



CITY OF  
SEASIDE

Fiscal Year 2024-2025



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## Budget Message

The City of Seaside is pleased to present the Fiscal Year 2025 Annual Budget, a strategic plan designed to address the city's most pressing needs while laying the groundwork for a sustainable future. This budget reflects our commitment to the well-being of our community, our desire to improve the resiliency of our infrastructure, and the efficiency of our services. As we move forward, we aim to enhance our city's capacity to serve its residents better, protect its natural and built environments, and foster a vibrant, inclusive community.

### Key Initiatives

#### **Wastewater System Integrity Enhancement**

Recognizing the critical importance of maintaining a reliable and efficient wastewater system, the City of Seaside is allocating significant resources towards its upgrade and maintenance. This initiative aims to prevent environmental contamination, protect public health, and accommodate future growth. The budget includes funding that will repair and replace aging components at the wastewater treatment plant, analyze and improve capacity, and reinforce the existing infrastructure to withstand environmental stressors.

#### **Fire Department**

The safety and security of Seaside's residents are of paramount importance. This budget prioritizes the renovation of the fire department facilities to increase resiliency to natural disasters, improve operational efficiency and enhance the department's capacity to respond to emergencies. Key components include the modernization of emergency response equipment, the optimization of the City's ambulance

operations, installation of the new training tower, and upgrades to the fire department building's seismic resilience. These improvements will ensure that our firefighters are well-prepared to protect our community in times of need.

### **Upgrades to the City's Emergency Communication Center**

Effective communication is vital in daily public safety operations and emergency response. The budget addresses this need by upgrading the City's emergency communication center (dispatch). Investments will be made in state-of-the-art communication technologies to facilitate rapid, reliable coordination among emergency services, government agencies, and the public. These upgrades will improve response times, enhance situational awareness, and ensure that Seaside can effectively manage public safety.

### **Master Planning Document Updates**

The future of Seaside depends on thoughtful, strategic planning. This budget includes provisions for updating the City's master planning documents, reflecting our evolving needs, goals, and challenges. These updates will guide land use, housing, and transportation efforts, ensuring that Seaside grows in a way that is sustainable, equitable, and responsive to the needs of all its residents.

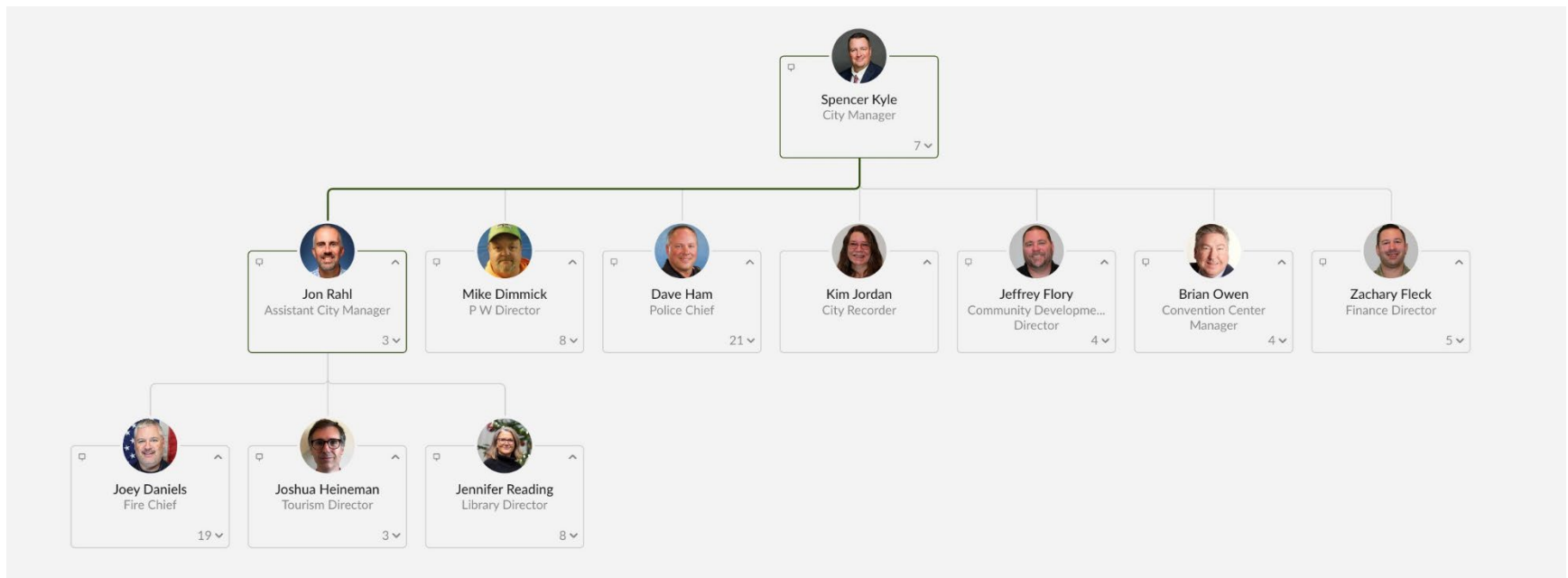
The Fiscal Year 2025 Annual Budget is more than a financial document; it is a reflection of our values, our priorities, and our vision for the future of the City of Seaside. By investing in our infrastructure, enhancing our safety preparedness, and planning strategically for the future, we are building a foundation for prosperity, resilience, and quality of life that will benefit our community for generations to come.

We invite the residents of Seaside to join us in this journey, as we work together to make our city stronger, safer, and more sustainable.





## Department Organization Chart





## Budget Calendar

December 16, 2023 – 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 25

January 24, 2024 – Department presentations to City Council

February/March – Budget development

March 6, 2024 – Presentations from local non-profit organizations

March 13, 2024 – Deliberations on non-profit requests

April 2, 2024 – Proposed budget finalized

April 3/10/17, 2024 – Budget Committee meetings

June 24, 2024 – Adoption of 2024/25 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 Morrissey – 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.

## Adjusted Summary of Expenditures Overview

Fund Name	Fund #	FY 2023	FY 2024 Original Budget	FY 2024 Year End Est.	FY 2025 Proposed
<a href="#">General Fund</a>	101	\$ 2,548,034	\$ 3,183,000	\$ 3,274,742	\$ 3,201,209
<a href="#">Public Safety</a>	116	\$ 7,023,171	\$ 10,618,378	\$ 9,712,986	\$ 11,082,844
<a href="#">Community Development</a>	120	\$ 573,826	\$ 996,176	\$ 722,337	\$ 948,798
<a href="#">Public Works</a>	115	\$ 1,257,922	\$ 1,528,232	\$ 1,160,643	\$ 2,154,686
<a href="#">Water Enterprise</a>	104	\$ 1,695,086	\$ 2,917,957	\$ 1,904,051	\$ 1,977,846
<a href="#">System Development - Water</a>	161	\$ 118,024	\$ 525,000	\$ -	\$ 225,000
<a href="#">Watershed Enhancement</a>	145	\$ -	\$ 465,000	\$ -	\$ 115,000
<a href="#">Sewer Enterprise</a>	106	\$ 5,292,939	\$ 2,498,326	\$ 2,617,956	\$ 2,815,442
<a href="#">System Development - Sewer</a>	162	\$ -	\$ 500,000	\$ -	\$ 200,000
<a href="#">Sewer Reserve</a>	124	\$ -	\$ -	\$ -	\$ -
<a href="#">Sewer Replacement Fund</a>	114	\$ 1,121,650	\$ 2,953,401	\$ 962,334	\$ 1,891,067
<a href="#">Convention Center Enterprise</a>	108	\$ 4,004,950	\$ 3,807,400	\$ 4,498,870	\$ 3,914,242
<a href="#">Convention Center Capital</a>	143	\$ 92,907	\$ 1,785,000	\$ 77,333	\$ 1,968,500
<a href="#">Convention Center Bond Reserve</a>	127	\$ -	\$ -	\$ -	\$ -
<a href="#">Visitors Bureau</a>	112	\$ 1,101,565	\$ 2,244,872	\$ 1,831,704	\$ 2,471,606
<a href="#">Tourism Activity</a>	121	\$ -	\$ -	\$ -	\$ -
<a href="#">State Tax Fund - Street</a>	109	\$ 233,182	\$ 383,200	\$ 163,808	\$ 383,200
<a href="#">Downtown Maintenance</a>	126	\$ 90,566	\$ 86,078	\$ 93,486	\$ 88,221
<a href="#">911 Special Revenue</a>	190	\$ 117,812	\$ 433,586	\$ 124,902	\$ 594,177
<a href="#">Economic Development</a>	166	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,500
<a href="#">Emergency Readiness</a>	144	\$ 190,748	\$ 104,695	\$ 115,203	\$ 126,836
<a href="#">Fire Equipment (18)</a>	221	\$ 329,578	\$ -	\$ 329,578	\$ -
<a href="#">Fire Equipment (23)</a>	223	\$ -	\$ -	\$ -	\$ 512,500
<a href="#">American Rescue Plan</a>	222	\$ -	\$ 1,565,790	\$ -	\$ 1,686,838
<a href="#">Special Assessments</a>	102	\$ 50,000	\$ 68,024	\$ 68,024	\$ -
<a href="#">System Development - Parks</a>	163	\$ -	\$ 75,000	\$ -	\$ 75,000
<a href="#">System Development - Roads</a>	165	\$ -	\$ -	\$ -	\$ -
<a href="#">Capital Improvements and Maint.</a>	137	\$ 135,276	\$ -	\$ -	\$ -
<a href="#">Prom Improvement</a>	140	\$ 4,475	\$ 105,000	\$ 8,479	\$ 105,000
<a href="#">Parks Construction</a>	133	\$ 146,703	\$ 25,000	\$ 16,397	\$ 25,000
<a href="#">Street Construction</a>	135	\$ -	\$ 1,000,000	\$ -	\$ 100,000
<a href="#">Airport</a>	164	\$ 2,649	\$ 32,750	\$ 20,789	\$ 2,750
<a href="#">Amort. Bond Premium (Water GO Bond)</a>	122	\$ 424,150	\$ 434,700	\$ 434,700	\$ 449,187
<a href="#">Library Trust</a>	176	\$ -	\$ 7,000	\$ -	\$ 7,000
<b>Total</b>		<b>\$ 26,567,211</b>	<b>\$ 38,355,565</b>	<b>\$ 28,150,322</b>	<b>\$ 37,135,449</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 2023	FY 2024 Original Budget	FY 2024 Year End Est.	FY 2025 Proposed
<a href="#">General Fund</a>	101	\$ 2,548,034	\$ 3,183,000	\$ 3,274,742	\$ 3,201,209
<a href="#">Public Safety</a>	116	\$ 7,023,171	\$ 10,618,378	\$ 9,712,986	\$ 11,082,844
<a href="#">Community Development</a>	120	\$ 573,826	\$ 996,176	\$ 722,337	\$ 948,798
<a href="#">Public Works</a>	115	\$ 1,257,922	\$ 1,528,232	\$ 1,160,643	\$ 2,154,686
<b>Total</b>		<b>\$ 11,402,953</b>	<b>\$ 16,325,786</b>	<b>\$ 14,870,708</b>	<b>\$ 17,387,537</b>
Enterprise Funds					
Fund Name	Fund #	FY 2023	FY 2024 Original Budget	FY 2024 Year End Est.	FY 2025 Proposed
<a href="#">Water Enterprise</a>	104	\$ 1,695,086	\$ 2,917,957	\$ 1,904,051	\$ 1,977,846
<a href="#">System Development - Water</a>	161	\$ 118,024	\$ 525,000	\$ -	\$ 225,000
<a href="#">Watershed Enhancement</a>	145	\$ -	\$ 465,000	\$ -	\$ 115,000
<a href="#">Sewer Enterprise</a>	106	\$ 5,292,939	\$ 2,498,326	\$ 2,617,956	\$ 2,815,442
<a href="#">System Development - Sewer</a>	162	\$ -	\$ 500,000	\$ -	\$ 200,000
<a href="#">Sewer Reserve</a>	124	\$ -	\$ -	\$ -	\$ -
<a href="#">Sewer Replacement Fund</a>	114	\$ 1,121,650	\$ 2,953,401	\$ 962,334	\$ 1,891,067
<a href="#">Convention Center Enterprise</a>	108	\$ 4,004,950	\$ 3,807,400	\$ 4,498,870	\$ 3,914,242
<a href="#">Convention Center Capital</a>	143	\$ 92,907	\$ 1,785,000	\$ 77,333	\$ 1,968,500
<a href="#">Convention Center Bond Reserve</a>	127	\$ -	\$ -	\$ -	\$ -
<a href="#">Visitors Bureau</a>	112	\$ 1,101,565	\$ 2,244,872	\$ 1,831,704	\$ 2,471,606
<b>Total</b>		<b>\$ 13,427,120</b>	<b>\$ 17,696,956</b>	<b>\$ 11,892,248</b>	<b>\$ 15,578,703</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 2023	FY 2024 Original Budget	FY 2024 Year End Est.	FY 2025 Proposed
<a href="#">State Tax Fund - Street</a>	109	\$ 233,182	\$ 383,200	\$ 163,808	\$ 383,200
<a href="#">Downtown Maintenance</a>	126	\$ 90,566	\$ 86,078	\$ 93,486	\$ 88,221
<a href="#">911 Special Revenue</a>	190	\$ 117,812	\$ 433,586	\$ 124,902	\$ 594,177
<a href="#">Economic Development</a>	166	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,500
<a href="#">Emergency Readiness</a>	144	\$ 190,748	\$ 104,695	\$ 115,203	\$ 126,836
<a href="#">Fire Equipment (18)</a>	221	\$ 329,578	\$ -	\$ 329,578	\$ -
<a href="#">American Rescue Plan</a>	222	\$ -	\$ 1,565,790	\$ -	\$ 1,686,838
<a href="#">Fire Equipment (23)</a>	223	\$ -	\$ 1,100,000	\$ 930,245	\$ 512,500
<a href="#">Tourism Activities</a>	121	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 973,885</b>	<b>\$ 3,685,349</b>	<b>\$ 1,769,221</b>	<b>\$ 3,405,272</b>
Capital Projects Funds					
Fund Name	Fund #	FY 2023	FY 2024 Original Budget	FY 2024 Year End Est.	FY 2025 Proposed
<a href="#">Special Assessments</a>	102	\$ 50,000	\$ 68,024	\$ 68,024	\$ -
<a href="#">System Development - Parks</a>	163	\$ -	\$ 75,000	\$ -	\$ 75,000
<a href="#">System Development - Roads</a>	165	\$ -	\$ -	\$ -	\$ -
<a href="#">Capital Improvements and Maint.</a>	137	\$ 135,276	\$ -	\$ -	\$ -
<a href="#">Prom Improvement</a>	140	\$ 4,475	\$ 105,000	\$ 8,479	\$ 105,000
<a href="#">Parks Construction</a>	133	\$ 146,703	\$ 25,000	\$ 16,397	\$ 25,000
<a href="#">Street Construction</a>	135	\$ -	\$ 1,000,000	\$ -	\$ 100,000
<a href="#">Airport</a>	164	\$ 2,649	\$ 32,750	\$ 20,789	\$ 2,750
<b>Total</b>		<b>\$ 339,103</b>	<b>\$ 1,305,774</b>	<b>\$ 113,689</b>	<b>\$ 307,750</b>
Debt Service Funds					
Fund Name	Fund #	FY 2023	FY 2024 Original Budget	FY 2024 Year End Est.	FY 2025 Proposed
<a href="#">Amort. Bond Premium (Water GO Bond)</a>	122	\$ 424,150	\$ 434,700	\$ 434,700	\$ 449,187
Trust Funds					
Fund Name	Fund #	FY 2023	FY 2024 Original Budget	FY 2024 Year End Est.	FY 2025 Proposed
<a href="#">Library Trust</a>	176	\$ -	\$ 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

<b>General Fund</b>				
<b>Department</b>	<b>FY 23 Actuals</b>	<b>FY24 Original Budget</b>	<b>FY24 Year End Estimate</b>	<b>FY25 Proposed Budget</b>
Mayor and Council	\$ 52,647	\$ 39,943	\$ 32,233	\$ 46,326
City Attorney	\$ 34,387	\$ 102,500	\$ -	\$ 102,500
Business Office	\$ 906,851	\$ 1,151,420	\$ 1,213,153	\$ 1,236,908
Library	\$ 796,952	\$ 904,173	\$ 894,545	\$ 988,699
Community Center	\$ 63,853	\$ 66,395	\$ 55,205	\$ 66,395
Non-Departmental	\$ 5,964,271	\$ 5,959,569	\$ 6,020,606	\$ 5,857,819
<b>Total</b>	<b>\$ 7,818,962</b>	<b>\$ 8,224,000</b>	<b>\$ 8,215,742</b>	<b>\$ 8,298,647</b>

## Comprehensive Summary of Expenditures – Public Safety

<b>Public Safety</b>				
<b>Department</b>	<b>FY 23 Actuals</b>	<b>FY24 Original Budget</b>	<b>FY24 Year End Estimate</b>	<b>FY25 Proposed Budget</b>
Municipal Court	\$ 219,236	\$ 209,529	\$ 268,195	\$ 266,733
Police	\$ 4,563,143	\$ 7,180,753	\$ 6,990,229	\$ 4,242,289
Emergency Communications	\$ -	\$ -	\$ -	\$ 1,067,056
Seaside Fire and Rescue Lifeguards	\$ 69,068	\$ 98,472	\$ 86,416	\$ 111,390
Seaside Fire and Rescue	\$ 1,997,509	\$ 2,921,624	\$ 2,355,039	\$ 5,395,376
Non-Departmental	\$ 551,623	\$ 852,734	\$ 13,107	\$ 300,000
<b>Total</b>	<b>\$ 7,400,580</b>	<b>\$ 11,263,112</b>	<b>\$ 9,712,986</b>	<b>\$ 11,382,844</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

<b>Public Works</b>				
<b>Department</b>	<b>FY 23 Actuals</b>	<b>FY24 Original Budget</b>	<b>FY24 Year End Estimate</b>	<b>FY25 Proposed Budget</b>
Public Works	\$ 1,012,833	\$ 1,348,371	\$ 969,959	\$ 1,883,342
Parks	\$ 245,089	\$ 179,861	\$ 190,684	\$ 271,343
Non-Departmental	\$ 102,317	\$ 104,552	\$ -	\$ -
<b>Total</b>	<b>\$ 1,360,239</b>	<b>\$ 1,632,784</b>	<b>\$ 1,160,643</b>	<b>\$ 2,154,686</b>

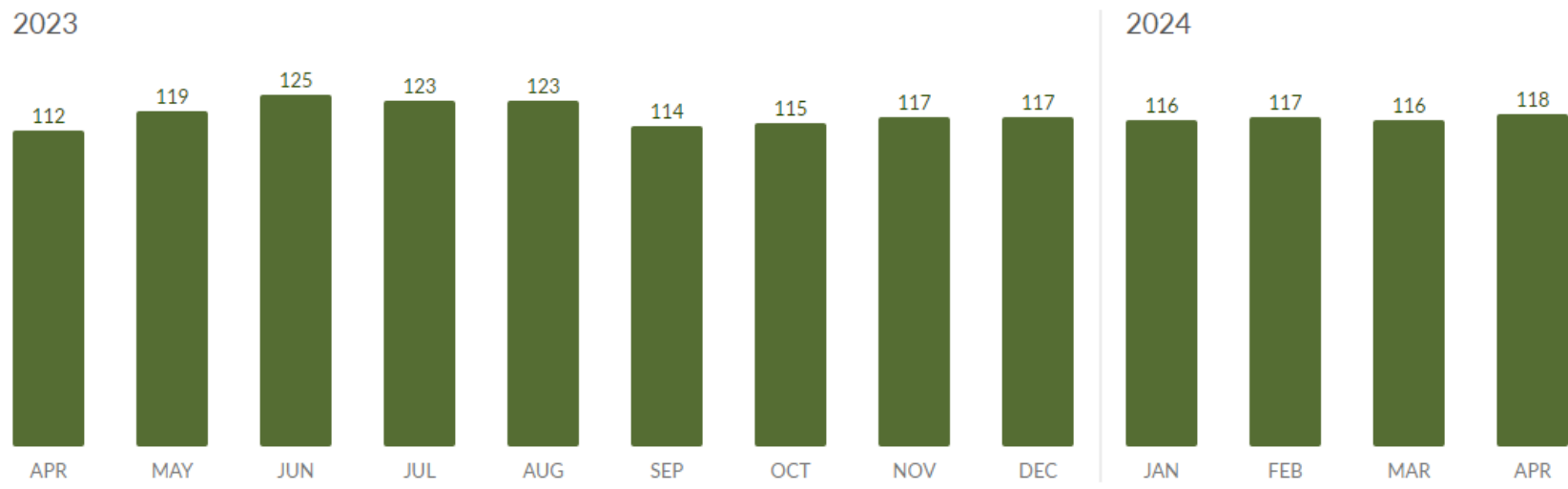
## Breakdown of Full-Time Equivalents

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

<b>Department</b>	<b>FY24 Total FTE</b>	<b>FY25 Proposed FTE</b>	<b>FTE Difference</b>
Water Department	9.0	9.0	0.0
Convention Center	11.1	11.1	0.0
Police	22.0	22.0	0.0
911	1.1	1.1	0.0
Sewer Department	6.9	7.9	1.0
Library	6.0	6.0	0.0
Planning Department	2.6	2.6	0.0
Fire	8.0	8.0	0.0
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	5.3	6.3	1.0
Parks	1.0	1.0	0.0
Emergency Readiness	0.5	0.5	0.0
Emergency Communications	7.0	7.0	0.0
<b>Total</b>	<b>92.8</b>	<b>94.8</b>	<b>2.0</b>

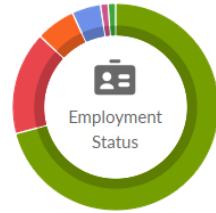
## Number of Active Employees 2022-2023

*\*not adjusted for employee status*



## Employment Status

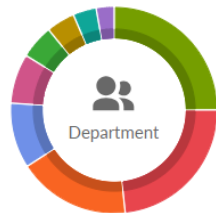
Apr 2024



Full-Time 72%	85
Part-Time 16%	19
Seasonal 6%	7
Volunteer 4%	5
75% Time 0.8%	1
Reserve 0.8%	1
Intern 0%	0
Summer Help 0%	0
Unspecified 0%	0
Terminated 0%	0
<b>Total</b>	<b>118</b>

## Employment by Department

Apr 2024



Fire 25%	30
Police Department 24%	28
Public Works 18%	21
Convention Center 10%	12
Library 8%	9
Finance 5%	6
Community Development 4%	5
Visitors Bureau 3%	4
City Hall 3%	3
Unspecified 0%	0
<b>Total</b>	<b>118</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 2025. 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 2025.

<b>Organization</b>	<b>FY 25 Awarded Amount</b>
El Centro	\$ -
The Harbor	\$ 10,000
<i>Clatsop Community Action</i>	<i>\$ 25,000</i>
Helping Hands Reentry Outreach Centers	\$ 25,000
South County Community Food Bank	\$ 10,000
Sunset Park and Recreation Foundation	\$ 5,000
Our Lady of Victory Sunday Supper Program	\$ 10,000
Clatsop CASA Program	\$ 10,000
Restoration House	\$ -
Seaside Hall / Little Yellow House	\$ 4,000
David's Chair	\$ 7,000
Deliver Light Foundation	\$ 4,000
St. Vincent de Paul Food Pantry	\$ -
Beerman Creek 4H	\$ 2,000
<b>Total</b>	<b>\$ 112,000</b>
<i>*CCA was approved at \$25k, with the possibility of another \$25k if Council approves later this fiscal year</i>	

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

## Fund Transfers

The table below documents the monetary transfers that will occur between funds in Fiscal Year 2025. 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.

Transfers			
Outgoing Fund	Incoming Fund	Amount	Description
Convention Center	General Fund	\$ 249,873	Admin Costs
Convention Center	Visitors Bureau	\$ 1,200,000	Transfer for capital purchase
Downtown Maintenance	General Fund	\$ 7,940	Admin Costs
Fire Equipment (23)	Public Safety	\$ 150,000	Levy Transfer
General Fund	Public Safety	\$ 4,900,000	Transfer of property taxes to public safety fund
General Fund	Economic Development	\$ 12,000	Funding for Clatsop County Economic Development
Road District	General Fund	\$ 35,982	Admin Costs
Sewer	Public Works	\$ 200,000	Transfers of franchise income to Public Works
Sewer	General Fund	\$ 194,946	Admin Costs
State Tax Streets Fund	General Fund	\$ 34,488	Admin Costs
Systems Development - Sewer	Sewer Plant Replacement	\$ 600,000	Transfer for upgrades to Wastewater plant
Tourism Activity	Convention Center	\$ 3,000,000	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	\$ 300,000	Transfer of transient room tax funds for operations
Tourism Activity	Public Safety	\$ 1,300,000	Transfer of transient room tax funds for operations
Tourism Activity	Public Works	\$ 200,000	Transfer of transient room tax funds for operations
Tourism Activity	Convention Center Capital Fund	\$ 300,000	Transfer of transient room tax funds for operations
Tourism Activity	Emergency Readiness	\$ 100,000	Transfer of transient room tax funds for operations
Tourism Activity	Visitors Bureau	\$ 1,300,000	Transfer of transient room tax funds for operations
Tourism Activity	General Fund	\$ 400,000	Transfer of transient room tax funds for operations
Visitors Bureau	General Fund	\$ 222,445	Admin Costs
Visitors Bureau	Community Development	\$ 265,000	Transfer of business license fees
Visitors Bureau	Tourism Activity	\$ 1,750,000	Transfer of accrual
Water	General Fund	\$ 278,681	Payment for the Water Full Faith and Credit Bond
Water	Public Works	\$ 160,000	Transfers of franchise income to Public Works
Water	General Fund	\$ 156,444	Admin Costs
Water	Water GO Bond	\$ 449,187	Payment of the Water General Obligation Bond
<b>Total</b>		<b>\$ 17,101,354</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
Convention Center	Water	\$ 900,000	Fiscal Year 2024	0.00%	10 years or less	Loaned to Water to fund repairs of North Water Tank
Convention Center Bond Reserv	Water	\$ 1,284,762	Fiscal Year 2023	0.00%	5 years or less	Loaned to water to fund upgrades and repairs
	<b><u>Total</u></b>	<b><u>\$ 3,434,762</u></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
<a href="#">General Fund</a>	101	\$ 1,855,633	\$ 836,895	\$ 100,000	\$ 130,000	\$ 278,681	\$ 3,201,209	\$ -	\$ 4,912,000	\$ 100,000	\$ 7,473,531	\$ 15,686,740
<a href="#">Public Safety</a>	116	\$ 6,473,444	\$ 1,179,400	\$ 3,430,000	\$ -	\$ -	\$ 11,082,844	\$ -	\$ -	\$ 300,000	\$ 436,531	\$ 11,819,375
<a href="#">Community Development</a>	120	\$ 640,098	\$ 308,700	\$ -	\$ -	\$ -	\$ 948,798	\$ -	\$ -	\$ -	\$ 1,202,757	\$ 2,151,555
<a href="#">Public Works</a>	115	\$ 875,686	\$ 519,000	\$ 760,000	\$ -	\$ -	\$ 2,154,686	\$ -	\$ -	\$ -	\$ 368,355	\$ 2,523,040
<b>Total</b>		<b>\$ 9,844,860</b>	<b>\$ 2,843,995</b>	<b>\$ 4,290,000</b>	<b>\$ 130,000</b>	<b>\$ 278,681</b>	<b>\$ 17,387,537</b>	<b>\$ -</b>	<b>\$ 4,912,000</b>	<b>\$ 400,000</b>	<b>\$ 9,481,174</b>	<b>\$ 32,180,710</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
<a href="#">Water Enterprise</a>	104	\$ 1,035,970	\$ 597,300	\$ 105,000	\$ -	\$ 239,576	\$ 1,977,846	\$ 1,284,762	\$ 1,044,313	\$ 550,000	\$ 781,947	\$ 5,638,868
<a href="#">System Development - Water</a>	161	\$ -	\$ 25,000	\$ 200,000	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 1,243,484	\$ 1,468,484
<a href="#">Watershed Enhancement</a>	145	\$ -	\$ 15,000	\$ 100,000	\$ -	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ 410,699	\$ 525,699
<a href="#">Sewer Enterprise</a>	106	\$ 993,758	\$ 977,305	\$ 195,000	\$ -	\$ 649,379	\$ 2,815,442	\$ -	\$ 394,946	\$ 150,000	\$ 1,687,897	\$ 5,048,284
<a href="#">System Development - Sewer</a>	162	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 600,000	\$ -	\$ 1,747,075	\$ 2,547,075
<a href="#">Sewer Reserve</a>	124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,251	\$ 39,251
<a href="#">Sewer Replacement Fund</a>	114	\$ -	\$ -	\$ 1,891,067	\$ -	\$ -	\$ 1,891,067	\$ -	\$ -	\$ -	\$ 149,114	\$ 2,040,181
<a href="#">Convention Center Enterprise</a>	108	\$ 1,337,217	\$ 1,439,150	\$ -	\$ -	\$ 747,748	\$ 3,524,115	\$ -	\$ 1,449,873	\$ 300,000	\$ 2,746,451	\$ 8,020,439
<a href="#">Convention Center Capital</a>	143	\$ -	\$ 68,000	\$ 1,900,500	\$ -	\$ -	\$ 1,968,500	\$ -	\$ -	\$ -	\$ 74,507	\$ 2,043,007
<a href="#">Convention Center Bond Reserve</a>	127	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,581,041	\$ 1,581,041
<a href="#">Visitors Bureau</a>	112	\$ 384,006	\$ 867,600	\$ 1,220,000	\$ 7,000	\$ -	\$ 2,478,606	\$ -	\$ 2,237,445	\$ -	\$ 270,203	\$ 4,986,254
<b>Total</b>		<b>\$ 3,750,951</b>	<b>\$ 3,989,355</b>	<b>\$ 5,811,567</b>	<b>\$ 7,000</b>	<b>\$ 1,636,703</b>	<b>\$ 15,195,576</b>	<b>\$ 1,284,762</b>	<b>\$ 5,726,576</b>	<b>\$ 1,000,000</b>	<b>\$ 10,731,668</b>	<b>\$ 33,938,582</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	\$ -	\$ 34,488	\$ 50,000	\$ 1,334,649	\$ 1,802,337
Downtown Maintenance	126	\$ -	\$ 88,221	\$ -	\$ -	\$ -	\$ 88,221	\$ -	\$ 7,940	\$ 10,000	\$ 27,370	\$ 133,531
911 Special Revenue	190	\$ 137,677	\$ 6,500	\$ 450,000	\$ -	\$ -	\$ 594,177	\$ -	\$ -	\$ -	\$ 77,558	\$ 671,735
Economic Development	166	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ 3,062	\$ 16,562
Emergency Readiness	144	\$ 66,636	\$ 50,200	\$ 10,000	\$ -	\$ -	\$ 126,836	\$ -	\$ -	\$ -	\$ 55,586	\$ 182,422
Fire Equipment (18)	221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,674	\$ 59,674
American Rescue Plan	222	\$ -	\$ -	\$ 1,686,838	\$ -	\$ -	\$ 1,686,838	\$ -	\$ -	\$ -	\$ -	\$ 1,686,838
Fire Equipment (23)	223	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 312,500	\$ 150,000	\$ -	\$ 292,256	\$ 954,756
Tourism Activities	121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000	\$ -	\$ 38,594	\$ 7,038,594
<b>Total</b>		<b>\$ 204,313</b>	<b>\$ 391,621</b>	<b>\$ 2,496,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,092,772</b>	<b>\$ 312,500</b>	<b>\$ 7,192,428</b>	<b>\$ 60,000</b>	<b>\$ 1,888,748</b>	<b>\$ 12,546,448</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,745	\$ 77,745
System Development - Parks	163	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 804,250	\$ 879,250
System Development - Roads	165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,074	\$ 82,074
Capital Improvements and Maint.	137	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 717,337	\$ 717,337
Prom Improvement	140	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ 75,000	\$ 943,235	\$ 1,123,235
Parks Construction	133	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 66,957	\$ 91,957
Street Construction	135	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 2,903,111	\$ 3,003,111
Airport	164	\$ -	\$ 7,750	\$ -	\$ -	\$ -	\$ 7,750	\$ -	\$ -	\$ -	\$ 23,073	\$ 30,823
<b>Total</b>		<b>\$ -</b>	<b>\$ 82,750</b>	<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 312,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ 5,617,782</b>	<b>\$ 6,005,532</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	\$ -	\$ -	\$ -	\$ -	\$ 449,187	\$ 449,187	\$ -	\$ -	\$ -	\$ 293,653	\$ 742,840

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	\$ -	\$ -	\$ -	\$ 81,138	\$ 88,138



## Fiscal Year 2025 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	\$ 1,385,925	\$ 395,000	\$ 54,187	\$ 449,187	\$ 936,738
Water 2012 Series	\$ 3,742,203	\$ 175,000	\$ 103,681	\$ 278,681	\$ 3,463,522
Sewer Wastewater Bank Stabilization	\$ 811,460	\$ 25,064	\$ 22,669	\$ 47,733	\$ 763,727
Convention Center TRT Bonds	\$ 15,940,788	\$ 640,000	\$ 497,875	\$ 1,137,875	\$ 14,802,913
Water East Hills Tank	\$ 6,462,997	\$ 77,962	\$ 161,614	\$ 239,576	\$ 6,223,421
Series 2022A (Wastewater 2011 refinancing)	\$ 2,438,405	\$ 240,000	\$ 68,712	\$ 308,712	\$ 2,129,693
Series 2022B (Sewer infrastructure/dryer)	\$ 5,504,681	\$ 145,000	\$ 147,935	\$ 292,935	\$ 5,211,746
<b>Totals</b>	<b>\$ 36,286,458</b>	<b>\$ 1,698,026</b>	<b>\$ 1,056,672</b>	<b>\$ 2,754,698</b>	<b>\$ 33,531,760</b>

## Summary of Debt Requirements

Water General Obligation Debt Fund

Series 2007

As of June 30,2024

Water General Obligation Debt Fund Series 2007 122-0000-GO1-113-003 122-0422-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 24</b>	\$ 1,820,625	\$ 365,000	\$ 69,700	\$ 434,700	\$ 1,385,925
<b>FY 25</b>	\$ 1,385,925	\$ 395,000	\$ 54,187	\$ 449,187	\$ 936,738
<b>FY 26</b>	\$ 936,738	\$ 425,000	\$ 37,400	\$ 462,400	\$ 474,338
<b>FY 27</b>	\$ 474,338	\$ 455,000	\$ 19,338	\$ 474,338	\$ -

*(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 30,2024

Water FF&C Series 2012 101-0419-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 24</b>	\$ 4,006,322	\$ 155,000	\$ 109,119	\$ 264,119	\$ 3,742,203
<b>FY 25</b>	\$ 3,742,203	\$ 175,000	\$ 103,681	\$ 278,681	\$ 3,463,522
<b>FY 26</b>	\$ 3,463,522	\$ 175,000	\$ 96,681	\$ 271,681	\$ 3,191,841
<b>FY 27</b>	\$ 3,191,841	\$ 175,000	\$ 89,681	\$ 264,681	\$ 2,927,159
<b>FY 28</b>	\$ 2,927,159	\$ 185,000	\$ 82,481	\$ 267,481	\$ 2,659,678
<b>FY 29</b>	\$ 2,659,678	\$ 190,000	\$ 74,981	\$ 264,981	\$ 2,394,697
<b>FY 30</b>	\$ 2,394,697	\$ 200,000	\$ 67,931	\$ 267,931	\$ 2,126,766
<b>FY 31</b>	\$ 2,126,766	\$ 205,000	\$ 61,350	\$ 266,350	\$ 1,860,416
<b>FY 32</b>	\$ 1,860,416	\$ 210,000	\$ 54,606	\$ 264,606	\$ 1,595,809
<b>FY 33</b>	\$ 1,595,809	\$ 220,000	\$ 47,617	\$ 267,617	\$ 1,328,193
<b>FY 34</b>	\$ 1,328,193	\$ 225,000	\$ 39,966	\$ 264,966	\$ 1,063,227
<b>FY 35</b>	\$ 1,063,227	\$ 235,000	\$ 31,628	\$ 266,628	\$ 796,599
<b>FY 36</b>	\$ 796,599	\$ 245,000	\$ 22,928	\$ 267,928	\$ 528,671
<b>FY 37</b>	\$ 528,671	\$ 250,000	\$ 13,956	\$ 263,956	\$ 264,715
<b>FY 38</b>	\$ 264,715	\$ 260,000	\$ 4,715	\$ 264,715	-

## Summary of Debt Requirements

### Wastewater Bank Stabilization

As of June 30,2024

Sewer Wastewater Bank Stabilization 106-0000-000-225-003 106-0453-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 24</b>	\$ 859,193	\$ 24,170	\$ 23,563	\$ 47,733	\$ 811,460
<b>FY 25</b>	\$ 811,460	\$ 25,064	\$ 22,669	\$ 47,733	\$ 763,727
<b>FY 26</b>	\$ 763,727	\$ 25,991	\$ 21,742	\$ 47,733	\$ 715,994
<b>FY 27</b>	\$ 715,994	\$ 26,953	\$ 20,780	\$ 47,733	\$ 668,261
<b>FY 28</b>	\$ 668,261	\$ 27,950	\$ 19,783	\$ 47,733	\$ 620,528
<b>FY 29</b>	\$ 620,528	\$ 29,764	\$ 17,969	\$ 47,733	\$ 572,795
<b>FY 30</b>	\$ 572,795	\$ 30,865	\$ 16,867	\$ 47,733	\$ 525,062
<b>FY 31</b>	\$ 525,062	\$ 32,008	\$ 15,725	\$ 47,733	\$ 477,329
<b>FY 32</b>	\$ 477,329	\$ 33,192	\$ 14,541	\$ 47,733	\$ 429,596
<b>FY 33</b>	\$ 429,596	\$ 34,420	\$ 13,313	\$ 47,733	\$ 381,864
<b>FY 34</b>	\$ 381,864	\$ 35,693	\$ 12,040	\$ 47,733	\$ 334,131
<b>FY 35</b>	\$ 334,131	\$ 37,014	\$ 10,719	\$ 47,733	\$ 286,398
<b>FY 36</b>	\$ 286,398	\$ 38,384	\$ 9,349	\$ 47,733	\$ 238,665
<b>FY 37</b>	\$ 238,665	\$ 39,804	\$ 7,929	\$ 47,733	\$ 190,932
<b>FY 38</b>	\$ 190,932	\$ 41,277	\$ 6,456	\$ 47,733	\$ 143,199
<b>FY 39</b>	\$ 143,199	\$ 42,804	\$ 4,929	\$ 47,733	\$ 95,466
<b>FY 40</b>	\$ 95,466	\$ 44,388	\$ 3,345	\$ 47,733	\$ 47,733
<b>FY 41</b>	\$ 47,733	\$ 46,030	\$ 1,703	\$ 47,733	-

## Summary of Debt Requirements

Convention Center Transient Room Tax Revenue Bonds

Series 2018

As of June 30,2024

Convention Center Transient Room Tax Revenue Bonds					
Series 2018					
108-0000-000-225-002					
108-0454-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 24</b>	\$ 17,081,838	\$ 615,000	\$ 526,050	\$ 1,141,050	\$ 15,940,788
<b>FY 25</b>	\$ 15,940,788	\$ 640,000	\$ 497,875	\$ 1,137,875	\$ 14,802,913
<b>FY 26</b>	\$ 14,802,913	\$ 665,000	\$ 471,775	\$ 1,136,775	\$ 13,666,138
<b>FY 27</b>	\$ 13,666,138	\$ 695,000	\$ 444,575	\$ 1,139,575	\$ 12,526,563
<b>FY 28</b>	\$ 12,526,563	\$ 725,000	\$ 416,175	\$ 1,141,175	\$ 11,385,388
<b>FY 29</b>	\$ 11,385,388	\$ 750,000	\$ 390,425	\$ 1,140,425	\$ 10,244,963
<b>FY 30</b>	\$ 10,244,963	\$ 780,000	\$ 359,675	\$ 1,139,675	\$ 9,105,288
<b>FY 31</b>	\$ 9,105,288	\$ 820,000	\$ 319,675	\$ 1,139,675	\$ 7,965,613
<b>FY 32</b>	\$ 7,965,613	\$ 855,000	\$ 284,213	\$ 1,139,213	\$ 6,826,400
<b>FY 33</b>	\$ 6,826,400	\$ 885,000	\$ 253,763	\$ 1,138,763	\$ 5,687,638
<b>FY 34</b>	\$ 5,687,638	\$ 915,000	\$ 222,263	\$ 1,137,263	\$ 4,550,375
<b>FY 35</b>	\$ 4,550,375	\$ 955,000	\$ 182,375	\$ 1,137,375	\$ 3,413,000
<b>FY 36</b>	\$ 3,413,000	\$ 1,005,000	\$ 133,375	\$ 1,138,375	\$ 2,274,625
<b>FY 37</b>	\$ 2,274,625	\$ 1,055,000	\$ 81,875	\$ 1,136,875	\$ 1,137,750
<b>FY 38</b>	\$ 1,137,750	\$ 1,110,000	\$ 27,750	\$ 1,137,750	\$ -

## Summary of Debt Requirements

### East Hills Water Tank Financing

As of June 30,2024

Water East Hills Water Tank Financing 104-0000-000-225-003 104-0451-000-009-001					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 24</b>	\$ 6,700,572	\$ 72,345	\$ 165,231	\$ 237,576	\$ 6,462,997
<b>FY 25</b>	\$ 6,462,997	\$ 77,962	\$ 161,614	\$ 239,576	\$ 6,223,421
<b>FY 26</b>	\$ 6,223,421	\$ 83,610	\$ 157,716	\$ 241,326	\$ 5,982,095
<b>FY 27</b>	\$ 5,982,095	\$ 84,290	\$ 153,535	\$ 237,826	\$ 5,744,269
<b>FY 28</b>	\$ 5,744,269	\$ 90,005	\$ 149,321	\$ 239,326	\$ 5,504,943
<b>FY 29</b>	\$ 5,504,943	\$ 95,755	\$ 144,821	\$ 240,576	\$ 5,264,368
<b>FY 30</b>	\$ 5,264,368	\$ 101,543	\$ 140,033	\$ 241,576	\$ 5,022,792
<b>FY 31</b>	\$ 5,022,792	\$ 102,370	\$ 134,956	\$ 237,326	\$ 4,785,466
<b>FY 32</b>	\$ 4,785,466	\$ 108,238	\$ 129,837	\$ 238,076	\$ 4,547,390
<b>FY 33</b>	\$ 4,547,390	\$ 114,150	\$ 124,425	\$ 238,576	\$ 4,308,814
<b>FY 34</b>	\$ 4,308,814	\$ 120,108	\$ 118,718	\$ 238,826	\$ 4,069,989
<b>FY 35</b>	\$ 4,069,989	\$ 126,113	\$ 112,713	\$ 238,826	\$ 3,831,163
<b>FY 36</b>	\$ 3,831,163	\$ 132,169	\$ 106,407	\$ 238,576	\$ 3,592,587
<b>FY 37</b>	\$ 3,592,587	\$ 138,277	\$ 99,798	\$ 238,076	\$ 3,354,511
<b>FY 38</b>	\$ 3,354,511	\$ 144,441	\$ 92,885	\$ 237,326	\$ 3,117,185
<b>FY 39</b>	\$ 3,117,185	\$ 155,663	\$ 85,662	\$ 241,326	\$ 2,875,860
<b>FY 40</b>	\$ 2,875,860	\$ 161,947	\$ 77,879	\$ 239,826	\$ 2,636,034
<b>FY 41</b>	\$ 2,636,034	\$ 168,294	\$ 69,782	\$ 238,076	\$ 2,397,958
<b>FY 42</b>	\$ 2,397,958	\$ 179,709	\$ 61,367	\$ 241,076	\$ 2,156,882
<b>FY 43</b>	\$ 2,156,882	\$ 185,600	\$ 55,976	\$ 241,576	\$ 1,915,306
<b>FY 44</b>	\$ 1,915,306	\$ 191,518	\$ 50,408	\$ 241,926	\$ 1,673,381
<b>FY 45</b>	\$ 1,673,381	\$ 192,463	\$ 44,662	\$ 237,126	\$ 1,436,255
<b>FY 46</b>	\$ 1,436,255	\$ 198,437	\$ 38,889	\$ 237,326	\$ 1,198,929
<b>FY 47</b>	\$ 1,198,929	\$ 204,440	\$ 32,935	\$ 237,376	\$ 961,553
<b>FY 48</b>	\$ 961,553	\$ 210,474	\$ 26,802	\$ 237,276	\$ 724,277
<b>FY 49</b>	\$ 724,277	\$ 221,538	\$ 20,488	\$ 242,026	\$ 482,252
<b>FY 50</b>	\$ 482,252	\$ 227,634	\$ 13,842	\$ 241,476	\$ 240,776
<b>FY 51</b>	\$ 240,776	\$ 233,763	\$ 7,013	\$ 240,776	\$ -

## Summary of Debt Requirements

Refinancing of 2011 Wastewater Revenue Bonds

Series 2022A

As of June 30,2024

Series 2022A Refinancing of 2011 Wastewater Revenue Bonds 106-0000-SR2-113-003 106-0000-000-225-004					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 24</b>	\$ 2,745,130	\$ 230,000	\$ 76,725	\$ 306,725	\$ 2,438,405
<b>FY 25</b>	\$ 2,438,405	\$ 240,000	\$ 68,712	\$ 308,712	\$ 2,129,693
<b>FY 26</b>	\$ 2,129,693	\$ 245,000	\$ 60,442	\$ 305,442	\$ 1,824,251
<b>FY 27</b>	\$ 1,824,251	\$ 250,000	\$ 52,003	\$ 302,003	\$ 1,522,249
<b>FY 28</b>	\$ 1,522,249	\$ 265,000	\$ 43,222	\$ 308,222	\$ 1,214,027
<b>FY 29</b>	\$ 1,214,027	\$ 270,000	\$ 34,100	\$ 304,100	\$ 909,927
<b>FY 30</b>	\$ 909,927	\$ 280,000	\$ 24,723	\$ 304,723	\$ 605,204
<b>FY 31</b>	\$ 605,204	\$ 285,000	\$ 15,089	\$ 300,089	\$ 305,115
<b>FY 32</b>	\$ 305,115	\$ 300,000	\$ 5,115	\$ 305,115	\$ -

## Summary of Debt Requirements

New Sewer Equipment Bond Issue

Series 2022B

As of June 30,2024

Series 2022B New Sewer Equipment Bond Issue (Dryer) 106-0000-SR3-113-003 106-0000-000-225-005					
	Starting Balance	Principal	Interest	Total	New Balance
<b>FY 24</b>	\$ 5,798,116	\$ 140,000	\$ 153,435	\$ 293,435	\$ 5,504,681
<b>FY 25</b>	\$ 5,504,681	\$ 145,000	\$ 147,935	\$ 292,935	\$ 5,211,746
<b>FY 26</b>	\$ 5,211,746	\$ 150,000	\$ 142,241	\$ 292,241	\$ 4,919,505
<b>FY 27</b>	\$ 4,919,505	\$ 155,000	\$ 136,355	\$ 291,355	\$ 4,628,151
<b>FY 28</b>	\$ 4,628,151	\$ 160,000	\$ 130,275	\$ 290,275	\$ 4,337,876
<b>FY 29</b>	\$ 4,337,876	\$ 165,000	\$ 124,003	\$ 289,003	\$ 4,048,873
<b>FY 30</b>	\$ 4,048,873	\$ 175,000	\$ 117,441	\$ 292,441	\$ 3,756,433
<b>FY 31</b>	\$ 3,756,433	\$ 180,000	\$ 110,589	\$ 290,589	\$ 3,465,844
<b>FY 32</b>	\$ 3,465,844	\$ 185,000	\$ 103,545	\$ 288,545	\$ 3,177,299
<b>FY 33</b>	\$ 3,177,299	\$ 195,000	\$ 96,211	\$ 291,211	\$ 2,886,089
<b>FY 34</b>	\$ 2,886,089	\$ 200,000	\$ 88,587	\$ 288,587	\$ 2,597,502
<b>FY 35</b>	\$ 2,597,502	\$ 210,000	\$ 80,674	\$ 290,674	\$ 2,306,828
<b>FY 36</b>	\$ 2,306,828	\$ 215,000	\$ 72,472	\$ 287,472	\$ 2,019,356
<b>FY 37</b>	\$ 2,019,356	\$ 225,000	\$ 63,980	\$ 288,980	\$ 1,730,377
<b>FY 38</b>	\$ 1,730,377	\$ 235,000	\$ 55,102	\$ 290,102	\$ 1,440,275
<b>FY 39</b>	\$ 1,440,275	\$ 245,000	\$ 45,838	\$ 290,838	\$ 1,149,438
<b>FY 40</b>	\$ 1,149,438	\$ 250,000	\$ 36,284	\$ 286,284	\$ 863,154
<b>FY 41</b>	\$ 863,154	\$ 260,000	\$ 26,441	\$ 286,441	\$ 576,713
<b>FY 42</b>	\$ 576,713	\$ 270,000	\$ 16,212	\$ 286,212	\$ 290,501
<b>FY 43</b>	\$ 290,501	\$ 285,000	\$ 5,501	\$ 290,501	-



## 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 2023 the General Fund collected about \$6.5 million in revenue and expended almost \$7.8 million. For FY 2024 we budgeted \$7.3 million in revenues and \$8.2 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 \$8.2 million. Projecting forward to FY 2025, we expect that revenues will remain stable at \$7.6 million and that we will spend \$8.3 million.

Two significant sources of revenue for the General Fund are property taxes (\$4.3 million) and vacation rental taxes (\$2 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 13%.

## 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.

## City Attorney

This department is responsible for the City’s legal fees associated with retaining legal counsel. The City retains the services of Beery, Elsner, and Hammond LLP to serve as the legal counsel for the majority of matters.

## **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.

## **Human Resources**

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. Zach Fleck has been charged with overseeing this department as the City's Finance Director.

Changes and Updates:

- Purchased a new financial suite that will be implemented in late 2024 and early 2025

## Library

The Seaside Public Library has been an institution on the North Coast for more than 100 years. As of 2024, they registered over 7,000 library cards and nearly 65,000 items checked out. Fiscal year 2023 welcomed Jennifer Reading as the new Director. Jennifer joins us from Colorado with 28 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.

## 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	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Beginning Fund Balance	\$ 2,889,409	\$ 3,414,697	\$ 4,845,788	\$ 4,845,788	\$ 6,603,418	\$ -
TAX BASE	\$ 3,990,285	\$ 4,193,772	\$ 4,428,833	\$ 4,320,427	\$ 4,441,399	\$ -
Estimated Taxes Not Received	\$ -	\$ -	\$ (265,730)	\$ -	\$ (177,656)	\$ -
DELINQUENT TAXES	\$ 67,499	\$ 74,940	\$ 46,350	\$ 75,501	\$ 77,766	\$ -
TAX OFFSETS	\$ 1,009	\$ 1,400	\$ 880	\$ 1,400	\$ 1,400	\$ -
ROOM TAX - VACATION RENT	\$ 1,706,645	\$ 1,595,471	\$ 2,213,485	\$ 2,136,872	\$ 2,136,872	\$ -
STATE GRANT REIMBURSEMENT	\$ 4,981	\$ 285	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 14,925	\$ 534,248	\$ 60,000	\$ 828,294	\$ 1,033,537	\$ -
INTEREST ON TAX RECEIPTS	\$ 21,566	\$ 3,727	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
BUS LICENSE & RM TAX PENA	\$ 1,445	\$ 2,810	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
LIBRARY	\$ 21,137	\$ 20,484	\$ 9,903	\$ 10,900	\$ 10,900	\$ -
MISCELLANEOUS - GENERAL	\$ 12,481	\$ 61,850	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
RENTAL/SALE CITY PROPERTY	\$ 8,367	\$ 7,573	\$ 1,600	\$ 1,600	\$ 1,600	\$ -
LIBRARY GRANT	\$ 5,200	\$ 16,574	\$ -	\$ -	\$ -	\$ -
CIGARETTE TAX	\$ 4,156	\$ 4,057	\$ 2,499	\$ 4,057	\$ 4,057	\$ -
INSURANCE REIMBURSEMENT	\$ 15,103	\$ 20	\$ -	\$ 20	\$ 20	\$ -
COMMUNITY CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LIQUOR LICENSE FEE	\$ 1,800	\$ 2,075	\$ 1,850	\$ 2,075	\$ 2,075	\$ -
HEALTHY BENEFITS GRANT	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -
CEMETERY LOTS	\$ -	\$ 53	\$ -	\$ -	\$ -	\$ -
DONATIONS	\$ -	\$ 40	\$ 20	\$ 40	\$ 40	\$ -
ADMIN COST-WATER	\$ 132,021	\$ 196,405	\$ 158,488	\$ 158,488	\$ 156,444	\$ -
ADMIN COST-SEWER	\$ 182,412	\$ 175,545	\$ 162,918	\$ 162,918	\$ 194,946	\$ -
ADMIN COST-STATE TAX STRT	\$ 55,314	\$ 26,551	\$ 34,488	\$ 34,488	\$ -	\$ -
ADMIN COST-CONV CENTER	\$ 232,641	\$ 199,301	\$ 388,368	\$ 388,368	\$ 249,873	\$ -
ADMIN COST-DISTRICT ROAD	\$ 18,297	\$ 1,812	\$ 35,982	\$ 35,982	\$ 35,982	\$ -
ADMIN COST-DOWNTOWN MAIN	\$ 7,583	\$ 7,618	\$ -	\$ -	\$ 7,940	\$ -
ADMIN COST-PUBLIC SAFETY	\$ 482,392	\$ 506,623	\$ 812,734	\$ 812,734	\$ -	\$ -
ADMIN COST-COMMUNITY DEV	\$ 40,638	\$ 49,143	\$ 89,656	\$ 89,656	\$ -	\$ -
ADMIN COST-PUBLIC WORKS	\$ 115,477	\$ 99,317	\$ 104,552	\$ 104,552	\$ -	\$ -
TRANSFER - RM TAX & BUS	\$ -	\$ 1,110,891	\$ -	\$ -	\$ 222,445	\$ -
TRANSFER - WATER	\$ 267,181	\$ 267,994	\$ -	\$ -	\$ 278,681	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 400,000	\$ -
<b>Total</b>	<b>\$ 10,300,714</b>	<b>\$ 12,575,275</b>	<b>\$ 13,937,664</b>	<b>\$ 14,819,160</b>	<b>\$ 15,686,740</b>	<b>\$ -</b>

## General Fund Requirements – Summary

Description	General Fund Summary					
	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 834,779	\$ 912,510	\$ 1,033,770	\$ 1,082,943	\$ 1,161,050	\$ -
COUNCIL SECRETARY	\$ 7,730	\$ 8,040	\$ -	\$ -	\$ -	\$ -
CITY MANAGER	\$ 130,620	\$ 148,717	\$ -	\$ -	\$ -	\$ -
FINANCE DIRECTOR	\$ -	\$ 82,799	\$ -	\$ -	\$ -	\$ -
ASSIST TO CITY MANAGER	\$ 69,574	\$ 75,360	\$ -	\$ -	\$ -	\$ -
OFFICE PERSONNEL	\$ 119,293	\$ 105,405	\$ -	\$ -	\$ -	\$ -
ASSISTANT CITY MANAGER	\$ 112,692	\$ 120,502	\$ -	\$ -	\$ -	\$ -
LIBRARY DIRECTOR	\$ 97,392	\$ 46,712	\$ -	\$ -	\$ -	\$ -
TECH SERVICES SUPERVISOR	\$ 50,672	\$ 66,176	\$ -	\$ -	\$ -	\$ -
CIRCULATION (3 3/4)	\$ 206,377	\$ 213,832	\$ -	\$ -	\$ -	\$ -
LIBRARY AIDES (PART-TIME)	\$ 40,430	\$ 44,966	\$ 45,000	\$ 16,833	\$ -	\$ -
FICA	\$ 69,280	\$ 68,401	\$ 82,526	\$ 84,971	\$ 88,208	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 146,407	\$ 175,961	\$ 227,458	\$ 222,493	\$ 229,984	\$ -
RETIREMENT	\$ 206,439	\$ 203,308	\$ 273,120	\$ 273,178	\$ 349,307	\$ -
Workers Comp Ins	\$ 2,827	\$ 1,119	\$ 1,510	\$ 987	\$ 1,660	\$ -
UNEMPLOYMENT	\$ 906	\$ 906	\$ 1,078	\$ 6,793	\$ 8,071	\$ -
INSURANCE SPLIT	\$ 1,800	\$ 1,800	\$ 1,900	\$ 249	\$ 240	\$ -
OVERTIME/HOLIDAY PAY	\$ 85,040	\$ 1,374	\$ 3,200	\$ -	\$ 3,200	\$ -
LONGEVITY BONUS	\$ 5,742	\$ 14,754	\$ 10,360	\$ 9,094	\$ 6,994	\$ -
Paid Family Leave	\$ -	\$ 1,931	\$ 4,314	\$ 8,681	\$ 6,918	\$ -
PUBLICATIONS	\$ 1,365	\$ 75	\$ -	\$ 71	\$ -	\$ -
SUPPLIES	\$ 36,481	\$ 54,301	\$ 40,000	\$ 42,701	\$ 40,000	\$ -
MINOR EQUIPMENT	\$ 14,456	\$ 46,735	\$ 21,000	\$ 11,406	\$ 26,000	\$ -
CLOTHING	\$ -	\$ -	\$ -	\$ 780	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 2,318	\$ 9,820	\$ 4,500	\$ 2,272	\$ 4,500	\$ -
GROUNDS MAINTENANCE	\$ 19,055	\$ 19,209	\$ 25,000	\$ 20,472	\$ 25,000	\$ -
BUILDING MAINTENANCE	\$ 15,724	\$ 10,512	\$ 19,895	\$ 4,628	\$ 19,895	\$ -
MAINTENANCE CONTRACTS	\$ 27,064	\$ 26,967	\$ 34,500	\$ 28,908	\$ 34,500	\$ -
OTHER MAINTENANCE	\$ -	\$ -	\$ -	\$ 5,093	\$ -	\$ -
TELEPHONE	\$ 10,604	\$ 10,141	\$ 12,700	\$ 10,943	\$ 12,700	\$ -
ELECTRICITY	\$ 23,571	\$ 24,900	\$ 27,000	\$ 30,039	\$ 27,000	\$ -
HEATING FUEL	\$ 14,965	\$ 18,555	\$ 21,500	\$ 17,629	\$ 21,500	\$ -
GARBAGE	\$ 426	\$ 4,052	\$ 200	\$ -	\$ 200	\$ -
LEGAL SERVICES	\$ 25,207	\$ 25,493	\$ 1,000	\$ 111,153	\$ 1,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 234,874	\$ 281,005	\$ 661,000	\$ 307,725	\$ 381,000	\$ -
CHAMBER-ROOM TAX & BUSINE	\$ -	\$ 1,291	\$ -	\$ -	\$ -	\$ -
COMPUTER SERVICES	\$ 21,630	\$ 30,742	\$ 30,000	\$ 20,498	\$ 30,000	\$ -
AUDIT	\$ 16,641	\$ 12,462	\$ 15,000	\$ 15,996	\$ 15,000	\$ -
INSURANCE	\$ 109,272	\$ 122,532	\$ 125,000	\$ 139,794	\$ 125,000	\$ -
PRINTING	\$ 253	\$ -	\$ -	\$ 651	\$ -	\$ -
POSTAGE & FREIGHT	\$ 4,232	\$ 4,213	\$ 4,600	\$ 2,957	\$ 4,600	\$ -
RENTALS & LEASES	\$ 9,583	\$ 8,764	\$ 9,500	\$ 9,467	\$ 9,500	\$ -
ADVERTISING/LEGAL NOTICES	\$ 3,709	\$ 4,678	\$ 2,400	\$ 8,974	\$ 2,400	\$ -
TRAVEL & MEETING	\$ 10,163	\$ 32,099	\$ 30,500	\$ 36,185	\$ 30,500	\$ -
DUES & MEMBERSHIPS	\$ 7,022	\$ 10,644	\$ 10,300	\$ 9,533	\$ 10,300	\$ -
TRAINING	\$ 459	\$ 3,261	\$ 16,300	\$ 3,376	\$ 16,300	\$ -
BAD DEBT	\$ 28	\$ 119	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ 57,636	\$ 4,138	\$ -	\$ -	\$ 50,000	\$ -
LIBRARY PURCHASES	\$ 40,186	\$ 42,583	\$ 50,000	\$ 58,985	\$ 50,000	\$ -
CONTRIBUTIONS & DONATIONS	\$ 57,500	\$ 88,500	\$ 72,000	\$ 86,500	\$ 130,000	\$ -
GRANT DISBURSEMENTS	\$ 202	\$ 184	\$ 750	\$ 390	\$ -	\$ -
BOND PRINCIPAL	\$ 150,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 175,000	\$ -
BOND INTEREST	\$ 117,181	\$ 112,994	\$ 109,119	\$ 131,068	\$ 103,681	\$ -
TRANSFER - PUBLIC SAFETY	\$ 4,489,989	\$ 4,958,849	\$ 4,930,000	\$ 4,930,000	\$ 4,900,000	\$ -
TRANSFER-PARKS CONSTRUCT	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
TRANSFER-FIRE EQUIP (18)	\$ -	\$ 51,079	\$ -	\$ -	\$ -	\$ -
TRANSFER - ECONOMIC DEV	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 12,000	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
ENDING FUND BALANCE	\$ 3,414,698	\$ 4,756,314	\$ 5,713,664	\$ 6,603,418	\$ 7,473,531	\$ -
<b>Total</b>	\$ <b>6,886,016</b>	\$ <b>7,818,962</b>	\$ <b>8,224,000</b>	\$ <b>8,215,742</b>	\$ <b>8,213,209</b>	\$ -
Personnel	\$ 1,353,220	\$ 1,382,064	\$ 1,684,236	\$ 1,706,224	\$ 1,855,633	\$ -
Materials and Services	\$ 609,102	\$ 762,571	\$ 1,111,895	\$ 841,252	\$ 836,895	\$ -
Capital	\$ 97,822	\$ 46,721	\$ 50,000	\$ 354,308	\$ 100,000	\$ -
Non-Departmental	\$ 4,825,873	\$ 5,627,606	\$ 5,377,869	\$ 5,313,958	\$ 5,420,681	\$ -

## General Fund – Mayor and Council

Mayor and Council						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 7,730	\$ 8,040	\$ 8,362	\$ 8,568	\$ 9,070	\$ -
COUNCIL SECRETARY	\$ 7,730	\$ 8,040	\$ -	\$ -	\$ -	\$ -
FICA	\$ 558	\$ 623	\$ 640	\$ 640	\$ 694	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 1,933	\$ 1,932	\$ 2,026	\$ 2,192	\$ 2,211	\$ -
RETIREMENT	\$ 2,021	\$ 2,192	\$ 2,353	\$ 2,411	\$ 2,699	\$ -
Workers Comp Ins	\$ 25	\$ 11	\$ 12	\$ 3	\$ 13	\$ -
UNEMPLOYMENT	\$ 7	\$ 8	\$ 8	\$ 17	\$ 63	\$ -
LONGEVITY BONUS	\$ 155	\$ 714	\$ 209	\$ 421	\$ 221	\$ -
Paid Family Leave	\$ -	\$ 17	\$ 33	\$ 68	\$ 54	\$ -
PUBLICATIONS	\$ 440	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES	\$ 1,072	\$ 1,351	\$ 1,000	\$ 591	\$ 1,000	\$ -
MINOR EQUIPMENT	\$ 649	\$ 7,857	\$ 5,000	\$ 1,643	\$ 10,000	\$ -
CLOTHING	\$ -	\$ -	\$ -	\$ 494	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING MAINTENANCE	\$ -	\$ -	\$ -	\$ 224	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ 400	\$ 1,000	\$ 110	\$ 1,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 1,237	\$ 12,871	\$ 5,000	\$ 796	\$ 5,000	\$ -
CHAMBER-ROOM TAX & BUSINE	\$ -	\$ 1,291	\$ -	\$ -	\$ -	\$ -
PRINTING	\$ 70	\$ -	\$ -	\$ 424	\$ -	\$ -
POSTAGE & FREIGHT	\$ 419	\$ 437	\$ 400	\$ 361	\$ 400	\$ -
ADVERTISING/LEGAL NOTICES	\$ 559	\$ 810	\$ 1,300	\$ -	\$ 1,300	\$ -
TRAVEL & MEETING	\$ 2,051	\$ 13,484	\$ 12,000	\$ 11,759	\$ 12,000	\$ -
DUES & MEMBERSHIPS	\$ 139	\$ 214	\$ 300	\$ 779	\$ 300	\$ -
TRAINING	\$ -	\$ 396	\$ 300	\$ 734	\$ 300	\$ -
<b>Total</b>	<b>\$ 20,566</b>	<b>\$ 52,647</b>	<b>\$ 39,943</b>	<b>\$ 32,233</b>	<b>\$ 46,326</b>	<b>\$ -</b>
Personnel	\$ 12,430	\$ 13,536	\$ 13,643	\$ 14,319	\$ 15,026	\$ -
Materials and Services	\$ 8,136	\$ 39,111	\$ 26,300	\$ 17,914	\$ 31,300	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## General Fund – City Attorney

City Attorney						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
PUBLICATIONS	\$ 925	\$ -	\$ -	\$ -	\$ -	\$ -
SUPPLIES	\$ -	\$ 104	\$ -	\$ -	\$ -	\$ -
MINOR EQUIPMENT	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
LEGAL SERVICES	\$ 25	\$ 4,252	\$ -	\$ -	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 44,235	\$ 29,533	\$ 100,000	\$ -	\$ 100,000	\$ -
ADVERTISING/LEGAL NOTICES	\$ -	\$ 499	\$ 1,000	\$ -	\$ 1,000	\$ -
TRAVEL & MEETING	\$ 895	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
DUES & MEMBERSHIPS	\$ 85	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 46,175</b>	<b>\$ 34,387</b>	<b>\$ 102,500</b>	<b>\$ -</b>	<b>\$ 102,500</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 46,175	\$ 34,387	\$ 102,500	\$ -	\$ 102,500	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## General Fund – Business Office

Business Office						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 432,178	\$ 532,783	\$ 616,056	\$ 624,326	\$ 657,427	\$ -
CITY MANAGER	\$ 130,620	\$ 148,717	\$ -	\$ -	\$ -	\$ -
FINANCE DIRECTOR	\$ -	\$ 82,799	\$ -	\$ -	\$ -	\$ -
ASSIST TO CITY MANAGER	\$ 69,574	\$ 75,360	\$ -	\$ -	\$ -	\$ -
OFFICE PERSONNEL	\$ 119,293	\$ 105,405	\$ -	\$ -	\$ -	\$ -
ASSISTANT CITY MANAGER	\$ 112,692	\$ 120,502	\$ -	\$ -	\$ -	\$ -
FICA	\$ 38,901	\$ 40,415	\$ 47,128	\$ 48,637	\$ 49,681	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 71,813	\$ 109,208	\$ 131,827	\$ 141,314	\$ 144,360	\$ -
RETIREMENT	\$ 115,693	\$ 121,447	\$ 168,416	\$ 168,416	\$ 197,057	\$ -
Workers Comp Ins	\$ 1,541	\$ 595	\$ 862	\$ 789	\$ 948	\$ -
UNEMPLOYMENT	\$ 509	\$ 528	\$ 616	\$ 3,739	\$ 4,546	\$ -
INSURANCE SPLIT	\$ 1,800	\$ 1,800	\$ 1,900	\$ 249	\$ 240	\$ -
OVERTIME/HOLIDAY PAY	\$ 84,657	\$ 1,229	\$ 2,000	\$ -	\$ 2,000	\$ -
LONGEVITY BONUS	\$ 3,354	\$ 7,957	\$ 5,951	\$ 3,915	\$ 2,552	\$ -
Paid Family Leave	\$ -	\$ 1,136	\$ 2,464	\$ 4,488	\$ 3,897	\$ -
PUBLICATIONS	\$ -	\$ 8	\$ -	\$ 71	\$ -	\$ -
SUPPLIES	\$ 3,111	\$ 6,889	\$ 4,500	\$ 10,640	\$ 4,500	\$ -
MINOR EQUIPMENT	\$ 2,037	\$ 20,696	\$ 7,500	\$ 4,389	\$ 7,500	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ 492	\$ 500	\$ -	\$ 500	\$ -
TELEPHONE	\$ 4,911	\$ 5,590	\$ 5,200	\$ 5,517	\$ 5,200	\$ -
LEGAL SERVICES	\$ -	\$ 2,281	\$ -	\$ 103,915	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 41,268	\$ 33,560	\$ 121,000	\$ 66,155	\$ 121,000	\$ -
POSTAGE & FREIGHT	\$ 1,751	\$ 1,817	\$ 2,000	\$ 1,456	\$ 2,000	\$ -
ADVERTISING/LEGAL NOTICES	\$ 199	\$ 1,604	\$ -	\$ 8,756	\$ -	\$ -
TRAVEL & MEETING	\$ 6,762	\$ 10,658	\$ 15,000	\$ 12,885	\$ 15,000	\$ -
DUES & MEMBERSHIPS	\$ 1,076	\$ 3,294	\$ 2,500	\$ 1,423	\$ 2,500	\$ -
TRAINING	\$ 400	\$ 2,865	\$ 16,000	\$ 2,073	\$ 16,000	\$ -
<b>Total</b>	<b>\$ 811,962</b>	<b>\$ 906,851</b>	<b>\$ 1,151,420</b>	<b>\$ 1,213,153</b>	<b>\$ 1,236,908</b>	<b>\$ -</b>
Personnel	\$ 750,446	\$ 817,097	\$ 977,220	\$ 995,873	\$ 1,062,708	\$ -
Materials and Services	\$ 61,516	\$ 89,754	\$ 174,200	\$ 217,279	\$ 174,200	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## General Fund – Library

Description	Library					
	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 394,871	\$ 371,687	\$ 409,352	\$ 450,049	\$ 494,552	\$ -
LIBRARY DIRECTOR	\$ 97,392	\$ 46,712	\$ -	\$ -	\$ -	\$ -
TECH SERVICES SUPERVISOR	\$ 50,672	\$ 66,176	\$ -	\$ -	\$ -	\$ -
CIRCULATION (3 3/4)	\$ 206,377	\$ 213,832	\$ -	\$ -	\$ -	\$ -
LIBRARY AIDES (PART-TIME)	\$ 40,430	\$ 44,966	\$ 45,000	\$ 16,833	\$ -	\$ -
FICA	\$ 29,820	\$ 27,363	\$ 34,758	\$ 35,694	\$ 37,833	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 72,661	\$ 64,822	\$ 93,605	\$ 78,988	\$ 83,413	\$ -
RETIREMENT	\$ 88,724	\$ 79,669	\$ 102,351	\$ 102,351	\$ 149,551	\$ -
Workers Comp Ins	\$ 1,261	\$ 513	\$ 636	\$ 195	\$ 700	\$ -
UNEMPLOYMENT	\$ 390	\$ 370	\$ 454	\$ 3,038	\$ 3,462	\$ -
OVERTIME/HOLIDAY PAY	\$ 383	\$ 146	\$ 1,200	\$ -	\$ 1,200	\$ -
LONGEVITY BONUS	\$ 2,233	\$ 6,083	\$ 4,200	\$ 4,758	\$ 4,221	\$ -
Paid Family Leave	\$ -	\$ 778	\$ 1,817	\$ 4,125	\$ 2,967	\$ -
SUPPLIES	\$ 21,897	\$ 31,634	\$ 20,000	\$ 16,565	\$ 20,000	\$ -
MINOR EQUIPMENT	\$ 10,871	\$ 17,942	\$ 8,000	\$ 5,374	\$ 8,000	\$ -
EQUIPMENT MAINTENANCE	\$ 818	\$ 2,423	\$ 2,500	\$ 1,602	\$ 2,500	\$ -
GROUND MAINTENANCE	\$ 12,340	\$ 12,276	\$ 15,000	\$ 12,751	\$ 15,000	\$ -
BUILDING MAINTENANCE	\$ 3,895	\$ 6,340	\$ 5,000	\$ 2,712	\$ 5,000	\$ -
MAINTENANCE CONTRACTS	\$ 2,822	\$ 2,128	\$ 2,500	\$ 2,291	\$ 2,500	\$ -
TELEPHONE	\$ 5,693	\$ 4,551	\$ 7,500	\$ 5,426	\$ 7,500	\$ -
ELECTRICITY	\$ 9,028	\$ 9,756	\$ 12,000	\$ 10,558	\$ 12,000	\$ -
HEATING FUEL	\$ 5,141	\$ 6,863	\$ 9,500	\$ 6,387	\$ 9,500	\$ -
GARBAGE	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ 798	\$ -	\$ 1,955	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 64,189	\$ 91,237	\$ 65,000	\$ 61,566	\$ 65,000	\$ -
COMPUTER SERVICES	\$ 7,725	\$ 7,725	\$ 10,000	\$ 7,100	\$ 10,000	\$ -
POSTAGE & FREIGHT	\$ 1,244	\$ 1,058	\$ 1,200	\$ 1,141	\$ 1,200	\$ -
ADVERTISING/LEGAL NOTICES	\$ 1,147	\$ 1,420	\$ 100	\$ -	\$ 100	\$ -
TRAVEL & MEETING	\$ 325	\$ 6,345	\$ 2,000	\$ 3,475	\$ 2,000	\$ -
DUES & MEMBERSHIPS	\$ 469	\$ 257	\$ 500	\$ 628	\$ 500	\$ -
TRAINING	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ -
BAD DEBT	\$ 28	\$ 119	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ 5,729	\$ -	\$ -	\$ -	\$ -	\$ -
LIBRARY PURCHASES	\$ 40,186	\$ 42,583	\$ 50,000	\$ 58,985	\$ 50,000	\$ -
<b>Total</b>	<b>\$ 784,160</b>	<b>\$ 796,952</b>	<b>\$ 904,173</b>	<b>\$ 894,545</b>	<b>\$ 988,699</b>	<b>\$ -</b>
Personnel	\$ 590,344	\$ 551,431	\$ 693,373	\$ 696,032	\$ 777,899	\$ -
Materials and Services	\$ 147,902	\$ 202,938	\$ 160,800	\$ 139,529	\$ 160,800	\$ -
Capital	\$ 45,914	\$ 42,583	\$ 50,000	\$ 58,985	\$ 50,000	\$ -

## General Fund – Community Center

Community Center						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
SUPPLIES	\$ 1,515.64	\$ 3,549.80	\$ 2,500.00	\$ 5,467	\$ 2,500	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ 6,905.12	\$ 1,000.00	\$ -	\$ 1,000	\$ -
BUILDING MAINTENANCE	\$ 9,977.16	\$ 1,311.92	\$ 4,895.00	\$ -	\$ 4,895	\$ -
MAINTENANCE CONTRACTS	\$ 1,300.50	\$ 964.00	\$ 2,000.00	\$ 1,871	\$ 2,000	\$ -
ELECTRICITY	\$ 6,399.07	\$ 6,549.04	\$ 6,500.00	\$ 7,376	\$ 6,500	\$ -
HEATING FUEL	\$ 5,509.58	\$ 7,868.25	\$ 8,000.00	\$ 6,988	\$ 8,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 33,553.38	\$ 35,553.08	\$ 40,000.00	\$ 32,730	\$ 40,000	\$ -
RENTALS & LEASES	\$ 998.56	\$ 1,151.36	\$ 1,500.00	\$ 774	\$ 1,500	\$ -
<b>Total</b>	<b>\$ 59,254</b>	<b>\$ 63,853</b>	<b>\$ 66,395</b>	<b>\$ 55,205</b>	<b>\$ 66,395</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 59,254	\$ 63,853	\$ 66,395	\$ 55,205	\$ 66,395	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## General Fund – Non-Departmental

General Fund Non-Departmental						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
SUPPLIES	\$ 8,885	\$ 10,773	\$ 12,000	\$ 9,438	\$ 12,000	\$ -
MINOR EQUIPMENT	\$ 888	\$ 240	\$ 500	\$ -	\$ 500	\$ -
CLOTHING	\$ -	\$ -	\$ -	\$ 286	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 500	\$ 671	\$ 500	\$ -
GROUPS MAINTENANCE	\$ 6,714	\$ 6,933	\$ 10,000	\$ 7,721	\$ 10,000	\$ -
BUILDING MAINTENANCE	\$ 1,852	\$ 2,860	\$ 10,000	\$ 1,693	\$ 10,000	\$ -
MAINTENANCE CONTRACTS	\$ 22,941	\$ 23,876	\$ 30,000	\$ 24,747	\$ 30,000	\$ -
OTHER MAINTENANCE	\$ -	\$ -	\$ -	\$ 5,093	\$ -	\$ -
ELECTRICITY	\$ 8,144	\$ 8,595	\$ 8,500	\$ 12,105	\$ 8,500	\$ -
HEATING FUEL	\$ 4,314	\$ 3,824	\$ 4,000	\$ 4,254	\$ 4,000	\$ -
GARBAGE	\$ 400	\$ 4,052	\$ 200	\$ -	\$ 200	\$ -
LEGAL SERVICES	\$ 25,182	\$ 17,762	\$ -	\$ 5,173	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 50,392	\$ 78,251	\$ 330,000	\$ 146,478	\$ 50,000	\$ -
COMPUTER SERVICES	\$ 13,905	\$ 23,017	\$ 20,000	\$ 13,398	\$ 20,000	\$ -
AUDIT	\$ 16,641	\$ 12,462	\$ 15,000	\$ 15,996	\$ 15,000	\$ -
INSURANCE	\$ 109,272	\$ 122,532	\$ 125,000	\$ 139,794	\$ 125,000	\$ -
PRINTING	\$ -	\$ -	\$ -	\$ 227	\$ -	\$ -
POSTAGE & FREIGHT	\$ 816	\$ 901	\$ 1,000	\$ -	\$ 1,000	\$ -
RENTALS & LEASES	\$ 8,585	\$ 7,612	\$ 8,000	\$ 8,693	\$ 8,000	\$ -
ADVERTISING/LEGAL NOTICES	\$ 1,805	\$ 346	\$ -	\$ 218	\$ -	\$ -
TRAVEL & MEETING	\$ 129	\$ 1,612	\$ -	\$ 8,066	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 5,253	\$ 6,879	\$ 7,000	\$ 6,704	\$ 7,000	\$ -
TRAINING	\$ -	\$ -	\$ -	\$ 570	\$ -	\$ -
Homeless Remediation	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
CONTRIBUTIONS & DONATIONS	\$ 57,500	\$ 88,500	\$ 72,000	\$ 86,500	\$ 130,000	\$ -
EQUIPMENT	\$ 51,907	\$ 4,138	\$ -	\$ -	\$ 50,000	\$ -
LAND	\$ -	\$ -	\$ -	\$ 295,323	\$ -	\$ -
GRANT DISBURSEMENTS	\$ 202	\$ 184	\$ 750	\$ 390	\$ -	\$ -
BOND PRINCIPAL	\$ 150,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000	\$ -
BOND INTEREST	\$ 117,181	\$ 112,994	\$ 109,119	\$ 131,068	\$ 109,119	\$ -
TRANSFER - PUBLIC SAFETY	\$ 4,489,989	\$ 4,958,849	\$ 4,930,000	\$ 4,930,000	\$ 4,900,000	\$ -
TRANSFER-PARKS CONSTRUCT	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
TRANSFER-FIRE EQUIP (18)	\$ -	\$ 51,079	\$ -	\$ -	\$ -	\$ -
TRANSFER - ECONOMIC DEV	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 12,000	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
ENDING FUND BALANCE	\$ 3,414,697	\$ 4,845,788	\$ 5,713,664	\$ 6,603,418	\$ 7,473,531	\$ -
<b>Total</b>	<b>\$ 5,163,899</b>	<b>\$ 5,964,271</b>	<b>\$ 5,959,569</b>	<b>\$ 6,020,606</b>	<b>\$ 5,857,819</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 343,619	\$ 332,528	\$ 653,700	\$ 497,825	\$ 531,700	\$ -
Capital	\$ 51,907	\$ 4,138	\$ -	\$ 295,323	\$ 50,000	\$ -
Non-Departmental	\$ 4,768,373	\$ 5,627,606	\$ 5,305,869	\$ 5,227,458	\$ 5,276,119	\$ -

## Public Safety Fund

The Public Safety Fund encompasses revenues and expenditures for Seaside's Police and Fire Departments, 911, the Lifeguard program, Emergency Communications, 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 \$3.2 million in upgrades to the Fire 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. 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 29-year veteran of the Police service who has served as Seaside's Chief for the past ten years.

### Updates and Changes:

- While the reporting structure has not changed, for budgetary purposes the Emergency Communications group has been removed from the Police Department and has been made its own department.

## 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 8 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 28 years of experience in the Fire Service. Chief Daniels has been with the City for 15 years, of which 12 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 2022 Seaside Fire & Rescue was awarded over \$1.7 million by the State of Oregon for seismic rehabilitation that we hope will start in 2024-2025 budget year.
- 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. The training tower should be fully operational by the Fall of 2024.
- In the 2023-2024 fiscal year, the fire department stood up the first licensed public ambulance in Clatsop County. This ambulance will augment the county-contracted services that are provided by Medix Ambulance Service.



## 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	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
BEGINNING FUND BALANCE	\$ 2,321,963	\$ 2,637,478	\$ 2,062,390	\$ 2,062,390	\$ 2,359,768	\$ -
FINES & FORFEITURES	\$ 280,225	\$ 172,219	\$ 140,488	\$ 127,849	\$ 134,242	\$ -
STATE FIRE REIMBURSEMENT	\$ 178,261	\$ 206,830	\$ 200,000	\$ 105,000	\$ 105,000	\$ -
Wildland Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 175,000	\$ -
Ambulance Revenue	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -
Insurance Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
MARIJUANA TAXES	\$ 86,279	\$ 51,640	\$ 105,756	\$ 95,536	\$ 93,625	\$ -
LIQUOR TAX	\$ 130,202	\$ 144,615	\$ 114,740	\$ 134,947	\$ 140,000	\$ -
TAX LEVY	\$ 113,429	\$ 107,807	\$ 159,493	\$ 143,436	\$ 144,870	\$ -
STATE REVENUE SHARING	\$ 113,605	\$ 121,716	\$ 119,532	\$ 239,089	\$ 125,000	\$ -
DISPATCH SERVICE	\$ 92,547	\$ 74,199	\$ 97,221	\$ 85,566	\$ 86,422	\$ -
RENTAL/SALE OF PROPERTY	\$ 222,358	\$ 20,667	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
MISCELLANEOUS - POLICE	\$ 61,052	\$ 59,328	\$ 76,146	\$ 10,338	\$ 10,338	\$ -
RURAL FIRE PROTECTION	\$ 41,000	\$ -	\$ 38,130	\$ 41,000	\$ 41,000	\$ -
FEDERAL FIRE GRANTS	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
STATE GRANT REIMBURSEMENT	\$ 4,321	\$ 56	\$ 1,927,997	\$ 1,927,997	\$ 1,500,000	\$ -
INTEREST ON INVESTMENTS	\$ 10,657	\$ 28,724	\$ -	\$ 44,534	\$ 55,569	\$ -
PARKING TICKETS	\$ 28,765	\$ 37,260	\$ 34,311	\$ 21,846	\$ 20,317	\$ -
MISCELLANEOUS	\$ 18,287	\$ 22,614	\$ 16,000	\$ 16,000	\$ 16,000	\$ -
INSURANCE REIMBURSEMENT	\$ 9,876	\$ 25,747	\$ 18,549	\$ 18,549	\$ 18,549	\$ -
STATE FIRE GRANT	\$ 35,000	\$ 47,657	\$ 405,000	\$ 405,000	\$ 155,000	\$ -
POLICE GRANTS	\$ 536	\$ (194)	\$ 1,805	\$ (194)	\$ (194)	\$ -
DELINQUENT TAXES	\$ 2,080	\$ 1,450	\$ 1,117	\$ 1,450	\$ 1,450	\$ -
DOG LICENSES	\$ 1,500	\$ 1,580	\$ 1,230	\$ 1,580	\$ 1,580	\$ -
FALSE ALARMS	\$ 950	\$ 700	\$ 700	\$ 700	\$ 700	\$ -
STATE RADIO PROJ GRANT	\$ 3,369	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON TAX RECEIPTS	\$ 533	\$ 103	\$ 35	\$ 103	\$ 103	\$ -
TAX OFFSETS	\$ 29	\$ 38	\$ 25	\$ 38	\$ 38	\$ -
TRANSFER - ROOM TAX	\$ 1,052,951	\$ 871,102	\$ -	\$ -	\$ -	\$ -
TRANSFER - GENERAL FUND	\$ 4,489,989	\$ 4,958,849	\$ 4,930,000	\$ 4,930,000	\$ 4,900,000	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ 1,350,000	\$ 1,350,000	\$ 1,300,000	\$ -
Transfer - Fire Equipment	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -
<b>Total</b>	<b>\$ 9,299,763</b>	<b>\$ 9,592,185</b>	<b>\$ 11,960,665</b>	<b>\$ 12,072,754</b>	<b>\$ 11,819,375</b>	<b>\$ -</b>

## Public Safety Fund – Summary of Expenditures

Description	Public Safety Summary					
	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 2,609,091	\$ 2,738,144	\$ 3,268,699	\$ 3,116,876	\$ 3,438,416	\$ -
MUNICIPAL JUDGE	\$ -	\$ 40,863	\$ -	\$ -	\$ 48,000	\$ -
COURT CLERK	\$ 61,031	\$ 37,566	\$ -	\$ -	\$ -	\$ -
POLICE CHIEF	\$ 123,900	\$ 128,856	\$ -	\$ -	\$ -	\$ -
POLICE LIEUTENANT	\$ 105,620	\$ 115,337	\$ -	\$ -	\$ -	\$ -
POLICE SERGEANTS	\$ 419,494	\$ 396,986	\$ -	\$ -	\$ -	\$ -
PATROL OFFICERS	\$ 891,529	\$ 927,067	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICE OFFICER	\$ 46,818	\$ 55,743	\$ -	\$ -	\$ -	\$ -
COMMUNICATIONS MANAGER	\$ 90,870	\$ 96,804	\$ -	\$ -	\$ -	\$ -
DISPATCHERS/RECORDS CLERK	\$ 362,852	\$ 385,195	\$ -	\$ -	\$ -	\$ -
RESERVES/POLICE ASSISTANT	\$ 792	\$ 352	\$ 2,000	\$ -	\$ 2,000	\$ -
LIFEGUARDS	\$ 30,082	\$ 49,266	\$ 68,000	\$ 51,586	\$ 80,000	\$ -
FIRE CHIEF	\$ 123,900	\$ 129,215	\$ -	\$ -	\$ -	\$ -
PART-TIME HELP	\$ 42,627	\$ 91,099	\$ 100,000	\$ -	\$ 100,000	\$ -
DIVISION CHIEF	\$ 159,208	\$ 175,543	\$ -	\$ -	\$ -	\$ -
FIREFIGHTER	\$ 193,788	\$ 199,704	\$ -	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ 6,611	\$ 13,775	\$ 29,892	\$ 21,316	\$ -
FICA	\$ 240,402	\$ 257,759	\$ 297,119	\$ 294,330	\$ 273,673	\$ -
HEALTH INSURANCE	\$ 674,844	\$ 658,472	\$ 778,597	\$ 757,396	\$ 780,235	\$ -
RETIREMENT	\$ 650,645	\$ 678,880	\$ 832,070	\$ 703,757	\$ 977,838	\$ -
WORKMANS COMPENSATION INS	\$ 119,434	\$ 64,040	\$ 71,293	\$ 18,761	\$ 88,422	\$ -
UNEMPLOYMENT	\$ 3,144	\$ 3,390	\$ 3,268	\$ 10,177	\$ 23,941	\$ -
INSURANCE SPLIT	\$ 2,160	\$ 2,160	\$ 2,160	\$ 4,737	\$ 3,720	\$ -
OVERTIME	\$ 398,579	\$ 473,838	\$ 454,200	\$ 500,723	\$ 454,200	\$ -
LONGEVITY BONUS	\$ 7,820	\$ 6,228	\$ 16,391	\$ 16,747	\$ 31,106	\$ -
INCENTIVE PAY	\$ 137,045	\$ 125,952	\$ 151,009	\$ 138,526	\$ 143,078	\$ -
TRAVEL ALLOWANCE	\$ -	\$ -	\$ -	\$ 8,597	\$ -	\$ -
ON CALL PAY	\$ 7,150	\$ 7,200	\$ 7,500	\$ 6,709	\$ 7,500	\$ -
SUPPLIES	\$ 40,123	\$ 60,568	\$ 52,000	\$ 70,677	\$ 52,000	\$ -
MINOR EQUIPMENT	\$ 96,899	\$ 79,239	\$ 88,200	\$ 133,638	\$ 113,200	\$ -
BUILDING MAINTENANCE	\$ 14,703	\$ 5,808	\$ 15,000	\$ 25,919	\$ 20,000	\$ -
TELEPHONE	\$ 37,069	\$ 36,309	\$ 39,500	\$ 34,948	\$ 39,500	\$ -
LEGAL SERVICES	\$ 18,000	\$ 27,492	\$ 29,000	\$ 48,176	\$ 29,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 291,598	\$ 493,112	\$ 311,000	\$ 409,757	\$ 311,000	\$ -
COMPUTER SERVICES	\$ 26,268	\$ 26,268	\$ 30,000	\$ 23,654	\$ 30,000	\$ -
PRINTING	\$ 3,035	\$ 1,898	\$ 3,200	\$ 1,335	\$ 3,200	\$ -
POSTAGE & FREIGHT	\$ 1,774	\$ 2,185	\$ 3,000	\$ 1,303	\$ 3,000	\$ -
ADVERTISING/LEGAL NOTICE	\$ 552	\$ 343	\$ 1,350	\$ -	\$ 1,350	\$ -
TRAVEL & MEETING	\$ 13,090	\$ 34,739	\$ 32,000	\$ 35,610	\$ 32,000	\$ -
TRAINING	\$ 49,294	\$ 50,417	\$ 97,500	\$ 97,473	\$ 97,500	\$ -
PUBLICATIONS	\$ -	\$ 1,622	\$ 1,300	\$ -	\$ 1,300	\$ -
GAS/DIESEL/OIL	\$ 66,590	\$ 58,767	\$ 74,000	\$ 75,795	\$ 74,000	\$ -
CLOTHING	\$ 124,777	\$ 133,022	\$ 135,000	\$ 151,786	\$ 135,000	\$ -
EQUIPMENT MAINTENANCE	\$ 70,386	\$ 79,679	\$ 137,500	\$ 155,116	\$ 137,500	\$ -
GROUPS MAINTENANCE	\$ 4,451	\$ 3,826	\$ 4,000	\$ 4,927	\$ 4,000	\$ -
MAINTENANCE CONTRACTS	\$ 2,539	\$ 21,977	\$ 6,500	\$ 3,834	\$ 6,500	\$ -
ELECTRICITY	\$ 13,626	\$ 15,423	\$ 16,000	\$ 25,802	\$ 16,000	\$ -
HEATING FUEL	\$ 4,719	\$ 5,864	\$ 6,000	\$ 4,660	\$ 6,000	\$ -
INSURANCE	\$ 9,423	\$ 11,738	\$ 12,500	\$ 10,521	\$ 12,500	\$ -
RENTALS & LEASES	\$ 11,731	\$ 22,210	\$ 25,000	\$ 27,827	\$ 25,000	\$ -
DUES AND MEMBERSHIPS	\$ 2,834	\$ 2,807	\$ 4,850	\$ 5,196	\$ 4,850	\$ -
OVERTIME MEALS	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -
Ambulance Expenses	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
EQUIPMENT	\$ 309,683	\$ 664,477	\$ 160,000	\$ 128,532	\$ 230,000	\$ -
BUILDING	\$ -	\$ -	\$ 3,227,897	\$ 2,564,540	\$ 3,200,000	\$ -
INFRASTRUCTURE	\$ 30,498	\$ 24,255	\$ -	\$ -	\$ -	\$ -
CONTRIBUTIONS & DONATIONS	\$ 42,500	\$ 45,000	\$ 40,000	\$ 13,107	\$ -	\$ -
ADMIN COSTS-G/F SERVICE	\$ 482,392	\$ 506,623	\$ 812,734	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -
ENDING FUND BALANCE	\$ 2,637,478	\$ 2,062,390	\$ 529,553	\$ 2,359,768	\$ 436,531	\$ -
<b>Total</b>	<b>\$ 6,662,285</b>	<b>\$ 7,529,794</b>	<b>\$ 11,431,112</b>	<b>\$ 9,712,986</b>	<b>\$ 11,382,844</b>	<b>\$ -</b>
Personnel	\$ 4,893,733	\$ 5,114,124	\$ 6,066,081	\$ 5,658,814	\$ 6,473,444	\$ -
Materials and Services	\$ 903,479	\$ 1,175,314	\$ 1,124,400	\$ 1,347,993	\$ 1,179,400	\$ -
Capital	\$ 340,181	\$ 688,733	\$ 3,387,897	\$ 2,693,072	\$ 3,430,000	\$ -
Non-Departmental	\$ 524,892	\$ 551,623	\$ 852,734	\$ 13,107	\$ -	\$ -

## Public Safety Fund – Seaside Municipal Court

Courts						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 61,031	\$ 78,429	\$ 66,375	\$ 70,735	\$ 70,913	\$ -
MUNICIPAL JUDGE	\$ -	\$ 40,863	\$ -	\$ -	\$ 48,000	\$ -
COURT CLERK	\$ 61,031	\$ 37,566	\$ -	\$ -	\$ -	\$ -
FICA	\$ 5,390	\$ 6,446	\$ 5,196	\$ 5,467	\$ 5,425	\$ -
HEALTH INSURANCE	\$ 16,869	\$ 10,108	\$ 6,996	\$ 6,588	\$ 6,852	\$ -
RETIREMENT	\$ 16,318	\$ 19,590	\$ 18,422	\$ 14,544	\$ 21,068	\$ -
WORKMANS COMPENSATION INS	\$ 239	\$ (404)	\$ 93	\$ 31	\$ 102	\$ -
UNEMPLOYMENT	\$ 64	\$ 81	\$ 66	\$ 436	\$ 496	\$ -
INSURANCE SPLIT	\$ 120	\$ 120	\$ 120	\$ 1,569	\$ 1,680	\$ -
OVERTIME	\$ -	\$ 2,807	\$ 1,200	\$ -	\$ 1,200	\$ -
LONGEVITY BONUS	\$ 4,402	\$ 1,399	\$ 345	\$ 105	\$ 122	\$ -
Paid Family Leave	\$ -	\$ 120	\$ 266	\$ 547	\$ 425	\$ -
SUPPLIES	\$ 707	\$ 720	\$ 1,000	\$ 1,144	\$ 1,000	\$ -
MINOR EQUIPMENT	\$ -	\$ -	\$ 200	\$ 1,383	\$ 200	\$ -
TELEPHONE	\$ 824	\$ 1,773	\$ 900	\$ 1,049	\$ 900	\$ -
LEGAL SERVICES	\$ 18,000	\$ 25,108	\$ 25,000	\$ 40,427	\$ 25,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 65,809	\$ 68,384	\$ 75,000	\$ 97,652	\$ 75,000	\$ -
COMPUTER SERVICES	\$ 1,545	\$ 3,219	\$ 4,000	\$ 1,343	\$ 4,000	\$ -
PRINTING	\$ -	\$ 132	\$ 500	\$ 52	\$ 500	\$ -
POSTAGE & FREIGHT	\$ 236	\$ 209	\$ 500	\$ 152	\$ 500	\$ -
TRAVEL & MEETING	\$ -	\$ 721	\$ 2,000	\$ -	\$ 2,000	\$ -
DUES AND MEMBERSHIPS	\$ 75	\$ 75	\$ 350	\$ -	\$ 350	\$ -
TRAINING	\$ -	\$ 200	\$ 1,000	\$ 24,971	\$ 1,000	\$ -
<b>Total</b>	<b>\$ 191,630</b>	<b>\$ 219,236</b>	<b>\$ 209,529</b>	<b>\$ 268,195</b>	<b>\$ 266,733</b>	<b>\$ -</b>
Personnel	\$ 104,434	\$ 118,695	\$ 99,079	\$ 100,021	\$ 156,283	\$ -
Materials and Services	\$ 87,197	\$ 100,541	\$ 110,450	\$ 168,174	\$ 110,450	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Public Safety Fund – Seaside Police Department

Police						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 2,041,082	\$ 2,105,988	\$ 2,429,467	\$ 2,275,345	\$ 2,022,644	\$ -
POLICE CHIEF	\$ 123,900	\$ 128,856	\$ -	\$ -	\$ -	\$ -
POLICE LIEUTENANT	\$ 105,620	\$ 115,337	\$ -	\$ -	\$ -	\$ -
POLICE SERGEANTS	\$ 419,494	\$ 396,986	\$ -	\$ -	\$ -	\$ -
PATROL OFFICERS	\$ 891,529	\$ 927,067	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICE OFFICER	\$ 46,818	\$ 55,743	\$ -	\$ -	\$ -	\$ -
COMMUNICATIONS MANAGER	\$ 90,870	\$ 96,804	\$ -	\$ -	\$ -	\$ -
DISPATCHERS/RECORDS CLERK	\$ 362,852	\$ 385,195	\$ -	\$ -	\$ -	\$ -
RESERVES/POLICE ASSISTANT	\$ 792	\$ 352	\$ 2,000	\$ -	\$ 2,000	\$ -
FICA	\$ 183,805	\$ 189,551	\$ 216,193	\$ 202,331	\$ 154,732	\$ -
HEALTH INSURANCE	\$ 541,424	\$ 529,785	\$ 617,221	\$ 599,301	\$ 512,432	\$ -
RETIREMENT	\$ 523,316	\$ 531,531	\$ 650,989	\$ 558,838	\$ 578,521	\$ -
WORKMANS COMPENSATION INS	\$ 82,133	\$ 27,571	\$ 40,000	\$ 10,885	\$ 44,000	\$ -
UNEMPLOYMENT	\$ 2,403	\$ 2,475	\$ 2,429	\$ 5,010	\$ 14,159	\$ -
INCENTIVE PAY	\$ 112,749	\$ 98,455	\$ 115,453	\$ 100,277	\$ 87,881	\$ -
INSURANCE SPLIT	\$ 2,040	\$ 2,040	\$ -	\$ 2,268	\$ -	\$ -
TRAVEL ALLOWANCE	\$ -	\$ -	\$ -	\$ 8,597	\$ -	\$ -
OVERTIME	\$ 278,322	\$ 294,088	\$ 275,000	\$ 234,333	\$ 260,000	\$ -
LONGEVITY BONUS	\$ 3,417	\$ 4,829	\$ 16,046	\$ 16,642	\$ 22,484	\$ -
ON CALL PAY	\$ 7,150	\$ 7,200	\$ 7,500	\$ 6,709	\$ 7,500	\$ -
Paid Family Leave	\$ -	\$ 5,118	\$ 9,718	\$ 20,745	\$ 12,136	\$ -
PUBLICATIONS	\$ -	\$ 1,622	\$ 1,300	\$ -	\$ 1,300	\$ -
SUPPLIES	\$ 18,516	\$ 26,986	\$ 25,000	\$ 19,237	\$ 25,000	\$ -
MINOR EQUIPMENT	\$ 50,633	\$ 24,740	\$ 30,000	\$ 79,427	\$ 30,000	\$ -
GAS/DIESEL/OIL	\$ 41,853	\$ 34,881	\$ 45,000	\$ 37,409	\$ 45,000	\$ -
CLOTHING	\$ 11,141	\$ 12,389	\$ 12,500	\$ 7,871	\$ 12,500	\$ -
EQUIPMENT MAINTENANCE	\$ 34,820	\$ 24,875	\$ 35,000	\$ 18,702	\$ 35,000	\$ -
GROUNDS MAINTENANCE	\$ 4,451	\$ 3,809	\$ 4,000	\$ 3,799	\$ 4,000	\$ -
BUILDING MAINTENANCE	\$ 9,025	\$ 2,671	\$ 5,000	\$ 18,821	\$ 10,000	\$ -
MAINTENANCE CONTRACTS	\$ 2,187	\$ 21,742	\$ 5,000	\$ 3,834	\$ 5,000	\$ -
TELEPHONE	\$ 32,949	\$ 31,017	\$ 35,000	\$ 29,032	\$ 35,000	\$ -
ELECTRICITY	\$ 9,944	\$ 11,077	\$ 12,000	\$ 20,296	\$ 12,000	\$ -
HEATING FUEL	\$ 2,903	\$ 3,559	\$ 3,500	\$ 2,195	\$ 3,500	\$ -
LEGAL SERVICES	\$ -	\$ 863	\$ 3,000	\$ 816	\$ 3,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 163,068	\$ 302,822	\$ 185,000	\$ 213,417	\$ 170,000	\$ -
COMPUTER SERVICES	\$ 20,088	\$ 18,414	\$ 20,000	\$ 18,149	\$ 20,000	\$ -
INSURANCE	\$ -	\$ 3,060	\$ 3,500	\$ 5,429	\$ 3,500	\$ -
PRINTING	\$ 3,035	\$ 1,766	\$ 2,000	\$ 1,283	\$ 2,000	\$ -
POSTAGE & FREIGHT	\$ 1,020	\$ 1,438	\$ 2,000	\$ 722	\$ 2,000	\$ -
RENTALS & LEASES	\$ 9,752	\$ 19,727	\$ 22,000	\$ 25,143	\$ 22,000	\$ -
ADVERTISING/LEGAL NOTICE	\$ 477	\$ 88	\$ 1,000	\$ -	\$ 1,000	\$ -
TRAVEL & MEETING	\$ 4,004	\$ 19,328	\$ 15,000	\$ 19,783	\$ 15,000	\$ -
DUES AND MEMBERSHIPS	\$ 1,625	\$ 1,962	\$ 2,000	\$ 1,556	\$ 2,000	\$ -
OVERTIME MEALS	\$ -	\$ -	\$ -	\$ 38	\$ -	\$ -
TRAINING	\$ 20,278	\$ 15,446	\$ 20,000	\$ 15,172	\$ 20,000	\$ -
EQUIPMENT	\$ 6,200	\$ 155,623	\$ 80,000	\$ 111,586	\$ 45,000	\$ -
BUILDING	\$ -	\$ -	\$ 2,227,897	\$ 2,295,233	\$ -	\$ -
INFRASTRUCTURE	\$ 30,498	\$ 24,255	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 4,257,098</b>	<b>\$ 4,563,143</b>	<b>\$ 7,180,753</b>	<b>\$ 6,990,229</b>	<b>\$ 4,242,289</b>	<b>\$ -</b>
Personnel	\$ 3,778,633	\$ 3,798,984	\$ 4,384,056	\$ 4,041,280	\$ 3,718,489	\$ -
Materials and Services	\$ 441,767	\$ 584,281	\$ 488,800	\$ 542,130	\$ 478,800	\$ -
Capital	\$ 36,698	\$ 179,878	\$ 2,307,897	\$ 2,406,819	\$ 45,000	\$ -



## Public Safety Fund – Seaside Emergency Communications

Seaside Emergency Communications						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ 559,532	\$ -
FICA	\$ -	\$ -	\$ -	\$ -	\$ 49,681	\$ -
HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -	\$ 114,606	\$ -
RETIREMENT	\$ -	\$ -	\$ -	\$ -	\$ 161,983	\$ -
WORKMANS COMPENSATION INS	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -
UNEMPLOYMENT	\$ -	\$ -	\$ -	\$ -	\$ 3,917	\$ -
INCENTIVE PAY	\$ -	\$ -	\$ -	\$ -	\$ 17,900	\$ -
INSURANCE SPLIT	\$ -	\$ -	\$ -	\$ -	\$ 2,040	\$ -
LONGEVITY BONUS	\$ -	\$ -	\$ -	\$ -	\$ 8,500	\$ -
OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -
Paid Family Leave	\$ -	\$ -	\$ -	\$ -	\$ 3,897	\$ -
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,067,056</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 947,056	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -

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

Seaside Fire & Rescue Lifeguards						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
LIFEGUARDS	\$ 30,082	\$ 49,266	\$ 68,000	\$ 51,586	\$ 80,000	\$ -
FICA	\$ 2,301	\$ 3,825	\$ 5,432	\$ 4,699	\$ 5,975	\$ -
WORKMANS COMPENSATION INS	\$ 1,223	\$ 1,712	\$ 3,200	\$ 771	\$ 3,520	\$ -
UNEMPLOYMENT	\$ 30	\$ 50	\$ 68	\$ 131	\$ 75	\$ -
OVERTIME	\$ -	\$ 731	\$ 3,000	\$ 8,434	\$ 3,000	\$ -
Paid Family Leave	\$ -	\$ 37	\$ 272	\$ 272	\$ 320	\$ -
SUPPLIES	\$ 719	\$ 481	\$ 1,000	\$ 259	\$ 1,000	\$ -
MINOR EQUIPMENT	\$ 5,769	\$ 7,707	\$ 6,000	\$ 26	\$ 6,000	\$ -
GAS/DIESEL/OIL	\$ 1,229	\$ 3,278	\$ 4,000	\$ 2,941	\$ 4,000	\$ -
CLOTHING	\$ 2,920	\$ 1,307	\$ 2,500	\$ -	\$ 2,500	\$ -
EQUIPMENT MAINTENANCE	\$ 5,775	\$ 207	\$ 2,500	\$ 6,832	\$ 2,500	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 1,177	\$ 345	\$ 1,000	\$ 1,334	\$ 1,000	\$ -
TRAINING	\$ 1,669	\$ 121	\$ 1,500	\$ 1,581	\$ 1,500	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ 7,551	\$ -	\$ -
<b>Total</b>	<b>\$ 52,893</b>	<b>\$ 69,068</b>	<b>\$ 98,472</b>	<b>\$ 86,416</b>	<b>\$ 111,390</b>	<b>\$ -</b>
Personnel	\$ 33,636	\$ 55,621	\$ 79,972	\$ 65,894	\$ 92,890	\$ -
Materials and Services	\$ 19,257	\$ 13,447	\$ 18,500	\$ 12,971	\$ 18,500	\$ -
Capital	\$ -	\$ -	\$ -	\$ 7,551	\$ -	\$ -

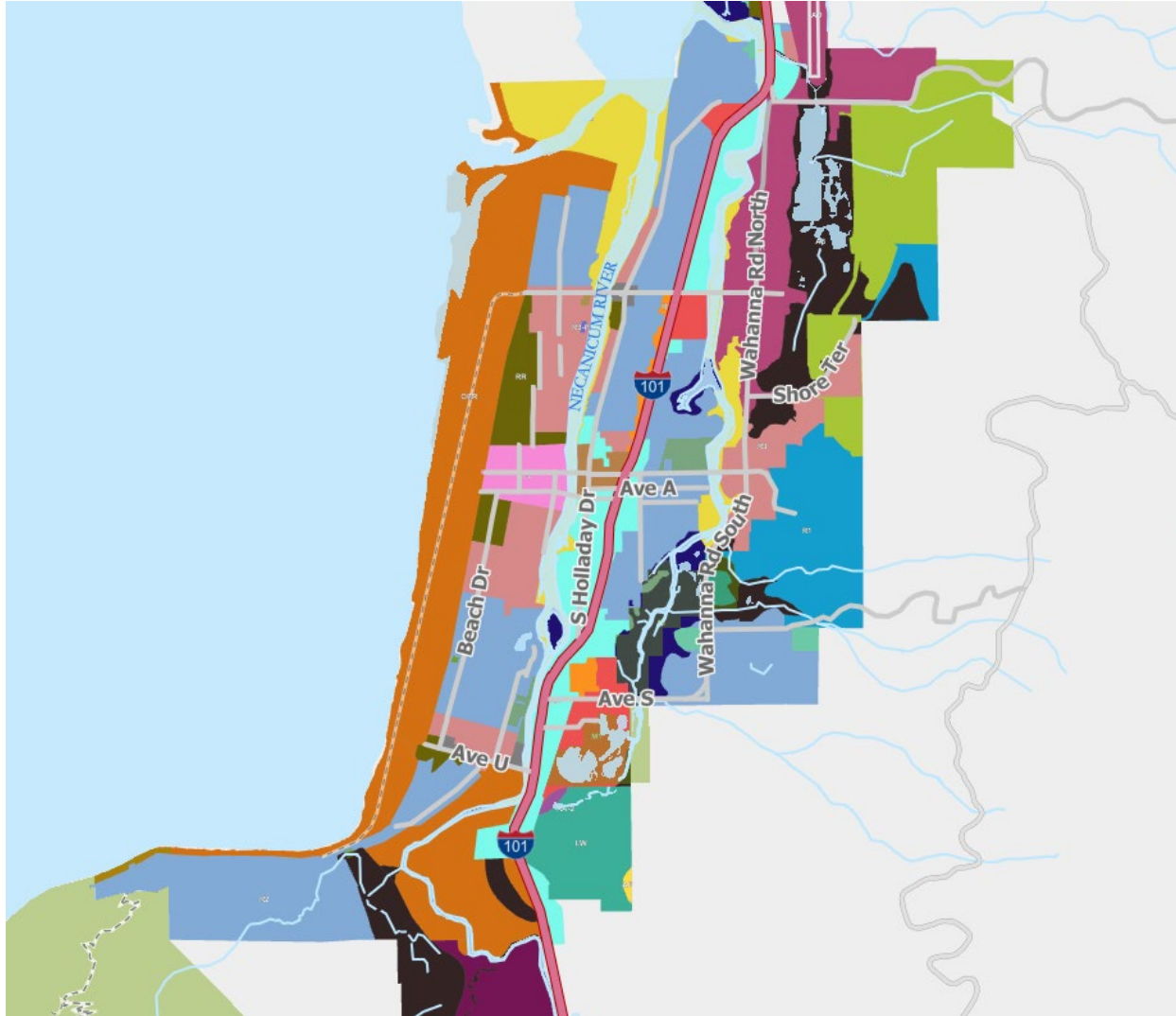
## Public Safety Fund – Seaside Fire and Rescue

Seaside Fire & Rescue						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 476,896	\$ 504,461	\$ 604,857	\$ 770,797	\$ 785,327	\$ -
FIRE CHIEF	\$ 123,900	\$ 129,215	\$ -	\$ -	\$ -	\$ -
PART-TIME HELP	\$ 42,627	\$ 91,099	\$ 100,000	\$ -	\$ 100,000	\$ -
DIVISION CHIEF	\$ 159,208	\$ 175,543	\$ -	\$ -	\$ -	\$ -
FIREFIGHTER	\$ 193,788	\$ 199,704	\$ -	\$ -	\$ -	\$ -
FICA	\$ 48,905	\$ 57,937	\$ 70,298	\$ 81,832	\$ 57,859	\$ -
HEALTH INSURANCE	\$ 116,551	\$ 118,580	\$ 154,380	\$ 151,506	\$ 146,345	\$ -
RETIREMENT	\$ 111,011	\$ 127,759	\$ 162,659	\$ 130,376	\$ 216,266	\$ -
WORKMANS COMPENSATION INS	\$ 35,839	\$ 35,160	\$ 28,000	\$ 7,075	\$ 30,800	\$ -
UNEMPLOYMENT	\$ 648	\$ 784	\$ 705	\$ 4,600	\$ 5,294	\$ -
INCENTIVE PAY	\$ 24,296	\$ 27,497	\$ 35,556	\$ 38,249	\$ 37,296	\$ -
INSURANCE SPLIT	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -
OVERTIME	\$ 120,257	\$ 176,212	\$ 175,000	\$ 257,956	\$ 175,000	\$ -
Paid Family Leave	\$ -	\$ 1,336	\$ 3,519	\$ 8,327	\$ 4,538	\$ -
SUPPLIES	\$ 20,181	\$ 32,381	\$ 25,000	\$ 50,038	\$ 25,000	\$ -
MINOR EQUIPMENT	\$ 40,497	\$ 46,792	\$ 52,000	\$ 52,803	\$ 77,000	\$ -
GAS/DIESEL/OIL	\$ 23,508	\$ 20,609	\$ 25,000	\$ 35,445	\$ 25,000	\$ -
CLOTHING	\$ 110,717	\$ 119,326	\$ 120,000	\$ 143,915	\$ 120,000	\$ -
EQUIPMENT MAINTENANCE	\$ 29,791	\$ 54,597	\$ 100,000	\$ 129,583	\$ 100,000	\$ -
GROUNDS MAINTENANCE	\$ -	\$ 17	\$ -	\$ 1,128	\$ -	\$ -
BUILDING MAINTENANCE	\$ 5,678	\$ 3,138	\$ 10,000	\$ 7,098	\$ 10,000	\$ -
MAINTENANCE CONTRACTS	\$ 352	\$ 235	\$ 1,500	\$ -	\$ 1,500	\$ -
TELEPHONE	\$ 3,296	\$ 3,519	\$ 3,600	\$ 4,867	\$ 3,600	\$ -
ELECTRICITY	\$ 3,682	\$ 4,346	\$ 4,000	\$ 5,507	\$ 4,000	\$ -
HEATING FUEL	\$ 1,817	\$ 2,305	\$ 2,500	\$ 2,465	\$ 2,500	\$ -
LEGAL SERVICES	\$ -	\$ 1,522	\$ 1,000	\$ 6,933	\$ 1,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 61,544	\$ 121,561	\$ 50,000	\$ 97,354	\$ 50,000	\$ -
COMPUTER SERVICES	\$ 4,635	\$ 4,635	\$ 6,000	\$ 4,162	\$ 6,000	\$ -
INSURANCE	\$ 9,423	\$ 8,678	\$ 9,000	\$ 5,092	\$ 9,000	\$ -
PRINTING	\$ -	\$ -	\$ 700	\$ -	\$ 700	\$ -
POSTAGE & FREIGHT	\$ 517	\$ 538	\$ 500	\$ 429	\$ 500	\$ -
RENTALS & LEASES	\$ 1,979	\$ 2,482	\$ 3,000	\$ 2,684	\$ 3,000	\$ -
ADVERTISING/LEGAL NOTICE	\$ 75	\$ 256	\$ 350	\$ -	\$ 350	\$ -
TRAVEL & MEETING	\$ 9,086	\$ 14,690	\$ 15,000	\$ 15,827	\$ 15,000	\$ -
DUES AND MEMBERSHIPS	\$ 1,134	\$ 770	\$ 2,500	\$ 3,640	\$ 2,500	\$ -
TRAINING	\$ 27,347	\$ 34,649	\$ 75,000	\$ 55,749	\$ 75,000	\$ -
Ambulance Expenses	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -
EQUIPMENT	\$ 303,483	\$ 508,854	\$ 80,000	\$ 9,396	\$ 80,000	\$ -
BUILDING	\$ -	\$ -	\$ 1,000,000	\$ 269,306	\$ 3,200,000	\$ -
<b>Total</b>	<b>\$ 1,511,872</b>	<b>\$ 1,997,509</b>	<b>\$ 2,921,624</b>	<b>\$ 2,355,039</b>	<b>\$ 5,395,376</b>	<b>\$ -</b>
Personnel	\$ 977,031	\$ 1,140,824	\$ 1,334,974	\$ 1,451,619	\$ 1,558,726	\$ -
Materials and Services	\$ 355,258	\$ 477,046	\$ 506,650	\$ 624,718	\$ 556,650	\$ -
Capital	\$ 303,483	\$ 508,854	\$ 1,080,000	\$ 278,702	\$ 3,280,000	\$ -

## Public Safety Fund – Non-Departmental

Public Safety Non Departmental						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
CONTRIBUTIONS & DONATIONS	\$ 42,500	\$ 45,000	\$ 40,000	\$ 13,107	\$ -	\$ -
ADMIN COSTS-G/F SERVICE	\$ 482,392	\$ 506,623	\$ 812,734	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -
ENDING FUND BALANCE	\$ 1,931,611	\$ -	\$ 1,162,572	\$ 1,162,572	\$ 1,162,572	\$ -
<b>Total</b>	<b>\$ 524,892</b>	<b>\$ 551,623</b>	<b>\$ 852,734</b>	<b>\$ 13,107</b>	<b>\$ 300,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 524,892	\$ 551,623	\$ 852,734	\$ 13,107	\$ 300,000	\$ -

## 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 350 permits.

Updates and Changes:

- The City's Building Official, Bob Mitchell, of more than 20 years retired at the end fiscal year 21/22. The City is still working to find a solution to fill the duties of the Building Official.

## Planning Department

The 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 code interpretation, 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 began the process of updating 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.
- The Planning Department has had some staffing changes this year with Anne McBride moving into the Emergency Manager/Grant Writer position and Jordan Sprague taking over as the VRD Code Compliance Official. The department also welcomed back Debbie Kenyon to the Administrative Assistant position.



## Community Development Fund – Resources

Community Development Resources						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 1,605,222	\$ 1,794,086	\$ 1,493,715	\$ 1,493,715	\$ 1,545,853	\$ -
PLAN REVIEW FEES	\$ 204,048	\$ 112,361	\$ 78,121	\$ 90,167	\$ 85,659	\$ -
BUILDING/HEATING PERMITS	\$ 207,517	\$ 97,118	\$ 84,697	\$ 245,868	\$ 140,000	\$ -
PLANNING	\$ 58,085	\$ 28,415	\$ 34,428	\$ 36,313	\$ 34,497	\$ -
PLUMBING PERMITS	\$ 43,905	\$ 33,318	\$ 33,884	\$ 22,690	\$ 21,556	\$ -
MECHANICAL PERMITS	\$ 33,300	\$ 32,016	\$ 31,234	\$ 25,853	\$ 24,560	\$ -
Technology Fee	\$ -	\$ -	\$ 2,624	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 9,470	\$ 16,114	\$ 19,336	\$ 24,982	\$ 31,173	\$ -
MISCELLANEOUS	\$ 6,121	\$ 3,257	\$ 3,246	\$ 3,257	\$ 3,257	\$ -
TRANSFER-BUSINESS LICENSE	\$ 265,000	\$ -	\$ 265,000	\$ 265,000	\$ 265,000	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
<b>Total</b>	<b>\$ 2,432,668</b>	<b>\$ 2,116,684</b>	<b>\$ 2,196,285</b>	<b>\$ 2,357,845</b>	<b>\$ 2,151,555</b>	<b>\$ -</b>

## Community Development Fund – Summary of Expenditures

Community Development Summary						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 292,009	\$ 263,235	\$ 402,334	\$ 326,034	\$ 391,587	\$ -
PLANNING DIRECTOR	\$ 75,899	\$ 88,034	\$ -	\$ -	\$ -	\$ -
SECRETARY	\$ 35,147	\$ 55,535	\$ -	\$ -	\$ -	\$ -
TEMPORARY HELP	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEV ASSISTANT	\$ 31,165	\$ 41,965	\$ -	\$ -	\$ -	\$ -
CODE ENFORCEMENT OFFICER	\$ 46,807	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDING OFFICIAL	\$ 101,940	\$ 77,702	\$ -	\$ -	\$ -	\$ -
FICA	\$ 24,600	\$ 22,023	\$ 30,932	\$ 24,524	\$ 29,956	\$ -
HEALTH INSURANCE	\$ 59,808	\$ 50,965	\$ 123,241	\$ 68,786	\$ 90,837	\$ -
RETIREMENT	\$ 77,084	\$ 45,453	\$ 125,457	\$ 75,545	\$ 117,643	\$ -
WORKMANS COMPENSATION INS	\$ 5,267	\$ 4,372	\$ 1,500	\$ 973	\$ 1,650	\$ -
UNEMPLOYMENT	\$ 322	\$ 288	\$ 403	\$ 1,928	\$ 2,741	\$ -
OVERTIME	\$ 37,402	\$ 30,993	\$ 2,000	\$ 127	\$ 2,000	\$ -
LONGEVITY BONUS	\$ -	\$ -	\$ -	\$ 973	\$ 1,334	\$ -
Paid Family Leave	\$ -	\$ 614	\$ 1,609	\$ 2,239	\$ 2,350	\$ -
PUBLICATIONS	\$ 367	\$ -	\$ 1,500	\$ 1,950	\$ 1,500	\$ -
SUPPLIES	\$ 4,931	\$ 5,478	\$ 6,500	\$ 4,719	\$ 6,500	\$ -
MINOR EQUIPMENT	\$ 1,945	\$ 3,700	\$ 10,000	\$ 9,670	\$ 10,000	\$ -
CLOTHING	\$ -	\$ -	\$ -	\$ 309	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 200	\$ 932	\$ 200	\$ -
BUILDING MAINTENANCE	\$ 211	\$ -	\$ 200	\$ -	\$ 200	\$ -
TELEPHONE	\$ 5,337	\$ 5,521	\$ 5,500	\$ 5,216	\$ 5,500	\$ -
ELECTRICITY	\$ 800	\$ 929	\$ 950	\$ 1,233	\$ 950	\$ -
HEATING FUEL	\$ 686	\$ 1,297	\$ 1,500	\$ 1,356	\$ 1,500	\$ -
LEGAL SERVICES	\$ -	\$ 11,622	\$ -	\$ 20,008	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 65,398	\$ 107,128	\$ 250,000	\$ 153,893	\$ 250,000	\$ -
COMPUTER SERVICES	\$ 3,090	\$ 3,530	\$ 4,000	\$ 2,963	\$ 4,000	\$ -
PRINTING	\$ 1,275	\$ 422	\$ 1,250	\$ 1,225	\$ 1,250	\$ -
POSTAGE & FREIGHT	\$ 3,612	\$ 2,177	\$ 3,000	\$ 3,703	\$ 3,000	\$ -
RENTALS & LEASES	\$ 1,339	\$ 1,339	\$ 1,750	\$ 1,365	\$ 1,750	\$ -
ADVERTISING/LEGAL NOTICES	\$ 5,339	\$ 3,202	\$ 5,150	\$ 4,084	\$ 5,150	\$ -
TRAVEL & MEETING	\$ -	\$ 1,111	\$ 5,000	\$ 1,973	\$ 5,000	\$ -
DUES & MEMBERSHIPS	\$ 6,139	\$ 6,317	\$ 6,000	\$ 5,367	\$ 6,000	\$ -
TRAINING	\$ 163	\$ 1,357	\$ 5,000	\$ -	\$ 5,000	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ 135	\$ -	\$ -
GAS/DIESEL/OIL	\$ 820	\$ 753	\$ 1,200	\$ 1,108	\$ 1,200	\$ -
ADMIN COSTS-G/F SERVICES	\$ 40,638	\$ 49,143	\$ 89,656	\$ 89,656	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,794,086	\$ 1,493,715	\$ 1,110,453	\$ 1,545,853	\$ 1,202,757	\$ -
<b>Total</b>	<b>\$ 638,582</b>	<b>\$ 622,969</b>	<b>\$ 1,085,832</b>	<b>\$ 811,993</b>	<b>\$ 948,798</b>	<b>\$ -</b>
Personnel	\$ 496,491	\$ 417,944	\$ 687,476	\$ 501,130	\$ 640,098	\$ -
Materials and Services	\$ 101,454	\$ 155,882	\$ 308,700	\$ 221,072	\$ 308,700	\$ -
Capital	\$ -	\$ -	\$ -	\$ 135	\$ -	\$ -
Non-Departmental	\$ 40,638	\$ 49,143	\$ 89,656	\$ 89,656	\$ -	\$ -

## Community Development Fund – Planning Department

Planning Department						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 136,633	\$ 137,885	\$ 199,532	\$ 189,974	\$ 218,039	\$ -
PLANNING DIRECTOR	\$ 75,899	\$ 88,034	\$ -	\$ -	\$ -	\$ -
SECRETARY	\$ 17,573	\$ 27,768	\$ -	\$ -	\$ -	\$ -
TEMPORARY HELP	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEV ASSISTANT	\$ 15,583	\$ 22,084	\$ -	\$ -	\$ -	\$ -
CODE ENFORCEMENT OFFICER	\$ 27,577	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	\$ 12,124	\$ 10,342	\$ 15,341	\$ 14,215	\$ 16,680	\$ -
HEALTH INSURANCE	\$ 28,100	\$ 28,768	\$ 53,910	\$ 45,870	\$ 49,498	\$ -
RETIREMENT	\$ 35,525	\$ 28,853	\$ 57,855	\$ 53,329	\$ 64,915	\$ -
WORKMANS COMPENSATION INS	\$ 2,452	\$ 2,408	\$ 750	\$ 643	\$ 825	\$ -
UNEMPLOYMENT	\$ 159	\$ 135	\$ 200	\$ 1,234	\$ 1,526	\$ -
OVERTIME	\$ 23,682	\$ 600	\$ 1,000	\$ 127	\$ 1,000	\$ -
LONGEVITY BONUS	\$ -	\$ -	\$ -	\$ 490	\$ 667	\$ -
Paid Family Leave	\$ -	\$ 302	\$ 798	\$ 1,695	\$ 1,308	\$ -
PUBLICATIONS	\$ -	\$ -	\$ -	\$ 1,950	\$ -	\$ -
SUPPLIES	\$ 2,408	\$ 2,345	\$ 3,000	\$ 1,402	\$ 3,000	\$ -
MINOR EQUIPMENT	\$ 1,897	\$ 572	\$ 4,000	\$ 8,911	\$ 4,000	\$ -
CLOTHING	\$ -	\$ -	\$ -	\$ 309	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 100	\$ 667	\$ 100	\$ -
BUILDING MAINTENANCE	\$ 211	\$ -	\$ 100	\$ -	\$ 100	\$ -
TELEPHONE	\$ 2,004	\$ 2,182	\$ 2,500	\$ 2,150	\$ 2,500	\$ -
ELECTRICITY	\$ 400	\$ 464	\$ 450	\$ 666	\$ 450	\$ -
HEATING FUEL	\$ 343	\$ 648	\$ 750	\$ 769	\$ 750	\$ -
LEGAL SERVICES	\$ -	\$ 7,822	\$ -	\$ 19,302	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 22,589	\$ 50,797	\$ 200,000	\$ 115,582	\$ 200,000	\$ -
COMPUTER SERVICES	\$ 1,545	\$ 1,765	\$ 2,000	\$ 1,418	\$ 2,000	\$ -
PRINTING	\$ 948	\$ 48	\$ 750	\$ 1,044	\$ 750	\$ -
POSTAGE & FREIGHT	\$ 3,071	\$ 1,850	\$ 2,000	\$ 3,063	\$ 2,000	\$ -
RENTALS & LEASES	\$ 670	\$ 670	\$ 750	\$ 695	\$ 750	\$ -
ADVERTISING/LEGAL NOTICES	\$ 5,339	\$ 3,082	\$ 5,000	\$ 2,209	\$ 5,000	\$ -
TRAVEL & MEETING	\$ -	\$ 1,111	\$ 2,500	\$ 1,098	\$ 2,500	\$ -
DUES & MEMBERSHIPS	\$ 5,769	\$ 5,558	\$ 5,500	\$ 5,367	\$ 5,500	\$ -
TRAINING	\$ 38	\$ 482	\$ 2,500	\$ -	\$ 2,500	\$ -
EQUIPMENT	\$ -	\$ -	\$ -	\$ 135	\$ -	\$ -
<b>Total</b>	<b>\$ 286,955</b>	<b>\$ 288,692</b>	<b>\$ 561,286</b>	<b>\$ 474,316</b>	<b>\$ 586,359</b>	<b>\$ -</b>
Personnel	\$ 239,725	\$ 209,294	\$ 329,386	\$ 307,579	\$ 354,459	\$ -
Materials and Services	\$ 47,230	\$ 79,397	\$ 231,900	\$ 166,602	\$ 231,900	\$ -
Capital	\$ -	\$ -	\$ -	\$ 135	\$ -	\$ -

## Community Development Fund – Building Department

Building Department						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 154,326	\$ 125,350	\$ 202,802	\$ 136,060	\$ 173,548	\$ -
BUILDING OFFICIAL	\$ 101,940	\$ 77,702	\$ -	\$ -	\$ -	\$ -
SECRETARY	\$ 17,573	\$ 27,768	\$ -	\$ -	\$ -	\$ -
COMMUNITY DEV ASSISTANT	\$ 15,583	\$ 19,881	\$ -	\$ -	\$ -	\$ -
CODE ENFORCEMENT OFFICER	\$ 19,230	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	\$ 12,476	\$ 11,681	\$ 15,591	\$ 10,309	\$ 13,276	\$ -
HEALTH INSURANCE	\$ 31,708	\$ 22,197	\$ 69,331	\$ 22,916	\$ 41,338	\$ -
RETIREMENT	\$ 41,559	\$ 16,600	\$ 67,602	\$ 22,216	\$ 52,729	\$ -
WORKMANS COMPENSATION INS	\$ 2,814	\$ 1,964	\$ 750	\$ 330	\$ 825	\$ -
UNEMPLOYMENT	\$ 163	\$ 153	\$ 203	\$ 693	\$ 1,215	\$ -
INSURANCE SPLIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OVERTIME	\$ 13,720	\$ 30,393	\$ 1,000	\$ -	\$ 1,000	\$ -
LONGEVITY BONUS	\$ -	\$ -	\$ -	\$ 483	\$ 667	\$ -
Paid Family Leave	\$ -	\$ 312	\$ 811	\$ 544	\$ 1,041	\$ -
PUBLICATIONS	\$ 367	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -
SUPPLIES	\$ 2,523	\$ 3,133	\$ 3,500	\$ 3,317	\$ 3,500	\$ -
MINOR EQUIPMENT	\$ 48	\$ 3,128	\$ 6,000	\$ 759	\$ 6,000	\$ -
GAS/DIESEL/OIL	\$ 820	\$ 753	\$ 1,200	\$ 1,108	\$ 1,200	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 100	\$ 265	\$ 100	\$ -
BUILDING MAINTENANCE	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
TELEPHONE	\$ 3,333	\$ 3,339	\$ 3,000	\$ 3,066	\$ 3,000	\$ -
ELECTRICITY	\$ 400	\$ 464	\$ 500	\$ 567	\$ 500	\$ -
HEATING FUEL	\$ 343	\$ 648	\$ 750	\$ 586	\$ 750	\$ -
LEGAL SERVICES	\$ -	\$ 3,799	\$ -	\$ 705	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 42,810	\$ 56,331	\$ 50,000	\$ 38,311	\$ 50,000	\$ -
COMPUTER SERVICES	\$ 1,545	\$ 1,765	\$ 2,000	\$ 1,545	\$ 2,000	\$ -
PRINTING	\$ 327	\$ 374	\$ 500	\$ 182	\$ 500	\$ -
POSTAGE & FREIGHT	\$ 542	\$ 327	\$ 1,000	\$ 640	\$ 1,000	\$ -
RENTALS & LEASES	\$ 670	\$ 670	\$ 1,000	\$ 670	\$ 1,000	\$ -
ADVERTISING/LEGAL NOTICES	\$ -	\$ 120	\$ 150	\$ 1,875	\$ 150	\$ -
TRAVEL & MEETING	\$ -	\$ -	\$ 2,500	\$ 875	\$ 2,500	\$ -
DUES & MEMBERSHIPS	\$ 370	\$ 758	\$ 500	\$ -	\$ 500	\$ -
TRAINING	\$ 125	\$ 875	\$ 2,500	\$ -	\$ 2,500	\$ -
<b>Total</b>	<b>\$ 310,989</b>	<b>\$ 285,134</b>	<b>\$ 434,890</b>	<b>\$ 248,021</b>	<b>\$ 362,439</b>	<b>\$ -</b>
Personnel	\$ 256,766	\$ 208,650	\$ 358,090	\$ 193,551	\$ 285,639	\$ -
Materials and Services	\$ 54,223	\$ 76,484	\$ 76,800	\$ 54,470	\$ 76,800	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Community Development Fund – Non-Departmental

Community Development Non Departmental						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
ADMIN COSTS-G/F SERVICES	\$ 40,638	\$ 49,143	\$ 89,656	\$ 89,656	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,465,858	\$ -	\$ 1,110,453	\$ 1,545,853	\$ 1,202,757	\$ -
<b>Total</b>	<b>\$ 40,638</b>	<b>\$ 49,143</b>	<b>\$ 89,656</b>	<b>\$ 89,656</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 40,638	\$ 49,143	\$ 89,656	\$ 89,656	\$ -	\$ -



## 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 wastewater 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.





## Public Works Fund Resources

Public Works Resources						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
BEGINNING FUND BALANCE	\$ 370,281	\$ 442,966	\$ 154,728	\$ 154,728	\$ 827,706	\$ -
FRANCHISE FEES	\$ 767,135	\$ 876,105	\$ 745,533	\$ 1,072,455	\$ 1,083,180	\$ -
DONATIONS	\$ 28,941	\$ -	\$ -	\$ -	\$ -	\$ -
STATE GRANT REIMBURSEMENT	\$ 7,003	\$ 126	\$ 126	\$ 126	\$ 126	\$ -
CEMETERY LOTS	\$ 16,255	\$ 5,250	\$ 5,277	\$ 1,981	\$ 1,981	\$ -
MISCELLANEOUS	\$ 13,303	\$ 6,319	\$ 3,334	\$ 6,319	\$ 6,319	\$ -
STATE MARINE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 1,507	\$ 2,576	\$ 3,091	\$ 3,993	\$ 4,983	\$ -
SALE OF CITY PROPERTY	\$ 3,362	\$ 33,909	\$ 573	\$ 33,909	\$ 33,909	\$ -
INSURANCE REIMBURSEMENT	\$ 2,628	\$ 3,182	\$ 3,182	\$ 3,182	\$ 3,182	\$ -
ENGINEERING	\$ 1,379	\$ 1,655	\$ 845	\$ 1,655	\$ 1,655	\$ -
CITY PARKS	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - WATER (FRAN)	\$ 144,943	\$ -	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
TRANSFER - SEWER (FRAN)	\$ 188,656	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
TRANSFER - ROOM TAX	\$ 172,706	\$ 142,879	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 200,000	\$ -
<b>Total</b>	<b>\$ 1,720,098</b>	<b>\$ 1,514,967</b>	<b>\$ 1,626,689</b>	<b>\$ 1,988,348</b>	<b>\$ 2,523,040</b>	<b>\$ -</b>

## Public Works Fund Summary of Expenditures

Public Works Summary							
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget	
Salaries and Wages	\$ 370,277	\$ 399,657	\$ 415,377	\$ 412,278	\$ 530,532	\$ -	-
PUBLIC WORKS DIRECTOR	\$ 35,680	\$ 49,811	\$ -	\$ -	\$ -	\$ -	-
MECHANIC	\$ 21,104	\$ 23,046	\$ -	\$ -	\$ -	\$ -	-
OPERATIONS ASSISTANT	\$ 4,326	\$ 12,666	\$ -	\$ -	\$ -	\$ -	-
UTILITY WORKER	\$ 216,802	\$ 238,402	\$ -	\$ -	\$ -	\$ -	-
LABOR (TEMPORARY)	\$ 19,586	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	-
STREET FOREMAN	\$ 72,780	\$ 75,732	\$ -	\$ -	\$ -	\$ -	-
FICA	\$ 28,614	\$ 31,071	\$ 32,492	\$ 32,021	\$ 34,848	\$ -	-
HEALTH INSURANCE	\$ 88,722	\$ 94,832	\$ 89,420	\$ 116,495	\$ 125,449	\$ -	-
RETIREMENT	\$ 92,425	\$ 103,909	\$ 109,491	\$ 104,394	\$ 135,472	\$ -	-
WORKMANS COMPENSATION	\$ 24,312	\$ 15,074	\$ 12,012	\$ 2,335	\$ 15,671	\$ -	-
UNEMPLOYMENT	\$ 374	\$ 406	\$ 416	\$ 2,643	\$ 3,189	\$ -	-
INSURANCE SPLIT	\$ 10	\$ 120	\$ -	\$ 251	\$ 120	\$ -	-
OVERTIME	\$ 10,244	\$ 13,665	\$ 4,000	\$ 9,097	\$ 4,000	\$ -	-
LONGEVITY BONUS	\$ 2,684	\$ 2,820	\$ 5,362	\$ 5,039	\$ 7,671	\$ -	-
Paid Family Leave	\$ -	\$ 898	\$ 1,662	\$ 3,603	\$ 2,733	\$ -	-
SUPPLIES	\$ 121,674	\$ 61,733	\$ 90,000	\$ 54,252	\$ 90,000	\$ -	-
MINOR EQUIPMENT	\$ 7,737	\$ 52,452	\$ 30,000	\$ 3,784	\$ 30,000	\$ -	-
GAS/DIESEL/OIL	\$ 31,607	\$ 28,618	\$ 29,000	\$ 29,018	\$ 29,000	\$ -	-
CLOTHING	\$ 1,435	\$ 3,707	\$ 2,300	\$ 3,546	\$ 2,300	\$ -	-
EQUIPMENT MAINTENANCE	\$ 57,548	\$ 63,764	\$ 60,000	\$ 74,526	\$ 60,000	\$ -	-
GROUND MAINTENANCE	\$ 50,198	\$ 45,126	\$ 40,000	\$ 68,466	\$ 40,000	\$ -	-
BUILDING MAINTENANCE	\$ 31,447	\$ 21,210	\$ 12,500	\$ 14,480	\$ 12,500	\$ -	-
MAINTENANCE CONTRACTS	\$ 1,283	\$ 733	\$ 1,000	\$ 269	\$ 1,000	\$ -	-
INFRASTRUCTURE MAINTENANC	\$ 68,081	\$ 60,981	\$ 70,000	\$ 12,544	\$ 100,000	\$ -	-
TELEPHONE	\$ 1,670	\$ 2,368	\$ 1,600	\$ 2,716	\$ 1,600	\$ -	-
ELECTRICITY	\$ 24,582	\$ 27,368	\$ 27,500	\$ 21,873	\$ 27,500	\$ -	-
HEATING FUEL	\$ 2,058	\$ 3,890	\$ 2,500	\$ 4,617	\$ 2,500	\$ -	-
GARBAGE	\$ 26,085	\$ 34,035	\$ 32,500	\$ 49,809	\$ 32,500	\$ -	-
LEGAL SERVICES	\$ -	\$ 13,788	\$ 1,000	\$ 8,021	\$ 1,000	\$ -	-
PROFESSIONAL/CONTRACTUAL	\$ 47,655	\$ 90,443	\$ 45,000	\$ 61,770	\$ 57,000	\$ -	-
COMPUTER SERVICES	\$ 7,725	\$ 7,725	\$ 8,000	\$ 6,937	\$ 8,000	\$ -	-
INSURANCE	\$ 7,285	\$ 8,382	\$ 8,500	\$ 9,516	\$ 8,500	\$ -	-
PRINTING	\$ 5	\$ 139	\$ 100	\$ 500	\$ 100	\$ -	-
POSTAGE & FREIGHT	\$ 261	\$ 423	\$ 300	\$ 183	\$ 300	\$ -	-
RENTALS & LEASES	\$ 1,290	\$ 23,240	\$ 11,000	\$ 17,952	\$ 11,000	\$ -	-
ADVERTISING/LEGAL NOTICE	\$ 17	\$ 325	\$ 700	\$ -	\$ 700	\$ -	-
TRAVEL & MEETING	\$ -	\$ -	\$ 1,000	\$ 2,030	\$ 1,000	\$ -	-
DUES & MEMBERSHIPS	\$ 389	\$ 13	\$ 1,000	\$ 5,928	\$ 1,000	\$ -	-
TRAINING	\$ 1,080	\$ 450	\$ 1,500	\$ 947	\$ 1,500	\$ -	-
EQUIPMENT	\$ -	\$ 2,604	\$ -	\$ 1,382	\$ 95,000	\$ -	-
INFRASTRUCTURE	\$ 49,884	\$ 41,951	\$ 185,000	\$ 1,424	\$ 185,000	\$ -	-
ADMIN COSTS-G/F SERVICES	\$ 115,477	\$ 99,317	\$ 104,552	\$ -	\$ -	\$ -	-
TRANSFER - AIRPORT	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -	-
ENDING FUND BALANCE	\$ 442,966	\$ 154,728	\$ (6,095)	\$ 827,706	\$ 368,355	\$ -	-
<b>Total</b>	<b>\$ 1,277,133</b>	<b>\$ 1,360,239</b>	<b>\$ 1,632,784</b>	<b>\$ 1,160,643</b>	<b>\$ 2,154,686</b>	<b>\$ -</b>	<b>-</b>
Personnel	\$ 617,662	\$ 662,453	\$ 686,232	\$ 704,156	\$ 875,686	\$ -	-
Materials and Services	\$ 491,109	\$ 550,914	\$ 477,000	\$ 453,681	\$ 519,000	\$ -	-
Capital	\$ 49,884	\$ 44,555	\$ 365,000	\$ 2,806	\$ 760,000	\$ -	-
Non-Departmental	\$ 118,477	\$ 102,317	\$ 104,552	\$ -	\$ -	\$ -	-

## Public Works Fund – Public Works

Public Works							
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget	
Salaries and Wages	\$ 299,942	\$ 343,877	\$ 399,677	\$ 353,470	\$ 466,675	\$ -	\$ -
PUBLIC WORKS DIRECTOR	\$ 35,680	\$ 49,811	\$ -	\$ -	\$ -	\$ -	\$ -
MECHANIC	\$ 21,104	\$ 23,046	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATIONS ASSISTANT	\$ 4,326	\$ 12,666	\$ -	\$ -	\$ -	\$ -	\$ -
UTILITY WORKER	\$ 166,053	\$ 182,622	\$ -	\$ -	\$ -	\$ -	\$ -
LABOR (TEMPORARY)	\$ 19,586	\$ -	\$ 16,000	\$ 16,000	\$ 16,000	\$ -	\$ -
STREET FOREMAN	\$ 72,780	\$ 75,732	\$ -	\$ -	\$ -	\$ -	\$ -
FICA	\$ 24,718	\$ 26,799	\$ 31,205	\$ 27,124	\$ 29,963	\$ -	\$ -
HEALTH INSURANCE	\$ 77,698	\$ 84,091	\$ 85,393	\$ 102,612	\$ 112,149	\$ -	\$ -
RETIREMENT	\$ 81,393	\$ 89,439	\$ 105,171	\$ 95,389	\$ 116,645	\$ -	\$ -
WORKMANS COMPENSATION	\$ 20,348	\$ 12,818	\$ 11,990	\$ 1,957	\$ 13,189	\$ -	\$ -
UNEMPLOYMENT	\$ 323	\$ 351	\$ 400	\$ 2,245	\$ 2,742	\$ -	\$ -
INSURANCE SPLIT	\$ 10	\$ 120	\$ -	\$ 251	\$ 120	\$ -	\$ -
OVERTIME	\$ 9,090	\$ 12,608	\$ 3,000	\$ 7,828	\$ 3,000	\$ -	\$ -
LONGEVITY BONUS	\$ 2,684	\$ 2,820	\$ 5,236	\$ 4,898	\$ 6,810	\$ -	\$ -
Paid Family Leave	\$ -	\$ 785	\$ 1,599	\$ 3,131	\$ 2,350	\$ -	\$ -
SUPPLIES	\$ 86,353	\$ 27,037	\$ 50,000	\$ 47,268	\$ 50,000	\$ -	\$ -
MINOR EQUIPMENT	\$ 6,494	\$ 52,210	\$ 25,000	\$ 3,536	\$ 25,000	\$ -	\$ -
GAS/DIESEL/OIL	\$ 28,590	\$ 25,575	\$ 25,000	\$ 28,379	\$ 25,000	\$ -	\$ -
CLOTHING	\$ 1,376	\$ 3,565	\$ 2,000	\$ 3,546	\$ 2,000	\$ -	\$ -
EQUIPMENT MAINTENANCE	\$ 52,812	\$ 59,550	\$ 50,000	\$ 72,456	\$ 50,000	\$ -	\$ -
GROUPS MAINTENANCE	\$ 28,629	\$ 26,119	\$ 25,000	\$ 25,854	\$ 25,000	\$ -	\$ -
BUILDING MAINTENANCE	\$ 26,874	\$ 17,601	\$ 7,500	\$ 6,488	\$ 7,500	\$ -	\$ -
MAINTENANCE CONTRACTS	\$ 1,283	\$ 733	\$ 1,000	\$ 269	\$ 1,000	\$ -	\$ -
INFRASTRUCTURE MAINTENANC	\$ 58,924	\$ 81,516	\$ 60,000	\$ 12,351	\$ 90,000	\$ -	\$ -
TELEPHONE	\$ 1,670	\$ 2,368	\$ 1,600	\$ 2,716	\$ 1,600	\$ -	\$ -
ELECTRICITY	\$ 2,401	\$ 2,786	\$ 2,500	\$ 3,975	\$ 2,500	\$ -	\$ -
HEATING FUEL	\$ 2,058	\$ 3,890	\$ 2,500	\$ 4,617	\$ 2,500	\$ -	\$ -
GARBAGE	\$ 3,131	\$ 13,368	\$ 10,000	\$ 31,585	\$ 10,000	\$ -	\$ -
LEGAL SERVICES	\$ -	\$ 13,788	\$ 1,000	\$ 7,995	\$ 1,000	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 41,853	\$ 24,093	\$ 30,000	\$ 58,646	\$ 30,000	\$ -	\$ -
COMPUTER SERVICES	\$ 7,725	\$ 7,725	\$ 8,000	\$ 6,937	\$ 8,000	\$ -	\$ -
INSURANCE	\$ 7,285	\$ 8,382	\$ 8,500	\$ 9,516	\$ 8,500	\$ -	\$ -
PRINTING	\$ 5	\$ 139	\$ 100	\$ 500	\$ 100	\$ -	\$ -
POSTAGE & FREIGHT	\$ 261	\$ 423	\$ 300	\$ 183	\$ 300	\$ -	\$ -
RENTALS & LEASES	\$ 1,290	\$ 23,240	\$ 10,000	\$ 17,952	\$ 10,000	\$ -	\$ -
ADVERTISING/LEGAL NOTICE	\$ 17	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ -
TRAVEL & MEETING	\$ -	\$ -	\$ 1,000	\$ 2,030	\$ 1,000	\$ -	\$ -
DUES & MEMBERSHIPS	\$ 389	\$ 13	\$ 1,000	\$ 5,928	\$ 1,000	\$ -	\$ -
TRAINING	\$ 1,080	\$ 450	\$ 1,500	\$ 947	\$ 1,500	\$ -	\$ -
EQUIPMENT	\$ -	\$ 2,604	\$ -	\$ 1,382	\$ 95,000	\$ -	\$ -
BUILDINGS	\$ -	\$ -	\$ 180,000	\$ -	\$ 480,000	\$ -	\$ -
INFRASTRUCTURE	\$ 49,884	\$ 41,951	\$ 185,000	\$ -	\$ 185,000	\$ -	\$ -
<b>Total</b>	<b>\$ 946,176</b>	<b>\$ 1,012,833</b>	<b>\$ 1,348,371</b>	<b>\$ 969,959</b>	<b>\$ 1,883,342</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ 535,793	\$ 573,707	\$ 659,671	\$ 614,905	\$ 769,642	\$ -	\$ -
Materials and Services	\$ 360,500	\$ 394,571	\$ 323,700	\$ 353,672	\$ 353,700	\$ -	\$ -
Capital	\$ 49,884	\$ 44,555	\$ 365,000	\$ 1,382	\$ 760,000	\$ -	\$ -

## Public Works Fund – Parks

Parks						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 50,749	\$ 55,780	\$ 15,700	\$ 58,808	\$ 63,858	\$ -
UTILITY WORKER	\$ 50,749	\$ 55,780	\$ -	\$ -	\$ -	\$ -
FICA	\$ 3,896	\$ 4,273	\$ 1,287	\$ 4,898	\$ 4,885	\$ -
HEALTH INSURANCE	\$ 11,023	\$ 10,742	\$ 4,027	\$ 13,883	\$ 13,300	\$ -
RETIREMENT	\$ 11,032	\$ 14,470	\$ 4,320	\$ 9,005	\$ 18,828	\$ -
WORKMANS COMPENSATION	\$ 3,964	\$ 2,256	\$ 22	\$ 378	\$ 2,482	\$ -
UNEMPLOYMENT	\$ 51	\$ 56	\$ 16	\$ 397	\$ 447	\$ -
OVERTIME	\$ 1,154	\$ 1,057	\$ 1,000	\$ 1,269	\$ 1,000	\$ -
LONGEVITY BONUS	\$ -	\$ -	\$ 126	\$ 140	\$ 861	\$ -
Paid Family Leave	\$ -	\$ 113	\$ 63	\$ 472	\$ 383	\$ -
SUPPLIES	\$ 35,321	\$ 34,696	\$ 40,000	\$ 6,984	\$ 40,000	\$ -
MINOR EQUIPMENT	\$ 1,243	\$ 242	\$ 5,000	\$ 248	\$ 5,000	\$ -
GAS/DIESEL/OIL	\$ 3,016	\$ 3,043	\$ 4,000	\$ 639	\$ 4,000	\$ -
CLOTHING	\$ 58	\$ 142	\$ 300	\$ -	\$ 300	\$ -
EQUIPMENT MAINTENANCE	\$ 4,737	\$ 4,214	\$ 10,000	\$ 2,070	\$ 10,000	\$ -
GROUNDS MAINTENANCE	\$ 21,569	\$ 19,008	\$ 15,000	\$ 42,613	\$ 15,000	\$ -
BUILDING MAINTENANCE	\$ 4,573	\$ 3,609	\$ 5,000	\$ 7,992	\$ 5,000	\$ -
INFRASTRUCTURE MAINTENANC	\$ 9,156	\$ (20,534)	\$ 10,000	\$ 193	\$ 10,000	\$ -
ELECTRICITY	\$ 22,181	\$ 24,582	\$ 25,000	\$ 17,899	\$ 25,000	\$ -
GARBAGE	\$ 22,954	\$ 20,667	\$ 22,500	\$ 18,224	\$ 22,500	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 5,802	\$ 66,350	\$ 15,000	\$ 3,124	\$ 27,000	\$ -
RENTALS & LEASES	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
ADVERTISING/LEGAL NOTICE	\$ -	\$ 325	\$ 500	\$ -	\$ 500	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ -	\$ 1,424	\$ -	\$ -
<b>Total</b>	<b>\$ 212,479</b>	<b>\$ 245,089</b>	<b>\$ 179,861</b>	<b>\$ 190,684</b>	<b>\$ 271,343</b>	<b>\$ -</b>
Personnel	\$ 81,870	\$ 88,746	\$ 26,561	\$ 89,250	\$ 106,043	\$ -
Materials and Services	\$ 130,610	\$ 156,343	\$ 153,300	\$ 100,010	\$ 165,300	\$ -
Capital	\$ -	\$ -	\$ -	\$ 1,424	\$ -	\$ -



## Public Works Fund – Non-Departmental

Public Works - Non Departmental						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
ADMIN COSTS-G/F SERVICES	\$ 115,477	\$ 99,317	\$ 104,552	\$ -	\$ -	\$ -
TRANSFER - AIRPORT	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 303,214	\$ -	\$ 481,977	\$ 481,977	\$ -	\$ -
<b>Total</b>	<b>\$ 118,477</b>	<b>\$ 102,317</b>	<b>\$ 104,552</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 118,477	\$ 102,317	\$ 104,552	\$ -	\$ -	\$ -



## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 808,883	\$ 1,168,234	\$ 1,168,234	\$ 1,168,234	\$ 1,118,994	\$ -
STATE GAS TAX	\$ 553,993	\$ 567,495	\$ 469,989	\$ 574,290	\$ 591,519	\$ -
SURFACE TRANSPORTATION	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 5,173	\$ 44,404	\$ 14,282	\$ 68,844	\$ 85,903	\$ -
MISCELLANOUS	\$ 5,360	\$ 5,921	\$ 5,501	\$ 5,921	\$ 5,921	\$ -
<b>Total</b>	<b>\$ 1,373,410</b>	<b>\$ 1,786,054</b>	<b>\$ 1,978,006</b>	<b>\$ 1,817,290</b>	<b>\$ 1,802,337</b>	<b>\$ -</b>

## State Taxes for Streets Requirements

State Tax Fund Streets Requirements						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
SUPPLIES	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ -	\$ 2,712	\$ -	\$ -
GROUNDS MAINTENANCE	\$ 14	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
INFRASTRUCTURE MAINTENANC	\$ 8,125	\$ 7	\$ 100,000	\$ -	\$ 100,000	\$ -
ELECTRICITY	\$ 111,175	\$ 107,980	\$ 115,000	\$ 159,836	\$ 115,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
AUDIT	\$ 2,548	\$ 2,053	\$ 2,200	\$ 1,260	\$ 2,200	\$ -
EQUIPMENT	\$ 27,999	\$ 123,143	\$ 150,000	\$ -	\$ 150,000	\$ -
TRANSFER - G/F SERVICES	\$ 55,314	\$ 26,551	\$ 34,488	\$ 34,488	\$ 34,488	\$ -
TRANSFER - STREET CONST	\$ -	\$ 1,200,000	\$ 500,000	\$ 500,000	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
ENDING FUND BALANCE	\$ 1,168,234	\$ 1,168,234	\$ 1,060,318	\$ 1,118,994	\$ 1,334,649	\$ -
<b>Total</b>	<b>\$ 205,175</b>	<b>\$ 1,459,733</b>	<b>\$ 917,688</b>	<b>\$ 698,296</b>	<b>\$ 467,688</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 121,862	\$ 110,039	\$ 233,200	\$ 163,808	\$ 233,200	\$ -
Capital	\$ 27,999	\$ 123,143	\$ 150,000	\$ -	\$ 150,000	\$ -
Non-Departmental	\$ 55,314	\$ 1,226,551	\$ 534,488	\$ 534,488	\$ 84,488	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 19,992	\$ 17,214	\$ 19,290	\$ 19,290	\$ 23,087	\$ -
CURRENT ASSESSMENTS	\$ 88,270	\$ 92,531	\$ 107,574	\$ 94,406	\$ 97,239	\$ -
DELINQUENT ASESSMENTS	\$ 1,553	\$ 1,563	\$ 3,323	\$ 1,563	\$ 1,563	\$ -
INTEREST ON ASSESSMENTS	\$ 421	\$ 273	\$ 28	\$ 273	\$ 273	\$ -
INTEREST ON INVESTMENTS	\$ 143	\$ 5,860	\$ 316	\$ 9,086	\$ 11,337	\$ -
ASSESSMENT OFFSETS	\$ 22	\$ 32	\$ 20	\$ 32	\$ 32	\$ -
MISCELLANEOUS	\$ 187	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 110,589</b>	<b>\$ 117,474</b>	<b>\$ 130,551</b>	<b>\$ 124,650</b>	<b>\$ 133,531</b>	<b>\$ -</b>

## Downtown Maintenance District Requirements

Downtown Maintenance Requirements						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
SUPPLIES	\$ -	\$ 328	\$ 500	\$ -	\$ 500	\$ -
GROUNDS MAINTENANCE	\$ 30,402	\$ 32,274	\$ 30,302	\$ 36,049	\$ 30,302	\$ -
INFRASTRUCTURE MAINTENANC	\$ 1,235	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
LEGAL SERVICES	\$ 268	\$ -	\$ 300	\$ -	\$ 300	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 53,576	\$ 57,647	\$ 53,576	\$ 57,437	\$ 55,719	\$ -
ADVERTISING/LEGAL NOTICES	\$ 311	\$ 317	\$ 400	\$ -	\$ 400	\$ -
TRANSFER - G/F SERVICES	\$ 7,583	\$ 7,618	\$ 7,583	\$ 8,078	\$ 7,940	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -
ENDING FUND BALANCE	\$ 17,214	\$ 19,290	\$ 26,890	\$ 23,087	\$ 27,370	\$ -
<b>Total</b>	<b>\$ 93,375</b>	<b>\$ 98,184</b>	<b>\$ 103,661</b>	<b>\$ 101,564</b>	<b>\$ 106,161</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 85,792	\$ 90,566	\$ 86,078	\$ 93,486	\$ 88,221	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 7,583	\$ 7,618	\$ 17,583	\$ 8,078	\$ 17,940	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 158,407	\$ 232,920	\$ 325,071	\$ 325,071	\$ 432,335	\$ -
911 REVENUE - CITY	\$ 190,098	\$ 196,637	\$ 162,076	\$ 211,505	\$ 213,620	\$ -
INTEREST ON INVESTMENTS	\$ 851	\$ 13,326	\$ 2,691	\$ 20,661	\$ 25,780	\$ -
<b>Total</b>	<b>\$ 349,356</b>	<b>\$ 442,883</b>	<b>\$ 489,838</b>	<b>\$ 557,237</b>	<b>\$ 671,735</b>	<b>\$ -</b>

### 911 Special Revenue Fund Requirements



911 Special Revenue Fund Requirements						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
Salaries and Wages	\$ 64,033	\$ 67,973	\$ 72,886	\$ 76,821	\$ 78,900	\$ -
DISPATCHERS (1.05)	\$ 64,033	\$ 67,973	\$ -	\$ -	\$ -	\$ -
FICA	\$ 5,895	\$ 5,964	\$ 5,576	\$ 6,888	\$ 6,036	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 15,331	\$ 14,404	\$ 15,663	\$ 15,030	\$ 14,831	\$ -
RETIREMENT	\$ 16,337	\$ 17,808	\$ 19,612	\$ 10,856	\$ 22,876	\$ -
WORKMANS COMPENSATION INS	\$ 265	\$ 132	\$ 102	\$ 34	\$ 112	\$ -
UNEMPLOYMENT	\$ 77	\$ 78	\$ 73	\$ 474	\$ 552	\$ -
INCENTIVE PAY	\$ 1,413	\$ 1,450	\$ 1,997	\$ 1,908	\$ 2,036	\$ -
INSURANCE SPLIT	\$ 360	\$ 360	\$ 360	\$ 400	\$ 360	\$ -
OVERTIME/HOLIDAY PAY	\$ 12,533	\$ 9,165	\$ 10,000	\$ 10,297	\$ 10,000	\$ -
LONGEVITY BONUS	\$ 185	\$ 321	\$ 525	\$ 1,345	\$ 1,500	\$ -
Paid Family Leave	\$ -	\$ 152	\$ 292	\$ 682	\$ 473	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
MAINTENANCE CONTRACTS	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 7	\$ 7	\$ 2,000	\$ 166	\$ 2,000	\$ -
EQUIPMENT	\$ -	\$ -	\$ 300,000	\$ -	\$ 450,000	\$ -
CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 232,920	\$ 325,071	\$ 56,252	\$ 432,335	\$ 77,558	\$ -
<b>Total</b>	<b>\$ 116,436</b>	<b>\$ 117,812</b>	<b>\$ 433,586</b>	<b>\$ 124,902</b>	<b>\$ 594,177</b>	<b>\$ -</b>
Personnel	\$ 116,429	\$ 117,805	\$ 127,086	\$ 124,736	\$ 137,677	\$ -
Materials and Services	\$ 7	\$ 7	\$ 6,500	\$ 166	\$ 6,500	\$ -
Capital	\$ -	\$ -	\$ 300,000	\$ -	\$ 450,000	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Economic Development

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

## Economic Development Resources

Economic Development Resources						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 2,044	\$ 2,447	\$ 2,773	\$ 2,773	\$ 3,150	\$ -
CIGARETTE TAX	\$ 1,385	\$ 1,236	\$ 833	\$ 1,236	\$ 1,236	\$ -
INTEREST ON INVESTMENTS	\$ 18	\$ 91	\$ 11	\$ 141	\$ 176	\$ -
TRANSFER - GENERAL	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000	\$ 12,000	\$ -
<b>Total</b>	<b>\$ 14,447</b>	<b>\$ 14,773</b>	<b>\$ 14,617</b>	<b>\$ 15,150</b>	<b>\$ 16,562</b>	<b>\$ -</b>

## Economic Development Requirements

Economic Development Requirements						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
DUES & MEMBERSHIPS	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,500	\$ -
CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 2,447	\$ 2,773	\$ 2,617	\$ 3,150	\$ 3,062	\$ -
<b>Total</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 13,500</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 13,500	\$ -
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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 145,881	\$ 147,122	\$ 82,303	\$ 82,303	\$ 79,536	\$ -
INTEREST ON INVESTMENTS	\$ 744	\$ 1,168	\$ 1,402	\$ 1,811	\$ 2,260	\$ -
DONATIONS/LOCAL MATCH	\$ 1,480	\$ 625	\$ 610	\$ 625	\$ 625	\$ -
STATE GRANT REIMBURSEMENT	\$ 3,216	\$ -	\$ 3,370	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - ROOM TAX	\$ 83,568	\$ 69,135	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ 110,000	\$ 110,000	\$ 100,000	\$ -
Transfer - CAP I&M	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 234,904</b>	<b>\$ 273,051</b>	<b>\$ 197,685</b>	<b>\$ 194,740</b>	<b>\$ 182,422</b>	<b>\$ -</b>

## Emergency Readiness Requirements

Emergency Readiness						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
Salaries and Wages	\$ 27,250	\$ 24,850	\$ 26,992	\$ 32,868	\$ 40,168	\$ -
EMERGENCY READINESS MGR	\$ 6,473	\$ -	\$ -	\$ -	\$ -	\$ -
EMERGENCY COORDINATOR	\$ 20,777	\$ 24,850	\$ -	\$ -	\$ -	\$ -
FICA	\$ 1,989	\$ 1,804	\$ 2,065	\$ 2,434	\$ 3,073	\$ -
HEALTH INSURANCE	\$ 7,980	\$ 6,654	\$ 8,009	\$ 9,501	\$ 11,053	\$ -
RETIREMENT	\$ 6,919	\$ 5,441	\$ 7,256	\$ 4,483	\$ 11,777	\$ -
WORKMANS COMPENSATION INS	\$ 149	\$ 274	\$ 38	\$ 7	\$ 42	\$ -
UNEMPLOYMENT	\$ 26	\$ 24	\$ 27	\$ 216	\$ 281	\$ -
Paid Family Leave	\$ -	\$ 51	\$ 108	\$ 254	\$ 241	\$ -
SUPPLIES	\$ 6,321	\$ 6,985	\$ 10,000	\$ 44,068	\$ 10,000	\$ -
MINOR EQUIPMENT	\$ 190	\$ 1,940	\$ 3,500	\$ -	\$ 3,500	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 1,000	\$ 1,989	\$ 1,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 5,177	\$ 9,225	\$ 30,000	\$ 9,967	\$ 30,000	\$ -
PRINTING	\$ -	\$ -	\$ 1,000	\$ 118	\$ 1,000	\$ -
POSTAGE & FREIGHT	\$ 42	\$ 111	\$ 500	\$ -	\$ 500	\$ -
LEGAL NOTICES	\$ -	\$ -	\$ 500	\$ -	\$ 500	\$ -
TRAVEL & MEETING	\$ -	\$ 34	\$ 100	\$ -	\$ 100	\$ -
DUES & MEMBERSHIPS	\$ -	\$ 35	\$ 100	\$ -	\$ 100	\$ -
TRAINING	\$ 109	\$ 497	\$ 3,500	\$ -	\$ 3,500	\$ -
EQUIPMENT	\$ -	\$ 1,406	\$ 10,000	\$ 9,297	\$ 10,000	\$ -
BUILDINGS	\$ 23,736	\$ 71,852	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ 7,895	\$ 59,565	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 147,122	\$ 82,303	\$ 92,990	\$ 79,536	\$ 55,586	\$ -
<b>Total</b>	<b>\$ 87,782</b>	<b>\$ 190,748</b>	<b>\$ 104,695</b>	<b>\$ 115,203</b>	<b>\$ 126,836</b>	<b>\$ -</b>
Personnel	\$ 44,312	\$ 39,098	\$ 44,495	\$ 49,764	\$ 66,636	\$ -
Materials and Services	\$ 11,839	\$ 18,826	\$ 50,200	\$ 56,142	\$ 50,200	\$ -
Capital	\$ 31,631	\$ 132,823	\$ 10,000	\$ 9,297	\$ 10,000	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Fire Equipment (2018)

FY25 1.0

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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 9,058	\$ 10,323	\$ 18,668	\$ 18,668	\$ 55,683	\$ -
TAX LEVY	\$ 267,334	\$ 265,195	\$ -	\$ 362,603	\$ -	\$ -
DELINQUENT TAXES	\$ 4,690	\$ 3,650	\$ 2,588	\$ 3,650	\$ 3,650	\$ -
TAX OFFSETS	\$ 68	\$ 94	\$ 58	\$ 94	\$ 94	\$ -
INTERFD LOAN-SYS DEV(WTR)	\$ 329,578	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON TAX RECEIPTS	\$ 949	\$ 247	\$ 83	\$ 247	\$ 247	\$ -
INTEREST ON INVESTMENTS	\$ -	17659	\$ -	\$ -	\$ -	\$ -
Transfer - General	\$ -	\$ 51,079	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 611,677</b>	<b>\$ 348,246</b>	<b>\$ 21,397</b>	<b>\$ 385,261</b>	<b>\$ 59,674</b>	<b>\$ -</b>

## Fire Equipment (2018) Requirements

Fire Equipment (2018)						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
INTEREST	\$ 2,093	\$ -	\$ -	\$ -	\$ -	\$ -
LOAN REPAYMT-SYS DEV(WTR)	\$ 299,261	\$ 329,578	\$ -	\$ 329,578	\$ -	\$ -
LOAN REPAYMT-SYS DEV(SWR)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 10,323	\$ 18,668	\$ 21,397	\$ 55,683	\$ 59,674	\$ -
<b>Totals</b>	<b>\$ 601,354</b>	<b>\$ 329,578</b>	<b>\$ -</b>	<b>\$ 329,578</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 2,093	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 599,261	\$ 329,578	\$ -	\$ 329,578	\$ -	\$ -



## 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 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 494,756	\$ -
TAX LEVY	\$ -	\$ -	\$ 460,000	\$ 325,000	\$ 460,000	\$ -
Interfund Loan - Conv Center	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,710,000</b>	<b>\$ 1,575,000</b>	<b>\$ 954,756</b>	<b>\$ -</b>

## Fire Equipment (2023) Requirements

Fire Equipment (2023)						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
EQUIPMENT	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Buildings	\$ -	\$ -	\$ 900,000	\$ 930,245	\$ -	\$ -
Transfer - Seaside F&R	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Interfund Loan - Conv Center	\$ -	\$ -	\$ -	\$ -	\$ 312,500	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ 460,000	\$ 494,756	\$ 292,256	\$ -
<b>Totals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,100,000</b>	<b>\$ 930,245</b>	<b>\$ 662,500</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 1,100,000	\$ 930,245	\$ 200,000	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ 462,500	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ -	\$ 768,637	\$ 1,593,954	\$ 1,593,954	\$ 1,686,838	\$ -
AMERICAN RESCUE FUNDS	\$ 764,978	\$ 765,408	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 3,659	\$ 59,910	\$ 16,088	\$ 92,884	\$ 115,899	\$ -
<b>Total</b>	<b>\$ 768,637</b>	<b>\$ 1,593,954</b>	<b>\$ 1,610,042</b>	<b>\$ 1,686,838</b>	<b>\$ 1,802,738</b>	<b>\$ -</b>

### American Rescue Plan Requirements

American Rescue Plan						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
INFRASTRUCTURE	\$ -	\$ -	\$ 1,565,790	\$ -	\$ 1,686,838	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 768,637	\$ 1,593,954	\$ 44,252	\$ 1,686,838	\$ 115,899	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,565,790</b>	<b>\$ -</b>	<b>\$ 1,686,838</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 1,565,790	\$ -	\$ 1,686,838	\$ -
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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 560,993	\$ 493,676	\$ 432,285	\$ 432,285	\$ 365,890	\$ -
TAX LEVY	\$ 335,109	\$ 335,255	\$ 334,705	\$ 328,496	\$ 328,496	\$ -
DELINQUENT TAXES	\$ 6,212	\$ 4,578	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
INTEREST ON INVESTMENTS	\$ 3,002	\$ 22,501	\$ 5,955	\$ 34,886	\$ 43,530	\$ -
INTEREST ON TAX RECEIPTS	\$ 1,601	\$ 308	\$ 104	\$ 308	\$ 308	\$ -
TAX OFFSETS	\$ 85	\$ 116	\$ 73	\$ 116	\$ 116	\$ -
<b>Total</b>	<b>\$ 907,001</b>	<b>\$ 856,435</b>	<b>\$ 777,622</b>	<b>\$ 800,590</b>	<b>\$ 742,840</b>	<b>\$ -</b>

### Water General Obligation Bond Fund Requirements

Amortization Bond Premium (Water GO Bond)						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BOND PRINCIPAL	\$ 315,000	\$ 340,000	\$ 365,000	\$ 365,000	\$ 395,000	\$ -
BOND INTEREST	\$ 98,325	\$ 84,150	\$ 69,700	\$ 69,700	\$ 54,187	\$ -
ENDING FUND BALANCE	\$ 493,676	\$ 432,285	\$ 342,922	\$ 365,890	\$ 293,653	\$ -
<b>Total</b>	<b>\$ 413,325</b>	<b>\$ 424,150</b>	<b>\$ 434,700</b>	<b>\$ 434,700</b>	<b>\$ 449,187</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 413,325	\$ 424,150	\$ 434,700	\$ 434,700	\$ 449,187	\$ -



## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 91,281	\$ 83,087	\$ 84,379	\$ 84,379	\$ 86,106	\$ -
DONATIONS	\$ 11,920	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
INTEREST ON INVESTMENTS	\$ 456	\$ 792	\$ 950	\$ 1,228	\$ 1,532	\$ -
<b>Total</b>	<b>\$ 103,657</b>	<b>\$ 84,379</b>	<b>\$ 85,829</b>	<b>\$ 86,106</b>	<b>\$ 88,138</b>	<b>\$ -</b>

### Library Trust Requirements

Library Trust						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
MINOR EQUIPMENT	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
EQUIPMENT MAINTENANCE	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -
BUILDING MAINTENANCE	\$ -	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 20,570	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 83,087	\$ 84,379	\$ 78,829	\$ 86,106	\$ 81,138	\$ -
<b>Total</b>	<b>\$ 20,570</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ -</b>	<b>\$ 7,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 20,570	\$ -	\$ 7,000	\$ -	\$ 7,000	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
Beginning Fund Balance	\$ 68,728	\$ 74,418	\$ 144,075	\$ 144,075	\$ 76,898	\$ -
INTERFUND LOAN-SYS DEV(W)	\$ 121,564	\$ 118,024	\$ -	\$ -	\$ -	\$ -
ASSESSMENT PRINCIPAL	\$ 933	\$ -	\$ 5,000	\$ -	\$ -	\$ -
ASSESSMENT INTEREST	\$ 679	\$ 804	\$ 804	\$ 804	\$ 804	\$ -
ASSESSMENT PENALTIES	\$ 22	\$ 43	\$ 43	\$ 43	\$ 43	\$ -
Interest on Investments	\$ -	\$ 786	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 191,926</b>	<b>\$ 194,075</b>	<b>\$ 149,922</b>	<b>\$ 144,922</b>	<b>\$ 77,745</b>	<b>\$ -</b>

## Special Assessments Fund Requirements

Special Assessments						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
INTEREST	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ -
LOAN REPAYMENT-SYS (WTR)	\$ 117,324	\$ 50,000	\$ 68,024	\$ 68,024	\$ -	\$ -
Ending Fund Balance	\$ 74,418	\$ 144,075	\$ 81,898	\$ 76,898	\$ 77,745	\$ -
<b>Total</b>	<b>\$ 117,508</b>	<b>\$ 50,000</b>	<b>\$ 68,024</b>	<b>\$ 68,024</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 184	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 117,324	\$ 50,000	\$ 68,024	\$ 68,024	\$ -	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 681,921	\$ 744,149	\$ 785,617	\$ 785,617	\$ 831,050	\$ -
SYSTEMS DEV - PRINCIPAL	\$ 57,770	\$ 34,182	\$ 32,483	\$ 34,182	\$ 34,182	\$ -
INTEREST ON INVESTMENTS	\$ 3,976	\$ 7,203	\$ 8,644	\$ 11,168	\$ 13,935	\$ -
SYSTEMS DEV - INTEREST	\$ 482	\$ 83	\$ 83	\$ 83	\$ 83	\$ -
<b>Total</b>	<b>\$ 744,149</b>	<b>\$ 785,617</b>	<b>\$ 826,827</b>	<b>\$ 831,050</b>	<b>\$ 879,250</b>	<b>\$ -</b>

## Systems Development – Parks Requirements

System Development - Parks						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
LAND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 744,149	\$ 785,617	\$ 751,827	\$ 831,050	\$ 804,250	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 75,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 386,265	\$ 550,288	\$ 498,949	\$ 498,949	\$ 607,130	\$ -
INTEREST ON INVESTMENTS	\$ 2,459	\$ 5,276	\$ 6,331	\$ 8,180	\$ 10,207	\$ -
TRANSFER - ROOM TAX	\$ 161,564	\$ 133,661	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
<b>Totals</b>	<b>\$ 550,288</b>	<b>\$ 689,225</b>	<b>\$ 605,280</b>	<b>\$ 607,130</b>	<b>\$ 717,337</b>	<b>\$ -</b>

### Capital Improvements and Maintenance Requirements

Capital Improvements and Maintenance						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
EQUIPMENT	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ 276.00	\$ -	\$ -	\$ -	\$ -
Transfer - Emergency Ops	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 550,288	\$ 498,949	\$ 605,280	\$ 607,130	\$ 717,337	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 190,276</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ 135,276	\$ -	\$ -	\$ -	\$ -
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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 64,500	\$ 69,374	\$ 73,237	\$ 73,237	\$ 77,512	\$ -
SYSTEMS DEV - PRINCIPAL	\$ 4,470	\$ 3,108	\$ 2,664	\$ 3,108	\$ 3,108	\$ -
INTEREST ON INVESTMENTS	\$ 371	\$ 748	\$ 898	\$ 1,160	\$ 1,448	\$ -
SYSTEMS DEV - INTEREST	\$ 33	\$ 7	\$ 7	\$ 7	\$ 7	\$ -
<b>Total</b>	<b>\$ 69,374</b>	<b>\$ 73,237</b>	<b>\$ 76,806</b>	<b>\$ 77,512</b>	<b>\$ 82,074</b>	<b>\$ -</b>

### Systems Development – Roads Requirements

System Development - Roads						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 69,374	\$ 73,237	\$ 76,806	\$ 77,512	\$ 82,074	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 456,034	\$ 438,014	\$ 577,060	\$ 577,060	\$ 795,100	\$ -
DONATIONS	\$ 9,400	\$ 28,700	\$ 18,058	\$ 20,000	\$ 20,000	\$ -
INTEREST ON INVESTMENTS	\$ 2,093	\$ 4,205	\$ 5,046	\$ 6,519	\$ 8,135	\$ -
TRANSFER - ROOM TAX	\$ 133,708	\$ 110,616	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 300,000	\$ -
<b>Total</b>	<b>\$ 601,235</b>	<b>\$ 581,535</b>	<b>\$ 800,164</b>	<b>\$ 803,579</b>	<b>\$ 1,123,235</b>	<b>\$ -</b>

## Prom Improvement Requirements

Prom Improvement						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
GROUNDS MAINTENANCE	\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ -
INFRASTRUCTURE MAINT	\$ 5,743	\$ -	\$ -	\$ 6,561	\$ -	\$ -
INFRASTRUCTURE	\$ 23,321	\$ 4,475	\$ 105,000	\$ -	\$ 105,000	\$ -
INTERFUND LOAN - SYS(SWR)	\$ 134,157	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCY	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -
ENDING FUND BALANCE	\$ 438,014	\$ 577,060	\$ 620,164	\$ 795,100	\$ 943,235	\$ -
<b>Total</b>	<b>\$ 163,221</b>	<b>\$ 4,475</b>	<b>\$ 180,000</b>	<b>\$ 8,479</b>	<b>\$ 180,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 5,743	\$ -	\$ -	\$ 8,479	\$ -	\$ -
Capital	\$ 23,321	\$ 4,475	\$ 105,000	\$ -	\$ 105,000	\$ -
Non-Departmental	\$ 134,157	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 4,947	\$ 4,974	\$ 108,290	\$ 108,290	\$ 91,921	\$ -
INTEREST ON INVESTMENTS	\$ 27	\$ 18	\$ 22	\$ 28	\$ 35	\$ -
Transfer - General	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 4,974</b>	<b>\$ 254,993</b>	<b>\$ 108,312</b>	<b>\$ 108,318</b>	<b>\$ 91,957</b>	<b>\$ -</b>

## Parks Construction Requirements

Parks Construction						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
PROFESSIONAL/CONTRACTUAL	\$ -	\$ 65,698	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ 81,005	\$ 25,000	\$ 16,397	\$ 25,000	\$ -
Ending Fund Balance	\$ 4,974	\$ 108,290	\$ 83,312	\$ 91,921	\$ 66,957	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 146,703</b>	<b>\$ 25,000</b>	<b>\$ 16,397</b>	<b>\$ 25,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ 65,698	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ 81,005	\$ 25,000	\$ 16,397	\$ 25,000	\$ -
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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 7,192	\$ 10,537	\$ 13,447	\$ 13,447	\$ 28,235	\$ -
RENTALS/LEASES	\$ 2,009	\$ 2,009	\$ 1,000	\$ 2,009	\$ 2,009	\$ -
DONATIONS	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -
MISCELLANEOUS	\$ -	\$ 20	\$ 20	\$ 20	\$ 20	\$ -
INTEREST ON INVESTMENTS	\$ 40	\$ 31	\$ 37	\$ 48	\$ 60	\$ -
TRANSFER - PUBLIC WORKS	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ -
Transfer - Tourism Activities	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -
<b>Total</b>	<b>\$ 12,741</b>	<b>\$ 16,096</b>	<b>\$ 48,004</b>	<b>\$ 49,024</b>	<b>\$ 30,823</b>	<b>\$ -</b>

### Airport Requirements

Airport Requirements						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
GROUNDS MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -
INSURANCE	\$ 2,204	\$ 2,649	\$ 2,750	\$ 2,649	\$ 2,750	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 30,000	\$ 18,140	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UNAPPROPRIATED	\$ 10,537	\$ 13,447	\$ 15,254	\$ 28,235	\$ 23,073	\$ -
<b>Total</b>	<b>\$ 2,204</b>	<b>\$ 2,649</b>	<b>\$ 32,750</b>	<b>\$ 20,789</b>	<b>\$ 2,750</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 2,204	\$ 2,649	\$ 2,750	\$ 2,649	\$ 7,750	\$ -
Capital	\$ -	\$ -	\$ 30,000	\$ 18,140	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Street Construction Fund

FY25 1.0

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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 3,055	\$ 3,072	\$ 2,503,083	\$ 2,503,083	\$ 3,003,097	\$ -
INTEREST ON INVESTMENTS	\$ 17	\$ 11	\$ 14	\$ 14	\$ 14	\$ -
TRANSFER - DISTRICT ROAD	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -
TRANSFER - STATE TAX STRT	\$ -	\$ 1,200,000	\$ 500,000	\$ 500,000	\$ -	\$ -
<b>Total</b>	<b>\$ 3,072</b>	<b>\$ 2,503,083</b>	<b>\$ 3,003,097</b>	<b>\$ 3,003,097</b>	<b>\$ 3,003,111</b>	<b>\$ -</b>

## Street Construction Requirements

Street Construction						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
INFRASTRUCTURE	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 100,000	\$ -
ENDING FUND BALANCE	\$ 3,072	\$ 2,503,083	\$ 2,003,097	\$ 3,003,097	\$ 2,903,111	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 100,000	\$ -
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 City has promoted Kevin Nagle to be Seaside's Water Foreman. He has been with the Seaside Water Department for seven years.

## Water Enterprise Fund Resources

Water Enterprise Fund Resources						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
Beginning Balance	\$ 1,285,460	\$ 2,432,593	\$ 2,434,602	\$ 2,434,602	\$ 2,116,710	\$ -
GROSS WATER SALES	\$ 1,967,136	\$ 2,039,059	\$ 2,880,000	\$ 2,491,907	\$ 2,896,032	\$ -
INTERFUND LOAN-CONV CTR	\$ 1,284,762	\$ -	\$ 900,000	\$ -	\$ -	\$ -
ON & OFF	\$ 22,726	\$ 34,671	\$ 25,000	\$ 11,876	\$ 11,876	\$ -
TAP & METER SET	\$ 57,577	\$ 53,290	\$ 56,165	\$ 39,578	\$ 40,765	\$ -
INTEREST ON INVESTMENTS	\$ 4,732	\$ 34,828	\$ 52,636	\$ 53,997	\$ 67,377	\$ -
MISCELLANEOUS	\$ 23,170	\$ 11,348	\$ 12,332	\$ 6,108	\$ 6,108	\$ -
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 500,000	
<b>Totals</b>	<b>\$ 4,645,563</b>	<b>\$ 4,605,788</b>	<b>\$ 6,360,735</b>	<b>\$ 5,038,068</b>	<b>\$ 5,638,868</b>	<b>\$ -</b>

## Water Enterprise Fund Requirements

Water Enterprise Fund						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 471,015	\$ 543,969	\$ 610,446	\$ 559,392	\$ 593,369	\$ -
PUBLIC WORKS DIRECTOR 1/3	\$ 35,680	\$ 49,811	\$ -	\$ -	\$ -	\$ -
MECHANIC (0.40)	\$ 21,104	\$ 23,046	\$ -	\$ -	\$ -	\$ -
WATER FOREMAN	\$ 49,069	\$ 44,387	\$ -	\$ -	\$ -	\$ -
UTILITY WORKERS (4.88)	\$ 290,204	\$ 322,502	\$ -	\$ -	\$ -	\$ -
UTILITY CLERK	\$ 57,194	\$ 59,209	\$ -	\$ -	\$ -	\$ -
OPERATIONS ASSISTANT	\$ 7,300	\$ 31,319	\$ -	\$ -	\$ -	\$ -
LABOR (TEMPORARY)	\$ 10,464	\$ 13,696	\$ 10,000	\$ 20,000	\$ 10,000	\$ -
FICA	\$ 36,225	\$ 41,984	\$ 47,464	\$ 45,922	\$ 45,393	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 123,094	\$ 134,572	\$ 165,384	\$ 167,613	\$ 178,044	\$ -
RETIREMENT	\$ 121,090	\$ 126,365	\$ 158,994	\$ 132,258	\$ 177,155	\$ -
WORKMANS COMPENSATION INS	\$ 21,905	\$ 8,338	\$ 869	\$ 2,737	\$ 956	\$ -
UNEMPLOYMENT	\$ 472	\$ 551	\$ 620	\$ 3,575	\$ 4,154	\$ -
INCENTIVE PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INSURANCE SPLIT	\$ 410	\$ 2,280	\$ 2,400	\$ 2,217	\$ 2,160	\$ -
TRAVEL ALLOWANCE	\$ -	\$ -	\$ -	\$ -	\$ 2,160	\$ -
OVERTIME/HOLIDAY PAY	\$ 10,368	\$ 15,041	\$ 14,000	\$ 7,747	\$ 14,000	\$ -
LONGEVITY BONUS	\$ 3,580	\$ 3,432	\$ 5,422	\$ 5,498	\$ 5,020	\$ -
COMPENSATED ABSENCES	\$ 4,803	\$ (11,701)	\$ -	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ 1,100	\$ 2,482	\$ 5,358	\$ 3,560	\$ -
SUPPLIES	\$ 94,968	\$ (121,377)	\$ 75,000	\$ 215,388	\$ 75,000	\$ -
MINOR EQUIPMENT	\$ 6,029	\$ 934	\$ 10,000	\$ 8,333	\$ 10,000	\$ -
GAS/DIESEL/OIL	\$ 8,509	\$ 9,429	\$ 11,000	\$ 11,643	\$ 11,000	\$ -
CLOTHING	\$ 1,890	\$ 2,565	\$ 2,500	\$ 2,988	\$ 2,500	\$ -
EQUIPMENT MAINTENANCE	\$ 16,598	\$ 45,359	\$ 25,000	\$ 60,408	\$ 25,000	\$ -
GROUND MAINTENANCE	\$ 217	\$ 138	\$ 1,000	\$ -	\$ 1,000	\$ -
BUILDING MAINTENANCE	\$ 4,100	\$ 2,083	\$ 10,000	\$ 854	\$ 10,000	\$ -
MAINTENANCE CONTRACTS	\$ 1,244	\$ 1,430	\$ 2,000	\$ -	\$ 2,000	\$ -
INFRASTRUCTURE MAINTENANC	\$ 193,927	\$ 316,383	\$ 200,000	\$ 60,534	\$ 200,000	\$ -
TELEPHONE	\$ 3,432	\$ 3,657	\$ 4,000	\$ 3,945	\$ 4,000	\$ -
ELECTRICITY	\$ 78,330	\$ 93,686	\$ 90,000	\$ 113,465	\$ 90,000	\$ -
HEATING FUEL	\$ 2,348	\$ 3,438	\$ 3,200	\$ 3,876	\$ 3,200	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ -	\$ 180	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 108,601	\$ 78,688	\$ 75,000	\$ 89,788	\$ 75,000	\$ -
COMPUTER SERVICES	\$ 4,635	\$ 4,635	\$ 5,000	\$ 4,162	\$ 5,000	\$ -
AUDIT	\$ 8,341	\$ 8,019	\$ 9,000	\$ 10,270	\$ 9,000	\$ -
INSURANCE	\$ 46,831	\$ 53,187	\$ 55,000	\$ 60,387	\$ 55,000	\$ -
PRINTING	\$ 459	\$ 3,796	\$ 4,000	\$ 1,728	\$ 4,000	\$ -
POSTAGE & FREIGHT	\$ 4,636	\$ 5,551	\$ 5,000	\$ 4,133	\$ 5,000	\$ -
RENTALS & LEASES	\$ 670	\$ 670	\$ 1,000	\$ 777	\$ 1,000	\$ -
ADVERTISING/LEGAL NOTICES	\$ 415	\$ 63	\$ 500	\$ 906	\$ 500	\$ -
TRAVEL & MEETING	\$ 23	\$ 486	\$ 2,000	\$ 1,770	\$ 2,000	\$ -
DUES & MEMBERSHIPS	\$ 1,150	\$ 1,075	\$ 1,000	\$ 535	\$ 1,000	\$ -
OVERTIME MEALS	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
TRAINING	\$ 2,372	\$ 3,273	\$ 5,000	\$ 6,338	\$ 5,000	\$ -
BAD DEBT	\$ 3,288	\$ -	\$ -	\$ -	\$ -	\$ -
BOND SERVICE	\$ 706	\$ 563	\$ 1,000	\$ -	\$ 1,000	\$ -
CASH OVER & SHORT	\$ -	\$ (118)	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ 25,000	\$ 18,710	\$ 25,000	\$ 10,780	\$ 70,000	\$ -
BUILDINGS	\$ -	\$ -	\$ -	\$ 9,564	\$ -	\$ -
INFRASTRUCTURE	\$ 56,242	\$ 52,256	\$ 1,040,000	\$ 31,406	\$ 35,000	\$ -
DEPRECIATION	\$ -	\$ 791,459	\$ -	\$ -	\$ -	\$ -
LOAN REPAYMENT - CONV CTR	\$ -	\$ -	\$ -	\$ -	\$ 1,284,762	\$ -
PENSION COST(GASB)-GAAP	\$ (62,373)	\$ 3,445	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	\$ 61,197	\$ 71,757	\$ 72,345	\$ 72,345	\$ 77,962	\$ -
BOND INTEREST	\$ 144,510	\$ 168,819	\$ 165,231	\$ 165,231	\$ 161,614	\$ -
TRANSFER - G/F SERVICES	\$ 132,021	\$ 196,405	\$ 158,488	\$ 158,488	\$ 156,444	\$ -
TRANS-PUBLIC WORKS (FRAN)	\$ 144,943	\$ -	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
TRANSFER - G/F(WTR BOND)	\$ 267,181	\$ 267,994	\$ 264,119	\$ 264,119	\$ 278,681	\$ -
TRANSFER - WATER GO BOND	\$ -	\$ -	\$ 434,700	\$ 434,700	\$ 449,187	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 50,000	\$ -	\$ 550,000	\$ -
ENDING FUND BALANCE	\$ 2,432,593	\$ 2,434,602	\$ 2,375,471	\$ 2,116,710	\$ 781,947	\$ -
<b>Totals</b>	<b>\$ 2,155,401</b>	<b>\$ 2,954,389</b>	<b>\$ 3,985,264</b>	<b>\$ 2,921,358</b>	<b>\$ 4,856,921</b>	<b>\$ -</b>
Personnel	\$ 788,159	\$ 877,633	\$ 1,018,081	\$ 952,318	\$ 1,035,970	\$ -
Materials and Services	\$ 593,717	\$ 517,612	\$ 597,300	\$ 662,407	\$ 597,300	\$ -
Capital	\$ 81,242	\$ 70,966	\$ 1,065,000	\$ 51,751	\$ 105,000	\$ -
Non-Departmental	\$ 749,852	\$ 1,499,879	\$ 1,304,883	\$ 1,254,883	\$ 3,118,650	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 550,178	\$ 600,949	\$ 916,547	\$ 916,547	\$ 1,353,616	\$ -
INTERFUND LOAN-FIRE(18)	\$ 299,261	\$ 329,578	\$ -	\$ 329,578	\$ -	\$ -
SYSTEMS DEV - PRINCIPAL	\$ 107,446	\$ 47,715	\$ 46,187	\$ 47,715	\$ 49,146	\$ -
LOAN REPAYMENT-SPEC ASSES	\$ 117,324	\$ 50,000	\$ 68,024	\$ 50,000	\$ 53,540	\$ -
INTEREST ON INVESTMENTS	\$ 5,546	\$ 6,261	\$ 7,514	\$ 9,708	\$ 12,113	\$ -
SYSTEMS DEV - INTEREST	\$ 656	\$ 68	\$ 68	\$ 68	\$ 68	\$ -
<b>Total</b>	<b>\$ 1,080,411</b>	<b>\$ 1,034,571</b>	<b>\$ 1,038,340</b>	<b>\$ 1,353,616</b>	<b>\$ 1,468,484</b>	<b>\$ -</b>

## Systems Development – Water Requirements

System Development - Water						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
PROFESSIONAL/CONTRACTUAL	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
INFRASTRUCTURE	\$ 28,320	\$ -	\$ 500,000	\$ -	\$ 200,000	\$ -
INTERFUND LOAN-SPEC ASSES	\$ 121,564	\$ 118,024	\$ -	\$ -	\$ -	\$ -
INTERFUND LOAN-FIRE(18)	\$ 329,578	\$ -	\$ -	\$ -	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 600,949	\$ 916,547	\$ 513,340	\$ 1,353,616	\$ 1,243,484	\$ -
<b>Total</b>	<b>\$ 479,462</b>	<b>\$ 118,024</b>	<b>\$ 525,000</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
Capital	\$ 28,320	\$ -	\$ 500,000	\$ -	\$ 200,000	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 519,892	\$ 504,347	\$ 509,108	\$ 509,108	\$ 516,489	\$ -
INTEREST ON INVESTMENTS	\$ 2,774	\$ 4,761	\$ 5,713	\$ 7,381	\$ 9,210	\$ -
<b>Total</b>	<b>\$ 522,666</b>	<b>\$ 509,108</b>	<b>\$ 514,821</b>	<b>\$ 516,489</b>	<b>\$ 525,699</b>	<b>\$ -</b>

### Watershed Enhancement Requirements

Watershed Enhancement						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
PROFESSIONAL/CONTRACTUAL	\$ 6,319	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
LAND	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ 12,000	\$ -	\$ 150,000	\$ -	\$ 100,000	\$ -
ENDING FUND BALANCE	\$ 504,347	\$ 509,108	\$ 49,821	\$ 516,489	\$ 410,699	\$ -
<b>Total</b>	<b>\$ 18,319</b>	<b>\$ -</b>	<b>\$ 465,000</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 6,319	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Capital	\$ 12,000	\$ -	\$ 450,000	\$ -	\$ 100,000	\$ -
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 is currently working with the vendor and our wastewater consultants to ensure that the equipment is properly sized for Seaside’s needs today and going forth.

### Sewer Enterprise Fund Resources

Sewer Enterprise Fund Resources						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
Beginning Fund Balance	\$ 839,834	\$ 1,106,409	\$ 1,987,663	\$ 1,987,663	\$ 2,144,734	\$ -
SEWER REVENUE	\$ 2,671,675	\$ 2,724,135	\$ 3,142,764	\$ 2,866,733	\$ 2,833,101	\$ -
Debt Proceeds	\$ -	\$ 6,410,000	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS	\$ 23,408	\$ 16,175	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
INSURANCE REIMBURSEMENT	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 2,820	\$ 32,540	\$ 39,048	\$ 50,449	\$ 62,950	\$ -
Transfer - Sewer Reserve	\$ -	\$ 366,888	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 3,540,337</b>	<b>\$ 10,656,147</b>	<b>\$ 5,176,975</b>	<b>\$ 4,912,345</b>	<b>\$ 5,048,284</b>	<b>\$ -</b>

## Sewer Enterprise Fund Requirements

Sewer Enterprise Fund Requirements						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 412,734	\$ 471,854	\$ 464,103	\$ 483,350	\$ 601,921	\$ -
PUBLIC WORKS DIRECTOR 1/3	\$ 35,681	\$ 49,850	\$ -	\$ -	\$ -	\$ -
MECHANIC (1/3)	\$ 21,167	\$ 23,115	\$ -	\$ -	\$ -	\$ -
UTILITY WORKERS (4)	\$ 281,569	\$ 312,749	\$ -	\$ -	\$ -	\$ -
UTILITY CLERK	\$ 56,777	\$ 59,209	\$ -	\$ -	\$ -	\$ -
OPERATIONS ASSISTANT	\$ 7,300	\$ 15,794	\$ -	\$ -	\$ -	\$ -
LABOR (TEMPORARY)	\$ 10,240	\$ 11,136	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
FICA	\$ 31,676	\$ 36,837	\$ 36,651	\$ 37,407	\$ 39,927	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 102,395	\$ 114,722	\$ 125,400	\$ 140,822	\$ 151,887	\$ -
RETIREMENT	\$ 104,683	\$ 118,388	\$ 123,603	\$ 118,894	\$ 155,603	\$ -
WORKMANS COMPENSATION INS	\$ 14,168	\$ 7,373	\$ 671	\$ 1,678	\$ 738	\$ -
UNEMPLOYMENT	\$ 413	\$ 481	\$ 479	\$ 3,100	\$ 3,653	\$ -
INSURANCE SPLIT	\$ 260	\$ 480	\$ 240	\$ 540	\$ 600	\$ -
OVERTIME/HOLIDAY PAY	\$ 6,589	\$ 15,268	\$ 14,000	\$ 6,303	\$ 14,000	\$ -
LONGEVITY BONUS	\$ 4,956	\$ 5,096	\$ 6,065	\$ 7,207	\$ 7,297	\$ -
COMPENSATED ABSENCES	\$ 7,913	\$ 2,806	\$ -	\$ -	\$ -	\$ -
Paid Family Leave	\$ -	\$ 1,027	\$ 1,916	\$ 3,908	\$ 3,132	\$ -
SUPPLIES	\$ 98,239	\$ 106,484	\$ 100,000	\$ 216,675	\$ 100,000	\$ -
MINOR EQUIPMENT	\$ 12,709	\$ 7,543	\$ 10,000	\$ 7,182	\$ 10,000	\$ -
GAS/DIESEL/OIL	\$ 18,236	\$ 19,522	\$ 15,000	\$ 19,073	\$ 15,000	\$ -
CLOTHING	\$ 2,447	\$ 2,257	\$ 2,000	\$ 2,358	\$ 2,000	\$ -
EQUIPMENT MAINTENANCE	\$ 101,892	\$ 274,058	\$ 150,000	\$ 190,281	\$ 150,000	\$ -
GROUND MAINTENANCE	\$ 147	\$ -	\$ 2,000	\$ 477	\$ 2,000	\$ -
BUILDING MAINTENANCE	\$ 8,170	\$ 1,983	\$ 10,000	\$ 20,926	\$ 75,000	\$ -
MAINTENANCE CONTRACTS	\$ 4,832	\$ 5,287	\$ 7,500	\$ -	\$ 7,500	\$ -
INFRASTRUCTURE MAINTENANC	\$ 161,410	\$ 374,351	\$ 200,000	\$ 18,348	\$ 200,000	\$ -
TELEPHONE	\$ 2,478	\$ 2,658	\$ 2,500	\$ 2,337	\$ 2,500	\$ -
ELECTRICITY	\$ 205,867	\$ 215,930	\$ 200,000	\$ 336,374	\$ 200,000	\$ -
HEATING FUEL	\$ 70,596	\$ 86,320	\$ 75,000	\$ 96,473	\$ 75,000	\$ -
GARBAGE	\$ 12,005	\$ 7,003	\$ 12,500	\$ 9,932	\$ 12,500	\$ -
LEGAL SERVICES	\$ -	\$ -	\$ -	\$ 1,328	\$ -	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 66,993	\$ 44,752	\$ 60,000	\$ 166,254	\$ 60,000	\$ -
COMPUTER SERVICES	\$ 4,635	\$ 4,635	\$ 4,700	\$ 4,162	\$ 4,700	\$ -
AUDIT	\$ 6,487	\$ 6,176	\$ 7,500	\$ 7,704	\$ 7,500	\$ -
INSURANCE	\$ 32,261	\$ 37,098	\$ 38,955	\$ 42,472	\$ 38,955	\$ -
PRINTING	\$ 486	\$ -	\$ 1,000	\$ 1,599	\$ 1,000	\$ -
POSTAGE & FREIGHT	\$ 3,289	\$ 4,045	\$ 3,500	\$ 2,326	\$ 3,500	\$ -
RENTALS & LEASES	\$ 670	\$ 953	\$ 1,000	\$ 767	\$ 1,000	\$ -
ADVERTISING/LEGAL NOTICES	\$ 100	\$ -	\$ 100	\$ -	\$ 100	\$ -
TRAVEL & MEETING	\$ -	\$ 135	\$ 2,000	\$ 372	\$ 2,000	\$ -
DUES & MEMBERSHIPS	\$ 825	\$ 2,359	\$ 1,500	\$ 2,596	\$ 1,500	\$ -
OVERTIME MEALS	\$ -	\$ -	\$ 100	\$ -	\$ 100	\$ -
TRAINING	\$ 6,841	\$ 4,286	\$ 5,000	\$ 1,835	\$ 5,000	\$ -
BOND SERVICE	\$ 413	\$ -	\$ 450	\$ -	\$ 450	\$ -
EQUIPMENT	\$ 150,000	\$ -	\$ 25,000	\$ -	\$ 70,000	\$ -
BUILDINGS	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -
INFRASTRUCTURE	\$ -	\$ 143,060	\$ 100,000	\$ -	\$ 100,000	\$ -
DEPRECIATION	\$ -	\$ 541,741	\$ -	\$ -	\$ -	\$ -
PENSION COST (GASB) - GAAP	\$ 286,869	\$ (10,477)	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	\$ 253,080	\$ 2,958,308	\$ 394,820	\$ 394,820	\$ 410,064	\$ -
BOND INTEREST	\$ 151,965	\$ 209,407	\$ 253,073	\$ 253,073	\$ 239,315	\$ -
TRANSFER - G/F SERVICES	\$ 182,412	\$ 175,545	\$ 162,918	\$ 162,918	\$ 194,946	\$ -
TRANSFER - SEWER REPL	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -
TRANS-PUBLIC WORKS (FRAN)	\$ 188,656	\$ -	\$ 200,000	\$ 320,087	\$ 200,000	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
ENDING FUND BALANCE	\$ 1,106,409	\$ 1,987,663	\$ 2,629,834	\$ 2,144,734	\$ 1,687,897	\$ -
<b>Total</b>	<b>\$ 2,720,797</b>	<b>\$ 9,199,747</b>	<b>\$ 3,011,244</b>	<b>\$ 3,250,962</b>	<b>\$ 3,360,388</b>	<b>\$ -</b>
Personnel	\$ 685,789	\$ 771,524	\$ 788,128	\$ 818,210	\$ 993,758	\$ -
Materials and Services	\$ 822,027	\$ 1,207,833	\$ 912,305	\$ 1,151,853	\$ 977,305	\$ -
Capital	\$ 150,000	\$ 143,060	\$ 150,000	\$ -	\$ 195,000	\$ -
Non-Departmental	\$ 776,113	\$ 6,543,260	\$ 1,160,811	\$ 1,280,898	\$ 1,194,325	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 1,576,201	\$ 2,192,010	\$ 2,299,749	\$ 2,299,749	\$ 2,419,292	\$ -
LOAN REPAYMENT-FIRE (18)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
SYSTEMS DEV - PRINCIPAL	\$ 169,386	\$ 86,177	\$ 81,295	\$ 86,177	\$ 86,177	\$ -
LOAN REPAYMENT - PROM IMP	\$ 134,157	\$ -	\$ -	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	\$ 11,670	\$ 21,447	\$ 25,736	\$ 33,251	\$ 41,490	\$ -
SYSTEMS DEV - INTEREST	\$ 596	\$ 116	\$ 116	\$ 116	\$ 116	\$ -
<b>Total</b>	<b>\$ 2,192,010</b>	<b>\$ 2,299,749</b>	<b>\$ 2,406,896</b>	<b>\$ 2,419,292</b>	<b>\$ 2,547,075</b>	<b>\$ -</b>

## Systems Development – Sewer Requirements

System Development - Sewer						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
INFRASTRUCTURE	\$ -	\$ -	\$ 500,000	\$ -	\$ 200,000	\$ -
TRANSFER-SWR REPLACEMENT	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -
CONTINGENCIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 2,192,010	\$ 2,299,749	\$ 1,906,896	\$ 2,419,292	\$ 1,747,075	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 800,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ 500,000	\$ -	\$ 200,000	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 309,731	\$ 311,424	\$ 2,392,615	\$ 2,392,615	\$ 1,434,685	\$ -
INTEREST ON INVESTMENTS	\$ 1,694	\$ 2,841	\$ 3,409	\$ 4,404	\$ 5,495	\$ -
TRANSFER - SEWER	\$ -	\$ 3,200,000	\$ -	\$ -	\$ -	\$ -
TRANSFER - SYS DEV (SWR)	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -
<b>Total</b>	<b>\$ 311,424</b>	<b>\$ 3,514,265</b>	<b>\$ 2,396,024</b>	<b>\$ 2,397,019</b>	<b>\$ 2,040,181</b>	<b>\$ -</b>

### Sewer Plant Replacement Requirements

Sewer Replacement Fund						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
PROFESSIONAL/CONTRACTUAL	\$ -	\$ 61,750	\$ 100,000	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ 1,059,900	\$ 2,853,401	\$ 962,334	\$ 1,891,067	\$ -
ENDING FUND BALANCE	\$ 311,424	\$ 2,392,615	\$ (557,377)	\$ 1,434,685	\$ 149,114	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ 1,121,650</b>	<b>\$ 2,953,401</b>	<b>\$ 962,334</b>	<b>\$ 1,891,067</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ 61,750	\$ 100,000	\$ -	\$ -	\$ -
Capital	\$ -	\$ 1,059,900	\$ 2,853,401	\$ 962,334	\$ 1,891,067	\$ -
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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 387,810	\$ 389,931	\$ 26,657	\$ 26,657	\$ 32,260	\$ -
INTEREST ON INVESTMENTS	\$ 2,121	\$ 3,614	\$ 4,336	\$ 5,603	\$ 6,991	\$ -
<b>Total</b>	<b>\$ 389,931</b>	<b>\$ 393,545</b>	<b>\$ 30,993</b>	<b>\$ 32,260</b>	<b>\$ 39,251</b>	<b>\$ -</b>

### Sewer Reserve Requirements

Sewer Reserve						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
Transfer - Sewer	\$ -	\$ 366,888	\$ -	\$ -		\$ -
ENDING FUND BALANCE	\$ 389,931	\$ 26,657	\$ 30,993	\$ 32,260	\$ 39,251	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Seaside Convention Center Fund



The Seaside Convention Center is a cornerstone of our Coastal Community, offering over 24,000 square feet of adaptable meeting space. Functioning as both an economic powerhouse for the City and a vibrant venue for community gatherings, it plays a pivotal role in the region's growth and cohesion.

In 2023 alone, the Seaside Convention Center hosted an impressive 99 events and conferences, marking a notable 12% increase compared to 2022. This surge in activity underscores its significance as a hub for business engagements, cultural exchanges, and recreational pursuits.



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.

In essence, the Seaside Convention Center serves as a beacon of versatility and vitality, fostering economic development while providing a welcoming space for residents to come together and celebrate the spirit of community.

Updates and Changes:

- Address worn or damaged tables of varying sizes with replacement or repair
- Installation of a mother’s room to elevate our customer experience
- Upgrading two ovens that have reached the end of their useful life
- Investigating the security needs of the facility
- Addressing the building’s complex HVAC requirements

### Seaside Convention Center Resources

Seaside Convention Center Enterprise Fund Resources						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
Beginning Fund Balance	\$ 5,302,162	\$ 2,503,273	\$ 3,096,670	\$ 3,096,670	\$ 3,351,753	\$ -
FOOD & LIQUOR FRANCHISE	\$ 758,849	\$ 1,264,276	\$ 1,344,052	\$ 1,543,122	\$ 1,435,104	\$ -
RENTALS/EVENTS	\$ 119,324	\$ 153,232	\$ 141,823	\$ 157,537	\$ 146,510	\$ -
INTEREST ON INVESTMENTS	\$ 30,232	\$ 59,970	\$ 71,964	\$ 92,977	\$ 116,016	\$ -
CONVENTION FEES	\$ 23,624	\$ 40,408	\$ 38,860	\$ 41,317	\$ 41,317	\$ -
MISCELLANEOUS	\$ 297	\$ 4,232	\$ 4,090	\$ 4,232	\$ 4,232	\$ -
INSURANCE REIMBURSEMENT	\$ 80	\$ 3,135	\$ -	\$ 3,135	\$ 3,135	\$ -
TRANSFER - ROOM TAX	\$ 4,368,556	\$ 3,272,394	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ 4,550,000	\$ 4,550,000	\$ 3,000,000	\$ -
Interfund Loan - Fire Equipment (23)	\$ -	\$ -	\$ -	\$ -	\$ 312,500	\$ -
<b>Total</b>	<b>\$ 10,603,122</b>	<b>\$ 7,300,921</b>	<b>\$ 9,247,459</b>	<b>\$ 9,488,991</b>	<b>\$ 8,410,566</b>	<b>\$ -</b>

## Seaside Convention Center Requirements

Seaside Convention Center Enterprise Fund						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 679,099	\$ 719,278	\$ 764,356	\$ 760,729	\$ 814,526	\$ -
MANAGER	\$ 114,606	\$ 101,649	-	-	-	\$ -
SALES DIRECTOR	\$ 71,904	\$ 78,180	-	-	-	\$ -
ASSISTANT MANAGER	\$ 8,810	\$ 9,616	-	-	-	\$ -
OPERATIONS PERS (6)	\$ 332,433	\$ 350,712	-	-	-	\$ -
PART-TIME HELP	\$ 3,077	\$ 9,243	-	-	-	\$ -
OFFICE PERSONNEL (3)	\$ 148,269	\$ 169,878	-	-	-	\$ -
FICA	\$ 51,726	\$ 58,902	\$ 60,044	\$ 58,598	\$ 62,311	\$ -
HEALTH/DENTAL/LIFE INSURA	\$ 121,068	\$ 139,128	\$ 166,467	\$ 178,743	\$ 183,353	\$ -
RETIREMENT	\$ 159,896	\$ 176,469	\$ 206,906	\$ 199,038	\$ 242,260	\$ -
WORKMANS COMPENSATION INS	\$ 5,129	\$ 10,986	\$ 1,070	\$ 1,674	\$ 1,177	\$ -
UNEMPLOYMENT	\$ 676	\$ 770	\$ 764	\$ 4,794	\$ 5,702	\$ -
INSURANCE SPLIT	\$ 3,600	\$ 3,200	\$ 4,000	\$ 2,480	\$ 2,400	\$ -
OVERTIME/HOLIDAY PAY	\$ 4,322	\$ 54,486	\$ 15,000	\$ 751	\$ 15,000	\$ -
LONGEVITY BONUS	\$ 3,586	\$ 7,420	\$ 5,536	\$ 4,840	\$ 5,601	\$ -
COMPENSATED ABSENCES	\$ 19,673	\$ 13,895	-	-	-	\$ -
Paid Family Leave	\$ -	\$ 1,517	\$ 3,057	\$ 6,387	\$ 4,887	\$ -
PUBLICATIONS	\$ 135	\$ 135	\$ 150	\$ 260	\$ 150	\$ -
SUPPLIES	\$ 27,109	\$ 32,019	\$ 30,000	\$ 41,750	\$ 30,000	\$ -
MINOR EQUIPMENT	\$ 53,660	\$ 29,045	\$ 40,000	\$ 47,756	\$ 40,000	\$ -
GAS/DIESEL/OIL	\$ 2,150	\$ 827	\$ 1,000	\$ 230	\$ 1,000	\$ -
CLOTHING	\$ 3,313	\$ 2,904	\$ 4,000	\$ 4,309	\$ 4,000	\$ -
EQUIPMENT MAINTENANCE	\$ 4,296	\$ 2,550	\$ 12,000	\$ 5,810	\$ 12,000	\$ -
GROUPS MAINTENANCE	\$ 12,184	\$ 10,499	\$ 12,000	\$ 11,049	\$ 12,000	\$ -
BUILDING MAINTENANCE	\$ 69,819	\$ 34,755	\$ 35,000	\$ 96,103	\$ 35,000	\$ -
MAINTENANCE CONTRACTS	\$ 12,434	\$ 13,444	\$ 20,000	\$ 25,386	\$ 20,000	\$ -
TELEPHONE	\$ 5,948	\$ 5,039	\$ 5,000	\$ 4,374	\$ 5,000	\$ -
ELECTRICITY	\$ 60,868	\$ 58,627	\$ 60,000	\$ 73,844	\$ 60,000	\$ -
HEATING FUEL	\$ 24,024	\$ 23,429	\$ 25,000	\$ 20,540	\$ 25,000	\$ -
GARBAGE	\$ 2,595	\$ 2,864	\$ 3,000	\$ 2,671	\$ 3,000	\$ -
LEGAL SERVICES	\$ -	\$ 2,695	\$ 500	\$ 5,248	\$ 500	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 104,499	\$ 69,395	\$ 100,000	\$ 81,882	\$ 100,000	\$ -
AUDIT	\$ 7,136	\$ 6,849	\$ 7,500	\$ 8,723	\$ 7,500	\$ -
INSURANCE	\$ 83,255	\$ 95,145	\$ 100,000	\$ 106,201	\$ 100,000	\$ -
PRINTING	\$ 32	\$ 595	\$ 2,500	\$ 553	\$ 2,500	\$ -
POSTAGE & FREIGHT	\$ 339	\$ 265	\$ 500	\$ 204	\$ 500	\$ -
RENTALS & LEASES	\$ 536	\$ 337	\$ 10,000	\$ 36	\$ 10,000	\$ -
ADVERTISING	\$ 26,761	\$ 38,522	\$ 45,000	\$ 46,168	\$ 45,000	\$ -
PROMOTIONAL EVENTS(I/O)	\$ -	\$ -	\$ -	\$ 2,700	\$ -	\$ -
FOOD & LIQUOR FRANCHISE	\$ 657,542	\$ 1,216,902	\$ 875,000	\$ 1,575,912	\$ 875,000	\$ -
CREDIT CARD DISCOUNT	\$ 601	\$ 54	\$ 1,000	\$ 804	\$ 1,000	\$ -
TRAVEL & MEETING	\$ 26,422	\$ 25,339	\$ 25,000	\$ 12,166	\$ 25,000	\$ -
DUES & MEMBERSHIPS	\$ 2,608	\$ 4,288	\$ 5,000	\$ 3,024	\$ 5,000	\$ -
TRAINING	\$ 4,857	\$ 1,327	\$ 20,000	\$ 7,133	\$ 20,000	\$ -
EQUIPMENT	\$ 11,710	\$ -	\$ -	\$ -	\$ -	\$ -
BUILDINGS	\$ 103,169	\$ -	\$ -	\$ -	\$ -	\$ -
DEPRECIATION	\$ -	\$ 701,119	\$ -	\$ -	\$ -	\$ -
PENSION COST(GASB)-GAAP	\$ (339,142)	\$ 703,574	\$ -	\$ -	\$ -	\$ -
BOND PRINCIPAL	\$ 560,000	\$ 585,000	\$ 615,000	\$ 615,000	\$ 640,000	\$ -
BOND INTEREST	\$ 581,875	\$ 556,050	\$ 526,050	\$ 481,002	\$ 497,875	\$ -
ADMIN COST - G/F SERVICE	\$ 232,641	\$ 199,301	\$ 388,368	\$ 388,368	\$ 249,873	\$ -
Transfer - Visitors Bureau	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -
Interfund Loan - FIRE EQUIPMENT (2023)	\$ -	\$ -	\$ 1,250,000	\$ 1,250,000	\$ -	\$ -
Interfund Loan - Water	\$ -	\$ -	\$ 900,000	\$ -	\$ -	\$ -
CONTINGENCIES	\$ -	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -
ENDING FUND BALANCE	\$ 2,503,273	\$ 3,096,670	\$ 2,601,691	\$ 3,351,753	\$ 2,746,451	\$ -
<b>TOTAL</b>	<b>\$ 3,392,151</b>	<b>\$ 5,608,944</b>	<b>\$ 6,645,768</b>	<b>\$ 6,137,238</b>	<b>\$ 5,664,115</b>	<b>\$ -</b>
Personnel	\$ 1,048,775	\$ 1,186,051	\$ 1,227,200	\$ 1,218,033	\$ 1,337,217	\$ -
Materials and Services	\$ 1,193,123	\$ 1,677,849	\$ 1,439,150	\$ 2,184,835	\$ 1,439,150	\$ -
Capital	\$ 114,879	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 1,374,516	\$ 1,340,351	\$ 3,979,418	\$ 2,734,370	\$ 2,887,748	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 1,338,837	\$ 1,338,294	\$ 1,322,837	\$ 1,322,837	\$ 1,627,055	\$ -
Segragated Beg Food Service Fee	\$ 50,022	\$ 64,522	\$ 124,442	\$ 124,442	\$ 60,000	\$ -
FOOD SERVICE FEES	\$ 33,333	\$ 61,904	\$ 55,726	\$ 51,614	\$ 48,001	\$ -
INTEREST ON INVESTMENTS	\$ 8,001	\$ 15,546	\$ 18,655	\$ 24,102	\$ 30,074	\$ -
TRANSFER - BUSINESS LIC	\$ 27,150	\$ 185,760	\$ 55,835	\$ 55,835	\$ 37,877	\$ -
TRANSFER - ROOM TAX	\$ 313,787	\$ 235,059	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 300,000	\$ -
<b>Total</b>	<b>\$ 1,721,109</b>	<b>\$ 1,836,562</b>	<b>\$ 1,703,053</b>	<b>\$ 1,704,388</b>	<b>\$ 2,043,007</b>	<b>\$ -</b>

## Convention Center Capital Improvements Requirements

Convention Center Capital						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
MINOR EQUIPMENT	\$ 7,078	\$ 3,910	\$ 10,000	\$ 7,333	\$ 68,000	\$ -
BUILDING MAINTENANCE	\$ -	\$ 279	\$ -	\$ -	\$ -	\$ -
EQUIPMENT	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 125,500	\$ -
BUILDING	\$ 34,799	\$ 88,718	\$ 1,750,000	\$ 45,000	\$ 1,775,000	\$ -
CONTINGENCY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,338,294	\$ 1,322,837	\$ (81,947)	\$ 1,627,055	\$ 74,507	\$ -
END FUND BALANCE-FOOD SER	\$ 32,247	\$ 126,426	\$ 180,168	\$ 176,056	\$ 108,001	\$ -
<b>Total</b>	<b>\$ 41,878</b>	<b>\$ 92,907</b>	<b>\$ 1,785,000</b>	<b>\$ 77,333</b>	<b>\$ 1,968,500</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 7,078	\$ 4,189	\$ 10,000	\$ 7,333	\$ 68,000	\$ -
Capital	\$ 34,799	\$ 88,718	\$ 1,775,000	\$ 70,000	\$ 1,900,500	\$ -
Non-Departmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## 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						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
BEGINNING FUND BALANCE	\$ 2,786,443	\$ 1,516,920	\$ 1,531,217	\$ 1,531,217	\$ 1,553,383	\$ -
INTEREST ON INVESTMENTS	\$ 15,239	\$ 14,297	\$ 17,156	\$ 22,166	\$ 27,658	\$ -
<b>Total</b>	<b>\$ 2,801,682</b>	<b>\$ 1,531,217</b>	<b>\$ 1,548,373</b>	<b>\$ 1,553,383</b>	<b>\$ 1,581,041</b>	<b>\$ -</b>

### Convention Center Bond Reserve Requirements

Convention Center Bond Reserve						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
INTERFUND LOAN - WATER	\$ 1,284,762	\$ -	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,516,920	\$ 1,531,217	\$ 1,548,373	\$ 1,553,383	\$ 1,581,041	\$ -
<b>Total</b>	<b>\$ 1,284,762</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ 1,284,762	\$ -	\$ -	\$ -	\$ -	\$ -

## 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	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget	
BEGINNING FUND BALANCE	\$ 1,213,789	\$ 1,514,681	\$ 2,157,049	\$ 2,157,049	\$ 1,977,213	\$ -	
ROOM TAX	\$ 6,963,963	\$ 6,895,750	\$ -	\$ -	\$ -	\$ -	
NEW TRANSIENT ROOM TAX	\$ 559,579	\$ 558,656	\$ -	\$ -	\$ -	\$ -	
BUSINESS LICENSE	\$ 357,150	\$ 350,760	\$ 338,198	\$ 357,162	\$ 367,877	\$ -	
OREGON TOURISM GRANT	\$ 12,400	\$ 6,600	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	
INTEREST ON INVESTMENTS	\$ 6,851	\$ 63,665	\$ 37,757	\$ 98,706	\$ 123,164	\$ -	
MISCELLANEOUS	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer - Tourism Activity	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000	\$ 1,300,000	\$ -	
Transfer - Convention Center	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ -	
<b>Total</b>	<b>\$ 9,113,773</b>	<b>\$ 9,390,112</b>	<b>\$ 3,994,004</b>	<b>\$ 4,073,917</b>	<b>\$ 4,979,254</b>	<b>\$ -</b>	



## Seaside Visitors Bureau Requirements

Visitors Bureau						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Salaries and Wages	\$ 179,210	\$ 192,752	\$ 198,934	\$ 217,473	\$ 233,369	\$ -
VISITORS BUREAU STAFF	\$ 179,210	\$ 192,752	\$ -	\$ -	\$ -	\$ -
FICA	\$ 13,657	\$ 14,566	\$ 15,218	\$ 16,431	\$ 16,780	\$ -
HEALTH INSURANCE	\$ 49,448	\$ 48,710	\$ 54,062	\$ 57,633	\$ 60,184	\$ -
RETIREMENT	\$ 40,892	\$ 47,883	\$ 53,784	\$ 51,470	\$ 66,515	\$ -
WORKMANS COMPENSATION INS	\$ 629	\$ 355	\$ 279	\$ 90	\$ 307	\$ -
UNEMPLOYMENT	\$ 179	\$ 190	\$ 199	\$ 1,325	\$ 1,535	\$ -
OVERTIME	\$ 3,303	\$ 2,195	\$ 4,000	\$ -	\$ 4,000	\$ -
Paid Family Leave	\$ -	\$ 384	\$ 796	\$ 1,708	\$ 1,316	\$ -
PUBLICATIONS	\$ 152	\$ 135	\$ -	\$ -	\$ -	\$ -
SUPPLIES	\$ 1,208	\$ 1,697	\$ 3,000	\$ 1,537	\$ 3,000	\$ -
MINOR EQUIPMENT	\$ 3,171	\$ 1,535	\$ 3,000	\$ 553	\$ 3,000	\$ -
CLOTHING	\$ 1,200	\$ 1,419	\$ 1,000	\$ 75	\$ 1,000	\$ -
GROUND S MAINTENANCE	\$ 13,875	\$ 14,328	\$ 15,000	\$ 14,635	\$ 15,000	\$ -
BUILDING MAINTENANCE	\$ 881	\$ 400	\$ 5,000	\$ 1,145	\$ 30,000	\$ -
MAINTENANCE CONTRACTS	\$ 801	\$ 876	\$ 1,000	\$ 1,081	\$ 1,000	\$ -
TELEPHONE	\$ 3,440	\$ 2,502	\$ 4,000	\$ 1,262	\$ 4,000	\$ -
ELECTRICITY	\$ 7,356	\$ 7,616	\$ 10,000	\$ 12,379	\$ 10,000	\$ -
HEATING FUEL	\$ 866	\$ 965	\$ 1,000	\$ 1,295	\$ 1,000	\$ -
LEGAL SERVICES	\$ -	\$ 358	\$ 1,000	\$ 5,730	\$ 1,000	\$ -
PROFESSIONAL/CONTRACTUAL	\$ 96,902	\$ 108,920	\$ 105,000	\$ 154,834	\$ 105,000	\$ -
COMPUTER SERVICES	\$ 1,545	\$ 1,545	\$ 1,600	\$ 1,387	\$ 1,600	\$ -
PRINTING	\$ 4,117	\$ 5,300	\$ 10,000	\$ 2,038	\$ 10,000	\$ -
POSTAGE & FREIGHT	\$ 19,260	\$ 20,424	\$ 20,000	\$ 20,839	\$ 20,000	\$ -
RENTALS & LEASES	\$ 1,316	\$ 1,510	\$ 1,500	\$ 1,966	\$ 1,500	\$ -
ADVERTISING	\$ 480,516	\$ 477,457	\$ 525,000	\$ 589,592	\$ 525,000	\$ -
CHAMBER COMM - BUS LIC	\$ 39,000	\$ -	\$ 39,000	\$ -	\$ 39,000	\$ -
DOWNTOWN DEV - BUS LIC	\$ 26,000	\$ 26,000	\$ 26,000	\$ -	\$ 26,000	\$ -
PROMOTIONAL EVENTS	\$ 13,600	\$ 59,059	\$ 50,000	\$ 51,348	\$ 50,000	\$ -
TRAVEL & MEETING	\$ 5,199	\$ 8,804	\$ 10,000	\$ 6,444	\$ 10,000	\$ -
DUES & MEMBERSHIPS	\$ 2,380	\$ 2,680	\$ 3,500	\$ 2,977	\$ 3,500	\$ -
TRAINING	\$ -	\$ -	\$ -	\$ 90	\$ -	\$ -
CONTRIBUTIONS & DONATIONS	\$ 10,000	\$ 12,000	\$ 12,000	\$ 14,366	\$ 7,000	\$ -
INFRASTRUCTURE	\$ -	\$ -	\$ 1,070,000	\$ 600,000	\$ 1,220,000	\$ -
LOAN REPAYMENT-SEWER REPL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFER - G/F	\$ -	\$ 1,110,891	\$ -	\$ -	\$ 222,445	\$ -
TRANSFER - CONVENTION CTR	\$ 4,368,556	\$ 3,272,394	\$ -	\$ -	\$ -	\$ -
TRANSFER - CAPITAL EQUIP	\$ 161,564	\$ 133,661	\$ -	\$ -	\$ -	\$ -
TRANSFER - PROM IMPROVE	\$ 133,708	\$ 110,616	\$ -	\$ -	\$ -	\$ -
TRANSFER - PUBLIC SAFETY	\$ 1,052,951	\$ 871,102	\$ -	\$ -	\$ -	\$ -
TRANSFER - COMMUNITY DEV	\$ 265,000	\$ -	\$ 265,000	\$ 265,000	\$ 265,000	\$ -
TRANSFER - PUBLIC WORKS	\$ 172,706	\$ 142,879	\$ -	\$ -	\$ -	\$ -
TRANSFER - CONV CTR CAPTL	\$ 340,937	\$ 235,059	\$ -	\$ -	\$ -	\$ -
TRANSFER - EMERG READI	\$ 83,568	\$ 254,895	\$ -	\$ -	\$ -	\$ -
Transfer - Tourism Activity	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000	\$ -
CONTINGENCY	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,514,681	\$ 2,157,049	\$ 1,284,132	\$ 1,977,213	\$ 270,203	\$ -
<b>Total</b>	<b>\$ 7,599,091</b>	<b>\$ 7,233,063</b>	<b>\$ 2,709,872</b>	<b>\$ 2,096,704</b>	<b>\$ 4,709,050</b>	<b>\$ -</b>
Personnel	\$ 287,318	\$ 307,036	\$ 327,272	\$ 346,130	\$ 384,006	\$ -
Materials and Services	\$ 732,783	\$ 794,530	\$ 847,600	\$ 885,574	\$ 867,600	\$ -
Capital	\$ -	\$ -	\$ 1,070,000	\$ 600,000	\$ 1,220,000	\$ -
Non-Departmental	\$ 6,578,990	\$ 6,131,498	\$ 465,000	\$ 265,000	\$ 2,237,445	\$ -

## 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 2025, and is a change from the methodology that has been used in the past.

### Tourism Activity Fund Resources

Tourism Activity Fund						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ (1,932,895)	\$ -
ROOM TAX	\$ -	\$ -	\$ 8,500,000	\$ 6,339,513	\$ 6,656,489	\$ -
NEW TRANSIENT ROOM TAX	\$ -	\$ -	\$ 817,423	\$ 1,037,592	\$ 565,000	\$ -
Transfer - Visitors Bureau	\$ -	\$ -	\$ -	\$ -	\$ 1,750,000	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,317,423</b>	<b>\$ 7,377,105</b>	<b>\$ 7,038,594</b>	<b>\$ -</b>

## Tourism Activity Fund Requirements

Tourism Activity Fund						
<i>Description</i>	<i>FY 22 Actuals</i>	<i>FY23 Actuals</i>	<i>FY24 Appropriated</i>	<i>FY24 YE Estimate</i>	<i>FY25 Proposed Budget</i>	<i>FY25 Recommended Budget</i>
TRANSFER - CONVENTION CTR	\$ -	\$ -	\$ 4,550,000	\$ 4,550,000	\$ 3,000,000	\$ -
TRANSFER-General Fund	\$ -	\$ -	\$ 800,000	\$ 800,000	\$ 400,000	\$ -
TRANSFER - CAPITAL EQUIP	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
TRANSFER - PROM IMPROVE	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 300,000	\$ -
TRANSFER - PUBLIC SAFETY	\$ -	\$ -	\$ 1,350,000	\$ 1,350,000	\$ 1,300,000	\$ -
TRANSFER - COMMUNITY DEV	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
TRANSFER - PUBLIC WORKS	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 200,000	\$ -
TRANSFER - CONV CTR CAPTL	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ 300,000	\$ -
TRANSFER - EMERG READI	\$ -	\$ -	\$ 110,000	\$ 110,000	\$ 100,000	\$ -
TRANSFER - VISITORS BUREAU	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000	\$ 1,300,000	\$ -
Ending Fund Balance	\$ -	\$ -	\$ 7,423	\$ (1,932,895)	\$ 38,594	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,310,000</b>	<b>\$ 9,310,000</b>	<b>\$ 7,000,000</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Departmental	\$ -	\$ -	\$ 9,310,000	\$ 9,310,000	\$ 7,000,000	\$ -



## Seaside Road District



## Budget Message

The Seaside Road District is responsible for the reconstruction of already improved street rights-of-way 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.

In Fiscal Year 2025, the Seaside Road District will undertake a pavement preservation study of the condition and status of Seaside's roads, so that we can better prioritize the maintenance and repair of our current infrastructure. Leveraging the results of this study, the Seaside Road District will develop a prioritized list of maintenance and repair projects. This strategic approach will ensure that limited resources are directed towards interventions that offer the most significant benefits in terms of cost, road life extension, and overall community impact. Priority will be given to projects that extend the life of the city's road infrastructure the furthest.

The Seaside Road District's Fiscal Year 2025 budget reflects a proactive and strategic approach to road maintenance and infrastructure management. The pavement preservation program is a cornerstone of our commitment to delivering cost effective, safe, efficient, and sustainable transportation solutions for the Seaside community. Through careful planning and targeted investment, we are laying the foundation for a road network that meets the needs of today's residents while anticipating the challenges of tomorrow.



## Budget Calendar

December 16, 2023 – 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 25

January 24, 2024 – Department presentations to City Council

February/March – Budget development

March 6, 2024 – Presentations from local non-profit organizations

March 13, 2024 – Deliberations on non-profit requests

April 2, 2024 – Proposed budget finalized

April 3/10/17, 2024 – Budget Committee meetings

June 24, 2024 – Adoption of 2024/25 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

District Road Resources						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
Beginning Fund Balance	\$ 1,060,867	\$ 1,437,299	\$ 518,757	\$ 518,757	\$ 957,888	\$ -
TAX LEVY	\$ 382,279	\$ 390,401	\$ 403,848	\$ 413,433	\$ 425,836	\$ -
INTEREST ON INVESTMENTS	\$ 7,071	\$ 38,384	\$ 17,259	\$ 59,510	\$ 74,256	\$ -
DELINQUENT TAXES	\$ 6,703	\$ 7,395	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
INTEREST ON TAX RECEIPTS	\$ 1,760	\$ 1,133	\$ 121	\$ 1,133	\$ 1,133	\$ -
TAX OFFSETS	\$ 97	\$ 134	\$ 84	\$ 134	\$ 134	\$ -
<b>Total</b>	<b>\$ 1,458,777</b>	<b>\$ 1,874,745</b>	<b>\$ 944,569</b>	<b>\$ 997,467</b>	<b>\$ 1,463,747</b>	<b>\$ -</b>

## Seaside Road District Requirements

District Road						
Description	FY 22 Actuals	FY23 Actuals	FY24 Appropriated	FY24 YE Estimate	FY25 Proposed Budget	FY25 Recommended Budget
INFRASTRUCTURE MAINTENANC	\$ -	\$ 27,865	\$ 50,000	\$ 1,328	\$ 50,000	\$ -
LEGAL SERVICES	\$ 1,161	\$ -	\$ -	\$ -	\$ -	\$ -
AUDIT	\$ 1,622	\$ 1,626	\$ 1,800	\$ 2,269	\$ 1,800	\$ -
ADVERTISING/LEGAL NOTICES	\$ 397	\$ 55	\$ -	\$ -	\$ -	\$ -
INFRASTRUCTURE	\$ -	\$ 24,630	\$ 348,000	\$ -	\$ 348,000	\$ -
TRANSFER - G/F SERVICES	\$ 18,297	\$ 1,812	\$ 35,982	\$ 35,982	\$ 35,982	\$ -
TRANSFER - STREET CONST	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 1,437,299	\$ 518,757	\$ 508,787	\$ 957,888	\$ 1,027,965	\$ -
<b>Total</b>	<b>\$ 21,477</b>	<b>\$ 1,355,988</b>	<b>\$ 435,782</b>	<b>\$ 39,579</b>	<b>\$ 435,782</b>	<b>\$ -</b>
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials and Services	\$ 3,180	\$ 29,546	\$ 51,800	\$ 3,597	\$ 51,800	\$ -
Capital	\$ -	\$ 24,630	\$ 348,000	\$ -	\$ 348,000	\$ -
Non-Departmental	\$ 18,297	\$ 1,301,812	\$ 35,982	\$ 35,982	\$ 35,982	\$ -

