	\$ -	\$ 1,537,056	\$ -	\$ 1,565,790
<a href="#">Fire Equipment (23)</a>	223	\$ -	\$ -	\$ -	\$ 1,250,000
<a href="#">Tourism Activities</a>	121	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 1,053,225</b>	<b>\$ 3,560,184</b>	<b>\$ 1,030,475</b>	<b>\$ 3,839,019</b>
Capital Projects Funds					
Fund Name	Fund #	FY 2022	FY 2023 Original Budget	FY 2023 Year End Est.	FY 2024 Proposed
<a href="#">Special Assessments</a>	102	\$ 184	\$ 78,300	\$ -	\$ -
<a href="#">System Development - Parks</a>	163	\$ -	\$ 249,251	\$ -	\$ -
<a href="#">System Development - Roads</a>	165	\$ -	\$ 72,871	\$ -	\$ -
<a href="#">Capital Improvements and Maint.</a>	137	\$ -	\$ 721,050	\$ 162,000	\$ -
<a href="#">Prom Improvement</a>	140	\$ 29,064	\$ 380,000	\$ 3,422	\$ 100,000
<a href="#">Parks Construction</a>	133	\$ -	\$ 1,054,972	\$ 504,972	\$ -
<a href="#">Street Construction</a>	135	\$ -	\$ 8,404,071	\$ -	\$ 1,000,000
<a href="#">Airport</a>	164	\$ 2,204	\$ 13,559	\$ 2,649	\$ 2,750
<b>Total</b>		<b>\$ 31,452</b>	<b>\$ 10,974,074</b>	<b>\$ 673,043</b>	<b>\$ 1,102,750</b>
Debt Service Funds					
Fund Name	Fund #	FY 2022	FY 2023 Original Budget	FY 2023 Year End Est.	FY 2024 Proposed
<a href="#">Amort. Bond Premium (Water GO Bond)</a>	122	\$ 413,325	\$ 424,150	\$ -	\$ 434,700
Trust Funds					
Fund Name	Fund #	FY 2022	FY 2023 Original Budget	FY 2023 Year End Est.	FY 2024 Proposed
<a href="#">Library Trust</a>	176	\$ 20,570	\$ 7,000	\$ -	\$ 7,000

Note: Transfers between funds, interfund loans, loan repayments, contingencies, and ending fund balances have been removed to avoid distortion



## Comprehensive Summary of Expenditures – General Fund

General Fund				
Department	FY 22 Actuals	FY23 Original Budget	FY23 Year End Estimate	FY24 Proposed Budget
Mayor and Council	\$ 20,565.53	\$ 26,030.00	\$ 61,343.32	\$ 39,942.07
City Attorney	\$ 46,175.00	\$ 54,100.00	\$ 48,961.55	\$ 102,500.00
Business Office	\$ 811,962.34	\$ 892,267.00	\$ 906,145.91	\$ 1,151,409.33
Library	\$ 784,159.84	\$ 880,705.00	\$ 857,101.54	\$ 904,081.74
Community Center	\$ 59,253.89	\$ 75,700.00	\$ 66,680.96	\$ 66,500.00
Non-Departmental	\$ 5,163,899.45	\$ 6,387,572.00	\$ 6,143,243.12	\$ 5,959,568.76
<b>Total</b>	<b>\$ 6,886,016.05</b>	<b>\$ 8,316,374.00</b>	<b>\$ 8,083,476.39</b>	<b>\$ 8,224,001.89</b>

## Comprehensive Summary of Expenditures – Public Safety

<b>Public Safety</b>				
<b>Department</b>	<b>FY 22 Actuals</b>	<b>FY23 Original Budget</b>	<b>FY23 Year End Estimate</b>	<b>FY24 Proposed Budget</b>
Municipal Court	\$ 191,630	\$ 202,512	\$ 225,275	\$ 209,526
Police	\$ 4,257,098	\$ 4,679,898	\$ 4,439,165	\$ 7,180,757
Seaside Fire and Rescue Lifeguards	\$ 52,893	\$ 84,371	\$ 72,299	\$ 98,472
Seaside Fire and Rescue	\$ 1,635,772	\$ 1,873,766	\$ 1,985,739	\$ 2,921,625
Non-Departmental	\$ 524,892	\$ 751,623	\$ 749,123	\$ 852,734
<b>Total</b>	<b>\$ 6,662,285</b>	<b>\$ 7,592,170</b>	<b>\$ 7,471,600</b>	<b>\$ 11,263,113</b>

## Comprehensive Summary of Expenditures – Community Development

<b>Community Development</b>					
<b>Department</b>	<b>FY 22 Actuals</b>	<b>FY23 Original Budget</b>	<b>FY23 Year End Estimate</b>	<b>FY24 Proposed Budget</b>	
Building	\$ 286,955	\$ 374,744	\$ 268,513	\$ 561,286	
Planning	\$ 310,989	\$ 319,770	\$ 294,551	\$ 434,890	
Non-Departmental	\$ 40,638	\$ 249,143	\$ 49,143	\$ 89,656	
<b>Total</b>	<b>\$ 638,582</b>	<b>\$ 943,657</b>	<b>\$ 612,207</b>	<b>\$ 1,085,832</b>	

## Comprehensive Summary of Expenditures – Public Works

Public Works				
Department	FY 22 Actuals	FY23 Original Budget	FY23 Year End Estimate	FY24 Proposed Budget
Public Works	\$ 946,176	\$ 1,047,071	\$ 959,459	\$ 1,168,246
Parks	\$ 212,479	\$ 222,157	\$ 315,827	\$ 179,857
Non-Departmental	\$ 118,477	\$ 152,317	\$ 99,317	\$ 104,679
<b>Total</b>	<b>\$ 1,277,133</b>	<b>\$ 1,421,545</b>	<b>\$ 1,374,603</b>	<b>\$ 1,452,783</b>

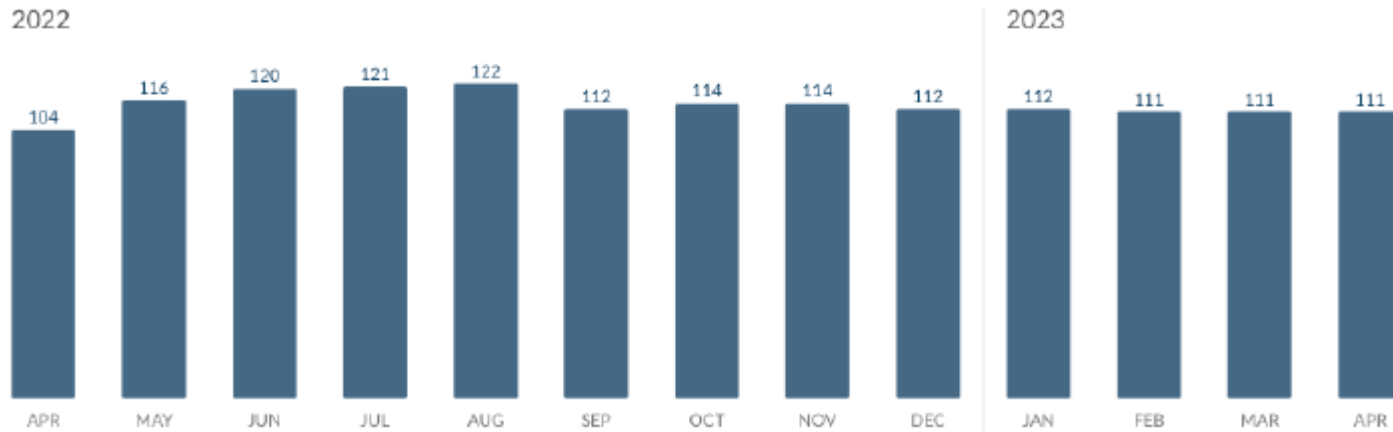
## Breakdown of Full-Time Equivalents

The table below details the breakdown of full-time employees to the department that they report to.

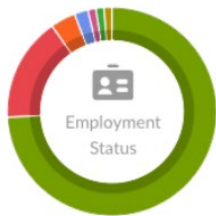
Department	FY 23 Total FTE	FY 24 Proposed FTE	FTE Difference
Water Department	9.0	9.0	0.0
Convention Center	11.1	11.1	0.0
Police	28.0	29.0	1.0
911	1.1	1.1	0.0
Sewer Department	6.9	6.9	0.0
Library	6.0	6.0	0.0
Planning Department	1.6	2.6	1.0
Fire	6.0	8.0	2.0
Business Office	5.9	5.9	0.0
Courts	1.0	1.0	0.0
Building/Code Enforcement	2.6	2.6	0.0
Visitors Bureau/Advertising Committee	2.9	2.9	0.0
Public Works	4.2	5.2	1.0
Emergency Readiness	0.4	0.4	0.0
<b>Total</b>	<b>86.7</b>	<b>91.7</b>	<b>5.0</b>

# Number of Active Employees 2022-2023

*\*not adjusted for employee status*

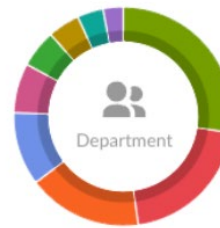


Apr 2023



Employment Status	Percentage	Count
Full-Time	76%	84
Part-Time	16%	18
Intern	4%	4
Seasonal	2%	2
75% Time	1%	1
Volunteer	1%	1
Reserve	1%	1
Unspecified	0%	0
Summer Help	0%	0
<b>Total</b>		<b>111</b>

Apr 2023



Department	Percentage	Count
Police Department	28%	31
Fire	21%	23
Public Works	17%	19
Convention Center	11%	12
Library	7%	8
Community Development	5%	6
Finance	5%	5
Visitors Bureau	4%	4
City Hall	3%	3
<b>Total</b>		<b>111</b>



## Job Titles and Pay Grades

The following list details the position titles and associated pay grades for positions within the City of Seaside in fiscal year 2024. Positions fall into five categories: General (G), Public Safety (P), General Excluded (GE), Public Safety Excluded (PE), and Excluded (E). Excluded positions denote those that are not part of one of Seaside's two bargaining units.

## Position Titles

<b>Job Title</b>	<b>Employee Group</b>	<b>Pay Range</b>
Administrative Assistant	G	37
Assistant City Manager	E	54
Assistant Librarian	G	37
Assistant Library Director	G	41
Assistant Sewer Treatment Plant Operator	G	41
Assistant Water Treatment Plan Operator	G	40
Building Official	E	49
Building/Planning Administrative Assistant	G	38
Business Office Clerk	G	38
Chief of Fire	E	55
Chief of Police	E	55
City Manager	Contract	N/A
City Recorder	GE	43
Circulation Assistant	G	39
Code Compliance Official	G	40
Community Development and Emergency Preparation Assistant	G	38
Community Development and Planning Director	E	51
Community Service Officer	P	37
Convention Center General Manager	E	52
Convention Operations Personnel	G	37
Convention Operations Supervisor	G	40
Corporal	P	41
Court Clerk	G	38
Emergency Communications Dispatcher	P	36
Emergency Communications Manager	PE	45
Engineer I	G	46
Events Coordinator	G	39
Finance Director	E	53
Fire Division Chief	PE	46
Fire Lieutenant	P	41
Fire Training and Safety Officer	G	45
Firefighter	P	39



Grants Writer/Emergency Preparations Manager	E	42
Information Specialist	G	34
Library Aide	G	30
Library Assistant	G	34
Library Assistant (Child Services)	G	36
Library Circulation	G	34
Library Director	E	50
Lieutenant	PE	49
Lifeguard	G	32
Office Assistant	G	36
Office Clerk	G	30
Office Manager	G	37
Police Officer	P	39
Project Manager	E	49
Public Works Director	E	52
Receptionist	G	34
Receptionist	G	37
Sales Director	G	45
Secretary	G	36
Senior Accountant	GE	43
Sergeant	PE	46
Shop Mechanic	G	41
Staff Engineer	G	49
Street Foreman	G	42
Tourism Director	E	50
Utility Worker I	G	37
Utility Worker II	G	38
Wastewater Supervisor	G	41
Water Foreman	G	42

## Pay Grades

Employee Group	Range	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
G	30	\$ 35,892	\$ 37,687	\$ 39,571	\$ 41,550	\$ 43,628	
G	31	\$ 37,687	\$ 39,571	\$ 41,550	\$ 43,628	\$ 45,809	
G	32	\$ 39,571	\$ 41,550	\$ 43,628	\$ 45,809	\$ 48,099	
G	33	\$ 41,550	\$ 43,628	\$ 45,809	\$ 48,099	\$ 50,504	
G	34	\$ 43,628	\$ 45,809	\$ 48,099	\$ 50,504	\$ 53,030	
G	35	\$ 45,809	\$ 48,099	\$ 50,504	\$ 53,030	\$ 55,681	
G	36	\$ 48,099	\$ 50,504	\$ 53,030	\$ 55,681	\$ 58,465	
G	37	\$ 50,504	\$ 53,030	\$ 55,681	\$ 58,465	\$ 61,388	
G	38	\$ 53,030	\$ 55,681	\$ 58,465	\$ 61,388	\$ 64,458	
G	39	\$ 55,681	\$ 58,465	\$ 61,388	\$ 64,458	\$ 67,681	
G	40	\$ 58,465	\$ 61,388	\$ 64,458	\$ 67,681	\$ 71,065	
G	41	\$ 61,388	\$ 64,458	\$ 67,681	\$ 71,065	\$ 74,618	
G	42	\$ 64,458	\$ 67,681	\$ 71,065	\$ 74,618	\$ 78,349	
G	43	\$ 67,681	\$ 71,065	\$ 74,618	\$ 78,349	\$ 82,266	
G	44	\$ 71,065	\$ 74,618	\$ 78,349	\$ 82,266	\$ 86,380	
G	45	\$ 74,618	\$ 78,349	\$ 82,266	\$ 86,380	\$ 90,699	
G	46	\$ 78,349	\$ 82,266	\$ 86,380	\$ 90,699	\$ 95,233	
G	47	\$ 82,266	\$ 86,380	\$ 90,699	\$ 95,233	\$ 99,995	
G	48	\$ 86,380	\$ 90,699	\$ 95,233	\$ 99,995	\$ 104,995	
G	49	\$ 90,699	\$ 95,233	\$ 99,995	\$ 104,995	\$ 110,245	
P	36	\$ 54,871	\$ 57,614	\$ 60,495	\$ 63,520	\$ 66,696	\$ 70,030
P	37	\$ 57,614	\$ 60,495	\$ 63,520	\$ 66,696	\$ 70,030	\$ 73,532
P	38	\$ 60,495	\$ 63,520	\$ 66,696	\$ 70,030	\$ 73,532	\$ 77,208
P	39	\$ 63,520	\$ 66,696	\$ 70,030	\$ 73,532	\$ 77,208	\$ 81,069
P	40	\$ 66,696	\$ 70,030	\$ 73,532	\$ 77,208	\$ 81,069	\$ 85,122
P	41	\$ 70,030	\$ 73,532	\$ 77,208	\$ 81,069	\$ 85,122	\$ 89,378
GE	43	\$ 70,344	\$ 73,861	\$ 77,554	\$ 81,432	\$ 85,504	
PE	45	\$ 84,701	\$ 88,936	\$ 93,383	\$ 98,052	\$ 102,955	
PE	46	\$ 88,936	\$ 93,383	\$ 98,052	\$ 102,955	\$ 108,103	
PE	47	\$ 93,383	\$ 98,052	\$ 102,955	\$ 108,103	\$ 113,508	
PE	48	\$ 98,052	\$ 102,955	\$ 108,103	\$ 113,508	\$ 119,183	
PE	49	\$ 102,955	\$ 108,103	\$ 113,508	\$ 119,183	\$ 125,143	
E	50	\$ 88,339	\$ 92,755	\$ 97,393	\$ 102,263	\$ 107,376	
E	51	\$ 92,755	\$ 97,393	\$ 102,263	\$ 107,376	\$ 112,745	
E	52	\$ 97,393	\$ 102,263	\$ 107,376	\$ 112,745	\$ 118,382	
E	53	\$ 102,263	\$ 107,376	\$ 112,745	\$ 118,382	\$ 124,301	
E	54	\$ 107,376	\$ 112,745	\$ 118,382	\$ 124,301	\$ 130,516	
E	55	\$ 112,745	\$ 118,382	\$ 124,301	\$ 130,516	\$ 137,042	

## Charitable Contributions

The City of Seaside recognizes that there are organizations out in the community that are sometimes better positioned, equipped, or that possess unique skills and abilities that are uniquely suited to provide our residents and visitors with resources. Seaside accepted applications over the months of March and April, and organizations who requested funds were invited to address the Budget Committee at the first meeting. The following organizations have been awarded funding by the City in fiscal year 2024.

*\*Note: Awards that are italicized are contingent*

<b>Organization</b>	<b>FY 24 Awarded Amount</b>
<i>Seaside Food Forest*</i>	\$ 3,000
Seaside Museum	\$ 12,000
The Harbor	\$ 18,000
Clatsop Community Action	\$ 20,000
<i>Helping Hands Reentry Outreach Centers*</i>	\$ 25,000
South County Community Food Bank	\$ 10,000
Sunset Park and Recreation Foundation	\$ 3,000
Our Lady of Victory Sunday Supper Program	\$ 5,000
Clatsop CASA Program	\$ 15,000
<i>Restoration House*</i>	\$ 10,000
Little Yellow House	\$ 3,000
<b><i>Total</i></b>	<b>\$ 124,000</b>

## Fund Transfers

The table below documents the monetary transfers that will occur between funds in Fiscal Year 2024. Funds can be transferred for many reasons, but some of the common causes are: movement of funds to pay debts, dispersion of revenues that were collected in a common place, and the movement of funds to keep another fund’s sources in excess of its requirements.

<b>Transfers</b>			
<b>Outgoing Fund</b>	<b>Incoming Fund</b>	<b>Amount</b>	<b>Description</b>
Tourism Activity	Convention Center	\$ 4,550,000	Transfer of transient room tax funds for operations
Tourism Activity	Capital Equipment	\$ 100,000	Transfer of transient room tax funds for operations
Tourism Activity	Prom Improvement	\$ 200,000	Transfer of transient room tax funds for operations
Tourism Activity	Public Safety	\$ 1,350,000	Transfer of transient room tax funds for operations
Tourism Activity	Public Works	\$ 350,000	Transfer of transient room tax funds for operations
Tourism Activity	Convention Center Capital Fun	\$ 250,000	Transfer of transient room tax funds for operations
Tourism Activity	Emergency Readiness	\$ 110,000	Transfer of transient room tax funds for operations
Tourism Activity	Visitors Bureau	\$ 1,450,000	Transfer of transient room tax funds for operations
Tourism Activity	General Fund	\$ 800,000	Transfer of transient room tax funds for operations
Tourism Activity	Community Development	\$ 150,000	Transfer of transient room tax funds for operations
Visitors Bureau	Community Development	\$ 265,000	Transfer of business license fees
Water	General Fund	\$ 264,119	Payment for the Water Full Faith and Credit Bond
Water	Water GO Bond	\$ 434,700	Payment of the Water General Obligation Bond
General Fund	Public Safety	\$ 4,930,000	Transfer of property taxes to public safety fund
Water	Public Works	\$ 160,000	Transfers of franchise income to Public Works
Sewer	Public Works	\$ 200,000	Transfers of franchise income to Public Works
General Fund	Economic Development	\$ 11,000	Funding for Clatsop County Economic Development
Public Safety	General Fund	\$ 812,734	Admin Costs
Community Development	General Fund	\$ 89,656	Admin Costs
Public Works	General Fund	\$ 104,679	Admin Costs
Water	General Fund	\$ 158,488	Admin Costs
Sewer	General Fund	\$ 162,918	Admin Costs
Convention Center	General Fund	\$ 388,368	Admin Costs
Downtown Maintenance	General Fund	\$ 8,078	Admin Costs
State Tax Streets Fund	General Fund	\$ 34,488	Admin Costs
State Tax Streets Fund	Street Construction	\$ 500,000	Transfer of construction costs for streets
<b>Total</b>		<b>\$ 17,834,227</b>	

## Interfund Loans

Interfund loans can occur when there are not sufficient funds available in a fund to pay for the obligations of that fund. The City Council holds this authority, which can be exercised by resolution. Governed by ORS 294.468, the resolution must state from and where the funds are being transferred, the amount, the reason for the transfer, the repayment schedule, and the interest rate that will be charged (may be 0%). Loans for operations must be repaid by the end of this fiscal year or the next, and capital loans may be paid back over ten years. Below is a list of our currently outstanding and planned interfund loans.

Interfund Loans						
Outgoing Fund	Incoming Fund	Amount	Year Loaned	Interest Rate	Payback Period	Description
Convention Center	Fire Equipment (23)	\$ 1,250,000	Fiscal Year 2024	0.00%	5 years or less	Funding initial purchases of 2023 Fire Levy
Systems Development (Water)	Special Assessments	\$ 118,024	Fiscal Year 2023	0.25%	2 years	Loaned as working capital for Special Assessments fund
Convention Center	Water	\$ 900,000	Fiscal Year 2024	0.00%	10 years or less	Loaned to Water to fund repairs of North Water Tank
	<b><i>Total</i></b>	<b><i>\$ 1,368,024</i></b>				

## Detailed Summary of Requirements – General Fund and Enterprise Funds

General Fund												
Fund Name	Fund #	Personnel	Materials and Services	Capital Outlay	Special Payments	Debt Service	Total Operational Expenditures	Other Requirements (Interfund Loan)	Interfund Transfers	Contingency	Unappropriated For Future Spending	Total Requirements
General Fund	101	\$ 1,684,133	\$ 1,112,000	\$ 50,000	\$ 72,750	\$ 264,119	\$ 3,183,002	\$ -	\$ 4,941,000	\$ 100,000	\$ 3,999,986	\$ 12,223,987
Public Safety	116	\$ 5,898,082	\$ 1,124,400	\$ 3,387,897	\$ 40,000	\$ -	\$ 10,450,379	\$ -	\$ 812,734	\$ -	\$ 1,153,078	\$ 12,416,192
Community Development	120	\$ 687,476	\$ 308,700	\$ -	\$ -	\$ -	\$ 996,176	\$ -	\$ 89,656	\$ -	\$ 1,354,478	\$ 2,440,310
Public Works	115	\$ 686,104	\$ 477,000	\$ 185,000	\$ -	\$ -	\$ 1,348,104	\$ -	\$ 104,679	\$ -	\$ 478,544	\$ 1,931,327
<b>Total</b>		<b>\$ 8,955,795</b>	<b>\$ 3,022,100</b>	<b>\$ 3,622,897</b>	<b>\$ 112,750</b>	<b>\$ 264,119</b>	<b>\$ 15,977,660</b>	<b>\$ -</b>	<b>\$ 5,948,069</b>	<b>\$ 100,000</b>	<b>\$ 6,986,086</b>	<b>\$ 29,011,816</b>
Enterprise Funds												
Fund Name	Fund #	Personnel	Materials and Services	Capital Outlay	Special Payments	Debt Service	Total Operational Expenditures	Other Requirements	Interfund Transfers	Contingency	Unappropriated For Future Spending	Total Requirements
Water Enterprise	104	\$ 1,018,196	\$ 597,300	\$ 1,065,000	\$ -	\$ 936,395	\$ 3,616,891	\$ -	\$ 318,488	\$ 50,000	\$ 615,035	\$ 4,600,414
System Development - Water	161	\$ -	\$ 25,000	\$ 500,000	\$ -	\$ -	\$ 525,000	\$ -	\$ -	\$ -	\$ 461,720	\$ 986,720
Watershed Enhancement	145	\$ -	\$ 15,000	\$ 450,000	\$ -	\$ -	\$ 465,000	\$ -	\$ -	\$ -	\$ 66,318	\$ 531,318
Sewer Enterprise	106	\$ 788,259	\$ 912,305	\$ 150,000	\$ -	\$ 647,893	\$ 2,498,457	\$ -	\$ 362,918	\$ 150,000	\$ 1,014,490	\$ 4,025,865
System Development - Sewer	162	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,356,303	\$ 1,856,303
Sewer Reserve	124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 398,604	\$ 398,604
Sewer Replacement Fund	114	\$ -	\$ 100,000	\$ 3,913,301	\$ -	\$ -	\$ 4,013,301	\$ -	\$ -	\$ -	\$ 4,818	\$ 4,018,119
Convention Center Enterprise	108	\$ 1,227,201	\$ 1,439,150	\$ -	\$ -	\$ 1,141,050	\$ 3,807,401	\$ 1,250,000	\$ 388,368	\$ 300,000	\$ 5,829,659	\$ 11,575,428
Convention Center Capital	143	\$ -	\$ 10,000	\$ 1,775,000	\$ -	\$ -	\$ 1,785,000	\$ -	\$ -	\$ -	\$ 663,311	\$ 2,448,311
Convention Center Bond Reserve	127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,835,995	\$ 2,835,995
Visitors Bureau	112	\$ 327,272	\$ 835,600	\$ 70,000	\$ 12,000	\$ -	\$ 1,244,872	\$ -	\$ 265,000	\$ 200,000	\$ 3,303,533	\$ 5,013,405
<b>Total</b>		<b>\$ 3,360,928</b>	<b>\$ 3,934,355</b>	<b>\$ 8,423,301</b>	<b>\$ 12,000</b>	<b>\$ 2,725,338</b>	<b>\$ 18,455,922</b>	<b>\$ 1,250,000</b>	<b>\$ 1,334,773</b>	<b>\$ 700,000</b>	<b>\$ 16,549,785</b>	<b>\$ 38,290,480</b>

## Detailed Summary of Requirements – All Other Fund

### Special Revenue Funds

Fund Name	Fund #	Personnel	Materials and Services	Capital Outlay	Special Payments	Debt Service	Total Operational Expenditures	Other Requirements	Interfund Transfers	Contingency	Unappropriated For Future Spending	Total Requirements
State Tax Fund - Street	109	\$ -	\$ 233,200	\$ 150,000	\$ -	\$ -	\$ 383,200	\$ -	\$ 534,488	\$ -	\$ 239,800	\$ 1,157,488
Downtown Maintenance	126	\$ -	\$ 89,750	\$ -	\$ -	\$ -	\$ 89,750	\$ -	\$ 8,078	\$ 7,000	\$ 15,393	\$ 120,221
911 Special Revenue	190	\$ 127,085	\$ 6,500	\$ 300,000	\$ -	\$ -	\$ 433,585	\$ -	\$ -	\$ -	\$ 8,960	\$ 442,545
Economic Development	166	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ 2,135	\$ 14,135
Emergency Readiness	144	\$ 44,493	\$ 50,200	\$ 10,000	\$ -	\$ -	\$ 104,693	\$ -	\$ -	\$ -	\$ (52,742)	\$ 51,951
Fire Equipment	221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,729	\$ 2,729
American Rescue Plan	222	\$ -	\$ -	\$ 1,565,790	\$ -	\$ -	\$ 1,565,790	\$ -	\$ -	\$ -	\$ -	\$ 1,565,790
<b>Total</b>		<b>\$ 171,578</b>	<b>\$ 391,650</b>	<b>\$ 2,025,790</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,589,019</b>	<b>\$ -</b>	<b>\$ 542,566</b>	<b>\$ 7,000</b>	<b>\$ 216,275</b>	<b>\$ 3,354,859</b>

### Capital Projects Funds

Fund Name	Fund #	Personnel	Materials and Services	Capital Outlay	Special Payments	Debt Service	Total Operational Expenditures	Other Requirements	Interfund Transfers	Contingency	Unappropriated For Future Spending	Total Requirements
Special Assessments	102	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,024	\$ -	\$ -	\$ 6,694	\$ 74,718
System Development - Parks	163	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 726,569	\$ 801,569
System Development - Roads	165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,511	\$ 76,511
Capital Improvements and Maint.	137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607,843	\$ 607,843
Prom Improvement	140	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ 75,000	\$ 475,904	\$ 655,904
Parks Construction	133	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 300,046	\$ 325,046
Street Construction	135	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 2,453,099	\$ 3,453,099
Airport	164	\$ -	\$ 2,750	\$ 30,000	\$ -	\$ -	\$ 32,750	\$ -	\$ -	\$ -	\$ 14,252	\$ 47,002
<b>Total</b>		<b>\$ -</b>	<b>\$ 77,750</b>	<b>\$ 1,160,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,237,750</b>	<b>\$ 68,024</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 4,660,919</b>	<b>\$ 6,041,693</b>

### Debt Service Funds

Fund Name	Fund #	Personnel	Materials and Services	Capital Outlay	Special Payments	Debt Service	Total Operational Expenditures	Other Requirements	Interfund Transfers	Contingency	Unappropriated For Future Spending	Total Requirements
Amort. Bond Premium (Water GO Bond)	122	\$ -	\$ -	\$ -	\$ -	\$ 434,700	\$ 434,700	\$ -	\$ -	\$ -	\$ 749,651	\$ 1,184,351

### Trust Funds

Fund Name	Fund #	Personnel	Materials and Services	Capital Outlay	Special Payments	Debt Service	Total Operational Expenditures	Other Requirements	Interfund Transfers	Contingency	Unappropriated For Future Spending	Total Requirements
Library Trust	176	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 78,987	\$ 85,987

## Fiscal Year 2024 Debt Payment Requirements

<b>Debt Issues in July 23</b>	<b>Beg FY Balance</b>	<b>Principal</b>	<b>Interest</b>	<b>Total FY Payments</b>	<b>End FY Balance</b>
Water GO Bond	\$ 1,820,625.00	\$ 365,000.00	\$ 69,700.00	\$ 434,700.00	\$ 1,385,925.00
Water 2012 Series	\$ 4,006,321.99	\$ 155,000.00	\$ 109,118.76	\$ 264,118.76	\$ 3,742,203.23
Sewer Wastewater Bank Stabilization	\$ 859,193.28	\$ 24,819.93	\$ 22,913.02	\$ 47,732.95	\$ 811,460.33
Convention Center TRT Bonds	\$ 17,081,837.50	\$ 615,000.00	\$ 526,050.00	\$ 1,141,050.00	\$ 15,940,787.50
Water East Hills Tank	\$ 6,700,572.33	\$ 72,344.50	\$ 165,231.30	\$ 237,575.80	\$ 6,462,996.53
Series 2022A (Wastewater 2011 refinancing)	\$ 2,745,129.75	\$ 230,000.00	\$ 76,725.00	\$ 306,725.00	\$ 2,438,404.75
Series 2022B (Sewer infrastructure/dryer)	\$ 5,798,115.50	\$ 140,000.00	\$ 153,435.00	\$ 293,435.00	\$ 5,504,680.50
<b>Totals</b>	<b>\$ 39,011,795.35</b>	<b>\$ 1,602,164.43</b>	<b>\$ 1,123,173.08</b>	<b>\$ 2,725,337.51</b>	<b>\$ 36,286,457.84</b>



## Summary of Debt Requirements

Water General Obligation Debt Fund

Series 2007

As of June 30,2023

Water General Obligation Debt Fund Series 2007 122-0422-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 23</b>	\$ 2,244,775.00	\$ 340,000.00	\$84,150.00	\$ 424,150.00	\$ 1,820,625.00
<b>FY 24</b>	\$ 1,820,625.00	\$ 365,000.00	\$69,700.00	\$ 434,700.00	\$ 1,385,925.00
<b>FY 25</b>	\$ 1,385,925.00	\$ 395,000.00	\$54,187.00	\$ 449,187.00	\$ 936,738.00
<b>FY 26</b>	\$ 936,738.00	\$ 425,000.00	\$37,400.00	\$ 462,400.00	\$ 474,338.00
<b>FY 27</b>	\$ 474,338.00	\$ 455,000.00	\$19,338.00	\$ 474,338.00	-

*(1) Subject to optional redemption on January 1, 2018 and on any interest payment date thereafter at par*

## Summary of Debt Requirements

Water Full Faith and Credit

Series 2012

As of June 30,2023

Water FF&C Series 2012 101-0419-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 23</b>	\$ 4,274,315.75	\$ 155,000.00	\$ 112,993.76	\$ 267,993.76	\$ 4,006,321.99
<b>FY 24</b>	\$ 4,006,321.99	\$ 155,000.00	\$ 109,118.76	\$ 264,118.76	\$ 3,742,203.23
<b>FY 25</b>	\$ 3,742,203.23	\$ 175,000.00	\$ 103,681.26	\$ 278,681.26	\$ 3,463,521.97
<b>FY 26</b>	\$ 3,463,521.97	\$ 175,000.00	\$ 96,681.26	\$ 271,681.26	\$ 3,191,840.71
<b>FY 27</b>	\$ 3,191,840.71	\$ 175,000.00	\$ 89,681.26	\$ 264,681.26	\$ 2,927,159.45
<b>FY 28</b>	\$ 2,927,159.45	\$ 185,000.00	\$ 82,481.26	\$ 267,481.26	\$ 2,659,678.19
<b>FY 29</b>	\$ 2,659,678.19	\$ 190,000.00	\$ 74,981.26	\$ 264,981.26	\$ 2,394,696.93
<b>FY 30</b>	\$ 2,394,696.93	\$ 200,000.00	\$ 67,931.26	\$ 267,931.26	\$ 2,126,765.67
<b>FY 31</b>	\$ 2,126,765.67	\$ 205,000.00	\$ 61,350.01	\$ 266,350.01	\$ 1,860,415.66
<b>FY 32</b>	\$ 1,860,415.66	\$ 210,000.00	\$ 54,606.26	\$ 264,606.26	\$ 1,595,809.40
<b>FY 33</b>	\$ 1,595,809.40	\$ 220,000.00	\$ 47,616.76	\$ 267,616.76	\$ 1,328,192.64
<b>FY 34</b>	\$ 1,328,192.64	\$ 225,000.00	\$ 39,965.63	\$ 264,965.63	\$ 1,063,227.01
<b>FY 35</b>	\$ 1,063,227.01	\$ 235,000.00	\$ 31,628.13	\$ 266,628.13	\$ 796,598.88
<b>FY 36</b>	\$ 796,598.88	\$ 245,000.00	\$ 22,928.13	\$ 267,928.13	\$ 528,670.75
<b>FY 37</b>	\$ 528,670.75	\$ 250,000.00	\$ 13,956.25	\$ 263,956.25	\$ 264,714.50
<b>FY 38</b>	\$ 264,714.50	\$ 260,000.00	\$ 4,714.50	\$ 264,714.50	\$ -

## Summary of Debt Requirements

Wastewater Bank Stabilization

As of June 30,2023

Sewer Wastewater Bank Stabilization 106-0453-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 23</b>	\$ 906,926.23	\$ 23,934.36	\$ 23,798.59	\$ 47,732.95	\$ 859,193.28
<b>FY 24</b>	\$ 859,193.28	\$ 24,819.93	\$ 22,913.02	\$ 47,732.95	\$ 811,460.33
<b>FY 25</b>	\$ 811,460.33	\$ 25,738.27	\$ 21,994.68	\$ 47,732.95	\$ 763,727.38
<b>FY 26</b>	\$ 763,727.38	\$ 26,690.59	\$ 21,042.36	\$ 47,732.95	\$ 715,994.43
<b>FY 27</b>	\$ 715,994.43	\$ 27,678.14	\$ 20,054.81	\$ 47,732.95	\$ 668,261.48
<b>FY 28</b>	\$ 668,261.48	\$ 28,702.23	\$ 19,030.72	\$ 47,732.95	\$ 620,528.53
<b>FY 29</b>	\$ 620,528.53	\$ 29,764.21	\$ 17,968.74	\$ 47,732.95	\$ 572,795.58
<b>FY 30</b>	\$ 572,795.58	\$ 30,865.49	\$ 16,867.46	\$ 47,732.95	\$ 525,062.63
<b>FY 31</b>	\$ 525,062.63	\$ 32,007.51	\$ 15,725.44	\$ 47,732.95	\$ 477,329.68
<b>FY 32</b>	\$ 477,329.68	\$ 33,191.79	\$ 14,541.16	\$ 47,732.95	\$ 429,596.73
<b>FY 33</b>	\$ 429,596.73	\$ 34,419.88	\$ 13,313.07	\$ 47,732.95	\$ 381,863.78
<b>FY 34</b>	\$ 381,863.78	\$ 35,693.42	\$ 12,039.53	\$ 47,732.95	\$ 334,130.83
<b>FY 35</b>	\$ 334,130.83	\$ 37,014.08	\$ 10,718.87	\$ 47,732.95	\$ 286,397.88
<b>FY 36</b>	\$ 286,397.88	\$ 38,383.60	\$ 9,349.35	\$ 47,732.95	\$ 238,664.93
<b>FY 37</b>	\$ 238,664.93	\$ 39,803.79	\$ 7,929.16	\$ 47,732.95	\$ 190,931.98
<b>FY 38</b>	\$ 190,931.98	\$ 41,276.53	\$ 6,456.42	\$ 47,732.95	\$ 143,199.03
<b>FY 39</b>	\$ 143,199.03	\$ 42,803.76	\$ 4,929.19	\$ 47,732.95	\$ 95,466.08
<b>FY 40</b>	\$ 95,466.08	\$ 44,387.50	\$ 3,345.45	\$ 47,732.95	\$ 47,733.13
<b>FY 41</b>	\$ 47,733.13	\$ 46,030.02	\$ 1,703.11	\$ 47,733.13	-

## Summary of Debt Requirements

Convention Center Transient Room Tax Revenue Bonds

Series 2018

As of June 30,2023

Convention Center Transient Room Tax Revenue Bonds Series 2018 108-0454-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 23</b>	\$ 18,222,887.50	\$ 585,000.00	\$ 556,050.00	\$ 1,141,050.00	\$ 17,081,837.50
<b>FY 24</b>	\$ 17,081,837.50	\$ 615,000.00	\$ 526,050.00	\$ 1,141,050.00	\$ 15,940,787.50
<b>FY 25</b>	\$ 15,940,787.50	\$ 640,000.00	\$ 497,875.00	\$ 1,137,875.00	\$ 14,802,912.50
<b>FY 26</b>	\$ 14,802,912.50	\$ 665,000.00	\$ 471,775.00	\$ 1,136,775.00	\$ 13,666,137.50
<b>FY 27</b>	\$ 13,666,137.50	\$ 695,000.00	\$ 444,575.00	\$ 1,139,575.00	\$ 12,526,562.50
<b>FY 28</b>	\$ 12,526,562.50	\$ 725,000.00	\$ 416,175.00	\$ 1,141,175.00	\$ 11,385,387.50
<b>FY 29</b>	\$ 11,385,387.50	\$ 750,000.00	\$ 390,425.00	\$ 1,140,425.00	\$ 10,244,962.50
<b>FY 30</b>	\$ 10,244,962.50	\$ 780,000.00	\$ 359,675.00	\$ 1,139,675.00	\$ 9,105,287.50
<b>FY 31</b>	\$ 9,105,287.50	\$ 820,000.00	\$ 319,675.00	\$ 1,139,675.00	\$ 7,965,612.50
<b>FY 32</b>	\$ 7,965,612.50	\$ 855,000.00	\$ 284,212.50	\$ 1,139,212.50	\$ 6,826,400.00
<b>FY 33</b>	\$ 6,826,400.00	\$ 885,000.00	\$ 253,762.50	\$ 1,138,762.50	\$ 5,687,637.50
<b>FY 34</b>	\$ 5,687,637.50	\$ 915,000.00	\$ 222,262.50	\$ 1,137,262.50	\$ 4,550,375.00
<b>FY 35</b>	\$ 4,550,375.00	\$ 955,000.00	\$ 182,375.00	\$ 1,137,375.00	\$ 3,413,000.00
<b>FY 36</b>	\$ 3,413,000.00	\$ 1,005,000.00	\$ 133,375.00	\$ 1,138,375.00	\$ 2,274,625.00
<b>FY 37</b>	\$ 2,274,625.00	\$ 1,055,000.00	\$ 81,875.00	\$ 1,136,875.00	\$ 1,137,750.00
<b>FY 38</b>	\$ 1,137,750.00	\$ 1,110,000.00	\$ 27,750.00	\$ 1,137,750.00	-

# Summary of Debt Requirements

East Hills Water Tank Financing

As of June 30,2023

Water East Hills Water Tank Financing 104-0451-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
FY 23	\$ 6,941,148.12	\$ 71,756.66	\$ 168,819.13	\$ 240,575.79	\$ 6,700,572.33
FY 24	\$ 6,700,572.33	\$ 72,344.50	\$ 165,231.30	\$ 237,575.80	\$ 6,462,996.53
FY 25	\$ 6,462,996.53	\$ 77,961.73	\$ 161,614.07	\$ 239,575.80	\$ 6,223,420.73
FY 26	\$ 6,223,420.73	\$ 83,609.82	\$ 157,715.98	\$ 241,325.80	\$ 5,982,094.93
FY 27	\$ 5,982,094.93	\$ 84,290.31	\$ 153,535.49	\$ 237,825.80	\$ 5,744,269.13
FY 28	\$ 5,744,269.13	\$ 90,004.83	\$ 149,320.97	\$ 239,325.80	\$ 5,504,943.33
FY 29	\$ 5,504,943.33	\$ 95,755.06	\$ 144,820.73	\$ 240,575.79	\$ 5,264,367.54
FY 30	\$ 5,264,367.54	\$ 101,542.82	\$ 140,032.98	\$ 241,575.80	\$ 5,022,791.74
FY 31	\$ 5,022,791.74	\$ 102,369.96	\$ 134,955.84	\$ 237,325.80	\$ 4,785,465.94
FY 32	\$ 4,785,465.94	\$ 108,238.45	\$ 129,837.34	\$ 238,075.79	\$ 4,547,390.15
FY 33	\$ 4,547,390.15	\$ 114,150.38	\$ 124,425.42	\$ 238,575.80	\$ 4,308,814.35
FY 34	\$ 4,308,814.35	\$ 120,107.90	\$ 118,717.90	\$ 238,825.80	\$ 4,069,988.55
FY 35	\$ 4,069,988.55	\$ 126,113.30	\$ 112,712.50	\$ 238,825.80	\$ 3,831,162.75
FY 36	\$ 3,831,162.75	\$ 132,168.97	\$ 106,406.83	\$ 238,575.80	\$ 3,592,586.95
FY 37	\$ 3,592,586.95	\$ 138,277.42	\$ 99,798.38	\$ 238,075.80	\$ 3,354,511.15
FY 38	\$ 3,354,511.15	\$ 144,441.28	\$ 92,884.51	\$ 237,325.79	\$ 3,117,185.36
FY 39	\$ 3,117,185.36	\$ 155,663.35	\$ 85,662.45	\$ 241,325.80	\$ 2,875,859.56
FY 40	\$ 2,875,859.56	\$ 161,946.52	\$ 77,879.28	\$ 239,825.80	\$ 2,636,033.76
FY 41	\$ 2,636,033.76	\$ 168,293.84	\$ 69,781.95	\$ 238,075.79	\$ 2,397,957.97
FY 42	\$ 2,397,957.97	\$ 179,708.54	\$ 61,367.26	\$ 241,075.80	\$ 2,156,882.17
FY 43	\$ 2,156,882.17	\$ 185,599.79	\$ 55,976.00	\$ 241,575.79	\$ 1,915,306.38
FY 44	\$ 1,915,306.38	\$ 191,517.78	\$ 50,408.01	\$ 241,925.79	\$ 1,673,380.59
FY 45	\$ 1,673,380.59	\$ 192,463.32	\$ 44,662.48	\$ 237,125.80	\$ 1,436,254.79
FY 46	\$ 1,436,254.79	\$ 198,437.22	\$ 38,888.58	\$ 237,325.80	\$ 1,198,928.99
FY 47	\$ 1,198,928.99	\$ 204,440.34	\$ 32,935.46	\$ 237,375.80	\$ 961,553.19
FY 48	\$ 961,553.19	\$ 210,473.55	\$ 26,802.25	\$ 237,275.80	\$ 724,277.39
FY 49	\$ 724,277.39	\$ 221,537.75	\$ 20,488.04	\$ 242,025.79	\$ 482,251.60
FY 50	\$ 482,251.60	\$ 227,633.89	\$ 13,841.91	\$ 241,475.80	\$ 240,775.80
FY 51	\$ 240,775.80	\$ 233,762.91	\$ 7,012.89	\$ 240,775.80	\$ -

## Summary of Debt Requirements

Refinancing of 2011 Wastewater Revenue Bonds

Series 2022A

As of June 30,2023

Series 2022A Refinancing of 2011 Wastewater Revenue Bonds 106-0000-000-225-004					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 23</b>	\$ 2,782,764.78	\$ -	\$ 37,635.03	\$ 37,635.03	\$ 2,745,129.75
<b>FY 24</b>	\$ 2,745,129.75	\$ 230,000.00	\$ 76,725.00	\$ 306,725.00	\$ 2,438,404.75
<b>FY 25</b>	\$ 2,438,404.75	\$ 240,000.00	\$ 68,711.50	\$ 308,711.50	\$ 2,129,693.25
<b>FY 26</b>	\$ 2,129,693.25	\$ 245,000.00	\$ 60,442.25	\$ 305,442.25	\$ 1,824,251.00
<b>FY 27</b>	\$ 1,824,251.00	\$ 250,000.00	\$ 52,002.50	\$ 302,002.50	\$ 1,522,248.50
<b>FY 28</b>	\$ 1,522,248.50	\$ 265,000.00	\$ 43,221.75	\$ 308,221.75	\$ 1,214,026.75
<b>FY 29</b>	\$ 1,214,026.75	\$ 270,000.00	\$ 34,100.00	\$ 304,100.00	\$ 909,926.75
<b>FY 30</b>	\$ 909,926.75	\$ 280,000.00	\$ 24,722.50	\$ 304,722.50	\$ 605,204.25
<b>FY 31</b>	\$ 605,204.25	\$ 285,000.00	\$ 15,089.25	\$ 300,089.25	\$ 305,115.00
<b>FY 32</b>	\$ 305,115.00	\$ 300,000.00	\$ 5,115.00	\$ 305,115.00	\$ -

# Summary of Debt Requirements

New Sewer Equipment Bond Issue

Series 2022B

As of June 30,2023

Series 2022B New Sewer Equipment Bond Issue (Dryer) 106-0000-000-225-005					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 23</b>	\$ 5,870,979.43	-	\$ 72,863.93	\$ 72,863.93	\$ 5,798,115.50
<b>FY 24</b>	\$ 5,798,115.50	\$ 140,000.00	\$ 153,435.00	\$ 293,435.00	\$ 5,504,680.50
<b>FY 25</b>	\$ 5,504,680.50	\$ 145,000.00	\$ 147,934.50	\$ 292,934.50	\$ 5,211,746.00
<b>FY 26</b>	\$ 5,211,746.00	\$ 150,000.00	\$ 142,241.00	\$ 292,241.00	\$ 4,919,505.00
<b>FY 27</b>	\$ 4,919,505.00	\$ 155,000.00	\$ 136,354.50	\$ 291,354.50	\$ 4,628,150.50
<b>FY 28</b>	\$ 4,628,150.50	\$ 160,000.00	\$ 130,275.00	\$ 290,275.00	\$ 4,337,875.50
<b>FY 29</b>	\$ 4,337,875.50	\$ 165,000.00	\$ 124,002.50	\$ 289,002.50	\$ 4,048,873.00
<b>FY 30</b>	\$ 4,048,873.00	\$ 175,000.00	\$ 117,440.50	\$ 292,440.50	\$ 3,756,432.50
<b>FY 31</b>	\$ 3,756,432.50	\$ 180,000.00	\$ 110,589.00	\$ 290,589.00	\$ 3,465,843.50
<b>FY 32</b>	\$ 3,465,843.50	\$ 185,000.00	\$ 103,544.50	\$ 288,544.50	\$ 3,177,299.00
<b>FY 33</b>	\$ 3,177,299.00	\$ 195,000.00	\$ 96,210.50	\$ 291,210.50	\$ 2,886,088.50
<b>FY 34</b>	\$ 2,886,088.50	\$ 200,000.00	\$ 88,587.00	\$ 288,587.00	\$ 2,597,501.50
<b>FY 35</b>	\$ 2,597,501.50	\$ 210,000.00	\$ 80,674.00	\$ 290,674.00	\$ 2,306,827.50
<b>FY 36</b>	\$ 2,306,827.50	\$ 215,000.00	\$ 72,471.50	\$ 287,471.50	\$ 2,019,356.00
<b>FY 37</b>	\$ 2,019,356.00	\$ 225,000.00	\$ 63,979.50	\$ 288,979.50	\$ 1,730,376.50
<b>FY 38</b>	\$ 1,730,376.50	\$ 235,000.00	\$ 55,101.50	\$ 290,101.50	\$ 1,440,275.00
<b>FY 39</b>	\$ 1,440,275.00	\$ 245,000.00	\$ 45,837.50	\$ 290,837.50	\$ 1,149,437.50
<b>FY 40</b>	\$ 1,149,437.50	\$ 250,000.00	\$ 36,284.00	\$ 286,284.00	\$ 863,153.50
<b>FY 41</b>	\$ 863,153.50	\$ 260,000.00	\$ 26,441.00	\$ 286,441.00	\$ 576,712.50
<b>FY 42</b>	\$ 576,712.50	\$ 270,000.00	\$ 16,212.00	\$ 286,212.00	\$ 290,500.50
<b>FY 43</b>	\$ 290,500.50	\$ 285,000.00	\$ 5,500.50	\$ 290,500.50	-

## General Fund





The General Fund is a key component of Seaside's financial systems, and it represents the primary source of funding for most City operations. The General Fund is called such because it can usually be spent for any purpose that a city would legally expend funds. It is considered Seaside's primary operating fund, in that it will pay for the majority of the City's day-to-day operations. Funding sources for the General Fund come in from a variety of means, including property taxes and fees charged for City services.

Our General Fund provides funding for many of the City's individual funds, but it represents the bulk of funding for City Hall, Public Safety, Public Works, and Community Development. Generally speaking, it provides the most flexibility in terms of being able to quickly respond to residents' needs, changes in economic conditions, and emergencies.

In fiscal year 2022 the General Fund collected about \$7.1 million in revenue and expended almost \$6.9 million. For FY 2023 we budgeted \$7.7 million in revenues and \$8.3 million in expenses. Though we do not yet have all the information for General Fund revenues and expenses this year, we estimate that revenues will total \$7.5 million against expenditures of \$8.1 million. In practice that means that the City will utilize savings (fund balance) to make up the difference. Projecting forward to FY 2024, we expect that revenues will remain stable at \$8.4 million and that we will spend nearly \$8 million.

Two significant sources of revenue for the General Fund are property taxes (\$4.2 million) and vacation rental taxes (\$1.8 million). Utilizing these two sources, Seaside can fully fund the personnel costs for the Public Safety departments. Personnel costs in the General Fund represent 21% of overall expenses, while materials and services will tally 11%.

## Mayor and Council

This department was created in the General Fund to account for the costs associated with the activities of the Mayor and the six City Council members. The Mayor and City Council serve as representatives for the City in local, regional, and State meetings. Additionally, they serve as liaisons to Seaside's boards and commissions, and they hold public meetings every second and fourth Monday of the month.

The Mayor and City Council are elected on a non-partisan basis. The City has a representative from each of the four wards, as well as two at-large members who represent two wards each.

Changes and Updates:

- The City elected to purchase electronic devices with which the Mayor and Council will be able to view meeting packets and other City documents on these devices, thus reducing the need to print large packets for each meeting.

## City Attorney

This department is responsible for the City's legal fees associated with retaining legal counsel. For the past 53 years, Dan Van Thiel has faithfully been Seaside's retained City Attorney. He has without a doubt played an instrumental role in shaping the City of Seaside into the City it is today. At the beginning of 2023, Dan retired from the service of the City. Seaside appreciates and applauds Dan's service and dedication to the residents and tourists alike, and we wish him nothing but sunny days in retirement!

Upon Dan's retirement, Seaside has retained the services of Beery, Elsner, and Hammond LLP out of Portland, Oregon. This law firm is focused on the legal issues that are common in municipalities in Oregon, specializing in municipal law and governance, land use, public finance, and employment law.

Changes and Updates:

- Retained the services of Beery, Elsner, and Hammond LLP

## Business Office

The Business Office is responsible for the administrative, financial, and human resources functions of the City. This department provides support for each of the other departments in the City. Additionally, the Business Office takes the lead in general policy development and direction, establishment of goals, purchasing, contract management, and performance management. The Business Office is divided into three separate sections: the Office of the City Manager, Human Resources, and Finance.

## Office of the City Manager

This office serves as the hub of administration for Seaside. It is responsible for the day-to-day operation of the City. This office is responsible for developing and implementing policy, supervising Seaside's departments and employees, and typically represents the City in negotiations with other government agencies and organizations. This office plays a crucial role in ensuring that the City runs smoothly and efficiently, and that Seaside's residents receive a high level of service and support.

On June 30<sup>th</sup>, 2022, longtime City Manager Mark Winstanley retired after nearly 37 years of service to the City of Seaside. There is no doubt that his steady hand at the helm of the City will be felt by those in Seaside for quite a long time. In July, the Seaside City Council appointed Spencer

Kyle to the position of City Manager. Spencer joins Seaside from the City of Saratoga Springs, Utah, where he oversaw the operations of many city departments as the Director of Administrative Services.

This office serves as the agency responsible for the City of Seaside's most important asset: its employees. At the head of this team is Assistant City Manager Jon Rahl. He is charged with a wide variety of tasks, including attracting, developing, and retaining the best talent available to serve the City of Seaside while working closely with the City's eight departments throughout the hiring process. Additionally, he oversees the City's benefits, human-capital associated technology, wellness, compensation, training, as well as the ongoing development and retention strategy for the City's employees.

## Finance

The Finance department is responsible for budgeting and forecasting revenues and expenses, analyzing economic conditions, and ensuring that the controls and fiscal policies of the City are sound and adequate. Additionally, this office is responsible for accounts payable and receivable, payroll, utility billing, data processing, assessment management, business licenses, financial planning, risk management, and contract administration. In 2022 the City hired Zach Fleck to lead these functions.

Changes and Updates:

- Spencer Kyle was hired to be Seaside's City Manager
- Zach Fleck was hired as the Seaside's Finance Director

## Library

The Seaside Public Library has been an institution on the North Coast for more than 100 years. As of 2021, they registered over 7,000 library cards and nearly 85,000 items checked out. Fiscal year 2022 saw the departure of Library Director Esther Moberg to lead the City of Warrenton as their City Manager. For much of the year, Assistant Director Josh Moorman stepped into the Interim Director role and assisted the City in the recruitment of Jennifer Reading as the new Director. Jennifer joins us from Colorado with over 20 years of library experience. Funding for the library supports staffing, collections, programming, technology, materials, and facility maintenance. Seaside's Public Library plays a vital role in providing access to educational and cultural resources, supporting literacy and lifelong learning, and fostering community engagement.

Changes and Updates:

- The library saw the departure of its Director and the recruitment and hiring of Jennifer Reading as the new Library Director

## Community Center

This department provides for the operation of the Community Center. Management of the Community Center is provided for by the Sunset Empire Park and Recreation District on a contractual basis. Sunset Empire Park and Recreation District provides an individual who is approved by the City to carry out required duties at the Community Center. These include scheduling use of the facility, scheduling staffing, overseeing building maintenance and janitorial services, and coordinating activities.

## General Fund Resources

General Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Beginning Fund Balance	\$ 1,801,625	\$ 2,889,409	\$ 3,625,117	\$ -	\$ 3,625,117.00	\$ 3,236,222.02	\$ -	\$ -
TAX BASE	\$ 3,879,433	\$ 3,990,285	\$ 4,299,838	\$ -	\$ 4,052,269	\$ 4,428,833.14	\$ -	\$ -
Estimated Taxes Not Received	\$ -	\$ (295,911)	\$ (300,989)	\$ -	\$ (247,569)	\$ (265,729.99)	\$ -	\$ -
ROOM TAX - VACATION RENT	\$ 1,514,072	\$ 1,706,645	\$ 1,920,000	\$ -	\$ 2,110,051	\$ 2,110,051.11	\$ -	\$ -
DELINQUENT TAXES	\$ 126,877	\$ 67,499	\$ 85,000	\$ -	\$ 45,000	\$ 46,350.00	\$ -	\$ -
STATE GRANT REIMBURSEMENT	\$ 321,203	\$ 4,981	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 14,297	\$ 14,925	\$ 15,000	\$ -	\$ 182,770	\$ 60,000.00	\$ -	\$ -
INTEREST ON TAX RECEIPTS	\$ 26,541	\$ 21,566	\$ 23,000	\$ -	\$ 1,000	\$ 1,000.00	\$ -	\$ -
BUS LICENSE & RM TAX PENA	\$ 7,679	\$ 1,445	\$ 3,000	\$ -	\$ 1,000	\$ 1,000.00	\$ -	\$ -
LIBRARY	\$ 12,861	\$ 21,137	\$ 14,000	\$ -	\$ 9,903	\$ 9,903.11	\$ -	\$ -
MISCELLANEOUS - GENERAL	\$ 9,488	\$ 12,481	\$ 12,000	\$ -	\$ 3,000	\$ 3,000.00	\$ -	\$ -
RENTAL/SALE CITY PROPERTY	\$ 12,811	\$ 8,367	\$ 4,000	\$ -	\$ 1,600	\$ 1,600.00	\$ -	\$ -
TAX OFFSETS	\$ 9,311	\$ 1,009	\$ 1,000	\$ -	\$ 880	\$ 880.34	\$ -	\$ -
LIBRARY GRANT	\$ 5,269	\$ 5,200	\$ 45,200	\$ -	\$ -	\$ -	\$ -	\$ -
CIGARETTE TAX	\$ 4,742	\$ 4,156	\$ 4,300	\$ -	\$ 2,499	\$ 2,498.56	\$ -	\$ -
INSURANCE REIMBURSEMENT	\$ -	\$ 15,103	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY CENTER	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
LIQUOR LICENSE FEE	\$ 2,275	\$ 1,800	\$ 2,000	\$ -	\$ 1,850	\$ 1,850.00	\$ -	\$ -
HEALTHY BENEFITS GRANT	\$ 750	\$ 750	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -
DONATIONS	\$ 20	\$ -	\$ -	\$ -	\$ 20	\$ 20.00	\$ -	\$ -
ADMIN COST-WATER	\$ 152,033	\$ 132,021	\$ 196,405	\$ -	\$ 196,405	\$ 158,487.58	\$ -	\$ -
ADMIN COST-SEWER	\$ 196,098	\$ 182,412	\$ 175,545	\$ -	\$ 175,545	\$ 162,917.82	\$ -	\$ -
ADMIN COST-STATE TAX STRT	\$ 56,723	\$ 55,314	\$ 26,551	\$ -	\$ 26,551	\$ 34,488.00	\$ -	\$ -
ADMIN COST-CONV CENTER	\$ 232,813	\$ 232,641	\$ 199,301	\$ -	\$ 199,301	\$ 388,368.00	\$ -	\$ -
ADMIN COST-DISTRICT ROAD	\$ 36,557	\$ 18,297	\$ 1,812	\$ -	\$ 1,812	\$ 35,982.00	\$ -	\$ -
ADMIN COST-DOWNTOWN MAINT	\$ 7,442	\$ 7,583	\$ 7,618	\$ -	\$ 7,618	\$ 8,077.50	\$ -	\$ -
ADMIN COST-PUBLIC SAFETY	\$ 438,900	\$ 482,392	\$ 506,623	\$ -	\$ 506,623	\$ 812,734.12	\$ -	\$ -
ADMIN COST-COMMUNITY DEV	\$ 40,580	\$ 40,638	\$ 49,143	\$ -	\$ 49,143	\$ 89,655.81	\$ -	\$ -
ADMIN COST-PUBLIC WORKS	\$ 109,384	\$ 115,477	\$ 99,317	\$ -	\$ 99,317	\$ 104,679.34	\$ -	\$ -
TRANSFER - WATER	\$ 266,606	\$ 267,181	\$ 267,994	\$ -	\$ 267,994	\$ 264,119.00	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -
<b>Total</b>	<b>\$ 9,286,389</b>	<b>\$ 10,004,803</b>	<b>\$ 11,285,525</b>	<b>\$ -</b>	<b>\$ 11,319,698</b>	<b>\$ 11,696,987</b>	<b>\$ 800,000</b>	<b>\$ -</b>

# General Fund Requirements – Summary

General Fund Summary								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 802,261.63	\$ 834,779.38	\$ 939,073.00	\$ -	\$ 908,940.64	\$ 1,033,769.87	\$ -	\$ -
COUNCIL SECRETARY	\$ 7,218.00	\$ 7,740.40	\$ 8,040.00	\$ -	\$ 8,040.00	\$ -	\$ -	\$ -
CITY MANAGER	\$ 128,064.00	\$ 130,620.00	\$ 141,000.00	\$ -	\$ 148,100.00	\$ -	\$ -	\$ -
FINANCE DIRECTOR	\$ -	\$ -	\$ 93,870.00	\$ -	\$ 82,250.00	\$ -	\$ -	\$ -
ASSIST TO CITY MANAGER	\$ 64,962.00	\$ 69,573.60	\$ 72,360.00	\$ -	\$ 75,960.00	\$ -	\$ -	\$ -
OFFICE PERSONNEL	\$ 110,247.07	\$ 119,292.59	\$ 126,368.00	\$ -	\$ 112,711.61	\$ -	\$ -	\$ -
ASSISTANT CITY MANAGER	\$ 110,184.00	\$ 112,692.00	\$ 116,880.00	\$ -	\$ 120,252.00	\$ -	\$ -	\$ -
LIBRARY DIRECTOR	\$ 95,184.00	\$ 97,392.00	\$ 100,968.00	\$ -	\$ 38,667.80	\$ -	\$ -	\$ -
TECH SERVICES SUPERVISOR	\$ 42,472.38	\$ 50,672.00	\$ 66,176.00	\$ -	\$ 64,328.91	\$ -	\$ -	\$ -
CIRCULATION (3 3/4)	\$ 200,550.20	\$ 206,376.54	\$ 213,411.00	\$ -	\$ 213,958.24	\$ -	\$ -	\$ -
LIBRARY AIDES (PART-TIME)	\$ 43,379.98	\$ 40,430.25	\$ 39,960.00	\$ -	\$ 44,672.06	\$ 45,000.00	\$ -	\$ -
FICA	\$ 60,852.13	\$ 69,279.55	\$ 75,928.00	\$ -	\$ 70,303.75	\$ 82,525.90	\$ -	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 131,610.93	\$ 146,407.11	\$ 192,185.00	\$ -	\$ 175,115.54	\$ 227,457.83	\$ -	\$ -
RETIREMENT	\$ 144,450.36	\$ 206,438.94	\$ 250,118.00	\$ -	\$ 181,669.79	\$ 273,120.10	\$ -	\$ -
Workers Comp Ins	\$ 3,703.56	\$ 2,826.73	\$ 806.00	\$ -	\$ 1,119.10	\$ 1,510.28	\$ -	\$ -
UNEMPLOYMENT	\$ 794.45	\$ 906.47	\$ 991.00	\$ -	\$ 918.75	\$ 1,078.77	\$ -	\$ -
INSURANCE SPLIT	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,824.32	\$ 1,900.00	\$ -	\$ -
OVERTIME/HOLIDAY PAY	\$ 1,238.39	\$ 85,039.71	\$ 1,800.00	\$ -	\$ 1,929.33	\$ 3,200.00	\$ -	\$ -
LONGEVITY BONUS	\$ 5,051.09	\$ 5,741.86	\$ 10,791.00	\$ -	\$ 16,012.93	\$ 10,255.30	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,315.08	\$ -	\$ -
PUBLICATIONS	\$ 490.00	\$ 1,365.00	\$ 1,000.00	\$ -	\$ 150.90	\$ -	\$ -	\$ -
SUPPLIES	\$ 41,620.63	\$ 36,480.95	\$ 69,500.00	\$ -	\$ 48,757.70	\$ 40,000.00	\$ -	\$ -
MINOR EQUIPMENT	\$ 18,709.16	\$ 14,455.84	\$ 17,300.00	\$ -	\$ 29,731.08	\$ 21,000.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 811.00	\$ 2,318.34	\$ 2,500.00	\$ -	\$ 14,759.66	\$ 4,500.00	\$ -	\$ -
GROUPS MAINTENANCE	\$ 18,106.23	\$ 19,054.88	\$ 21,800.00	\$ -	\$ 27,457.16	\$ 25,000.00	\$ -	\$ -
BUILDING MAINTENANCE	\$ 8,072.49	\$ 15,724.47	\$ 20,000.00	\$ -	\$ 4,092.74	\$ 20,000.00	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ 30,382.16	\$ 27,063.86	\$ 38,800.00	\$ -	\$ 28,110.16	\$ 34,500.00	\$ -	\$ -
TELEPHONE	\$ 7,947.51	\$ 10,603.84	\$ 10,900.00	\$ -	\$ 12,144.32	\$ 12,700.00	\$ -	\$ -
ELECTRICITY	\$ 22,016.93	\$ 23,570.66	\$ 27,500.00	\$ -	\$ 28,780.01	\$ 27,000.00	\$ -	\$ -
HEATING FUEL	\$ 16,823.30	\$ 14,964.66	\$ 19,500.00	\$ -	\$ 22,863.62	\$ 21,500.00	\$ -	\$ -
GARBAGE	\$ 49.52	\$ 426.33	\$ 200.00	\$ -	\$ 1,332.71	\$ 200.00	\$ -	\$ -
LEGAL SERVICES	\$ 21,560.27	\$ 25,206.50	\$ 35,000.00	\$ -	\$ 20,668.07	\$ 1,000.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 197,908.48	\$ 234,874.34	\$ 288,000.00	\$ -	\$ 337,694.45	\$ 381,000.00	\$ 280,000.00	\$ -
COMPUTER SERVICES	\$ 22,229.85	\$ 21,630.00	\$ 23,900.00	\$ -	\$ 30,590.43	\$ 30,000.00	\$ -	\$ -
AUDIT	\$ 14,944.61	\$ 16,641.16	\$ 16,000.00	\$ -	\$ 13,869.01	\$ 15,000.00	\$ -	\$ -
INSURANCE	\$ 99,685.93	\$ 109,272.29	\$ 120,200.00	\$ -	\$ 122,532.45	\$ 125,000.00	\$ -	\$ -
PRINTING	\$ 95.70	\$ 253.37	\$ 1,600.00	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE & FREIGHT	\$ 3,061.25	\$ 4,231.65	\$ 5,700.00	\$ -	\$ 2,793.85	\$ 4,600.00	\$ -	\$ -
RENTALS & LEASES	\$ 9,904.78	\$ 9,583.45	\$ 11,300.00	\$ -	\$ 7,905.63	\$ 9,500.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 5,160.40	\$ 3,709.11	\$ 5,800.00	\$ -	\$ 3,440.15	\$ 2,400.00	\$ -	\$ -
CREDIT CARD DISCOUNT	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -
TRAVEL & MEETING	\$ 2,078.46	\$ 10,162.74	\$ 16,200.00	\$ -	\$ 31,869.98	\$ 30,500.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 8,217.16	\$ 7,021.94	\$ 9,150.00	\$ -	\$ 10,410.22	\$ 10,300.00	\$ -	\$ -
TRAINING	\$ 2,095.00	\$ 458.60	\$ 2,600.00	\$ -	\$ 2,859.00	\$ 16,300.00	\$ -	\$ -
BAD DEBT	\$ 88.24	\$ 28.00	\$ -	\$ -	\$ 237.98	\$ -	\$ -	\$ -
CASH OVER & SHORT	\$ (1.00)	\$ -	\$ -	\$ -	\$ (7.17)	\$ -	\$ -	\$ -
EQUIPMENT	\$ 5,509.00	\$ 57,635.97	\$ 25,000.00	\$ -	\$ 9,266.29	\$ -	\$ -	\$ -
LIBRARY PURCHASES	\$ 40,240.65	\$ 40,185.60	\$ 50,000.00	\$ -	\$ 63,751.62	\$ 50,000.00	\$ -	\$ -
BUILDINGS	\$ 25,197.07	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS & DONATIONS	\$ 49,500.00	\$ 57,500.00	\$ 88,500.00	\$ -	\$ 66,000.00	\$ 88,500.00	\$ (16,500.00)	\$ -
GRANT DISBURSEMENTS	\$ 312.45	\$ 202.49	\$ 750.00	\$ -	\$ 186.54	\$ 750.00	\$ -	\$ -
BOND PRINCIPAL	\$ 145,000.00	\$ 150,000.00	\$ 155,000.00	\$ -	\$ 155,000.00	\$ 155,000.00	\$ -	\$ -
BOND INTEREST	\$ 121,606.26	\$ 117,181.26	\$ 112,994.00	\$ -	\$ 57,465.63	\$ 109,118.76	\$ -	\$ -
TRANSFER - PUBLIC SAFETY	\$ 4,044,794.00	\$ 4,489,989.00	\$ 4,958,849.00	\$ -	\$ 4,958,849.00	\$ 4,930,000.00	\$ -	\$ -
TRANSFER - PUBLIC WORKS	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER-PARKS CONSTRUCT	\$ -	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -
TRANSFER-FIRE EQUIP (18)	\$ -	\$ -	\$ 51,079.00	\$ -	\$ 51,079.00	\$ -	\$ -	\$ -
TRANSFER - ECONOMIC DEV	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 11,000.00	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00	\$ 100,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 2,889,409.34	\$ 3,118,787.32	\$ 2,969,151.00	\$ -	\$ 3,236,222.02	\$ 3,736,485.57	\$ (263,500.00)	\$ -
<b>Total</b>	<b>\$ 6,396,980.03</b>	<b>\$ 6,886,016.05</b>	<b>\$ 8,316,374.00</b>	<b>\$ -</b>	<b>\$ 8,083,476.39</b>	<b>\$ 7,960,501.89</b>	<b>\$ 263,500.00</b>	<b>\$ -</b>
Personnel	\$ 1,151,762.54	\$ 1,353,219.75	\$ 1,513,452.00	\$ -	\$ 1,357,834.17	\$ 1,684,133.13	\$ -	\$ -
Materials and Services	\$ 552,058.06	\$ 609,101.98	\$ 764,750.00	\$ -	\$ 803,044.14	\$ 920,500.00	\$ 263,500.00	\$ -
Capital	\$ 70,946.72	\$ 97,821.57	\$ 110,000.00	\$ -	\$ 73,017.91	\$ 50,000.00	\$ -	\$ -
Non-Departmental	\$ 4,622,212.71	\$ 4,825,872.75	\$ 5,928,172.00	\$ -	\$ 5,849,580.17	\$ 5,305,868.76	\$ -	\$ -

## General Fund – Mayor and Council

Mayor and Council								
Account Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 7,218.00	\$ 7,730.40	\$ 8,040.00	\$ -	\$ 8,040.00	\$ 8,361.60	\$ -	\$ -
COUNCIL SECRETARY	\$ 7,218.00	\$ 7,730.40	\$ 8,040.00	\$ -	\$ 8,040.00	\$ -	\$ -	\$ -
FICA	\$ 518.40	\$ 558.36	\$ 627.00	\$ -	\$ 628.40	\$ 639.66	\$ -	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 1,911.46	\$ 1,933.22	\$ 1,933.00	\$ -	\$ 1,930.41	\$ 2,025.75	\$ -	\$ -
RETIREMENT	\$ 1,404.36	\$ 2,021.16	\$ 2,251.00	\$ -	\$ 2,189.00	\$ 2,352.50	\$ -	\$ -
Workers Comp Ins	\$ 33.00	\$ 24.64	\$ 10.00	\$ -	\$ 10.39	\$ 11.71	\$ -	\$ -
UNEMPLOYMENT	\$ 6.72	\$ 7.32	\$ 8.00	\$ -	\$ 8.20	\$ 8.36	\$ -	\$ -
LONGEVITY BONUS	\$ 144.36	\$ 154.56	\$ 161.00	\$ -	\$ 783.91	\$ 209.04	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33.45	\$ -	\$ -
PUBLICATIONS	\$ -	\$ 440.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES	\$ 777.44	\$ 1,071.72	\$ 1,500.00	\$ -	\$ 601.93	\$ 1,000.00	\$ -	\$ -
MINOR EQUIPMENT	\$ 66.97	\$ 649.15	\$ 300.00	\$ -	\$ 2,697.81	\$ 5,000.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ 1,500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 480.00	\$ 1,000.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 7,440.40	\$ 1,236.77	\$ 1,000.00	\$ -	\$ 25,551.28	\$ 5,000.00	\$ -	\$ -
PRINTING	\$ -	\$ 70.00	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE & FREIGHT	\$ 423.62	\$ 419.19	\$ 600.00	\$ -	\$ 193.07	\$ 400.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 256.20	\$ 558.60	\$ 300.00	\$ -	\$ 1,849.07	\$ 1,300.00	\$ -	\$ -
TRAVEL & MEETING	\$ 1,456.00	\$ 2,051.44	\$ 8,000.00	\$ -	\$ 15,690.72	\$ 12,000.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 199.00	\$ 139.00	\$ 300.00	\$ -	\$ 214.00	\$ 300.00	\$ -	\$ -
TRAINING	\$ -	\$ -	\$ 300.00	\$ -	\$ 475.13	\$ 300.00	\$ -	\$ -
<b>Total</b>	<b>\$ 21,855.93</b>	<b>\$ 20,565.53</b>	<b>\$ 26,030.00</b>	<b>\$ -</b>	<b>\$ 61,343.32</b>	<b>\$ 39,942.07</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 11,236.30	\$ 12,429.66	\$ 13,030.00	\$ -	\$ 13,590.31	\$ 13,642.07	\$ -	\$ -
Materials and Services	\$ 10,619.63	\$ 8,135.87	\$ 13,000.00	\$ -	\$ 47,753.01	\$ 26,300.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## General Fund – City Attorney

City Attorney								
Account Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
PUBLICATIONS	\$ 490.00	\$ 925.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 169.70	\$ -	\$ -	\$ -
MINOR EQUIPMENT	\$ -	\$ 10.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LEGAL SERVICES	\$ 475.00	\$ 25.00	\$ 5,000.00	\$ -	\$ 1,293.85	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 43,419.60	\$ 44,235.12	\$ 46,500.00	\$ -	\$ 46,500.00	\$ 100,000.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ -	\$ -	\$ -	\$ -	\$ 998.00	\$ 1,000.00	\$ -	\$ -
TRAVEL & MEETING	\$ 60.00	\$ 894.53	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 85.00	\$ 85.00	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 44,529.60</b>	<b>\$ 46,175.00</b>	<b>\$ 54,100.00</b>	<b>\$ -</b>	<b>\$ 48,961.55</b>	<b>\$ 102,500.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 44,529.60	\$ 46,175.00	\$ 54,100.00	\$ -	\$ 48,961.55	\$ 102,500.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## General Fund – Business Office

Business Office								
Account Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 413,457.07	\$ 432,178.19	\$ 550,478.00	\$ -	\$ 539,273.62	\$ 616,055.94	\$ -	\$ -
CITY MANAGER	\$ 128,064.00	\$ 130,620.00	\$ 141,000.00	\$ -	\$ 148,100.00	\$ -	\$ -	\$ -
FINANCE DIRECTOR	\$ -	\$ -	\$ 93,870.00	\$ -	\$ 82,250.00	\$ -	\$ -	\$ -
ASSIST TO CITY MANAGER	\$ 64,962.00	\$ 69,573.60	\$ 72,360.00	\$ -	\$ 75,960.00	\$ -	\$ -	\$ -
OFFICE PERSONNEL	\$ 110,247.07	\$ 119,292.59	\$ 126,368.00	\$ -	\$ 112,711.61	\$ -	\$ -	\$ -
ASSISTANT CITY MANAGER	\$ 110,184.00	\$ 112,692.00	\$ 116,880.00	\$ -	\$ 120,252.00	\$ -	\$ -	\$ -
FICA	\$ 31,276.26	\$ 38,900.91	\$ 42,476.00	\$ -	\$ 41,868.49	\$ 47,128.28	\$ -	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 73,709.30	\$ 71,812.56	\$ 115,552.00	\$ -	\$ 109,581.65	\$ 131,827.14	\$ -	\$ -
RETIREMENT	\$ 81,306.22	\$ 115,693.38	\$ 141,312.00	\$ -	\$ 99,586.99	\$ 168,416.11	\$ -	\$ -
Workers Comp Ins	\$ 1,900.03	\$ 1,540.66	\$ 435.00	\$ -	\$ 617.71	\$ 862.48	\$ -	\$ -
UNEMPLOYMENT	\$ 407.95	\$ 509.41	\$ 554.00	\$ -	\$ 547.13	\$ 616.06	\$ -	\$ -
INSURANCE SPLIT	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 1,824.32	\$ 1,900.00	\$ -	\$ -
OVERTIME/HOLIDAY PAY	\$ 489.11	\$ 84,656.91	\$ 600.00	\$ -	\$ 1,638.09	\$ 2,000.00	\$ -	\$ -
LONGEVITY BONUS	\$ 2,731.85	\$ 3,354.34	\$ 3,260.00	\$ -	\$ 8,586.68	\$ 5,939.09	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,464.22	\$ -	\$ -
PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 16.50	\$ -	\$ -	\$ -
SUPPLIES	\$ 2,032.34	\$ 3,111.17	\$ 3,000.00	\$ -	\$ 6,727.66	\$ 4,500.00	\$ -	\$ -
MINOR EQUIPMENT	\$ 5,514.99	\$ 2,037.27	\$ 7,000.00	\$ -	\$ 17,953.48	\$ 7,500.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 984.62	\$ 500.00	\$ -	\$ -
TELEPHONE	\$ 5,321.94	\$ 4,911.14	\$ 5,500.00	\$ -	\$ 4,708.14	\$ 5,200.00	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 4,232.50	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 8,087.44	\$ 41,267.73	\$ 8,500.00	\$ -	\$ 50,631.03	\$ 121,000.00	\$ -	\$ -
POSTAGE & FREIGHT	\$ 1,694.51	\$ 1,751.48	\$ 2,500.00	\$ -	\$ 858.64	\$ 2,000.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ -	\$ 199.00	\$ -	\$ -	\$ 240.00	\$ -	\$ -	\$ -
TRAVEL & MEETING	\$ 336.18	\$ 6,762.35	\$ 6,000.00	\$ -	\$ 11,081.65	\$ 15,000.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 852.18	\$ 1,075.84	\$ 1,300.00	\$ -	\$ 2,803.14	\$ 2,500.00	\$ -	\$ -
TRAINING	\$ 2,095.00	\$ 400.00	\$ 2,000.00	\$ -	\$ 2,383.87	\$ 16,000.00	\$ -	\$ -
<b>Total</b>	<b>\$ 633,012.37</b>	<b>\$ 811,962.34</b>	<b>\$ 892,267.00</b>	<b>\$ -</b>	<b>\$ 906,145.91</b>	<b>\$ 1,151,409.33</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 607,077.79	\$ 750,446.36	\$ 856,467.00	\$ -	\$ 803,524.68	\$ 977,209.33	\$ -	\$ -
Materials and Services	\$ 25,934.58	\$ 61,515.98	\$ 35,800.00	\$ -	\$ 102,621.23	\$ 174,200.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## General Fund – Library

Library									
Account Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	FY24 Adopted Budget
Salaries and Wages	\$ 381,586.56	\$ 394,870.79	\$ 420,515.00	\$ -	\$ 361,627.02	\$ 409,352.33	\$ -	\$ -	\$ -
LIBRARY DIRECTOR	\$ 95,184.00	\$ 97,392.00	\$ 100,968.00	\$ -	\$ 38,667.80	\$ -	\$ -	\$ -	\$ -
TECH SERVICES SUPERVISOR	\$ 42,472.38	\$ 50,672.00	\$ 66,176.00	\$ -	\$ 64,328.91	\$ -	\$ -	\$ -	\$ -
CIRCULATION (3 3/4)	\$ 200,550.20	\$ 206,376.54	\$ 213,411.00	\$ -	\$ 213,958.24	\$ -	\$ -	\$ -	\$ -
LIBRARY AIDES (PART-TIME)	\$ 43,379.98	\$ 40,430.25	\$ 39,960.00	\$ -	\$ 44,672.06	\$ 45,000.00	\$ -	\$ -	\$ -
FICA	\$ 29,057.47	\$ 29,820.28	\$ 32,825.00	\$ -	\$ 27,806.85	\$ 34,757.95	\$ -	\$ -	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 55,990.17	\$ 72,661.33	\$ 74,700.00	\$ -	\$ 63,603.48	\$ 93,604.95	\$ -	\$ -	\$ -
RETIREMENT	\$ 61,739.78	\$ 88,724.40	\$ 106,555.00	\$ -	\$ 79,893.81	\$ 102,351.48	\$ -	\$ -	\$ -
Workers Comp Ins	\$ 1,770.53	\$ 1,261.43	\$ 361.00	\$ -	\$ 491.01	\$ 636.09	\$ -	\$ -	\$ -
UNEMPLOYMENT	\$ 379.78	\$ 389.74	\$ 429.00	\$ -	\$ 363.42	\$ 454.35	\$ -	\$ -	\$ -
OVERTIME/HOLIDAY PAY	\$ 749.28	\$ 382.80	\$ 1,200.00	\$ -	\$ 291.24	\$ 1,200.00	\$ -	\$ -	\$ -
LONGEVITY BONUS	\$ 2,174.88	\$ 2,232.96	\$ 7,370.00	\$ -	\$ 6,642.35	\$ 4,107.17	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,817.41	\$ -	\$ -	\$ -
PUBLICATIONS	\$ -	\$ -	\$ -	\$ -	\$ 134.40	\$ -	\$ -	\$ -	\$ -
SUPPLIES	\$ 25,051.09	\$ 21,897.39	\$ 48,500.00	\$ -	\$ 27,800.12	\$ 20,000.00	\$ -	\$ -	\$ -
MINOR EQUIPMENT	\$ 11,766.88	\$ 10,871.29	\$ 8,000.00	\$ -	\$ 8,874.20	\$ 8,000.00	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 715.00	\$ 818.34	\$ 1,000.00	\$ -	\$ 4,845.30	\$ 2,500.00	\$ -	\$ -	\$ -
GROUPS MAINTENANCE	\$ 11,571.05	\$ 12,340.40	\$ 12,800.00	\$ -	\$ 20,408.60	\$ 15,000.00	\$ -	\$ -	\$ -
BUILDING MAINTENANCE	\$ 4,120.53	\$ 3,895.08	\$ 5,000.00	\$ -	\$ 480.00	\$ 5,000.00	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ 2,192.36	\$ 2,822.38	\$ 7,800.00	\$ -	\$ 3,644.48	\$ 2,500.00	\$ -	\$ -	\$ -
TELEPHONE	\$ 2,625.57	\$ 5,692.70	\$ 5,400.00	\$ -	\$ 7,436.18	\$ 7,500.00	\$ -	\$ -	\$ -
ELECTRICITY	\$ 8,207.17	\$ 9,027.76	\$ 12,000.00	\$ -	\$ 14,048.90	\$ 12,000.00	\$ -	\$ -	\$ -
HEATING FUEL	\$ 3,759.26	\$ 5,141.25	\$ 6,500.00	\$ -	\$ 11,368.26	\$ 9,500.00	\$ -	\$ -	\$ -
GARBAGE	\$ -	\$ 26.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 55,665.83	\$ 64,188.99	\$ 57,000.00	\$ -	\$ 133,791.64	\$ 65,000.00	\$ -	\$ -	\$ -
COMPUTER SERVICES	\$ 8,324.85	\$ 7,725.00	\$ 8,900.00	\$ -	\$ 14,162.50	\$ 10,000.00	\$ -	\$ -	\$ -
PRINTING	\$ 95.70	\$ 183.37	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSTAGE & FREIGHT	\$ 896.72	\$ 1,244.49	\$ 1,600.00	\$ -	\$ 899.14	\$ 1,200.00	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 47.60	\$ 1,146.56	\$ 100.00	\$ -	\$ 40.00	\$ 100.00	\$ -	\$ -	\$ -
CREDIT CARD DISCOUNT	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRAVEL & MEETING	\$ 56.45	\$ 325.06	\$ 700.00	\$ -	\$ 3,945.04	\$ 2,000.00	\$ -	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 405.00	\$ 469.00	\$ 450.00	\$ -	\$ 514.00	\$ 500.00	\$ -	\$ -	\$ -
TRAINING	\$ -	\$ 58.60	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BAD DEBT	\$ 88.24	\$ 28.00	\$ -	\$ -	\$ 237.98	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ 5,509.00	\$ 5,728.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY PURCHASES	\$ 40,240.65	\$ 40,185.60	\$ 50,000.00	\$ -	\$ 63,751.62	\$ 50,000.00	\$ -	\$ -	\$ -
BUILDINGS	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 714,855.80</b>	<b>\$ 784,159.84</b>	<b>\$ 880,705.00</b>	<b>\$ -</b>	<b>\$ 857,101.54</b>	<b>\$ 904,081.74</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 533,448.45	\$ 590,343.73	\$ 643,955.00	\$ -	\$ 540,719.18	\$ 693,281.74	\$ -	\$ -	\$ -
Materials and Services	\$ 135,657.70	\$ 147,901.91	\$ 176,750.00	\$ -	\$ 252,630.74	\$ 160,800.00	\$ -	\$ -	\$ -
Capital	\$ 45,749.65	\$ 45,914.20	\$ 60,000.00	\$ -	\$ 63,751.62	\$ 50,000.00	\$ -	\$ -	\$ -

## General Fund – Community Center

Community Center									
Account Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
SUPPLIES	\$ 1,691.74	\$ 1,515.64	\$ 4,500.00	\$ -	\$ 2,901.85	\$ 2,500.00	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 96.00	\$ -	\$ 500.00	\$ -	\$ 8,929.74	\$ 1,000.00	\$ -	\$ -	\$ -
BUILDING MAINTENANCE	\$ 392.88	\$ 9,977.16	\$ 5,000.00	\$ -	\$ 1,459.98	\$ 5,000.00	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ -	\$ 1,300.50	\$ 2,000.00	\$ -	\$ 1,156.00	\$ 2,000.00	\$ -	\$ -	\$ -
ELECTRICITY	\$ 6,004.24	\$ 6,399.07	\$ 7,000.00	\$ -	\$ 6,296.08	\$ 6,500.00	\$ -	\$ -	\$ -
HEATING FUEL	\$ 4,708.09	\$ 5,509.58	\$ 5,000.00	\$ -	\$ 7,751.27	\$ 8,000.00	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 32,583.85	\$ 33,553.38	\$ 50,000.00	\$ -	\$ 37,174.18	\$ 40,000.00	\$ -	\$ -	\$ -
RENTALS & LEASES	\$ 1,021.45	\$ 998.56	\$ 1,300.00	\$ -	\$ 1,011.85	\$ 1,500.00	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ -	\$ -	\$ 400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 46,498.25</b>	<b>\$ 59,253.89</b>	<b>\$ 75,700.00</b>	<b>\$ -</b>	<b>\$ 66,680.96</b>	<b>\$ 66,500.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 46,498.25	\$ 59,253.89	\$ 75,700.00	\$ -	\$ 66,680.96	\$ 66,500.00	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## General Fund – Non-Departmental

General Fund Non-Departmental									
Account Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
SUPPLIES	\$ 12,068.02	\$ 8,885.03	\$ 12,000.00	\$ -	\$ 10,556.44	\$ 12,000.00	\$ -	\$ -	
MINOR EQUIPMENT	\$ 1,360.32	\$ 887.78	\$ 2,000.00	\$ -	\$ 205.59	\$ 500.00	\$ -	\$ -	
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	
GROUNDS MAINTENANCE	\$ 6,535.18	\$ 6,714.48	\$ 9,000.00	\$ -	\$ 7,048.56	\$ 10,000.00	\$ -	\$ -	
BUILDING MAINTENANCE	\$ 3,559.08	\$ 1,852.23	\$ 10,000.00	\$ -	\$ 2,152.76	\$ 10,000.00	\$ -	\$ -	
MAINTENANCE CONTRACTS	\$ 28,189.80	\$ 22,940.98	\$ 29,000.00	\$ -	\$ 23,309.68	\$ 30,000.00	\$ -	\$ -	
ELECTRICITY	\$ 7,805.52	\$ 8,143.83	\$ 8,500.00	\$ -	\$ 8,435.03	\$ 8,500.00	\$ -	\$ -	
HEATING FUEL	\$ 8,355.95	\$ 4,313.83	\$ 8,000.00	\$ -	\$ 3,744.09	\$ 4,000.00	\$ -	\$ -	
GARBAGE	\$ 49.52	\$ 400.08	\$ 200.00	\$ -	\$ 1,332.71	\$ 200.00	\$ -	\$ -	
LEGAL SERVICES	\$ 21,085.27	\$ 25,181.50	\$ 30,000.00	\$ -	\$ 14,661.72	\$ -	\$ -	\$ -	
PROFESSIONAL/CONTRACTUAL	\$ 50,711.36	\$ 50,392.35	\$ 125,000.00	\$ -	\$ 44,046.32	\$ 50,000.00	\$ 280,000.00	\$ -	
COMPUTER SERVICES	\$ 13,905.00	\$ 13,905.00	\$ 15,000.00	\$ -	\$ 16,427.93	\$ 20,000.00	\$ -	\$ -	
AUDIT	\$ 14,944.61	\$ 16,641.16	\$ 16,000.00	\$ -	\$ 13,869.01	\$ 15,000.00	\$ -	\$ -	
INSURANCE	\$ 99,685.93	\$ 109,272.29	\$ 120,200.00	\$ -	\$ 122,532.45	\$ 125,000.00	\$ -	\$ -	
PRINTING	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
POSTAGE & FREIGHT	\$ 46.40	\$ 816.49	\$ 1,000.00	\$ -	\$ 843.00	\$ 1,000.00	\$ -	\$ -	
RENTALS & LEASES	\$ 8,814.93	\$ 8,584.89	\$ 10,000.00	\$ -	\$ 6,893.79	\$ 8,000.00	\$ -	\$ -	
ADVERTISING/LEGAL NOTICES	\$ 4,856.60	\$ 1,804.95	\$ 5,000.00	\$ -	\$ 313.08	\$ -	\$ -	\$ -	
TRAVEL & MEETING	\$ 169.83	\$ 129.36	\$ -	\$ -	\$ 1,152.57	\$ -	\$ -	\$ -	
DUES & MEMBERSHIPS	\$ 6,675.98	\$ 5,253.10	\$ 7,000.00	\$ -	\$ 6,879.08	\$ 7,000.00	\$ -	\$ -	
CONTRIBUTIONS & DONATIONS	\$ 49,500.00	\$ 57,500.00	\$ 88,500.00	\$ -	\$ 66,000.00	\$ 88,500.00	\$ (16,500.00)	\$ -	
CASH OVER & SHORT	\$ (1.00)	\$ -	\$ -	\$ -	\$ (7.17)	\$ -	\$ -	\$ -	
EQUIPMENT	\$ -	\$ 51,907.37	\$ 25,000.00	\$ -	\$ 9,266.29	\$ -	\$ -	\$ -	
BUILDINGS	\$ 25,197.07	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
GRANT DISBURSEMENTS	\$ 312.45	\$ 202.49	\$ 750.00	\$ -	\$ 186.54	\$ 750.00	\$ -	\$ -	
BOND PRINCIPAL	\$ 145,000.00	\$ 150,000.00	\$ 155,000.00	\$ -	\$ 155,000.00	\$ 155,000.00	\$ -	\$ -	
BOND INTEREST	\$ 121,606.26	\$ 117,181.26	\$ 112,994.00	\$ -	\$ 57,465.63	\$ 109,118.76	\$ -	\$ -	
TRANSFER - PUBLIC SAFETY	\$ 4,044,794.00	\$ 4,489,989.00	\$ 4,958,849.00	\$ -	\$ 4,958,849.00	\$ 4,930,000.00	\$ -	\$ -	
TRANSFER - PUBLIC WORKS	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSFER-PARKS CONSTRUCT	\$ -	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	
TRANSFER-FIRE EQUIP (18)	\$ -	\$ -	\$ 51,079.00	\$ -	\$ 51,079.00	\$ -	\$ -	\$ -	
TRANSFER - ECONOMIC DEV	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 11,000.00	\$ -	\$ -	
CONTINGENCIES	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 300,000.00	\$ 100,000.00	\$ -	\$ -	
ENDING FUND BALANCE	\$ 1,701,232.00	\$ 2,274,945.00	\$ 2,969,151.00	\$ -	\$ 2,969,151.00	\$ 3,736,485.57	\$ -	\$ -	
<b>Total</b>	<b>\$ 4,936,228.08</b>	<b>\$ 5,163,899.45</b>	<b>\$ 6,387,572.00</b>	<b>\$ -</b>	<b>\$ 6,143,243.12</b>	<b>\$ 5,696,068.76</b>	<b>\$ 263,500.00</b>	<b>\$ -</b>	
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials and Services	\$ 338,318.30	\$ 343,619.33	\$ 497,900.00	\$ -	\$ 350,396.66	\$ 390,200.00	\$ 263,500.00	\$ -	
Capital	\$ 25,197.07	\$ 51,907.37	\$ 50,000.00	\$ -	\$ 9,266.29	\$ -	\$ -	\$ -	
Non-Departmental	\$ 4,572,712.71	\$ 4,768,372.75	\$ 5,839,672.00	\$ -	\$ 5,783,580.17	\$ 5,305,868.76	\$ -	\$ -	

## Public Safety Fund

The Public Safety Fund encompasses revenues and expenditures for Seaside's Police and Fire Departments, 911, the Lifeguard program, and the Municipal Court system. Public Safety programs in Seaside are unique for a City of our size. Given the swings in the daily population of our City, we must employ departments that can service a population that is roughly three times larger than Seaside. Additionally, Seaside's setting on the Pacific Coast means that our Public Safety agencies must go through very specific training to become familiar with the challenges that they may face in the field. In practice, this means that the Public Safety fund represents the largest operational fund in Seaside's budget, comprising roughly 15% of the City's total expenditures.

### Changes and Updates:

- The State of Oregon awarded over \$3 million in funding to the Police and Fire departments so that they could update their stations to meet current seismic standards. In the next fiscal year we will work on \$1.6 million in upgrades to the Police station.

## Municipal Court

This department provides for the activities of the Municipal Court system. This court handles citations issued by Seaside's Police and Fire departments for traffic, parking, code violations, and misdemeanor crimes. Court proceedings are administered by Stacy Rodrigues, who is an attorney who is licensed to practice law in the State of Oregon. Court sessions are held on Tuesday afternoons, with jury trials scheduled as needed.

## Seaside Police Department



Seaside's Police department employs 19 Officers, 8 Emergency Communications employees, and a Community Service Officer. While many cities saw a decrease in traffic, tourism, business, and other events from 2020-2022 due to the impact of COVID on our society, Seaside actually saw a considerable *increase* in the number of people, events, and in turn, calls for service. Seaside's Police Department handles more than 10,000 calls for service per year, which is considerable for the size of our City. Our Police Department is overseen by Chief Dave Ham, a 28-year veteran of the Police service who has served as Seaside's Chief for the past nine years.

### Updates and Changes:

- The Seaside Police Department will be the beneficiary of a \$1.6 million in funding from the State of Oregon to undertake seismic upgrades in the Police Station.

## Seaside Fire & Rescue



Seaside Fire & Rescue provides fire protection, rescue, and emergency medical services to the citizens and visitors of the City, provides contracted fire and emergency medical services to Seaside Rural fire Protection district, and mutual aid to other departments in Clatsop County, as well as responding to wildfires in Oregon and California as requested by the State of Oregon. The department was established in 1904 and its membership has included volunteer firefighters for nearly 120 years. Seaside has 6 full-time career staff, a part time firefighter program, 4 resident volunteers, and we are fortunate to have roughly 25 volunteer firefighters. Seaside Fire & Rescue is led by Chief Joey Daniels who has 27 years of experience in the Fire Service. Chief Daniels has been with the City for 14 years, of which 11 was at the helm of the department.

Seaside Fire & Rescue also takes part in highly specialized training involving high-angle rope rescue, Hazardous materials, water and ocean rescue, wildland firefighting, and emergency medical services. Each summer, as the weather warms up Seaside Fire & Rescue hires and manages our seasonal Beach Lifeguard program.

### Updates and Changes:

- In March of 2023 Seaside Fire & Rescue received its new fire engine, the 4-wheel drive engine was put into service April 2023.
- In 2022 Seaside Fire & Rescue was awarded over \$1.7 million by the State of Oregon for seismic rehabilitation that we hope will start in 2023-2024 budget year.
- In February 2023 Seaside Fire & Rescue was awarded over \$500,000 by Homeland Security under its Safer Grant Program to hire a recruitment and retention officer for the next 4 years. They were also awarded \$370,000 over three years from the State of Oregon for an additional firefighter.
- In November 2022 the Citizens of Seaside passed a five-year continuing Operation Levy to keep our training officer position, to purchase a training tower, and to replace our 2004 pumper – tender.





## Seaside Fire & Rescue Lifeguard Program

This department accounts for the activities of the Lifeguard Program. Seaside's Lifeguard Program is supervised by the Fire Department. It provides seasonal employees to manage activities on the beach during the busy tourist season. This usually lasts from Memorial Day to Labor Day, but is dependent on the weather trends both early and late in the year.

The mission of the Seaside Fire & Rescue Lifeguards is to provide highly trained, professional lifesaving response and service to the public, while acting as ambassadors of the City of Seaside to visitors on the beach.

Common duties of the Lifeguards include: safety prevention and awareness of ocean conditions, assisting with missing and lost persons, providing for cleanliness along the beach, initial response to medical emergencies on the beach and promenade, assisting beach patrons and swimmers back to the shore, performing lifesaving rescues of persons in imminent danger, and to act as an informational resource for the visiting public.

## Public Safety Fund – Resources

Public Safety Resources									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
BEGINNING FUND BALANCE	\$ 1,819,774.17	\$ 2,321,962.74	\$ 2,634,468.00	\$ -	\$ 2,634,468.00	\$ 2,527,409.90	\$ -	\$ -	
TRANSFER - ROOM TAX	\$ 1,000,550.99	\$ 1,052,951.15	\$ 1,086,826.00	\$ -	\$ 1,400,765.94	\$ 1,285,200.00	\$ (1,285,200.00)	\$ -	
TRANSFER - GENERAL FUND	\$ 4,044,794.00	\$ 4,489,989.00	\$ 4,985,849.00	\$ -	\$ 4,985,849.00	\$ 4,930,000.00	\$ -	\$ -	
FINES & FORFEITURES	\$ 353,617	\$ 280,225	\$ 300,000	\$ -	\$ 122,163	\$ 140,488	\$ -	\$ -	
STATE FIRE REIMBURSEMENT	\$ 282,921	\$ 178,261	\$ 65,000	\$ -	\$ 105,000	\$ 200,000	\$ -	\$ -	
MARIJUANA TAXES	\$ 168,901	\$ 86,279	\$ 105,000	\$ -	\$ 111,322	\$ 105,756	\$ -	\$ -	
LIQUOR TAX	\$ 127,827	\$ 130,202	\$ 135,000	\$ -	\$ 111,398	\$ 114,740	\$ -	\$ -	
TAX LEVY	\$ 114,074	\$ 113,429	\$ 120,000	\$ -	\$ 113,000	\$ 150,000	\$ -	\$ -	
STATE REVENUE SHARING	\$ 115,769	\$ 113,605	\$ 117,000	\$ -	\$ 116,050	\$ 119,532	\$ -	\$ -	
DISPATCH SERVICE	\$ 91,179	\$ 92,547	\$ 96,249	\$ -	\$ 96,258	\$ 97,221	\$ -	\$ -	
RENTAL/SALE OF PROPERTY	\$ 21,644	\$ 222,358	\$ 22,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	
MISCELLANEOUS - POLICE	\$ 137,383	\$ 61,052	\$ 15,000	\$ -	\$ 76,146	\$ 76,146	\$ -	\$ -	
RURAL FIRE PROTECTION	\$ 42,000	\$ 41,000	\$ 41,000	\$ -	\$ 41,000	\$ 38,130	\$ -	\$ -	
FEDERAL FIRE GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	
STATE GRANT REIMBURSEMENT	\$ 19,180	\$ 4,321	\$ -	\$ -	\$ 100	\$ 1,927,997	\$ -	\$ -	
INTEREST ON INVESTMENTS	\$ 10,865	\$ 10,657	\$ 11,000	\$ -	\$ (866)	\$ -	\$ -	\$ -	
PARKING TICKETS	\$ 8,210	\$ 28,765	\$ 25,000	\$ -	\$ 36,894	\$ 34,311	\$ -	\$ -	
MISCELLANEOUS	\$ 9,915	\$ 18,287	\$ 10,000	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ -	
INSURANCE REIMBURSEMENT	\$ 13,263	\$ 9,876	\$ -	\$ -	\$ 18,549	\$ 18,549	\$ -	\$ -	
STATE FIRE GRANT	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 405,000	\$ -	\$ -	
POLICE GRANTS	\$ 2,208	\$ 536	\$ 1,000	\$ -	\$ 1,805	\$ 1,805	\$ -	\$ -	
DELINQUENT TAXES	\$ 3,722	\$ 2,080	\$ 2,400	\$ -	\$ 1,117	\$ 1,117	\$ -	\$ -	
DOG LICENSES	\$ 360	\$ 1,500	\$ 1,500	\$ -	\$ 1,230	\$ 1,230	\$ -	\$ -	
DONATIONS	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	
FALSE ALARMS	\$ 875	\$ 950	\$ 600	\$ -	\$ 700	\$ 700	\$ -	\$ -	
STATE RADIO PROJ GRANT	\$ -	\$ 3,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INTEREST ON TAX RECEIPTS	\$ 749	\$ 533	\$ 525	\$ -	\$ 35	\$ 35	\$ -	\$ -	
TAX OFFSETS	\$ 226	\$ 29	\$ 50	\$ -	\$ 25	\$ 25	\$ -	\$ -	
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00	\$ -	
<b>Total</b>	\$ <b>8,390,006</b>	\$ <b>9,299,763</b>	\$ <b>9,775,967</b>	\$ -	\$ <b>9,999,010</b>	\$ <b>12,351,392</b>	\$ <b>64,800</b>	\$ -	

# Public Safety Fund – Summary of Expenditures

Public Safety Summary								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 2,501,670	\$ 2,609,091	\$ 2,746,815	\$ -	\$ 2,752,142	\$ 3,100,703	\$ -	\$ -
MUNICIPAL JUDGE	\$ -	\$ -	\$ -	\$ -	\$ 39,489	\$ -	\$ -	\$ -
COURT CLERK	\$ 58,726	\$ 61,031	\$ 63,506	\$ -	\$ 43,642	\$ -	\$ -	\$ -
POLICE CHIEF	\$ 121,476	\$ 123,900	\$ 128,856	\$ -	\$ 128,856	\$ -	\$ -	\$ -
POLICE LIEUTENANT	\$ 113,200	\$ 105,620	\$ 115,337	\$ -	\$ 114,549	\$ -	\$ -	\$ -
POLICE SERGEANTS	\$ 372,121	\$ 419,494	\$ 482,742	\$ -	\$ 396,258	\$ -	\$ -	\$ -
PATROL OFFICERS	\$ 890,483	\$ 891,529	\$ 875,300	\$ -	\$ 923,029	\$ -	\$ -	\$ -
COMMUNITY SERVICE OFFICER	\$ -	\$ 46,818	\$ 55,743	\$ -	\$ 52,136	\$ -	\$ -	\$ -
COMMUNICATIONS MANAGER	\$ 84,858	\$ 90,870	\$ 96,804	\$ -	\$ 97,805	\$ -	\$ -	\$ -
DISPATCHERS/RECORDS CLERK	\$ 348,893	\$ 362,852	\$ 382,971	\$ -	\$ 384,489	\$ -	\$ -	\$ -
RESERVES/POLICE ASSISTANT	\$ 1,001	\$ 792	\$ 2,000	\$ -	\$ 358	\$ 2,000	\$ -	\$ -
LIFEGUARDS	\$ 40,916	\$ 30,082	\$ 60,000	\$ -	\$ 57,299	\$ 68,000	\$ -	\$ -
FIRE CHIEF	\$ 121,506	\$ 123,900	\$ 128,856	\$ -	\$ 128,856	\$ -	\$ -	\$ -
PART-TIME HELP	\$ 76,261	\$ 42,627	\$ 66,000	\$ -	\$ 99,104	\$ 100,000	\$ -	\$ -
DIVISION CHIEF	\$ 166,815	\$ 159,208	\$ 169,222	\$ -	\$ 176,000	\$ -	\$ -	\$ -
FIREFIGHTER	\$ 182,677	\$ 193,788	\$ 187,478	\$ -	\$ 209,734	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,775	\$ -	\$ -
FICA	\$ 239,713	\$ 240,402	\$ 259,116	\$ -	\$ 256,406	\$ 297,119	\$ -	\$ -
HEALTH INSURANCE	\$ 632,833	\$ 674,844	\$ 703,315	\$ -	\$ 665,003	\$ 778,597	\$ -	\$ -
RETIREMENT	\$ 463,930	\$ 650,645	\$ 749,524	\$ -	\$ 673,709	\$ 832,070	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 127,254	\$ 119,434	\$ 71,033	\$ -	\$ 59,503	\$ 71,293	\$ -	\$ -
UNEMPLOYMENT	\$ 3,129	\$ 3,144	\$ 3,353	\$ -	\$ 3,380	\$ 3,269	\$ -	\$ -
INSURANCE SPLIT	\$ 2,160	\$ 2,160	\$ 2,160	\$ -	\$ 2,257	\$ 2,160	\$ -	\$ -
OVERTIME	\$ 482,145	\$ 398,579	\$ 398,200	\$ -	\$ 466,572	\$ 454,200	\$ -	\$ -
LONGEVITY BONUS	\$ 8,644	\$ 7,820	\$ 9,267	\$ -	\$ 7,027	\$ 16,389	\$ -	\$ -
INCENTIVE PAY	\$ 103,496	\$ 137,045	\$ 130,964	\$ -	\$ 125,621	\$ 151,009	\$ -	\$ -
ON CALL PAY	\$ 5,900	\$ 7,150	\$ 7,200	\$ -	\$ 7,266	\$ 7,500	\$ -	\$ -
SUPPLIES	\$ 42,019	\$ 40,123	\$ 46,600	\$ -	\$ 51,576	\$ 52,000	\$ -	\$ -
MINOR EQUIPMENT	\$ 122,281	\$ 96,899	\$ 91,200	\$ -	\$ 44,034	\$ 88,200	\$ -	\$ -
BUILDING MAINTENANCE	\$ 6,067	\$ 14,703	\$ 15,000	\$ -	\$ 5,150	\$ 15,000	\$ -	\$ -
TELEPHONE	\$ 35,169	\$ 37,069	\$ 36,400	\$ -	\$ 36,062	\$ 39,500	\$ -	\$ -
LEGAL SERVICES	\$ 24,040	\$ 18,000	\$ 22,000	\$ -	\$ 24,574	\$ 29,000	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 231,515	\$ 291,598	\$ 261,000	\$ -	\$ 381,860	\$ 311,000	\$ -	\$ -
COMPUTER SERVICES	\$ 26,268	\$ 26,268	\$ 27,000	\$ -	\$ 26,800	\$ 30,000	\$ -	\$ -
PRINTING	\$ 1,292	\$ 3,035	\$ 4,200	\$ -	\$ 1,588	\$ 3,200	\$ -	\$ -
POSTAGE & FREIGHT	\$ 1,538	\$ 1,774	\$ 2,350	\$ -	\$ 1,478	\$ 3,000	\$ -	\$ -
ADVERTISING/LEGAL NOTICE	\$ 886	\$ 552	\$ 1,500	\$ -	\$ 446	\$ 1,350	\$ -	\$ -
TRAVEL & MEETING	\$ 15,945	\$ 13,090	\$ 26,000	\$ -	\$ 30,147	\$ 32,000	\$ -	\$ -
TRAINING	\$ 36,089	\$ 49,294	\$ 66,300	\$ -	\$ 49,350	\$ 97,500	\$ -	\$ -
PUBLICATIONS	\$ -	\$ -	\$ 600	\$ -	\$ 1,622	\$ 1,300	\$ -	\$ -
GAS/DIESEL/OIL	\$ 36,353	\$ 66,590	\$ 58,500	\$ -	\$ 44,627	\$ 74,000	\$ -	\$ -
CLOTHING	\$ 117,618	\$ 124,777	\$ 131,200	\$ -	\$ 134,719	\$ 135,000	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 99,482	\$ 70,386	\$ 90,000	\$ -	\$ 88,948	\$ 137,500	\$ -	\$ -
GROUPS MAINTENANCE	\$ 3,636	\$ 4,451	\$ 4,500	\$ -	\$ 3,708	\$ 4,000	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ 5,809	\$ 2,539	\$ 6,500	\$ -	\$ 22,353	\$ 6,500	\$ -	\$ -
ELECTRICITY	\$ 13,723	\$ 13,626	\$ 14,100	\$ -	\$ 14,976	\$ 16,000	\$ -	\$ -
HEATING FUEL	\$ 3,764	\$ 4,719	\$ 4,500	\$ -	\$ 5,803	\$ 6,000	\$ -	\$ -
INSURANCE	\$ 5,276	\$ 9,423	\$ 7,500	\$ -	\$ 11,738	\$ 12,500	\$ -	\$ -
RENTALS & LEASES	\$ 5,021	\$ 11,731	\$ 21,700	\$ -	\$ 23,204	\$ 25,000	\$ -	\$ -
DUES AND MEMBERSHIPS	\$ 1,889	\$ 2,834	\$ 2,850	\$ -	\$ 4,370	\$ 4,850	\$ -	\$ -
OVERTIME MEALS	\$ 18	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ 86,677	\$ 309,683	\$ 750,000	\$ -	\$ 552,157	\$ 80,000	\$ 80,000	\$ -
BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,927,897	\$ 1,300,000	\$ -
INFRASTRUCTURE	\$ 19,784	\$ 30,498	\$ -	\$ -	\$ 42,841	\$ -	\$ -	\$ -
CONTRIBUTIONS & DONATIONS	\$ 38,850	\$ 42,500	\$ 45,000	\$ -	\$ 42,500	\$ 45,000	\$ (5,000)	\$ -
ADMIN COSTS-G/F SERVICE	\$ 438,900	\$ 482,392	\$ 506,623	\$ -	\$ 506,623	\$ 812,734	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,449,038	\$ 1,931,611	\$ 2,148,397	\$ -	\$ 2,527,410	\$ 2,463,278	\$ (1,310,200)	\$ -
<b>Total</b>	<b>\$ 6,068,043</b>	<b>\$ 6,662,285</b>	<b>\$ 7,592,170</b>	<b>\$ -</b>	<b>\$ 7,471,600</b>	<b>\$ 9,888,113</b>	<b>\$ 1,375,000</b>	<b>\$ -</b>
Personnel	\$ 4,648,135	\$ 4,893,733	\$ 5,148,947	\$ -	\$ 5,118,348	\$ 5,898,082	\$ -	\$ -
Materials and Services	\$ 835,697	\$ 903,479	\$ 941,600	\$ -	\$ 1,009,131	\$ 1,124,400	\$ -	\$ -
Capital	\$ 106,461	\$ 340,181	\$ 750,000	\$ -	\$ 594,998	\$ 2,007,897	\$ 1,380,000	\$ -
Non-Departmental	\$ 477,750	\$ 524,892	\$ 751,623	\$ -	\$ 749,123	\$ 857,734	\$ (5,000)	\$ -

## Public Safety Fund – Seaside Municipal Court

Courts									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
Salaries and Wages	\$ 58,726	\$ 61,031	\$ 63,506	\$ -	\$ 83,131	\$ 66,375.47	\$ -	\$ -	\$ -
MUNICIPAL JUDGE	\$ -	\$ -	\$ -	\$ -	\$ 39,488.90	\$ -	\$ -	\$ -	\$ -
COURT CLERK	\$ 58,726	\$ 61,031	\$ 63,506	\$ -	\$ 43,642.18	\$ -	\$ -	\$ -	\$ -
FICA	\$ 5,261	\$ 5,390	\$ 5,691	\$ -	\$ 6,875.90	\$ 5,195.73	\$ -	\$ -	\$ -
HEALTH INSURANCE	\$ 17,052	\$ 16,869	\$ 17,327	\$ -	\$ 11,837.11	\$ 6,995.77	\$ -	\$ -	\$ -
RETIREMENT	\$ 11,764	\$ 16,318	\$ 17,782	\$ -	\$ 20,954.88	\$ 18,421.86	\$ -	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 261	\$ 239	\$ 57	\$ -	\$ 86.16	\$ 92.93	\$ -	\$ -	\$ -
UNEMPLOYMENT	\$ 62	\$ 64	\$ 67	\$ -	\$ 86.29	\$ 66.38	\$ -	\$ -	\$ -
INSURANCE SPLIT	\$ 120	\$ 120	\$ 120	\$ -	\$ 115.38	\$ 120.00	\$ -	\$ -	\$ -
OVERTIME	\$ 3,424	\$ -	\$ 1,200	\$ -	\$ 2,806.70	\$ 1,200.00	\$ -	\$ -	\$ -
LONGEVITY BONUS	\$ 1,314	\$ 4,402	\$ 2,512	\$ -	\$ 1,598.90	\$ 342.51	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265.50	\$ -	\$ -	\$ -
SUPPLIES	\$ 410	\$ 707	\$ 1,000	\$ -	\$ 523.03	\$ 1,000.00	\$ -	\$ -	\$ -
MINOR EQUIPMENT	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -
TELEPHONE	\$ 255	\$ 824	\$ 800	\$ -	\$ 837.99	\$ 900.00	\$ -	\$ -	\$ -
LEGAL SERVICES	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	\$ 24,279.85	\$ 25,000.00	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 67,645	\$ 65,809	\$ 70,000	\$ -	\$ 66,907.87	\$ 75,000.00	\$ -	\$ -	\$ -
COMPUTER SERVICES	\$ 1,545	\$ 1,545	\$ 1,600	\$ -	\$ 3,439.40	\$ 4,000.00	\$ -	\$ -	\$ -
PRINTING	\$ 121	\$ -	\$ 500	\$ -	\$ 139.04	\$ 500.00	\$ -	\$ -	\$ -
POSTAGE & FREIGHT	\$ 307	\$ 236	\$ 500	\$ -	\$ 120.54	\$ 500.00	\$ -	\$ -	\$ -
TRAVEL & MEETING	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,219.47	\$ 2,000.00	\$ -	\$ -	\$ -
DUES AND MEMBERSHIPS	\$ -	\$ 75	\$ 350	\$ -	\$ 75.00	\$ 350.00	\$ -	\$ -	\$ -
TRAINING	\$ -	\$ -	\$ 300	\$ -	\$ 240.00	\$ 1,000.00	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 186,266</b>	<b>\$ 191,630</b>	<b>\$ 202,512</b>	<b>\$ -</b>	<b>\$ 225,275</b>	<b>\$ 209,526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 97,984	\$ 104,434	\$ 108,262	\$ -	\$ 127,492	\$ 99,076	\$ -	\$ -	\$ -
Materials and Services	\$ 88,282	\$ 87,197	\$ 94,250	\$ -	\$ 97,782	\$ 110,450	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Public Safety Fund – Seaside Police Department

Police									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
Salaries and Wages	\$ 1,931,030	\$ 2,041,082	\$ 2,139,753	\$ -	\$ 2,097,122	\$ 2,429,470.10	\$ -	\$ -	
POLICE CHIEF	\$ 121,476	\$ 123,900	\$ 128,856	\$ -	\$ 128,856.00	\$ -	\$ -	\$ -	
POLICE LIEUTENANT	\$ 113,200	\$ 105,620	\$ 115,337	\$ -	\$ 114,548.67	\$ -	\$ -	\$ -	
POLICE SERGEANTS	\$ 372,121	\$ 419,494	\$ 482,742	\$ -	\$ 396,258.18	\$ -	\$ -	\$ -	
PATROL OFFICERS	\$ 890,483	\$ 891,529	\$ 875,300	\$ -	\$ 923,028.54	\$ -	\$ -	\$ -	
COMMUNITY SERVICE OFFICER	\$ -	\$ 46,818	\$ 55,743	\$ -	\$ 52,135.89	\$ -	\$ -	\$ -	
COMMUNICATIONS MANAGER	\$ 84,858	\$ 90,870	\$ 96,804	\$ -	\$ 97,805.04	\$ -	\$ -	\$ -	
DISPATCHERS/RECORDS CLERK	\$ 348,893	\$ 362,852	\$ 382,971	\$ -	\$ 384,489.22	\$ -	\$ -	\$ -	
RESERVES/POLICE ASSISTANT	\$ 1,001	\$ 792	\$ 2,000	\$ -	\$ 358.21	\$ 2,000.00	\$ -	\$ -	
FICA	\$ 174,354	\$ 183,805	\$ 194,139	\$ -	\$ 187,568.20	\$ 216,193.25	\$ -	\$ -	
HEALTH INSURANCE	\$ 499,918	\$ 541,424	\$ 569,387	\$ -	\$ 533,447.86	\$ 617,221.41	\$ -	\$ -	
RETIREMENT	\$ 370,673	\$ 523,316	\$ 595,786	\$ -	\$ 524,943.91	\$ 650,988.72	\$ -	\$ -	
WORKMANS COMPENSATION INS	\$ 81,306	\$ 82,133	\$ 45,699	\$ -	\$ 34,590.25	\$ 40,000.00	\$ -	\$ -	
UNEMPLOYMENT	\$ 2,279	\$ 2,403	\$ 2,519	\$ -	\$ 2,452.61	\$ 2,429.47	\$ -	\$ -	
INCENTIVE PAY	\$ 80,440	\$ 112,749	\$ 96,191	\$ -	\$ 97,361.88	\$ 115,452.66	\$ -	\$ -	
INSURANCE SPLIT	\$ 2,040	\$ 2,040	\$ 2,040	\$ -	\$ 2,142.00	\$ 2,040.00	\$ -	\$ -	
OVERTIME	\$ 290,064	\$ 278,322	\$ 275,000	\$ -	\$ 281,489.02	\$ 275,000.00	\$ -	\$ -	
LONGEVITY BONUS	\$ 5,877	\$ 3,417	\$ 5,984	\$ -	\$ 5,427.82	\$ 16,046.18	\$ -	\$ -	
ON CALL PAY	\$ 5,900	\$ 7,150	\$ 7,200	\$ -	\$ 7,266.07	\$ 7,500.00	\$ -	\$ -	
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,717.88	\$ -	\$ -	
PUBLICATIONS	\$ -	\$ -	\$ 600	\$ -	\$ 1,622.00	\$ 1,300.00	\$ -	\$ -	
SUPPLIES	\$ 17,480	\$ 18,516	\$ 25,000	\$ -	\$ 23,631.86	\$ 25,000.00	\$ -	\$ -	
MINOR EQUIPMENT	\$ 39,744	\$ 50,633	\$ 45,000	\$ -	\$ 20,390.90	\$ 30,000.00	\$ -	\$ -	
GAS/DIESEL/OIL	\$ 20,542	\$ 41,853	\$ 35,000	\$ -	\$ 24,974.62	\$ 45,000.00	\$ -	\$ -	
CLOTHING	\$ 14,571	\$ 11,141	\$ 10,000	\$ -	\$ 17,249.36	\$ 12,500.00	\$ -	\$ -	
EQUIPMENT MAINTENANCE	\$ 36,799	\$ 34,820	\$ 35,000	\$ -	\$ 31,325.40	\$ 35,000.00	\$ -	\$ -	
GROUPS MAINTENANCE	\$ 3,636	\$ 4,451	\$ 4,500	\$ -	\$ 3,708.09	\$ 4,000.00	\$ -	\$ -	
BUILDING MAINTENANCE	\$ 3,199	\$ 9,025	\$ 10,000	\$ -	\$ 2,253.63	\$ 5,000.00	\$ -	\$ -	
MAINTENANCE CONTRACTS	\$ 5,809	\$ 2,187	\$ 5,000	\$ -	\$ 22,084.31	\$ 5,000.00	\$ -	\$ -	
TELEPHONE	\$ 31,857	\$ 32,949	\$ 32,000	\$ -	\$ 32,224.01	\$ 35,000.00	\$ -	\$ -	
ELECTRICITY	\$ 9,949	\$ 9,944	\$ 10,000	\$ -	\$ 10,688.60	\$ 12,000.00	\$ -	\$ -	
HEATING FUEL	\$ 2,227	\$ 2,903	\$ 2,500	\$ -	\$ 3,549.10	\$ 3,500.00	\$ -	\$ -	
LEGAL SERVICES	\$ 6,040	\$ -	\$ 3,000	\$ -	\$ 189.36	\$ 3,000.00	\$ -	\$ -	
PROFESSIONAL/CONTRACTUAL	\$ 104,451	\$ 163,068	\$ 120,000	\$ -	\$ 208,151.47	\$ 185,000.00	\$ -	\$ -	
COMPUTER SERVICES	\$ 20,088	\$ 20,088	\$ 20,000	\$ -	\$ 18,631.37	\$ 20,000.00	\$ -	\$ -	
INSURANCE	\$ 2,684	\$ -	\$ 2,500	\$ -	\$ 3,060.09	\$ 3,500.00	\$ -	\$ -	
PRINTING	\$ 1,171	\$ 3,035	\$ 3,000	\$ -	\$ 1,448.77	\$ 2,000.00	\$ -	\$ -	
POSTAGE & FREIGHT	\$ 1,062	\$ 1,020	\$ 1,500	\$ -	\$ 1,025.56	\$ 2,000.00	\$ -	\$ -	
RENTALS & LEASES	\$ 3,194	\$ 9,752	\$ 19,000	\$ -	\$ 20,790.38	\$ 22,000.00	\$ -	\$ -	
ADVERTISING/LEGAL NOTICE	\$ 838	\$ 477	\$ 1,000	\$ -	\$ 105.04	\$ 1,000.00	\$ -	\$ -	
TRAVEL & MEETING	\$ 1,393	\$ 4,004	\$ 15,000	\$ -	\$ 14,922.89	\$ 15,000.00	\$ -	\$ -	
DUES AND MEMBERSHIPS	\$ 828	\$ 1,625	\$ 1,500	\$ -	\$ 2,174.88	\$ 2,000.00	\$ -	\$ -	
OVERTIME MEALS	\$ 18	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	
TRAINING	\$ 13,556	\$ 20,278	\$ 25,000	\$ -	\$ 15,796.01	\$ 20,000.00	\$ -	\$ -	
EQUIPMENT	\$ 54,609	\$ 6,200	\$ 320,000	\$ -	\$ 142,156.68	\$ -	\$ 80,000.00	\$ -	
BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,627,897.00	\$ 600,000.00	\$ -	
INFRASTRUCTURE	\$ 19,784	\$ 30,498	\$ -	\$ -	\$ 42,841.24	\$ -	\$ -	\$ -	
<b>Total</b>	<b>\$ 3,860,411</b>	<b>\$ 4,257,098</b>	<b>\$ 4,679,898</b>	<b>\$ -</b>	<b>\$ 4,439,165</b>	<b>\$ 6,500,757</b>	<b>\$ 680,000</b>	<b>\$ -</b>	
Personnel	\$ 3,444,883	\$ 3,778,633	\$ 3,933,698	\$ -	\$ 3,774,169	\$ 4,384,060	\$ -	\$ -	
Materials and Services	\$ 341,135	\$ 441,767	\$ 426,200	\$ -	\$ 479,998	\$ 488,800	\$ -	\$ -	
Capital	\$ 74,394	\$ 36,698	\$ 320,000	\$ -	\$ 184,998	\$ 1,627,897	\$ 680,000	\$ -	

## Public Safety Fund – Seaside Fire and Rescue Lifeguard Program

Seaside Fire & Rescue Lifeguards									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIFEGUARDS	\$ 40,916	\$ 30,082	\$ 60,000	\$ -	\$ 57,299.42	\$ 68,000.00	\$ -	\$ -	\$ -
FICA	\$ 3,795	\$ 2,301	\$ 4,590	\$ -	\$ 4,365.72	\$ 5,431.50	\$ -	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 1,822	\$ 1,223	\$ 1,221	\$ -	\$ 1,574.25	\$ 3,200.00	\$ -	\$ -	\$ -
UNEMPLOYMENT	\$ 50	\$ 30	\$ 60	\$ -	\$ 57.13	\$ 68.00	\$ -	\$ -	\$ -
OVERTIME	\$ 8,694	\$ -	\$ 2,000	\$ -	\$ 276.73	\$ 3,000.00	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272.00	\$ -	\$ -	\$ -
SUPPLIES	\$ 585	\$ 719	\$ 600	\$ -	\$ 49.86	\$ 1,000.00	\$ -	\$ -	\$ -
MINOR EQUIPMENT	\$ 17,223	\$ 5,769	\$ 6,000	\$ -	\$ 1,512.14	\$ 6,000.00	\$ -	\$ -	\$ -
GAS/DIESEL/OIL	\$ 861	\$ 1,229	\$ 1,500	\$ -	\$ 3,613.02	\$ 4,000.00	\$ -	\$ -	\$ -
CLOTHING	\$ 963	\$ 2,920	\$ 1,200	\$ -	\$ 2,000.00	\$ 2,500.00	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 734	\$ 5,775	\$ 5,000	\$ -	\$ 136.87	\$ 2,500.00	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 99	\$ 1,177	\$ 1,000	\$ -	\$ 414.00	\$ 1,000.00	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICE	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRAINING	\$ 175	\$ 1,669	\$ 1,000	\$ -	\$ 1,000.00	\$ 1,500.00	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 75,917</b>	<b>\$ 52,893</b>	<b>\$ 84,371</b>	<b>\$ -</b>	<b>\$ 72,299</b>	<b>\$ 98,472</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 55,276	\$ 33,636	\$ 67,871	\$ -	\$ 63,573	\$ 79,972	\$ -	\$ -	\$ -
Materials and Services	\$ 20,641	\$ 19,257	\$ 16,500	\$ -	\$ 8,726	\$ 18,500	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Public Safety Fund – Seaside Fire and Rescue

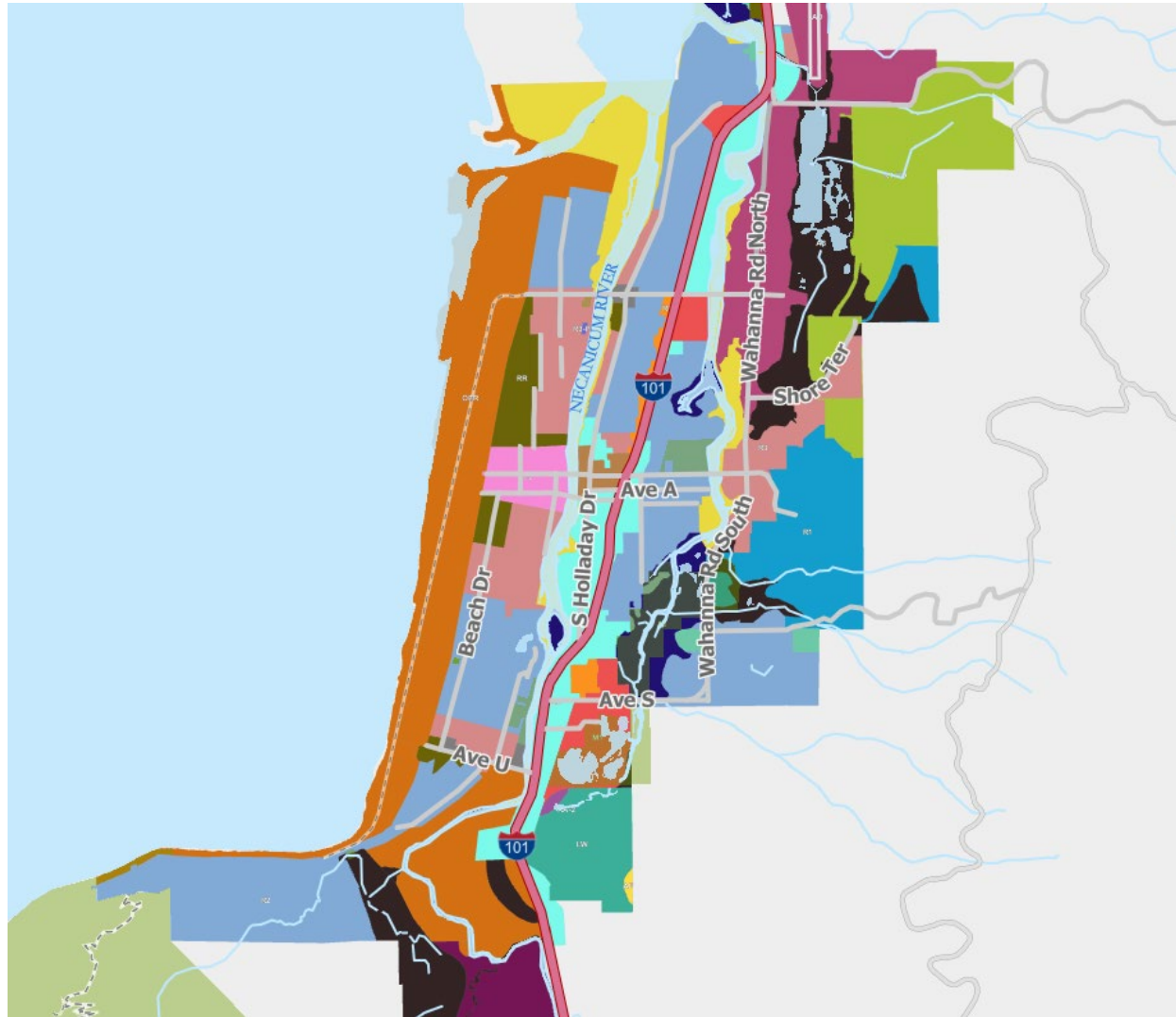
Seaside Fire & Rescue									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
Salaries and Wages	\$ 470,998	\$ 476,896	\$ 485,556	\$ -	\$ 514,590	\$ 604,857	\$ -	\$ -	\$ -
FIRE CHIEF	\$ 121,506	\$ 123,900	\$ 128,856	\$ -	\$ 128,856.00	\$ -	\$ -	\$ -	\$ -
PART-TIME HELP	\$ 76,261	\$ 42,627	\$ 66,000	\$ -	\$ 99,104.45	\$ 100,000.00	\$ -	\$ -	\$ -
DIVISION CHIEF	\$ 166,815	\$ 159,208	\$ 169,222	\$ -	\$ 176,000.00	\$ -	\$ -	\$ -	\$ -
FIREFIGHTER	\$ 182,677	\$ 193,788	\$ 187,478	\$ -	\$ 209,734.16	\$ -	\$ -	\$ -	\$ -
FICA	\$ 56,303	\$ 48,905	\$ 54,696	\$ -	\$ 57,596.13	\$ 70,298.33	\$ -	\$ -	\$ -
HEALTH INSURANCE	\$ 115,862	\$ 116,551	\$ 116,601	\$ -	\$ 119,717.88	\$ 154,379.80	\$ -	\$ -	\$ -
RETIREMENT	\$ 81,493	\$ 111,011	\$ 135,956	\$ -	\$ 127,809.83	\$ 162,659.36	\$ -	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 43,864	\$ 35,839	\$ 24,056	\$ -	\$ 23,252.04	\$ 28,000.00	\$ -	\$ -	\$ -
UNEMPLOYMENT	\$ 738	\$ 648	\$ 707	\$ -	\$ 783.53	\$ 704.86	\$ -	\$ -	\$ -
INCENTIVE PAY	\$ 23,055	\$ 24,296	\$ 34,773	\$ -	\$ 28,259.18	\$ 35,556.03	\$ -	\$ -	\$ -
OVERTIME	\$ 179,963	\$ 120,257	\$ 120,000	\$ -	\$ 182,000.00	\$ 175,000.00	\$ -	\$ -	\$ -
LONGEVITY BONUS	\$ 1,454	\$ -	\$ 771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,519.43	\$ -	\$ -	\$ -
SUPPLIES	\$ 23,544	\$ 20,181	\$ 20,000	\$ -	\$ 27,370.79	\$ 25,000.00	\$ -	\$ -	\$ -
MINOR EQUIPMENT	\$ 65,314	\$ 40,497	\$ 40,000	\$ -	\$ 22,130.58	\$ 52,000.00	\$ -	\$ -	\$ -
GAS/DIESEL/OIL	\$ 14,951	\$ 23,508	\$ 22,000	\$ -	\$ 16,039.32	\$ 25,000.00	\$ -	\$ -	\$ -
CLOTHING	\$ 102,083	\$ 110,717	\$ 120,000	\$ -	\$ 115,469.50	\$ 120,000.00	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 61,949	\$ 29,791	\$ 50,000	\$ -	\$ 57,485.82	\$ 100,000.00	\$ -	\$ -	\$ -
BUILDING MAINTENANCE	\$ 2,868	\$ 5,678	\$ 5,000	\$ -	\$ 2,896.54	\$ 10,000.00	\$ -	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ -	\$ 352	\$ 1,500	\$ -	\$ 269.08	\$ 1,500.00	\$ -	\$ -	\$ -
TELEPHONE	\$ 3,057	\$ 3,296	\$ 3,600	\$ -	\$ 3,000.07	\$ 3,600.00	\$ -	\$ -	\$ -
ELECTRICITY	\$ 3,774	\$ 3,682	\$ 4,100	\$ -	\$ 4,287.83	\$ 4,000.00	\$ -	\$ -	\$ -
HEATING FUEL	\$ 1,537	\$ 1,817	\$ 2,000	\$ -	\$ 2,254.00	\$ 2,500.00	\$ -	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ 1,000	\$ -	\$ 104.46	\$ 1,000.00	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 59,320	\$ 61,544	\$ 70,000	\$ -	\$ 106,386.46	\$ 50,000.00	\$ -	\$ -	\$ -
COMPUTER SERVICES	\$ 4,635	\$ 4,635	\$ 5,400	\$ -	\$ 4,728.79	\$ 6,000.00	\$ -	\$ -	\$ -
INSURANCE	\$ 2,593	\$ 9,423	\$ 5,000	\$ -	\$ 8,677.52	\$ 9,000.00	\$ -	\$ -	\$ -
PRINTING	\$ -	\$ -	\$ 700	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -
POSTAGE & FREIGHT	\$ 169	\$ 517	\$ 350	\$ -	\$ 331.68	\$ 500.00	\$ -	\$ -	\$ -
RENTALS & LEASES	\$ 1,827	\$ 1,979	\$ 2,700	\$ -	\$ 2,413.53	\$ 3,000.00	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICE	\$ 48	\$ 75	\$ 300	\$ -	\$ 340.67	\$ 350.00	\$ -	\$ -	\$ -
TRAVEL & MEETING	\$ 14,553	\$ 9,086	\$ 10,000	\$ -	\$ 14,004.84	\$ 15,000.00	\$ -	\$ -	\$ -
DUES AND MEMBERSHIPS	\$ 1,061	\$ 1,134	\$ 1,000	\$ -	\$ 2,119.82	\$ 2,500.00	\$ -	\$ -	\$ -
TRAINING	\$ 22,358	\$ 27,347	\$ 40,000	\$ -	\$ 32,314.23	\$ 75,000.00	\$ -	\$ -	\$ -
EQUIPMENT	\$ 32,067	\$ 303,483	\$ 430,000	\$ -	\$ 410,000.00	\$ 80,000.00	\$ -	\$ -	\$ -
BUILDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 700,000.00	\$ -	\$ -
<b>Total</b>	<b>\$ 1,467,699</b>	<b>\$ 1,511,872</b>	<b>\$ 1,744,910</b>	<b>\$ -</b>	<b>\$ 1,856,883</b>	<b>\$ 2,221,625</b>	<b>\$ 700,000</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 1,049,992	\$ 977,031	\$ 1,039,116	\$ -	\$ 1,153,113	\$ 1,334,975	\$ -	\$ -	\$ -
Materials and Services	\$ 385,639	\$ 355,258	\$ 404,650	\$ -	\$ 422,626	\$ 506,650	\$ -	\$ -	\$ -
Capital	\$ 32,067	\$ 303,483	\$ 430,000	\$ -	\$ 410,000	\$ 380,000	\$ 700,000	\$ -	\$ -

## Public Safety Fund – Non-Departmental

Public Safety Non Departmental								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
CONTRIBUTIONS & DONATIONS	\$ 38,850	\$ 42,500	\$ 45,000	\$ -	\$ 42,500.00	\$ 45,000.00	\$ (5,000.00)	\$ -
ADMIN COSTS-G/F SERVICE	\$ 438,900	\$ 482,392	\$ 506,623	\$ -	\$ 506,623.00	\$ 812,734.12	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,449,038	\$ 1,931,611	\$ 2,148,397	\$ -	\$ 2,527,409.90	\$ 2,463,278.41	\$ -	\$ -
<b>Total</b>	<b>\$ 477,750</b>	<b>\$ 524,892</b>	<b>\$ 751,623</b>	<b>\$ -</b>	<b>\$ 749,123</b>	<b>\$ 857,734</b>	<b>\$ (5,000)</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 477,750	\$ 524,892	\$ 751,623	\$ -	\$ 749,123	\$ 857,734	\$ (5,000)	\$ -



## Community Development Fund



Current Zoning Map of Seaside via Clatsop County Webmaps

The Community Development fund contains the expenditures for the Planning Department as well as the Building Department. Collectively these two departments are responsible for the planning and regulatory framework that will direct development and code enforcement within the City. The Building and Planning Departments within Community Development work closely with architects, engineers, contractors, and property owners to ensure that all construction and development projects are in agreement with local building codes, regulations, and zoning laws. These departments are overseen by Jeff Flory, who was promoted to the position of Director of Community Development in 2022. Previous to this position, Jeff has held positions as the Planning Director and the Code Enforcement Official for the City.

Updates and Changes:

- Community Development has adopted and implemented a new software suite that allows the City to fully adopt electronic permitting and plan review. This will allow for a more streamlined system as the reviews can move seamlessly through the responsible city departments. The software is paid by the State of Oregon building permit surcharge and there is no cost to the City.

## Building Department

The Building Department is charged with monitoring compliance with the City's adopted building codes. In partnership with the Seaside Fire Department and Public Works, the Building Department manages a building inspection program and plan review services that meet all of the requirements of the State of Oregon. In the last fiscal year, the Building Department is on pace to issue more than 450 permits.

Updates and Changes:

- The City's Building Official, Bob Mitchell, of more than 20 years retired at the end of last fiscal year. The City recently hired Jerry Wade, who has more than 20 years' experience, to take on the duties vacated by Bob.

## Planning Department

This Seaside Planning Department prepares and updates citywide plans that respond to community needs and requests, as well as charting a path into the future. This department provides staff support to the Planning Commission and serves as a liaison between the Commission, City Council, and the public. Duties of the Planning Department include Vacation Rental Dwelling compliance and permitting, working with the public and potential developers on land use and zoning issues, ensuring that buildings and developments comply with local zoning regulations, and assessing the impact of new development on the environment and local infrastructure. By providing this guidance, the Planning Department helps mold the physical, social, and economic characteristics of the City, thereby working to uphold and improve the quality of life for Seaside's residents.

### Updates and Changes:

- In fiscal year 2024 the City will begin to update Seaside's Comprehensive Plan. This document will act as a policy guide to future development decisions. It is considered to be a dynamic document that changes over time as conditions in the area change. This will cost roughly \$150,000 and be done using one-time funds from the balance of the fund.

## Community Development Fund – Resources

Community Development Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 1,551,466.29	\$ 1,605,221.95	\$ 1,776,449.00	\$ -	\$ 1,794,085.52	\$ 1,741,605.15	\$ -	\$ -
TRANSFER-BUSINESS LICENSE	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ -	\$ 265,000.00	\$ 265,000.00	\$ -	\$ -
PLAN REVIEW FEES	\$ 90,440	\$ 204,048	\$ 120,000	\$ -	\$ 82,233	\$ 78,121	\$ -	\$ -
BUILDING/HEATING PERMITS	\$ 126,340	\$ 207,517	\$ 175,000	\$ -	\$ 89,155	\$ 84,697	\$ -	\$ -
PLANNING	\$ 44,882	\$ 58,085	\$ 45,000	\$ -	\$ 32,212	\$ 30,601	\$ -	\$ -
PLUMBING PERMITS	\$ 42,095	\$ 43,905	\$ 40,000	\$ -	\$ 35,667	\$ 33,884	\$ -	\$ -
MECHANICAL PERMITS	\$ 34,239	\$ 33,300	\$ 30,000	\$ -	\$ 32,878	\$ 31,234	\$ -	\$ -
Technology Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,585	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 12,165	\$ 9,470	\$ 10,000	\$ -	\$ 19,336	\$ 19,336	\$ -	\$ -
MISCELLANEOUS	\$ 4,656	\$ 6,121	\$ 5,000	\$ -	\$ 3,246	\$ 3,246	\$ -	\$ -
FINES & FORFEITURES	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
STATE GRANT REIMBURSEMENT	\$ 550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
<b>Total</b>	<b>\$ 2,191,833</b>	<b>\$ 2,432,668</b>	<b>\$ 2,466,449</b>	<b>\$ -</b>	<b>\$ 2,353,812</b>	<b>\$ 2,290,310</b>	<b>\$ 150,000</b>	<b>\$ -</b>

## Community Development Fund – Summary of Expenditures

Community Development Summary								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 304,626.18	\$ 292,008.70	\$ 325,945.00	\$ -	\$ 248,278.96	\$ 402,334.41	\$ -	\$ -
PLANNING DIRECTOR	\$ 85,665.60	\$ 75,899.40	\$ 82,025.00	\$ -	\$ 87,449.98	\$ -	\$ -	\$ -
SECRETARY	\$ 41,182.30	\$ 35,146.80	\$ 40,080.00	\$ -	\$ 45,141.61	\$ -	\$ -	\$ -
TEMPORARY HELP	\$ 2,508.48	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEV ASSISTANT	\$ 34,666.80	\$ 31,165.20	\$ 34,022.00	\$ -	\$ 42,969.64	\$ -	\$ -	\$ -
CODE ENFORCEMENT OFFICER	\$ 40,655.00	\$ 46,807.30	\$ 63,798.00	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING OFFICIAL	\$ 99,948.00	\$ 101,940.00	\$ 106,020.00	\$ -	\$ 72,717.72	\$ -	\$ -	\$ -
FICA	\$ 22,652.87	\$ 24,599.53	\$ 24,826.00	\$ -	\$ 21,228.87	\$ 30,931.58	\$ -	\$ -
HEALTH INSURANCE	\$ 65,593.15	\$ 59,807.81	\$ 73,005.00	\$ -	\$ 48,022.69	\$ 123,241.80	\$ -	\$ -
RETIREMENT	\$ 56,403.89	\$ 77,083.74	\$ 82,543.00	\$ -	\$ 42,776.29	\$ 125,456.26	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 4,855.03	\$ 5,266.83	\$ 2,468.00	\$ -	\$ 1,339.94	\$ 1,500.00	\$ -	\$ -
UNEMPLOYMENT	\$ 296.12	\$ 321.78	\$ 327.00	\$ -	\$ 277.53	\$ 402.33	\$ -	\$ -
OVERTIME	\$ -	\$ 37,402.35	\$ 1,200.00	\$ -	\$ 36,926.42	\$ 2,000.00	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,609.34	\$ -	\$ -
PUBLICATIONS	\$ 364.25	\$ 367.09	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -
SUPPLIES	\$ 5,156.20	\$ 4,930.79	\$ 6,000.00	\$ -	\$ 5,783.58	\$ 6,500.00	\$ -	\$ -
MINOR EQUIPMENT	\$ 2,359.99	\$ 1,945.00	\$ 2,500.00	\$ -	\$ 4,421.46	\$ 10,000.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -
BUILDING MAINTENANCE	\$ -	\$ 210.88	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -
TELEPHONE	\$ 5,163.64	\$ 5,337.37	\$ 6,500.00	\$ -	\$ 4,636.53	\$ 5,500.00	\$ -	\$ -
ELECTRICITY	\$ 749.33	\$ 800.29	\$ 900.00	\$ -	\$ 876.50	\$ 950.00	\$ -	\$ -
HEATING FUEL	\$ 452.68	\$ 686.08	\$ 600.00	\$ -	\$ 1,296.77	\$ 1,500.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 58,525.81	\$ 65,398.33	\$ 134,000.00	\$ -	\$ 127,449.66	\$ 250,000.00	\$ -	\$ -
COMPUTER SERVICES	\$ 3,090.00	\$ 3,090.00	\$ 4,000.00	\$ -	\$ 3,152.53	\$ 4,000.00	\$ -	\$ -
PRINTING	\$ 447.64	\$ 1,275.49	\$ 1,250.00	\$ -	\$ 248.44	\$ 1,250.00	\$ -	\$ -
POSTAGE & FREIGHT	\$ 3,129.52	\$ 3,612.45	\$ 4,000.00	\$ -	\$ 604.97	\$ 3,000.00	\$ -	\$ -
RENTALS & LEASES	\$ 1,085.39	\$ 1,339.20	\$ 2,000.00	\$ -	\$ 1,167.77	\$ 1,750.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 4,611.12	\$ 5,339.10	\$ 5,050.00	\$ -	\$ 3,697.20	\$ 5,150.00	\$ -	\$ -
TRAVEL & MEETING	\$ 60.00	\$ -	\$ 4,900.00	\$ -	\$ 1,111.38	\$ 5,000.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 5,790.00	\$ 6,139.00	\$ 6,100.00	\$ -	\$ 6,225.95	\$ 6,000.00	\$ -	\$ -
TRAINING	\$ 79.00	\$ 162.77	\$ 3,500.00	\$ -	\$ 3,107.32	\$ 5,000.00	\$ -	\$ -
GAS/DIESEL/OIL	\$ 539.28	\$ 819.77	\$ 1,000.00	\$ -	\$ 432.94	\$ 1,200.00	\$ -	\$ -
ADMIN COSTS-G/F SERVICES	\$ 40,580.00	\$ 40,638.00	\$ 49,143.00	\$ -	\$ 49,143.00	\$ 89,655.81	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,605,221.95	\$ 1,794,085.52	\$ 1,522,792.00	\$ -	\$ 1,741,605.15	\$ 1,204,478.10	\$ 150,000.00	\$ -
<b>Total</b>	<b>\$ 586,611.09</b>	<b>\$ 638,582.35</b>	<b>\$ 943,657.00</b>	<b>\$ -</b>	<b>\$ 612,206.70</b>	<b>\$ 1,085,831.53</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 454,427.24	\$ 496,490.74	\$ 510,314.00	\$ -	\$ 398,850.70	\$ 687,475.72	\$ -	\$ -
Materials and Services	\$ 91,603.85	\$ 101,453.61	\$ 184,200.00	\$ -	\$ 164,213.00	\$ 308,700.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 40,580.00	\$ 40,638.00	\$ 249,143.00	\$ -	\$ 49,143.00	\$ 89,655.81	\$ -	\$ -

## Community Development Fund – Building Department

Building Department									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
Salaries and Wages	\$ 152,652.55	\$ 154,326.20	\$ 167,742.00	\$ -	\$ 115,638.32	\$ 202,802.19	\$ -	\$ -	\$ -
BUILDING OFFICIAL	\$ 99,948.00	\$ 101,940.00	\$ 106,020.00	\$ -	\$ 72,717.72	\$ -	\$ -	\$ -	\$ -
SECRETARY	\$ 16,415.15	\$ 17,573.40	\$ 19,192.00	\$ -	\$ 22,722.82	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEV ASSISTANT	\$ 20,117.40	\$ 15,582.60	\$ 17,011.00	\$ -	\$ 20,197.78	\$ -	\$ -	\$ -	\$ -
CODE ENFORCEMENT OFFICER	\$ 16,172.00	\$ 19,230.20	\$ 25,519.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	\$ 11,274.25	\$ 12,475.97	\$ 12,678.00	\$ -	\$ 11,369.29	\$ 15,590.87	\$ -	\$ -	\$ -
HEALTH INSURANCE	\$ 32,904.20	\$ 31,707.63	\$ 35,927.00	\$ -	\$ 20,312.88	\$ 69,331.38	\$ -	\$ -	\$ -
RETIREMENT	\$ 29,010.67	\$ 41,558.56	\$ 46,968.00	\$ -	\$ 15,778.98	\$ 67,601.57	\$ -	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 2,451.87	\$ 2,814.41	\$ 1,287.00	\$ -	\$ 656.68	\$ 750.00	\$ -	\$ -	\$ -
UNEMPLOYMENT	\$ 147.37	\$ 163.16	\$ 168.00	\$ -	\$ 148.66	\$ 202.80	\$ -	\$ -	\$ -
OVERTIME	\$ -	\$ 13,720.00	\$ 600.00	\$ -	\$ 36,327.78	\$ 1,000.00	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 811.21	\$ -	\$ -	\$ -
PUBLICATIONS	\$ 364.25	\$ 367.09	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
SUPPLIES	\$ 2,395.03	\$ 2,522.98	\$ 3,000.00	\$ -	\$ 3,350.64	\$ 3,500.00	\$ -	\$ -	\$ -
MINOR EQUIPMENT	\$ 1,180.00	\$ 48.49	\$ 1,500.00	\$ -	\$ 4,170.61	\$ 6,000.00	\$ -	\$ -	\$ -
GAS/DIESEL/OIL	\$ 539.28	\$ 819.77	\$ 1,000.00	\$ -	\$ 432.94	\$ 1,200.00	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -
BUILDING MAINTENANCE	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -
TELEPHONE	\$ 3,220.31	\$ 3,333.35	\$ 4,000.00	\$ -	\$ 2,821.68	\$ 3,000.00	\$ -	\$ -	\$ -
ELECTRICITY	\$ 374.65	\$ 400.15	\$ 450.00	\$ -	\$ 438.23	\$ 500.00	\$ -	\$ -	\$ -
HEATING FUEL	\$ 226.35	\$ 343.04	\$ 300.00	\$ -	\$ 648.39	\$ 750.00	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 35,533.90	\$ 42,809.77	\$ 34,000.00	\$ -	\$ 77,619.24	\$ 50,000.00	\$ -	\$ -	\$ -
COMPUTER SERVICES	\$ 1,545.00	\$ 1,545.00	\$ 2,000.00	\$ -	\$ 1,576.26	\$ 2,000.00	\$ -	\$ -	\$ -
PRINTING	\$ 262.01	\$ 327.10	\$ 500.00	\$ -	\$ 192.68	\$ 500.00	\$ -	\$ -	\$ -
POSTAGE & FREIGHT	\$ 469.43	\$ 541.84	\$ 1,000.00	\$ -	\$ 90.53	\$ 1,000.00	\$ -	\$ -	\$ -
RENTALS & LEASES	\$ 542.69	\$ 669.60	\$ 1,000.00	\$ -	\$ 583.88	\$ 1,000.00	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 23.80	\$ -	\$ 50.00	\$ -	\$ 120.00	\$ 150.00	\$ -	\$ -	\$ -
TRAVEL & MEETING	\$ -	\$ -	\$ 2,400.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 370.00	\$ 370.00	\$ 500.00	\$ -	\$ 613.33	\$ 500.00	\$ -	\$ -	\$ -
TRAINING	\$ 39.50	\$ 125.00	\$ 1,000.00	\$ -	\$ 1,660.00	\$ 2,500.00	\$ -	\$ -	\$ -
ADMIN COSTS - G/F SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 275,527.11</b>	<b>\$ 310,989.11</b>	<b>\$ 319,770.00</b>	<b>\$ -</b>	<b>\$ 294,551.01</b>	<b>\$ 434,890.02</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 228,440.91	\$ 256,765.93	\$ 265,370.00	\$ -	\$ 200,232.59	\$ 358,090.02	\$ -	\$ -	\$ -
Materials and Services	\$ 47,086.20	\$ 54,223.18	\$ 54,400.00	\$ -	\$ 94,318.42	\$ 76,800.00	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Community Development Fund – Planning Department

Planning Department									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
Salaries and Wages	\$ 149,465.15	\$ 136,632.50	\$ 158,203.00	\$ -	\$ 132,640.64	\$ 199,532.22	\$ -	\$ -	\$ -
PLANNING DIRECTOR	\$ 85,665.60	\$ 75,899.40	\$ 82,025.00	\$ -	\$ 87,449.98	\$ -	\$ -	\$ -	\$ -
SECRETARY	\$ 24,767.15	\$ 17,573.40	\$ 20,888.00	\$ -	\$ 22,418.79	\$ -	\$ -	\$ -	\$ -
TEMPORARY HELP	\$ 2,508.48	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEV ASSISTANT	\$ 14,549.40	\$ 15,582.60	\$ 17,011.00	\$ -	\$ 22,771.86	\$ -	\$ -	\$ -	\$ -
CODE ENFORCEMENT OFFICER	\$ 24,483.00	\$ 27,577.10	\$ 38,279.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	\$ 11,378.62	\$ 12,123.56	\$ 12,148.00	\$ -	\$ 9,859.58	\$ 15,340.71	\$ -	\$ -	\$ -
HEALTH INSURANCE	\$ 32,688.95	\$ 28,100.18	\$ 37,078.00	\$ -	\$ 27,709.80	\$ 53,910.42	\$ -	\$ -	\$ -
RETIREMENT	\$ 27,393.22	\$ 35,525.18	\$ 35,575.00	\$ -	\$ 26,997.32	\$ 57,854.69	\$ -	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 2,403.16	\$ 2,452.42	\$ 1,181.00	\$ -	\$ 683.26	\$ 750.00	\$ -	\$ -	\$ -
UNEMPLOYMENT	\$ 148.75	\$ 158.62	\$ 159.00	\$ -	\$ 128.86	\$ 199.53	\$ -	\$ -	\$ -
OVERTIME	\$ -	\$ 23,682.35	\$ 600.00	\$ -	\$ 598.64	\$ 1,000.00	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 798.13	\$ -	\$ -	\$ -
SUPPLIES	\$ 2,761.17	\$ 2,407.81	\$ 3,000.00	\$ -	\$ 2,432.94	\$ 3,000.00	\$ -	\$ -	\$ -
MINOR EQUIPMENT	\$ 1,179.99	\$ 1,896.51	\$ 1,000.00	\$ -	\$ 250.84	\$ 4,000.00	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -
BUILDING MAINTENANCE	\$ -	\$ 210.88	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -
TELEPHONE	\$ 1,943.33	\$ 2,004.02	\$ 2,500.00	\$ -	\$ 1,814.86	\$ 2,500.00	\$ -	\$ -	\$ -
ELECTRICITY	\$ 374.68	\$ 400.14	\$ 450.00	\$ -	\$ 438.26	\$ 450.00	\$ -	\$ -	\$ -
HEATING FUEL	\$ 226.33	\$ 343.04	\$ 300.00	\$ -	\$ 648.38	\$ 750.00	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 22,991.91	\$ 22,588.56	\$ 100,000.00	\$ -	\$ 49,830.43	\$ 200,000.00	\$ -	\$ -	\$ -
COMPUTER SERVICES	\$ 1,545.00	\$ 1,545.00	\$ 2,000.00	\$ -	\$ 1,576.26	\$ 2,000.00	\$ -	\$ -	\$ -
PRINTING	\$ 185.63	\$ 948.39	\$ 750.00	\$ -	\$ 55.76	\$ 750.00	\$ -	\$ -	\$ -
POSTAGE & FREIGHT	\$ 2,660.09	\$ 3,070.61	\$ 3,000.00	\$ -	\$ 514.44	\$ 2,000.00	\$ -	\$ -	\$ -
RENTALS & LEASES	\$ 542.70	\$ 669.60	\$ 1,000.00	\$ -	\$ 583.88	\$ 750.00	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 4,587.32	\$ 5,339.10	\$ 5,000.00	\$ -	\$ 3,577.20	\$ 5,000.00	\$ -	\$ -	\$ -
TRAVEL & MEETING	\$ 60.00	\$ -	\$ 2,500.00	\$ -	\$ 1,111.38	\$ 2,500.00	\$ -	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 5,420.00	\$ 5,769.00	\$ 5,600.00	\$ -	\$ 5,612.62	\$ 5,500.00	\$ -	\$ -	\$ -
TRAINING	\$ 39.50	\$ 37.77	\$ 2,500.00	\$ -	\$ 1,447.32	\$ 2,500.00	\$ -	\$ -	\$ -
ADMIN COSTS - G/F SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 270,503.98</b>	<b>\$ 286,955.24</b>	<b>\$ 374,744.00</b>	<b>\$ -</b>	<b>\$ 268,512.69</b>	<b>\$ 561,285.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 225,986.33	\$ 239,724.81	\$ 244,944.00	\$ -	\$ 198,618.11	\$ 329,385.70	\$ -	\$ -	\$ -
Materials and Services	\$ 44,517.65	\$ 47,230.43	\$ 129,800.00	\$ -	\$ 69,894.58	\$ 231,900.00	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Community Development Fund – Non-Departmental

Community Development Non Departmental								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
ADMIN COSTS-G/F SERVICES	\$ 40,580.00	\$ 40,638.00	\$ 49,143.00	\$ -	\$ 49,143.00	\$ 89,655.81	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,605,221.95	\$ 1,794,085.52	\$ 1,522,792.00	\$ -	\$ 1,741,605.15	\$ 1,606,812.50	\$ -	\$ -
<b>Total</b>	<b>\$ 40,580.00</b>	<b>\$ 40,638.00</b>	<b>\$ 249,143.00</b>	<b>\$ -</b>	<b>\$ 49,143.00</b>	<b>\$ 89,655.81</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 40,580.00	\$ 40,638.00	\$ 249,143.00	\$ -	\$ 49,143.00	\$ 89,655.81	\$ -	\$ -



## Public Works Fund

The Seaside Public Works Department employs 20 people on a year-round basis and two to three additional employees during the summer. Major areas of responsibilities for Public Works are:

- Wastewater treatment and collections
- Water treatment and distribution
- Street and public facility maintenance
- City of Seaside Parks
- Fleet Maintenance
- Watershed Maintenance
- Seaside Municipal Airport
- Evergreen Cemetery

Charged with providing and maintaining the infrastructure necessary for a modern city. The Public Works Department provides continual services 24 hours a day, 7 days a week, 365 days a year to help you and your family live a comfortable and healthy life.

When's the last time you turned on your water tap and wondered if there would be any water? Not likely because it is our job to ensure that you have safe and plentiful water available when you need it.

Ever wonder what happens when you flush your toilet or drain your sink? No? That's because each and everyday millions of gallons of waste water and materials are carried through your public sewer system for safe and effective treatment and disposal, and you don't even have to give it a second thought.

Our streets are maintained by your Public Works Department along with street trees and gardens, traffic signals, storm water systems, City of Seaside Parks, Evergreen Cemetery, and the Seaside Airport.

Seaside's public employees are hard at work for the citizens and tourists each and every day and they're proud to make Seaside a better place for all.

Fiscal year 2023 saw the retirement of Dale McDowell as the Public Works Director after seven busy years. He has been an incredible asset to the City of Seaside and will be missed! Taking his place at the helm of the Public Works Department is Mike Dimmick. Mike was previously our Water Foreman and has extensive experience managing public infrastructure.



## Public Works Fund Resources

Public Works Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 80,959.41	\$ 326,798.45	\$ 503,282.00	\$ -	\$ 503,282.00	\$ 462,799.45	\$ -	\$ -
TRANSFER - WATER (FRAN)	\$ 162,480.05	\$ 144,942.63	\$ 159,705.00	\$ -	\$ 159,705.00	\$ 160,000.00	\$ -	\$ -
TRANSFER - SEWER (FRAN)	\$ 176,365.68	\$ 188,655.82	\$ 193,480.00	\$ -	\$ 193,480.00	\$ 200,000.00	\$ -	\$ -
TRANSFER - ROOM TAX	\$ 164,111.54	\$ 172,706.27	\$ 178,262.00	\$ -	\$ 229,755.26	\$ 210,800.00	\$ (210,800.00)	\$ -
FRANCHISE FEES	\$ 714,476	\$ 767,135	\$ 850,000	\$ -	\$ 734,752	\$ 742,100	\$ -	\$ -
DONATIONS	\$ 5,351	\$ 28,941	\$ 20,273	\$ -	\$ -	\$ -	\$ -	\$ -
STATE GRANT REIMBURSEMENT	\$ 12,164	\$ 7,003	\$ -	\$ -	\$ 126	\$ 126	\$ -	\$ -
CEMETERY LOTS	\$ 5,000	\$ 16,255	\$ 8,000	\$ -	\$ 5,277	\$ 5,277	\$ -	\$ -
MISCELLANEOUS	\$ 3,534	\$ 13,303	\$ 6,500	\$ -	\$ 3,334	\$ 3,334	\$ -	\$ -
STATE MARINE	\$ 7,200	\$ -	\$ 7,200	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 183	\$ 1,507	\$ 1,000	\$ -	\$ 3,091	\$ 3,091	\$ -	\$ -
SALE OF CITY PROPERTY	\$ 2,770	\$ 3,362	\$ 3,000	\$ -	\$ 573	\$ 573	\$ -	\$ -
INSURANCE REIMBURSEMENT	\$ 217	\$ 2,628	\$ -	\$ -	\$ 3,182	\$ 3,182	\$ -	\$ -
ENGINEERING	\$ 1,380	\$ 1,379	\$ 1,000	\$ -	\$ 845	\$ 845	\$ -	\$ -
CITY PARKS	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -
<b>Total</b>	<b>\$ 1,586,191</b>	<b>\$ 1,676,616</b>	<b>\$ 1,931,702</b>	<b>\$ -</b>	<b>\$ 1,837,403</b>	<b>\$ 1,792,127</b>	<b>\$ 139,200</b>	<b>\$ -</b>

## Public Works Fund Summary of Expenditures

Public Works Summary								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 442,692	\$ 370,277	\$ 408,876	\$ -	\$ 399,091	\$ 415,377	\$ -	\$ -
PUBLIC WORKS DIRECTOR	\$ 34,980	\$ 35,680	\$ 37,104	\$ -	\$ 46,283	\$ -	\$ -	\$ -
MECHANIC	\$ 9,691	\$ 21,104	\$ 23,069	\$ -	\$ 24,788	\$ -	\$ -	\$ -
OPERATIONS ASSISTANT	\$ 4,041	\$ 4,326	\$ 29,621	\$ -	\$ 12,286	\$ -	\$ -	\$ -
UTILITY WORKER	\$ 274,555	\$ 216,802	\$ 227,710	\$ -	\$ 240,000	\$ -	\$ -	\$ -
LABOR (TEMPORARY)	\$ 48,329	\$ 19,586	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ -	\$ -
STREET FOREMAN	\$ 71,098	\$ 72,780	\$ 75,372	\$ -	\$ 75,734	\$ -	\$ -	\$ -
FICA	\$ 33,613	\$ 28,614	\$ 32,260	\$ -	\$ 29,779	\$ 32,483	\$ -	\$ -
HEALTH INSURANCE	\$ 105,800	\$ 88,722	\$ 115,490	\$ -	\$ 94,900	\$ 89,420	\$ -	\$ -
RETIREMENT	\$ 87,760	\$ 92,425	\$ 102,978	\$ -	\$ 101,758	\$ 109,490	\$ -	\$ -
WORKMANS COMPENSATION	\$ 31,227	\$ 24,312	\$ 12,245	\$ -	\$ 9,971	\$ 12,012	\$ -	\$ -
UNEMPLOYMENT	\$ 439	\$ 374	\$ 479	\$ -	\$ 389	\$ 415	\$ -	\$ -
INSURANCE SPLIT	\$ -	\$ 10	\$ -	\$ -	\$ 120	\$ -	\$ -	\$ -
OVERTIME	\$ 5,337	\$ 10,244	\$ 3,600	\$ -	\$ 1,987	\$ 4,000	\$ -	\$ -
LONGEVITY BONUS	\$ 2,828	\$ 2,684	\$ 3,825	\$ -	\$ 2,664	\$ 5,243	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,662	\$ -	\$ -
SUPPLIES	\$ 48,052	\$ 121,674	\$ 75,000	\$ -	\$ 93,240	\$ 90,000	\$ -	\$ -
MINOR EQUIPMENT	\$ 16,375	\$ 7,737	\$ 20,000	\$ -	\$ 38,248	\$ 30,000	\$ -	\$ -
GAS/DIESEL/OIL	\$ 16,876	\$ 31,607	\$ 25,000	\$ -	\$ 17,651	\$ 29,000	\$ -	\$ -
CLOTHING	\$ 2,536	\$ 1,435	\$ 1,300	\$ -	\$ 2,677	\$ 2,300	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 63,384	\$ 57,548	\$ 50,000	\$ -	\$ 80,102	\$ 60,000	\$ -	\$ -
GROUND MAINTENANCE	\$ 38,219	\$ 50,198	\$ 44,000	\$ -	\$ 54,171	\$ 40,000	\$ -	\$ -
BUILDING MAINTENANCE	\$ 6,584	\$ 31,447	\$ 15,000	\$ -	\$ 20,784	\$ 12,500	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ -	\$ 1,283	\$ 1,000	\$ -	\$ 945	\$ 1,000	\$ -	\$ -
INFRASTRUCTURE MAINTENANC	\$ 91,738	\$ 68,081	\$ 85,000	\$ -	\$ 88,235	\$ 70,000	\$ -	\$ -
TELEPHONE	\$ 1,659	\$ 1,670	\$ 2,000	\$ -	\$ 2,189	\$ 1,600	\$ -	\$ -
ELECTRICITY	\$ 22,759	\$ 24,582	\$ 27,000	\$ -	\$ 27,044	\$ 27,500	\$ -	\$ -
HEATING FUEL	\$ 1,358	\$ 2,058	\$ 1,400	\$ -	\$ 3,890	\$ 2,500	\$ -	\$ -
GARBAGE	\$ 21,425	\$ 26,085	\$ 22,000	\$ -	\$ 33,884	\$ 32,500	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 1,000	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 38,075	\$ 47,655	\$ 40,000	\$ -	\$ 76,354	\$ 45,000	\$ -	\$ -
COMPUTER SERVICES	\$ 7,725	\$ 7,725	\$ 7,800	\$ -	\$ 7,881	\$ 8,000	\$ -	\$ -
INSURANCE	\$ 6,021	\$ 7,285	\$ 8,000	\$ -	\$ 8,382	\$ 8,500	\$ -	\$ -
PRINTING	\$ -	\$ 5	\$ 100	\$ -	\$ 139	\$ 100	\$ -	\$ -
POSTAGE & FREIGHT	\$ 299	\$ 261	\$ 325	\$ -	\$ 405	\$ 300	\$ -	\$ -
RENTALS & LEASES	\$ 5,122	\$ 1,290	\$ 2,000	\$ -	\$ 23,576	\$ 11,000	\$ -	\$ -
ADVERTISING/LEGAL NOTICE	\$ 48	\$ 17	\$ 200	\$ -	\$ 390	\$ 700	\$ -	\$ -
TRAVEL & MEETING	\$ 40	\$ -	\$ 500	\$ -	\$ -	\$ 1,000	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 577	\$ 389	\$ 750	\$ -	\$ 13	\$ 1,000	\$ -	\$ -
TRAINING	\$ 483	\$ 1,080	\$ 1,000	\$ -	\$ 319	\$ 1,500	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDINGS	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 185,000	\$ -
INFRASTRUCTURE	\$ 3,900	\$ 49,884	\$ -	\$ -	\$ 54,107	\$ -	\$ -	\$ -
ADMIN COSTS-G/F SERVICES	\$ 109,384	\$ 115,477	\$ 99,317	\$ -	\$ 99,317	\$ 104,679	\$ -	\$ -
TRANSFER - AIRPORT	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 370,280	\$ 303,214	\$ 510,157	\$ -	\$ 462,799	\$ 524,344	\$ (45,800)	\$ -
<b>Total</b>	<b>\$ 1,215,912</b>	<b>\$ 1,277,133</b>	<b>\$ 1,421,545</b>	<b>\$ -</b>	<b>\$ 1,374,603</b>	<b>\$ 1,267,783</b>	<b>\$ 185,000</b>	<b>\$ -</b>
Personnel	\$ 709,697	\$ 617,662	\$ 679,753	\$ -	\$ 640,659	\$ 686,104	\$ -	\$ -
Materials and Services	\$ 389,354	\$ 491,109	\$ 429,475	\$ -	\$ 580,521	\$ 477,000	\$ -	\$ -
Capital	\$ 3,900	\$ 49,884	\$ 160,000	\$ -	\$ 54,107	\$ -	\$ 185,000	\$ -
Non-Departmental	\$ 112,384	\$ 118,477	\$ 152,317	\$ -	\$ 99,317	\$ 104,679	\$ -	\$ -

## Public Works Fund – Public Works

Public Works								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 371,798	\$ 299,942	\$ 338,243	\$ -	\$ 340,802	\$ 399,676.73	\$ -	\$ -
PUBLIC WORKS DIRECTOR	\$ 34,980	\$ 35,680	\$ 37,104	\$ -	\$ 46,282.75	\$ -	\$ -	\$ -
MECHANIC	\$ 9,691	\$ 21,104	\$ 23,069	\$ -	\$ 24,787.88	\$ -	\$ -	\$ -
OPERATIONS ASSISTANT	\$ 4,041	\$ 4,326	\$ 29,621	\$ -	\$ 12,285.54	\$ -	\$ -	\$ -
UTILITY WORKER	\$ 251,989	\$ 166,053	\$ 173,077	\$ -	\$ 181,711.37	\$ -	\$ -	\$ -
LABOR (TEMPORARY)	\$ 48,329	\$ 19,586	\$ 16,000	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -
STREET FOREMAN	\$ 71,098	\$ 72,780	\$ 75,372	\$ -	\$ 75,734.09	\$ -	\$ -	\$ -
FICA	\$ 31,930	\$ 24,718	\$ 28,004	\$ -	\$ 25,310.46	\$ 31,196.49	\$ -	\$ -
HEALTH INSURANCE	\$ 99,252	\$ 77,698	\$ 103,900	\$ -	\$ 83,405.95	\$ 85,393.18	\$ -	\$ -
RETIREMENT	\$ 83,694	\$ 81,393	\$ 87,908	\$ -	\$ 87,355.94	\$ 105,170.80	\$ -	\$ -
WORKMANS COMPENSATION	\$ 29,279	\$ 20,348	\$ 10,217	\$ -	\$ 8,197.23	\$ 11,990.30	\$ -	\$ -
UNEMPLOYMENT	\$ 417	\$ 323	\$ 361	\$ -	\$ 331.03	\$ 399.68	\$ -	\$ -
INSURANCE SPLIT	\$ -	\$ 10	\$ -	\$ -	\$ 120.00	\$ -	\$ -	\$ -
OVERTIME	\$ 5,297	\$ 9,090	\$ 3,000	\$ -	\$ 925.01	\$ 3,000.00	\$ -	\$ -
LONGEVITY BONUS	\$ 2,828	\$ 2,684	\$ 3,763	\$ -	\$ 2,664.06	\$ 5,120.49	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,598.71	\$ -	\$ -
SUPPLIES	\$ 18,538	\$ 86,353	\$ 35,000	\$ -	\$ 57,091.72	\$ 50,000.00	\$ -	\$ -
MINOR EQUIPMENT	\$ 16,263	\$ 6,494	\$ 15,000	\$ -	\$ 38,179.98	\$ 25,000.00	\$ -	\$ -
GAS/DIESEL/OIL	\$ 14,301	\$ 28,590	\$ 22,000	\$ -	\$ 15,578.20	\$ 25,000.00	\$ -	\$ -
CLOTHING	\$ 2,273	\$ 1,376	\$ 1,000	\$ -	\$ 2,677.29	\$ 2,000.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 58,915	\$ 52,812	\$ 40,000	\$ -	\$ 75,423.70	\$ 50,000.00	\$ -	\$ -
GROUNDS MAINTENANCE	\$ 26,638	\$ 28,629	\$ 29,000	\$ -	\$ 24,759.74	\$ 25,000.00	\$ -	\$ -
BUILDING MAINTENANCE	\$ 5,913	\$ 26,874	\$ 10,000	\$ -	\$ 17,936.00	\$ 7,500.00	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ -	\$ 1,283	\$ 1,000	\$ -	\$ 945.31	\$ 1,000.00	\$ -	\$ -
INFRASTRUCTURE MAINTENANC	\$ 89,027	\$ 58,924	\$ 80,000	\$ -	\$ 43,612.17	\$ 60,000.00	\$ -	\$ -
TELEPHONE	\$ 1,659	\$ 1,670	\$ 2,000	\$ -	\$ 2,189.16	\$ 1,600.00	\$ -	\$ -
ELECTRICITY	\$ 2,333	\$ 2,401	\$ 3,000	\$ -	\$ 2,623.84	\$ 2,500.00	\$ -	\$ -
HEATING FUEL	\$ 1,358	\$ 2,058	\$ 1,400	\$ -	\$ 3,890.39	\$ 2,500.00	\$ -	\$ -
GARBAGE	\$ 965	\$ 3,131	\$ 1,000	\$ -	\$ 12,399.29	\$ 10,000.00	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ 100	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 33,305	\$ 41,853	\$ 35,000	\$ -	\$ 18,218.19	\$ 30,000.00	\$ -	\$ -
COMPUTER SERVICES	\$ 7,725	\$ 7,725	\$ 7,800	\$ -	\$ 7,881.32	\$ 8,000.00	\$ -	\$ -
INSURANCE	\$ 6,021	\$ 7,285	\$ 8,000	\$ -	\$ 8,381.99	\$ 8,500.00	\$ -	\$ -
PRINTING	\$ -	\$ 5	\$ 100	\$ -	\$ 139.00	\$ 100.00	\$ -	\$ -
POSTAGE & FREIGHT	\$ 299	\$ 261	\$ 325	\$ -	\$ 404.99	\$ 300.00	\$ -	\$ -
RENTALS & LEASES	\$ 5,122	\$ 1,290	\$ 1,500	\$ -	\$ 23,575.85	\$ 10,000.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICE	\$ 48	\$ 17	\$ 200	\$ -	\$ -	\$ 200.00	\$ -	\$ -
TRAVEL & MEETING	\$ 40	\$ -	\$ 500	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 577	\$ 389	\$ 750	\$ -	\$ 13.34	\$ 1,000.00	\$ -	\$ -
TRAINING	\$ 483	\$ 1,080	\$ 1,000	\$ -	\$ 319.48	\$ 1,500.00	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDINGS	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 185,000.00	\$ -
INFRASTRUCTURE	\$ 3,900	\$ 49,884	\$ -	\$ -	\$ 54,106.57	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 968,525</b>	<b>\$ 946,176</b>	<b>\$ 1,047,071</b>	<b>\$ -</b>	<b>\$ 959,459</b>	<b>\$ 983,246</b>	<b>\$ 185,000</b>	<b>\$ -</b>
Personnel	\$ 672,823	\$ 535,793	\$ 591,396	\$ -	\$ 549,111	\$ 659,546	\$ -	\$ -
Materials and Services	\$ 291,802	\$ 360,500	\$ 295,675	\$ -	\$ 356,241	\$ 323,700	\$ -	\$ -
Capital	\$ 3,900	\$ 49,884	\$ 160,000	\$ -	\$ 54,107	\$ -	\$ 185,000	\$ -

## Public Works Fund – Parks

Parks									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
Salaries and Wages	\$ 22,566	\$ 50,749	\$ 54,633	\$ -	\$ 58,289	\$ 15,700.45	\$ -	\$ -	\$ -
UTILITY WORKER	\$ 22,566	\$ 50,749	\$ 54,633	\$ -	\$ 58,289.02	\$ -	\$ -	\$ -	\$ -
FICA	\$ 1,684	\$ 3,896	\$ 4,256	\$ -	\$ 4,468.82	\$ 1,286.98	\$ -	\$ -	\$ -
HEALTH INSURANCE	\$ 6,548	\$ 11,023	\$ 11,590	\$ -	\$ 11,493.63	\$ 4,026.95	\$ -	\$ -	\$ -
RETIREMENT	\$ 4,067	\$ 11,032	\$ 15,070	\$ -	\$ 14,401.83	\$ 4,319.65	\$ -	\$ -	\$ -
WORKMANS COMPENSATION	\$ 1,949	\$ 3,964	\$ 2,028	\$ -	\$ 1,773.35	\$ 21.98	\$ -	\$ -	\$ -
UNEMPLOYMENT	\$ 22	\$ 51	\$ 118	\$ -	\$ 58.41	\$ 15.70	\$ -	\$ -	\$ -
OVERTIME	\$ 40	\$ 1,154	\$ 600	\$ -	\$ 1,062.27	\$ 1,000.00	\$ -	\$ -	\$ -
LONGEVITY BONUS	\$ -	\$ -	\$ 62	\$ -	\$ -	\$ 122.83	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62.80	\$ -	\$ -	\$ -
SUPPLIES	\$ 29,514	\$ 35,321	\$ 40,000	\$ -	\$ 36,148.32	\$ 40,000.00	\$ -	\$ -	\$ -
MINOR EQUIPMENT	\$ 113	\$ 1,243	\$ 5,000	\$ -	\$ 67.69	\$ 5,000.00	\$ -	\$ -	\$ -
GAS/DIESEL/OIL	\$ 2,575	\$ 3,016	\$ 3,000	\$ -	\$ 2,072.38	\$ 4,000.00	\$ -	\$ -	\$ -
CLOTHING	\$ 263	\$ 58	\$ 300	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 4,468	\$ 4,737	\$ 10,000	\$ -	\$ 4,678.72	\$ 10,000.00	\$ -	\$ -	\$ -
GROUPS MAINTENANCE	\$ 11,581	\$ 21,569	\$ 15,000	\$ -	\$ 29,411.49	\$ 15,000.00	\$ -	\$ -	\$ -
BUILDING MAINTENANCE	\$ 671	\$ 4,573	\$ 5,000	\$ -	\$ 2,847.68	\$ 5,000.00	\$ -	\$ -	\$ -
INFRASTRUCTURE MAINTENANC	\$ 2,711	\$ 9,156	\$ 5,000	\$ -	\$ 44,622.38	\$ 10,000.00	\$ -	\$ -	\$ -
ELECTRICITY	\$ 20,426	\$ 22,181	\$ 24,000	\$ -	\$ 24,420.35	\$ 25,000.00	\$ -	\$ -	\$ -
GARBAGE	\$ 20,460	\$ 22,954	\$ 21,000	\$ -	\$ 21,485.08	\$ 22,500.00	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 4,771	\$ 5,802	\$ 5,000	\$ -	\$ 58,136.02	\$ 15,000.00	\$ -	\$ -	\$ -
RENTALS & LEASES	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICE	\$ -	\$ -	\$ -	\$ -	\$ 390.00	\$ 500.00	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 134,426</b>	<b>\$ 212,479</b>	<b>\$ 222,157</b>	<b>\$ -</b>	<b>\$ 315,827</b>	<b>\$ 179,857</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 36,874	\$ 81,870	\$ 88,357	\$ -	\$ 91,547	\$ 26,557	\$ -	\$ -	\$ -
Materials and Services	\$ 97,551	\$ 130,610	\$ 133,800	\$ -	\$ 224,280	\$ 153,300	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Public Works Fund – Non-Departmental

Public Works - Non Departmental								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
ADMIN COSTS-G/F SERVICES	\$ 109,384	\$ 115,477	\$ 99,317	\$ -	\$ 99,317.00	\$ 104,679.34	\$ -	\$ -
TRANSFER - AIRPORT	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 130,618	\$ 303,214	\$ 510,157	\$ -	\$ 462,799.45	\$ 524,344.36	\$ -	\$ -
<b>Total</b>	<b>\$ 112,384</b>	<b>\$ 118,477</b>	<b>\$ 152,317</b>	<b>\$ -</b>	<b>\$ 99,317</b>	<b>\$ 104,679</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 112,384	\$ 118,477	\$ 152,317	\$ -	\$ 99,317	\$ 104,679	\$ -	\$ -



## Special Revenue Funds

Special revenue funds are a specific type of fund that many municipalities use to account for revenue that comes from a specific source, where the intended use is restricted. These funds are typically segregated from a City's General Fund so that income generated can only be used for its intended purpose. In Seaside, these funds include fire levy's, 911 funding, downtown maintenance, and gas taxes.

## State Taxes for Streets

The purpose of this fund is to account for the revenues and expenditures that are associated with the maintenance of improved roads and the operation of streetlights within the City.

### Revenues

Seaside receives a share of the tax collections generated by the State of Oregon's tax on gasoline.

### Expenditures

This fund pays for the maintenance and operation of streetlights within the City.



## State Taxes for Streets Resources

State Tax Streets - Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 660,628.22	\$ 808,883.26	\$ 1,149,595.00	\$ -	\$ 1,149,595.00	\$ 297,379.37	\$ -	\$ -
STATE GAS TAX	\$ 488,677	\$ 553,993	\$ 520,000	\$ -	\$ 447,929	\$ 470,326	\$ -	\$ -
SURFACE TRANSPORTATION	\$ -	\$ -	\$ 405,000	\$ -	\$ 145,000	\$ 320,000	\$ -	\$ -
Safe Routes Schools	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 5,426	\$ 5,173	\$ 5,500	\$ -	\$ 14,282	\$ 14,282	\$ -	\$ -
MISCELLANEOUS	\$ 5,887	\$ 5,360	\$ 7,500	\$ -	\$ 5,501	\$ 5,501	\$ -	\$ -
<b>Total</b>	<b>\$ 1,160,617.77</b>	<b>\$ 1,373,409.87</b>	<b>\$ 2,337,595.00</b>	<b>\$ -</b>	<b>\$ 1,762,307.00</b>	<b>\$ 1,157,487.83</b>	<b>\$ -</b>	<b>\$ -</b>

## State Taxes for Streets Requirements

State Tax Fund Streets Requirements								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
SUPPLIES	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -
GROUNDS MAINTENANCE	\$ -	\$ 13.59	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
INFRASTRUCTURE MAINTENANC	\$ 28,432.28	\$ 8,124.84	\$ 100,000.00	\$ -	\$ 9.92	\$ 100,000.00	\$ -	\$ -
ELECTRICITY	\$ 122,074.21	\$ 111,175.35	\$ 115,000.00	\$ -	\$ 112,932.25	\$ 115,000.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -
AUDIT	\$ 2,918.92	\$ 2,548.49	\$ 2,850.00	\$ -	\$ 2,291.46	\$ 2,200.00	\$ -	\$ -
EQUIPMENT	\$ -	\$ 27,999.00	\$ 150,000.00	\$ -	\$ 123,143.00	\$ 150,000.00	\$ -	\$ -
INFRASTRUCTURE	\$ 141,586.10	\$ -	\$ 627,194.00	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - G/F SERVICES	\$ 56,723.00	\$ 55,314.00	\$ 26,551.00	\$ -	\$ 26,550.99	\$ 34,488.00	\$ -	\$ -
TRANSFER - STREET CONST	\$ -	\$ -	\$ 1,200,000.00	\$ -	\$ 1,200,000.00	\$ 500,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 297,379.37	\$ 239,799.83	\$ -	\$ -
<b>Total</b>	<b>\$ 351,734.51</b>	<b>\$ 205,175.27</b>	<b>\$ 2,237,595.00</b>	<b>\$ -</b>	<b>\$ 1,464,927.63</b>	<b>\$ 917,688.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 153,425.41	\$ 121,862.27	\$ 233,850.00	\$ -	\$ 115,233.63	\$ 233,200.00	\$ -	\$ -
Capital	\$ 141,586.10	\$ 27,999.00	\$ 777,194.00	\$ -	\$ 123,143.00	\$ 150,000.00	\$ -	\$ -
Non-Departmental	\$ 56,723.00	\$ 55,314.00	\$ 1,226,551.00	\$ -	\$ 1,226,550.99	\$ 534,488.00	\$ -	\$ -

## Downtown Maintenance District

The purpose of this fund is to account for the revenues and expenditures associated with the maintenance of the plantings and public facilities in the downtown area. A joint effort of City Council, City Staff, and a Committee consisting of downtown merchants established the current program for maintenance of the downtown core.

### Revenues

#### Current Assessments

Under the tax guidelines, assessments on property in the maintenance district are now considered taxes and are collected by Clatsop County as property taxes. Funds generated by this District pay the contractors for litter removal and sweeping the sidewalks, and a separate contract for landscaping, and the maintenance and upkeep of the planting areas.

## Downtown Maintenance District Resources

Downtown Maintenance District Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 23,055.08	\$ 19,991.77	\$ 17,213.65	\$ -	\$ 17,213.65	\$ 9,011.81	\$ -	\$ -
CURRENT ASSESSMENTS	\$ 85,189	\$ 88,270	\$ 107,574	\$ -	\$ 91,637	\$ 110,000	\$ -	\$ -
DELINQUENT ASESMENTS	\$ 2,839	\$ 1,553	\$ 2,500	\$ -	\$ 845	\$ 845	\$ -	\$ -
INTEREST ON ASSESSMENTS	\$ 597	\$ 421	\$ 275	\$ -	\$ 28	\$ 28	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 194	\$ 143	\$ 150	\$ -	\$ 316	\$ 316	\$ -	\$ -
ASSESSMENT OFFSETS	\$ 199	\$ 22	\$ 50	\$ -	\$ 20	\$ 20	\$ -	\$ -
MISCELLANEOUS	\$ -	\$ 187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 112,073</b>	<b>\$ 110,589</b>	<b>\$ 127,763</b>	<b>\$ -</b>	<b>\$ 110,059</b>	<b>\$ 120,221</b>	<b>\$ -</b>	<b>\$ -</b>

## Downtown Maintenance District Requirements

Downtown Maintenance Requirements								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
SUPPLIES	\$ -	\$ -	\$ 500.00	\$ -	\$ 328.05	\$ 750.00	\$ -	\$ -
GROUNDS MAINTENANCE	\$ 30,302.04	\$ 30,402.04	\$ 30,302.00	\$ -	\$ 31,687.76	\$ 31,500.00	\$ -	\$ -
INFRASTRUCTURE MAINTENANC	\$ -	\$ 1,235.48	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
LEGAL SERVICES	\$ 265.82	\$ 268.08	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 53,546.38	\$ 53,575.50	\$ 54,647.00	\$ -	\$ 61,116.08	\$ 55,200.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 525.00	\$ 310.80	\$ 500.00	\$ -	\$ 297.50	\$ 1,000.00	\$ -	\$ -
TRANSFER - G/F SERVICES	\$ 7,442.00	\$ 7,583.00	\$ 7,618.00	\$ -	\$ 7,617.99	\$ 8,077.50	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 19,991.77	\$ 17,213.65	\$ 22,895.65	\$ -	\$ 9,011.81	\$ 15,393.19	\$ -	\$ -
<b>Total</b>	<b>\$ 92,081.24</b>	<b>\$ 93,374.90</b>	<b>\$ 104,867.00</b>	<b>\$ -</b>	<b>\$ 101,047.39</b>	<b>\$ 104,827.50</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 84,639.24	\$ 85,791.90	\$ 87,249.00	\$ -	\$ 93,429.39	\$ 89,750.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 7,442.00	\$ 7,583.00	\$ 17,618.00	\$ -	\$ 7,617.99	\$ 15,077.50	\$ -	\$ -

## 911 Special Revenue Fund

The purpose of this fund is to account for the revenues and expenditures that are associated with Emergency Communications. The Emergency Communications Tax, commonly known as the 911 tax, is \$1.25 per phone line or device capable of reaching 911. This tax applies to landlines, postpaid wireless, and Voice over Internet Protocol (VOIP) phones. For prepaid wireless, the \$1.25 tax is applied to each retail transaction for prepaid purchases. The tax is collected each month from the Oregon customers of the companies that provide the phone service, or is collected by retailers from their customers.

The Emergency Communications tax provides approximately 45% of the total cost of operating all of the 911 centers in the State. The remaining funds needed are from local monies in the form of property taxes. There are no state funds used to fund 911 in the State of Oregon.

### Revenues

This fund was created to account for the 911 surcharge that is associated with each phone that has an address in Seaside.

### Expenses

These funds are used for expenses associated with the operation of Emergency Communications in Seaside. Traditionally it has been used to fund approximately one Emergency Communications Dispatcher.

## 911 Special Revenue Fund Resources

911 Special Revenue Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 116,295.57	\$ 158,406.51	\$ 228,978.00	\$ -	\$ 232,919.54	\$ 278,165.56	\$ -	\$ -
911 REVENUE - CITY	\$ 151,894	\$ 190,098	\$ 197,500	\$ -	\$ 160,088	\$ 161,689	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 776	\$ 851	\$ 800	\$ -	\$ 2,691	\$ 2,691	\$ -	\$ -
<b>Total</b>	<b>\$ 268,966</b>	<b>\$ 349,356</b>	<b>\$ 427,278</b>	<b>\$ -</b>	<b>\$ 395,698</b>	<b>\$ 442,545</b>	<b>\$ -</b>	<b>\$ -</b>

## 911 Special Revenue Fund Requirements

911 Special Revenue Fund Requirements								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 61,569.36	\$ 64,032.60	\$ 67,583.00	\$ -	\$ 67,873.77	\$ 72,885.96	\$ -	\$ -
DISPATCHERS (1.05)	\$ 61,569.36	\$ 64,032.60	\$ 67,583.00	\$ -	\$ 67,873.77	\$ -	\$ -	\$ -
FICA	\$ 5,783.80	\$ 5,894.78	\$ 5,836.00	\$ -	\$ 5,968.82	\$ 5,575.78	\$ -	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 14,853.85	\$ 15,331.26	\$ 15,391.00	\$ -	\$ 14,475.86	\$ 15,662.69	\$ -	\$ -
RETIREMENT	\$ 12,422.46	\$ 16,337.27	\$ 18,788.00	\$ -	\$ 17,542.18	\$ 19,611.98	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 310.59	\$ 265.17	\$ 82.00	\$ -	\$ 100.07	\$ 102.04	\$ -	\$ -
UNEMPLOYMENT	\$ 75.58	\$ 77.18	\$ 76.00	\$ -	\$ 77.68	\$ 72.89	\$ -	\$ -
INCENTIVE PAY	\$ 1,395.36	\$ 1,413.00	\$ 1,917.00	\$ -	\$ 1,450.79	\$ 1,996.61	\$ -	\$ -
INSURANCE SPLIT	\$ 360.00	\$ 360.00	\$ 360.00	\$ -	\$ 378.00	\$ 360.00	\$ -	\$ -
OVERTIME/HOLIDAY PAY	\$ 13,603.51	\$ 12,532.64	\$ 6,500.00	\$ -	\$ 9,321.12	\$ 10,000.00	\$ -	\$ -
LONGEVITY BONUS	\$ 181.92	\$ 185.28	\$ 289.00	\$ -	\$ 340.12	\$ 525.42	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291.54	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 2.85	\$ 6.84	\$ 2,000.00	\$ -	\$ 3.98	\$ 2,000.00	\$ -	\$ -
OVERTIME MEALS	\$ -	\$ -	\$ 25.00	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ 303,931.00	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 158,406.51	\$ 232,919.54	\$ -	\$ -	\$ 278,165.56	\$ 8,959.92	\$ -	\$ -
<b>Total</b>	<b>\$ 110,559.28</b>	<b>\$ 116,436.02</b>	<b>\$ 427,278.00</b>	<b>\$ -</b>	<b>\$ 117,532.39</b>	<b>\$ 433,584.92</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 110,556.43	\$ 116,429.18	\$ 116,822.00	\$ -	\$ 117,528.41	\$ 127,084.92	\$ -	\$ -
Materials and Services	\$ 2.85	\$ 6.84	\$ 6,525.00	\$ -	\$ 3.98	\$ 6,500.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ 303,931.00	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Economic Development

This fund accounts for revenues and expenditures associated with Economic Development in Seaside.

## Economic Development Resources

Economic Development Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 1,440.33	\$ 2,044.05	\$ 2,496.00	\$ -	\$ 2,446.85	\$ 2,291.11	\$ -	\$ -
TRANSFER - GENERAL	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 11,000.00	\$ -	\$ -
CIGARETTE TAX	\$ 1,581	\$ 1,385	\$ 1,410	\$ -	\$ 833	\$ 833	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 23	\$ 18	\$ 20	\$ -	\$ 11	\$ 11	\$ -	\$ -
<b>Total</b>	<b>\$ 14,044</b>	<b>\$ 14,447</b>	<b>\$ 14,926</b>	<b>\$ -</b>	<b>\$ 14,291</b>	<b>\$ 14,135</b>	<b>\$ -</b>	<b>\$ -</b>

## Economic Development Requirements

Economic Development Requirements								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
DUES & MEMBERSHIPS	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 2,044.05	\$ 2,446.85	\$ 2,926.00	\$ -	\$ 2,291.11	\$ 2,135.37	\$ -	\$ -
<b>Total</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ -</b>	<b>\$ 12,000.00</b>	<b>\$ 12,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Emergency Readiness

This fund accounts for the activities associated with the operation of Seaside's Emergency Operations Center. Segregation of these funds is necessary to allow the City to report costs to the State and Federal Government in the event that we have an emergency that the Center needs to activate for.



## Emergency Readiness Resources

Emergency Readiness Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 159,531.39	\$ 145,880.96	\$ 147,122.25	\$ -	\$ 147,122.25	\$ 22,947.69	\$ -	\$ -
TRANSFER - ROOM TAX	\$ 79,408.81	\$ 83,567.55	\$ 86,256.00	\$ -	\$ 111,171.90	\$ 102,000.00	\$ (102,000.00)	\$ -
INTEREST ON INVESTMENTS	\$ 1,082	\$ 744	\$ 750	\$ -	\$ 1,402	\$ 1,402	\$ -	\$ -
DONATIONS/LOCAL MATCH	\$ 1,185	\$ 1,480	\$ 1,200	\$ -	\$ 610	\$ 610	\$ -	\$ -
STATE GRANT REIMBURSEMENT	\$ -	\$ 3,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ 30	\$ 15	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -
<b>Total</b>	<b>\$ 241,237</b>	<b>\$ 234,904</b>	<b>\$ 235,378</b>	<b>\$ -</b>	<b>\$ 260,306</b>	<b>\$ 126,960</b>	<b>\$ 8,000</b>	<b>\$ -</b>

## Emergency Readiness Requirements

Emergency Readiness								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 28,917.60	\$ 27,249.60	\$ 30,987.00	\$ -	\$ 25,622.22	\$ 26,991.40	\$ -	\$ -
EMERGENCY READINESS MGR	\$ 9,518.40	\$ 6,472.80	\$ 8,306.00	\$ -	\$ -	\$ -	\$ -	\$ -
EMERGENCY COORDINATOR	\$ 19,399.20	\$ 20,776.80	\$ 22,681.00	\$ -	\$ 25,622.22	\$ -	\$ -	\$ -
FICA	\$ 2,112.57	\$ 1,988.65	\$ 2,371.00	\$ -	\$ 1,805.96	\$ 2,064.84	\$ -	\$ -
HEALTH INSURANCE	\$ 8,642.02	\$ 7,980.11	\$ 8,718.00	\$ -	\$ 6,725.19	\$ 8,008.92	\$ -	\$ -
RETIREMENT	\$ 5,686.68	\$ 6,918.90	\$ 8,676.00	\$ -	\$ 5,552.07	\$ 7,255.54	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 709.19	\$ 148.54	\$ 296.00	\$ -	\$ 17.48	\$ 37.79	\$ -	\$ -
UNEMPLOYMENT	\$ 27.55	\$ 25.91	\$ 31.00	\$ -	\$ 23.61	\$ 26.99	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107.97	\$ -	\$ -
SUPPLIES	\$ 2,350.24	\$ 6,320.85	\$ 10,000.00	\$ -	\$ 14,177.97	\$ 10,000.00	\$ -	\$ -
MINOR EQUIPMENT	\$ -	\$ 189.98	\$ 4,000.00	\$ -	\$ 3,314.51	\$ 3,500.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 408.24	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 1,945.45	\$ 5,177.38	\$ 65,000.00	\$ -	\$ 20,393.35	\$ 30,000.00	\$ -	\$ -
PRINTING	\$ 16.50	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
POSTAGE & FREIGHT	\$ 21.93	\$ 42.14	\$ 500.00	\$ -	\$ 221.62	\$ 500.00	\$ -	\$ -
LEGAL NOTICES	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -
TRAVEL & MEETING	\$ 25.00	\$ -	\$ 100.00	\$ -	\$ 41.36	\$ 100.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ -	\$ -	\$ 100.00	\$ -	\$ 42.00	\$ 100.00	\$ -	\$ -
TRAINING	\$ -	\$ 108.60	\$ 500.00	\$ -	\$ 496.91	\$ 3,500.00	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -
BUILDINGS	\$ 44,492.69	\$ 23,735.94	\$ 10,000.00	\$ -	\$ 96,520.42	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ 7,895.10	\$ -	\$ -	\$ 62,403.81	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 145,880.96	\$ 147,122.25	\$ 46,599.25	\$ -	\$ 22,947.69	\$ 49,257.66	\$ (102,000.00)	\$ -
<b>Total</b>	<b>\$ 95,355.66</b>	<b>\$ 87,781.70</b>	<b>\$ 188,779.00</b>	<b>\$ -</b>	<b>\$ 237,358.48</b>	<b>\$ 104,693.45</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 46,095.61	\$ 44,311.71	\$ 51,079.00	\$ -	\$ 39,746.52	\$ 44,493.45	\$ -	\$ -
Materials and Services	\$ 4,767.36	\$ 11,838.95	\$ 82,700.00	\$ -	\$ 38,687.72	\$ 50,200.00	\$ -	\$ -
Capital	\$ 44,492.69	\$ 31,631.04	\$ 20,000.00	\$ -	\$ 158,924.23	\$ 10,000.00	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

## Fire Equipment (2018)

The purpose of this fund is to account for the revenues and expenditures associated with the Seaside Fire levy that was approved by voters in 2017. Approved expenses in this levy were personnel costs, the acquisition of a ladder truck, and SCBA equipment.

## Fire Equipment (2018) Resources

Fire Equipment(2018) Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ (4,443.59)	\$ 9,057.22	\$ 12,849.00	\$ -	\$ 10,322.37	\$ -	\$ -	\$ -
Transfer - General	\$ -	\$ -	\$ 51,079.00	\$ -	\$ 44,717.52	\$ -	\$ -	\$ -
TAX LEVY	\$ 269,086	\$ 267,334	\$ 283,600	\$ -	\$ 267,387	\$ -	\$ -	\$ -
INTERFD LOAN-SYS DEV(WTR)	\$ 299,261	\$ 329,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFD LOAN-SYS DEV(SWR)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DELINQUENT TAXES	\$ 7,488	\$ 4,690	\$ 4,000	\$ -	\$ 2,588	\$ 2,588	\$ -	\$ -
INTEREST ON TAX RECEIPTS	\$ 1,132	\$ 949	\$ 350	\$ -	\$ 83	\$ 83	\$ -	\$ -
TAX OFFSETS	\$ 533	\$ 68	\$ 30	\$ -	\$ 58	\$ 58	\$ -	\$ -
<b>Total</b>	<b>\$ 873,056</b>	<b>\$ 611,676</b>	<b>\$ 351,908</b>	<b>\$ -</b>	<b>\$ 325,156</b>	<b>\$ 2,729</b>	<b>\$ -</b>	<b>\$ -</b>

## Fire Equipment (2018) Requirements

Fire Equipment (2018)								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
INTEREST	\$ 5,013.26	\$ 2,092.84	\$ 2,200.00	\$ -	\$ 2,200.00	\$ -	\$ -	\$ -
LOAN REPAYMT-SYS DEV(WTR)	\$ 458,986.00	\$ 299,261.00	\$ 329,578.00	\$ -	\$ 329,578.00	\$ -	\$ -	\$ -
LOAN REPAYMT-SYS DEV(SWR)	\$ 400,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 9,057.22	\$ 10,322.37	\$ 20,130.00	\$ -	\$ (6,621.79)	\$ 2,729.27	\$ -	\$ -
<b>Totals</b>	<b>\$ 863,999.26</b>	<b>\$ 601,353.84</b>	<b>\$ 331,778.00</b>	<b>\$ -</b>	<b>\$ 331,778.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 5,013.26	\$ 2,092.84	\$ 2,200.00	\$ -	\$ 2,200.00	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 858,986.00	\$ 599,261.00	\$ 329,578.00	\$ -	\$ 329,578.00	\$ -	\$ -	\$ -

## Fire Equipment (2023)

This fund will account for the revenues and expenditures associated with the Seaside Fire and Rescue Operational Levy that was approved by voters in 2022. Funds will be used to purchase and equip a new pumper/tender to replace the current 2004 E-One pumper/tender. Additionally, Seaside Fire & Rescue will acquire a new 4-story training tower to burn in, repel off, do elevator rescues, and use the ladder truck on. This levy will continue funding for the Training Officer through Fiscal Year 2028. The total amount over the five-year period will be \$2,300,000, which will be levied in equal amounts of \$460,000.00 in each of the five years. This levy replaces the current fire levy which is set to expire at the end of fiscal year 2023.

# Fire Equipment (2023) Resources

Fire Equipment(2023) Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loan - Conv Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00	\$ -	\$ -
TAX LEVY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,000.00	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,710,000</b>	<b>\$ -</b>	<b>\$ -</b>

# Fire Equipment (2023) Requirements

Fire Equipment (2023)								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -
Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000.00	\$ -	\$ -
Transfer - Seaside F&R	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,000.00	\$ -	\$ -
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,250,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000.00	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -

## American Rescue Plan

This fund accounts for revenues and expenditures associated with the funds received from the Federal Government under the American Rescue Plan.

### American Rescue Plan Resources

American Rescue Plan Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ -	\$ -	\$ 768,078.00	\$ -	\$ 768,636.58	\$ 1,549,702.43	\$ -	\$ -
AMERICAN RESCUE FUNDS	\$ -	\$ 764,978	\$ 764,978	\$ -	\$ 764,978	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ -	\$ 3,659	\$ 4,000	\$ -	\$ 16,088	\$ 16,088	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 768,637</b>	<b>\$ 1,537,056</b>	<b>\$ -</b>	<b>\$ 1,549,702</b>	<b>\$ 1,565,790</b>	<b>\$ -</b>	<b>\$ -</b>

### American Rescue Plan Requirements

American Rescue Plan								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
MINOR EQUIPMENT	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 1,437,056	\$ -	\$ -	\$ 1,565,790	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ 768,637	\$ -	\$ -	\$ 1,549,702	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,537,056</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,565,790</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 1,437,056	\$ -	\$ -	\$ 1,565,790	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## Debt Service Funds

Debt service funds are used to help a city account for the payments associated with the city's debt. This generally includes principal payments on loans and bonds, along with the associated interest payments. These types of funds provide the City with a convenient collecting place for debt payments to ensure that they are accounted and budgeted for correctly.



## Water General Obligation Bond Fund

The purpose of this fund is to account for tax revenues received and bond payments made for the general obligation bonds issued for the new water storage tank.

### Water General Obligation Bond Fund Resources

Water GO Bond Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY 23 Adjusted Budget	FY23 Year End	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 606,066.89	\$ 560,992.89	\$ 493,676.19	\$ -	\$ 493,676.19	\$ 839,013.75	\$ -	\$ -
TAX LEVY	\$ 337,162	\$ 335,109	\$ 355,134	\$ -	\$ 334,705	\$ 334,705	\$ -	\$ -
DELINQUENT TAXES	\$ 11,459	\$ 6,212	\$ 7,000	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 4,600	\$ 3,002	\$ 2,300	\$ -	\$ 5,955	\$ 5,955	\$ -	\$ -
INTEREST ON TAX RECEIPTS	\$ 2,412	\$ 1,601	\$ 1,500	\$ -	\$ 104	\$ 104	\$ -	\$ -
TAX OFFSETS	\$ 668	\$ 85	\$ 100	\$ -	\$ 73	\$ 73	\$ -	\$ -
<b>Total</b>	<b>\$ 962,368</b>	<b>\$ 907,001</b>	<b>\$ 859,710</b>	<b>\$ -</b>	<b>\$ 839,014</b>	<b>\$ 1,184,351</b>	<b>\$ -</b>	<b>\$ -</b>

### Water General Obligation Bond Fund Requirements

Amortization Bond Premium (Water GO Bond)								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY23 Revised Budget	FY23 Year End	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BOND PRINCIPAL	\$ 290,000.00	\$ 315,000.00	\$ 340,000.00	\$ -	\$ -	\$ 365,000.00	\$ -	\$ -
BOND INTEREST	\$ 111,375.00	\$ 98,325.00	\$ 84,150.00	\$ -	\$ -	\$ 69,700.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 560,992.89	\$ 493,676.19	\$ 435,560.19	\$ -	\$ 839,013.75	\$ 749,651.32	\$ -	\$ -
<b>Total</b>	<b>\$ 962,367.89</b>	<b>\$ 907,001.19</b>	<b>\$ 859,710.19</b>	<b>\$ -</b>	<b>\$ 839,013.75</b>	<b>\$ 1,184,351.32</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 401,375.00	\$ 413,325.00	\$ 424,150.00	\$ -	\$ -	\$ 434,700.00	\$ -	\$ -



## Trust and Agency Funds

Trust funds are funds that are *very specifically* tied to a specific purpose and are fairly uncommon in a municipal setting. Each is unique in its specific purpose and the uses of the applicable funds.

## Library Trust

The Library Trust Fund accounts for revenue and expenses associated with the acquisition of books from bequests and endowments. In addition, funds could also be used for the upkeep and enhancement of the library building itself if the donation does not specify a specific use.

## Library Trust Resources

Library Trust Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 106,295.84	\$ 91,281.00	\$ 76,391.00	\$ -	\$ 83,087.25	\$ 84,537.34	\$ -	\$ -
DONATIONS	\$ 1,874	\$ 11,920	\$ 1,500	\$ -	\$ 500	\$ 500	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 785	\$ 456	\$ 400	\$ -	\$ 950	\$ 950	\$ -	\$ -
<b>Total</b>	<b>\$ 108,955</b>	<b>\$ 103,657</b>	<b>\$ 78,291</b>	<b>\$ -</b>	<b>\$ 84,537</b>	<b>\$ 85,987</b>	<b>\$ -</b>	<b>\$ -</b>

## Library Trust Requirements

Library Trust								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
MINOR EQUIPMENT	\$ 4,697.75	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
BUILDING MAINTENANCE	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ -	\$ 20,570.00	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
EQUIPMENT	\$ 3,171.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY PURCHASES	\$ 256.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING	\$ 9,548.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 91,281.00	\$ 83,087.25	\$ 41,291.00	\$ -	\$ 84,537.34	\$ 78,987.43	\$ -	\$ -
<b>Total</b>	<b>\$ 17,673.71</b>	<b>\$ 20,570.00</b>	<b>\$ 37,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 4,697.75	\$ 20,570.00	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -
Capital	\$ 12,975.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -



## Capital Projects Funds

Capital project funds are used to account for the expenses that are associated with large capital projects. These projects usually involve acquisition, planning, construction, and/or improvement of new or existing structures, streets, or other infrastructure. These funds can be general in nature or specific. The other unique aspect to capital funds is that they usually do not lapse, as large-scale projects can eclipse multiple years. By having specific capital funds, Seaside can better and more efficiently track the expenses associated with large projects outside of unrestricted funds.

## Special Assessments Fund

This fund was created to account for the revenues and expenditures associated with the formation of Local Improvement Districts (LIDs). Local Improvement Districts are usually formed so that a group of homeowners may pave an unimproved street, or run a sewer line to a group of homes for example. LIDs in this fund have not been used as collateral for the sale of Bancroft Bonds. The City borrows funds to pay for the Contractors who do the work. That cost is then passed on to the property owners to pay back, with interest, over a number of years.

## Special Assessments Fund Resources

Special Assessments Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Beginning Fund Balance	\$ 10,176.08	\$ 68,727.93	\$ -	\$ -	\$ -	\$ 68,870.99	\$ -	\$ -
INTERFUND LOAN-SYS DEV(W)	\$ 117,324	\$ 121,564	\$ 118,024	\$ -	\$ 118,024	\$ -	\$ -	\$ -
ASSESSMENT PRINCIPAL	\$ 120	\$ 933	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -
ASSESSMENT INTEREST	\$ 1,413	\$ 679	\$ 1,500	\$ -	\$ 804	\$ 804	\$ -	\$ -
ASSESSMENT PENALTIES	\$ -	\$ 22	\$ -	\$ -	\$ 43	\$ 43	\$ -	\$ -
<b>Total</b>	<b>\$ 129,033.61</b>	<b>\$ 191,925.73</b>	<b>\$ 124,524.00</b>	<b>\$ -</b>	<b>\$ 118,870.99</b>	<b>\$ 74,717.98</b>	<b>\$ -</b>	<b>\$ -</b>

## Special Assessments Fund Requirements

Special Assessments								
<i>Description</i>	<i>FY21 Actuals</i>	<i>FY 22 Actuals</i>	<i>FY23 Original B</i>	<i>FY23 Revised Budget</i>	<i>FY23 Year End Estimate</i>	<i>FY24 Proposed Budget</i>	<i>FY24 Revised Budget</i>	<i>FY24 Adopted Budget</i>
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST	\$ 305.68	\$ 184.06	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
LOAN REPAYMENT-SYS (WTR)	\$ 60,000.00	\$ 117,324.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 68,024.00	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 68,870.99	\$ 6,693.98	\$ -	\$ -
<b>Total</b>	<b>\$ 60,305.68</b>	<b>\$ 117,508.06</b>	<b>\$ 128,300.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 68,024.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 305.68	\$ 184.06	\$ 3,300.00	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 60,000.00	\$ 117,324.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 68,024.00	\$ -	\$ -

## Systems Development – Parks

The State of Oregon allows cities to create systems development funds, which are used to account for one time charges on new development or certain types of redevelopment to help pay for existing and planned infrastructure to serve a development. Systems development charges (SDCs) may be charged to a new development based on a fee to reimburse for existing unused infrastructure capacity (reimbursement fee); to make planned improvements that increase infrastructure capacity (improvement fee); or for both existing and future capacity. SDC revenues may only be used for capital costs; they cannot be used for ongoing facility or system maintenance or for projects that either fix existing system deficiencies or replace existing capacity. State law also explicitly prohibits local governments from imposing SDCs on employers based on the number of employees or potential new hires. This fund specifically captures fees that help offset the costs associated with development on the City's parks system.

## Systems Development – Parks Resources

Systems Development - Parks - Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 604,333.46	\$ 681,921.24	\$ 742,601.00	\$ -	\$ 744,149.31	\$ 760,358.96	\$ -	\$ -
SYSTEMS DEV - PRINCIPAL	\$ 72,376	\$ 57,770	\$ 54,000	\$ -	\$ 32,483	\$ 32,483	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 4,913	\$ 3,976	\$ 2,500	\$ -	\$ 8,644	\$ 8,644	\$ -	\$ -
SYSTEMS DEV - INTEREST	\$ 299	\$ 482	\$ 150	\$ -	\$ 83	\$ 83	\$ -	\$ -
SYSTEMS DEV - PENALTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 681,921</b>	<b>\$ 744,149</b>	<b>\$ 799,251</b>	<b>\$ -</b>	<b>\$ 785,359</b>	<b>\$ 801,569</b>	<b>\$ -</b>	<b>\$ -</b>

## Systems Development – Parks Requirements

System Development - Parks								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -
LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 174,251.00	\$ -	\$ -	\$ -	\$ -	\$ -
TRANS-PARKS CONSTRUCTION	\$ -	\$ -	\$ 550,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 681,921.24	\$ 744,149.31	\$ -	\$ -	\$ 760,358.96	\$ 801,568.60	\$ (75,000.00)	\$ -
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 799,251.00</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ 75,000.00</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 75,000.00	\$ -
Capital	\$ -	\$ -	\$ 174,251.00	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ 550,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -



## Capital Improvements and Maintenance Fund

This fund was created to account for the acquisition and maintenance of equipment and buildings purchased with room tax funds.

### Capital Improvements and Maintenance Resources

Capital Improvements and Maintenance Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 230,646.05	\$ 386,264.86	\$ 551,788.00	\$ -	\$ 542,247.50	\$ 601,511.32	\$ -	\$ -
TRANSFER - ROOM TAX	\$ 153,523.70	\$ 153,523.70	\$ 166,762.00	\$ -	\$ 214,932.34	\$ 197,200.00	\$ (197,200.00)	\$ -
INTEREST ON INVESTMENTS	\$ 2,095	\$ 2,459	\$ 2,500	\$ -	\$ 6,331	\$ 6,331	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
<b>Totals</b>	<b>\$ 386,265</b>	<b>\$ 542,248</b>	<b>\$ 721,050</b>	<b>\$ -</b>	<b>\$ 763,511</b>	<b>\$ 805,043</b>	<b>\$ (97,200)</b>	<b>\$ -</b>

### Capital Improvements and Maintenance Requirements

Capital Improvements and Maintenance								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BUILDING MAINTENANCE	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ 135,000.00	\$ -	\$ 162,000.00	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 560,550.00	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 386,264.86	\$ 542,247.50	\$ -	\$ -	\$ 601,511.32	\$ 805,042.79	\$ (197,200.00)	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 721,050.00</b>	<b>\$ -</b>	<b>\$ 162,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 25,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 695,550.00	\$ -	\$ 162,000.00	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Systems Development – Roads

The State of Oregon allows cities to create systems development funds, which are used to account for one-time charges on new development or certain types of redevelopment to help pay for existing and planned infrastructure to serve a development. Systems development charges (SDCs) may be charged to a new development based on a fee to reimburse for existing unused infrastructure capacity (reimbursement fee); to make planned improvements that increase infrastructure capacity (improvement fee); or for both existing and future capacity. SDC revenues may only be used for capital costs; they cannot be used for ongoing facility or system maintenance or for projects that either fix existing system deficiencies or replace existing capacity. State law also explicitly prohibits local governments from imposing SDCs on employers based on the number of employees or potential new hires. This fund specifically captures fees that help offset the costs associated with development on the City's streets.

## Systems Development – Roads Resources

System Development - Roads Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 57,336.38	\$ 64,500.26	\$ 68,440.00	\$ -	\$ 69,374.11	\$ 72,942.80	\$ -	\$ -
SYSTEMS DEV - PRINCIPAL	\$ 6,660	\$ 4,470	\$ 3,996	\$ -	\$ 2,664	\$ 2,664	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 466	\$ 371	\$ 400	\$ -	\$ 898	\$ 898	\$ -	\$ -
SYSTEMS DEV - INTEREST	\$ 38	\$ 33	\$ 35	\$ -	\$ 7	\$ 7	\$ -	\$ -
<b>Total</b>	<b>\$ 64,500</b>	<b>\$ 69,374</b>	<b>\$ 72,871</b>	<b>\$ -</b>	<b>\$ 72,943</b>	<b>\$ 76,511</b>	<b>\$ -</b>	<b>\$ -</b>

## Systems Development – Roads Requirements

System Development - Roads								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
DISCOUNTS EARNED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 72,871.00	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 64,500.26	\$ 69,374.11	\$ -	\$ -	\$ 72,942.80	\$ 76,511.49	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,871.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 72,871.00	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Prom Improvement Fund

The Seaside Promenade is a 1.5 mile long path that runs parallel to the Pacific Ocean and serves as one of the Oregon Coast's most recognizable features. Built in the 1920's, it is safe to say that its uses have adapted over the past century. As such, this fund is dedicated to funding maintenance and improvement of this landmark.

## Prom Improvement Resources

Prom Improvement Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 322,530.00	\$ 456,034.24	\$ 431,359.95	\$ -	\$ 431,359.95	\$ 630,858.47	\$ -	\$ -
TRANSFER - ROOM TAX	\$ 127,054.09	\$ 127,054.09	\$ 138,010.00	\$ -	\$ 177,875.04	\$ 163,200.00	\$ (163,200.00)	\$ -
DONATIONS	\$ 20,350	\$ 9,400	\$ 20,000	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
INTERFUND LOAN-SY DEV(SW)	\$ 134,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 2,446	\$ 2,093	\$ 2,000	\$ -	\$ 5,046	\$ 5,046	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
<b>Total</b>	<b>\$ 606,537</b>	<b>\$ 594,581</b>	<b>\$ 591,370</b>	<b>\$ -</b>	<b>\$ 634,281</b>	<b>\$ 819,104</b>	<b>\$ 36,800</b>	<b>\$ -</b>

## Prom Improvement Requirements

Prom Improvement								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
GROUNDS MAINTENANCE	\$ 4,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE MAINT	\$ 106,669.71	\$ 5,742.63	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ 31,930.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ 7,903.45	\$ 23,321.40	\$ 300,000.00	\$ -	\$ 3,422.46	\$ 100,000.00	\$ 5,000.00	\$ -
INTERFUND LOAN - SYS(SWR)	\$ -	\$ 134,157.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 456,034.24	\$ 431,359.95	\$ 111,369.95	\$ -	\$ 630,858.47	\$ 644,104.41	\$ (168,200.00)	\$ -
<b>Total</b>	<b>\$ 150,503.16</b>	<b>\$ 163,221.03</b>	<b>\$ 480,000.00</b>	<b>\$ -</b>	<b>\$ 3,422.46</b>	<b>\$ 175,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 110,669.71	\$ 5,742.63	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ 39,833.45	\$ 23,321.40	\$ 300,000.00	\$ -	\$ 3,422.46	\$ 100,000.00	\$ 5,000.00	\$ -
Non-Departmental	\$ -	\$ 134,157.00	\$ 100,000.00	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -

## Parks Construction Fund

This fund is used to account for revenues and expenditures associated with the construction of improvements to the Seaside park system.

### Parks Construction Resources

Parks Construction Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 4,909.75	\$ 4,947.23	\$ 4,974.29	\$ -	\$ 4,974.29	\$ 300,024.31	\$ -	\$ -
Transfer - General	\$ -	\$ -	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -
System Development (Parks)	\$ -	\$ -	\$ 550,000.00	\$ -	\$ 550,000.00	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 37	\$ 27	\$ -	\$ -	\$ 22	\$ 22	\$ -	\$ -
<b>Total</b>	<b>\$ 4,947</b>	<b>\$ 4,974</b>	<b>\$ 804,974</b>	<b>\$ -</b>	<b>\$ 804,996</b>	<b>\$ 300,046</b>	<b>\$ -</b>	<b>\$ -</b>

### Parks Construction Requirements

Parks Construction								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
LAND	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 504,972.00	\$ -	\$ 504,972.00	\$ -	\$ 25,000.00	\$ -
Ending Fund Balance	\$ 4,947.23	\$ 4,974.29	\$ (249,997.71)	\$ -	\$ 300,024.31	\$ 300,046.33	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,054,972.00</b>	<b>\$ -</b>	<b>\$ 504,972.00</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 754,972.00	\$ 504,972.00	\$ -	\$ -	\$ 25,000.00	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Airport Fund

This fund accounts for the revenues, expenditures, and grants for capital improvements at the Seaside Municipal Airport.



## Airport Resources

Airport Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 3,845.92	\$ 7,191.76	\$ 9,519.00	\$ -	\$ 10,536.75	\$ 12,444.88	\$ -	\$ -
TRANSFER - PUBLIC WORKS	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -
RENTALS/LEASES	\$ 2,009	\$ 2,009	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
DONATIONS	\$ -	\$ 500	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ -
MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 20	\$ 20	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 43	\$ 40	\$ 40	\$ -	\$ 37	\$ 37	\$ -	\$ -
Transfer - Tourism Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -
<b>Total</b>	<b>\$ 8,897</b>	<b>\$ 12,741</b>	<b>\$ 13,559</b>	<b>\$ -</b>	<b>\$ 15,094</b>	<b>\$ 17,002</b>	<b>\$ 30,000</b>	<b>\$ -</b>

## Airport Requirements

Airport Requirements								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
INSURANCE	\$ 2,205.23	\$ 2,203.95	\$ 2,400.00	\$ -	\$ 2,649.00	\$ 2,750.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ -	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ (500.00)	\$ -	\$ 9,909.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -
UNAPPROPRIATED	\$ 7,191.76	\$ 10,536.75	\$ -	\$ -	\$ 12,444.88	\$ 14,252.01	\$ -	\$ -
<b>Total</b>	<b>\$ 1,705.23</b>	<b>\$ 2,203.95</b>	<b>\$ 13,559.00</b>	<b>\$ -</b>	<b>\$ 2,649.00</b>	<b>\$ 2,750.00</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 2,205.23	\$ 2,203.95	\$ 3,650.00	\$ -	\$ 2,649.00	\$ 2,750.00	\$ -	\$ -
Capital	\$ (500.00)	\$ -	\$ 9,909.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## Street Construction Fund

Seaside's Street Construction Fund is used to account for and manage the costs associated with the construction, maintenance, and repair of the City's streets and roads. The fund is typically financed through a variety of sources, including state and federal grants, property tax revenues, transfers from other City funds. The purpose of the Street Construction Fund is to ensure that the City has the financial resources necessary to maintain and improve its transportation infrastructure, which is critical to the safety and well-being of Seaside's residents and visitors. By having a dedicated fund for street construction, Seaside can better manage and prioritize its transportation projects, ensuring that limited resources are used in the most effective way possible.

## Street Construction Resources

Street Construction Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 11,105.40	\$ 3,055.06	\$ 353,071.77	\$ -	\$ 353,071.77	\$ 2,953,085.37	\$ -	\$ -
TRANSFER - DISTRICT ROAD	\$ -	\$ -	\$ 1,300,000.00	\$ -	\$ 1,300,000.00	\$ -	\$ -	\$ -
TRANSFER - WATER	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - SEWER	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - STATE TAX STRT	\$ -	\$ -	\$ 1,200,000.00	\$ -	\$ 1,200,000.00	\$ 500,000.00	\$ -	\$ -
TRANSFER - SYSTEMS DEVELOPMENT (WTR)	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
TRANSFER - SYSTEMS DEVELOPMENT (SWR)	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 260	\$ 17	\$ 1,000	\$ -	\$ 14	\$ 14	\$ -	\$ -
State of Oregon Grant	\$ -	\$ -	\$ 4,200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Seaside Urban Renewal	\$ -	\$ 350,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 11,365</b>	<b>\$ 353,072</b>	<b>\$ 8,754,072</b>	<b>\$ -</b>	<b>\$ 2,953,085</b>	<b>\$ 3,453,099</b>	<b>\$ -</b>	<b>\$ -</b>

## Street Construction Requirements

Street Construction								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 103,071.00	\$ -	\$ -	\$ -	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ 8,310.29	\$ -	\$ 8,300,000.00	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 3,055.06	\$ 353,071.77	\$ 350,000.77	\$ -	\$ 2,953,085.37	\$ 2,453,098.96	\$ -	\$ -
<b>Total</b>	<b>\$ 8,310.29</b>	<b>\$ -</b>	<b>\$ 8,404,071.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 104,071.00	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ 8,310.29	\$ -	\$ 8,300,000.00	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## Enterprise Funds

Enterprise funds are a type of fund that is used to account for the revenues and expenses associated with operations of government services that are self-sustaining and operate similar to a business. Also called Proprietary Funds, they generate revenue through user fees for use of their services and they pay the expenses that are associated with those services. In Seaside we have Enterprise Funds that associated with the water and sewer systems, the Seaside Visitors Bureau, and the Seaside Convention Center. For the purposes of this publication, capital and debt funds that are associated with the previously mentioned Enterprise Funds have been grouped into this section for ease of use.

## Water Enterprise Fund



The Seaside Water Department is charged with providing cost effective, clean, and great tasting drinking water to Seaside's many residents, businesses, and visitors. The City owns and maintains three water storage tanks to feed the water requirements of residents, visitors, and emergency response. This totals more than eight million gallons between the three tanks. The Water Department consists of five employees who maintain the City's water system infrastructure as well as maintain and operate the City's Water Treatment Plant.

### Updates and Changes:

- The North Water Tank needs to be repaired. Costs are estimated to be around \$900,000. These funds will be borrow from the Convention Center and paid back over no more than 10 years.
- We have hired Kevin Nagle as Seaside's Water Foreman. He has been with the Seaside Water Department for seven years.

## Water Enterprise Fund Resources

Water Enterprise Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budg	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Beginning Balance	\$ 3,647,162.67	\$ 1,273,360.31	\$ 2,368,772.00	\$ -	\$ 2,368,772.00	\$ 685,122.58	\$ -	\$ -
GROSS WATER SALES	\$ 1,931,966	\$ 1,967,136	\$ 2,195,500	\$ -	\$ 2,228,957	\$ 2,228,957	\$ 651,043.00	\$ -
INTERFUND LOAN-CONV CTR	\$ -	\$ 1,284,762	\$ -	\$ -	\$ -	\$ -	\$ 900,000.00	\$ -
ON & OFF	\$ 28,101	\$ 22,726	\$ 28,000	\$ -	\$ (113,225)	\$ 25,000	\$ -	\$ -
TAP & METER SET	\$ 47,224	\$ 57,577	\$ 50,000	\$ -	\$ 54,529	\$ 56,165	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 16,125	\$ 4,732	\$ 5,000	\$ -	\$ 41,793	\$ 41,793	\$ -	\$ -
MISCELLANEOUS	\$ 6,300	\$ 23,170	\$ 8,000	\$ -	\$ 12,332	\$ 12,332	\$ -	\$ -
INSURANCE REIMBURSEMENT	\$ 868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 5,677,746.99</b>	<b>\$ 4,633,463.41</b>	<b>\$ 4,655,272.00</b>	<b>\$ -</b>	<b>\$ 4,593,159.36</b>	<b>\$ 3,049,370.50</b>	<b>\$ 1,551,043.00</b>	<b>\$ -</b>

# Water Enterprise Fund Requirements

Water Enterprise Fund								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 492,018.87	\$ 471,014.63	\$ 521,556.00	\$ -	\$ 548,021.72	\$ 610,660.75	\$ -	\$ -
PUBLIC WORKS DIRECTOR 1/3	\$ 34,979.64	\$ 35,679.60	\$ 37,104.00	\$ -	\$ 46,282.75	\$ -	\$ -	\$ -
MECHANIC (0.40)	\$ 9,690.59	\$ 21,103.89	\$ 23,068.00	\$ -	\$ 24,787.88	\$ -	\$ -	\$ -
WATER FOREMAN	\$ 67,164.00	\$ 49,068.88	\$ 63,798.00	\$ -	\$ 55,601.20	\$ -	\$ -	\$ -
UTILITY WORKERS (4.88)	\$ 316,695.78	\$ 290,204.19	\$ 305,883.00	\$ -	\$ 314,700.91	\$ -	\$ -	\$ -
UTILITY CLERK	\$ 54,494.43	\$ 57,194.35	\$ 61,302.00	\$ -	\$ 60,633.76	\$ -	\$ -	\$ -
OPERATIONS ASSISTANT	\$ 6,818.43	\$ 7,299.72	\$ 20,401.00	\$ -	\$ 30,159.44	\$ -	\$ -	\$ -
LABOR (TEMPORARY)	\$ 2,176.00	\$ 10,464.00	\$ 10,000.00	\$ -	\$ 15,855.78	\$ 10,000.00	\$ -	\$ -
FICA	\$ 39,440.76	\$ 36,225.02	\$ 41,420.00	\$ -	\$ 40,761.38	\$ 47,480.55	\$ -	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 131,619.79	\$ 123,093.78	\$ 154,867.00	\$ -	\$ 135,195.79	\$ 165,383.74	\$ -	\$ -
RETIREMENT	\$ 95,041.35	\$ 121,090.43	\$ 133,615.00	\$ -	\$ 125,244.25	\$ 158,993.57	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 25,258.99	\$ 21,904.88	\$ 8,537.00	\$ -	\$ 9,903.53	\$ 868.93	\$ -	\$ -
UNEMPLOYMENT	\$ 514.78	\$ 472.44	\$ 540.00	\$ -	\$ 531.93	\$ 620.66	\$ -	\$ -
INSURANCE SPLIT	\$ 240.00	\$ 410.00	\$ 240.00	\$ -	\$ 2,435.01	\$ 2,400.00	\$ -	\$ -
OVERTIME/HOLIDAY PAY	\$ 32,131.81	\$ 10,368.33	\$ 13,700.00	\$ -	\$ 2,675.09	\$ 14,000.00	\$ -	\$ -
LONGEVITY BONUS	\$ 3,073.90	\$ 3,579.86	\$ 4,419.00	\$ -	\$ 3,329.71	\$ 5,305.05	\$ -	\$ -
COMPENSATED ABSENCES	\$ 12,102.71	\$ 4,803.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,482.64	\$ -	\$ -
SUPPLIES	\$ 103,350.35	\$ 94,968.47	\$ 120,000.00	\$ -	\$ 54,936.41	\$ 75,000.00	\$ -	\$ -
MINOR EQUIPMENT	\$ 12,516.15	\$ 6,028.69	\$ 10,000.00	\$ -	\$ 434.00	\$ 10,000.00	\$ -	\$ -
GAS/DIESEL/OIL	\$ 5,166.76	\$ 8,508.54	\$ 9,000.00	\$ -	\$ 6,305.78	\$ 11,000.00	\$ -	\$ -
CLOTHING	\$ 1,075.68	\$ 1,889.90	\$ 1,200.00	\$ -	\$ 2,233.46	\$ 2,500.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 17,998.06	\$ 16,597.82	\$ 25,000.00	\$ -	\$ 32,735.65	\$ 25,000.00	\$ -	\$ -
GROUPS MAINTENANCE	\$ 1,260.60	\$ 216.66	\$ 1,000.00	\$ -	\$ 155.83	\$ 1,000.00	\$ -	\$ -
BUILDING MAINTENANCE	\$ 658.05	\$ 4,099.64	\$ 10,000.00	\$ -	\$ 2,519.65	\$ 10,000.00	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ -	\$ 1,244.25	\$ 1,000.00	\$ -	\$ 1,215.11	\$ 2,000.00	\$ -	\$ -
INFRASTRUCTURE MAINTENANC	\$ 270,157.95	\$ 193,926.89	\$ 240,000.00	\$ -	\$ 355,155.20	\$ 200,000.00	\$ -	\$ -
TELEPHONE	\$ 2,547.54	\$ 3,432.21	\$ 4,000.00	\$ -	\$ 3,351.25	\$ 4,000.00	\$ -	\$ -
ELECTRICITY	\$ 74,945.34	\$ 78,330.12	\$ 75,000.00	\$ -	\$ 92,002.88	\$ 90,000.00	\$ -	\$ -
HEATING FUEL	\$ 2,211.62	\$ 2,348.02	\$ 2,500.00	\$ -	\$ 3,622.75	\$ 3,200.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 139,865.56	\$ 108,600.87	\$ 75,000.00	\$ -	\$ 60,888.10	\$ 75,000.00	\$ -	\$ -
COMPUTER SERVICES	\$ 4,635.00	\$ 4,635.00	\$ 5,000.00	\$ -	\$ 4,728.79	\$ 5,000.00	\$ -	\$ -
AUDIT	\$ 9,189.19	\$ 8,340.51	\$ 9,500.00	\$ -	\$ 8,945.91	\$ 9,000.00	\$ -	\$ -
INSURANCE	\$ 41,688.75	\$ 46,830.97	\$ 50,000.00	\$ -	\$ 53,186.94	\$ 55,000.00	\$ -	\$ -
PRINTING	\$ 628.95	\$ 458.57	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -
POSTAGE & FREIGHT	\$ 3,792.69	\$ 4,636.06	\$ 5,500.00	\$ -	\$ 1,238.43	\$ 5,000.00	\$ -	\$ -
RENTALS & LEASES	\$ 542.69	\$ 669.60	\$ 1,000.00	\$ -	\$ 559.22	\$ 1,000.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 47.60	\$ 415.00	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -
TRAVEL & MEETING	\$ -	\$ 22.95	\$ 2,000.00	\$ -	\$ 486.10	\$ 2,000.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 1,100.00	\$ 1,150.00	\$ 1,200.00	\$ -	\$ 400.00	\$ 1,000.00	\$ -	\$ -
OVERTIME MEALS	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -
TRAINING	\$ 1,559.00	\$ 2,372.00	\$ 5,000.00	\$ -	\$ 2,806.58	\$ 5,000.00	\$ -	\$ -
BAD DEBT	\$ 901,148.20	\$ 3,287.82	\$ -	\$ -	\$ 130,218.75	\$ -	\$ -	\$ -
BOND SERVICE	\$ 706.25	\$ 706.25	\$ 750.00	\$ -	\$ 562.50	\$ 1,000.00	\$ -	\$ -
EQUIPMENT	\$ 13,297.10	\$ 25,000.00	\$ 20,000.00	\$ -	\$ 20,631.60	\$ 25,000.00	\$ -	\$ -
BUILDINGS	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ 653,996.98	\$ 56,242.27	\$ 200,000.00	\$ -	\$ 51,175.49	\$ 140,000.00	\$ 900,000.00	\$ -
LOAN REPAYMENT - CONV CTR	\$ -	\$ -	\$ 1,284,762.00	\$ -	\$ 1,284,762.00	\$ -	\$ -	\$ -
PENSION COST(GASB)-GAAP	\$ -	\$ (62,373.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	\$ -	\$ (744,190.17)	\$ 71,757.00	\$ -	\$ 71,757.00	\$ 72,344.50	\$ -	\$ -
BOND INTEREST	\$ -	\$ 144,510.15	\$ 168,819.00	\$ -	\$ 168,819.00	\$ 165,231.30	\$ -	\$ -
BOND PRINCIPAL - CONTRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - G/F SERVICES	\$ 152,033.00	\$ 132,021.00	\$ 196,405.00	\$ -	\$ 196,405.00	\$ 158,487.58	\$ -	\$ -
TRANS-PUBLIC WORKS (FRAN)	\$ 162,480.05	\$ 144,942.63	\$ 159,705.00	\$ -	\$ 159,705.00	\$ 160,000.00	\$ -	\$ -
TRANSFER-CAP CONSTR WATER	\$ 727,738.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - G/F(WTR BOND)	\$ 266,606.18	\$ 267,181.17	\$ 267,994.00	\$ -	\$ 267,994.00	\$ 264,119.00	\$ -	\$ -
TRANSFER - WATER GO BOND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434,700.00	\$ -	\$ -
TRANSFER - STREET CONST	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,273,360.31	\$ 3,283,449.72	\$ 423,686.00	\$ -	\$ 685,122.58	\$ (36,007.77)	\$ 651,043.00	\$ -
<b>Totals</b>	<b>\$ 4,404,386.68</b>	<b>\$ 1,350,013.69</b>	<b>\$ 4,231,586.00</b>	<b>\$ -</b>	<b>\$ 3,908,036.78</b>	<b>\$ 3,085,378.27</b>	<b>\$ 900,000.00</b>	<b>\$ -</b>
Personnel	\$ 831,442.96	\$ 792,962.83	\$ 878,894.00	\$ -	\$ 868,098.41	\$ 1,018,195.89	\$ -	\$ -
Materials and Services	\$ 1,596,791.98	\$ 593,716.81	\$ 658,250.00	\$ -	\$ 818,689.28	\$ 597,300.00	\$ -	\$ -
Capital	\$ 667,294.08	\$ 81,242.27	\$ 245,000.00	\$ -	\$ 71,807.09	\$ 165,000.00	\$ 900,000.00	\$ -
Non-Departmental	\$ 1,308,857.66	\$ (117,908.22)	\$ 2,449,442.00	\$ -	\$ 2,149,442.00	\$ 1,304,882.38	\$ -	\$ -

## Systems Development – Water Fund

The State of Oregon allows cities to create systems development funds, which are used to account for one-time charges on new development or certain types of redevelopment to help pay for existing and planned infrastructure to serve a development. Systems development charges (SDCs) may be charged to a new development based on a fee to reimburse for existing unused infrastructure capacity (reimbursement fee); to make planned improvements that increase infrastructure capacity (improvement fee); or for both existing and future capacity. SDC revenues may only be used for capital costs; they cannot be used for ongoing facility or system maintenance or for projects that either fix existing system deficiencies or replace existing capacity. State law also explicitly prohibits local governments from imposing SDCs on employers based on the number of employees or potential new hires. This fund specifically captures fees that help offset the costs associated with development on the City's water infrastructure.

## Systems Development – Water Resources

Systems Development - Water - Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 996,678.69	\$ 550,177.93	\$ 670,075.00	\$ -	\$ 600,948.71	\$ 864,926.49	\$ -	\$ -
INTERFUND LOAN-FIRE(18)	\$ 458,986	\$ 299,261	\$ 329,578	\$ -	\$ 329,578	\$ -	\$ -	\$ -
SYSTEMS DEV - PRINCIPAL	\$ 103,428	\$ 107,446	\$ 91,900	\$ -	\$ 44,842	\$ 46,187	\$ -	\$ -
LOAN REPAYMENT-SPEC ASSES	\$ 60,000	\$ 117,324	\$ 50,000	\$ -	\$ 50,000	\$ 68,024	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 10,979	\$ 5,546	\$ 5,500	\$ -	\$ 7,514	\$ 7,514	\$ -	\$ -
SYSTEMS DEV - INTEREST	\$ 505	\$ 656	\$ 200	\$ -	\$ 68	\$ 68	\$ -	\$ -
SYSTEMS DEV - PENALTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,630,577</b>	<b>\$ 1,080,411</b>	<b>\$ 1,147,253</b>	<b>\$ -</b>	<b>\$ 1,032,950</b>	<b>\$ 986,720</b>	<b>\$ -</b>	<b>\$ -</b>

## Systems Development – Water Requirements

System Development - Water								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ 28,320.26	\$ 450,000.00	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -
LOAN-FIRE EQUIPMENT(08)	\$ 299,261.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND LOAN-SPEC ASSES	\$ 117,324.00	\$ 121,564.00	\$ 118,024.00	\$ -	\$ 118,024.00	\$ -	\$ -	\$ -
INTERFUND LOAN-FIRE(18)	\$ -	\$ 329,578.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - STREET CONSTR	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
TRANSFER-CAP CONST(WTR)	\$ 663,814.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 550,177.93	\$ 600,948.71	\$ 404,229.00	\$ -	\$ 864,926.49	\$ 461,719.53	\$ -	\$ -
<b>Total</b>	<b>\$ 1,080,399.00</b>	<b>\$ 479,462.26</b>	<b>\$ 743,024.00</b>	<b>\$ -</b>	<b>\$ 168,024.00</b>	<b>\$ 525,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -
Capital	\$ -	\$ 28,320.26	\$ 450,000.00	\$ -	\$ 500,000.00	\$ 500,000.00	\$ -	\$ -
Non-Departmental	\$ 663,814.00	\$ -	\$ 150,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -



## Watershed Enhancement Fund

The purpose of this fund is to account for the revenues and expenditures associated with all activities in the City’s watershed, including planning, expansion, maintenance, and financing.

### Watershed Enhancement Resources

Watershed Enhancement Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 527,555.77	\$ 519,892.29	\$ 498,258.00	\$ -	\$ 519,892.29	\$ 525,605.32	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 3,992	\$ 2,774	\$ 4,000	\$ -	\$ 5,713	\$ 5,713	\$ -	\$ -
Timber Sales	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 531,548</b>	<b>\$ 522,666</b>	<b>\$ 527,258</b>	<b>\$ -</b>	<b>\$ 525,605</b>	<b>\$ 531,318</b>	<b>\$ -</b>	<b>\$ -</b>

### Watershed Enhancement Requirements

Watershed Enhancement								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original B	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
PROFESSIONAL/CONTRACTUAL	\$ 11,655.24	\$ 6,318.65	\$ 25,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -
LAND	\$ -	\$ -	\$ 352,258.00	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ 12,000.00	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 519,892.29	\$ 504,347.20	\$ -	\$ -	\$ 525,605.32	\$ 66,318.35	\$ -	\$ -
<b>Total</b>	<b>\$ 11,655.24</b>	<b>\$ 18,318.65</b>	<b>\$ 527,258.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 465,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 11,655.24	\$ 6,318.65	\$ 25,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -
Capital	\$ -	\$ 12,000.00	\$ 502,258.00	\$ -	\$ 450,000.00	\$ 450,000.00	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Sewer Enterprise Fund



The City of Seaside has been providing wastewater treatment to the community since 1939. The current treatment plant went into operation in 1986 and was further updated in 2001 with the addition of a high intensity, ultraviolet light disinfection system to replace the City's chlorine gas canister system. The plant provides secondary treatment of the City's wastewater so that it can be released back into the system. The other bi-product of treatment is bio-solids which are land applied on a City owned farm and on leased pasture lands. The liquid wastewater processing unit consists of influent screening and grit removal, two oxidation ditches, two secondary clarifiers, and the ultraviolet (UV) disinfection system. The solids processing unit includes aerobic sludge digestion, gravity thickeners, and lime stabilization.

The Collections Systems for the City faces the challenge of being located largely on low, flat ground with a high-water table. That means that trenches for wastewater mains cannot be very deep which means that sewage cannot be gravity fed to the plant. The collections system breaks the City into collection basins where sewage gravity feeds to a central collection point and is then conveyed under pressure through force mains to the plant. The City uses a total of 25 pump stations to carry out this task. The remainder of the collections system is comprised of over 30 miles of gravity sewer main, nine miles of force main, and over 600 manholes.

Updates and Changes:

- In July of 2022 the City refinanced the Series 2011 Wastewater Bonds and took on new debt to fund the purchase of a new drying system at the wastewater plant. The City should take possession of this equipment sometime in late FY23/early FY 24. You will see this expense in the Sewer Plant Replacement Fund.

## Sewer Enterprise Fund Resources

Sewer Enterprise Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Beginning Fund Balance	\$ 724,928.38	\$ 1,060,866.60	\$ 1,136,829.00	\$ -	\$ 1,136,829.00	\$ 979,609.61	\$ -	\$ -
SEWER REVENUE	\$ 2,412,221	\$ 2,671,675	\$ 2,740,000	\$ -	\$ 2,856,864	\$ 2,856,864	\$ 142,843.22	\$ -
Debt Proceeds	\$ -	\$ -	\$ 3,200,000	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ 20,097	\$ 23,408	\$ 24,000	\$ -	\$ 7,500	\$ 7,500	\$ -	\$ -
INSURANCE REIMBURSEMENT	\$ 3,257	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 2,291	\$ 2,820	\$ 2,000	\$ -	\$ 39,048	\$ 39,048	\$ -	\$ -
<b>Total</b>	<b>\$ 3,162,794</b>	<b>\$ 3,761,370</b>	<b>\$ 7,102,829</b>	<b>\$ -</b>	<b>\$ 7,240,241</b>	<b>\$ 3,883,022</b>	<b>\$ 142,843</b>	<b>\$ -</b>

# Sewer Enterprise Fund Requirements

Sewer Enterprise Fund Requirements								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 397,908.08	\$ 412,734.17	\$ 458,011.00	\$ -	\$ 475,352.87	\$ 464,344.96	\$ -	\$ -
PUBLIC WORKS DIRECTOR 1/3	\$ 34,980.72	\$ 35,680.80	\$ 37,104.00	\$ -	\$ 46,311.28	\$ -	\$ -	\$ -
MECHANIC (1/3)	\$ 9,710.88	\$ 21,167.22	\$ 23,788.00	\$ -	\$ 24,864.31	\$ -	\$ -	\$ -
SEWER PLANT OPERATOR	\$ 3,600.00	\$ -	\$ 52,974.00	\$ -	\$ -	\$ -	\$ -	\$ -
UTILITY WORKERS (4)	\$ 287,279.43	\$ 281,569.16	\$ 248,780.00	\$ -	\$ 312,677.28	\$ -	\$ -	\$ -
UTILITY CLERK	\$ 54,494.42	\$ 56,777.27	\$ 59,964.00	\$ -	\$ 60,651.56	\$ -	\$ -	\$ -
OPERATIONS ASSISTANT	\$ 6,818.63	\$ 7,299.72	\$ 20,401.00	\$ -	\$ 15,435.08	\$ -	\$ -	\$ -
LABOR (TEMPORARY)	\$ 1,024.00	\$ 10,240.00	\$ 15,000.00	\$ -	\$ 15,413.37	\$ 15,000.00	\$ -	\$ -
FICA	\$ 31,280.86	\$ 31,676.41	\$ 36,652.00	\$ -	\$ 35,643.76	\$ 36,669.89	\$ -	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 107,954.02	\$ 102,395.13	\$ 111,982.00	\$ -	\$ 114,067.68	\$ 125,400.14	\$ -	\$ -
RETIREMENT	\$ 78,098.23	\$ 104,683.01	\$ 121,776.00	\$ -	\$ 116,733.88	\$ 123,602.63	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 21,699.91	\$ 14,168.30	\$ 7,525.00	\$ -	\$ 8,050.27	\$ 671.08	\$ -	\$ -
UNEMPLOYMENT	\$ 407.77	\$ 413.15	\$ 478.00	\$ -	\$ 465.71	\$ 479.34	\$ -	\$ -
INSURANCE SPLIT	\$ 240.00	\$ 260.00	\$ 240.00	\$ -	\$ 470.23	\$ 240.00	\$ -	\$ -
OVERTIME/HOLIDAY PAY	\$ 15,267.24	\$ 6,589.31	\$ 13,700.00	\$ -	\$ 3,816.62	\$ 14,000.00	\$ -	\$ -
LONGEVITY BONUS	\$ 6,862.65	\$ 4,956.02	\$ 5,771.00	\$ -	\$ 4,783.98	\$ 5,934.04	\$ -	\$ -
COMPENSATED ABSENCES	\$ 13,525.44	\$ 7,913.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,917.38	\$ -	\$ -
SUPPLIES	\$ 53,949.08	\$ 98,238.78	\$ 85,000.00	\$ -	\$ 111,977.43	\$ 100,000.00	\$ -	\$ -
MINOR EQUIPMENT	\$ 44,961.87	\$ 12,708.90	\$ 12,000.00	\$ -	\$ 730.02	\$ 10,000.00	\$ -	\$ -
GAS/DIESEL/OIL	\$ 9,957.76	\$ 18,236.45	\$ 14,000.00	\$ -	\$ 14,468.58	\$ 15,000.00	\$ -	\$ -
CLOTHING	\$ 1,984.32	\$ 2,446.62	\$ 2,000.00	\$ -	\$ 2,236.16	\$ 2,000.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 85,007.56	\$ 101,892.30	\$ 100,000.00	\$ -	\$ 318,009.31	\$ 150,000.00	\$ -	\$ -
GROUNDS MAINTENANCE	\$ 832.66	\$ 146.56	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -
BUILDING MAINTENANCE	\$ 4,879.89	\$ 8,170.37	\$ 10,000.00	\$ -	\$ 1,658.73	\$ 10,000.00	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ 4,192.04	\$ 4,831.70	\$ 5,000.00	\$ -	\$ 6,554.41	\$ 7,500.00	\$ -	\$ -
INFRASTRUCTURE MAINTENANC	\$ 124,134.69	\$ 161,410.16	\$ 170,000.00	\$ -	\$ 408,442.59	\$ 200,000.00	\$ -	\$ -
TELEPHONE	\$ 2,438.02	\$ 2,477.78	\$ 3,000.00	\$ -	\$ 2,294.51	\$ 2,500.00	\$ -	\$ -
ELECTRICITY	\$ 194,725.47	\$ 205,866.75	\$ 200,000.00	\$ -	\$ 207,919.12	\$ 200,000.00	\$ -	\$ -
HEATING FUEL	\$ 75,552.87	\$ 70,595.58	\$ 75,000.00	\$ -	\$ 81,063.61	\$ 75,000.00	\$ -	\$ -
GARBAGE	\$ 11,834.00	\$ 12,005.16	\$ 12,500.00	\$ -	\$ 9,255.02	\$ 12,500.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 61,395.53	\$ 66,992.86	\$ 80,000.00	\$ -	\$ 43,944.95	\$ 60,000.00	\$ -	\$ -
COMPUTER SERVICES	\$ 4,635.00	\$ 4,635.00	\$ 4,700.00	\$ -	\$ 4,728.79	\$ 4,700.00	\$ -	\$ -
AUDIT	\$ 7,243.24	\$ 6,487.07	\$ 7,200.00	\$ -	\$ 6,891.28	\$ 7,500.00	\$ -	\$ -
INSURANCE	\$ 28,410.55	\$ 32,261.34	\$ 37,100.00	\$ -	\$ 37,097.52	\$ 38,955.00	\$ -	\$ -
PRINTING	\$ 628.95	\$ 486.07	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -
POSTAGE & FREIGHT	\$ 2,450.38	\$ 3,289.49	\$ 3,000.00	\$ -	\$ 2,247.46	\$ 3,500.00	\$ -	\$ -
RENTALS & LEASES	\$ 542.70	\$ 669.60	\$ 1,000.00	\$ -	\$ 573.22	\$ 1,000.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 47.60	\$ 100.00	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -
TRAVEL & MEETING	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 132.88	\$ 2,000.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 1,340.00	\$ 825.00	\$ 1,500.00	\$ -	\$ 850.00	\$ 1,500.00	\$ -	\$ -
OVERTIME MEALS	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -
TRAINING	\$ 2,924.04	\$ 6,840.79	\$ 5,000.00	\$ -	\$ 3,010.77	\$ 5,000.00	\$ -	\$ -
BAD DEBT	\$ 3,076.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND SERVICE	\$ 412.50	\$ 412.50	\$ 413.00	\$ -	\$ 110,498.96	\$ 450.00	\$ -	\$ -
EQUIPMENT	\$ -	\$ 150,000.00	\$ 20,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -
BUILDINGS	\$ 4,934.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -
INFRASTRUCTURE	\$ 149,703.21	\$ -	\$ 200,000.00	\$ -	\$ 149,691.64	\$ 100,000.00	\$ -	\$ -
AMORT BOND ISSUANCE COST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PENSION COST(GASB)-GAAP	\$ -	\$ 286,869.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	\$ 247,256.88	\$ 604.39	\$ 263,934.00	\$ -	\$ 3,970.45	\$ 394,819.93	\$ -	\$ -
BOND INTEREST	\$ 161,326.07	\$ 151,965.06	\$ 141,411.00	\$ -	\$ 253,973.97	\$ 253,073.02	\$ -	\$ -
TRANSFER - G/F SERVICES	\$ 196,098.00	\$ 182,412.00	\$ 175,545.00	\$ -	\$ 175,545.00	\$ 162,917.82	\$ -	\$ -
TRANSFER - SEWER REPL	\$ -	\$ -	\$ 3,200,000.00	\$ -	\$ 3,200,000.00	\$ -	\$ -	\$ -
TRANS-PUBLIC WORKS (FRAN)	\$ 176,365.68	\$ 188,655.82	\$ 193,480.00	\$ -	\$ 193,480.00	\$ 200,000.00	\$ -	\$ -
TRANSFER - STREET CONST	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00	\$ 150,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 500,214.00	\$ 506,305.00	\$ 944,711.00	\$ -	\$ 979,609.61	\$ 871,646.39	\$ 142,843.22	\$ -
<b>Total</b>	<b>\$ 2,336,484.80</b>	<b>\$ 2,468,321.83</b>	<b>\$ 6,158,118.00</b>	<b>\$ -</b>	<b>\$ 6,260,631.40</b>	<b>\$ 3,011,375.23</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 673,244.20	\$ 685,788.73	\$ 756,135.00	\$ -	\$ 759,385.01	\$ 788,259.47	\$ -	\$ -
Materials and Services	\$ 727,556.76	\$ 822,026.83	\$ 832,613.00	\$ -	\$ 1,374,585.34	\$ 912,305.00	\$ -	\$ -
Capital	\$ 154,637.21	\$ 150,000.00	\$ 245,000.00	\$ -	\$ 149,691.64	\$ 150,000.00	\$ -	\$ -
Non-Departmental	\$ 781,046.63	\$ 810,506.27	\$ 4,324,370.00	\$ -	\$ 3,976,969.42	\$ 1,160,810.77	\$ -	\$ -

## Systems Development – Sewer Fund

The State of Oregon allows cities to create systems development funds, which are used to account for one-time charges on new development or certain types of redevelopment to help pay for existing and planned infrastructure to serve a development. Systems development charges (SDCs) may be charged to a new development based on a fee to reimburse for existing unused infrastructure capacity (reimbursement fee); to make planned improvements that increase infrastructure capacity (improvement fee); or for both existing and future capacity. SDC revenues may only be used for capital costs; they cannot be used for ongoing facility or system maintenance or for projects that either fix existing system deficiencies or replace existing capacity. State law also explicitly prohibits local governments from imposing SDCs on employers based on the number of employees or potential new hires. This fund specifically captures fees that help offset the costs associated with development on the City's sewer infrastructure.

## Systems Development – Sewer Resources

Systems Development - Sewer - Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 1,415,951.33	\$ 1,576,200.71	\$ 2,170,937.00	\$ -	\$ 2,192,009.79	\$ 1,749,156.32	\$ -	\$ -
LOAN REPAYMENT-FIRE (18)	\$ 400,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SYSTEMS DEV - PRINCIPAL	\$ 179,150	\$ 169,386	\$ 98,000	\$ -	\$ 81,295	\$ 81,295	\$ -	\$ -
LOAN REPAYMENT - PROM IMP	\$ -	\$ 134,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 14,398	\$ 11,670	\$ 12,000	\$ -	\$ 25,736	\$ 25,736	\$ -	\$ -
SYSTEMS DEV - INTEREST	\$ 858	\$ 596	\$ 350	\$ -	\$ 116	\$ 116	\$ -	\$ -
SYSTEMS DEV - PENALTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,010,358</b>	<b>\$ 2,192,010</b>	<b>\$ 2,281,287</b>	<b>\$ -</b>	<b>\$ 2,299,156</b>	<b>\$ 1,856,303</b>	<b>\$ -</b>	<b>\$ -</b>

## Systems Development – Sewer Requirements

System Development - Sewer								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -
INTERFUND LOAN - PROM IMP	\$ 134,157.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND LOAN-FIRE(18)	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER-SWR REPLACEMENT	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -
TRANSFER - STREET CONST	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,576,200.71	\$ 2,192,009.79	\$ 681,287.00	\$ -	\$ 1,749,156.32	\$ 1,356,302.84	\$ -	\$ -
<b>Total</b>	<b>\$ 434,157.00</b>	<b>\$ -</b>	<b>\$ 1,600,000.00</b>	<b>\$ -</b>	<b>\$ 550,000.00</b>	<b>\$ 500,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ 500,000.00	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ 550,000.00	\$ -	\$ 550,000.00	\$ -	\$ -	\$ -

## Sewer Plant Replacement Fund

The Sewer Plant Replacement Fund is a capital fund that is intended to fund the replacement of critical equipment and facilities at the Seaside Wastewater Treatment Plant. Cities do not always know when equipment is going to break or will be irreparable, and sewer equipment can get quite expensive. As such, providing a collection place for funds that we infuse periodically is important so that we can ensure that when buildings or equipment reach the end of their life that the City can replace it in an efficient and expedient manner.

## Sewer Plant Replacement Resources

Sewer Plant Replacement Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 307,383.94	\$ 309,730.53	\$ 311,301.00	\$ -	\$ 311,301.00	\$ 4,014,709.82	\$ -	\$ -
TRANSFER - SEWER	\$ -	\$ -	\$ 3,200,000.00	\$ -	\$ 3,200,000.00	\$ -	\$ -	\$ -
TRANSFER - SYS DEV (SWR)	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 2,347	\$ 1,694	\$ 2,000	\$ -	\$ 3,409	\$ 3,409	\$ -	\$ -
<b>Total</b>	<b>\$ 309,731</b>	<b>\$ 311,424</b>	<b>\$ 4,013,301</b>	<b>\$ -</b>	<b>\$ 4,014,710</b>	<b>\$ 4,018,119</b>	<b>\$ -</b>	<b>\$ -</b>

## Sewer Plant Replacement Requirements

Sewer Relacement Fund								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 3,913,301.00	\$ -	\$ -	\$ 3,913,301.00	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 4,014,709.82	\$ 4,817.63	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,013,301.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,013,301.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ 3,913,301.00	\$ -	\$ -	\$ 3,913,301.00	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Sewer Reserve Fund

This fund is used to account for the revenues and expenditures associated with the reserve requirements for the sewer revenue bonds.

### Sewer Reserve Resources

Sewer Reserve Fund Resources									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
BEGINNING FUND BALANCE	\$ 384,872.15	\$ 387,810.29	\$ 389,931.27	\$ -	\$ 389,931.27	\$ 394,267.70	\$ -	\$ -	
INTEREST ON INVESTMENTS	\$ 2,938	\$ 2,121	\$ 2,500	\$ -	\$ 4,336	\$ 4,336	\$ -	\$ -	
<b>Total</b>	<b>\$ 387,810</b>	<b>\$ 389,931</b>	<b>\$ 392,431</b>	<b>\$ -</b>	<b>\$ 394,268</b>	<b>\$ 398,604</b>	<b>\$ -</b>	<b>\$ -</b>	

### Sewer Reserve Requirements

Sewer Reserve									
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget	
DISCOUNTS EARNED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
INFRASTRUCTURE	\$ -	\$ -	\$ 31,023.00	\$ -	\$ -	\$ -	\$ -	\$ -	
ENDING FUND BALANCE	\$ 387,810.29	\$ 389,931.27	\$ 361,408.27	\$ -	\$ 394,267.70	\$ 398,604.13	\$ -	\$ -	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 31,023.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital	\$ -	\$ -	\$ 31,023.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Non-Departmental	\$ -	\$ -	\$ 31,023.00	\$ -	\$ -	\$ -	\$ -	\$ -	



## Seaside Convention Center Fund



The Seaside Convention Center is a versatile asset to our Coastal Community. Offering more than 24,000 square feet of flexible meeting space, this facility acts as an economic driver for the City while at the same time allowing residents space for community events. The Seaside Convention Center has held 87 events and conferences in 2022, which represents a 13% increase over 2021.

The Convention Center operates as one of the City's enterprise funds. An enterprise fund is generally self-sustaining and relies on the fees that it charges to pay expenses rather than General Fund revenues. The Convention Center generates revenue through the rental of its exhibition space and meeting rooms, along with food and beverage fees.

### Updates and Changes

- The Seaside Convention Center will take bids to assess the repair or replacement of the large HVAC units that serve the building. This expense exists in the Convention Center Capital Fund.

## Seaside Convention Center Resources

Seaside Convention Center Enterprise Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Bu	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Beginning Fund Balance	\$ 3,671,387.74	\$ 5,302,162.00	\$ 6,814,111.00	\$ -	\$ 6,814,111.00	\$ 10,863,482.80	\$ -	\$ -
TRANSFER - ROOM TAX	\$ 4,023,225.40	\$ 4,023,225.40	\$ 4,023,225.40	\$ -	\$ 5,262,136.61	\$ 4,828,000.00	\$ (4,828,000.00)	\$ -
FOOD & LIQUOR FRANCHISE	\$ 45,135	\$ 758,849	\$ 1,000,000	\$ -	\$ 1,457,212	\$ 1,355,207	\$ -	\$ -
RENTALS/EVENTS	\$ 37,688	\$ 119,324	\$ 100,000	\$ -	\$ 152,498	\$ 141,823	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 29,332	\$ 30,232	\$ 28,000	\$ -	\$ 71,964	\$ 71,964	\$ -	\$ -
CONVENTION FEES	\$ 968	\$ 23,624	\$ 20,000	\$ -	\$ 38,860	\$ 38,860	\$ -	\$ -
STATE GRANT REIMBURSEMENT	\$ 11,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ 192	\$ 297	\$ 1,000	\$ -	\$ 4,090	\$ 4,090	\$ -	\$ -
INSURANCE REIMBURSEMENT	\$ 450	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON BOND ESCROW	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Room Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,550,000.00	\$ -
<b>Total</b>	<b>\$ 7,819,815</b>	<b>\$ 10,257,792</b>	<b>\$ 11,986,336</b>	<b>\$ -</b>	<b>\$ 13,800,872</b>	<b>\$ 17,303,428</b>	<b>\$ (278,000)</b>	<b>\$ -</b>

# Seaside Convention Center Requirements

## Seaside Convention Center Enterprise Fund

Description	FY21 Actuals	FY 22 Actuals	FY23 Original Bu	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 459,070.11	\$ 679,099.13	\$ 706,948.00	\$ -	\$ 731,525.09	\$ 764,477.73	\$ -	\$ -
MANAGER	\$ 112,212.00	\$ 114,606.00	\$ 98,562.00	\$ -	\$ 102,742.22	\$ -	\$ -	\$ -
SALES DIRECTOR	\$ 71,812.04	\$ 71,904.00	\$ 78,180.00	\$ -	\$ 77,839.63	\$ -	\$ -	\$ -
ASSISTANT MANAGER	\$ 14,218.64	\$ 8,810.40	\$ 9,616.00	\$ -	\$ 11,357.92	\$ -	\$ -	\$ -
OPERATIONS PERS (6)	\$ 161,676.06	\$ 332,433.00	\$ 350,712.00	\$ -	\$ 357,397.47	\$ -	\$ -	\$ -
PART-TIME HELP	\$ 765.16	\$ 3,076.92	\$ 6,000.00	\$ -	\$ 10,922.02	\$ -	\$ -	\$ -
OFFICE PERSONNEL (3)	\$ 98,386.21	\$ 148,268.81	\$ 169,878.00	\$ -	\$ 171,265.82	\$ -	\$ -	\$ -
FICA	\$ 37,734.96	\$ 51,725.88	\$ 55,744.00	\$ -	\$ 60,014.92	\$ 60,044.19	\$ -	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 80,222.98	\$ 121,067.93	\$ 159,877.00	\$ -	\$ 138,653.57	\$ 166,467.43	\$ -	\$ -
RETIREMENT	\$ 90,735.32	\$ 159,896.00	\$ 184,483.00	\$ -	\$ 173,462.39	\$ 206,905.54	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 17,659.40	\$ 5,129.33	\$ 9,304.00	\$ -	\$ 8,192.57	\$ 1,070.27	\$ -	\$ -
UNEMPLOYMENT	\$ 493.30	\$ 676.26	\$ 729.00	\$ -	\$ 784.47	\$ 764.48	\$ -	\$ -
INSURANCE SPLIT	\$ 3,600.00	\$ 3,600.00	\$ 3,701.00	\$ -	\$ 3,445.20	\$ 4,000.00	\$ -	\$ -
OVERTIME/HOLIDAY PAY	\$ 37,337.50	\$ 4,321.73	\$ 12,000.00	\$ -	\$ 57,053.26	\$ 15,000.00	\$ -	\$ -
LONGEVITY BONUS	\$ 5,021.88	\$ 3,585.84	\$ 3,729.00	\$ -	\$ 7,487.36	\$ 5,413.64	\$ -	\$ -
COMPENSATED ABSENCES	\$ (49,301.10)	\$ 19,673.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,057.91	\$ -	\$ -
PUBLICATIONS	\$ 135.00	\$ 135.00	\$ 150.00	\$ -	\$ 135.00	\$ 150.00	\$ -	\$ -
SUPPLIES	\$ 7,297.42	\$ 27,108.80	\$ 30,000.00	\$ -	\$ 29,583.74	\$ 30,000.00	\$ -	\$ -
MINOR EQUIPMENT	\$ 42,085.96	\$ 53,659.92	\$ 50,000.00	\$ -	\$ 36,995.91	\$ 40,000.00	\$ -	\$ -
GAS/DIESEL/OIL	\$ -	\$ 2,150.39	\$ 500.00	\$ -	\$ 860.85	\$ 1,000.00	\$ -	\$ -
CLOTHING	\$ 2,229.06	\$ 3,313.47	\$ 4,000.00	\$ -	\$ 3,550.71	\$ 4,000.00	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 507.47	\$ 4,295.53	\$ 12,000.00	\$ -	\$ 2,740.06	\$ 12,000.00	\$ -	\$ -
GROUPS MAINTENANCE	\$ 9,952.68	\$ 12,183.64	\$ 12,000.00	\$ -	\$ 10,930.45	\$ 12,000.00	\$ -	\$ -
BUILDING MAINTENANCE	\$ 37,004.27	\$ 69,818.95	\$ 35,000.00	\$ -	\$ 28,572.98	\$ 35,000.00	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ 16,132.49	\$ 12,433.98	\$ 20,000.00	\$ -	\$ 10,928.45	\$ 20,000.00	\$ -	\$ -
TELEPHONE	\$ 5,797.33	\$ 5,948.38	\$ 8,500.00	\$ -	\$ 2,787.10	\$ 5,000.00	\$ -	\$ -
ELECTRICITY	\$ 53,319.42	\$ 60,868.35	\$ 65,000.00	\$ -	\$ 57,974.01	\$ 60,000.00	\$ -	\$ -
HEATING FUEL	\$ 22,713.45	\$ 24,023.78	\$ 24,000.00	\$ -	\$ 23,775.45	\$ 25,000.00	\$ -	\$ -
GARBAGE	\$ 871.41	\$ 2,594.80	\$ 4,500.00	\$ -	\$ 2,400.25	\$ 3,000.00	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 40,799.83	\$ 104,499.04	\$ 100,000.00	\$ -	\$ 57,588.91	\$ 100,000.00	\$ -	\$ -
AUDIT	\$ 7,891.88	\$ 7,135.77	\$ 7,900.00	\$ -	\$ 7,500.00	\$ 7,500.00	\$ -	\$ -
INSURANCE	\$ 68,361.70	\$ 83,255.06	\$ 96,000.00	\$ -	\$ 95,144.88	\$ 100,000.00	\$ -	\$ -
PRINTING	\$ 687.47	\$ 31.50	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -
POSTAGE & FREIGHT	\$ 180.96	\$ 338.98	\$ 500.00	\$ -	\$ 293.97	\$ 500.00	\$ -	\$ -
RENTALS & LEASES	\$ 2,703.90	\$ 535.51	\$ 10,000.00	\$ -	\$ 447.95	\$ 10,000.00	\$ -	\$ -
ADVERTISING	\$ 20,582.65	\$ 26,761.29	\$ 60,000.00	\$ -	\$ 40,177.61	\$ 45,000.00	\$ -	\$ -
FOOD & LIQUOR FRANCHISE	\$ 70,378.32	\$ 657,541.92	\$ 890,000.00	\$ -	\$ 1,120,502.93	\$ 875,000.00	\$ -	\$ -
CREDIT CARD DISCOUNT	\$ 89.06	\$ 601.49	\$ 1,000.00	\$ -	\$ 130.07	\$ 1,000.00	\$ -	\$ -
TRAVEL & MEETING	\$ 298.89	\$ 26,421.98	\$ 27,000.00	\$ -	\$ 18,455.79	\$ 25,000.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 4,133.69	\$ 2,608.41	\$ 5,000.00	\$ -	\$ 3,585.77	\$ 5,000.00	\$ -	\$ -
TRAINING	\$ 35.00	\$ 4,856.87	\$ 5,000.00	\$ -	\$ 2,407.00	\$ 20,000.00	\$ -	\$ -
EQUIPMENT	\$ -	\$ 11,710.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDINGS	\$ -	\$ 103,168.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PENSION COST(GASB)-GAAP	\$ -	\$ (339,142.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	\$ 535,000.00	\$ -	\$ 585,000.00	\$ -	\$ -	\$ 615,000.00	\$ -	\$ -
BOND INTEREST	\$ 603,775.00	\$ 535,533.00	\$ 556,050.00	\$ -	\$ -	\$ 526,050.00	\$ -	\$ -
ADMIN COST - G/F SERVICE	\$ 232,813.00	\$ 232,641.00	\$ 199,301.00	\$ -	\$ 199,301.01	\$ 388,368.00	\$ -	\$ -
Interfund Loan - FIRE EQUIPMENT (202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00	\$ -	\$ -
Interfund Loan - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000.00	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 450,000.00	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 4,300,188.00	\$ 4,893,734.00	\$ 8,018,410.00	\$ -	\$ 10,863,482.80	\$ 10,657,658.77	\$ (4,828,000.00)	\$ -
<b>Total</b>	<b>\$ 2,468,351.66</b>	<b>\$ 2,785,808.78</b>	<b>\$ 4,403,916.00</b>	<b>\$ -</b>	<b>\$ 2,937,389.65</b>	<b>\$ 6,645,769.17</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 682,574.35	\$ 1,048,775.24	\$ 1,142,515.00	\$ -	\$ 1,180,618.82	\$ 1,227,201.17	\$ -	\$ -
Materials and Services	\$ 414,189.31	\$ 1,193,122.81	\$ 1,471,050.00	\$ -	\$ 1,557,469.83	\$ 1,439,150.00	\$ -	\$ -
Capital	\$ -	\$ 114,878.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 1,371,588.00	\$ 429,032.00	\$ 1,790,351.00	\$ -	\$ 199,301.01	\$ 3,979,418.00	\$ -	\$ -

## Convention Center Capital Improvements Fund

This fund accounts for revenues and expenditures associated with maintenance, upgrades, and expansion of the Convention Center building, properties, and equipment.

### Updates and Changes

- The Convention Center will look to replace the large HVAC units that feed heat and air into the building. This is a large project that will likely require repairs around the work site, the extent of which is currently unknown.

## Convention Center Capital Improvements Resources

Convention Center Capital Fund Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 1,032,503.96	\$ 1,292,397.84	\$ 1,612,874.00	\$ -	\$ 1,632,791.78	\$ 1,995,590.06	\$ -	\$ -
Segragated Beg Food Service Fee	\$ 46,447.00	\$ 50,022.00	\$ 64,522.00	\$ -	\$ 64,522.00	\$ 124,442.25	\$ -	\$ -
TRANSFER - BUSINESS LIC	\$ 28,225.00	\$ 27,150.00	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 31,540.13	\$ -	\$ -
TRANSFER - ROOM TAX	\$ 288,985.63	\$ 313,787.36	\$ 320,300.00	\$ -	\$ 377,984.46	\$ 346,800.00	\$ (346,800.00)	\$ -
FOOD SERVICE FEES	\$ 3,584	\$ 33,333	\$ 30,000	\$ -	\$ 59,920	\$ 55,726	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 8,908	\$ 8,001	\$ 10,000	\$ -	\$ 18,655	\$ 18,655	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
<b>Total</b>	<b>\$ 1,408,653</b>	<b>\$ 1,724,692</b>	<b>\$ 2,067,696</b>	<b>\$ -</b>	<b>\$ 2,183,873</b>	<b>\$ 2,572,753</b>	<b>\$ (96,800)</b>	<b>\$ -</b>

## Convention Center Capital Improvements Requirements

Convention Center Capital								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
MINOR EQUIPMENT	\$ -	\$ 7,078.31	\$ 30,000.00	\$ -	\$ 4,849.12	\$ 10,000.00	\$ -	\$ -
BUILDING MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 334.63	\$ -	\$ -	\$ -
EQUIPMENT	\$ 17,279.69	\$ -	\$ -	\$ -	\$ 18,772.99	\$ 25,000.00	\$ -	\$ -
BUILDING	\$ 52,528.76	\$ 34,799.45	\$ 500,000.00	\$ -	\$ 99,804.44	\$ 1,750,000.00	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,292,397.84	\$ 1,632,791.78	\$ 1,173,174.00	\$ -	\$ 1,995,590.06	\$ 663,310.77	\$ -	\$ -
END FUND BALANCE-FOOD SER	\$ 81,348.00	\$ 32,247.00	\$ 64,522.00	\$ -	\$ 124,442.25	\$ 180,168.09	\$ -	\$ -
<b>Total</b>	<b>\$ 69,808.45</b>	<b>\$ 41,877.76</b>	<b>\$ 830,000.00</b>	<b>\$ -</b>	<b>\$ 123,761.18</b>	<b>\$ 1,785,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ 7,078.31	\$ 30,000.00	\$ -	\$ 5,183.75	\$ 10,000.00	\$ -	\$ -
Capital	\$ 69,808.45	\$ 34,799.45	\$ 500,000.00	\$ -	\$ 118,577.43	\$ 1,775,000.00	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -

## Convention Center Bond Reserve Fund

The purpose of this fund is to account for the revenues and expenditures that are associated with the reserve requirements for the Convention Center revenue bonds.

### Convention Center Bond Reserve Resources

Convention Center Bond Reserve Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Bu	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed B	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 1,198,590.96	\$ 2,786,442.71	\$ 1,516,920.15	\$ -	\$ 1,516,920.15	\$ 2,818,838.39	\$ -	\$ -
TRANSFER-CONV CTR CONSTR	\$ 1,573,819.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Loan - Water	\$ -	\$ -	\$ -	\$ -	\$ 1,284,762.00	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 14,033	\$ 15,239	\$ 16,000	\$ -	\$ 17,156	\$ 17,156	\$ -	\$ -
<b>Total</b>	<b>\$ 2,786,443</b>	<b>\$ 2,801,682</b>	<b>\$ 1,532,920</b>	<b>\$ -</b>	<b>\$ 2,818,838</b>	<b>\$ 2,835,995</b>	<b>\$ -</b>	<b>\$ -</b>

### Convention Center Bond Reserve Requirements

Convention Center Bond Reserve								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Bu	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed B	FY24 Revised Budget	FY24 Adopted Budget
BUILDING	\$ -	\$ -	\$ 1,674,598.00	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND LOAN - WATER	\$ -	\$ 1,284,762.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 2,786,442.71	\$ 1,516,920.15	\$ (141,677.85)	\$ -	\$ 2,818,838.39	\$ 2,835,994.64	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,284,762.00</b>	<b>\$ 1,674,598.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 1,674,598.00	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ 1,284,762.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Seaside Visitors Bureau



The Visitors Bureau is the official destination marketing/management organization for the City of Seaside. The mission of the Visitors Bureau is to strengthen the city's economy by attracting year-round overnight visitation and - through the welcome center on Highway 101 and Broadway - enriching the time spent in Seaside for visitors while providing information, maps, and magazines on nearby attractions, including points of interest throughout the state.

The Visitors Bureau manages a comprehensive marketing program that includes print, digital, broadcast, environmental and other avenues of promotion in addition to providing information to visitors. Staff are committed to providing excellent customer service and showcasing Seaside as a unique and premier travel destination on the Oregon Coast. Joshua Heineman serves as the Tourism Marketing Director and primary Public Information Officer for the City of Seaside, overseeing a visitor information team of three employees in the welcome center and collaborating with departments across the City.

Updates and Changes:

- FY 2023 room tax revenue includes \$1.75 million that was not attributed in time to the final quarter of FY 2022, when it was collected.
- Purchase and installation of Mobi-Mats to increase accessibility to the beach from the Promenade.

## Seaside Visitors Bureau Resources

Visitors Bureau								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 895,062.23	\$ 1,213,788.94	\$ 1,504,418.00	\$ -	\$ 1,504,418.00	\$ 2,954,172.83	\$ -	\$ -
ROOM TAX	\$ 6,617,401	\$ 6,963,963	\$ 7,188,000	\$ -	\$ 9,264,325	\$ 8,500,000	\$ (8,500,000.00)	\$ -
NEW TRANSIENT ROOM TAX	\$ 358,409	\$ 559,579	\$ 510,000	\$ -	\$ 817,423	\$ 817,423	\$ (817,423.00)	\$ -
BUSINESS LICENSE	\$ 358,225	\$ 357,150	\$ 360,000	\$ -	\$ 351,010	\$ 361,540	\$ -	\$ -
OREGON TOURISM GRANT	\$ 33,600	\$ 12,400	\$ 11,000	\$ -	\$ 11,000	\$ 11,000	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 7,148	\$ 6,851	\$ 6,000	\$ -	\$ 37,757	\$ 37,757	\$ -	\$ -
MISCELLANEOUS	\$ 1,708	\$ 41	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -
STATE GRANT REIMBURSEMENT	\$ 474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000.00	\$ -
<b>Total</b>	<b>\$ 8,272,027</b>	<b>\$ 9,113,773</b>	<b>\$ 9,579,518</b>	<b>\$ -</b>	<b>\$ 11,985,933</b>	<b>\$ 12,681,893</b>	<b>\$ (7,867,423)</b>	<b>\$ -</b>



## Seaside Visitors Bureau Requirements

Visitors Bureau								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Salaries and Wages	\$ 175,518.85	\$ 179,209.74	\$ 193,602.00	\$ -	\$ 193,479.67	\$ 198,934.99	\$ -	\$ -
VISITORS BUREAU STAFF	\$ 175,518.85	\$ 179,209.74	\$ 193,602.00	\$ -	\$ 193,479.67	\$ -	\$ -	\$ -
FICA	\$ 13,143.62	\$ 13,656.64	\$ 14,856.00	\$ -	\$ 14,710.38	\$ 15,218.53	\$ -	\$ -
HEALTH INSURANCE	\$ 48,351.20	\$ 49,448.19	\$ 48,720.00	\$ -	\$ 49,239.34	\$ 54,061.62	\$ -	\$ -
RETIREMENT	\$ 32,971.20	\$ 40,892.28	\$ 51,157.00	\$ -	\$ 47,662.90	\$ 53,783.51	\$ -	\$ -
WORKMANS COMPENSATION INS	\$ 824.63	\$ 628.88	\$ 324.00	\$ -	\$ 258.11	\$ 278.51	\$ -	\$ -
UNEMPLOYMENT	\$ 171.90	\$ 178.57	\$ 194.00	\$ -	\$ 192.31	\$ 198.93	\$ -	\$ -
OVERTIME	\$ -	\$ 3,303.21	\$ 600.00	\$ -	\$ 2,774.66	\$ 4,000.00	\$ -	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 795.74	\$ -	\$ -
PUBLICATIONS	\$ 135.00	\$ 151.89	\$ 150.00	\$ -	\$ 675.00	\$ -	\$ -	\$ -
SUPPLIES	\$ 1,226.18	\$ 1,207.70	\$ 3,000.00	\$ -	\$ 2,076.32	\$ 3,000.00	\$ -	\$ -
MINOR EQUIPMENT	\$ -	\$ 3,170.73	\$ 3,000.00	\$ -	\$ 184.67	\$ 3,000.00	\$ -	\$ -
CLOTHING	\$ 540.00	\$ 1,200.00	\$ 600.00	\$ -	\$ 1,892.04	\$ 1,000.00	\$ -	\$ -
GROUNDS MAINTENANCE	\$ 14,301.38	\$ 13,875.48	\$ 15,000.00	\$ -	\$ 14,482.64	\$ 15,000.00	\$ -	\$ -
BUILDING MAINTENANCE	\$ 4,635.86	\$ 881.00	\$ 5,000.00	\$ -	\$ 499.60	\$ 5,000.00	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ 420.87	\$ 801.17	\$ 750.00	\$ -	\$ 719.32	\$ 1,000.00	\$ -	\$ -
TELEPHONE	\$ 3,731.58	\$ 3,439.88	\$ 4,500.00	\$ -	\$ 2,650.01	\$ 4,000.00	\$ -	\$ -
ELECTRICITY	\$ 6,233.54	\$ 7,355.58	\$ 10,000.00	\$ -	\$ 8,505.70	\$ 10,000.00	\$ -	\$ -
HEATING FUEL	\$ 744.36	\$ 866.18	\$ 1,000.00	\$ -	\$ 946.65	\$ 1,000.00	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ 1,000.00	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 90,244.19	\$ 96,901.97	\$ 100,000.00	\$ -	\$ 99,858.31	\$ 105,000.00	\$ -	\$ -
COMPUTER SERVICES	\$ 1,545.00	\$ 1,545.00	\$ 1,600.00	\$ -	\$ 1,576.26	\$ 1,600.00	\$ -	\$ -
PRINTING	\$ 10,938.92	\$ 4,116.88	\$ 10,000.00	\$ -	\$ 6,190.80	\$ 10,000.00	\$ -	\$ -
POSTAGE & FREIGHT	\$ 16,082.87	\$ 19,260.07	\$ 20,000.00	\$ -	\$ 10,931.05	\$ 20,000.00	\$ -	\$ -
RENTALS & LEASES	\$ 1,315.53	\$ 1,315.51	\$ 1,500.00	\$ -	\$ 1,354.82	\$ 1,500.00	\$ -	\$ -
ADVERTISING	\$ 408,034.81	\$ 480,515.57	\$ 500,000.00	\$ -	\$ 447,076.54	\$ 525,000.00	\$ -	\$ -
CHAMBER COMM - BUS LIC	\$ 39,000.00	\$ 39,000.00	\$ 39,000.00	\$ -	\$ -	\$ 39,000.00	\$ -	\$ -
DOWNTOWN DEV - BUS LIC	\$ 26,000.00	\$ 26,000.00	\$ 26,000.00	\$ -	\$ -	\$ 26,000.00	\$ -	\$ -
PROMOTIONAL EVENTS	\$ 19,675.51	\$ 13,600.00	\$ 50,000.00	\$ -	\$ 59,063.64	\$ 50,000.00	\$ -	\$ -
TRAVEL & MEETING	\$ 170.63	\$ 5,198.88	\$ 7,500.00	\$ -	\$ 9,363.56	\$ 10,000.00	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 2,195.00	\$ 2,380.00	\$ 4,000.00	\$ -	\$ 2,974.30	\$ 3,500.00	\$ -	\$ -
CONTRIBUTIONS & DONATIONS	\$ 10,000.00	\$ 10,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	\$ 12,000.00	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ 50,000.00	\$ 1,020,000.00	\$ -
TRANSFER - CONVENTION CTR	\$ 4,023,225.40	\$ 4,368,556.01	\$ 4,459,215.00	\$ -	\$ 5,262,136.61	\$ 4,828,000.00	\$ (4,828,000.00)	\$ -
TRANSFER - CAPITAL EQUIP	\$ 153,523.70	\$ 161,563.93	\$ 166,762.00	\$ -	\$ 214,932.34	\$ 197,200.00	\$ (197,200.00)	\$ -
TRANSFER - PROM IMPROVE	\$ 127,054.09	\$ 133,708.09	\$ 138,010.00	\$ -	\$ 177,875.04	\$ 163,200.00	\$ (163,200.00)	\$ -
TRANSFER - PUBLIC SAFETY	\$ 1,000,550.99	\$ 1,052,951.15	\$ 1,086,826.00	\$ -	\$ 1,400,765.94	\$ 1,285,200.00	\$ (1,285,200.00)	\$ -
TRANSFER - COMMUNITY DEV	\$ 265,000.00	\$ 265,000.00	\$ 265,000.00	\$ -	\$ 265,000.00	\$ 265,000.00	\$ -	\$ -
TRANSFER - PUBLIC WORKS	\$ 164,111.54	\$ 172,706.27	\$ 178,262.00	\$ -	\$ 229,755.26	\$ 210,800.00	\$ (210,800.00)	\$ -
TRANSFER - CONV CTR CAPTL	\$ 317,210.63	\$ 340,937.36	\$ 350,300.00	\$ -	\$ 377,984.46	\$ 378,340.13	\$ (378,340.13)	\$ -
TRANSFER - EMERG READI	\$ 79,408.81	\$ 83,567.55	\$ 86,256.00	\$ -	\$ 111,171.90	\$ 102,000.00	\$ (102,000.00)	\$ -
CONTINGENCY	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -	\$ 200,000.00	\$ -	\$ -
ENDING FUND BALANCE	\$ 881,058.00	\$ 952,520.00	\$ 524,434.00	\$ -	\$ 2,954,172.83	\$ 4,026,216.10	\$ (1,722,682.87)	\$ -
<b>Total</b>	<b>\$ 7,058,237.79</b>	<b>\$ 7,599,091.36</b>	<b>\$ 9,055,184.00</b>	<b>\$ -</b>	<b>\$ 9,031,760.13</b>	<b>\$ 8,854,611.96</b>	<b>\$ (6,144,740.13)</b>	<b>\$ -</b>
Personnel	\$ 270,981.40	\$ 287,317.51	\$ 309,453.00	\$ -	\$ 308,617.35	\$ 327,271.83	\$ -	\$ -
Materials and Services	\$ 657,171.23	\$ 732,783.49	\$ 815,100.00	\$ -	\$ 683,521.22	\$ 847,600.00	\$ -	\$ -
Capital	\$ -	\$ -	\$ 1,000,000.00	\$ -	\$ -	\$ 50,000.00	\$ 1,020,000.00	\$ -
Non-Departmental	\$ 6,130,085.16	\$ 6,578,990.36	\$ 6,930,631.00	\$ -	\$ 8,039,621.55	\$ 7,629,740.13	\$ (7,164,740.13)	\$ -

## Tourism Activity Fund

The purpose of this fund is to account for the collection of transient room taxes that are collected from visitors to Seaside on hotel rooms and vacation rentals. In 2003 the State of Oregon passed a bill that specified the ways that room taxes funds could be spent. This applied to room tax implementations or increases that occurred after that bill was passed. The Tourism Activity Fund is new for Fiscal Year 2024, and is a change from the methodology that has been used in the past.

## Tourism Activity Fund Resources

Tourism Activity Fund								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ROOM TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500,000.00	\$ -
NEW TRANSIENT ROOM TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 817,423.00	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,317,423</b>	<b>\$ -</b>

## Tourism Activity Fund Requirements

Tourism Activity Fund								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
TRANSFER - CONVENTION CTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,550,000.00	\$ -
TRANSFER-General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00	\$ -
TRANSFER - CAPITAL EQUIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -
TRANSFER - PROM IMPROVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00	\$ -
TRANSFER - PUBLIC SAFETY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00	\$ -
TRANSFER - COMMUNITY DEV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -
TRANSFER - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - PUBLIC WORKS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ -
TRANSFER - CONV CTR CAPTL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -
TRANSFER - EMERG READI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00	\$ -
TRANSFER - VISITORS BUREAU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000.00	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,423.00	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,310,000.00</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,310,000.00	\$ -



## Closed or Inactive Funds

These funds are those that are either closed or are no longer actively used by the City of Seaside. Oregon budget law requires that we include these funds for historical context if there have been expenditures in the past two fiscal years.

## Evergreen Cemetery Trust

The purpose of this fund is to account for revenues and expenditures associated with funds given in trust for improvements to the Evergreen Cemetery.

### Evergreen Cemetery Trust Resources

Evergreen Cemetery Trust								
<i>Description</i>	<i>FY21 Actuals</i>	<i>FY 22 Actuals</i>	<i>FY23 Original Budget</i>	<i>FY 23 Adjusted Budget</i>	<i>FY23 Year End Estimate</i>	<i>FY24 Proposed Budget</i>	<i>FY24 Revised Budget</i>	<i>FY24 Adopted Budget</i>
BEGINNING FUND BALANCE	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Evergreen Cemetery Trust

Evergreen Cemetery Trust								
<i>Description</i>	<i>FY21 Actuals</i>	<i>FY 22 Actuals</i>	<i>FY23 Original Budget</i>	<i>FY 23 Adjusted Budget</i>	<i>FY23 Year End Estimate</i>	<i>FY24 Proposed Budget</i>	<i>FY24 Revised Budget</i>	<i>FY24 Adopted Budget</i>
Transfer - Public Works	\$ 2.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Capital Construction – Water

The purpose of this fund is to account for the revenues and expenditures associated with the Water Capital Improvement Plan. The plan calls for the initial project to be the construction of a water storage tank.

## Capital Construction – Water Resources

Capital Construction - Water - Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ (5,615,077.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Water	\$ 727,738.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Systems Development Water	\$ 663,814.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ 5,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 776,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Capital Construction – Water Requirements

Capital Construction - Water								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Professional/Contractual Services	\$ 126,352.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 11,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 639,038.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 776,475</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Convention Center – Construction

The purpose of this fund is to account for the revenues and expenditures associated with the renovation of the Seaside Convention Center. The plan calls for the expansion and renovation of the existing structure on the current property.

## Convention Center – Construction

Convention Center Construction - Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
BEGINNING FUND BALANCE	\$ 1,706,694.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Water	\$ 7,515.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,714,209</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Convention Center – Construction

Convention Center Construction								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Professional/Contractual Services	\$ 2,540.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Infrastructure	\$ 137,850.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Convention Center Reserve	\$ 1,573,819.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 1,714,209</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



CITY OF  
**SEASIDE**  
OREGON

## Seaside Road District





## Budget Message

The Seaside Road District is responsible for the reconstruction of already improved street right-of-ways in the City. Property owners are required to improve a right-of-way to City standards for the first time. After the initial improvement, the City will maintain the right-of-way until reconstruction is warranted. Drainage issues are normally addressed when replacement of a road, sidewalk, or bridge is required. The City often partners with the Road District to work on water and sewer lines, and occasionally underground power at the same time that the streets are reconstructed. The Road District could also be a partner agency to the Seaside Urban Renewal Agency on projects that fall within their jurisdiction.

This year the Seaside Road District will contribute to reconstruction of Holladay Avenue, between Avenues C and D where the Mint House hotel project will occur. This will be a great opportunity to continue to revitalize Holladay and will increase economic activity in that area. Since the plan calls for some infrastructure upgrades already, it is good timing for the City to complete needed repairs and upgrades.

The City continues to prioritize the reconstruction of the Avenue S corridor. As funding opportunities become available, we will strive to find partners that will allow us to improve that area. Additionally, bridge repair is an important issue for the City, but cost realities will necessitate that we find State or Federal funding sources to be able to begin that process.



## Budget Calendar

December 16, 2022 – Budget change requests due from departments

January 3-16, 2023 – Meetings with City Manager, Finance Director, Assistant City Manager, and Department Heads to discuss requests and needs for FY 24

January 20, 2023 – Department presentations to City Council

February/March – Budget development

April 18, 2023 – Proposed budget finalized

May 10, 2023 – First Budget Committee meeting

May 25, 2023 – Budget Committee hearing with public comment

June 26, 2023 – Adoption of 2023/24 City of Seaside budget



## Budget Committee Members

Steve Wright – Mayor

David Posalski – Council President

Steve Dillard – Councilor

Randy Frank – Councilor

Tom Horning – Councilor

Tita Montero – Councilor

Seth Morrisey – Councilor

Christine Binnicker

Rebecca Buck

Kathleen MacDonald

Nancy McCune

Robert Perkel

Kathleen Peterson

James Shipley

## Seaside Road District Resources

Seaside Road District Resources								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY 23 Adjusted Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
Beginning Fund Balance	\$ 723,754.09	\$ 1,060,866.60	\$ 1,438,734.00	\$ -	\$ 1,438,734.00	\$ 1,812,766.51	\$ -	\$ -
TAX LEVY	\$ 371,620	\$ 382,279	\$ 411,859	\$ -	\$ 389,135	\$ 400,809	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 6,716	\$ 7,071	\$ 7,000	\$ -	\$ 17,259	\$ 17,259	\$ -	\$ -
DELINQUENT TAXES	\$ 12,088	\$ 6,703	\$ 10,000	\$ -	\$ 4,500	\$ 4,500	\$ -	\$ -
INTEREST ON TAX RECEIPTS	\$ 2,510	\$ 1,760	\$ 2,400	\$ -	\$ 121	\$ 121	\$ -	\$ -
TAX OFFSETS	\$ 868	\$ 97	\$ 100	\$ -	\$ 84	\$ 84	\$ -	\$ -
<b>Total</b>	<b>\$ 1,117,555</b>	<b>\$ 1,458,777</b>	<b>\$ 1,870,093</b>	<b>\$ -</b>	<b>\$ 1,849,833</b>	<b>\$ 2,235,539</b>	<b>\$ -</b>	<b>\$ -</b>

## Seaside Road District Requirements

Seaside Road District Requirements								
Description	FY21 Actuals	FY 22 Actuals	FY23 Original Budget	FY23 Revised Budget	FY23 Year End Estimate	FY24 Proposed Budget	FY24 Revised Budget	FY24 Adopted Budget
INFRASTRUCTURE MAINTENANC	\$ 750.00	\$ -	\$ -	\$ -	\$ 33,438.00	\$ 50,000.00	\$ -	\$ -
LEGAL SERVICES	\$ 1,159.58	\$ 1,160.99	\$ 1,300.00	\$ -	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
AUDIT	\$ 1,837.83	\$ 1,621.76	\$ 1,800.00	\$ -	\$ 1,816.11	\$ 1,800.00	\$ -	\$ -
ADVERTISING/LEGAL NOTICES	\$ 424.20	\$ 397.25	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ 15,960.00	\$ -	\$ 530,351.00	\$ -	\$ -	\$ 348,000.00	\$ -	\$ -
TRANSFER - G/F SERVICES	\$ 36,557.00	\$ 18,297.00	\$ 1,812.00	\$ -	\$ 1,812.00	\$ 35,982.00	\$ -	\$ -
TRANSFER - STREET CONST	\$ -	\$ -	\$ 1,300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 1,812,766.51	\$ 1,799,757.17	\$ -	\$ -
<b>Total</b>	<b>\$ 56,688.61</b>	<b>\$ 21,477.00</b>	<b>\$ 1,841,263.00</b>	<b>\$ -</b>	<b>\$ 37,066.11</b>	<b>\$ 435,782.00</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 4,171.61	\$ 3,180.00	\$ 9,100.00	\$ -	\$ 35,254.11	\$ 51,800.00	\$ -	\$ -
Capital	\$ 15,960.00	\$ -	\$ 530,351.00	\$ -	\$ -	\$ 348,000.00	\$ -	\$ -
Non-Departmental	\$ 36,557.00	\$ 18,297.00	\$ 1,301,812.00	\$ -	\$ 1,812.00	\$ 35,982.00	\$ -	\$ -

