



AGENDA

CITY OF SEASIDE
CITY COUNCIL/SUCCESSOR
AGENCY TO THE
REDEVELOPMENT AGENCY

REGULAR MEETING
440 HARCOURT AVE (COUNCIL CHAMBER)
Thursday, January 18, 2024
5:00 PM

NOTICE: *The City Council will hold its public meetings in person, with options for viewing and listening virtually or telephonically, based on availability.*

1. To view this meeting: Please click on the following link to the City of Seaside YouTube Channel: <https://www.youtube.com/c/CityofSeasideCalifornia>
2. To view this meeting: Using the Zoom application on your smart phone, laptop, tablet or desktop and click on this link: <https://ci-seaside-ca-us.zoom.us/j/81936832059>
WEBINAR ID: 819 3683 2059
3. To listen by phone: Please call (669) 900-9128
Enter the meeting ID 819 3683 2059 when prompted. There is no participate code – press the pound sign # after the recording prompts you.
4. To make public comment, the following options are available:

Before the Meeting via Email: Written comments can be emailed to CityClerk@ci.seaside.ca.us Include the following subject line: "Public Comment Item #____" (insert the agenda item number relevant to your comment). Written comments must be received by 2:00 p.m. on the day of the meeting.

During the Meeting via Oral Comments: When the Chair calls for public comment, members of the public participating in person and wishing to address the City Council may approach the podium when the Chair calls for public comment.

1. CALL TO ORDER

2. ROLL CALL – ESTABLISHMENT OF QUORUM

Ian N. Oglesby
David R. Pacheco
Alexis Garcia-Arrazola
Rita Burks
Alex Miller

Mayor/Chair
Mayor Pro Tem/Vice Chair
Council/Agency Member
Council/Agency Member
Council/Agency Member

3. INVOCATION AND PLEDGE OF ALLEGIANCE

4. REVIEW OF AGENDA

If there are any items that arose after the 72-hour posting deadline, this is the point in the meeting where a vote may be taken to add the item to the agenda. (A 2/3-majority vote is required).

5. PUBLIC COMMENT

Members of the public wishing to address the City Council on matters within the jurisdiction of the City of Seaside, but not on this agenda, may do so during the Public Comment period for up to three (3) minutes. Public Comments for "Presentations" on this agenda are also taken at this time; comments on specific agenda items are heard under that item. For the public record, please state your name.

6. PUBLIC AGENCY COMMUNICATIONS

This is a time specifically set aside for representatives of public agencies to make brief comments of general interest to the City Council and the community.

7. PRESENTATIONS

A. SPAY NEUTER IMPERATIVE PROJECT "SNIP" BUS OPERATIONS UPDATE (LORA JAMES)

B. EVERYONE'S HARVEST SEASIDE CERTIFIED FARMER'S MARKET UPDATE (RECREATION DIRECTOR DAN MEEWIS)

C. PRESENTATION OF THE ANNUAL INDEPENDENT AUDITOR'S REPORT (FINANCE DIRECTOR VICTOR DAMIANI)

8. CONSENT AGENDA

A. APPROVE MINUTES FROM OCTOBER 5 AND DECEMBER 21, 2023

RECOMMENDATION: Approve minutes as presented in the agenda packet.

B. ACCEPT AND FILE THE FISCAL YEAR ENDING JUNE 30, 2023, ANNUAL COMPREHENSIVE FINANCIAL REPORT, THE GOVERNANCE LETTER AND THE GANN LIMIT REPORT

RECOMMENDATION: Receive, and accept the June 30, 2023, Annual Comprehensive Financial Report, the Governance Letter and the Gann Limit Report for the City of Seaside.

C. APPROVE MAYOR'S YOUTH FUND CONTRIBUTION REQUEST FROM SEASIDE HIGH SCHOOL BOYS SOCCER

RECOMMENDATION: Approve a request from Seaside High School Boys Soccer Program for a donation of \$3,000.00 from the Mayor's Youth Fund for the costs

associated with soccer balls, cones, soccer pinnies, practice t-shirt, and reusable gator water bottles.

D. APPROVE A CO-SPONSORSHIP AND FEE WAIVER REQUEST FROM DELTA SIGMA THETA SORORITY, INC. FOR USE OF OLDEMEYER CENTER FOR TWO COMMUNITY EVENTS IN 2024: A HEALTH CONFERENCE AND THE ANNUAL JABBERWOCK PAGEANT & YOUTH ON PARADE EVENT

RECOMMENDATION: Approve a request from the Delta Sigma Theta Sorority for co-sponsorship and a fee waiver for the costs associated with their Annual Health Conference that will be on Saturday, March 16, 2024, and the annual Jabberwock Pageant & Youth on Parade event that will be on Saturday, April 27, 2024, in the amount of \$1,907.75.

E. APPROVE A FEE WAIVER REQUEST FROM MONTEREY PENINSULA NAACP FOR COSTS ASSOCIATED WITH THEIR COMMUNITY BUILDING EVENT WITH LOCAL POLICE CHIEFS "BREAKFAST WITH THE BADGES"

RECOMMENDATION: Approve the fee waiver request from the Monterey Peninsula NAACP for the use of Seaside Community Center, Soper Large Room to hold their Community Building Event with local police chiefs "Breakfast with the Badges" in the amount of \$856.80, the Organization to provide the City with the non-refundable portion of the deposit of \$52.20.

F. APPROVE ENVIRONMENTAL SERVICES COOPERATIVE AGREEMENT (ESCA) QUARTERLY REPORT

RECOMMENDATION: Approve report covering activities from September through December 2023, as presented in the agenda packet.

G. ADOPT A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE AN AMENDMENT TO THE PROFESSIONAL SERVICE AGREEMENT WITH WALLACE GROUP FOR ADDITIONAL CONSTRUCTION MANAGEMENT AND INSPECTION SERVICES FOR FERNANDO PARK IMPROVEMENTS PROJECT FOR AN AMOUNT NOT TO EXCEED \$16,516.00

RECOMMENDATION: Adopt a resolution authorizing the City Manager to execute an amendment to the professional service agreement with Wallace Group for an amount not to exceed \$16,516.00 to provide additional construction management and inspection services for the Fernando Park Improvements Project.

9. PUBLIC HEARING

A. AMEND SEASIDE MUNICIPAL CODE CHAPTER 8.32 FIREWORKS; ADDING SECTION 8.32.211 - CURFEW FOR USE OF SAFE AND SANE FIREWORKS (FIRST READING, ROLL CALL VOTE)

RECOMMENDATION: Pass to print an ordinance amending the City of Seaside Municipal Code Chapter 8.32 fireworks; adding section 8.32.211 - Curfew for the use of Safe and Sane Fireworks.

10. BUSINESS ITEMS

A. ADOPT A RESOLUTION APPROVING THE APPLICATION FOR GRANT FUNDS FROM THE COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM FOR THE SAN PABLO PEDESTRIAN BRIDGE DEMOLITION AND RECONSTRUCTION PROJECT

RECOMMENDATION: Adopt a resolution approving the application for grant funds from the Community Development Block Grant (CDBG) Program for San Pablo Pedestrian Bridge Demolition and Reconstruction Project.

B. ADOPT A RESOLUTION AUTHORIZING PG&E TO DONATE CITY OF SEASIDE "RULE 20A" WORK CREDITS IN THE AMOUNT OF \$447,072.00 TO THE COUNTY OF MONTEREY FOR THE CARMEL VALLEY ROAD PHASE 3, RULE 20A UNDERGROUND UTILITY DISTRICT NO. 15

RECOMMENDATION: Adopt a resolution authorizing PG&E to donate City of Seaside Rule 20A work credits in the amount of \$447,072 to the County of Monterey for the Carmel Valley Road Phase 3, Rule 20A Underground Utility District No. 15

11. COUNCIL MEMBER REQUESTS

A. NEW COUNCIL MEMBER REQUESTS

B. FOLLOW UP ON PREVIOUS REQUESTS

12. CITY ATTORNEY, CITY MANAGER, CITY COUNCIL AND MAYOR COMMENTS AND REPORTS ON COMMITTEE ASSIGNMENTS

This is a time specifically set aside for members of the City Council, the City Manager and City Attorney to make brief comments of general interest to the community and report on committee assignments.

13. CLOSED SESSION

Pursuant to Government Code Section 54956 et seq., the City Council and Successor Agency to Redevelopment Agency may adjourn to a Closed Session to consider specific matters dealing with litigation, certain personnel matters, property negotiations or to confer with the City Attorney. Public comments on these items are taken after being read by the City Attorney. For the public record, please state your name.

A. CONFERENCE WITH REAL PROPERTY NEGOTIATORS PURSUANT TO GOVERNMENT CODE 54956.8

Property: The Property Commonly Referred to As Campus Town (Property bounded by Highway 1/1st Avenue, 7th Avenue, Lightfighter/Colonel Durham Street, and Gigling)

Agency Negotiators: City Manager, et. al
Negotiating Parties: KBB Seaside Venture, et. al. and City of Seaside
Under Negotiation: Price, terms of payment or both

B. CONFERENCE WITH LEGAL COUNSEL PURSUANT TO GOVERNMENT CODE SECTION 54956.9 - EXISTING LITIGATION

Monterey County Superior Court

Case No: 23PR000490

Case Name: In Re Clyde and Claudia Marie White Trust dated September 20, 2011

C. CONFERENCE WITH LEGAL COUNSEL PURSUANT TO GOVERNMENT CODE 54956.9

Potential Litigation (2 MATTERS)

14. ADJOURNMENT

Next Regularly Scheduled Meeting:
February 1, 2024
5:00 p.m.

The City of Seaside is committed to providing accessible facilities and accommodating people with disabilities in all of its services programs and activities. If special considerations are needed by any person to fully participate in this meeting, contact the City Clerk at 899-6707 no fewer than two business days prior to the meeting to allow reasonable arrangements. Agendas are posted at:

<http://www.ci.seaside.ca.us/129/City-Council-Committee-Agendas>

Agenda-related writings or documents provided during public meetings are available for public inspection during the meeting or from the office of the City Clerk. This agenda is posted in compliance with California Governor Newsom's Executive Orders N-29-20 and N-33-20.



DRAFT MINUTES

CITY OF SEASIDE
CITY COUNCIL/ SUCCESSOR
AGENCY TO THE
REDEVELOPMENT AGENCY

REGULAR MEETING
440 HARCOURT AVE
Thursday, October 5, 2023
5:00 PM

1. CALL TO ORDER

Mayor/Chair Oglesby called the meeting to order at 5:00 p.m.

2. ROLL CALL – ESTABLISHMENT OF QUORUM

PRESENT: Oglesby, Pacheco, Garcia-Arrazola, Burks, Miller
ABSENT: None

3. INVOCATION AND PLEDGE OF ALLEGIANCE

A moment of silence was held for invocation. The pledge was led by Mayor Pro Tem/Vice Chair Pacheco.

4. REVIEW OF AGENDA

Council/Agency Member Garcia-Arrazola asked to close the meeting in honor of the recent passing of Seaside business owner of La Tortuga.

5. PUBLIC COMMENT

Chandler Owen, Peter Kaiser, Regina Mason, Kennision Brown, Mariam Smith, No name, Bobby Maxwell, No name, Susan Schavoni, Denise Madden, Pastor Kenneth Murray

6. PUBLIC AGENCY COMMUNICATIONS

Alvin Edwards, Monterey Peninsula Water Management District, Division 1 announced a hearing scheduled on October 10 at 5:30 at Millbury Institute of International Studies in Monterey regarding Cal Am, and rate increases.

7. PRESENTATIONS

A. OAXACA BY THE SEA EVENTS FOLLOW UP AND DE-BRIEFING REPORT (RECREATION DIRECTOR DAN MEEWIS)

Art Coordinator Sandra Gray provided information regarding the art reception and Oaxaca art displayed in the Chamber. Recreation Director Dan Meewis – provided an overview of the activities held and their outcomes.

Community & Economic Development Director Jose Bazua provided details about the coordination of the Oaxaca business expo.

B. UPCOMING CITYWIDE EVENTS & COMMUNITY ANNOUNCEMENTS

(RECREATION DIRECTOR DAN MEEWIS)

Director Meewis provided a presentation and reviewed the following upcoming events:

- Seaside Fire Departments welcomes firefighter Chase Whitney (joined October 2, 2023)
- Seaside Certified Farmers Market – Every Thursday, 3pm-7pm at Laguna Grande Park
- City Hall and Library Parking Lot Repaving construction schedule, phase 2 began September 26. For A.D.A access, call 831-899-6885.
- Seaside ADU Loan Program, www.ci.seaside.ca.us/805/adu-loan-program
- Moview in the Park showing “Nightmare Before Christmas” at Laguna Grande Park on October 6 at 6pm
- Seaside Fire Department 2023 Open House, October 7 at 10am
- Sarangsem Music Night Fest, October 7 at 5pm at Oldemeyer Center
- Seaside’s 69th Birthday celebration, October 13 at Oldemeyer Center
- Lincoln-Cunningham Park basketball court ribbon cutting, October 14 at 11am
- Harvest Festival at Pacchetti Dog Park, Saturday, October 21 at 11am – dog costume contest (\$5.00 entry fee), judging begins at 1:00 p.m.
- Pumpkin Plunge at Pattullo Swim Center, October 21 from 1:15 p.m. – 3:00 p.m. – free admission, \$7 to plunge for a pumpkin
- Trunk-or-Treat, October 31 from 4:30 p.m. – 6:30 p.m. at City Hall Lawn
- Halloween Bonzana, Oldemeyer Center, October 31 from 6 p.m. – 9 p.m.
- Caltrans SR218 ADA Compliant Pedestrian Access Project, started September 11, 2023 and is expected to end in October/early November 2023
- CalFresh Food, enrollment assistance contact 831-899-6851, 831-899-6850
- Complimentary Childcare at City Council Meetings, contact Oldemeyer Center 48 hours in advance at 831-899-6800
- Family & Community Support Program, fcsprogram@ci.seaside.ca.us, 831-899-6852, bit.ly/SeasideFCSP
- Community announcements: Friends of Seaside Parks Association Park Clean Ups on 10/7 at Farallones Park, 10/14 at Lincoln Cunningham Park, and 10/21 at Havana-Soliz Park; Monterey Bay F.C. vs. Orange County SC at 7pm “Breast Cancer Awareness Night”
- Follow us on social media: facebook.com/seasideca; Instagram: @cityofseaside; X: @city_of_seaside

C. ECONOMIC DEVELOPMENT UPDATE (ECONOMIC DEVELOPMENT DIRECTOR JOSE BAZUA)

Director Bazua provided a presentation and updated the Council on the relationships, projects in projects and the future of economic development in Seaside.

Mr. Bazua reviewed that he was able to visit with over 75 businesses including all the business on Broadway Ave, and Fremont Blvd, from Ord Grove to Hilby

Avenues, all auto dealerships and hotels, which included meeting with management staff.

The projects in progress were reviewed including The Ascent Project (breaking ground November 2023), Grand Hyatt (breaking ground in 2024), Campus Town (building removal and site preparation for transfer 2023/2024), Seaside Market (breaking ground June 2024), and Fort Ord Courthouse (construction to begin June 2025).

The plans for the future included determining planning updates for Main Gate, increased parking and other programs to enhance West Broadway Urban Village (WBUV), and business development for WBUV.

8. CONSENT AGENDA

Items 8c (Peter Kaiser) was pulled from the Consent Agenda.

On motion by Mayor Pro Tem/Vice Chair Pacheco, and second by Council/Agency Member Garcia-Arrazola, and carried by the following vote, the City Council/Successor Agency moved to approve the consent agenda, with the exception of item 8C.

RESULT: 5-0-0-0

AYES: Burks, Garcia-Arrazola, Miller, Oglesby, Pacheco

NOES: None

ABSTAIN: None

ABSENT: None

A. APPROVE THE PURCHASE OF A DRONE FOR POLICE DEPARTMENT IN ACCORDANCE WITH AB 481 FOR AN AMOUNT NOT TO EXCEED \$14,604.26

ACTION: APPROVED

B. APPROVE PROCLAMATION RECOGNIZING OCTOBER AS NATIONAL DISABILITY EMPLOYMENT AWARENESS MONTH

ACTION: APPROVED

C. APPROVE PROCLAMATION RECOGNIZING SEPTEMBER 15 - OCTOBER 15 AS NATIONAL HISPANIC HERITAGE MONTH

PUBLIC COMMENT: Peter Kiser, Carla Lobo

On motion by Mayor Pro Tem/Vice Chair Pacheco and second by Council/Agency Member Garcia-Arrazola, and carried by the following vote, the City Council/Successor Agency moved to approve the proclamation recognizing National Hispanic Heritage Month.

RESULT: 5-0-0-0

AYES: Burks, Garcia-Arrazola, Miller, Oglesby, Pacheco

NOES: None

ABSTAIN: None

ABSENT: None

ACTION: APPROVED

D. APPROVE PROCLAMATION RECOGNIZING OCTOBER AS NATIONAL BREAST CANCER AWARENESS MONTH

ACTION: APPROVED

E. APPROVE PROCLAMATION RECOGNIZING OCTOBER AS DOMESTIC VIOLENCE AWARENESS MONTH

ACTION: APPROVED

F. APPROVE PROCLAMATION DECLARING FREEDOM FROM WORKPLACE BULLYING WEEK FROM OCTOBER 15-21

ACTION: APPROVED

9. BUSINESS ITEMS

A. RECEIVE INFORMATION AND CONSIDER AN ORDINANCE RELATED TO THE MANAGEMENT OF ABANDONED SHOPPING CARTS

Community & Economic Development Director Jose Bazua reviewed the elements of a Shopping cart ordinance should the Council proceed to consider an amendment to the municipal code. Director Bazua provided an overview of the on-going collaborations with Police, Building Safety and Public Works Departments, and their need for additional authority to work with private property owners in resolving the nuisance issue, pursue more punitive damages against business that do not have an abandoned cart prevention plan, and to analyze ordinances to finalize the most effective tactics.

The Council was asked to consider how abandoned shopping carts are reported, the removal process, proper business cart removal contact, and enforcement. The fiscal impact, impacts on city staff time, legal ramifications and cost were also presented.

PUBLIC COMMENT: Peter Kaiser, Karla Lobo

The Council provided feedback and asked for the item to return in 2 months and for the presentation to include an elaboration of the cost, process and operational

logistics of the program.

B. FIREWORKS AFTER ACTION RECOMMENDATIONS FOR DISCUSSION AND DIRECTION

Commander Justin Pascone provided a presentation that reviewed 68 citations that were issued for illegal fireworks and the recommendations for 2024; Fire Chief Gutierrez, and Commander Pascone responded to questions from the Council.

PUBLIC COMMENT: Regina Mason, Peter Kiser, Miraim Smith, Bobby Maxwell, Gwen Nash, Karla Lobo, Dinice Maiden, Dianne Nielson, Dennis Revel, Annalisa Mitchell, Ann Marie Pagan

The Council considered each recommendations and provided their vote of support for each item as follows in the table below. Staff will utilize the Council's direction to draft an ordinance and bring it back for Council consideration at a future date.

Rita Burks (RM), Alexis Garcia-Arrazola (AGA), Alex Miller (AM), Ian N. Oglesby (INO), Dave Pacheco (DP).

1. Include Parking Enforcement team on 4th

Yes	No
RB DP AGA INO	AM

2. Increase number of drones deployed

Yes	No
RB DP AGA INO	AM

3. Recommend Safe and Sane zones within the City

Yes	No
	RB DP AM AGA INO

4. Pass out fliers to problematic areas earlier

Yes	No
RB DP	AM

AGA INO	
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5. Increase educational outreach (Fire & Police)

Yes	No
RB DP AGA INO	AM

6. Recommend NO PARKING signs/curbs in Gen Jim Blvd

Yes	No
RB DP AGA INO	AM

7. Host community meeting to get community feedback

Yes	No
RB DP INO	AM AGA

8. End time for use of Safe and Sane – 10:00 p.m.

Yes	No
RB DP INO	AM AGA

9. Enhance Enforcement of Safe and Sane use after curfew

Yes	No
RB DP AGA INO	AM

10. Sale of Safe & Sane only to City of Seaside Residents

Yes	No
	RB DP AM AGA INO

11. Community Drone Show (community recommendation)

Yes	No
RB DP AGA	AM INO

12. Discontinue sale of Safe and Sane on City property?

Yes	No	Undecided
	DP AM AGA INO	RB

13. Buy back program

Yes	No	Undecided
RB AGA DP INO	AM	

10. COUNCIL MEMBER REQUESTS

A. NEW COUNCIL MEMBER REQUESTS

1. Consider fireworks measure for the November 5, 2024 general election (Miller)
2. Receive an update on the City's climate action plan (Oglesby)

B. FOLLOW UP ON PREVIOUS COUNCIL MEMBER REQUESTS

City Manager Fontes provided an update on the candaian geese study that is being conducted by Foster City, and the progress on the work concerning RV parking on private property.

11. CITY ATTORNEY, CITY MANAGER, CITY COUNCIL AND MAYOR COMMENTS AND REPORTS ON COMMITTEE ASSIGNMENTS

Reports provided.

12. CLOSED SESSION

City Attorney Sheri Damon read the closed session items and did not expect any announcements. There were no comments from the public.

A. CONFERENCE WITH LEGAL COUNSEL PURSUANT TO GOVERNMENT CODE SECTION 54956.9- EXISTING LITIGATION: MONTEREY COUNTY SUPERIOR COURT CASE 20CV003118, PEOPLE V. ARZADON, ETAL.

B. CONFERENCE WITH LEGAL COUNSEL PURSUANT TO GOVERNMENT CODE 54956.9

Potential Litigation (2 MATTERS)

**C. CONFERENCE WITH REAL PROPERTY NEGOTIATORS PURSUANT TO
GOVERNMENT CODE 54956.8**

Property: The Property Commonly Referred to As Campus Town (Property bounded by Highway 1/1st Avenue, 7th Avenue, Lightfighter/Colonel Durham Street, and Gigling)

Agency Negotiators: City Manager, et. al

Negotiating Parties: KBB Seaside Venture, et. al. and City of Seaside

Under Negotiation: Price, terms of payment or both

13. ADJOURNMENT

With no further business, the meeting adjourned at 9:46 p.m.

Respectfully submitted,

Dominique L. Davis, City Clerk

Ian N. Oglesby, Mayor



DRAFT MINUTES

CITY OF SEASIDE
CITY COUNCIL/ SUCCESSOR
AGENCY TO THE
REDEVELOPMENT AGENCY

REGULAR MEETING
440 HARCOURT AVE
Thursday, December 21, 2023
5:00 PM

1. CALL TO ORDER

Mayor/Chair Oglesby called the meeting to order at 5:00 p.m.

2. ROLL CALL – ESTABLISHMENT OF QUORUM

PRESENT: BURKS, GARCIA-ARRAZOLA, MILLER, OGLESBY, PACHECO
ABSENT: NONE

3. INVOCATION AND PLEDGE OF ALLEGIANCE

Pastor Ronald Britt, Greater Victory Temple Church of God in Christ, provided the invocation. The pledge was led by Council/Agency Member Burks.

4. REVIEW OF AGENDA

No changes.

5. PUBLIC COMMENT

Peter Kaiser, Veronica Miramontes, Speaker #3, Lisa, Sarah, Jacqueline Shaw, Speaker #7, Pastor Eugene B. Jones, Daisy, Michael, Karla Lobo, Alex, Tony Amarate, Walter Wire, Ann Marie Pagan, Sylvia Shih, Steven, Mailaka Velasquez, Ray Riordian, Pastor Harold Lusk, Sergio, Dennis Alexander, Pastor Ronald Britt, Wes Wyatt, Yvonne Thomas, Erin, Kira

6. PUBLIC AGENCY COMMUNICATIONS

None.

7. PRESENTATIONS

A. UPCOMING CITYWIDE EVENTS AND COMMUNITY ANNOUNCEMENTS (RECREATION DIRECTOR DAN MEEWIS)

Recreation Director Dan Meewis provided a presentation and reviewed the following upcoming events and responded to questions from the Council:

- Holiday Lights Contest
- Seaside Certified Farmers Market, every Thursday from 3-7pm at Laguna Grande Park
- Seaside Green – reminder to include food leftovers, pumpkins, boughs of holly and wreaths in organics cart.
- Seaside Green – Holiday tree collection by Greenwaste Recovery January 1-12 for

single-family customers.

- Seaside PAL & Seaside Recreation – coaches needed, call 831-899-6820 or email abecerra@ci.seaside.ca.us
- Black History Month Art Exhibit, registration is 11/27/23-12/24/23, exhibit is 1/7/24-2/29/24, and reception 1/26/21 from 7-8:30 p.m.
- Older Adults Program Presents New Year's Eve Dance, December 31 at Oldemeyer Center with special guest Long Distance Flyers, doors open at 11 a.m.
- Community Meeting Local Road Safety Plan, January 11, 2024, 6-7:30 p.m.
- Caltrans SR218 ADA Compliant Pedestrian Access Project construction is on hold and will start again in January.
- CalFresh Food enrollment assistance with Family & Community Support Program, call 831-899-6851 or 831-899-6850 or email delder@ci.seaside.ca.us or dmejia@ci.seaside.ca.us
- Complimentary Childcare at City Council meetings, call 831-899-6800 48 hours notice
- Self-serve sandbag distribution at Fire Station, residents may take up to 10 sandbags per household.
- Family & Community Support Program, fcsprogram@ci.seaside.ca.us, 831-899-6852, bit.ly/SEASIDEFCSP
- Friends of Seaside Parks Association Park Clean Ups, December 23 (Mescal Neil), December 30 (Beta)

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B. WINTER STORMS EMERGENCY PREPARATION AND COORDINATION PLAN REVIEW (FIRE CHIEF MARY GUTIERREZ & POLICE CHIEF NICK BORGES)

Fire Chief Gutierrez provided the presentation and responded to questions from the Council.

8. CONSENT AGENDA

Item 8F was pulled by Sylvia Shih.

On motion by Council/Agency Member Miller and second by Council/Agency Member Garcia-Arrazola and carried by the following vote, the City Council/Successor Agency moved to approve the consent agenda, with the exception of item 8F.

RESULT: 5-0-0-0

AYES: BURKS, GARCIA-ARRAZOLA, MILLER, OGLESBY, PACHECO

NOES: NONE

ABSTAIN: NONE

ABSENT: NONE

A. APPROVE MINUTES FROM OCTOBER 19, NOVEMBER 2 AND DECEMBER 7, 2023

ACTION: APPROVED

B. APPROVE AND FILE CITY CHECKS

ACTION: APPROVED & FILED

C. APPROVE AND FILE SUCCESSOR AGENCY CHECKS

ACTION: APPROVED & FILED

D. ADOPT A RESOLUTION APPROVING THE ANNUAL APPOINTMENTS TO LOCAL COMMITTEE ASSIGNMENTS FOR JANUARY 1, 2024, TO DECEMBER 31, 2024

ACTION: ADOPTED

E. APPROVE CO-SPONSORSHIP AND FEE WAIVER FROM ACTION COUNCIL - BUILDING HEALTHY COMMUNITIES FOR COSTS ASSOCIATED WITH THE 2024 MARTIN LUTHER KING, JR. MARCH AND PROGRAM

ACTION: APPROVED

F. ADOPT A RESOLUTION APPROVING A PROFESSIONAL SERVICES AGREEMENT WITH WHITSON ENGINEERS TO PERFORM DESIGN AND DESIGN SERVICES DURING CONSTRUCTION FOR THE SAN PABLO PEDESTRIAN BRIDGE DEMOLITION AND RECONSTRUCTION PROJECT FOR AN AMOUNT NOT TO EXCEED \$556,000.00

PUBLIC COMMENT: Sylvia Shih, Karla Lobo

On motion by Mayor Pro Tem/Vice Chair Pacheco and second by Council/Agency Member Miller and carried by the following vote, the City Council/Successor Agency moved to adopt a resolution approving a professional services agreement with Whitson Engineers.

RESULT: 5-0-0-0

AYES: BURKS, GARCIA-ARRAZOLA, MILLER, OGLESBY, PACHECO

NOES: NONE

ABSTAIN: NONE

ABSENT: NONE

ACTION: ADOPTED

G. REVIEW OF THE SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY OF THE CITY OF SEASIDE RECOGNIZED OBLIGATION PAYMENT SCHEDULE (ROPS) 24-25 FOR THE PERIOD JULY 1, 2024 – JUNE 30, 2025, PURSUANT TO HEALTH AND SAFETY CODE SECTION 34177

ACTION: ACCEPTED

H. ADOPT A RESOLUTION APPROPRIATING \$22,000.00 FROM THE GENERAL FUND TO THE DRAINAGE INLET IMPROVEMENTS PROJECT,

AND APPROVING \$22,000.00 IN ADDITIONAL CONTINGENCY TO THE CONSTRUCTION AGREEMENT WITH MONTEREY PENINSULA ENGINEERS, INC. FOR A TOTAL CONSTRUCTION AMOUNT THAT DOES NOT EXCEED \$113,850.00

ACTION: ADOPTED

I. ADOPT A RESOLUTION CANCELING THE JANUARY 4, 2024 CITY COUNCIL REGULAR MEETING

ACTION: ADOPTED

9. BUSINESS ITEMS

A. PROJECT OVERVIEW AND CONSTRUCTION SCHEDULE FOR THE GRAND HYATT SEASIDE RESORT HOTEL ON THE SEASIDE RESORT PROJECT AREA

Rick Medina, Consulting Senior Planner, presented the project overview and responded to questions from the Council.

PUBLIC COMMENT: Dianne Nielson, Karla Lobo

The item was for information only.

10. COUNCIL MEMBER REQUESTS

A. NEW COUNCIL MEMBER REQUESTS

None.

B. FOLLOW UP ON PREVIOUS REQUESTS

None.

11. CITY ATTORNEY, CITY MANAGER, CITY COUNCIL AND MAYOR COMMENTS AND REPORTS ON COMMITTEE ASSIGNMENTS

Reports provided.

12. ADJOURNMENT

With no further business, the meeting adjourned at 7:35 p.m.

Respectfully submitted,

Dominique L. Davis, City Clerk

Ian N. Oglesby, Mayor



CITY OF SEASIDE STAFF REPORT

Item No.: 8.B.

TO: City Council

FROM: Jaime M. Fontes, City Manager

BY: Victor Damiani, Finance Director

DATE: January 18, 2024

**SUBJECT: ACCEPT AND FILE THE FISCAL YEAR ENDING JUNE 30, 2023,
ANNUAL COMPREHENSIVE FINANCIAL REPORT, THE
GOVERNANCE LETTER AND THE GANN LIMIT REPORT**

RECOMMENDATION

Receive, and accept the June 30, 2023, Annual Comprehensive Financial Report, the Governance Letter and the Gann Limit Report for the City of Seaside.

BACKGROUND

The City of Seaside's Annual Comprehensive Financial Report for the year ending June 30, 2023, is complete and audited. The auditors have given the City a clean opinion on the financial statements.

A copy of the City's Report is attached to this agenda item. Also attached are the Gann Limit Report and the Governance Letter.

The firm of Maze and Associates, from Pleasant Hill, California performed the City's audit for the year ending June 30, 2023. They will make a presentation at the January 18, 2024, meeting and will be available to answer questions.

The City's Finance Director will provide a brief presentation on the financial results presented in the Annual Comprehensive Financial Report.

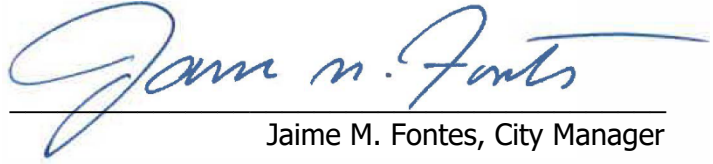
FISCAL IMPACT

The cost of the annual audit is included in the annual budget.

ATTACHMENTS

1. Annual Comprehensive Financial Report FY23

Reviewed for Submission to the City Council by:



Jaime M. Fontes, City Manager

City of Seaside, California



Annual Comprehensive Financial Report

For the Fiscal Year Ended June 30, 2023

Prepared by the Finance Department



CITY OF SEASIDE
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Year Ended June 30, 2023

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INTRODUCTORY SECTION





FINANCE DEPARTMENT

440 Harcourt Avenue
Seaside, CA 93955

Telephone (831) 899-6718
Fax (831) 394-8646

January 18, 2024

To the Honorable Mayor, Members of the City Council and Citizens of the City of Seaside:

I am pleased to present the Annual Comprehensive Financial Report (ACFR) of the City of Seaside for the Fiscal Year July 1, 2022 through June 30, 2023. This report is intended to present information that goes beyond the basic financial statements that are required by generally accepted accounting principles. It is addressed to the City's governing body and its citizens; however, it also provides information to creditors, investors, and other interested parties.

For readers interested in a more detailed review of the City's financial statements, the Management's Discussion and Analysis (MD&A) is included in this report. The MD&A reports on the financial highlights of the City and provides additional analysis on the variances and trends reported as part of the financial statements. The MD&A provides a roadmap for the financial statements and related notes.

The City of Seaside's management team is responsible for the accuracy of the information contained in this report, the adequacy of its disclosures, and the fairness of its presentation. We believe the data, as presented, is accurate in all material respects, it is presented in a manner to fairly set forth the financial position and results of operations of the City, and all disclosures necessary to provide the reader with the information needed to get a full understanding of the City's financial affairs have been provided. To provide a reasonable basis for making these representations, the City has established a system of internal controls designed to protect the City's assets from loss, identify and record transactions accurately, and to compile the information necessary to produce financial statements in conformity with generally accepted accounting principles.

The City's auditors, Maze and Associates, a firm of licensed certified public accountants, performed an independent audit of the financial statements. They expressed an opinion that the City's financial statements for the Fiscal Year 2022-2023 are fairly stated and in compliance with accounting principles generally accepted in the United States. This conclusion is the most favorable opinion and is commonly known as an unmodified or clean opinion. The auditor's letter is included in this report.

CITY PROFILE

The City of Seaside is a general-law City incorporated on October 13, 1954. The City elects a Mayor every two years; four Council Members are elected at-large and serve overlapping four-year terms. The City operates under a council-manager form of government. The City Manager is appointed by the City Council and serves as the chief administrative officer and is responsible for administration of the City affairs, day-to-day operations, and implementation of Council policies. The City Attorney is also appointed by the City Council. The City's fiscal year begins on July 1 and ends on June 30 of the following year.

The City of Seaside is located in Monterey County, California, on the Monterey Bay approximately 120 miles south of San Francisco. The City has a land area of 9.75 square miles and a population of 34,270.

Seaside is the home of California State University, Monterey Bay (CSUMB) and the Monterey College of Law, which are located on the site of the former Fort Ord military base. It is also home to the Bayonet and Black Horse golf courses, also once part of the Fort Ord military base. These courses are now open to the public and host to PGA Tour events, including the 2012 PGA Professional National Championship.

Seaside's local economy includes tourism generated by the Monterey Bay, attractions along the Central Coast, and California State University Monterey Bay (CSUMB). The City is also home to a regional auto sales and services mall that provides significant income to the City and creates employment opportunities in Seaside. Unique eateries have become prominent in the City, drawing customers from as far away as the Bay Area.

The climate is a cool Mediterranean type, strongly influenced by the prevailing winds from the west, which blow over the Pacific Coast's cool ocean currents from Alaska. At the nearest National Weather Service Climate Station, the coldest month is January, with an average daily high of 59.9 °F; the warmest month is September, with an average daily high of 72 °F.

The City provides municipal services including police and fire protection, community and economic development, planning, building and code enforcement, recreation, parks and street maintenance, water service to part of the City, and general City administration. Gas and electricity are provided by Pacific Gas & Electric; water services are provided by the City, California American Water, and Marina Coast Water District; sewer services are provided by Seaside County Sanitation District, Marina Coast Water District, and Monterey Regional Water Pollution Control Agency.

ECONOMIC CONDITION AND OUTLOOK

In March of 2020, the City declared a local emergency in response to the COVID-19 worldwide pandemic. The ensuing statewide shelter in place orders coupled with various levels of "reopening" created financial turmoil in the fourth quarter of FY 2019-20 and throughout FY 2021-22. Throughout the pandemic the economy performed surprisingly well due to two prime factors; the development and distribution of a vaccine for the virus and federal stimulus dollars. California declared an end to the COVID-19 State of Emergency on February 28, 2023.

During the pandemic, the Federal Government passed and implemented five economic stimulus packages totaling approximately \$6 trillion. The Federal Reserve also lowered the Federal Funds rate to between 0% and .25%. In many ways the federal stimulus may have slowed the economic damage caused by the health and safety response to the pandemic and stabilized the economy. On the other hand, the vigorous amounts of stimulus coupled with supply chain bottlenecks appear to have contributed to rising inflation. Late in 2021 and early in 2022, many economists believed inflation would be short lived and come as a result of supply chain bottlenecks and staffing shortages, which would recede with time. That prediction did not prove correct, as inflation remained unsustainably high throughout 2022 and much of 2023. Faced with sustained inflation, the Federal Reserve responded with increases to the Federal Funds Rate, which generally speaking has a cooling effect on inflation. Beginning March 17, 2022, the Federal Reserve raised rates eleven times from .25% to 5.5%. The 12-month increase in CPI (indicator of inflation) as of September 2022, as reported by the U.S. Bureau of Labor Statistics was 8.2%. It appears that rate increases have had the desired effect, with the increase in CPI dropping to 3.7% as of September 2023. While this is certainly good news, the traditional target rate for inflation is 2%, which indicates we are still in a high inflationary period. At the local level, the City of Seaside unemployment rate increased from 3.1% in March of 2020 to 19.0% in April of 2020 and currently stands at 2.5%.

While the risk of a recession has decreased somewhat, many economists still believe a recession is possible in the first half of 2024. It remains to be seen, if, how long, and how severe a potential recession will be or if the economy will make the so-called “soft landing”.

At the local level, the City of Seaside unemployment rate steadily decreased since reaching a high mark of 19.0% in April of 2020 and reaching a low point of 2.5% in September of 2022. As of September of 2023, that number has increased to 3.4%.

The City of Seaside unexpectedly experienced strong results in several business sectors throughout the pandemic, including Auto Sales, Online Sales, and Building and Construction Materials. Historically, sales tax from Auto Sales have accounted for approximately 41% of the City's Sales Tax total and 16% of the General Fund revenue total. In a potential recession, revenue losses in this sector could have a substantial impact on the City's finances.

Not all sectors of the local economy, however, fared as well. One major sector of Seaside's local economy is based on tourism. Early in the pandemic, the local Hotel Tax (Transient Occupancy Tax) dropped off severely due to shelter in place orders. Beginning in June of 2021, however, this sector experienced some much-needed relief. TOT collections showed strong signs of recovery throughout the 2021 summer months and again in the 2022 and 2023 summer months. From a pandemic era low of \$2.1 million in fiscal year 20-21, this sector ended fiscal year 22-23 at approximately \$3.4 million. By way of comparison, fiscal year 18-19 (the most recent “non-pandemic” fiscal year) generated \$3.4 million in hotel tax.

While entire sectors and larger businesses have performed strongly throughout the pandemic, many smaller businesses have struggled. Staffing shortages have been particularly difficult and rising pay rates are likely to prove challenging as well.

City staff will continue to monitor and report City financial health to the City Administration, City Council and Public, as well as monitoring the Federal Reserve 's and the Federal Government's efforts to reduce inflation and avoid or lessen the impacts of a potential recession. Staff recommends that the City remain flexible should conditions require action as the year progresses. A clearer picture of the City's financial outlook is likely to emerge at the mid-year budget review in early March of 2024.

STRATEGIC DIRECTION, MAJOR INITIATIVES AND PROJECTS

The City Council met with staff late in 2022 to update the priorities and strategic direction for the City to ensure that the progress and growth seen over the last year continues into the future. The revised strategic plan was finalized in early 2023 and included in the City's fiscal year 2023-24 budget document. The City's ability to accomplish its strategic direction will lead to increased fiscal stability, well defined workloads for City staff, and enhanced services for the community.

In recognition of the need to focus on the City's priority services and invest resources in those areas that will help advance the City over the long-term, the City Council established strategic priorities for FY2022-23 that included:

- Effective, Accessible Governance
- Vibrant Local Economy
- Diverse & Inclusive Community
- Enhanced Physical Infrastructure & Abundant Water Supply
- Community Safety & Quality of Life

During FY2022-23, the Seaside Resort on the Bayonet and Blackhorse Golf Courses project moved forward. The property went into escrow in June 2019 with the sale closing in early FY2019-20. Groundbreaking for the Seaside Grand Hyatt at the Bayonet and Blackhorse Golf Course is scheduled for February of 2024. The housing component of this project is underway and nearing completion. Additional projects, to include the Campus Town area for mixed-use development on the former Ft. Ord property, as well as the Main Gate project which will include a new Superior Courthouse of California. The Ascent mixed-use project on upper Broadway is scheduled to break ground in December of 2023. Completion of these projects will provide jobs, housing, resources, and revenue to the City of Seaside.

The City works with the Monterey County Convention & Visitors Bureau and other agencies to encourage the expansion of businesses that generate local revenues and employment opportunities. The City also works with these organizations to develop and market Seaside as a tourist destination.

FINANCIAL INFORMATION

Relevant Financial Policies

The City Council has established three reserve policies to address operational needs – Capital Reserve, Special Reserve, and Emergency Reserve. Each reserve has a distinct purpose and funding level.

The Capital Reserve is to be used to fund capital purchases or projects on an emergency basis. This reserve is funded by the City Council setting aside funds to be deposited into this reserve. This fund is to have a year-end balance of not less than five percent of operating expenditures.

In order to address extraordinary items that may arise from time to time, the City Council has established a Special Reserve fund. The fund is to have a year-end balance of not less than ten percent of operating expenditures.

The Emergency/Contingency Reserve has been established by City Council to provide the City with reserve funds to address potential non-budgeted emergencies that may occur to include weather related, economic, major equipment or facility failures, and other unforeseen events. The reserve is maintained to have a year-end minimum balance of not less than fifteen percent of the year-end operating expenditures.

Historically, the City reserves have dipped below the established level as the City recovered from the pre-2010 economic downturn. During FY2020-21, the City was able to bring reserve balances on par with adopted policy levels. At the time the fiscal year 2023-24 budget was adopted it was not anticipated that any draw on reserves would be necessary. The reserves of course are maintained for unforeseen circumstances.

In fiscal year 2022-23 the legal level of budgetary control (i.e. the level at which expenditures cannot exceed the budgeted amount) was at the fund and department level.

Accounting System

The City's accounting records for general, special revenue, capital project, and trust funds are budgeted and accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available. Expenditures are recorded when the goods or services are received and the liabilities incurred. Accounting records for the City's proprietary activities are maintained on a full accrual basis, with revenues recognized when earned and expenses recorded when incurred.

In maintaining the City's accounting system, the adequacy of internal controls is considered. Internal controls are designed to provide a reasonable assurance related to the safeguarding of assets, as well as to ensure the reliability of financial records and maintain accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not outweigh the benefit derived. This cost / benefit analysis requires ongoing estimates and judgments by City management. It is believed that the City's current system of internal accounting controls adequately safeguard assets and provide reasonable assurance that financial transactions are properly recorded.

Prior Year Certificate of Achievement for Excellence in Financial Reporting

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Seaside for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the fourth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this ACFR represents the culmination of a concerted team effort by the Finance Department. Each member of the department has my sincere appreciation for their contributions. In addition, appreciation goes to the staff in all City departments who assisted with the information needed for the annual audit and preparation of this report. This report is representative of the staff's ongoing commitment to provide excellent service to the City of Seaside residents.

In closing, the City Finance Department would like to extend thanks and gratitude to the Mayor, City Council, and the City Manager for their stewardship and commitment to ensuring the long-term fiscal health of the City. Their leadership and guidance are essential in protecting Seaside's quality of life and moving the City forward to achieve the community's vision.

Respectfully submitted,



Victor Damiani
Finance Director



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Seaside
California**

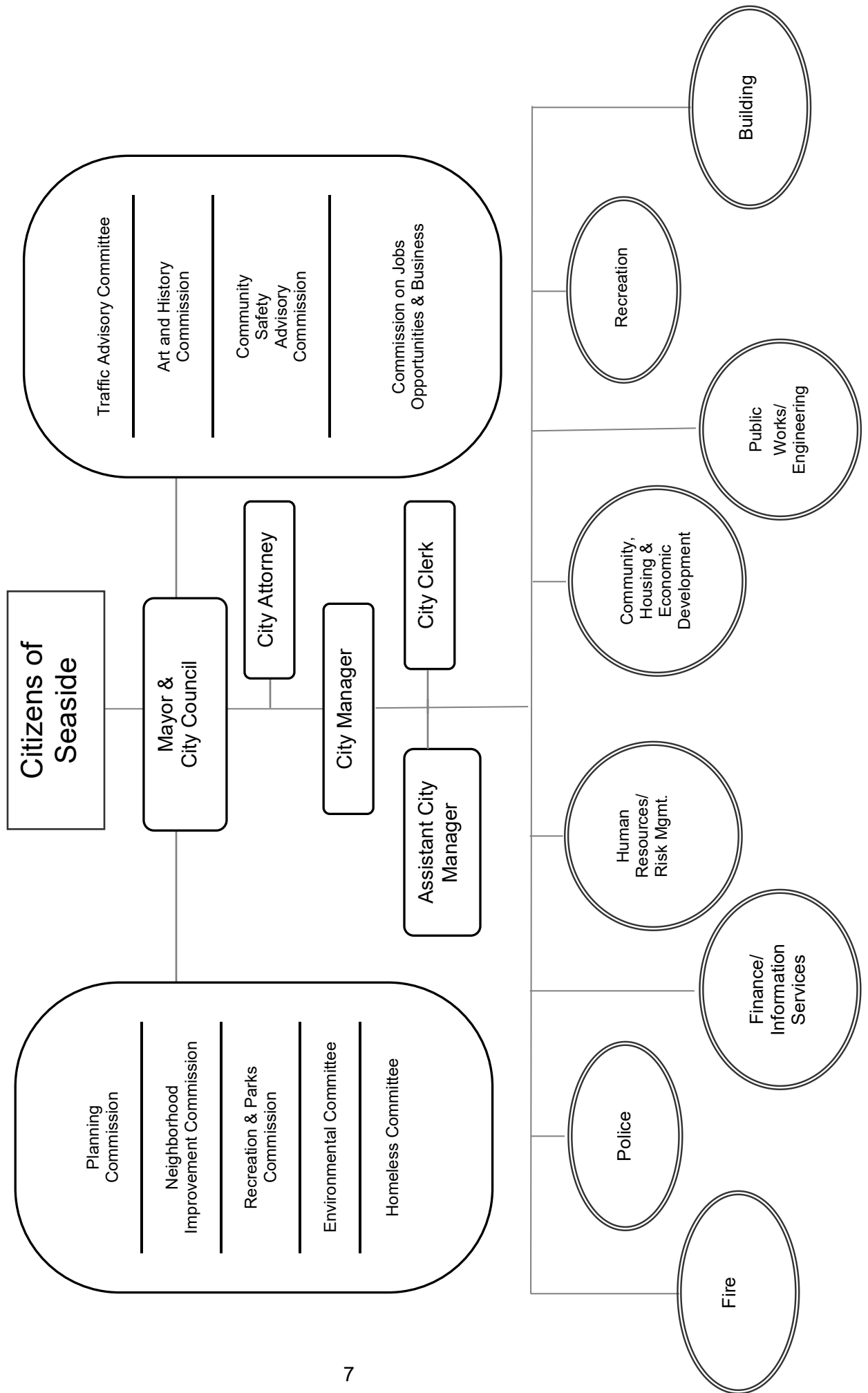
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

CITY OF SEASIDE ORGANIZATIONAL CHART



CITY COUNCIL

Ian Oglesby, Mayor

Dave Pacheco, Mayor Pro-Tempore

Alexis Garcia-Arrazola, Rita Burks, Alex Miller

ADMINISTRATIVE OFFICER

City Manager..... Jaime Fontes
City Attorney Sheri Damon
City Clerk Dominique Davis
Finance Director..... Victor Damiani
Chief Building and Code Enforcement Officer..... David Little
Chief of Police Nick Borges
Community, Housing & Economic Development Director..... Vacant
Fire Chief Mary Gutierrez
Human Resources Director/Risk Manager..... Vacant
Public Works Director Nisha Patel
Recreation Services DirectorDaniel Meewis

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Seaside, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Seaside, California (City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Maze & Associates

Pleasant Hill, California
December 1, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS



**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

As the management of the City of Seaside (City), we offer readers of the City's financial statements this discussion and analysis of the financial activities of the City for the year ended June 30, 2023. Please read this overview in conjunction with the basic financial statements and the accompanying notes to those financial statements.

FINANCIAL HIGHLIGHTS

Citywide

- The total net position of the City increased over the course of the fiscal year by \$12.2 million to \$192.2 million. The net position of governmental activities increased by \$11.2 million, or approximately 7% from the previous year net position, and the net position of business-type activities increased by \$1.0 million, or 11%.
- Total City revenues were \$58.1 million in fiscal year 2022-2023, a decrease of \$4.5 million or 7% from fiscal year 2021-2022.
- Total City expenses were \$45.9 million in fiscal year 2022-2023, which was a decrease of \$6.6 million or 13% from fiscal year 2021-2022.

Fund Basis

- The City's General Fund reported a fund balance at June 30, 2023 of \$44.8 million, an increase of \$450 thousand or 1% from the prior year balance. Of the total fund balance, \$10.1 million is in a non-spendable form, \$3.2 million is restricted, \$18.9 million is committed, \$45 hundred is assigned, and \$12.6 million is unassigned. These restrictions and commitments of fund balance do not significantly restrict the availability of resources for ongoing uses; there is sufficient unassigned fund balance, 28% of total fund balance.
- General Fund revenues, including transfers and other financing sources in were \$49.8 million in fiscal year 2022-2023.
- Total General Fund expenditures, including transfers out, were \$49.4 million in fiscal year 2022-2023.

THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains supplementary information.

Government-Wide Financial Statements

These financial statements include all of the activities of the City and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*. They present the financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector businesses. They present governmental activities and business-type activities separately. These statements include all assets of the City (including infrastructure) as well as all liabilities (including long-term debt).

The government-wide financial statements are comprised of the statement of net position and the statement of activities. The statement of net position and the statement of activities report information

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

about the City as a whole and about its activities. These statements include all assets and deferred outflows of resources and liabilities and deferred inflows of resources of the City using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and changes in them. Net position is the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources, which is one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving or deteriorating.

In the statement of net position and the statement of activities, we separate the City activities into two categories. The governmental activities include the City's basic services, including General Government, Public Safety, Recreation, Public Works, and Community Development. Property and sales taxes, user fees, interest income, franchise fees, and state and federal grants finance these activities. The business-type activities include the City's Water System and the Golf Course. These services are supported by charges paid by users based on the amount of the service they use.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. These fund financial statements include statements for each of the three categories of activities – governmental, proprietary, and fiduciary. The governmental funds are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The proprietary funds are prepared using the economic resources measurement focus and the accrual basis of accounting. The fiduciary funds are custodial funds, which only report a statement of fiduciary assets and liabilities and are prepared using the economic resources measurement focus.

The fund financial statements provide detailed information about each of the City's most significant funds, called major funds, not the City as a whole. Major funds present the major activities of the City for the year. The major funds may change from year to year as a result of changes in the City's major activities. Other funds are required to be established by State law and by bond covenants. In addition, management may establish funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money.

Governmental Funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual basis of accounting, which means the fund only measures current financial resources and uses. Capital assets and other long-term assets and long-term liabilities are not presented in the governmental fund financial statements. The City's major governmental funds as of June 30, 2023, are the General Fund, the FORA Blight Removal Bond Fund, the Transportation Capital Projects Fund and the Measure X Bond Fund.

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

Proprietary Funds – Enterprise and internal service funds are included in the proprietary fund financial statements. These statements are prepared on the full accrual basis of accounting, including all assets and deferred outflows of resources and liabilities and deferred inflows of resources, both current and long-term. The City's major proprietary funds as of June 30, 2023, are the Water Fund and the Golf Fund.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support City programs. The City's fiduciary funds as of June 30, 2023 are the Seaside County Sanitation District and the Watermaster Fund (Custodial) and the Successor Agency to the City's Former Redevelopment Custodial Fund (Private Purpose Trust Fund).

Notes to the Financial Statements

The notes to the basic financial statements provide additional information and narrative disclosures that are essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information. The required supplementary information includes 1) funding progress schedules for other postemployment benefits, 2) net pension liability and contribution schedules for pension benefits, 3) budgetary comparison schedules for general and major special revenue funds, and 4) a budgetary information note.

The combining statements for nonmajor governmental funds, internal service funds, and fiduciary funds are presented immediately following the required supplementary information.

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

**Table 1
Government-Wide Financial Statements vs. Fund Financial Statements Grid**

Features	Government- Wide Financial Statements	Fund Financial Statements		
		Governmental Fund	Proprietary Fund	Fiduciary Fund
<i>Scope</i>	The primary government (The City) and the component units (Housing Successor Agency of the Redevelopment Agency and Financing Authority) —excludes Fiduciary Activities.	All activities of the City and the component units which are not proprietary or fiduciary in nature.	Activities the City operates similar to private business: • Water Fund, • Golf Fund.	Accounting for resources held for the benefit of another party: • Watermaster, • Developer Deposits, • Private- Purpose Trust Fund.
<i>Required Financial Statements</i>	1) Statement of Net Position 2) Statement of Activities	1) Balance Sheet 2) Statement of Revenues, Expenditures, and Changes in Fund Balances	1) Statement of Net Position 2) Statement of Revenues, Expenses, and Changes in Fund Net Position 3) Statement of Cash Flow s	1) Statement of Fiduciary Assets and Liabilities 2) Statement of Changes in Net Position
• <i>Accounting Basis</i> • <i>Measurement Focus</i>	• Accrual • Economic Resources	• Modified Accrual • Current Financial Resources	• Accrual • Economic Resources	• Accrual • Economic Resources (no economic focus for agency funds)
<i>Asset and Liability Recognition</i>	All short- term and long- term capital assets and liabilities. - Includes infrastructure and long- term debt.	Only assets expected to be used up and liabilities that come due during the year or soon thereafter. No capital assets or long- term debt included.	All short- term and long- term capital assets and liabilities. - Includes infrastructure and long- term debt.	All short- term and long- term capital assets and liabilities. - Includes infrastructure and long- term debt.
<i>Revenue and Expense Recognition</i>	All current year's revenues and expenses, regardless of when cash is received or paid.	Revenues which are collected during or within 60- 90 days after year- end. Expenditures when goods/services received and payment is due during or within 60 days after year- end.	All current year's revenues and expenses, regardless of when cash is received or paid.	All current year's revenues and expenses, regardless of when cash is received or paid.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

Over time, the change in net position may serve as a useful indicator of the City's financial position. The City's combined net position as of June 30, 2023, is \$192.2 million, an increase of \$12.2 million or 7% from the net position of the previous year. This change in net position is driven in part by an increase of \$2.8 million in taxes collected. Tax collections, particularly in the area of sales taxes are beginning to flatten but still showed strong results for FY 2022-2023. Sales tax collections move in tandem with inflation. Additionally, the City saw decreases in expense categories including \$4.7 million in public safety expenses, \$2.5 million in Community Development expenses, and \$2.0 million in Public Works expenses. The year over year changes were driven largely by pension expense which is a non-cash, accrual based expense. CalPERS investment returns as well as a reduction of the discount rate caused the calculation of the City's pension expense to swing widely on a year over year basis. Although the net pension liability increased by \$26 millipm due to the discount rate reduction from 7.15% to 6.9%, the CalPERS accounting valuation for the Measurement date of June 30, 2022 was based on the actuarial valuation of June 30, 2021, three years in arrears, resulting a much higher deferred outflow and a much lower deferred income for the measurement date 6/30/22. The net impact to the City was a positive overall change comparing with fiscal year 2022, resulting in negative net pension expenses. Pension expense decreased from \$11.5 million in fiscal year 2021-2022 to a

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

Statement of Net Position (continued)

negative \$2.2 million in fiscal year 2022-2023. The decrease in expense corresponds to the decrease in net position.

The City's net investment in capital assets of \$183.5 million reflects its investment in capital assets such as land, infrastructure, buildings, intangible assets, vehicles, and equipment, minus any related outstanding debt. The change in capital assets in the Governmental activities of \$6.9 million reflects current year depreciation expense less additions to capital assets during the 2022-2023 fiscal year.

**Table 2
Net Position
(in thousands, rounded)
Statement of Activities**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets:						
Current and Other Assets	\$ 80,585	\$ 84,069	-\$ 5,127	\$ 1,102	\$ 75,458	\$ 85,171
Capital Assets	183,450	176,573	18,951	11,551	202,401	188,124
Total Assets	264,035	260,642	13,824	12,653	277,859	273,295
Deferred Outflow s of Resources						
Deferred Outflows - Pension	23,465	10,718	242	55	23,707	10,773
Deferred Outflows - OPEB	660	1,406	-	-	660	1,406
Total Deferred Outflow of Resources	24,125	12,124	242	55	24,367	12,179
Liabilities:						
Long-Term Liabilities	89,627	63,806	3,531	3,260	93,158	67,066
Other Liabilities	3,569	3,975	154	146	3,723	4,121
Total Liabilities	93,196	67,781	3,685	3,406	96,881	71,187
Deferred Inflow s of Resources:						
Deferred Inflows - Pension	5,719	25,836	56	13	5,775	25,849
Deferred Inflows - OPEB	1,460	2406	0	-	1,460	2,406
Leases related	5917	6,020	0	-	5,917	6,020
Total Deferred Inflow of Resources	13,096	34,262	56	13	13,152	34,275
Net Position:						
Net Investment in Capital Assets	166,931	159,995	16,056	8,537	182,987	168,532
Restricted	19,285	20,625	574	568	19,859	21,193
Unrestricted	(4,348)	(9,897)	(6,305)	184	(10,653)	(9,713)
Total Net Position	\$ 181,868	\$ 170,723	\$ 10,325	\$ 9,289	\$ 192,193	\$ 180,012

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

Statement of Activities

Total City-wide program revenue and general revenue during 2022-2023 was \$58.1 million. Total City-wide expenses were \$45.9 million. Revenues exceeded expenses by \$12.2 million.

**Table 3
Changes in Net Position
(in thousands, rounded)**

**Table 3
Changes in Net Position
(in thousands, rounded)**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program Revenues:						
Charges for Services	5,978	\$ 5,803	\$ 1,419	\$ 1,608	\$ 7,397	\$ 7,411
Operating Grants	4,280	12,408	-	-	4,280	12,408
Capital Grants	1,322	1321	-	-	1,322	1,321
General Revenues:						
Taxes	44,317	41,501	-	-	44,317	41,501
Use of Money and Property	956	104	(237)	-221	719	-117
Other Revenues	102	35	0	36	102	71
Total Revenues	56,955	61,172	1,182	1,423	58,137	62,595
Expenses:						
General Government	4,072	2,276	-	-	4,072	2,276
Public Safety	21,559	26,278	-	-	21,559	26,278
Recreation	7,030	6,314	-	-	7,030	6,314
Public Works	4,647	6,702	-	-	4,647	6,702
Community Development	6,192	8,738	-	-	6,192	8,738
Enterprise Operations	-	-	1,646	1,064	1,646	1,064
Interest and Fiscal Charges	810	1210	-	-	810	1210
Total Expenses	44,310	51,518	1,646	1,064	45,956	52,582
Transfers	(1,500)	-	1,500	-	-	-
Change in Net Position	11,145	9,654	1,036	359	12,181	10,013
Net Position - Beginning Year	170,723	161,069	9,289	8,930	180,012	169,999
Net Position - End of Year	\$ 181,868	\$ 170,723	\$ 10,325	\$ 9,289	\$ 192,193	\$ 180,012

Governmental Activities – In the 2022-2023 fiscal year, City revenues for governmental activities exceeded program expenses by \$11.2 million. The largest expense category was Public Safety totaling \$21.6 million or 49%. This is a decrease from the prior year of about \$4.7 million. Recreation expenses were \$7.0 million or 16% of total City governmental expenses, an increase of 11% from the previous year. Community Development totaled \$6.2 million or 14% of total expenses. Overall, expenses decreased \$7.2 million. CalPERS investment returns caused the calculation of the City's pension expense to swing widely on a year over year basis from \$11.5 million in fiscal year 2021-2022 to a negative \$2.2 million in fiscal year 2022-2023.

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

Statement of Activities (continued)

Business-Type Activities – Revenues for business-type activities exceeded expenses by \$1.0 million driven primarily by a one-time transfer of funds from the general fund to the water fund of \$1.5 million for design of a new water well. Expenses increased by \$600 thousand due to design work for a new well in the Water Enterprise fund.

FUND FINANCIAL ANALYSIS

The City uses fund accounting to ensure compliance with financial related legal requirements and to provide financial management over certain funds.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financial capacity. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2023, the City's governmental funds have a combined ending fund balance of \$68.0 million. This is a decrease of \$2.8 million over the prior fiscal year.

Major Governmental Funds

- *General Fund:* Total General Fund revenues, excluding transfers, were \$48.3 million, which was \$4.8 million less than the original budget primarily due to a budget line item for one-time land sales in the amount of \$9 million, which did not occur. Other than the land sale that did not occur, all other revenue sources exceeded budget by \$4.2 million. Expenditures were \$44.3 million, excluding transfers, compared to the original budget of \$48.9 million. Net other financing sources and uses of financing total \$3.6 million. The General Fund fund balance increased by \$450 thousand to \$44.8 million during 2022-2023. This is an increase of 1%.
- *FORA Blight Removal Fund:* In fiscal year 2019-20 the City received grant funds for the removal of blight and remediation activity on former Ft. Ord properties within Seaside. Grant revenue received was \$6.7 million. Work began in fiscal year 2021-22. Fiscal year 2022-23 expenditures were \$1.3 million and the year-end fund balance was \$4.9 million.
- *Transportation Capital Projects Fund:* Project expenditures for fiscal year 2022-23 were \$2.9 million. The capital projects in this fund are fully funded with revenue from various sources, including the Transportation Agency for Monterey County as well as other State of CA programs. Additionally funding is provided by a Maintenance of Effort (MOE) payment from the City's general fund. The year-end fund balance was negative \$403 thousand.
- *Measure X Bond Fund:* The primary purpose of this fund is to account for bond proceeds issued for street improvements. The bond will be repaid using Measure X tax revenue received by the City. During the course of 2022-23, project costs were \$1.2 million and bond payment was \$643 thousand. Fund balance at fiscal year-end was negative \$2 thousand. Bond proceeds are fully expended and going forward this fund will only account for the bond repayment.

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

Proprietary Funds

As of June 30, 2023, the City's proprietary funds net position is \$12.0 million; unrestricted net position is negative \$4.9 million. The balance of net investment in capital assets is \$16.2 million. The most significant capital asset is the Golf Course; the value of the Golf Course is \$7.5 million net of related debt. The Golf Courses are operated by B&B Golf Course Properties under a lease agreement with the City. A change of ownership occurred early in fiscal year 2021-22.

The proprietary funds net position increased \$1.1 million, primarily due to a one-time transfer of funds from the general fund to the water fund of \$1.5 million for design of a new water well. Furthermore, revenue increases in the Water Fund coupled with decreases in expenses led to a positive operating result of approximately \$200 thousand. Depreciation expense is the primary cause of the \$45 thousand decrease in net position in the Golf Fund.

CAPITAL ASSETS

The capital assets of the City are those assets which are used in the performance of the City's functions including infrastructure assets. At June 30, 2023, net capital assets of the governmental activities totaled \$183.5 million and the net capital assets of the business-type activities totaled \$19.0 million. Overall the City's capital assets increased by \$14.3 million. Depreciation on governmental activities capital assets is recognized in the government-wide financial statements and is included in the fund statements for business-type activities.

The increase in capital assets is due to purchases and construction of new capital assets outpacing depreciation. In fiscal year 2022-23, the City purchased real property in the amount of \$3 million, a street sweeper in the amount of \$400 thousand and an intangible water right credit of \$7.5 million. Additionally, capital projects in process increased by \$1.7 million and completed improvements to existing assets increased by \$3.5 million. Depreciation expense related to existing assets was approximately \$3.5 million.

**Table 4
Capital Assets
(in thousands, rounded)**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	\$ 123,808	\$ 120,761	\$ 8,540	\$ 8,540	\$132,348	\$ 129,301
Construction in Progress	3,250	1,565	-	-	3,250	1,565
Intangible Assets	4,252	10,767	7,563	-	11,815	10,767
Structures and Improvements	21,880	18,447	4,226	4,201	26,106	22,648
Equipment and Vehicles	15,423	14,914	272	239	15,695	15,153
Intangible Assets	8,023	-	-	-	8,023	-
Infrastructure	94,156	94,156	2,512	2,496	96,668	96,652
Total Assets	270,792	260,610	23,113	15,476	293,905	276,086
Less: Accumulated Depreciation	(87,342)	(84,037)	(4,162)	(3,925)	(91,504)	(87,962)
Net Capital Assets	\$ 183,450	\$ 176,573	\$ 18,951	\$ 11,551	\$ 202,401	\$ 188,124

Refer to Note 3 – Detailed Notes to All Funds, under Capital Assets, for additional information about the City's capital assets

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

LONG-TERM DEBT

Debt of the governmental activities was approximately \$18.6 million as of June 30, 2023, flat as compared to the prior year. Bonds payable decreased according to set re-payment schedules. Capital leases increased with the lease of a several new fleet vehicles including a street sweeper. Business type debt was approximately \$2.9 million, also flat as compared to the prior fiscal year and only indicating a reduction due to re-payment of bonds.

**Table 5
Long-Term Debt
(in thousands, rounded)**

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Bonds Payable	\$ 16,034	\$ 17,183	\$ 2,895	\$ 3,013	\$ 18,929	\$ 20,196
Capital Leases	2,600	1,510	0	1	2,600	1,511
Net Long-Term Debt	<u>\$ 18,634</u>	<u>\$ 18,693</u>	<u>\$ 2,895</u>	<u>\$ 3,014</u>	<u>\$ 21,529</u>	<u>\$ 21,707</u>

BUDGETS AND BUDGETARY ACCOUNTING

The Annual Budget assures the efficient, effective, and economic uses of the City's resources, as well as establishing that the highest priority objectives are accomplished. Through the budget, the City Council sets the direction of the City, allocates its resources, and establishes its priorities. The City uses the following procedures in establishing the budget reflected in the financial statements:

1. Before the beginning of each fiscal year, the City Manager submits to the City Council a proposed budget for the year commencing July 1 and a forecasted budget for the following year.
2. A City Council special study session is conducted at which public comment is accepted and considered.
3. The budget is adopted through passage of a resolution and is published separately.
4. All appropriations are as originally adopted or as amended by the City Council and all unencumbered budgeted amounts lapse at year-end. Multi-year capital budgets are considered an encumbrance and automatically roll forward each year until completion of the project.
5. Legally adopted budget appropriations are set for the General, Special Revenue, Debt Service, and Capital Projects Funds.
6. Budgetary control is at the City Manager level. A Department Head, with City Manager approval, may transfer appropriations within the department and fund. The City Council, by the affirmative vote of three members, may amend the budget to add or delete appropriations, transfer appropriations within a fund, or change appropriations between funds.
7. The legal level of budgetary control (i.e. the level at which expenditures cannot exceed the budgeted amount) is at the fund and department level.

The fiscal year budget for 2022-2023 was adopted in June of 2022. The 2022-2023 General Fund original revenue budget was \$53.1 million and the City collected \$48.3 million. The original revenue

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

budget included \$9 million in one-time land sales, which did not occur. When excluding the budgeted revenue for one-time land sales, the city exceeded budget by approximately \$4.2 million across all other revenue categories. The strong results are primarily attributable to continued increases of receipts for property taxes and robust sales tax collections. The housing market has remained elevated with housing sales driving valuations higher citywide. Sales taxes have increased in tandem with inflation. The City's revised expenditure budget was \$48.9 million. Actual expenditures were less than the final budget by \$4.7 million or 9.6%. The largest savings were from personnel costs (\$2.8 million) as the City continued to rebuild its workforce after COVID-19 pandemic era layoffs.

The fiscal year 2022-2023, excluding one-time land sales, originally showed a decrease in fund balance of \$4.2 million. Actual results however showed a \$450 thousand increase in fund balance.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND FEES

In March of 2020, the City declared a local emergency in response to the COVID-19 worldwide pandemic. The ensuing statewide shelter in place orders coupled with various levels of "reopening" created financial turmoil in the fourth quarter of FY 2019-20 and throughout FY 2021-22. Throughout the pandemic the economy performed surprisingly well due to two prime factors; the development and distribution of a vaccine for the virus and federal stimulus dollars. California declared an end to the COVID-19 State of Emergency on February 28, 2023.

Hdl (The City's revenue enhancement consultant) reports the national economy grew 2.5% in FY22-23, and projects it will remain flat in FY 23-24. FY 24-25 is expected to slow further to 1.2%. California's unemployment rate is expected to remain low at 4.7% in FY 23-24 before climbing slightly to 5.2% in FY 24-25, whereas Statewide Sales & Use Tax growth is expected to turn negative in FY 23-24 at -0.6% before swinging back positive in FY 24-25 at 2.1%.

Positive local economic factors for fiscal year 2023-2024 include property tax collections that are expected to remain elevated and perhaps grow as much as 5%. Hotels and Short-term rentals, with an adopted twelve percent (12%) transient occupancy tax (TOT), have recovered to pre-pandemic levels and continue to grow.

Sectors that will likely continue to plateau or decline include cannabis tax and auto sales. The legalization of the cannabis industry under Measure G, as passed by citizens in February 2017, has resulted in the addition of eight approved cannabis licenses (four issued as of this writing) providing additional revenue through the six percent (6%) cannabis gross receipts tax. The cannabis tax brought in over \$1.4 million in FY 2020-21 but plateaued and then declined in fiscal year 2022-23. In fiscal year 2022-23, two cannabis retailers closed their doors. Auto sales have decline slightly from pandemic era highs and may decline further as competition for slowing sales may push prices lower.

Over the next several years, active economic development strategies are expected to bring growth and development that will improve revenue collections. In addition, the 2023-2024 budget includes continuation of the significant road repair program started in FY 2019-20 as well as a new program for "hot spot" repairs. These activities represent a significant commitment of resources toward improving the quality of life in Seaside through City investment.

The City conducted a water rate study in FY 2018-19 to determine the appropriate rate at which City provided water services should be set. The 2021-22 fiscal year realized an increase in charges for services of over \$238 thousand or 24%. The Utility's final approved rate increase was implemented in January of 2022. The Utility has scheduled a new rate study for FY23-24.

**CITY OF SEASIDE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED JUNE 30, 2023**

Fiscal year 2023-24 economic indicators show continued growth, although a slowdown (at best) or a recession (at worst) is possible. Still, the city faces the following headwinds in the near term:

- Inflation has cooled but remains above the traditional 2% target
- High costs of goods and services due to inflation will drive city expenditures higher
- CalPERS unfunded liabilities continue to grow
- Possibility of recession
- Continuing possibility of federal government shutdown
- Geopolitical unrest

Despite some headwinds, the FY2023-24 budget includes significant reserves to meet economic challenges while continuing to provide services that preserve the quality of life for Seaside residents. Furthermore, the surprisingly strong results for past few years indicate the City will likely be able to maintain its reserves in the fiscal year 2024-25 budget cycle.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our residents, taxpayers, customer, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report, or need any additional financial information, contact Victor Damiani, the city's finance director at 440 Harcourt Avenue, Seaside, CA 93955, by phone at (831) 899-6718 or by email at vdamiani@ci.seaside.ca.us.



BASIC FINANCIAL STATEMENTS
Government-Wide Financial Statements



**CITY OF SEASIDE
STATEMENT OF NET POSITION
June 30, 2023**

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and investments	\$ 50,512,474	\$ 1,893,115	\$ 52,405,589
Restricted Cash and Investments	3,238,833	573,939	3,812,772
Cash with Fiscal Agents	1,028,776	-	1,028,776
Accounts Receivable	5,242,597	89,823	5,332,420
Deposits with Others	112	-	112
Due from Other Governments	2,175,379	-	2,175,379
Prepaid Assets	-	-	-
Internal balances	7,683,579	(7,683,579)	-
Loans Receivable	1,598,523	-	1,598,523
Loans receivable from Successor Agency	2,333,431	-	2,333,431
Land Held for Resale	658,068	-	658,068
Leases receivable	6,113,538	-	6,113,538
Capital Assets:			
Nondepreciable	131,309,719	16,103,317	147,413,036
Depreciable, Net	52,140,301	2,847,566	54,987,867
Total Assets	<u>264,035,330</u>	<u>13,824,181</u>	<u>277,859,511</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows - Pension	23,465,200	241,577	23,706,777
Deferred Outflows - OPEB	659,809	-	659,809
Total Deferred Outflows of Resources	<u>24,125,009</u>	<u>241,577</u>	<u>24,366,586</u>
LIABILITIES			
Accounts payable	2,866,365	51,761	2,918,126
Salaries and Benefits Payable	418,442	5,766	424,208
Due to Primary Government	-	-	-
Interest Payable	128,316	93,796	222,112
Deposits from Others	145,616	3,042	148,658
Other Liabilities	10,060	-	10,060
Unearned Revenue	-	-	-
Noncurrent Liabilities:			
Due within One Year	1,853,400	131,670	1,985,070
Due in More than One Year	19,423,471	2,777,888	22,201,359
Total OPEB Liability:			
Due in More than One Year	9,278,637	-	9,278,637
Net Pension Liability:			
Due in More than One Year	59,071,710	621,292	59,693,002
Total Liabilities	<u>93,196,017</u>	<u>3,685,215</u>	<u>96,881,232</u>
DEFERRED INFLOWS OF RESOURCES			
Leases related	5,917,279	-	5,917,279
Deferred Inflows - Pension	5,718,720	55,645	5,774,365
Deferred Inflows - OPEB	1,460,363	-	1,460,363
Total Deferred Inflows of Resources	<u>13,096,362</u>	<u>55,645</u>	<u>13,152,007</u>
NET POSITION			
Net Investment in Capital Assets	166,930,564	16,055,543	182,986,107
Restricted for:			
Community Services	1,562,941	-	1,562,941
Community Development	12,625,851	-	12,625,851
Public Safety	4,293,502	-	4,293,502
Public Works	(508,030)	-	(508,030)
Recreation	159,891	-	159,891
Other Purposes	1,150,885	573,939	1,724,824
Unrestricted	(4,347,644)	(6,304,584)	(10,652,228)
Total Net Position	<u>\$ 181,867,960</u>	<u>\$ 10,324,898</u>	<u>\$ 192,192,858</u>

See accompanying Notes to the Basic Financial Statements.

**CITY OF SEASIDE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government:				
Governmental activities:				
General Government	\$ 4,072,018	\$ 1,018,195	\$ 508,934	\$ -
Public Safety	21,560,075	294,619	406,406	47,913
Recreation	7,030,452	-	-	-
Public Works	4,646,737	2,830,239	998,054	1,273,993
Community Development	6,191,622	1,834,765	2,366,169	-
Debt Service:	-	-	-	-
Interest and Fiscal Charges	808,739	-	-	-
Total Governmental Activities	44,309,643	5,977,818	4,279,563	1,321,906
Business-Type activities:				
Water Fund	1,477,751	1,079,871	-	-
Golf Fund	167,970	338,763	-	-
Total Business-Type Activities	1,645,721	1,418,634	-	-
Total Primary Government	\$ 45,955,364	\$ 7,396,452	\$ 4,279,563	\$ 1,321,906

General Revenues:

Taxes:

Secured and Unsecured Property Taxes

Gas Tax

Transient Occupancy Tax

Franchise Taxes

Utility Users Tax

Business License Taxes

Sales and Use Taxes

Other Taxes

Investment Earnings

Other

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year

Net Position - End of Year

See accompanying Notes to the Basic Financial Statements.

**Net Revenue (Expense)
and Changes in Net Position**

Governmental Activities	Business-type Activities	Total
\$ (2,544,889)	\$ -	\$ (2,544,889)
(20,811,137)	-	(20,811,137)
(7,030,452)	-	(7,030,452)
455,549	-	455,549
(1,990,688)	-	(1,990,688)
-	-	-
(808,739)	-	(808,739)
(32,730,356)	-	(32,730,356)
-	(397,880)	(397,880)
-	170,793	170,793
-	(227,087)	(227,087)
<u>\$ (32,730,356)</u>	<u>\$ (227,087)</u>	<u>\$ (32,957,443)</u>
\$ 21,778,926	\$ -	\$ 21,778,926
798,015	-	798,015
4,129,418	-	4,129,418
1,928,741	-	1,928,741
3,107,260	-	3,107,260
798,448	-	798,448
10,807,903	-	10,807,903
967,985	-	967,985
955,931	(236,892)	719,039
102,320	(231)	102,089
(1,500,000)	1,500,000	-
43,874,947	1,262,877	45,137,824
11,144,591	1,035,790	12,180,381
170,723,369	9,289,108	180,012,477
<u>\$ 181,867,960</u>	<u>\$ 10,324,898</u>	<u>\$ 192,192,858</u>

See accompanying Notes to the Basic Financial Statements.



BASIC FINANCIAL STATEMENTS
Fund Financial Statements

**CITY OF SEASIDE
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023**

	General	FORA Blight Removal - Bond Fund	Transportation Capital Projects	Measure X Bond Fund	Other Governmental Funds	Total
ASSETS						
Cash and Investments	\$ 27,313,731	\$ 5,105,335	\$ 197,794	\$ -	\$ 15,289,663	\$ 47,906,523
Restricted Cash and Investments	3,172,035	-	-	-	37,168	3,209,203
Cash with Fiscal Agent	-	-	-	17	1,028,759	1,028,776
Accounts Receivable	3,414,193	-	-	-	1,780,976	5,195,169
Deposits with Others	-	-	-	-	112	112
have to do more work	1,722,331	-	-	-	453,048	2,175,379
Due form Other Funds	861,677	-	-	-	-	861,677
Loans Receivable	191,182	-	-	-	1,407,341	1,598,523
Land Held for Resale	-	-	-	-	658,068	658,068
Leases receivable	-	-	-	-	6,113,538	6,113,538
Advances to Other Funds	7,607,246	-	-	-	-	7,607,246
Loans receivable from Successor Agency	2,333,431	-	-	-	-	2,333,431
Total Assets	<u>\$ 46,615,826</u>	<u>\$ 5,105,335</u>	<u>\$ 197,794</u>	<u>\$ 17</u>	<u>\$ 26,768,673</u>	<u>\$ 78,687,645</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Accounts Payable	\$ 1,215,007	\$ 173,395	\$ 601,412	\$ -	\$ 805,270	\$ 2,795,084
Accrued Salaries and Benefits	376,327	-	-	-	42,115	418,442
Deposits from Others	1,219	-	-	-	144,397	145,616
Other Liabilities	-	-	-	-	156	156
Due to Other Funds	-	-	-	2,374	740,547	742,921
Unearned Revenue	-	-	-	-	-	-
Total Liabilities	1,592,553	173,395	601,412	2,374	1,732,485	4,102,219
Deferred Inflows of Resources:						
Unavailable Revenue -						
Intergovernmental	269,566	-	-	-	364,569	634,135
Leases related	-	-	-	-	5,917,279	5,917,279
Total Deferred inflows of resources	269,566	-	-	-	6,281,848	6,551,414
Fund Balances:						
Nonspendable	10,131,859	-	-	-	112	10,131,971
Restricted	3,172,035	-	-	-	17,929,318	21,101,353
Committed	18,860,969	4,931,940	-	-	1,865,997	25,658,906
Assigned	4,504	-	-	-	-	4,504
Unassigned	12,584,340	-	(403,618)	(2,357)	(1,041,087)	11,137,278
Total Fund Balances	<u>44,753,707</u>	<u>4,931,940</u>	<u>(403,618)</u>	<u>(2,357)</u>	<u>18,754,340</u>	<u>68,034,012</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 46,615,826</u>	<u>\$ 5,105,335</u>	<u>\$ 197,794</u>	<u>\$ 17</u>	<u>\$ 26,768,673</u>	<u>\$ 78,687,645</u>

See accompanying Notes to the Basic Financial Statements.

CITY OF SEASIDE
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
GOVERNMENT-WIDE STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
JUNE 30, 2023

Fund Balance – Total Governmental Funds	\$ 68,034,012
Amounts reported for governmental activities in the statement of net position are different because:	
Receivables not collected during the availability period are deferred in the fund statements.	634,135
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. This amount does not include internal service fund capital assets.	183,224,638
Deferred outflows of resources reported in statement of net position.	24,125,009
Internal service funds are used by the City to charge the cost of certain activities such as fleet maintenance and insurance, to individual funds. Net Position of the internal service funds is reported with the governmental activities.	1,632,940
Deferred inflows of resources reported in statement of net position.	(7,179,083)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All Liabilities are reported in the statement of net position.	
Bonds Payable	(17,177,721)
Capital Leases	(1,444,011)
Accrued Interest on Long-Term Debt	(128,221)
Compensated Absences	(1,503,391)
Total OPEB Liability	(9,278,637)
Net Pension Liability	(59,071,710)
Net Position of Governmental Activities	<u><u>\$ 181,867,960</u></u>

See accompanying Notes to the Basic Financial Statements.

**CITY OF SEASIDE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	General	FORA Blight Removal - Bond Fund	Transportation Capital Projects	Measure X Bond Fund	Other Governmental Funds	Total
REVENUES						
Taxes	\$ 43,780,655	\$ -	\$ -	\$ -	\$ 1,273,993	\$ 45,054,648
Licenses and Permits	1,209,979	-	-	-	-	1,209,979
Fines and Penalties	176,582	-	-	-	-	176,582
Use of Money and Property	726,251	71,333	-	87	544,110	1,341,781
Intergovernmental Revenue	618,558	-	-	-	4,121,479	4,740,037
Charges for Services	749,461	-	-	-	1,357,393	2,106,854
Other revenue	1,040,132	-	-	-	1,264,842	2,304,974
Total Revenues	48,301,618	71,333	-	87	8,561,817	56,934,855
EXPENDITURES						
Current:						
General Government	3,598,345	-	-	-	-	3,598,345
Public Safety	24,884,542	-	-	-	291,330	25,175,872
Recreation	4,403,998	-	-	-	181,763	4,585,761
Public Works	4,364,424	1,288,506	-	-	5,669,292	11,322,222
Community Development	5,084,970	-	-	114	2,691,683	7,776,767
Capital Outlay	1,508,132	-	2,922,057	-	498,276	4,928,465
Debt Service:						
Principal	346,274	-	-	245,000	1,014,115	1,605,389
Interest and Fiscal Charges	58,805	-	-	397,949	307,685	764,439
Total Expenditures	44,249,490	1,288,506	2,922,057	643,063	10,654,144	59,757,260
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,052,128	(1,217,173)	(2,922,057)	(642,976)	(2,092,327)	(2,822,405)
OTHER FINANCING SOURCES (USES)						
Leases addition (Note 4E)	1,508,132	-	-	-	-	1,508,132
Transfers In	-	-	2,559,755	643,072	4,310,186	7,513,013
Transfers Out	(5,110,933)	-	-	(1,238,875)	(2,663,205)	(9,013,013)
Total Other Financing Sources (Uses)	(3,602,801)	-	2,559,755	(595,803)	1,646,981	8,132
NET CHANGES IN FUND BALANCES	449,327	(1,217,173)	(362,302)	(1,238,779)	(445,346)	(2,814,273)
Fund Balances - Beginning of Year, Restated	44,304,380	6,149,113	(41,316)	1,236,422	19,199,686	70,848,285
FUND BALANCES - END OF YEAR	\$ 44,753,707	\$ 4,931,940	\$ (403,618)	\$ (2,357)	\$ 18,754,340	\$ 68,034,012

See accompanying Notes to the Basic Financial Statements.

CITY OF SEASIDE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE
STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES
YEAR ENDED JUNE 30, 2023

Net Change to Fund Balance – Total Governmental Funds **\$ (2,814,273)**

Amounts reported for governmental activities in the statement of activities are different because:

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the governmental funds (net changes).

(74,484)

Governmental funds report capital asset additions as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This does not include the internal service fund activity.

Expenditures for General Capital Assets, Infrastructure, and Other
 Related Capital Assets Adjustments

10,280,551

Less: Current Year Depreciation

(3,383,820)

6,896,731

The issuance of long-term debt provides current financial resources to Governmental Funds, while the repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This does not include the internal service fund activity.

Leases

(1,508,132)

Amortization of Premiums on Bonds

13,587

Principal Retirement

1,591,802

Interest expenses

(44,300)

52,957

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in Net Pension Liability and Related Deferred Inflows/Outflows

6,880,496

Change in Total OPEB Liability and Related Deferred Inflows/Outflows

452,301

Change in Compensated Absences

(231,411)

7,101,386

Internal service funds are used by management to charge the costs of certain activities to individual funds. The change in net position of the internal service funds is reported with governmental activities.

(17,726)

Change in Net Position of Governmental Activities

\$ 11,144,591

See accompanying Notes to the Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water Fund	Golf Fund	Total	Internal Services Funds
ASSETS				
Current Assets:				
Cash and Investments	\$ 1,893,115	\$ -	\$ 1,893,115	\$ 2,605,951
Restricted Cash and Investments	-	573,939	573,939	29,630
Accounts Receivable	89,823	-	89,823	47,428
Prepaid Assets	-	-	-	-
Total Current Assets	<u>1,982,938</u>	<u>573,939</u>	<u>2,556,877</u>	<u>2,683,009</u>
Capital Assets:				
Nondepreciable	7,563,424	8,539,893	16,103,317	-
Depreciable	3,212,625	3,797,417	7,010,042	810,208
Less: Accumulated Depreciation	<u>(2,296,644)</u>	<u>(1,865,832)</u>	<u>(4,162,476)</u>	<u>(584,826)</u>
Total Capital Assets, Net	<u>8,479,405</u>	<u>10,471,478</u>	<u>18,950,883</u>	<u>225,382</u>
Total Assets	10,462,343	11,045,417	21,507,760	2,908,391
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows - Pension	<u>241,577</u>	<u>-</u>	<u>241,577</u>	<u>-</u>
Total Deferred Outflows of Resources	241,577	-	241,577	-
LIABILITIES				
Current Liabilities:				
Accounts Payable	51,761	-	51,761	71,281
Accrued Salaries and Benefits	5,766	-	5,766	9,904
Accrued Interest	41	93,755	93,796	95
Due to Other Funds	-	76,333	76,333	42,423
Deposits from Others	3,042	-	3,042	-
Advances from Other Funds	7,607,246	-	7,607,246	-
Compensated Absences	1,670	-	1,670	12,584
Claims Payable	-	-	-	73,515
Capital Leases	-	-	-	12,724
Bonds Payable	-	130,000	130,000	-
Total Current Liabilities	<u>7,669,526</u>	<u>300,088</u>	<u>7,969,614</u>	<u>222,526</u>
Long-Term Liabilities:				
Compensated Absences	12,548	-	12,548	50,353
Claims Payable	-	-	-	1,002,572
Bonds Payable	-	2,765,340	2,765,340	-
Total Pension Liability	<u>621,292</u>	<u>-</u>	<u>621,292</u>	<u>-</u>
Total Long-Term Liabilities	<u>633,840</u>	<u>2,765,340</u>	<u>3,399,180</u>	<u>1,052,925</u>
Total Liabilities	8,303,366	3,065,428	11,368,794	1,275,451
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows - Pension	<u>55,645</u>	<u>-</u>	<u>55,645</u>	<u>-</u>
Total Deferred Inflows of Resources	55,645	-	55,645	-
NET POSITION				
Net investment in Capital Assets	8,479,405	7,576,138	16,055,543	212,658
Restricted for Debt Service	-	573,939	573,939	-
Unrestricted	<u>(6,134,496)</u>	<u>(170,088)</u>	<u>(6,304,584)</u>	<u>1,420,282</u>
Total Net Position	\$ 2,344,909	\$ 7,979,989	\$ 10,324,898	\$ 1,632,940

See accompanying Notes to the Basic Financial Statements.

CITY OF SEASIDE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Water Fund	Golf Fund	Total	
OPERATING REVENUES				
Changes for Services	\$ 1,079,871	\$ 338,763	\$ 1,418,634	\$ 5,307,303
Other Revenues	(231)	-	(231)	(1,636)
Total Operating Revenues	1,079,640	338,763	1,418,403	5,305,667
OPERATING EXPENSES				
Salaries and Benefits	605,921	-	605,921	720,575
Services and Supplies	713,365	10,014	723,379	1,214,826
Insurance	23,300	-	-	3,186,385
Utilities	53,265	-	53,265	109,186
Depreciation	81,900	155,088	236,988	63,597
Claims and Judgements	-	-	-	48,203
Other Operating Expenses	-	2,868	2,868	-
Total Operating Expenses	1,477,751	167,970	1,645,721	5,342,772
OPERATING INCOME (LOSS)	(398,111)	170,793	(227,318)	(37,105)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	24,651	21	24,672	20,400
Interest Expense	(45,959)	(215,605)	(261,564)	(1,021)
Total Nonoperating Revenues (Expenses)	(21,308)	(215,584)	(236,892)	19,379
INCOME (LOSS) BEFORE TRANSFERS	(419,419)	(44,791)	(464,210)	(17,726)
Transfer in	1,500,000	-	1,500,000	-
Transfer Out	-	-	-	-
CHANGE IN NET POSITION	1,080,581	(44,791)	1,035,790	(17,726)
Net Position - Beginning of Year	1,264,328	8,024,780	9,289,108	1,650,666
NET POSITION - END OF YEAR	\$ 2,344,909	\$ 7,979,989	\$ 10,324,898	\$ 1,632,940

See accompanying Notes to the Basic Financial Statements.

**CITY OF SEASIDE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Water Fund	Golf Fund	Total	
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Receipts from Interfund Services Provided	\$ -	\$ -	\$ -	\$ 5,304,030
Cash Receipts from Customers	1,008,689	338,763	1,347,452	-
Cash Paid to Employees for Services	(169,267)	-	(169,267)	(708,911)
Cash Paid to Suppliers for Goods and Services	(786,784)	(23)	(786,807)	(4,639,680)
Net Cash Provided (Used) by Operating Activities	52,638	338,740	391,378	(44,561)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Advances payments	7,531,246	-	7,531,246	-
Transfers from Other Funds	1,500,000	-	1,500,000	42,423
Net Cash Provided (Used) by Noncapital Financing Activities	9,031,246	-	9,031,246	42,423
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	(7,636,606)	-	(7,636,606)	(49,273)
Interest Paid	(45,961)	(215,603)	(261,564)	-
Principal Paid on Capital Debt	(1,348)	(117,434)	(118,782)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(7,683,915)	(333,037)	(8,016,952)	(49,273)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received	24,651	21	24,672	19,379
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	1,424,620	5,724	1,430,344	(32,032)
Cash and Cash Equivalents - Beginning of Year	468,495	568,215	1,036,710	2,667,613
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,893,115</u>	<u>\$ 573,939</u>	<u>\$ 2,467,054</u>	<u>\$ 2,635,581</u>

See accompanying Notes to Basic Financial Statements.

**CITY OF SEASIDE
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Business-Type Activities - Enterprise Funds			Governmental Activities- Internal Service Funds
	Water Fund	Golf Fund	Total	
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ (398,111)	\$ 170,793	\$ (227,318)	\$ (37,105)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	81,900	155,088	236,988	63,597
Changes in Assets, Deferred Inflows of Resources, Liabilities, and Deferred Outflows of Resources				
(Increase) Decrease in:				
Accounts Receivable	111,033	-	111,033	-
Prepaid Expenses	4,344	-	4,344	(1,637)
Increase (Decrease) in:				
Accounts Payable	2,990	-	2,990	7,962
Accrued Salaries	4,802	-	4,802	4,333
Due to other funds	-	12,859	12,859	-
Deposits	156	-	156	-
Compensated Absences	3,995	-	3,995	-
Net OPEB Liability	-	-	-	7,331
Net Position Liability	385,562	-	385,562	(89,042)
Net Cash Provided (Used) by Operating Activities	\$ 52,638	\$ 338,740	\$ 391,378	\$ (44,561)

See accompanying Notes to the Basic Financial Statements.

**CITY OF SEASIDE
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2023**

	Custodial Funds	Successor Agency Private Purpose Trust Funds
ASSETS		
Cash and Investments	\$ 3,778,580	\$ 1,216,416
Accounts Receivable	834,212	4,000
Deposits with Others	-	250,000
Other Assets	-	112,085
Capital Assets:		
Nondepreciable	-	3,264,040
Depreciable, Net	0	12,917,818
Total Assets	4,612,792	17,764,359
LIABILITIES		
Accounts Payable	69,125	1,412
Deposits Payable	-	465
Unearned Revenue	-	426,693
Advances from City of Seaside	-	2,333,431
Long-term Debt:	-	-
Due within One Year	-	120,000
Due in More than One Year	-	1,917,190
Total Liabilities	69,125	4,799,191
NET POSITION		
Restricted for: Individuals, Organizations, and Other Governments	4,543,667	12,965,168
Total Net Position	\$ 4,543,667	\$ 12,965,168

See accompanying Notes to the Basic Financial Statements.

**CITY OF SEASIDE
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Custodial Funds	Successor Agency Private Purpose Trust Fund
ADDITIONS		
Taxes and Assessments	\$ 640,022	\$ 148,131
Use of Money and Property	47,119	16,155
Contributions from other local governments and developers	2,594,050	-
Total Additions	3,281,191	164,286
DEDUCTIONS		
Services expenses		
Community Development	-	43,793
Depreciation expenses	-	627,595
Debt Service:		
Interest	-	22,527
Payments to other local governments and developers	2,043,601	
Total Deductions	2,043,601	693,915
CHANGE IN NET POSITION	1,237,590	(529,629)
Net Position-Beginning, restated	3,306,077	13,494,797
NET POSITION - ENDED	\$ 4,543,667	\$ 12,965,168

See accompanying Notes to the Basic Financial Statements.



NOTES TO BASIC FINANCIAL STATEMENTS



**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Reporting Entity

The accompanying basic financial statements present the financial activity of the City of Seaside (City), which is the primary government, along with the financial activities of its component units. Component units are legally separate organizations for which the City is financially accountable or other organizations whose nature and significant statements to be misleading or incomplete. Financial accountability is defined as the ability to impose its will on the organization or (ii) there is potential for the organization to provide a financial benefit to, or impose a financial burden on, the City.

The basic financial statements include both blended component units. The blended component units, although legally separate entities are, in data of the primary government. The component units included in the City's basic financial statements are identified below with a brief description of the reason for their inclusion.

Blended Component Units

Seaside Joint Powers Financing Authority – The Seaside Joint Powers Financing Authority (Authority) is a joint powers authority organized pursuant to the State of California Government Code, Section 6500. The Authority exists under a Joint Exercise of Power Agreement dated March 29, 1988, by and between the City and the Agency. The members of the City Council constitute the members of the Board of Directors of the Authority. The Authority is authorized to borrow money for the purpose of financing the acquisition or construction of capital improvements, or for the purpose of making loans to the City and/or to refinance outstanding obligations of the City or Assessment Districts of the City. Currently the Authority has only issued lease revenue bonds to be used to finance the costs of capital improvements to the irrigation system of the City's Bayonet and Black Horse golf courses.

Separate component unit financial statements for the Authority are not issued.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation

The City's basic financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. Governmental Accounting Standards Board (GASB) is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

The accompanying financial statements are presented on the basis set forth in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis - for State and Local Governments*.

Government-Wide Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government (the City and its component units). Eliminations have been made to minimize the double counting of internal activities. Governmental activities, which normally are financed by taxes, intergovernmental revenues and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties and charges for support.

The statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment; and 3) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Taxes and other items not properly included among program revenues are reported instead as general revenues. Indirect costs are included in program expenses reported for individual functions and activities because the allocation is automatic and not significant.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Statements

The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The City reported the following major governmental funds in the accompanying financial statements:

General Fund accounts for all financial resources except those to be accounted for in another fund. It is the general operating fund of the City.

FORA Blight Removal – Bond Fund accounts for the removal of blight and remediation activity on former Ft. Ord properties within Seaside.

Transportation Capital Projects Fund accounts for revenues and expenditures for ongoing transportation capital projects.

Measure X Bond Fund accounts for revenues and expenditures related to the issuance of lease revenue bonds used to finance Measure X Road Improvements.

The City reported both major enterprise funds in the accompanying financial statements:

Water Fund accounts for resources used in operating and maintaining the Seaside Municipal Water System.

Golf Fund accounts for resources used in operating and maintaining the City's golf courses.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Additionally, the City reported the following fund types:

Internal Service Funds are used to account for the insurances, vehicle maintenance, and management information systems services provided to other departments of the City, or to other governments on a cost reimbursement basis.

Custodial Funds and Private-Purpose Trust Funds are used to account for assets held by the City as an agent for individuals, private businesses and other governmental agencies. These assets include cash deposits which are both expendable and refundable. Refundable cash deposits are held pending satisfactory project completion. The financial activities of these funds are excluded from the Government-Wide financial statements, but are presented in separate Fiduciary Fund financial statements. The custodial funds account for monies held for the Seaside County Sanitation District and Watermaster to which the City provides accounting services. A Private-Purpose Trust Fund maintained by the City is the Successor Agency. The Successor Agency operates under the auspices of the legislatively formed Oversight Board comprised of representatives of local agencies that serve the redevelopment project area. The sole purpose of this fund is to retire the debt of the former redevelopment agency.

Interfund Transactions

During the course of operations, the City has activity between funds for various purposes through due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between those funds included in the governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included in internal balances in the business-type activities column.

Further, certain activities occur during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between those funds included in the governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between those funds included in the business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

The government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the City gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year for which all eligibility requirements have been satisfied.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within 90 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, including lease and liabilities, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions, including entering into contracts giving the City the right to use leased assets, are reported as expenditures in governmental funds. Issuances of long-term debt, financing through leases and acquisitions under leases are reported as other financing sources.

Property taxes, charges for services, intergovernmental revenues, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. Fines, licenses and permits, and other charges for services are not susceptible to accrual because they are not measurable until cash is received. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source. (within 90 days of year-end).

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Equity

1. Cash and Investments

The City's cash and investments are cash on hand, demand deposits, money market funds, investments with fiscal agent, and State of California Local Agency Investment Fund. Investments are stated at fair value (the value at which a financial instrument could be exchanged, other than in a forced or liquidation sale).

2. Land Held for Resale

Land held for resale is carried at the lower of cost or estimated net realizable value.

Governmental Funds - City property held for affordable housing purposes has been adjusted to the estimated current market value of \$658,068, which is also the estimated net realizable value.

3. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed, except for intangible right to-use lease assets, the measurement of which is discussed in Note 1 below. Donated assets, including works of art and historical treasures, and capital assets received in a service concession arrangement are valued at the estimated acquisition value at the date of the donation. The costs of normal maintenance and repairs that do not add value to the assets or materially extend the ages are not capitalized. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year depending on asset type.

Depreciation is charged to operations using the straight-line method of depreciation over the estimated useful lives of the assets as follows:

Buildings	30 Years
Improvements	3-50 Years
Equipment	3-15 Years
Vehicles	5-7 Years
Streets	50 Years
Curb and Gutter	50 Years
Storm Drains	50 Years

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Equity (Continued)

4. Compensated Absences

All vacation paid is accrued when incurred in the government-wide and proprietary funds financial statements. This liability is set up for the current employees at the current rates of pay. Unused vacation leave may be carried over and utilized or paid at time of termination from the City's employment. The maximum vacation leave that can be carried over to January 1 of any future year is two years' earned vacation, except for the Supervisors and Managers group which can carry over three years' earned vacation.

Unused sick leave accumulated before December 1, 1978, may be carried over and utilized or paid at the time of termination. The balance of unused sick leave is convertible to California Public Employees' Retirement System (PERS) service credits upon retirement.

The General Fund is primarily responsible for the repayment of the governmental portion of compensated absences.

5. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, "Financial Reporting of Deferred Outflows or Resources, Deferred Inflows of Resources, and Net Position", and GASB Statement No. 65, "Items Previously Reported as Assets and Liabilities," the City recognizes deferred outflows of resources and/or deferred inflows of resources in the government-wide statement of net position, governmental funds balance sheets, and proprietary funds statement of net position. Deferred outflows of resources represent a consumption of net assets that applies to future periods, and deferred inflows of resources represent an acquisition of net assets that applies to future periods.

In addition to assets, the financial statements will sometimes report a separate section for deferred outflows of resources. Deferred outflows represent a consumption of net assets by the City that is applicable to a future reporting period and will not be recognized as an outflow of resources (expense/expenditures) until that time. In the government-wide financial statements the City reports deferred amounts related to leases and deferred amounts related to pension and OPEB.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position by the City that is applicable to a future reporting period and will not be recognized as an inflow of resources (revenue or a credit to expense) until that time.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Equity (Continued)

6. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (Cal PERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The General Fund is primarily responsible for the repayment of the governmental portion of the Net Pension Liability.

7. Other Postemployment Benefits (OPEB)

For the purposes of measuring the net OPEB liability, deferred outflows/inflows of resources related to OPEB, and OPEB expense, and information about the fiduciary net position of the City's OPEB plan have been determined using the flow of economic resources measurement focus and full accrual basis of accounting. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms. No investments are reported because the City meets obligations of its closed OPEB plan on a pay-as-you-go basis.

The General Fund is primarily responsible for the repayment of the governmental portion of the Net OPEB Liability.

8. Property Taxes

Property taxes in the State of California are administered for all local agencies at the county level and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations are established by the Assessor of the County of Monterey (County) for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13) adopted by the voters on June 6, 1978, properties are assessed at 100% of full value. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations and is subject to annual reappraisal.

Tax Levies are limited to 1% of full market value, which results in a tax rate of \$1.00 per \$100 assessed valuation under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Equity (Continued)

8. Property Taxes (Continued)

Tax Lien Dates are attached annually on January 1 preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied as of July 1 of the fiscal year on both real and unsecured personal property as it exists at that time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Collections are the responsibility of the County tax collector. Taxes and assessments on secured and utility tolls which constitute a lien against the property may be paid in two installments. The first is due on November 1 of the fiscal year and is delinquent if not paid by December 10. The second is due on February 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the County for late payments.

Tax Levy Apportionments – Due to the nature of the City-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the County Auditor-Controller based primarily on the ratio that each agency represented of the total City-wide levy for the three years prior to fiscal year 1979.

Property Tax Administration Fees – The State of California fiscal year 1990-1991 Budget Act authorized counties to collect an administrative fee for collection and distribution of property taxes.

9. Net Position

Net Position is the excess of all the City's assets and deferred outflows, if any, over all its liabilities and deferred inflows, if any, regardless of fund. Net Position is divided into three captions under GASB Statement No. 34. These captions apply only to Net Position, which is determined only at the Government-Wide level and for Proprietary and Fiduciary funds, and are described below:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation, less the outstanding balance of any debt issued to finance these assets.

Restricted Net Position – This amount is restricted by external creditors, granters, contributors, laws, or regulations of other governments, enabling legislation, and constitutional provisions.

Unrestricted Net Position – This amount is all net position that does not meet the definition of "invested in capital assets, net of related debt" or "restricted net position."

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Equity (Continued)

10. Fund Balance

In March 2009, GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. These classifications are described below:

Nonspendable Fund Balance – Amounts that are inherently nonspendable such as inventory or long-term receivables.

Restricted Fund Balance – Amounts that have externally enforceable limitations on use that are either imposed by law or constrained by grantors, contributors, or laws and regulations of other governments. Components of this fund balance category include Housing note and loan receivables, advances, and land held for resale, the cash proceeds from which will be restricted.

Committed Fund Balance – Amounts that can only be used for specific purposes determined by formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. The formal action must occur prior to the end of the reporting period; however, the amount can be determined subsequently.

Assigned Fund Balance – Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. The intent can be expressed by the City Council itself with the adoption of the annual budget.

Unassigned Fund Balance – The residual positive net resources of the General Fund in excess of what can properly be classified in one of the other four categories. This amount is reported only in the General Fund except in cases of negative fund balance. Negative fund balances in other governmental funds are reported as Unassigned Fund Balance.

The accounting policies of the City consider restricted fund balance to have been spent first when an expenditure is incurred if both restricted and unrestricted fund balances are available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, Liabilities, and Net Position or Equity (Continued)

10. Fund Balance (Continued)

In addition, GASB Statement No. 54 clarifies the required fund balance reporting for stabilization or rainy-day arrangements. The City's Special Reserve and Emergency Reserves fall under the definition of Stabilization Arrangements. Because the City Council adopted an ordinance identifying specific purposes for the Special and Emergency Reserves, these reserve balances will be classified as committed. The Emergency Reserves were established to be used for nonbudgeted emergencies that may occur, including weather emergencies, economic emergencies, equipment breakdown emergencies, and other unforeseen emergencies. The Special Reserve is established to be used for extraordinary items that may arise from time to time. The amount of stabilization fund balance was \$13,209,559 for the fiscal year ended June 30, 2023.

Stabilization arrangements that do not meet the criteria to be reported within the restricted or committed fund balance classifications must be reported as unassigned in the General Fund. The policy also includes the City's priorities for spending fund balance. The City's spending priority is to spend restricted fund balance first, as allowed, followed by committed, assigned, and then unassigned fund balance.

Most non-general funds were designated for one purpose at the time of their creation. Therefore, expenditures made out of a fund will be allocated to the applicable fund balance classifications in the order of the spending policy above (refer to Note 4 – Other Information, under Fund Balances).

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by GASB, requires management to make assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

F. Subscription-Based Information Technology Arrangements (SBITAs) Accounting

As clarified by the Government Accounting Standards Board (GASB) Statement No. 96, a Subscription-Based Information Technology Arrangement (SBITA) is a contract that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Subscription-Based Information Technology Arrangements (SBITAs) Accounting (Continued)

At the commencement of a SBITA, the City initially measures the subscription liability at the present value of payments expected to be made during the contract term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the SBITA commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets. The City recognizes SBITA liabilities with an initial, individual value of \$300,000 or more for all funds.

Key estimates and judgments related to SBITAs include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments as follows:

- The City uses the interest rate charged by the IT vendor as the discount rate. When the interest rate charged by the IT vendor is not provided, the City uses its estimated incremental borrowing rate as the discount rate for subscription liabilities.
- The subscription term includes the noncancellable period of the subscription.

Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with other capital assets and subscription liabilities are reported with liabilities on the statement of net position.

For the fiscal year 2023, the City has no SBITAs applicable to GASB 96.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 DEFICIT FUND BALANCES

The following funds had deficit fund balances or net position at June 30, 2023:

Funds	Deficit Net Position
Major Governmental Funds:	
Transportation Capital Projects Fund	\$ (403,618)
Measure X Bond Capital Projects Fund	(2,357)
Non-Major Governmental Funds:	
SAFER FEMA Grant Special Revenue Fund	(167,017)
Stormwater Special Revenue Fund	(358,227)
Housing Collaborative Fund	(7,813)
General Capital Projects Fund	(508,030)

These deficits are expected to be eliminated with future revenues from services, fees reimbursements from federal agencies, and interfund transfers.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The City's cash and cash equivalents for statement of cash flows purposes are considered to be cash on hand, restricted cash, pooled cash, and investments held in an investment pool. The City's restricted cash at June 30, 2023 consisted of the following:

General Fund: \$49,185 held in escrow for the payment of contracted items.
Debt Service Pension Obligation Fund: \$37,168 in residual interest cash held by the trustee until bond payment.
Golf Fund: \$573,939 held by trustee for debt service on bond.
Self-Insurance Fund: \$25,960 held in reserve for payment of Tail claims.

Cash and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

Statement of Net Position:

Cash and Investments	\$ 52,405,589
Restricted Cash and Investments	3,812,772
Cash with Fiscal Agents	1,028,776

Fiduciary Funds:

Cash and Investments	4,994,996
Total Cash and Investments	<u>\$ 62,242,133</u>

Cash and investments as of June 30, 2023 consisted of the following:

Cash on Hand	\$ 9,475
Deposits with Financial Institution	31,474,025
Investments	30,758,633
Total Cash and Investments	<u>\$ 62,242,133</u>

Custodial Credit Risk Related to Deposits

The custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in possession of an outside party. This risk is mitigated in that of the City's total bank balance, \$500,000 is insured by the Federal Depository Insurance Corporation. The remaining \$31,688,558 on deposit is collateralized with securities held by the pledging financial institution's agent. Per Government Code Section 53652, the depository is required to maintain a market value of at least 110% of the pledged collateral.

At June 30, 2023, the carrying amount of the City's deposits was \$25,327,151, and the corresponding bank balance was \$24,665,707. The difference of \$661,443 was principally due to outstanding checks and deposits in transit.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Investments Authorized by the California Government Code and the City's Investment Policy

The City's investment policy authorizes investment in all investments authorized under provisions of California Government Code Section 53601. Certain investments authorized by the code are limited to maximum portfolio percentages and maximum maturities.

Investments Authorized by Debt Agreements

Investment of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the City's investment policy.

Fair Value Measurements

The City categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. These principles recognize a three-tiered fair value hierarchy, as follows:

Level 1 – Investments reflect prices quoted in active markets;

Level 2 – Investments reflect prices that are based on a similar observable asset either directly or indirectly, which may include inputs in markets that are not considered to be active; and,

Level 3 – Investments reflect prices based upon unobservable sources.

The City has the following recurring fair value measurements as of June 30, 2023:

Investments by Fair Value Level	Total	Fair Value Measurement Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Held by Fiscal Agent:				
Money Market Mutual Funds	\$ 6,741,909	\$ 6,741,909	\$ -	\$ -
Investments measured at amortized costs:				
California Local Agency Investment Pool (LAIF)	\$ 24,016,724			
Total Pooled and Directed Investments	\$ 30,758,633			

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

Investment Type	Maturity (in Months) 12 Months or Less
California Local Agency Investment Pool (LAIF)	\$ 24,016,724
Held by Fiscal Agents:	
Money Market Mutual Funds	6,741,909
Total Investments	<u>\$ 30,758,633</u>

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

As of June 30, 2023, and during the 2022-2023 fiscal year, the City did not hold or purchase investments that were highly sensitive to interest rate fluctuations (to a greater degree than already indicated in the information provided above).

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code, the City's investment policy, and the actual rating as of year-end for each investment type. The Local Agency Investment Fund (LAIF) and the County Investment Pool do not have a rating provided by a nationally recognized statistical rating organization.

Investment Type	Moody's	Percent of Portfolio	Fair Value
California Local Agency Investment Pool (LAIF)	Not Rated	78.08%	\$ 24,016,724
Held by Fiscal Agent:			
Money Market Mutual Funds	Not Rated	21.92%	6,741,909
Total		100%	<u>\$ 30,758,633</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Cash and Investments (Continued)

Concentration of Credit Risk

The City's investment policy contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of the City's investments (external investment pools and mutual funds are excluded from this disclosure requirement).

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

GASB Statement No. 40, Deposit and Investment Risk Disclosures, requires that the following disclosure be made with respect to custodial credit risks relating to deposits and investments: None of the City's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

California Local Agency Investment Fund (LAIF)

The City is a voluntary participant in the State of California Local Agency Investment Fund (LAIF). LAIF is part of the Pooled Money Investment Account (PMIA), an investment pool consisting of funds held by the state in addition to those deposited in LAIF. All PMIA funds are managed by the Investment Division of the State Treasurer's Office. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California Government Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. As of June 30, 2023, these investments have an average maturity of 260 days. At June 30, 2023, the City's investment position in LAIF was \$24 million.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Loans Receivable

Housing Rehabilitation and Affordable Housing Loans:

The City engages in programs designed to encourage construction or improvement in low-to-moderate income housing or other projects. Under these programs, grants or zero interest loans are provided under favorable terms to homeowners or developers who agree to spend these funds in accordance with the City's terms. The balance of the loans receivable arising from these programs at June 30, 2023, was \$1,335,601. Further, the City had loans of \$71,740 from CDBG programs, and \$6,997 in employee housing loans and other community loans \$184,185, for a total loans receivable balance of \$1,598,523.

Loans receivable from Successor Agency

During the fiscal year 2011-2012, the City Council approved resolution SA 2012-10 authorizing a loan pursuant to AB 1484 between the City and the Successor Agency. The loan became an enforceable obligation after the City completed a series of dissolution steps and received a Finding of Completion on March 28, 2014. The outstanding balance at June 30, 2023 was \$2,333,431.

C. Capital Assets

Capital asset activity for the year ended June 30, 2023 for governmental activities was as follows:

	Balance July 1, 2022	Additions	Retirements	Transfer	Balance June 30, 2023
Governmental Activities					
Capital Assets, not being Depreciated:					
Land	\$ 120,761,138	\$ 1,603,731	\$ -	\$ 1,442,825	\$ 123,807,694
Construction in Progress	1,564,569	5,374,595	-	(3,689,133)	3,250,031
Intangibles (Nondepreciable)	4,251,994	-	-	-	4,251,994
Total Capital Assets, not being Depreciated	126,577,701	6,978,326	-	(2,246,308)	131,309,719
Capital Assets, being Depreciated:					
Infrastructure (Depreciable)	94,155,981	-	-	-	94,155,981
Structures and Improvements	18,446,633	1,219,334	-	2,214,038	21,880,005
Equipment	14,914,517	618,748	(142,262)	32,270	15,423,273
Intangibles (Depreciable)	6,514,798	1,508,132	-	-	8,022,930
Total Capital Assets, being Depreciated	134,031,929	3,346,214	(142,262)	2,246,308	139,482,189
Less Accumulated Depreciation for:					
Infrastructure (Depreciable)	(61,533,416)	(1,330,360)	-	-	(62,863,776)
Structures and Improvements	(10,067,064)	(813,723)	-	-	(10,880,787)
Equipment	(9,885,258)	(1,082,175)	142,262	-	(10,825,171)
Intangibles (Depreciable)	(2,550,995)	(221,159)	-	-	(2,772,154)
Total Accumulated Depreciation	(84,036,733)	(3,447,417)	142,262	-	(87,341,888)
Total Capital Assets, being Depreciated, Net	49,995,196	(101,203)	-	2,246,308	52,140,301
Governmental Activities, Capital Assets, Net	<u>\$ 176,572,897</u>	<u>\$ 6,877,123</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 183,450,020</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

Depreciation Allocation

Depreciation expense was charged to function and programs based on their usage of the related assets. The amounts allocated to each function or program, were as follows:

General Government	\$ 2,183
Public Safety	626,615
Public Works	2,435,415
Community Development	233,076
Recreation	86,531
Capital Assets Held by the Government's Internal Service Funds are charges to various functions based on their usage of the assets	63,597
Total	<u>\$ 3,447,417</u>

Capital asset activity for the year ended June 30, 2023 for business-type activities was as follows:

	Balance July 1, 2022	Additions	Transfers/ Deletion	Balance June 30, 2023
Business-Type Activities				
Capital Assets, not being Depreciated:				
Land	\$ 8,539,893	\$ -	\$ -	\$ 8,539,893
Construction in Progress	(41,192)	41,192	-	-
Intangibles (Nondepreciable)	41,192	7,522,232	-	7,563,424
Total Capital Assets, not being Depreciated	8,539,893	7,563,424	-	16,103,317
Capital Assets, being Depreciated:				
Infrastructure (Depreciable)	2,496,587	23,875	(8,693)	2,511,769
Land Improvements	3,497,417	-	-	3,497,417
Structures and Improvements	703,785	25,000	-	728,785
Equipment	239,071	33,000	-	272,071
Total Capital Assets, being Depreciated	6,936,860	81,875	(8,693)	7,010,042
Less Accumulated Depreciation for:				
Infrastructure (Depreciable)	(1,823,203)	(60,760)	-	(1,883,963)
Land Improvements	(1,454,075)	(145,091)	-	(1,599,166)
Structures and Improvements	(459,353)	(22,569)	-	(481,922)
Equipment	(188,857)	(8,568)	-	(197,425)
Total Accumulated Depreciation	(3,925,488)	(236,988)	-	(4,162,476)
Total Capital Assets, being Depreciated, Net	3,011,372	(155,113)	(8,693)	2,847,566
Business-Type Activities, Capital Assets, Net	<u>\$ 11,551,265</u>	<u>\$ 7,408,311</u>	<u>\$ (8,693)</u>	<u>\$ 18,950,883</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital Assets (Continued)

Depreciation Allocation

Depreciation expense of \$81,900 was charged to the Water Fund and \$155,088 was charged to the Golf Fund.

Intangible Capacity rights

The city paid capacity fees to obtain 407 acre feet per year of recycled water for use on the City's Golf Course from Marina Coast Water District.

As a direct result of watering the golf course with recycled water, the City will generate an equivalent amount of potable water credits in the Seaside Groundwater Basin. The City valued the potable water credits at the cost of the capacity fees paid for recycled water distribution; \$7,522,232.

D. Interfund Receivables, Payable and Transfers

1. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid within one year. The following is a summary of interfund balances as of June 30, 2023.

Fund	Due From	Due To
Governmental Funds:		
General Fund	\$ 861,677	\$ -
Measure X Bond Fund	-	2,374
Nonmajor Governmental Funds	-	740,547
Proprietary Funds:		
Golf Fund	-	76,333
Internal Service Fund:		
Vehicle Maintenance Fund	-	42,423
Total	<u>\$ 861,677</u>	<u>\$ 861,677</u>

The purpose of Due To/Due From was to cover negative cash balances in these funds.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund Receivables, Payable and Transfers (Continued)

2. Long-Term Interfund Advances

At June 30, 2023, the funds below had made advances which were not expected to be repaid within the next year.

Fund	Advances To	Advances From
Governmental Funds:		
General Fund	\$ 7,607,246	\$ -
Proprietary Funds:		
Water Fund	-	7,607,246
Total	<u>\$ 7,607,246</u>	<u>\$ 7,607,246</u>

The purpose of the Advances To/Advances From was the following:

During the fiscal year 2022-2023, the City Council approved a loan from the City to the Water fund in the amount of \$7,522,232 to secure 407 acre feet of recycled water. The loan is to be paid with 2 years deferred, twenty equal annual principal payments of \$412,038 plus simple interest at the rate of 0.75%, starting in the fiscal year 2025, and be paid off by 2024. The outstanding balance at June 30, 2023 was \$7,607,246.

3. Interfund Transfers

Fund	Transfers In	Transfers Out
Governmental Funds:		
General Fund	\$ -	\$ 5,110,933
Transportation Capital Projects Fund	2,559,755	-
Measure X Bond Fund	643,072	1,238,875
Nonmajor Governmental Funds	4,310,186	2,663,205
Water Enterprise Fund	1,500,000	-
Total	<u>\$ 9,013,013</u>	<u>\$ 9,013,013</u>

In general, the City uses interfund transfers to (1) move revenues from the funds that collect them to the funds that statute or budget requires to expend them, (2) use unrestricted revenues collected in the General Fund to help finance various programs and capital projects accounted for in other funds in accordance with budgetary authorization, and (3) move revenues to cover capital project and debt service expenditures.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Liabilities

1. Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2023 was as follows:

	Balance July 1, 2022	Additions	Reductions	Balance June 30, 2023	Amount Due Within One Year
Governmental Activities					
Tax Pension Obligation Bond	\$ 2,115,000	\$ -	\$ 690,000	\$ 1,425,000	\$ 680,000
Measure X Bond	10,330,000	-	245,000	10,085,000	255,000
Cutino Park Improvement Bond	4,490,000	-	200,000	4,290,000	210,000
Unamortized Premiums	247,908	-	13,587	234,321	-
Leases	1,509,787	1,508,132	417,784	2,600,135	419,068
Claims Payable	1,165,129	-	89,042	1,076,087	73,515
Compensated Absences	1,327,586	1,324,485	1,085,743	1,566,328	215,817
Total Governmental Activities	<u>\$ 21,185,410</u>	<u>\$ 2,832,617</u>	<u>\$ 2,741,156</u>	<u>\$ 21,276,871</u>	<u>\$ 1,853,400</u>
Business-Type Activities					
Lease Revenue Bonds	\$ 3,050,000	\$ -	\$ 120,000	\$ 2,930,000	\$ 130,000
Unamortized Discount	(37,226)	-	2,566	(34,660)	-
Leases	13,480	-	13,480	-	-
Compensated Absences	10,223	13,634	9,639	14,218	1,670
Total Business-Type Activities	<u>\$ 3,036,477</u>	<u>\$ 13,634</u>	<u>\$ 145,685</u>	<u>\$ 2,909,558</u>	<u>\$ 131,670</u>
Fiduciary Fund					
Tax Allocation Bonds	\$ 1,740,000	\$ -	\$ 115,000	\$ 1,625,000	\$ 120,000
Unamortized Premiums on Bonds	453,051	-	(40,861)	412,190	-
Total Fiduciary Activities	<u>\$ 2,193,051</u>	<u>\$ -</u>	<u>\$ 74,139</u>	<u>\$ 2,037,190</u>	<u>\$ 120,000</u>

2. Governmental Activities

Taxable Pension Obligation Bonds

On April 1, 2007, the City, pursuant to an Agreement with the California State-Wide Communities Development Authority, issued \$6,880,000 of Pension Obligation Bonds (POB). The aggregate total amount of the bonds for all agencies was \$87,475,699, which includes \$65,140,000 of Series A-1 current interest and \$22,335,699 of Series A-2 capital appreciation bonds. The City participated only in the issuance of Series A-1 Bonds. Interest on the Series A-1 Bonds is payable on June 1 and December 1, commencing December 1, 2007. The rate of interest varies from 5.06% to 5.50% per annum. Principal is payable in annual installments ranging from \$55,000 to \$745,000, commencing on December 1, 2007, with final maturity in fiscal year 2025. The balance outstanding as of June 30, 2023 was \$1,425,000.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Liabilities

2. Governmental Activities (Continued)

Optional Redemption: The Series A-1 Current Interest Bonds maturing on or before June 1, 2017, will not be subject to optional redemption. The bonds maturing on June 1, 2023, are subject to optional redemption prior to maturity at the option of the Authority, or in part on any date at a redemption price equal to the greater of (1) 100% of principal to be redeemed or (2) present value of the remaining debt service discounted at Treasury Rate plus 12.5 basis points, plus accrued and unpaid interest on the Redeemable Term Bonds being redeemed to the date fixed for redemption. The remaining bond maturities are as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 680,000	\$ 78,148	\$ 758,148
2025	745,000	40,856	785,856
Total	<u>\$ 1,425,000</u>	<u>\$ 119,004</u>	<u>\$ 1,544,004</u>

Cutino Park Lease Revenue Bonds

On October 1, 2018, the City of Seaside Joint Powers Financing Authority (Authority) issued Lease Revenue Bonds (Cutino Park Improvement Project) Series 2018 (Cutino Park Bonds) for a total of \$5,060,000 at interest rates varying between 3.00%-5.00% over the next 20 years. The final payment on the Cutino Park Bonds will be May 1, 2038. These Cutino Park Bonds are payable solely from and secured by a lease agreement between the Authority and the City of Seaside. Proceeds from the bonds will be used to (1) finance the costs of acquisition, construction, improvement, rehabilitation, and renovation of Cutino Park, (2) fund capitalized interest on the Cutino Park Bonds through and including November 1, 2019, and (3) pay costs of issuance of the Cutino Park Bonds. The lease payments received by the City are pledged to pay the scheduled principal and interest payments on the lease revenue bonds. The outstanding bonds mature as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 210,000	\$ 166,369	\$ 376,369
2025	220,000	155,869	375,869
2026	230,000	144,869	374,869
2027	240,000	133,369	373,369
2028	255,000	121,369	376,369
2029-2033	1,440,000	438,120	1,878,120
2034-2038	1,695,000	183,424	1,878,424
Total	<u>\$ 4,290,000</u>	<u>\$ 1,343,389</u>	<u>\$ 5,633,389</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Liabilities

2. Governmental Activities (Continued)

The Cutino Revenue Bonds covenants contain events of default that require the revenue of the City to be applied by the Trustee as specified in the terms of the agreement if any of the following conditions occur: failure by the City to pay any Lease Payments; the failure of the City to observe or perform any warranty, covenant, condition or agreement terms of the debt; bankruptcy filing by the City; or if any court or competent jurisdiction shall assume custody or control of the City. There shall be no remedy of acceleration of any Lease Payments which has not come due. Under the agreement, the City will waive any right to terminate the Lease Agreement by virtue of an abatement event by reason of any damage, destruction or condemnation. Also, in the event of termination of the Lease Term pursuant to the Lease Agreement, the Trustee will transfer to the Redemption Account all money on hand in the Lease Payment Account. No such events occurred during the fiscal year ending June 30, 2023.

Measure X Lease Revenue Bonds

On October 1, 2018, the City of Seaside Joint Powers Financing Authority (Authority) issued Lease Revenue Bonds (Measure X Road Improvements) Issue of 2018 (Measure X Bonds) for a total of \$11,050,000 at interest rates varying between 3.00%-5.00% over the next 20 years. The final payment on the Measure X Bonds will be May 1, 2047. These Measure X Bonds are payable solely from and secured by a lease agreement between the Authority and the City of Seaside. Proceeds from the bonds will be used to (1) finance the costs of rehabilitation, reconstruction, preservation, and improvement of public streets and roadways within the corporate limits of the City and (2) pay costs of issuance of Measure X Bonds. The lease payments received by the City are pledged to pay the scheduled principal and interest payments on the lease revenue bonds. The outstanding bonds mature as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 255,000	\$ 384,900	\$ 639,900
2025	270,000	372,150	642,150
2026	285,000	358,650	643,650
2027	295,000	344,400	639,400
2028	310,000	329,650	639,650
2029-2033	1,765,000	1,441,994	3,206,994
2034-2038	2,080,000	1,129,282	3,209,282
2039-2043	2,480,000	725,814	3,205,814
2044-2047	2,345,000	223,876	2,568,876
Total	<u>\$ 10,085,000</u>	<u>\$ 5,310,716</u>	<u>\$ 15,395,716</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Liabilities

3. Business-Type Activities

Golf Course Lease Revenue Bonds

On December 14, 2006, the City of Seaside Joint Powers Financing Authority issued the Lease Revenue Bonds, Series 2006. The bond proceeds were used to finance the costs of capital improvements to the irrigation system of the City's Bayonet and Black Horse Golf Courses. Interest rates range from 6.70% to 7.125% and interest is payable semiannually on each February 1 and August 1. The lease payments received by the City are pledged to pay the scheduled principal and interest payments on the lease revenue bonds. Principal matures annually each August 1 through fiscal year 2037. The outstanding bonds mature as follows:

<u>Fiscal Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 130,000	\$ 204,131	\$ 334,131
2025	135,000	194,691	329,691
2026	145,000	184,716	329,716
2027	160,000	173,850	333,850
2028	170,000	162,094	332,094
2029-2033	1,050,000	603,844	1,653,844
2034-2037	1,140,000	169,575	1,309,575
Total	<u>\$ 2,930,000</u>	<u>\$ 1,692,901</u>	<u>\$ 4,622,901</u>

4. Leases Payable

The City has entered into certain lease agreements under which the related equipment will become the property of the City when all terms of the lease agreements are met.

	<u>Stated Interest Rate</u>	<u>Present Value of Remaining Payments as of June 30, 2023</u>
Governmental Activities:		
Equipment and Vehicles	3.00%-7.29%	\$ 2,283,793
Structures and Improvements	3.03%	316,342
		<u>2,600,135</u>
Business-Type Activities:		
Vehicle	3.00%	<u>-</u>
Total Lease Obligations		<u>\$ 2,600,135</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-Term Liabilities

4. Leases Payable (Continued)

The assets acquired through leases are as follows:

	Governmental Activities	Business-type Activities
Asset:		
Structures and Improvements	\$ 664,010	\$ -
Equipment and Vehicles	4,528,774	25,490
Less: Accumulated Depreciation	(2,592,649)	(25,490)
Total	<u>\$ 2,600,135</u>	<u>\$ -</u>

The future minimum lease obligations and the net present value of these minimum lease payments as of June 30, 2024 are as follows:

Fiscal Year Ending June 30,	Governmental Activities	Business-type Activities
2024	\$ 422,487	\$ -
2025	389,993	-
2026	362,204	-
2027	330,472	-
2028	207,003	-
2029-2032	468,908	-
Total Minimum Lease Payments	2,181,067	-
Less: Amount Representing Interest	-	-
Present Value of Minimum Lease Payments	<u>\$ 2,181,067</u>	<u>\$ -</u>

5. Fiduciary Funds

Tax Allocation Bonds

Merged Project Area, Former Redevelopment Agency (Agency) of the City Of Seaside

On September 24, 2003, the Agency issued the Merged Project Area, Tax Allocation Bonds, Series 2003. The bond proceeds are used in the Merged Project Area. Interest is payable semiannually each February 1 and August 1, and ranges from 3.25% to 5.00%. Principal matures annually each August 1 through fiscal year 2014. On February 1, 2012, after the Redevelopment Dissolution Act, this debt was transferred to the Redevelopment Successor Agency of the City. On December 23, 2014, the 2003 series bonds were refunded and are now series 2014. The outstanding bonds mature as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2024	\$ 120,000	\$ 57,513	\$ 177,513
2025	125,000	51,388	176,388
2026	135,000	44,888	179,888
2027	135,000	38,138	173,138
2028	145,000	32,588	177,588
2029-2033	795,000	92,906	887,906
2034	170,000	2,763	172,763
Total	<u>\$ 1,625,000</u>	<u>\$ 320,181</u>	<u>\$ 1,945,181</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Leases

1. Policies

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The City recognizes lease receivable or liabilities with an initial, individual value of \$300,000 or more for all funds, based on the future lease payments remaining at the start of the lease.

2. Lessor

The City is a lessor for noncancellable leases of buildings and facilities. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts as follows:

- The City uses bond interest rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Leases (Continued)

3. Lessee

The City is a lessee for miscellaneous leases. If the lease is over the threshold, the City will recognize a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments as follows:

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, City generally uses bond interest rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease.
- Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the Statement of Net Position.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Leases (Continued)

4. Leases Receivable City (City as Lessor)

The summary for the leases details and balances related to governmental activities leases receivable and deferred inflows of resources recorded as of June 30, 2023 were:

Lessee	Property Address	Original Lease Date	Lease Ending Date	Term Duration (Years)	Remaining Lease Term (years)	Extension Years	Expiration Date Including Options
Embassy Suites Hotel	1441 Canyon Del Rey Blvd	9/8/1989	9/1/2088	99	65	-	9/1/2088

Lessee	Interest Revenue	Lease Revenue	Monthly Revenue as of June 30, 2023	Lease Receivable Balance at June 30, 2023	Deferred Inflow of Resources at June 30, 2023
Embassy Suites Hotel	\$ 196,259	\$ 102,920	\$ 8,577	\$ 6,113,538	\$ 5,917,279

The future principal and interest lease receivables as of June 30, were as follows:

For the Year Ended June 30	Principal	Interest	Total
2024	\$ (96,381)	\$ 199,301	\$ 102,920
2025	(99,523)	202,443	102,920
2026	(102,768)	205,688	102,920
2027	(106,118)	209,038	102,920
2028	(109,578)	212,498	102,920
2029-2033	44,520	1,087,600	1,132,120
2034-2038	227,783	1,058,717	1,286,500
2039-2043	267,413	1,019,087	1,286,500
2044-2048	313,938	972,562	1,286,500
2049-2053	368,556	917,944	1,286,500
2054-2058	432,677	853,823	1,286,500
2059-2063	507,954	778,546	1,286,500
2064-2068	596,329	690,171	1,286,500
2069-2073	700,077	586,423	1,286,500
2074-2078	821,876	464,624	1,286,500
2079-2083	964,867	321,633	1,286,500
2084-2088	1,132,738	153,762	1,286,500
2089	249,178	8,122	257,300
Totals	\$ 6,113,538	\$ 9,941,982	\$ 16,055,520

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 3 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Leases (Continued)

4. Leases Receivable City (City as Lessor) (Continued)

Embassy Suites Hotel

As shown in the summary table, the City leases the 5.662 acre site located at 1441 Canyon Del Rey Boulevard to Embassy Suites Hotel. The lease terms were 99 years. As of June 30, 2023, the lease has 65 years remaining. The City recognized \$102,920 in lease revenue and \$199,301 in interest revenue during the current fiscal year related to these leases. Also, the City has deferred inflows of resources associated with these leases that will be recognized as revenue over the lease term.

NOTE 4 OTHER INFORMATION

A. Pension Plans

1. General Information about the Pension Plans

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the City's separate Safety (police and fire) and Miscellaneous (all other) Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by CalPERS. Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonduty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The City established a PARS Supplemental Retirement Plan, an agent multiple employer plan, for Miscellaneous (Non-LIUNA) full-time employees who worked for the City on or after July 1, 2002. The SRP provides an additional benefit so that a participant's total benefit, including the CalPERS benefit is 2.5% at 55. The SRP is closed to new hires on and after July 1, 2010.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Pension Plans (Continued)

1. General Information about the Pension Plans (Continued)

The Plans' provisions and benefits in effect at June 30, 2023 are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or After January 1, 2013
Hire Date		
Benefit Formula	2.0 @ 55	2% @ 62
Benefit Vesting Schedule	5 Years Service	5 Years Service
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50-63	52-67
Monthly Benefits, as a % of Eligible Compensation	1.426% to 2.418%	1.0% to 2.5%
Required Employee Contribution Rates	7%	6.75%
Required Employer Contribution Rates	10.87%	7.47%

	Safety Tier 1	Fire Safety Tier 2
	Prior to January 1, 2013	On or After January 1, 2013
Hire Date		
Benefit Formula	3.0% @ 50	2.0% @ 50
Benefit Vesting Schedule	5 Years Service	5 Years Service
Benefit Payments	Monthly for Life	Monthly for Life
Retirement Age	50	50-55
Monthly Benefits, as a % of Eligible Compensation	3%	2.0% - 2.7%
Required Employee Contribution Rates	9%	9%
Required Employer Contribution Rates	23.75%	19.27%

	PARS
Benefit Formula	2.5% @ 55
Benefit Vesting Schedule	Minus 2.0% at 55
Benefit Payments	3 Years Service
Retirement Age	Monthly for Life
Monthly Benefits, as a % of Eligible Compensation	50
Required Employee Contribution Rates	0.50%
Required Employer Contribution Rates	-%
	13.86%

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Pension Plans (Continued)

1. General Information about the Pension Plans (Continued)

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2023, the contributions the City recognized as part of pension expense were \$4,704,470.

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2023, the City reported net pension liabilities for its proportionate shares of the net pension liability of each Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 18,184,058
Safety	39,975,828
PARS	1,533,116
Total Net Pension Liability (Asset)	<u>\$ 59,693,002</u>

The City's net pension liability for the Miscellaneous and Safety plans is measured as the proportionate share of the net pension liability. The net pension liability of the Miscellaneous and Safety Plans is measured as of June 30, 2022, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for each Plan as of June 30, 2022 and 2023 was as follows:

	Miscellaneous	Safety	Total
Proportion - June 30, 2022	0.50275%	0.63843%	0.59079%
Proportion - June 30, 2023	0.38861%	0.58176%	0.48518%
Change - Increase (Decrease)	<u>-0.11414%</u>	<u>-0.05667%</u>	<u>-0.10561%</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Change in the Net Pension Liability - PARS Plan

The net pension liability of the PARS Plan is measured as of June 30, 2023, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. The change in the Net Pension Liability for the PARS Plan is as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balances - June 30, 2022	\$ 2,764,152	\$ 1,391,986	\$ 1,372,166
Changes in Fiscal Year:			
Service Cost	26,891	-	26,891
Interest on Total Pension Liability	170,213	-	170,213
Effect on economic/demographic gains or losses	37,422	-	37,422
Effect of assumptions changes or inputs	68,252	-	68,252
Benefit Payments	(350,288)	(350,288)	-
Employer Contributions	-	64,053	(64,053)
Net investment Income	-	83,766	(83,766)
Administrative Expenses	-	(5,991)	5,991
Net Changes	<u>(47,510)</u>	<u>(208,460)</u>	<u>160,950</u>
Balances - June 30, 2023	<u>\$ 2,716,642</u>	<u>\$ 1,183,526</u>	<u>\$ 1,533,116</u>

For the year ended June 30, 2023, the City recognized total pension expense of (\$2,176,026), including \$620,570 for the PARS plan, (\$2,096,447) for the miscellaneous plan and (\$700,149) for the safety plan. Pension expense represents the change in net pension liability during the measurement period, adjusted for actual contributions and for the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Deferred Outflows and Inflows – Miscellaneous Plan

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources for the Miscellaneous Plan:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to Measurment Date	\$ 1,480,574	\$ -
Change in Proportion	30,585	(812,038)
Change in Assumptions	1,863,337	
Differences Between Expected and Actual Experience	365,171	(244,576)
Difference in Actual Contribution vs. Proportionate Share of Contributions	-	(572,022)
Net Differences Between Projected and Actual Earnings on Plan Investments	3,330,836	
Total	<u>\$ 7,070,503</u>	<u>\$ (1,628,636)</u>

Deferred Outflows and Inflows - Safety Plan

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources for the Safety Plan:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to Measurment Date	\$ 3,223,896	\$ -
Change in Proportion	1,414,408	(883,577)
Change in Assumptions	4,030,774	-
Differences Between Expected and Actual Experience	1,654,454	(434,106)
Difference in Actual Contribution vs. Proportionate Share of Contributions	-	(2,676,698)
Net Differences Between Projected and Actual Earnings on Plan Investments	6,312,742	
Total	<u>\$ 16,636,274</u>	<u>\$ (3,994,381)</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Deferred Outflows and Inflows - PARS Plan

At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources for the PARS Plan:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Differences Between Projected and Actual		
Earnings on Plan Investments	\$ -	\$ (107,835)
Differences Between Expected and Actual		
Experience	-	(15,409)
Change in Assumptions	-	(28,104)
Total	<u>\$ -</u>	<u>\$ (151,348)</u>
Total for ALL Plans	<u><u>\$ 23,706,777</u></u>	<u><u>\$ (5,774,365)</u></u>

The City reported \$4,704,470 as deferred outflows of resources related to contributions subsequent to the measurement date which will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ending June 30,	Miscellaneous Plan	Safety Plan	PARS Plan	Total
2024	\$785,709	\$2,306,850	\$ (71,149)	\$ 3,021,410
2025	695,836	1,895,324	(15,497)	2,575,663
2026	442,496	1,364,970	(65,229)	1,742,237
2027	2,037,252	3,850,853	527	5,888,632
Total	<u>\$ 3,961,293</u>	<u>\$ 9,417,997</u>	<u>\$ (151,348)</u>	<u>\$ 13,227,942</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30 actuarial valuations were determined using the following actuarial assumptions:

	Miscellaneous Hired Prior to 1/1/2013	Miscellaneous Hired After to 1/1/2013	Safety Tier 1	Fire Safety Tier 2	PARS
Valuation Date	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2022
Measurement Date	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method				
Actuarial Assumptions:					
Discount Rate	6.90%	6.90%	6.90%	6.90%	6.50%
Inflation	2.30%	2.30%	2.30%	2.30%	2.30%
Payroll Growth	Varies by Entry Age and Service				
Investment Rate of Return	6.90% (1)	6.90% (1)	6.90% (1)	6.90% (1)	6.50% (1)
Mortality Rate Table (2)	Based on CalPERS membership data for all funds				

(1) Net of pension plan investment expenses, including inflation.

(2) The mortality table used was developed based on CalPERS-specific data. The table includes generational mortality improvements using Society of Actuaries Scale 80% of scale MP 2020. For more details on this table, please refer to the November 2021 experience study report (based on CalPERS demographic data from 2001 to 2019) that can be found on the CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2021 valuation were based on the results of a November 2021 CalPERS experience study for the period 2001 to 2019. Further details of the Experience Study can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 6.90% for the Miscellaneous and Safety Plans, and 6.50% for the PARS plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for assumed administrative expenses of 10 basis points.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class (1)	Assumed Asset Allocation	Real Return 1,2
Global Equity-Cap Weighted	30.00%	4.54%
Global Equity-Non-Cap Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021 Asset Liability Management study.

Changes of Assumptions – Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

A. Pension Plans (Continued)

2. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety	PARS
1% Decrease	5.90%	5.90%	5.50%
Net Pension Liability	\$ 26,708,126	\$ 57,797,664	\$ 1,794,353
Current Discount Rate	6.90%	6.90%	6.50%
Net Pension Liability	\$ 18,184,058	\$ 39,975,828	\$ 1,533,116
1% Increase	7.90%	7.90%	7.50%
Net Pension Liability	\$ 11,170,865	\$ 25,410,503	\$ 1,312,191

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

B. Other Postemployment Benefits (OPEB)

1. Plan Description and Benefits Provided

The City of Seaside Retiree Healthcare Plan (OPEB Plan), is a single-employer defined benefit healthcare plan administered by the City of Seaside. The plan allows eligible retirees to elect postretirement healthcare (medical, dental and vision) insurance coverage. The City has agreed to contribute on the retiree's behalf the value of the "Employee-Only" medical insurance premium in accordance with Memorandums of Understanding (MOU) approved by the City Council. The plan does not issue a financial report.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Other Postemployment Benefits (OPEB) (Continued)

2. Actuarial Assumptions

The plan benefits are provided in the form of:

An explicit subsidy where the City contributes 100% towards "Employee-Only" medical insurance premium of those active employees and retirees hired on or before the eligibility cutoff date (this varies depending on the existing MOUs). Both benefit and vesting services are credited from the date of hire.

An explicit right to elect access to postemployment healthcare coverage (medical, dental and vision) for the retiree and their legal dependents. The City is not obligated to contribute towards dependent medical coverage nor dental and vision insurance premiums. Monthly premiums must be paid by the retiree to the City.

The plan is closed to new City employees, however, current eligibility for the plan is as follows: Nonsafety, Public Safety Management, and Firefighter employees hired on or after July 1, 2010, are not eligible to participate in the plan. Police Officer employees hired on or after January 1, 2011, are not eligible to participate in the plan.

The plan does not include a death or a withdrawal of benefit.

The City operates under an agreement to continue to provide access to healthcare insurance to all employees who retire after at least the age of 50 and who have 10 years of service to the City. Retiring disabled Safety employees need not be 50 years of age; however, the retiree must have 10 years of service. Upon retirement from active employment, a retiree must elect the types of insurance coverage they chose to purchase for themselves and/or their dependents. The City is only required to pay 100% of the "Employee-Only" portion of the medical insurance premium and the retiree pays for the excess cost for any additional insurance premiums. Any increases in "Employee-Only" medical insurance premiums after retirement are borne by the City and the retiree pays for all excess medical, dental and vision premium cost increases. The City's obligation under the MOU agreements continues until (1) retiree reaches age 65 (age 70 for Firefighters), (2) retiree becomes eligible for Medicare, or (3) retiree chooses to discontinue insurance coverage, whichever comes first.

The cost of the retiree healthcare insurance benefits is recognized as an expenditure and insurance premiums are paid in advance on a monthly basis.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Other Postemployment Benefits (OPEB) (Continued)

2. Actuarial Assumptions (Continued)

The Net OPEB Liability was determined using an actuarial valuation as of June 30, 2023, using the following assumptions:

Valuation Date	June 30, 2023	
Measurement Date	June 30, 2023	
Discount Rate	3.65%	as of June 30, 2022
	3.54%	as of June 30, 2023
Inflation	2.50%	
Salary Increase	2.75%	
Investment Rate of		
Return	3.65%	as of June 30, 2023
Healthcare Trend	4.0%	Thereafter

3. Employees Covered

At June 30, 2023, the following employees were covered by the benefit terms:

Active employees	38
Inactives currently receiving benefit payments	<u>37</u>
Total	<u><u>75</u></u>

4. Contributions

The OPEB Plan and its contribution requirements are established by Memoranda of Understanding with the applicable employee bargaining units and may be amended by agreements between the County and bargaining units. The City has not established a separate irrevocable trust for its OPEB Plan as of June 30, 2023, and anticipates using the pay-as-you-go method to fund the current cost. Therefore, the City's annual contribution is equal to its pay-as-you-go costs for the OPEB Plan. For fiscal year ended June 30, 2023, the City's contributions were \$704,304. The City is responsible for all contributions and is charging each responsible department its proportional share of the pay-as-you-go costs.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Other Postemployment Benefits (OPEB) (Continued)

5. Change in the OPEB Liability

The table below shows the changes in the total OPEB liability as of June 30, 2023.

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (a) - (b)
Balances - June 30, 2022	\$ 9,532,109	\$ -	\$ 9,532,109
Changes in the Fiscal Year:			
Service Cost	189,412	-	189,412
Interest on the total OPEB liability / Return of FNP	328,323	-	328,323
Employer contributions	-	704,304	(704,304)
Benefit payments*	(704,304)	(704,304)	-
Administrative expenses	-	-	-
Experience (Gains)/Losses	-	-	-
Changes in Assumptions	(66,903)	-	(66,903)
Other	-	-	-
Net changes	(253,472)	-	(253,472)
Balances - June 30, 2023	<u>\$ 9,278,637</u>	<u>\$ -</u>	<u>\$ 9,278,637</u>

* Includes \$109,545 due to implied rate subsidy.

Plan fiduciary net position as percentage of the total OPEB liability

6. Sensitivity of the OPEB Liability to Change in the Discount Rate

The following presents the net OPEB liability of the City, as well as what the City's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current discount rate.

	Net OPEB Liability/(Asset)		
	1% Decrease	Current	1% Increase
	Rate	Discount Rate	Rate
	2.54%	3.54%	4.54%
Total OPEB Liability	<u>\$ 9,841,626</u>	<u>\$ 9,278,637</u>	<u>\$ 8,770,836</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

B. Other Postemployment Benefits (OPEB) (Continued)

7. Sensitivity of the OPEB Liability to Changes in Healthcare Cost Trend Rates

The following presents the OPEB liability of the City, as well as what the City's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates.

Net OPEB Liability/(Asset)		
	Current Healthcare Cost	
	Trend Rates	
1% Decrease		1% Increase
2.65%	3.65%	4.65%
decreasing to	decreasing to	Increasing to
3.00%	4.00%	5.00%
Total OPEB Liability	<u>\$ 8,536,217</u>	<u>\$ 10,102,512</u>

8. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the City recognized OPEB expense of (\$452,301). OPEB expense represents the change in the OPEB liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss and actuarial assumptions or method. At June 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 347,220	\$ (457,715)
Changes in assumptions	312,589	(1,002,648)
Differences between projected and actual return on assets	-	-
Total	<u>\$ 659,809</u>	<u>\$ (1,460,363)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30	Deferred Outflows (Inflows) of Resources
2024	\$ (229,482)
2025	(397,055)
2026	(167,938)
2027	(6,079)
Total	<u>\$ (800,554)</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

C. Liability, Workers' Compensation, and Purchased Insurance

1. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of Seaside is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 124 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

2. Primary Self-Insurance Programs of the Authority

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012-13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$100,000 to \$500,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$500,000 to \$50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

The overall coverage limit for each member, including all layers of coverage, is \$50 million per occurrence. Subsidence losses also have a \$50 million per occurrence limit. The coverage structure is composed of a combination of pooled self-insurance, reinsurance, and excess insurance. Additional information concerning the coverage structure is available on the Authority's website: <https://cjpia.org/coverage/risk-sharing-pools/>.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

C. Liability, Workers' Compensation, and Purchased Insurance (Continued)

2. Primary Self-Insurance Programs of the Authority (Continued)

Primary Workers' Compensation Program

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to \$75,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from \$75,000 to \$200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from \$200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2022-23 the Authority's pooled retention is \$1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to \$1 million. Coverage from \$1 million to \$5 million is purchased through reinsurance policies, and Employer's Liability losses from \$5 million to \$10 million are pooled among members.

3. Purchased Insurance

Pollution Legal Liability Insurance

The City participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City. Coverage is on a claims-made basis. There is a \$250,000 deductible. The Authority has an aggregate limit of \$20 million.

Property Insurance

The City participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. The City's property is currently insured according to a schedule of covered property submitted by the City to the Authority. The City's property currently has all-risk property insurance protection in the amount of \$36,006,671. There is a \$10,000 deductible per occurrence except for non-emergency vehicle insurance which has a \$2,500 deductible.

Earthquake and Flood Insurance

The City purchases earthquake and flood insurance on a portion of its property. The earthquake insurance is part of the property protection insurance program of the Authority. City of Seaside property currently has earthquake protection in the amount of \$19,271,040. There is a deductible of 5% per unit of value with a minimum deductible of \$100,000.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

C. Liability, Workers' Compensation, and Purchased Insurance (Continued)

3. Purchased Insurance (Continued)

Crime Insurance

The City purchases crime insurance coverage in the amount of \$1,000,000 with a \$2,500 deductible. The fidelity coverage is provided through the Authority. Premiums are paid annually and are not subject to retrospective adjustments.

Special Event Tenant User Liability Insurance

The City further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on agency property. The insurance premium is paid by the tenant user and is paid to the City according to a schedule. The City then pays for the insurance. The insurance is facilitated by the Authority.

4. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2022-23.

5. Changes in Claims Liability

The City provides workers' compensation through the California Joint Powers Insurance Authority. The City is liable for all workers' compensation claims outstanding as of June 30, 2004. The City uses a third-party insurance services group to analyze the claims. Reserves are reviewed in accordance with State Guidelines, specifically California Code of Regulations 15300. Changes in the balances of claims liabilities since July 1, 2018, resulted from the following:

Net Unpaid Claims - July 1, 2021	\$ 998,839
Claims Incurred and Changes in Estimates	338,785
Claim Payments	(172,495)
Unpaid Claims - June 30, 2022	<u>\$ 1,165,129</u>
Net Unpaid Claims - July 1, 2022	\$ 1,165,129
Claims Incurred and Changes in Estimates	(40,839)
Claim Payments	(48,203)
Unpaid Claims - June 30, 2023	<u>\$ 1,076,087</u>

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

D. Commitments and Contingencies

The City is involved in various litigations. In the opinion of management and legal counsel, the disposition on all litigation pending will not have a material effect on the City's financial statements.

At June 30, 2023, the City has commitments of approximately \$1,660,554 million for construction contracts, awarded but not completed.

The City has received State and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

E. Related Party – Employee Home Loan Receivable

On March 20, 2003, the City Council adopted the Public Safety Personnel Home Purchase Incentive Loan Program (Program) to provide low interest loans to all City public safety personnel to assist them to obtain housing in the City to help attract and retain quality public safety employees. In July 2007, the City expanded the Program to include all City full-time employees. To be eligible, the employee must not have owned a home in the County, and the home purchased under the Program must be within the City's limit. Participants must sign a loan agreement and agree to pay interest on the loan. The interest rate under the Program will be determined by the prevailing LAIF rates. The loan and interest will be forgiven after a 10-year period, by which the participants have been employed full-time by the City. The City's Finance Department administers the program. The city is no longer awarding any new loans under this program.

The maximum amount that a participant can borrow is \$100,000 or 20% of the property's fair market value, whichever is lower. The total loan receivable under the program as of June 30, 2023 is \$6,997.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

F. Fund Balances

Fund Balances for all major and nonmajor governmental fund as of June 30, 2023 were distributed as follows:

	General Fund	FORA Blight Removal - Bond Fund	Transportation Capital Projects	Measure X Bond Fund	Other Governmental Funds	Total
Nonspendable						
Notes/Loans Receivable - Housing	\$ 191,182	\$ -	\$ -	\$ -	\$ 112	\$ 191,294
Advances	9,940,677	-	-	-	-	9,940,677
Total Nonspendable	10,131,859	-	-	-	112	10,131,971
Restricted						
Debt Service	-	-	-	-	1,153,242	1,153,242
Pension liabilities	3,122,850	-	-	-	-	3,122,850
General Government - Leases and Employee Programs	49,185	-	-	-	-	49,185
Public Safety - Grants/State Law	-	-	-	-	2,235,725	2,235,725
Recreation - Senior Program	-	-	-	-	159,891	159,891
Public Works/Capital Projects	-	-	-	-	5,276,022	5,276,022
Community Services	-	-	-	-	-	-
Community Development - Various	-	-	-	-	1,562,829	1,562,829
Community Development - Housing Loans	-	-	-	-	520,941	520,941
Community Development - Housing	-	-	-	-	7,020,668	7,020,668
Total Restricted	3,172,035	-	-	-	17,929,318	21,101,353
Committed						
General Fund Reserves	13,209,559	-	-	-	-	13,209,559
Reserve for encumbrances	5,651,410	-	-	-	-	5,651,410
Public Works - Army Contract	-	4,931,940	-	-	679,986	5,611,926
Community Development - Housing	-	-	-	-	1,186,011	1,186,011
Total Committed	18,860,969	4,931,940	-	-	1,865,997	25,658,906
Assigned						
General Government - Employee Programs	4,504	-	-	-	-	4,504
Total Assigned	4,504	-	-	-	-	4,504
Unassigned :	12,584,340	-	(403,618)	(2,357)	(1,041,087)	11,137,278
Total Fund Balances	\$ 44,753,707	\$ 4,931,940	\$ (403,618)	\$ (2,357)	\$ 18,754,340	\$ 68,034,012

In fiscal year 2022-23, the City established an irrevocable trust account with PARS to pre-fund retirement plan obligations. The contributions placed in the trust will reduce the City's net pension liability for financial purposes as required by GAAP. As of June 30, 2023, the balances in PARS 115 Trust is \$3,122,850.

**CITY OF SEASIDE
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 OTHER INFORMATION (CONTINUED)

G. RESTATEMENTS

Adjustments resulting from errors or changes are treated as adjustments to prior periods to comply with provisions of the accounting standards. Accordingly, the City reports these changes as restatements of beginning fund balances as of July 1, 2022:

- Seaside County Sanitation District Custodial Fund's beginning net position was restated and reduced by \$14,071,095 to remove the Capital Assets reported in the custodial fund.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF SEASIDE
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Property Taxes	\$ 41,183,052	\$ 41,183,052	\$ 43,780,655	\$ 2,597,603
Licenses and Permits	1,030,521	1,030,521	1,209,979	179,458
Fines and Penalties	142,287	142,287	176,582	34,295
Use of Money and Property	227,276	227,276	726,251	498,975
Intergovernmental Revenues	266,667	272,165	618,558	346,393
Charges for Services	727,611	727,611	749,461	21,850
Other Revenues	9,509,484	9,509,484	1,040,132	(8,469,352)
Total Revenues	53,086,898	53,092,396	48,301,618	(4,790,778)
EXPENDITURES				
Current:				
General Government:				
City Council	831,635	846,635	736,904	109,731
City Manager	1,240,459	1,251,018	1,272,803	(21,785)
City Attorney	1,129,371	1,129,371	897,092	232,279
Finance Division	1,342,982	1,342,982	1,272,417	70,565
Personnel	1,125,292	1,125,292	924,188	201,104
Boards and Commissions	282,097	63,083	53,971	9,112
Janitorial Services	424,085	424,085	426,638	(2,553)
Central Service Charges	(1,952,430)	(1,952,430)	(1,985,668)	33,238
Total General Government	4,423,491	4,230,036	3,598,345	631,691
Public Works:				
Governmental Building Division	1,228,755	1,297,986	1,366,239	(68,253)
Parks Division	2,297,624	3,105,946	2,586,811	519,135
Engineering Division	1,488,487	1,561,537	1,328,462	233,075
Central Service Charges	(917,802)	(917,802)	(917,088)	(714)
Total Public Works	4,097,064	5,047,667	4,364,424	683,243
Public Safety:				
Police	16,199,687	16,218,687	14,843,095	1,375,592
Fire	10,113,089	10,907,557	10,325,004	582,553
CalVIP Grant	-	-	-	-
Central Services Charges	1,758,119	844,639	(283,557)	1,128,196
Total Public Safety	28,070,895	27,970,883	24,884,542	3,086,341
Community Development:				
Resource Management	1,633,885	1,633,885	1,176,104	457,781
Building Division	763,827	3,498,288	3,498,445	(157)
Planning Division	998,414	1,178,414	770,348	408,066
Central Services Charges	(374,939)	(374,939)	(359,927)	(15,012)
Total Community Development	3,021,187	5,935,648	5,084,970	850,678

**CITY OF SEASIDE
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE (CONTINUED)
YEAR ENDED JUNE 30, 2022**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
EXPENDITURES (CONTINUED)				
Recreation:				
Community Center	1,490,383	1,530,383	1,365,543	164,840
Youth and Education Center	1,665,432	1,680,432	1,653,883	26,549
General Recreation	1,027,049	1,027,049	800,875	226,174
Swim Center	464,489	464,489	364,183	100,306
Senior/Human Services	3,231	3,231	3,797	(566)
Central Services Charges	516,612	516,612	215,717	300,895
Total Recreation	<u>5,167,196</u>	<u>5,222,196</u>	<u>4,403,998</u>	<u>818,198</u>
Capital outlay	-	-	1,508,132	(1,508,132)
Debt Services:				
Principal	491,313	491,313	346,274	145,039
Interest and Fiscal Charges	12,536	12,536	58,805	(46,269)
Total Debt Service	<u>503,849</u>	<u>503,849</u>	<u>405,079</u>	<u>98,770</u>
Total Expenditures	<u>45,283,682</u>	<u>48,910,279</u>	<u>44,249,490</u>	<u>4,660,789</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>7,803,216</u>	<u>4,182,117</u>	<u>4,052,128</u>	<u>(129,989)</u>
OTHER FINANCING SOURCES (USES)				
Leases addition	-	-	1,508,132	1,508,132
Transfers In	-	50,000	-	(50,000)
Transfers Out	<u>(5,637,601)</u>	<u>(7,663,670)</u>	<u>(5,110,933)</u>	<u>2,552,737</u>
Total Other Financing Sources (Uses)	<u>(5,637,601)</u>	<u>(7,613,670)</u>	<u>(3,602,801)</u>	<u>4,010,869</u>
NET CHANGE IN TOTAL FUND BALANCE	<u>\$ 2,165,615</u>	<u>\$ (3,431,553)</u>	<u>449,327</u>	<u>\$ 3,880,880</u>
Fund Balance - Beginning of Year			<u>44,304,380</u>	
FUND BALANCE - END OF YEAR			<u>\$ 44,753,707</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
FORA BLIGHT REMOVAL-BOND FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 71,333	\$ 71,333
Intergovernmental Revenue	-	-	-	-
Total Revenues	-	-	71,333	71,333
EXPENDITURES				
Current:				
Public Works	6,235,463	6,235,463	1,288,506	4,946,957
NET CHANGE IN FUND BALANCE	<u><u>\$ (6,235,463)</u></u>	<u><u>\$ (6,235,463)</u></u>	(1,217,173)	<u><u>\$ 5,018,290</u></u>
Fund Balance - Beginning of Year			6,149,113	
FUND BALANCE - END OF YEAR			<u><u>\$ 4,931,940</u></u>	

CITY OF SEASIDE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

Other Postemployment Benefits Plan - Agent Multiple-Employer Plan**
Schedule of Changes in the Net OPEB Liability and Related Ratios
Last Ten Fiscal Years*

For the Measurement Period Ended June 30	2023	2022	2021	2020	2019	2018
Total OPEB Liability						
Service Cost	\$ 189,412	\$ 292,568	\$ 283,264	\$ 297,013	\$ 269,500	\$ 432,449
Interest on total OPEB liability	328,323	243,438	269,575	394,507	404,213	381,141
Actual and expected experience difference	(704,304)	(895,529)	1,649,307	53,393	-	-
Changes in assumptions	(66,903.00)	(840,981)	(2,338,124)	1,133,806	722,824	(224,252)
Changes in benefit term	-	-	-	-	-	-
Benefit Payments	0	(839,147)	(808,090)	(621,606)	(626,143.00)	(624,396)
Net change in Total OPEB Liability	(253,472)	(2,039,651)	(944,068)	1,257,113	770,394	(35,058)
Total OPEB Liability at beginning of year	9,532,109	11,571,760	12,515,828	11,258,715	10,488,321	10,523,379
Total OPEB Liability at end of year	\$ 9,278,637	\$ 9,532,109	\$ 11,571,760	\$ 12,515,828	\$ 11,258,715	\$ 10,488,321
Covered Employee payroll	\$ 5,510,565	\$ 5,406,164	\$ 4,929,564	\$ 6,733,292	\$ 6,907,005	\$ 6,744,934
Total OPEB Liability as a percentage of covered-employee payroll	168.38%	176.32%	234.74%	185.88%	163.00%	155.50%

Note:

*Historical information is required only for the measurement periods for which GASB 75 is applicable.
Future years' information will be displayed up to 10 years as information becomes available

**There are no assets accumulated in a trust
that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the pension/OPEB plan

CITY OF SEASIDE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

**Schedule of the City's Proportionate Share of the Net Pension Liability
COST SHARING PLANS
Last Ten Fiscal Years***

	Miscellaneous Plan							
Measurement Date June 30	2022	2021	2020	2019	2018	2017	2016	2015
Plan's Proportion of the Net Pension Liability	0.5028%	0.3664%	0.3555%	0.3232%	0.3340%	0.3250%	0.3084%	0.3251%
Plan's Proportionate Share of the Net Pension Liability	\$ 18,184,058	\$ 15,453,175	\$ 14,233,825	\$ 12,179,764	\$ 13,166,118	\$ 11,291,439	\$ 8,459,845	\$ 8,035,936
Plan's Covered Payroll	7,928,660	7,310,950	5,985,549	5,926,286	5,315,840	5,211,608	5,109,608	4,960,602
Plan's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	229.35%	211.37%	237.80%	205.52%	247.68%	216.66%	165.57%	162.00%
The Pension Plan's (PERF-C) Fiduciary Net Position as a Percentage of the Total Pension Liability	90.49%	77.71%	77.73%	77.69%	75.39%	75.87%	79.89%	81.15%
	Safety Plan							
Measurement Date June 30	2022	2021	2020	2019	2018	2017	2016	2015
Plan's Proportion of the Net Pension Liability	0.6384%	0.5191%	0.5072%	0.4994%	0.4878%	0.4878%	0.4810%	0.4517%
Plan's Proportionate Share of the Net Pension Liability	\$ 39,975,828	\$ 34,582,790	\$ 31,662,282	\$ 29,305,095	\$ 28,925,869	\$ 25,266,061	\$ 19,819,003	\$ 16,942,902
Plan's Covered Payroll	9,397,427	7,656,958	6,800,625	7,132,786	7,062,165	6,923,691	6,787,933	6,590,226
Plan's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	425.39%	451.65%	465.58%	410.85%	409.59%	364.92%	291.97%	257.09%
The Pension Plan's (PERF-C) Fiduciary Net Position as a Percentage of the Total Pension Liability	86.61%	73.12%	73.37%	73.39%	71.74%	72.69%	77.27%	78.83%

*Fiscal year 2015 was the first year of implementation. Additional years will be presented as they become available

CITY OF SEASIDE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

**Schedule of Pension Contributions
COST SHARING PLANS
Last Ten Fiscal Years***

Fiscal Year Ended June 30	Miscellaneous Plan								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuary Determined Contribution	\$ 2,090,617	\$ 1,783,332	\$ 1,559,816	\$ 1,463,950	\$ 1,235,423	\$ 900,009	\$ 853,571	\$ 580,047	\$ 507,329
Contribution in Relation to the									
Actuarially Determined Contribution	(2,090,617)	(1,827,440)	(1,559,816)	(1,463,950)	(1,235,423)	(900,009)	(853,571)	(580,047)	(507,329)
Contribution Deficiency (Excess)	\$ -	\$ (44,108)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Contributions as a Percentage of									
Actuarial Determined Contributions	100.00%	102.47%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Covered Payroll	\$ 8,133,622	\$ 7,928,660	\$ 7,310,950	\$ 5,985,549	\$ 5,926,286	\$ 5,315,840	\$ 5,211,608	\$ 5,109,608	\$ 4,960,602
Contributions as a Percentage of Covered Payroll	25.70%	23.05%	21.34%	24.46%	20.85%	16.93%	16.38%	11.35%	10.23%
Fiscal Year Ended June 30	Safety Plan								
	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuary Determined Contribution	\$ 4,601,697	\$ 3,613,298	\$ 3,286,948	\$ 3,134,288	\$ 2,675,215	\$ 2,261,369	\$ 2,154,782	\$ 1,675,356	\$ 1,606,573
Contribution in Relation to the									
Actuarially Determined Contribution	(4,601,697)	(3,685,127)	(3,286,948)	(3,134,288)	(2,675,215)	(2,261,369)	(2,154,782)	(1,675,356)	(1,606,573)
Contribution Deficiency (Excess)	\$ -	\$ (71,829)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Contributions as a Percentage of									
Actuarial Determined Contributions	100.00%	101.99%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Covered Payroll	\$ 13,454,559	\$ 9,397,427	\$ 7,656,958	\$ 6,800,625	\$ 7,132,786	\$ 7,062,165	\$ 6,923,691	\$ 6,787,933	\$ 6,590,226
Contributions as a Percentage of Covered Payroll	34.20%	39.21%	42.93%	46.09%	37.51%	32.02%	31.12%	24.68%	24.38%

*Fiscal year 2015 was the first year of implementation. Additional years will be presented as they become available

CITY OF SEASIDE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

**Schedule of Changes in Net Pension Liability and Related Ratios-PARS
Last Ten Fiscal Years***

Measurement Date June 30	2023	2022	2021	2020
TOTAL PENSION LIABILITY				
Service Cost	\$ 26,891	\$ 32,996	\$ 32,113	\$ 51,907
Interest on Total Pension Liability	170,213	178,397	165,908	171,030
Effect of Plan Changes	-	-	-	-
Effect of Economic/Demographics Gains or Losses	37,422	-	301,321	-
Effect of Assumptions Changes or Inputs	68,252	-	-	-
Differences between Expected and Actual Experience	-	-	-	-
Other Adjustments	-	-	-	-
Benefit Payments	(350,288)	(312,686)	(303,665)	(260,877)
Net Change in Total Pension Liability	(47,510)	(101,293)	195,677	(37,940)
Total Pension Liability - Beginning	2,764,152	2,865,445	2,669,768	2,707,708
Total Pension Liability - Ending (a)	<u>\$ 2,716,642</u>	<u>\$ 2,764,152</u>	<u>\$ 2,865,445</u>	<u>\$ 2,669,768</u>
PLAN FIDUCIARY NET POSITION				
Benefit Payments	\$ (350,288)	\$ (312,686)	\$ (303,665)	\$ (260,877)
Employer Contributions	64,053	86,205	67,961	100,846
Net Investment Income	83,766	(216,517)	353,468	53,900
Other Adjustments	-	-	-	-
Administrative Expenses	(5,991)	(7,199)	(7,495)	(7,502)
Net Change in Fiduciary Net Position	(208,460)	(450,197)	110,269	(113,633)
Plan Fiduciary Net Position - Beginning	1,391,986	1,842,183	1,731,914	1,845,547
Plan Fiduciary Net Position - Ending (b)	<u>\$ 1,183,526</u>	<u>\$ 1,391,986</u>	<u>\$ 1,842,183</u>	<u>\$ 1,731,914</u>
Plan Net Pension Liability/ - Ending (a) - (b)	<u>\$ 1,533,116</u>	<u>\$ 1,372,166</u>	<u>\$ 1,023,262</u>	<u>\$ 937,854</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.57%	50.36%	64.29%	64.87%
Covered Payroll	\$ 970,567	\$ 944,131	\$ 1,140,499	\$ 1,811,411
Plan Net Pension Liability as a Percentage of Covered Payroll	157.96%	145.34%	89.72%	51.77%

*Fiscal year 2015 was the first year of implementation. Additional years will be presented as they become available

Notes to Schedule:

Change in Assumptions - The discount rate to measure the net pension liability was 7.00% as of June 30, 2016, 2017 and 2018 and was reduced to 6.50% as of June 30, 2019.

The inflation rate to measure the net pension liability was 2.75% as of June 30, 2016, 2017 and 2018 and was reduced to 2.50% as of June 30, 2019.

* Fiscal year 2015 (measurement year 2015) was the first year of implementation. Additional years will be presented as they become available. Information required to complete the table of fiscal year 2015 (measurement year 2014) was not available.

CITY OF SEASIDE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

**Schedule of Changes in Net Pension Liability and Related Ratios-PARS
Last Ten Fiscal Years*
(Continued)**

2019	2018	2017	2016
\$ 50,518	\$ 70,090	\$ 68,049	\$ 83,967
106,435	119,132	143,950	132,528
-	-	-	-
-	-	-	-
75,437	-	-	-
1,011,283	-	(358,987)	-
-	-	128,580	-
<u>(241,995)</u>	<u>(226,148)</u>	<u>(193,614)</u>	<u>(139,195)</u>
1,001,678	(36,926)	(212,022)	77,300
1,706,030	1,742,956	1,954,978	1,877,678
<u>\$ 2,707,708</u>	<u>\$ 1,706,030</u>	<u>\$ 1,742,956</u>	<u>\$ 1,954,978</u>
\$ (241,995)	\$ (226,148)	\$ (193,614)	\$ (139,195)
116,033	249,000	233,278	343,613
112,310	105,819	157,637	30,236
-	-	179,583	-
<u>(7,604)</u>	<u>(7,789)</u>	<u>(7,217)</u>	<u>(15,949)</u>
(21,256)	120,882	369,667	218,705
1,866,803	1,745,921	1,376,254	1,157,549
<u>\$ 1,845,547</u>	<u>\$ 1,866,803</u>	<u>\$ 1,745,921</u>	<u>\$ 1,376,254</u>
<u>\$ 862,161</u>	<u>\$ (160,773)</u>	<u>\$ (2,965)</u>	<u>\$ 578,724</u>
68.16%	109.42%	100.17%	70.40%
\$ 1,762,930	\$ 1,963,515	\$ 1,906,325	\$ 1,850,801
48.91%	-8.19%	-0.16%	31.27%

CITY OF SEASIDE
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

**Schedule of PARS Contributions
Last Ten Fiscal Years***

Fiscal Year Ended June 30	2023	2022	2021	2020
Actuarially Determined Contribution	\$ 1,167,229	\$ 1,410,015	\$ 255,960	\$ 406,546
Contribution in Relation to the				
Actuarially Determined Contribution	64,053	86,205	67,961	100,846
Contribution Deficiency (Excess)	<u>\$ 1,103,176</u>	<u>\$ 1,323,810</u>	<u>\$ 187,999</u>	<u>\$ 305,700</u>
Actual Contributions as a Percentage of				
Actuarial Determined Contributions	-5.49%	-6.11%	-26.55%	-24.81%
Covered Payroll	\$ 970,567	\$ 944,131	\$ 1,140,499	\$ 1,811,411
Contributions as a Percentage of Covered Payroll	6.60%	9.13%	5.96%	5.57%

*Fiscal year 2015 was the first year of implementation. Additional years will be presented as they become available

	2019	2018	2017	2016
Actuarially Determined Contribution	\$ 122,161	\$ 135,751	\$ 214,138	\$ 240,847
Contribution in Relation to the				
Actuarially Determined Contribution	116,033	249,000	233,278	290,648
Contribution Deficiency (Excess)	<u>\$ 6,128</u>	<u>\$ (113,249)</u>	<u>\$ (19,140)</u>	<u>\$ (49,801)</u>
Actual Contributions as a Percentage of				
Actuarial Determined Contributions	-94.98%	-183.42%	-108.94%	-120.68%
Covered Payroll	\$ 1,762,930	\$ 1,963,515	\$ 1,906,325	\$ 1,850,801
Contributions as a Percentage of Covered Payroll	6.58%	12.68%	12.24%	15.70%

CITY OF SEASIDE
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 1 BUDGETARY INFORMATION

Annual budgets are adopted for all governmental fund types on the modified accrual basis of accounting. The City of Seaside's Budget ordinance requires that in May of each year, the City Manager must submit a preliminary budget that includes projected expenditures and the means of financing them to the City Council for the next fiscal year. As modified during public study sessions, the preliminary budget becomes the proposed budget. Following public hearings on the proposed budget, the final annual budget is adopted by the City Council in June. After adoption of the final budget, transfers of appropriations of less than \$10,000 within a general fund department, or within other funds, can be made by the City Manager. Transfers of appropriations of more than \$10,000, budget modifications between funds, increases or decreases to a fund's overall budget, transfers between general fund departments, or transfers that affect capital projects, must be approved by the City Council. Numerous properly authorized amendments are made during the fiscal year.

The legal level of budgetary control is maintained at the fund and department level.

Budgetary control is enhanced by integrating the budget into the general ledger accounts. Encumbrance accounting (e.g., purchase orders) is employed by the City.

Expenditures exceeded budgetary appropriations for the year ended June 30, 2023 as follows:

<u>Fund/Department</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Exceeded Budget</u>
Presidio O&M Activities (POMA) Fund:			
Public Works	\$976,703	\$1,178,801	\$202,098
Gax Tax Fund:			
Public Works	1,876,923	2,017,497	140,574
Housing Collaborative Fund			
Community Development	-	7,813	7,813



SUPPLEMENTARY INFORMATION

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES				
Capital Outlay	7,778,000	8,350,972	2,922,057	5,428,915
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,778,000)	(8,350,972)	(2,922,057)	5,428,915
OTHER FINANCING SOURCES (USES)				
Transfers In	7,821,213	8,295,531	2,559,755	(5,735,776)
Total Other Financing Sources (Uses)	7,821,213	8,295,531	2,559,755	(5,735,776)
NET CHANGE IN FUND BALANCE	<u>\$ 43,213</u>	<u>\$ (55,441)</u>	(362,302)	<u>\$ (306,861)</u>
Fund Balance - Beginning of Year			(41,316)	
FUND BALANCE - END OF YEAR			<u>\$ (403,618)</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
MEASURE X BOND FUND
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ 119	\$ 119	\$ 87	\$ (32)
EXPENDITURES				
Current:				
Community Development	123	123	114	9
Debt Service:				
Principal	245,000	245,000	245,000	-
Interest and Fiscal Charges	396,450	396,450	397,949	(1,499)
Total Expenditures	<u>641,573</u>	<u>641,573</u>	<u>643,063</u>	<u>(1,490)</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER (UNDER) EXPENDITURES	(641,454)	(641,454)	(642,976)	(1,522)
OTHER FINANCING SOURCES (USES)				
Transfers In	641,573	(641,573)	643,072	1,284,645
Transfers Out	<u>(570,000)</u>	<u>(570,000)</u>	<u>(1,238,875)</u>	<u>(668,875)</u>
Total Other Financing Sources (Uses)	<u>71,573</u>	<u>(1,211,573)</u>	<u>(595,803)</u>	<u>615,770</u>
NET CHANGE IN FUND BALANCE	<u>\$ (569,881)</u>	<u>\$ (1,853,027)</u>	<u>(1,238,779)</u>	<u>\$ 614,248</u>
Fund Balance - Beginning of Year			<u>1,236,422</u>	
FUND BALANCE - END OF YEAR			<u>\$ (2,357)</u>	



NONMAJOR GOVERNMENTAL FUNDS



**CITY OF SEASIDE
FUND DESCRIPTIONS**

SPECIAL REVENUE FUNDS

PUBLIC SAFETY FUND

- 201 **OTS-AV18** – This fund is used to account for a grant from the Office of Traffic Safety coordinated through the City of Salinas.
- 203 **BJA Grant** – This fund is established to account for Federal grant funds received from U.S. Department of Justice (DOJ) Office of Justice Programs (OJP) Bureau of Justice Assistance (BJA) for the purpose of purchasing safety equipment.
- 209 **PC Training** – This fund is used to account for the revenues and expenditures of public safety courses taught by City of Seaside police personnel at Monterey Peninsula College.
- 218 **MPC Training** – This fund is used to account for the revenues and expenditures of public safety courses taught by City of Seaside Fire personnel at Monterey Peninsula College.
- 223 **JAG – Justice Assistance Grant** – This fund is used to account for a Federal Grant from the Department of Justice.
- 230 **Safe Routes to School** – This fund is used to account for State grant related to transportation paths to school.
- 240 **ABC Grant** – This fund was established to account for State funds received from the Department of Alcoholic Beverage Control for the operation of programs designed to enforce underage drinking laws and policies.
- 241 **Asset Forfeiture Fund** – This fund is used to account for assets seized during arrest. The assets are held in this fund until adjudicated through the courts and then distributed as directed. Eventual proceeds received by Seaside are restricted for certain Police uses.
- 243,244 **PRVNT Fund** – This fund is used to account for the activities of the Peninsula Regional Violence and Narcotic Task Force.

**CITY OF SEASIDE
FUND DESCRIPTIONS (CONTINUED)**

SPECIAL REVENUE FUNDS (CONTINUED)

COMMUNITY SERVICES FUND

- 246 **City Affordable Housing Fund** – This fund is used to account for funds received from transient occupancy tax from short term rentals designated to be used for programs which will increase affordable housing in the City.
- 245 **Dog Park Project** – This fund is used to account for donations for the City dog park.
- 251 **Senior Programs** – This fund supports new and existing senior programs.
- 252 **Oldemeyer Maintenance** – This fund accounts for a portion of the center's room rental fee which is set aside for the maintenance of the center.
- 253 **Youth Center Maintenance** – This fund accounts for a portion of the center's room rental fee which is set aside for the maintenance of the center.
- 255 **Soper Field Community Center** – This fund accounts for a portion of the center's room rental fee which is set aside for the maintenance of the center.
- 256 **Swimming Pool Maintenance** – This fund accounts for a portion of the activity fee which is set aside for the maintenance of the Pool.
- 257 **Parks Maintenance** – This fund accounts for a portion of the rental fee which is set aside for the maintenance of the Parks.
- 261 **Developer Impact Fees** – This fund accounts for fees collected from developers to be used to defray all or a portion of the cost of public facilities related to the development project.

SUPPLEMENTAL LAW ENFORCEMENT

- 221 **CA Supplemental Law Enforce (SLESF)** – The California Supplemental Law Enforcement fund is used to track State revenues distributed through the County of Monterey. The funds are restricted to specific uses in the Police Department.

PRESIDIO O&M ACTIVITIES (POMA) FUND

- 113 **POMA & DMDC Fund** – This fund accounts for the Operations and Maintenance for the Presidio of Monterey Joint Powers Authority. The revenue sources are primarily from charges for services.

PROPOSITION 172 FUND

- 220 **Proposition 172 Sales Tax** – This fund is used to account for the sales tax designated to be spent by cities only for public safety services.

**CITY OF SEASIDE
FUND DESCRIPTIONS (CONTINUED)**

SPECIAL REVENUE FUNDS (CONTINUED)

LAGUNA GRANDE PROJECT

- 103 **Laguna Grande Parking Authority** – This fund captures the cost for maintenance of the Laguna Grande Parking lot. Expenses are reimbursed by the five main businesses located on the lot.

COMMUNITY DEVELOPMENT BLOCK GRANT

- 200 **CDBG** – This fund is used to account for any grants from the Federal Community Development Act. It also accounts for outstanding CDBG funded housing loans and rental payments on CDBG properties.

GAS TAX FUND

- 210 (214, 216, 218) **State Gas Tax Funds** – The City's Gas Tax allocations are recorded in these funds. The use of these funds is restricted to the maintenance, repair, and design of streets by State and Federal legislation. Beginning in FY 2014-15, these funds were combined into fund 210.
- 224 **Surface Transportation** – This fund is used to account for State funds restricted for use to specific street purposes.

FORA NON-BOND FUND

- 332 **FORA Habitat** – This fund is used to account for funds for the preservation and maintenance of natural habitat within designated areas of the former Ft. Ord.
- 333 **LRA – Fort Ord** – This fund is used to account for funds received from the Fort Ord Reuse Authority to be used in connection with activities the City performs as the Local Redevelopment Authority.
- 335 **ESCA (FORA)** – This fund is used to account for activities related to the Environmental Services Cooperative Agreement with the US Army for activity related to property within the former Ft. Ord.
- 336 **FORA Eucalyptus Repair**– This fund is used to account for funds received from the Fort Ord Reuse Authority to be used for repairs on Eucalyptus Road

HOUSING SETTLEMENT FUND

- 997 **Housing Settlement** – This fund is used to account for funds set aside for affordable housing and the RDA low and moderate income housing fund.

DISABILITY ACCESS FEE FUND

- 262 **Disabled Access** – This fund accounts for a \$1 collected from each business license, as required by SB1186. A portion of the amount collected is retained for restricted use by the Building Division and a portion is remitted to the State on a quarterly basis.

**CITY OF SEASIDE
FUND DESCRIPTIONS (CONTINUED)**

SPECIAL REVENUE FUNDS (CONTINUED)

PUBLIC, EDUCATION AND GOVERNMENT (PEG) ACCESS FUND

- 291 **PEG Access** – This fund accounts for the Public Education charges collected on resident's cable bills. The expenditures are restricted to use for televising public meetings.

RECREATION ENDOWMENT FUND

- 602 **Gardner Trust Fund** – This fund is used to account for the funds received from the Gardner Trust which is restricted to use for Senior Programs.

SAFER FEMA GRANT FUNDS

- 106 **OES/FEMA** – This fund is used to account for any grants received by the City for emergency preparedness.
- 231 **SAFER Grant** – This fund is used to account for the revenue and expenditures related to this grant from FEMA for additional staffing of firefighters.

TRANSPORTATION SAFETY AND INVEST PLAN

- 211 **Transportation Safety and Invest Plan (Measure X)** – This fund accounts for revenues and expenditures related to the Measure X sales tax measure.

HOUSING SUCCESSOR SPECIAL REVENUE FUND

- 297 **Housing Successor Special Revenue Fund** – is used to retain the housing assets and functions previously performed by the dissolved Redevelopment Agency of the City. The revenue sources are primarily from rental activities.

STORMWATER FUND

- 271 **Stormwater Fund** – This fund accounts for revenues and expenditures related to the operation of the City's storm drain and stormwater management system.

**CITY OF SEASIDE
FUND DESCRIPTIONS (CONTINUED)**

SPECIAL REVENUE FUNDS (CONTINUED)

GENERAL CAPITAL PROJECT FUNDS

- 304 **Patullo Swim Center** – This fund accounts for capital improvement projects at Patello Swim Center. There are currently no active projects.
- 308 **Seaside Library - CP** – This fund accounts for capital improvement projects at the Seaside Library. There are currently no active projects.
- 342 **Parks – Playground Improvement** – This fund accounts for funds related to capital improvement projects at City parks and playgrounds
- 343 **Miscellaneous Projects** – This fund accounts for miscellaneous capital improvement projects.
- 344 **Government Facilities** – This fund accounts for the capital projects related to government facilities.
- 348 **Cutino Park Improvements** – This fund is used to account for funds related to capital improvements at Cutino Park.

DEBT SERVICE FUNDS

- 355 **Pension Obligation** – This fund accounts for the debt service payments for the Pension Obligation Bond. The funding source for these payments is an Internal Service Transfer from other funds.
- 356 **Cutino Park Bond Fund** – This fund accounts for the escrow balance of bond proceeds for the Cutino Park project, as well as the debt service payments for the bond. The funding source for these debt service payments is a transfer from the General Fund.
- 357 **Measure X Bond** – This fund accounts for the escrow balance of the bond proceeds for the Measure X Streets project, as well as the debt service payments for the bond. The funding source for these debt services payments is a transfer from the Transportation Safety and Investment Plan fund.



**CITY OF SEASIDE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Special Revenue		
	Public Safety Fund	Community Services Fund	Supplemental Law Enforcement
ASSETS			
Cash and Investments	\$ 345,448	\$ 1,618,755	\$ 417,899
Restricted Cash and Investments	-	-	-
Cash with Fiscal Agent	-	-	-
Accounts Receivable	3,428	-	16,667
Deposits with Others	-	112	-
Due from Other Governments	3,074	-	-
Notes/Loans Receivable	-	-	-
Land Held for Resale	-	-	-
Lease Receivable	-	-	-
Total Assets	\$ 351,950	\$ 1,618,867	\$ 434,566
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 17,802	\$ 7,243	\$ 104,128
Accrued Salaries and Benefits	35	2,632	(29)
Deposits from Others	97,500	46,051	-
Other Liabilities	156	-	-
Due to Other Funds	-	-	-
Total Liabilities	115,493	55,926	104,099
Deferred Inflows of Resources:			
Leases related	-	-	-
Unavailable Revenue - Intergovernmental	-	-	-
Total Deferred inflows of resources	-	-	-
Fund Balances:			
Nonspendable	-	112	-
Restricted	236,457	1,562,829	330,467
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	236,457	1,562,941	330,467
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 351,950	\$ 1,618,867	\$ 434,566

**CITY OF SEASIDE
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Special Revenue		
	Presidio O&M Activities (POMA) Fund	Proposition 172 Fund	Laguna Grande Project
ASSETS			
Cash and Investments	\$ 462,881	\$ 86,574	\$ -
Restricted Cash and Investments	-	-	-
Cash with Fiscal Agent	-	-	-
Accounts Receivable	-	11,647	3,151
Deposits with Others	-	-	-
Due from Other Governments	436,554	-	-
Notes/Loans Receivable	-	-	-
Land Held for Resale	-	-	-
Lease Receivable	-	-	-
Total Assets	\$ 899,435	\$ 98,221	\$ 3,151
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 12,466	\$ -	\$ 3,151
Accrued Salaries and Benefits	10,725	-	-
Deposits from Others	-	-	-
Other Liabilities	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	23,191	-	3,151
Deferred Inflows of Resources:			
Leases related	-	-	-
Unavailable Revenue - Intergovernmental	196,258	-	-
Total Deferred inflows of resources	196,258	-	-
Fund Balances:			
Nonspendable	-	-	-
Restricted	-	98,221	-
Committed	679,986	-	-
Unassigned	-	-	-
Total Fund Balances	679,986	98,221	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 899,435	\$ 98,221	\$ 3,151

**CITY OF SEASIDE
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Special Revenue		
	Community Development Block Grant	Gas Tax Fund	FORA Non-Bond Fund
ASSETS			
Cash and Investments	\$ 1,647	\$ 1,501,279	\$ 2,998,073
Restricted Cash and Investments	-	-	-
Cash with Fiscal Agent	-	-	-
Accounts Receivable	362,937	778,312	110,502
Deposits with Others	-	-	-
Due from Other Governments	-	-	-
Notes/Loans Receivable	71,740	-	-
Land Held for Resale	-	-	-
Lease Receivable	6,113,538	-	-
Total Assets	\$ 6,549,862	\$ 2,279,591	\$ 3,108,575
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ 110,927	\$ 54,133	\$ 14,076
Accrued Salaries and Benefits	215	10,024	6,243
Deposits from Others	500	346	-
Other Liabilities	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	111,642	64,503	20,319
Deferred Inflows of Resources:			
Leases related	5,917,279	-	-
Unavailable Revenue - Intergovernmental	-	157,311	-
Total Deferred inflows of resources	5,917,279	157,311	-
Fund Balances:			
Nonspendable	-	-	-
Restricted	520,941	2,057,777	3,088,256
Committed	-	-	-
Unassigned	-	-	-
Total Fund Balances	520,941	2,057,777	3,088,256
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,549,862	\$ 2,279,591	\$ 3,108,575

**CITY OF SEASIDE
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Special Revenue		
	Housing Settlement Fund	Disability Access Fee	PEG Access Fund
ASSETS			
Cash and Investments	\$ 1,186,011	\$ 12,383	\$ 39,298
Restricted Cash and Investments	-	-	-
Cash with Fiscal Agent	-	-	-
Accounts Receivable	-	-	10,042
Deposits with Others	-	-	-
Due from Other Governments	-	-	-
Notes/Loans Receivable	-	-	-
Land Held for Resale	-	-	-
Lease Receivable	-	-	-
Total Assets	\$ 1,186,011	\$ 12,383	\$ 49,340
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ -	\$ 8,968	\$ 20,987
Accrued Salaries and Benefits	-	-	-
Deposits from Others	-	-	-
Other Liabilities	-	-	-
Due to Other Funds	-	-	-
Total Liabilities	-	8,968	20,987
Deferred Inflows of Resources:			
Leases related	-	-	-
Unavailable Revenue - Intergovernmental	-	-	-
Total Deferred inflows of resources	-	-	-
Fund Balances:			
Nonspendable	-	-	-
Restricted	-	3,415	28,353
Committed	1,186,011	-	-
Unassigned	-	-	-
Total Fund Balances	1,186,011	3,415	28,353
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,186,011	\$ 12,383	\$ 49,340

**CITY OF SEASIDE
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Special Revenue		
	Recreation Endowment	SAFER FEMA Grant Fund	Transportation Safety and Invest Plan
ASSETS			
Cash and Investments	\$ 159,891	\$ -	\$ 1,337,745
Restricted Cash and Investments	-	-	-
Cash with Fiscal Agent	-	-	-
Accounts Receivable	-	409	331,056
Deposits with Others	-	-	-
Due from Other Governments	-	-	-
Notes/Loans Receivable	-	-	-
Land Held for Resale	-	-	-
Lease Receivable	-	-	-
Total Assets	\$ 159,891	\$ 409	\$ 1,668,801
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Salaries and Benefits	-	218	-
Deposits from Others	-	-	-
Other Liabilities	-	-	-
Due to Other Funds	-	167,208	-
Total Liabilities	-	167,426	-
Deferred Inflows of Resources:			
Leases related	-	-	-
Unavailable Revenue - Intergovernmental	-	-	-
Total Deferred inflows of resources	-	-	-
Fund Balances:			
Nonspendable	-	-	-
Restricted	159,891	-	1,668,801
Committed	-	-	-
Unassigned	-	(167,017)	-
Total Fund Balances	159,891	(167,017)	1,668,801
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 159,891	\$ 409	\$ 1,668,801

**CITY OF SEASIDE
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Special Revenue			Capital Projects
	Housing Successor Fund	Stormwater Fund	Housing Collaborative Fund	General Capital Projects
ASSETS				
Cash and Investments	\$ 5,034,303	\$ -	\$ -	\$ -
Restricted Cash and Investments	-	-	-	-
Cash with Fiscal Agent	-	-	-	-
Accounts Receivable	1,575	151,250	-	-
Deposits with Others	-	-	-	-
Due from Other Governments	-	13,420	-	-
Notes/Loans Receivable	1,335,601	-	-	-
Land Held for Resale	658,068	-	-	-
Lease Receivable	-	-	-	-
Total Assets	\$ 7,029,547	\$ 164,670	\$ -	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts Payable	\$ 8,879	\$ 101,412	\$ -	\$ 341,098
Accrued Salaries and Benefits	-	12,052	-	-
Deposits from Others	-	-	-	-
Other Liabilities	-	-	-	-
Due to Other Funds	-	398,433	7,813	166,932
Total Liabilities	8,879	511,897	7,813	508,030
Deferred Inflows of Resources:				
Leases related	-	-	-	-
Unavailable Revenue - Intergovernmental	-	11,000	-	-
Total Deferred inflows of resources	-	11,000	-	-
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	7,020,668	-	-	-
Committed	-	-	-	-
Unassigned	-	(358,227)	(7,813)	(508,030)
Total Fund Balances	7,020,668	(358,227)	(7,813)	(508,030)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,029,547	\$ 164,670	\$ -	\$ -

**CITY OF SEASIDE
COMBINING BALANCE SHEET (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2022**

	Debt Service		
	Pension Obligation Fund	Cutino Park Bond Fund	Total
ASSETS			
Cash and Investments	\$ -	\$ 87,476	\$ 15,289,663
Restricted Cash and Investments	37,168	-	37,168
Cash with Fiscal Agent	-	1,028,759	1,028,759
Accounts Receivable	-	-	1,780,976
Deposits with Others	-	-	112
Due from Other Governments	-	-	453,048
Notes/Loans Receivable	-	-	1,407,341
Land Held for Resale	-	-	658,068
Lease Receivable	-	-	6,113,538
Total Assets	\$ 37,168	\$ 1,116,235	\$ 26,768,673
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ 805,270
Accrued Salaries and Benefits	-	-	42,115
Deposits from Others	-	-	144,397
Other Liabilities	-	-	156
Due to Other Funds	161	-	740,547
Total Liabilities	161	-	1,732,485
Deferred Inflows of Resources:			
Leases related	-	-	5,917,279
Unavailable Revenue - Intergovernmental	-	-	364,569
Total Deferred inflows of resources	-	-	6,281,848
Fund Balances:			
Nonspendable	-	-	112
Restricted	37,007	1,116,235	17,929,318
Committed	-	-	1,865,997
Unassigned	-	-	(1,041,087)
Total Fund Balances	37,007	1,116,235	18,754,340
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 37,168	\$ 1,116,235	\$ 26,768,673

**CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Special Revenue		
	Public Safety Fund	Community Services Fund	Supplemental Law Enforcement
REVENUES			
Taxes	\$ -	\$ -	\$ -
Use of Money and Property	4,604	17,888	4,982
Intergovernmental Revenue	47,913	-	156,938
Charges for Services	-	22,526	-
Other revenue	176	172,429	-
Total Revenues	52,693	212,843	161,920
EXPENDITURES			
Current:			
Public Safety	76,382	-	118,471
Recreation	-	181,763	-
Public Works	-	-	-
Community Development	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	76,382	181,763	118,471
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(23,689)	31,080	43,449
OTHER FINANCING SOURCES (USES)			
Transfers In	-	366,220	-
Transfers Out	-	(138,392)	-
Total Other Financing Sources (Uses)	-	227,828	-
NET CHANGE IN FUND BALANCES	(23,689)	258,908	43,449
Fund Balances - Beginning of Year	260,146	1,304,033	287,018
FUND BALANCES - END OF YEAR	\$ 236,457	\$ 1,562,941	\$ 330,467

**CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Special Revenue		
	Presidio O&M Activities (POMA) Fund	Proposition 172 Fund	Laguna Grande Project
REVENUES			
Taxes	\$ -	\$ -	\$ -
Use of Money and Property	6,942	699	-
Intergovernmental Revenue	-	138,318	-
Charges for Services	1,294,740	-	-
Other revenue	-	-	3,167
Total Revenues	1,301,682	139,017	3,167
EXPENDITURES			
Current:			
Public Safety	-	93,370	-
Recreation	-	-	-
Public Works	1,178,801	-	-
Community Development	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	1,178,801	93,370	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	122,881	45,647	3,167
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	2,202
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	2,202
NET CHANGE IN FUND BALANCES	122,881	45,647	5,369
Fund Balances - Beginning of Year, Restated	557,105	52,574	(5,369)
FUND BALANCES - END OF YEAR	\$ 679,986	\$ 98,221	\$ -

**CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Special Revenue		
	Community Development Block Grant	Gas Tax Fund	FORA Non-Bond Fund
REVENUES			
Taxes	\$ -	\$ -	\$ -
Use of Money and Property	302,959	26,695	28,122
Intergovernmental Revenue	648,302	2,169,483	387,945
Charges for Services	-	-	-
Other revenue	179	15,419	-
Total Revenues	951,440	2,211,597	416,067
EXPENDITURES			
Current:			
Public Safety	-	-	-
Recreation	-	-	-
Public Works	-	2,017,497	560,498
Community Development	253,214	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	62,052	648
Interest and Fiscal Charges	-	9,864	1,211
Total Expenditures	253,214	2,089,413	562,357
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	698,226	122,184	(146,290)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	794,922	-
Transfers Out	(557,212)	(410,671)	-
Total Other Financing Sources (Uses)	(557,212)	384,251	-
NET CHANGE IN FUND BALANCES	141,014	506,435	(146,290)
Fund Balances - Beginning of Year, Restated	379,927	1,551,342	3,234,546
FUND BALANCES - END OF YEAR	\$ 520,941	\$ 2,057,777	\$ 3,088,256

**CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Special Revenue		
	Housing Settlement Fund	Disability Access Fee	PEG Access Fund
REVENUES			
Taxes	\$ -	\$ -	\$0
Use of Money and Property	15,421	-	-
Intergovernmental Revenue	-	-	-
Charges for Services	-	-	41,139
Other revenue	-	-	-
Total Revenues	15,421	-	41,139
EXPENDITURES			
Current:			
Public Safety	-	-	-
Recreation	-	-	-
Public Works	-	-	-
Community Development	-	-	20,985
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	-	-	20,985
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	15,421	-	20,154
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
NET CHANGE IN FUND BALANCES	15,421	-	20,154
Fund Balances - Beginning of Year	1,170,590	3,415	8,199
FUND BALANCES - END OF YEAR	\$ 1,186,011	\$ 3,415	\$ 28,353

**CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

		Special Revenue	
	Recreation Endowment	SAFER FEMA Grant Fund	Transportation Safety and Invest Plan
REVENUES			
Taxes	\$ -	\$ -	\$ 1,273,993
Use of Money and Property	-	-	29,739
Intergovernmental Revenue	-	1,264	-
Charges for Services	-	-	-
Other revenue	2,729	-	-
Total Revenues	2,729	1,264	1,303,732
EXPENDITURES			
Current:			
Public Safety	-	3,107	-
Recreation	-	-	-
Public Works	-	-	5,316
Community Development	-	-	-
Capital Outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest and Fiscal Charges	-	-	-
Total Expenditures	-	3,107	5,316
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,729	(1,843)	1,298,416
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(55,758)	-	(1,501,172)
Total Other Financing Sources (Uses)	(55,758)	-	(1,501,172)
NET CHANGE IN FUND BALANCES	(53,029)	(1,843)	(202,756)
Fund Balances - Beginning of Year	212,920	(165,174)	1,871,557
FUND BALANCES - END OF YEAR	\$ 159,891	\$ (167,017)	\$ 1,668,801

**CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Special Revenue			Capital Projects
	Housing Successor Fund	Stormwater Fund	Housing Collaborative Fund	General Capital Projects
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Use of Money and Property	82,927	-	-	696
Intergovernmental Revenue	-	428,954	-	142,362
Charges for Services	-	(1,012)	-	-
Other revenue	98,845	163,410	-	-
Total Revenues	181,772	591,352	-	143,058
EXPENDITURES				
Current:				
Public Safety	-	-	-	-
Recreation	-	-	-	-
Public Works	-	1,907,180	-	-
Community Development	74,721	-	7,813	2,331,840
Capital Outlay	-	-	-	498,276
Debt Service:				
Principal	-	61,415	-	-
Interest and Fiscal Charges	-	3,004	-	-
Total Expenditures	74,721	1,971,599	7,813	2,830,116
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	107,051	(1,380,247)	(7,813)	(2,687,058)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,040,793	-	1,640,844
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	1,040,793	-	1,640,844
NET CHANGE IN FUND BALANCES	107,051	(339,454)	(7,813)	(1,046,214)
Fund Balances - Beginning of Year	6,913,617	(18,773)	-	538,184
FUND BALANCES - END OF YEAR	\$ 7,020,668	\$ (358,227)	\$ (7,813)	\$ (508,030)

**CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (CONTINUED)
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Debt Service Funds		
	Pension Obligation Bonds	Cutino Park Bond Fund	Total
REVENUES			
Taxes	\$ -	\$ -	\$ 1,273,993
Use of Money and Property	22,383	53	544,110
Intergovernmental Revenue	-	-	4,121,479
Charges for Services	-	-	1,357,393
Other revenue	808,488	-	1,264,842
Total Revenues	830,871	53	8,561,817
EXPENDITURES			
Current:			
Public Safety	-	-	291,330
Recreation	-	-	181,763
Public Works	-	-	5,669,292
Community Development	2,996	114	2,691,683
Capital Outlay	-	-	498,276
Debt Service:			-
Principal	690,000	200,000	1,014,115
Interest and Fiscal Charges	115,987	177,619	307,685
Total Expenditures	808,983	377,733	10,654,144
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	21,888	(377,680)	(2,092,327)
OTHER FINANCING SOURCES (USES)			
Transfers In	-	465,205	4,310,186
Transfers Out	-	-	(2,663,205)
Total Other Financing Sources (Uses)	-	465,205	1,646,981
NET CHANGE IN FUND BALANCES	21,888	87,525	(445,346)
Fund Balances - Beginning of Year	15,119	1,028,710	19,199,686
FUND BALANCES - END OF YEAR	\$ 37,007	\$ 1,116,235	\$ 18,754,340

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PUBLIC SAFETY FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Fines and Penalties	\$ -	\$ -	\$ -	\$ -
Use of Money and Property	25	25	4,604	4,579
Intergovernmental Revenues	12,622	12,622	47,913	35,291
Other Revenue	-	-	176	176
Total Revenues	<u>12,647</u>	<u>12,647</u>	<u>52,693</u>	<u>40,046</u>
EXPENDITURES				
Current:				
Public Safety	<u>85,400</u>	<u>115,400</u>	<u>76,382</u>	<u>39,018</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(72,753)	(102,753)	(23,689)	79,064
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (72,753)</u>	<u>\$ (102,753)</u>	(23,689)	<u>\$ 79,064</u>
Fund Balance - Beginning of Year			<u>260,146</u>	
FUND BALANCE - END OF YEAR			<u>\$ 236,457</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
COMMUNITY SERVICES FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 269	\$ 269	\$ 17,888	\$ 17,619
Charges for Services	24,000	24,000	22,526	(1,474)
Other Revenues	-	-	172,429	172,429
Total Revenues	24,269	24,269	212,843	188,574
EXPENDITURES				
Current:				
Recreation	244,958	244,958	181,763	63,195
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(220,689)	(220,689)	31,080	251,769
OTHER FINANCING SOURCES (USES)				
Transfers In	307,097	307,097	366,220	59,123
Transfers Out	(705,000)	(705,000)	(138,392)	566,608
Total Other Financing Sources (Uses)	(397,903)	(397,903)	227,828	625,731
NET CHANGE IN FUND BALANCE	<u>\$ (618,592)</u>	<u>\$ (618,592)</u>	258,908	<u>\$ 877,500</u>
Fund Balance - Beginning of Year			1,304,033	
FUND BALANCE - END OF YEAR			<u>\$ 1,562,941</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
SUPPLEMENTAL LAW ENFORCEMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 4,982	\$ 4,982
Intergovernmental Revenues	160,000	160,000	156,938	(3,062)
Total Revenues	160,000	160,000	161,920	1,920
EXPENDITURES				
Current:				
Public Safety	250,000	250,000	118,471	131,529
NET CHANGE IN FUND BALANCE	<u>\$ (90,000)</u>	<u>\$ (90,000)</u>	43,449	<u>\$ 133,449</u>
Fund Balance - Beginning of Year			287,018	
FUND BALANCE - END OF YEAR			<u>\$ 330,467</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PRESIDIO O&M ACTIVITIES (POMA) FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ 1,500	\$ 1,500	\$ 6,942	\$ 5,442
Charges for Services	946,400	946,400	1,294,740	348,340
Total Revenues	947,900	947,900	1,301,682	353,782
EXPENDITURES				
Current:				
Public Works	976,703	976,703	1,178,801	(202,098)
Total Expenditures	976,703	976,703	1,178,801	(202,098)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(28,803)	(28,803)	122,881	151,684
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ (28,803)</u>	<u>\$ (28,803)</u>	122,881	<u>\$ 151,684</u>
Fund Balance - Beginning of Year			557,105	
FUND BALANCE - END OF YEAR			<u>\$ 679,986</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PROPOSITION 172 FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ 6	\$ 6	\$ 699	\$ 693
Intergovernmental Revenues	139,586	139,586	138,318	(1,268)
Total Revenues	139,592	139,592	139,017	(575)
EXPENDITURES				
Current:				
Public Safety	98,948	98,948	93,370	5,578
NET CHANGE IN FUND BALANCE	<u>\$ 40,638</u>	<u>\$ 40,638</u>	45,647	<u>\$ (6,846)</u>
Fund Balance - Beginning of Year			<u>52,574</u>	
FUND BALANCE - END OF YEAR			<u>\$ 98,221</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
LAGUNA GRANDE PROJECT FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Other Revenue	\$ -	\$ -	\$ 3,167	\$ 3,167
EXPENDITURES				
Current:				
Public Works	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	3,167	3,167
OTHER FINANCING SOURCES (USES)				
Transfers In	5,293	5,293	2,202	(3,091)
Total Other Financing Sources (Uses)	5,293	5,293	2,202	(3,091)
NET CHANGE IN FUND BALANCE	<u>\$ 5,293</u>	<u>\$ 5,293</u>	5,369	<u>\$ 76</u>
Fund Balance - Beginning of Year			(5,369)	
FUND BALANCE - END OF YEAR			<u>\$ -</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ 105,000	\$ 105,000	\$ 302,959	\$ 197,959
Intergovernmental Revenues	375,000	375,000	648,302	273,302
Other Revenue	-	-	179	179
Total Revenues	480,000	480,000	951,440	471,440
EXPENDITURES				
Current:				
Community Development	412,668	412,668	253,214	159,454
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	67,332	67,332	698,226	630,894
OTHER FINANCING SOURCES (USES)				
Transfers Out	(625,177)	(625,177)	(557,212)	67,965
Total Other Financing Sources (Uses)	(625,177)	(625,177)	(557,212)	67,965
NET CHANGE IN FUND BALANCE	<u>\$ (557,845)</u>	<u>\$ (557,845)</u>	141,014	<u>\$ 698,859</u>
Fund Balance - Beginning of Year			379,927	
FUND BALANCE - END OF YEAR			<u>\$ 520,941</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
GAS TAX FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ 550	\$ 550	\$ 26,695	\$ 26,145
Intergovernmental Revenues	5,520,036	5,520,036	2,169,483	(3,350,553)
Other Revenue	-	-	15,419	15,419
Total Revenues	5,520,586	5,520,586	2,211,597	(3,308,989)
EXPENDITURES				
Current:				
Public Works	1,849,334	1,876,923	2,017,497	(140,574)
Debt Service:				
Principal	80,003	80,003	62,052	17,951
Interest and Fiscal Charges	1,094	1,094	9,864	(8,770)
Total Expenditures	1,930,431	1,958,020	2,089,413	(131,393)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,590,155	3,562,566	122,184	(3,177,596)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	794,922	794,922
Transfers Out	(4,145,867)	(4,311,569)	(410,671)	3,900,898
Total Other Financing Sources (Uses)	(4,145,867)	(4,311,569)	384,251	4,695,820
NET CHANGE IN FUND BALANCE	<u>\$ (555,712)</u>	<u>\$ (749,003)</u>	506,435	<u>\$ 1,518,224</u>
Fund Balance - Beginning of Year			1,551,342	
FUND BALANCE - END OF YEAR			<u>\$ 2,057,777</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
FORA NON-BOND FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 28,122	\$ 28,122
Intergovernmental Revenues	-	-	387,945	387,945
Total Revenues	-	-	416,067	416,067
EXPENDITURES				
Current:				
Public Works	1,738,282	1,817,474	560,498	1,256,976
Debt Service:				
Principal	-	-	648	(648)
Interest and Fiscal Charges	-	-	1,211	(1,211)
Total Expenditures	1,738,282	1,817,474	562,357	1,255,117
NET CHANGE IN FUND BALANCE	<u><u>\$ (1,738,282)</u></u>	<u><u>\$ (1,817,474)</u></u>	(146,290)	<u><u>\$ 1,671,184</u></u>
Fund Balance - Beginning of Year			3,234,546	
FUND BALANCE - END OF YEAR			<u><u>\$ 3,088,256</u></u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
HOUSING SETTLEMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ -	\$ 3,572	\$ 15,421	\$ 11,849
Total Revenues	-	3,572	15,421	11,849
EXPENDITURES				
Current:				
Community Development	-	-	-	-
Total Expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ 3,572</u>	15,421	<u>\$ 11,849</u>
Fund Balance - Beginning of Year			<u>1,170,590</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,186,011</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
DISABILITY ACCESS FEE FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for Services	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
General Government	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance - Beginning of Year			3,415	
FUND BALANCE - END OF YEAR			<u>\$ 3,415</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PEG ACCESS FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Charges for Services	\$ 50,000	\$ 50,000	\$ 41,139	\$ (8,861)
EXPENDITURES				
Current:				
Community Development	50,000	50,000	20,985	29,015
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	20,154	<u>\$ 20,154</u>
Fund Balance - Beginning of Year			8,199	
FUND BALANCE - END OF YEAR			<u>\$ 28,353</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
RECREATION ENDOWMENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Other revenue	\$ -	\$ -	\$ 2,729	\$ 2,729
OTHER FINANCING SOURCES (USES)				
Transfers Out	\$ (50,000)	\$ (50,000)	(55,758)	(5,758)
Total Other Financing Sources (Uses)	(50,000)	(50,000)	(55,758)	(5,758)
NET CHANGE IN FUND BALANCE	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>	(53,029)	<u>\$ (3,029)</u>
Fund Balance - Beginning of Year			212,920	
FUND BALANCE - END OF YEAR			<u>\$ 159,891</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
SAFER FEMA GRANT FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Intergovernmental Revenues	\$ -	\$ -	\$ 1,264	\$ 1,264
EXPENDITURES				
Current:				
Public Safety	12,961	12,961	3,107	9,854
NET CHANGE IN FUND BALANCE	<u>\$ (12,961)</u>	<u>\$ (12,961)</u>	(1,843)	<u>\$ 11,118</u>
Fund Balance - Beginning of Year			(165,174)	
FUND BALANCE - END OF YEAR			<u>\$ (167,017)</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
TRANSPORTATION SAFETY AND INVESTMENT PLAN FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes	\$ 1,049,553	\$ 1,049,553	\$ 1,273,993	\$ 224,440
Use of Money and Property	-	-	29,739	29,739
Total Revenues	<u>1,049,553</u>	<u>1,049,553</u>	<u>1,303,732</u>	<u>254,179</u>
EXPENDITURES				
Current:				
Public Works	<u>5,349</u>	<u>5,349</u>	<u>5,316</u>	<u>33</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,044,204	1,044,204	1,298,416	254,146
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>(3,011,706)</u>	<u>(3,173,706)</u>	<u>(1,501,172)</u>	<u>1,672,534</u>
Total Other Financing Sources (Uses)	<u>(3,011,706)</u>	<u>(3,173,706)</u>	<u>(1,501,172)</u>	<u>1,672,534</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,967,502)</u>	<u>\$ (2,129,502)</u>	(202,756)	<u>\$ 1,926,680</u>
Fund Balance - Beginning of Year			<u>1,871,557</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,668,801</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
HOUSING SUCCESSOR FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ 20,820	\$ 20,820	\$ 82,927	\$ 62,107
Intergovernmental Revenues	750,000	750,000	-	(750,000)
Other Revenues	30,000	30,000	98,845	68,845
Total Revenues	800,820	800,820	181,772	(619,048)
EXPENDITURES				
Current:				
Community Development	1,323,981	1,403,981	74,721	1,329,260
NET CHANGE IN FUND BALANCE	<u>\$ (523,161)</u>	<u>\$ (603,161)</u>	107,051	<u>\$ 710,212</u>
Fund Balance - Beginning of Year			6,913,617	
FUND BALANCE - END OF YEAR			<u>\$ 7,020,668</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
STORMWATER FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 524,464	\$ 524,464	\$ 428,954	\$ (95,510)
Charges for services	-	-	(1,012)	(1,012)
Other Revenue	18,000	18,000	163,410	145,410
Total Revenues	<u>542,464</u>	<u>542,464</u>	<u>591,352</u>	<u>48,888</u>
EXPENDITURES				
Current:				
Public Works	2,010,320	3,122,842	1,907,180	1,215,662
Debt Service:				
Principal	61,415	61,415	61,415	-
Interest and Fiscal Charges	3,004	3,004	3,004	-
Total Expenditures	<u>2,074,739</u>	<u>3,187,261</u>	<u>1,971,599</u>	<u>1,215,662</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,532,275)	(2,644,797)	(1,380,247)	1,264,550
OTHER FINANCING SOURCES (USES)				
Transfers In	1,275,575	1,750,359	1,040,793	(709,566)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,275,575</u>	<u>1,750,359</u>	<u>1,040,793</u>	<u>(709,566)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (256,700)</u>	<u>\$ (894,438)</u>	(339,454)	<u>\$ 554,984</u>
Fund Balance - Beginning of Year			<u>(18,773)</u>	
FUND BALANCE - END OF YEAR			<u>\$ (358,227)</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
HOUSING COLLABORATIVE FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES				
Current:				
Community Development	-	-	7,813	(7,813)
Total Expenditures	-	-	7,813	(7,813)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(7,813)	(7,813)
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	(7,813)	<u>\$ (7,813)</u>
Fund Balance - Beginning of Year			-	
FUND BALANCE - END OF YEAR			<u>\$ (7,813)</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
GENERAL CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ -	\$ -	\$ 696	\$ 696
Charges for services	87,136	87,136	142,362	55,226
Total Revenues	87,136	87,136	143,058	55,922
EXPENDITURES				
Current:				
Community Development	6,469,900	8,096,353	2,331,840	5,764,513
Capital Outlay	971,658	1,716,658	498,276	1,218,382
Total Expenditures	7,441,558	9,813,011	2,830,116	6,982,895
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,354,422)	(9,725,875)	(2,687,058)	7,038,817
OTHER FINANCING SOURCES (USES)				
Transfers In	6,636,735	-	1,640,844	1,640,844
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	6,636,735	-	1,640,844	1,640,844
NET CHANGE IN FUND BALANCE	<u>\$ (717,687)</u>	<u>\$ (9,725,875)</u>	(1,046,214)	<u>\$ 8,679,661</u>
Fund Balance - Beginning of Year			538,184	
FUND BALANCE - END OF YEAR			<u>\$ (508,030)</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
PENSION OBLIGATION BONDS FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Use of Money and Property	\$ 9	\$ 9	\$ 22,383	\$ 22,374
Other Revenue	810,986	810,986	808,488	(2,498)
Total Revenues	810,995	810,995	830,871	19,876
EXPENDITURES				
Current:				
Community Development	3,280	3,280	2,996	284
Debt Service:				
Principal	690,000	690,000	690,000	-
Interest and Fiscal Charges	115,987	115,987	115,987	-
Total Expenditures	809,267	809,267	808,983	284
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,728	1,728	21,888	19,592
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ 1,728</u>	<u>\$ 1,728</u>	21,888	<u>\$ 19,592</u>
Fund Balance - Beginning of Year			15,119	
FUND BALANCE - END OF YEAR			<u>\$ 37,007</u>	

**CITY OF SEASIDE
BUDGETARY COMPARISON SCHEDULE
CUTINO PARK BOND FUND
FOR THE FISCAL YEAR ENDED JUNE 30,2023**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Use of Money and Property	\$ 9	\$ 13	\$ 53	\$ 40
Total Revenues	9	13	53	40
EXPENDITURES				
Current:				
Community Development	3,280	404	114	290
Debt Service:				
Principal	690,000	200,000	200,000	-
Interest and Fiscal Charges	115,987	176,119	177,619	(1,500)
Total Expenditures	809,267	376,523	377,733	(1,210)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(809,258)	(376,510)	(377,680)	(1,170)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	376,523	465,205	88,682
Total Other Financing Sources (Uses)	-	376,523	465,205	88,682
NET CHANGE IN FUND BALANCE	<u>\$ (809,258)</u>	<u>\$ 13</u>	87,525	<u>\$ 87,512</u>
Fund Balance - Beginning of Year			1,028,710	
FUND BALANCE - END OF YEAR			<u>\$ 1,116,235</u>	



INTERNAL SERVICE FUNDS



**CITY OF SEASIDE
FUND DESCRIPTIONS**

INTERNAL SERVICE FUNDS

Internal service funds account for the financing of goods and/or services provided by one departments to other departments within the City. All expenses are charges to the operating departments through a monthly transfer.

- 501 Equipment Maintenance Fund
- 502 Insurance Fund
- 503 Management Information Systems Fund

CITY OF SEASIDE
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
JUNE 30, 2023

	Self- Insurance Fund	Vehicle Maintenance Fund	Management Information Systems Fund	Total
ASSETS				
Current Assets:				
Cash and Investments	\$ 2,231,931	\$ -	\$ 374,020	\$ 2,605,951
Restricted Cash and Investments	29,630	-	-	29,630
Accounts Receivable	47,428	-	-	47,428
Total current assets	2,308,989	-	374,020	2,683,009
Capital Assets:				
Depreciable	-	276,784	533,424	810,208
Less: Accumulated Depreciation	-	(212,485)	(372,341)	(584,826)
Total Capital Assets, net	-	64,299	161,083	225,382
Total Assets	2,308,989	64,299	535,103	2,908,391
LIABILITIES				
Current Liabilities:				
Accounts Payable	-	46,184	25,097	71,281
Accrued Salaries and Benefits	-	-	9,904	9,904
Interest Payable	-	-	95	95
Compensated Absences	-	2,662	9,922	12,584
Claims Payable	73,515	-	-	73,515
Leases	-	12,724	-	12,724
Due to Other Funds	-	42,423	-	42,423
Total Current Liabilities	73,515	103,993	45,018	222,526
Long-Term Liabilities:				
Compensated Absences	-	20,612	29,741	50,353
Claims Payable	1,002,572	-	-	1,002,572
Total Long-Term Liabilities	1,002,572	20,612	29,741	1,052,925
Total Liabilities	1,076,087	124,605	74,759	1,275,451
NET POSITION				
Net Investment in Capital Assets	-	51,575	161,083	212,658
Unrestricted	1,232,902	(111,881)	299,261	1,420,282
Total Net Position	\$ 1,232,902	\$ (60,306)	\$ 460,344	\$ 1,632,940

CITY OF SEASIDE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30,2023

	Self- Insurance Fund	Vehicle Maintenance Fund	Management Information Systems Fund	Total
OPERATING REVENUES				
Charges for Services	\$ 3,825,869	\$650,133	\$ 831,301	\$ 5,307,303
Other Revenues	3,775	-	(5,411)	(1,636)
Total Operating Revenues	<u>3,829,644</u>	<u>650,133</u>	<u>825,890</u>	<u>5,305,667</u>
OPERATING EXPENSES				
Salaries and Benefits	-	331,032	389,543	720,575
Services and Supplies	165,385	702,793	346,648	1,214,826
Insurance	3,186,385	-	-	3,186,385
Utilities	-	4,546	104,640	109,186
Claims and Judgements	48,203	-	-	48,203
Depreciation	-	16,075	47,522	63,597
Total Operating Expenses	<u>3,399,973</u>	<u>1,054,446</u>	<u>888,353</u>	<u>5,342,772</u>
OPERATING INCOME (LOSS)	429,671	(404,313)	(62,463)	(37,105)
NONOPERATING REVENUES (EXPENSES)				
Investment Earnings	14,292	1,411	4,697	20,400
Interest Expense	-	(1,021)	-	(1,021)
Total Nonoperating Revenues (Expense)	<u>14,292</u>	<u>390</u>	<u>4,697</u>	<u>19,379</u>
INCOME (LOSS) BEFORE TRANSFERS	443,963	(403,923)	(57,766)	(17,726)
Transfers Out	-	-	-	-
CHANGE IN NET POSITION	443,963	(403,923)	(57,766)	(17,726)
Net Position - Beginning of Year	<u>788,939</u>	<u>343,617</u>	<u>518,110</u>	<u>1,650,666</u>
NET POSITION (DEFICIT) - END OF YEAR	<u><u>\$ 1,232,902</u></u>	<u><u>\$ (60,306)</u></u>	<u><u>\$ 460,344</u></u>	<u><u>\$ 1,632,940</u></u>

**CITY OF SEASIDE
COMBINING STATEMENT OF CASHFLOWS
INTERNAL SERVICE FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

	Self- Insurance Fund	Vehicle Maintenance Fund	Management Information Systems Fund	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Receipts from Interfund Services Provided	\$ 3,828,007	\$ 650,133	\$ 825,890	\$ 5,304,030
Cash Paid to Employees for Services	-	(327,300)	(381,611)	(708,911)
Cash Paid to Suppliers for Goods and Services	(3,489,015)	(720,901)	(429,764)	(4,639,680)
Net Cash Provided (Used) by Operating Activities	338,992	(398,068)	14,515	(44,561)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Due To Other Funds	-	42,423	-	42,423
Net Cash Provided (Used) by Noncapital Financing Activities	-	42,423	-	42,423
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition of Capital Assets	-	(5,282)	(43,991)	(49,273)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(5,282)	(43,991)	(49,273)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest Received (Paid)	14,292	390	4,697	19,379
Net Cash Provided (Used) by Investing Activities	14,292	390	4,697	19,379
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	353,284	(360,537)	(24,779)	(32,032)
Cash and Cash Equivalents, Beginning	1,908,277	360,537	398,799	2,667,613
CASH AND CASH EQUIVALENTS, ENDING	<u>\$ 2,261,561</u>	<u>\$ -</u>	<u>\$ 374,020</u>	<u>\$ 2,635,581</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES				
Operating Income (Loss)	\$ 429,671	\$ (404,313)	\$ (62,463)	\$ (37,105)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	-	16,075	47,522	63,597
Changes in Assets, Deferred Inflows of Resources, Liabilities, and Deferred Outflows of Resources (Increase) Decrease in:				
(Increase) Decrease in:				
Accounts Receivable	(1,637)	-	-	(1,637)
Increase (Decrease) in:				
Accounts and Interest Payable	-	(13,562)	21,524	7,962
Accrued Salaries	-	-	4,333	4,333
Compensated Absences	-	3,732	3,599	7,331
Claims Liability	(89,042)	-	-	(89,042)
Net Cash Provided (Used) by Operating Activities	<u>\$ 338,992</u>	<u>\$ (398,068)</u>	<u>\$ 14,515</u>	<u>\$ (44,561)</u>

**CITY OF SEASIDE
FUND DESCRIPTIONS**

CUSTODIAL FUNDS

The Custodial Funds report resources, not in a trust, that are held by the City for other parties outside of the City:

- The Seaside County Sanitation District (SCSD) is responsible for the transportation of sewage waste from residential and commercial buildings to a sewage treatment plant operated by the Monterey Regional Waste Pollution Control Agency. The District installs and maintains sewer lines and lift stations. The governing board consists of one appointed member each from the Cities of Del Rey Oaks, Sand City, and Seaside. The City performs maintenance and administrative services for the District. Starting in the fiscal year 2022, the District is presented separately as a Custodial Fund because its board is not substantively the same as the City's governing board, and it does not provide services exclusively to the City, and the City Council does not have controlling power over the Board of the district.

Financial statements or financial information for the District may be obtained from the City at 440 Harcourt Avenue, Seaside, California 93955.

- The Watermaster custodial fund reports the fiduciary activities of the Seaside Groundwater Basin Watermaster. The Seaside Groundwater Basin Watermaster was created after a 2006 California Superior Court ruling ordered reduced groundwater pumping from the basin. The resources of the Seaside Groundwater Basin Watermaster are held in trust by the City of Seaside.

**CITY OF SEASIDE
COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
JUNE 30, 2023**

	Seaside County Sanitation District	Watermaster Fund	Total Custodial Funds
ASSETS			
Cash and Investments	\$ 2,686,488	\$ 1,092,092	\$ 3,778,580
Accounts Receivable	834,212	-	834,212
Total Assets	3,520,700	1,092,092	4,612,792
LIABILITIES			
Accounts Payable	55,293	13,832	69,125
Total Liabilities	55,293	13,832	69,125
NET POSITION			
Restricted for: Individuals, Organizations, and Other Governments	3,465,407	1,078,260	4,543,667
Total Net Position	<u>\$ 3,465,407</u>	<u>\$ 1,078,260</u>	<u>\$ 4,543,667</u>

**CITY OF SEASIDE
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023**

	Seaside County Sanitation District	Watermaster Fund	Total Custodial Funds
ADDITIONS			
Property taxes	\$ 640,022	\$ -	\$ 640,022
Services charges	2,230,938	-	2,230,938
Miscellaneous revenue	47,119	-	47,119
Contributions from other local governments and developers	-	363,112	363,112
Total Additions	<u>2,918,079</u>	<u>363,112</u>	<u>3,281,191</u>
DEDUCTIONS			
Services expenses	1,781,845	-	1,781,845
Payments to other local governments and developers	-	261,756	261,756
Total Deductions	<u>1,781,845</u>	<u>261,756</u>	<u>2,043,601</u>
CHANGE IN NET POSITION	1,136,234	101,356	1,237,590
Net Position, Beginning of Year, as restated	<u>2,329,173</u>	<u>976,904</u>	<u>3,306,077</u>
NET POSITION, END OF YEAR	<u><u>\$ 3,465,407</u></u>	<u><u>\$ 1,078,260</u></u>	<u><u>\$ 4,543,667</u></u>



STATISTICAL SECTION

**CITY OF SEASIDE
STATISTICAL SECTION OVERVIEW
FISCAL YEAR 2022-2023**

This part of the City of Seaside's (the City) annual comprehensive financial report presents detailed information as a context to aid in understanding the information in the financial statements, note disclosures, and required supplementary information regarding the City's overall financial health.

Financial Trends

Schedule #

These schedules contain trend information to help the readers understand how the City of Seaside's financial performance and well-being have changed over time.

Net Position by Component	1
Changes in Net Position	2
Fund Balances – Governmental Funds	3
Changes in Fund Balances – Governmental Funds	4

Revenue Capacity

These schedules contain information to help the readers assess the City of Seaside's most significant local revenue resources, sales and transaction taxes and property taxes.

Governmental Funds – Revenues by Source	5
Governmental Funds – Taxes by Type	6
Assessed Valuation, Tax Rates, and Tax Levies	7
Principal Property Tax Payers	8
Top 25 Sales Tax Producers	9

Debt Capacity

These schedules present information to help the reader assess the affordability of the City of Seaside's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Direct and Overlapping Property Tax Rates	10
Property Tax Levies and Collections	11
Legal Debt Service Margin Information	12
Outstanding Debt Information	13

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Demographic and Economic Statistics	14
Principal Employers	15
Full Time Equivalent City Employees by Function	16

Operating Information

These schedules contain service and infrastructure data to help the readers understand how the information in the City's financial reports relate to the services the City provides and the activities it performs.

Capital Assets and Operating Indicators by Function/Program	17
Miscellaneous Statistics	18

CITY OF SEASIDE
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 1

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Government Activities</u>										
Net Investment in Capital Assets	\$ 51,872,826	\$ 50,954,744	\$ 50,040,441	\$ 49,022,604	\$ 54,350,475	\$ 56,622,001	\$ 54,433,656	\$ 168,453,241	\$ 159,995,200	\$ 166,930,564
Restricted	9,550,630	9,710,239	9,660,491	9,987,477	11,041,019	13,070,718	22,025,754	16,529,392	20,625,424	19,285,040
Total Unrestricted - Government Activities	4,838,270	(30,609,347)	(27,683,363)	(26,815,983)	(32,746,156)	(34,262,721)	(32,454,795)	(23,913,563)	(9,897,255)	(4,347,644)
Total Government Activities	\$ 66,261,726	\$ 30,055,636	\$ 32,017,569	\$ 32,194,098	\$ 32,645,338	\$ 35,429,998	\$ 44,004,615	\$ 161,069,070	\$ 170,723,369	\$ 181,867,960
<u>Business-Type Activities</u>										
Net Investment in Capital Assets	\$ 9,327,351	\$ 9,161,793	\$ 9,001,236	\$ 8,838,539	\$ 8,759,020	\$ 8,693,218	\$ 8,630,526	\$ 8,525,675	\$ 8,537,143	\$ 16,055,543
Restricted	543,036	545,635	545,635	550,634	550,634	550,634	550,635	550,633	568,215	573,939
Total Unrestricted - Business-Type Activities	821,517	571,472	481,764	427,342	325,542	(137,586)	(80,585)	(146,681)	183,750	(6,304,584)
Total Business-Type Activities	\$ 10,691,904	\$ 10,278,900	\$ 10,028,635	\$ 9,816,515	\$ 9,635,196	\$ 9,106,266	\$ 9,100,576	\$ 8,929,627	\$ 9,289,108	\$ 10,324,898
<u>Primary Government</u>										
Net Investment in Capital Assets	\$ 61,200,177	\$ 60,116,537	\$ 59,041,677	\$ 57,861,143	\$ 63,109,495	\$ 65,315,219	\$ 63,064,182	\$ 176,978,916	\$ 168,532,343	\$ 182,986,107
Unrestricted Net Position	5,659,787	(30,037,875)	(27,201,599)	(26,388,641)	(32,420,614)	(34,400,307)	(32,535,380)	(24,060,244)	(9,713,505)	(10,652,228)
Net Investment in Capital Assets & Unrestricted Net Position	66,859,964	30,078,662	31,840,078	31,472,502	30,688,881	30,914,912	30,528,802	152,918,672	158,818,838	172,333,879
Restricted Net Position	10,093,666	10,255,874	10,206,126	10,538,111	11,591,653	13,621,352	22,576,389	17,080,025	21,193,639	19,858,979
Total Primary Government Net Position	\$ 76,953,630	\$ 40,334,536	\$ 42,046,204	\$ 42,010,613	\$ 42,280,534	\$ 44,536,264	\$ 53,105,191	\$ 169,998,697	\$ 180,012,477	\$ 192,192,858

Source: City of Seaside

CITY OF SEASIDE

CHANGES IN NET POSITION LAST TEN FISCAL YEARS

OPERATING INFORMATION SCHEDULE 2

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Primary Government - Program Revenues</u>										
<u>Governmental Activities</u>										
Charges for Services:										
General Government	\$ 40,876	\$ 106,735	\$ 188,062	\$ 217,374	\$ 297,811	\$ 252,731	\$ 968,286	\$ 196,437	\$ 500,907	\$ 1,018,195
Public Safety	711,176	726,544	1,390,208	702,144	899,702	704,238	613,662	306,075	360,751	294,619
Recreation	326,626	353,884	346,200	369,254	431,753	430,767	237,205	58,659	-	-
Public Works	1,040,278	1,373,881	801,450	953,293	854,113	689,194	1,248,540	890,107	3,363,814	2,830,239
Community Development	515,513	740,415	703,797	738,646	930,582	801,354	1,032,421	662,754	1,577,488	1,834,765
Operating Grants and Contributions	1,020,495	2,104,725	2,147,228	1,617,304	2,829,733	1,589,329	10,522,616	3,433,800	12,408,162	4,279,563
Capital Grants and Contributions	106,134	666,409	166,888	840,389	3,582,841	1,155,650	878,861	1,575,799	1,320,607	1,321,906
Total Governmental Activities - Program Revenues	3,761,098	6,072,593	5,743,833	5,438,404	9,826,535	5,623,263	15,501,591	7,123,631	19,531,729	11,579,287
Business - Type Activities										
Charges for Services - Water Fund	814,484	707,032	678,368	648,474	668,476	656,972	761,556	1,029,925	1,267,779	1,079,871
Charges for Services - Golf Fund	336,913	337,153	337,053	336,613	335,663	339,363	337,362	335,013	339,882	338,763
Total Business - Type Activities Program Revenues	1,151,397	1,044,185	1,015,421	985,087	1,004,139	996,335	1,098,918	1,364,938	1,607,661	1,418,634
Total Primary Government - Program Revenues	4,912,495	7,116,778	6,759,254	6,423,491	10,830,674	6,619,598	16,600,509	8,488,569	21,139,390	12,997,921
<u>General Revenues & Other Changes in Net Position</u>										
<u>Governmental Activities</u>										
Taxes										
Property Taxes	4,715,562	6,008,714	6,324,164	6,785,706	7,397,804	7,118,816	8,493,622	9,407,981	19,370,575	21,778,926
Gas Tax	1,054,371	843,349	699,318	616,804	706,363	576,499	705,093	707,659	752,706	798,015
Sales and Use Taxes	9,445,102	10,000,085	11,475,160	11,657,020	14,199,670	16,118,300	14,883,836	19,498,687	10,694,493	10,807,903
Transient Occupancy Tax	2,419,935	2,665,733	2,902,459	2,701,621	2,922,110	3,424,302	3,038,525	2,661,684	4,121,252	4,129,418
Other Taxes	4,984,854	3,962,379	4,434,597	4,493,014	4,726,372	4,960,249	5,747,067	6,615,147	6,561,981	6,802,434
Total Taxes	22,619,824	23,480,260	25,835,698	26,254,165	29,952,319	32,198,166	32,868,143	38,891,158	41,501,007	44,316,696
Investment Earnings	638,839	523,547	50,097	80,448	203,822	296,165	296,448	499,736	103,567	955,931
Miscellaneous	113,086	22,779	223,414	570,180	527,169	514,565	3,305,155	1,533,760	34,512	102,320
Transfers and Other	2,400	2,531	1,693	2,035	386	199,745	439	-	-	(1,500,000)
Total Governmental Activities - General Revenues	23,374,149	24,029,117	26,110,902	26,906,828	30,683,696	33,208,641	36,470,185	40,924,654	41,639,086	43,874,947
Business - type Activities										
Investment Earnings	4,507	5,554	5,410	7,132	917	14,893	4,885	1,865	(221,009)	(236,892)
Miscellaneous	23,616	11,738	-	14,065	1,565	1,437	26,993	3,487	36,466	(231)
Transfers	(2,400)	(2,531)	(1,693)	(2,035)	(386)	(399)	(439)	-	-	1,500,000
Total Business - Type Activities - General Revenues	25,723	14,761	3,717	19,162	2,096	15,931	31,439	5,352	(184,543)	1,262,877
General Revenues & Other Changes in Net Position	28,312,367	31,160,656	32,875,873	33,349,481	41,516,466	39,844,170	53,102,133	49,418,575	62,593,933	58,135,745

(continued)

CITY OF SEASIDE

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

OPERATING INFORMATION

SCHEDULE 2

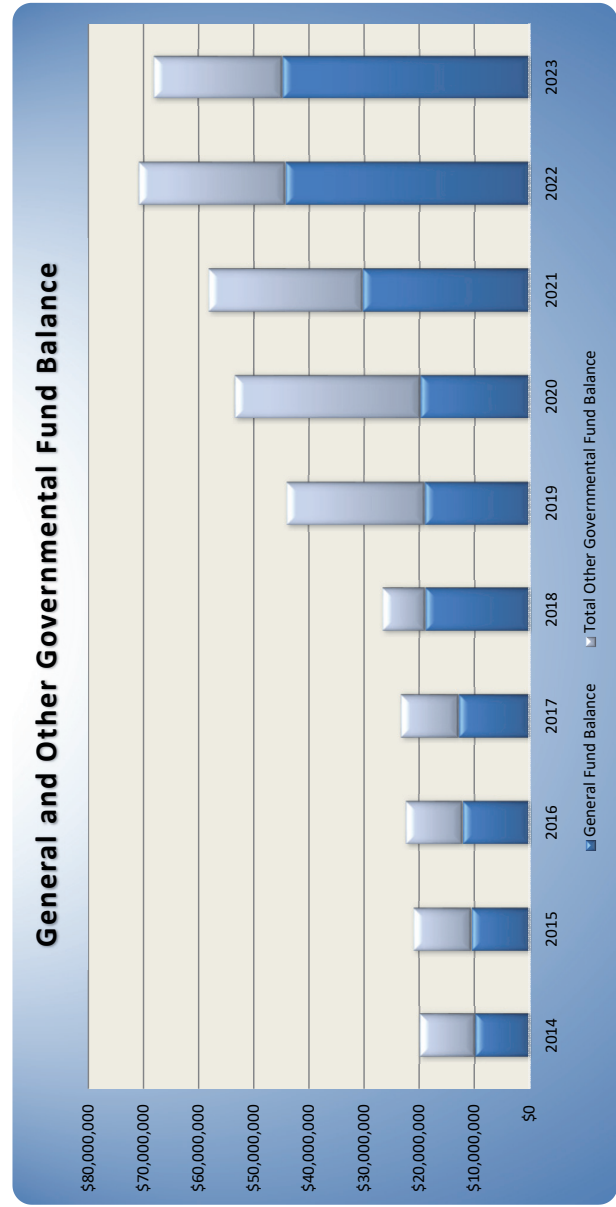
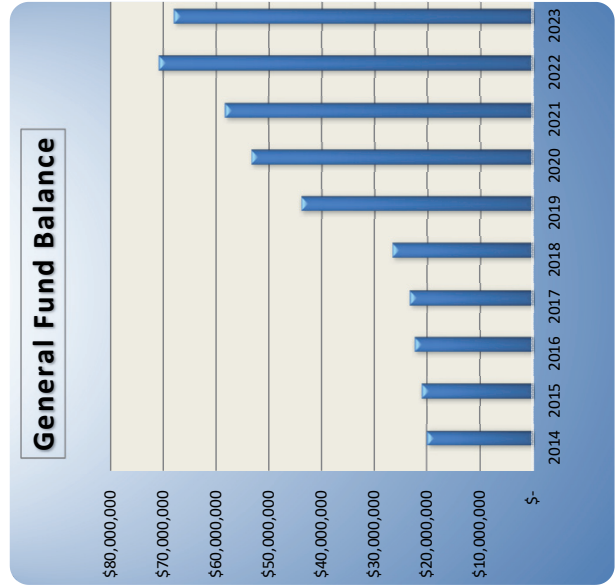
<u>Expenses</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Governmental Activities										
General Government	1,377,226	1,129,508	821,822	1,367,688	1,459,672	1,336,795	1,011,992	837,279	2,275,569	4,072,018
Public Safety	16,155,119	17,056,925	18,222,421	20,252,913	21,624,482	22,925,383	26,837,769	23,518,274	26,277,921	21,560,075
Recreation	1,837,260	2,171,171	2,382,676	2,119,933	2,795,333	3,045,073	2,756,528	2,619,777	6,314,258	7,030,452
Public Works	6,422,844	8,359,219	6,275,754	6,073,182	6,806,717	6,054,138	8,927,550	16,674,814	6,701,501	4,646,737
Community Development	1,767,207	1,222,876	1,868,761	2,026,315	2,427,146	3,005,889	3,500,840	3,423,683	8,738,315	6,191,622
Interest and fiscal charges	378,828	364,791	321,368	328,672	311,716	1,157,184	870,256	793,191	1,208,952	808,739
Total Governmental Activities Expenses	<u>27,938,484</u>	<u>30,304,490</u>	<u>29,892,802</u>	<u>32,168,703</u>	<u>35,425,066</u>	<u>37,524,462</u>	<u>43,904,935</u>	<u>47,867,018</u>	<u>51,516,516</u>	<u>44,309,643</u>
Business-Type Activities										
Water Fund	765,971	732,871	839,023	803,438	842,091	1,130,030	721,190	1,154,566	889,299	1,477,751
Golf Fund	428,582	423,951	430,380	412,931	417,104	411,166	414,857	386,673	174,338	167,970
Total Business-Type Activities Expenses	<u>1,194,553</u>	<u>1,156,822</u>	<u>1,269,403</u>	<u>1,216,369</u>	<u>1,259,195</u>	<u>1,541,196</u>	<u>1,136,047</u>	<u>1,541,239</u>	<u>1,063,637</u>	<u>1,645,721</u>
Total Primary Government Expenses	<u>29,133,037</u>	<u>31,461,312</u>	<u>31,162,205</u>	<u>33,385,072</u>	<u>36,684,261</u>	<u>39,065,658</u>	<u>45,040,982</u>	<u>49,408,257</u>	<u>52,580,153</u>	<u>45,955,364</u>
Net Revenue (Expenses)										
Governmental Activities	(24,177,386)	(24,231,897)	(24,148,969)	(26,730,299)	(25,598,531)	(31,901,199)	(28,403,344)	(40,743,387)	(31,984,787)	(32,730,356)
Business-type Activities	(43,156)	(112,637)	(253,982)	(231,282)	(255,056)	(544,861)	(37,129)	(176,301)	544,024	(227,087)
Total Net Revenue (Expenses)	<u>(24,220,542)</u>	<u>(24,344,534)</u>	<u>(24,402,951)</u>	<u>(26,961,581)</u>	<u>(25,853,587)</u>	<u>(32,446,060)</u>	<u>(28,440,473)</u>	<u>(40,919,688)</u>	<u>(31,440,763)</u>	<u>(32,957,443)</u>
Changes in Net Position										
Governmental Activities	(803,237)	(202,780)	1,961,933	176,529	5,085,165	1,307,442	8,066,841	181,267	9,654,299	11,144,591
Business-type Activities	(17,433)	(97,876)	(250,265)	(212,120)	(252,960)	(528,930)	(5,690)	(170,949)	359,481	1,035,790
Changes in Net Position	<u>\$ (820,670)</u>	<u>\$ (300,656)</u>	<u>\$ 1,711,668</u>	<u>\$ (35,591)</u>	<u>\$ 4,832,205</u>	<u>\$ 778,512</u>	<u>\$ 8,061,151</u>	<u>\$ 10,318</u>	<u>\$ 10,013,780</u>	<u>\$ 12,180,381</u>

Source: City of Seaside

CITY OF SEASIDE
FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 3

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>General Fund</u>										
Nonspendable	\$ 3,156,728	\$ 3,116,562	\$ 3,089,105	\$ 3,051,630	\$ 3,002,927	\$ 2,734,701	\$ 2,425,725	\$ 2,655,428	\$ 2,651,869	\$ 10,131,859
Restricted	76,316	98,286	98,286	482,428	482,428	482,428	-	482,428	-	3,172,035
Committed	5,243,069	4,827,407	4,827,407	6,120,075	6,120,075	12,340,000	9,045,764	11,459,000	11,759,718	18,860,969
Assigned	209	4,875	4,875	4,877	4,880	4,504	-	504,504	4,504	4,504
Unassigned	1,410,727	2,464,966	4,054,668	3,144,680	9,278,725	3,413,168	8,343,680	15,181,618	29,888,289	12,584,340
General Fund Balance	9,887,049	10,512,096	12,074,341	12,803,690	18,889,035	18,974,801	19,815,169	30,282,978	44,304,380	44,753,707
<u>Other Governmental Funds</u>										
Nonspendable	49	3,867	1,980	1,980	1,980	-	-	-	3,398	112
Restricted	9,363,589	9,571,953	9,562,575	9,505,049	9,482,126	28,494,592	33,968,661	20,179,716	18,359,433	17,929,318
Committed	1,754,005	1,980,869	1,688,818	2,138,854	3,130,796	1,754,905	1,877,290	8,062,440	8,413,349	6,797,937
Assigned	810,726	868,616	995,008	846,784	97,300	-	-	-	-	-
Unassigned	(1,916,602)	(2,006,146)	(2,036,626)	(2,049,169)	(4,952,524)	(5,288,174)	(2,269,663)	(308,738)	(232,275)	(1,447,062)
Total Other Governmental Fund Balance	10,011,767	10,419,159	10,211,755	10,443,498	7,759,678	24,961,323	33,576,288	27,933,418	26,543,905	23,280,305
Total Governmental Fund Balance	\$ 19,898,816	\$ 20,931,255	\$ 22,286,096	\$ 23,247,188	\$ 26,648,713	\$ 43,936,124	\$ 53,391,457	\$ 58,216,396	\$ 70,848,285	\$ 68,034,012



CITY OF SEASIDE

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

OPERATING INFORMATION

SCHEDULE 4

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes	\$ 20,732,419	\$ 22,531,390	\$ 25,029,799	\$ 25,527,624	\$ 29,245,956	\$ 32,136,232	\$ 32,163,050	\$ 38,183,499	\$ 42,244,556	\$ 45,054,648
Licenses and permits	435,167	569,497	453,758	547,258	746,988	603,923	685,435	813,155	1,585,327	1,209,979
Fines and penalties	91,877	125,689	116,750	191,194	91,341	110,728	108,119	116,266	93,901	176,582
Use of money and property	306,163	279,813	302,797	337,310	468,163	544,684	569,931	492,918	436,002	1,341,781
Intergovernmental	3,099,137	3,576,581	3,097,446	2,715,012	7,497,261	3,206,397	11,818,608	6,623,069	14,124,632	4,740,037
Charges for services	682,744	2,054,044	1,768,547	1,478,879	1,707,356	1,458,410	1,823,977	1,045,239	1,979,120	2,106,854
Other Revenues	1,780,351	808,305	767,762	1,340,461	809,075	496,874	3,847,936	1,533,760	903,762	2,304,974
Total Revenues	27,127,858	29,945,319	31,536,859	32,137,738	40,566,140	38,557,248	51,017,056	48,807,906	61,367,300	56,994,855
Expenditures										
Current										
General Government										
Public Safety	1,056,694	984,027	810,614	1,031,050	1,213,228	1,167,310	730,687	241,994	1,577,358	3,598,345
Recreation	15,804,070	17,012,057	17,612,637	19,006,092	20,498,579	20,987,803	23,067,859	21,454,742	23,539,832	25,175,872
Public Works	1,705,813	2,086,340	2,323,397	2,554,317	2,504,953	2,921,316	2,448,648	2,435,607	3,938,111	4,585,761
Community Development	4,427,655	6,489,481	4,941,280	5,097,142	5,454,110	5,035,819	6,442,551	7,563,672	7,273,470	11,322,222
Community Development	1,105,985	1,323,926	2,007,029	2,086,472	2,306,086	3,295,662	3,027,532	3,708,223	7,181,769	7,776,767
Capital Outlay	421	89,241	1,129,436	1,174,740	6,896,281	3,863,946	2,709,517	7,245,880	3,093,747	4,928,465
Debt Service										
Principal	756,217	1,077,674	995,703	986,801	701,459	835,188	1,656,624	1,212,175	1,352,202	1,605,389
Interest and Fiscal Charges	380,166	364,445	323,882	326,786	306,648	1,042,479	887,916	824,461	784,422	764,439
Total Expenditures	25,237,021	29,427,191	30,143,978	32,263,400	39,881,344	39,149,523	40,971,334	44,686,754	48,740,911	59,757,260
Revenues over (under) Expenditures	1,890,837	518,128	1,392,881	(125,662)	684,796	(592,275)	10,045,722	4,121,152	12,626,389	(2,822,405)
Other Financing Sources (Uses)										
Debt Issuance	-	-	-	-	-	-	-	-	-	-
Premium on Bonds Issued	-	-	-	-	-	16,110,000	-	-	-	-
Proceeds from Land Held for Resale	-	-	-	-	-	288,670	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-	-	700,000	-	-
Capital Leases	218,772	567,814	28,477	1,127,047	1,610,960	-	-	-	-	1,508,132
Transfer In	2,562,025	2,664,936	1,986,367	3,084,350	1,180,794	3,810,797	9,021,030	11,432,724	18,798,346	7,513,013
Transfer Out	(2,553,925)	(2,718,439)	(2,052,884)	(3,124,643)	(1,150,105)	(3,806,999)	(9,016,855)	(11,428,937)	(18,792,846)	(9,013,013)
Total Other Financing Sources (Uses)	226,872	514,311	(38,040)	1,086,754	2,716,729	16,402,468	4,175	703,787	5,500	8,132
Net Change in Fund Balance	2,117,709	1,032,439	1,354,841	961,092	3,401,525	15,810,193	10,049,897	4,824,939	12,631,889	(2,814,273)
Debt Service as a percentage of non-capital expenditures	4.56%	5.11%	4.61%	4.41%	3.19%	5.48%	6.72%	4.73%	4.52%	4.79%

Source: City of Seaside

CITY OF SEASIDE

GOVERNMENTAL FUNDS - REVENUE BY SOURCE

LAST TEN FISCAL YEARS

OPERATING INFORMATION

SCHEDULE 5

<u>Fiscal Year</u> <u>Ending June 30</u>	<u>Total</u> <u>Taxes</u>	<u>Licenses</u> <u>and Permits</u>	<u>Fines and</u> <u>Forfeitures</u>	<u>Use of Money</u> <u>& Property</u>	<u>Inter-</u> <u>governmental</u>	<u>Charges for</u> <u>Services</u>	<u>Other</u> <u>Revenues</u>	<u>Total Governmental</u> <u>Revenues</u>
2014	20,732,419	435,167	91,877	306,163	3,099,137	682,744	1,780,351	\$ 27,127,858
2015	22,531,390	569,497	125,689	279,813	3,576,581	2,054,044	808,305	\$ 29,945,319
2016	25,029,799	453,758	116,750	302,797	3,097,446	1,768,547	767,762	\$ 31,536,859
2017	25,527,624	547,258	191,194	337,310	2,715,012	1,478,879	1,340,461	\$ 32,137,738
2018	29,245,956	746,988	91,341	468,163	7,497,261	1,707,356	1,884,155	\$ 41,641,220
2019	32,136,232	603,923	110,728	544,684	3,206,397	1,458,410	496,874	\$ 38,557,248
2020	32,163,050	685,435	108,119	569,931	11,818,608	1,823,977	3,847,936	\$ 51,017,056
2021	38,183,499	813,155	116,266	492,918	6,623,069	1,045,239	1,533,760	\$ 48,807,906
2022	42,244,556	1,585,327	93,901	436,002	14,124,632	1,979,120	903,762	\$ 61,367,300
2023	45,054,648	1,209,979	176,582	1,341,781	4,740,037	2,106,854	2,304,974	\$ 56,934,855

Source: City of Seaside

CITY OF SEASIDE
GOVERNMENTAL FUNDS - TAXES BY TYPE
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 6

Fiscal Year Ending June 30	Transient										Total	Governmental Funds	Total
	Transaction		Occupancy	Franchise	Business License	Utility		Property Tax					
	Sales Taxes	Taxes	Tax	Taxes	Taxes	Users Tax	Secured	Unsecured	Transfer Tax	Other			
2014	5,902,317	3,435,136	2,419,935	1,175,730	673,048	2,302,678	4,720,196	51,917	49,573	1,889	4,821,686	20,732,419	
2015	6,260,528	3,632,758	2,665,733	1,220,294	538,658	2,205,568	5,891,501	58,141	56,930	1,278	6,006,572	22,531,390	
2016	7,404,844	3,781,475	2,902,459	1,438,068	770,258	2,236,406	3,181,669	58,670	64,252	3,191,699	3,304,590	25,029,799	
2017	7,647,430	3,899,854	2,701,621	1,423,017	585,551	2,484,448	3,451,307	58,697	81,486	3,194,213	3,591,490	25,527,624	
2018	9,037,749	4,002,221	2,922,110	1,428,148	733,249	2,512,175	3,892,665	62,706	82,029	4,572,904	4,037,400	29,245,956	
2019	10,675,832	4,341,215	3,424,302	1,725,050	820,067	2,415,132	3,384,957	64,457	101,750	5,183,470	3,551,164	32,136,232	
2020	9,486,312	4,629,453	3,038,525	1,288,512	843,833	2,405,126	4,513,232	73,274	111,308	5,773,475	4,697,814	32,163,050	
2021	13,704,426	5,162,732	2,661,684	1,764,353	630,058	2,804,068	5,234,386	73,991	99,361	6,756,098	5,407,738	38,891,157	
2022	13,707,172	6,560,976	4,121,251	1,899,159	710,672	2,754,105	5,521,566	90,277	155,462	6,723,916	5,767,305	42,244,556	
2023	14,269,394	6,516,871	4,129,418	1,928,742	798,448	3,091,150	7,352,838	91,729	105,982	6,770,078	7,550,549	45,054,650	

Source: City of Seaside

CITY OF SEASIDE
ASSESSED VALUATION, TAX RATES, AND TAX LEVIES
LAST TEN FISCAL YEARS

Fiscal Year Ending June 30	Secured	Unsecured	City's Taxable Assessed Value	% of Change - from Prior Year	Total Direct Tax Rate
2014	1,712,430,411	84,070,907 \$	1,796,501,318	4.85%	1.0%
2015	1,863,691,605	84,264,758 \$	1,947,956,363	8.43%	1.0%
2016	1,963,429,698	91,618,504 \$	2,055,048,202	5.50%	1.0%
2017	2,077,816,415	96,677,133 \$	2,174,493,548	5.81%	1.0%
2018	2,194,201,642	93,618,524 \$	2,287,820,166	5.21%	1.0%
2019	2,329,642,423	97,782,873 \$	2,427,425,296	6.10%	1.0%
2020	2,480,057,663	99,712,200 \$	2,579,769,863	6.28%	1.0%
2021	2,617,417,043	104,028,528 \$	2,721,445,571	5.49%	1.0%
2022	2,760,791,036	105,221,589 \$	2,866,012,625	5.31%	1.0%
2023	2,931,795,048	110,153,788 \$	3,041,948,836	6.14%	1.0%



Source: *Hinderliter de Llanas, Monterey County Assessor*

Notes:

In 1978, the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

CITY OF SEASIDE
PRINCIPAL PROPERTY TAX PAYERS
CURRENT FISCAL YEAR AND FISCAL YEAR 2013-2014

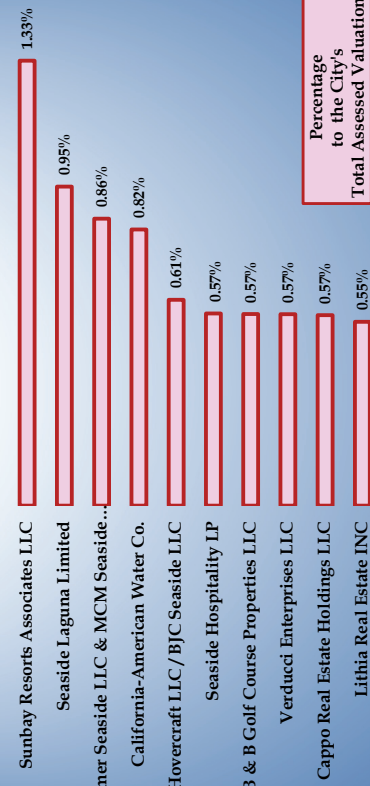
OPERATING INFORMATION
SCHEDULE 8

FY 2022-2023

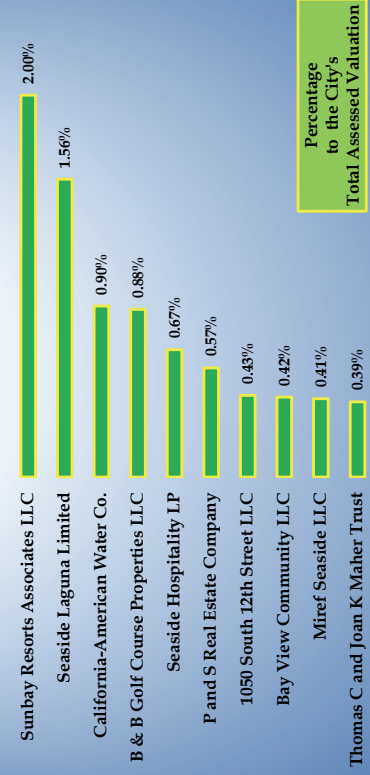
FY 2013-2014

Property Owner	Rank	Taxable Assessed Value	Ratio to Total City's Assessed Valuation	Property Owner	Rank	Taxable Assessed Value	Ratio to Total City's Assessed Valuation
Sunbay Resorts Associates LLC	1	\$ 40,426,979	1.33%	Sunbay Resorts Associates LLC	1	\$ 35,990,502	2.00%
Seaside Laguna Limited	2	\$ 28,981,621	0.95%	Seaside Laguna Limited	2	\$ 28,074,824	1.56%
Palmer Seaside LLC & MCM Seaside LP	3	\$ 26,071,418	0.86%	California-American Water Co.	3	\$ 16,110,394	0.90%
California-American Water Co.	4	\$ 25,092,516	0.82%	B & B Golf Course Properties LLC	4	\$ 15,798,967	0.88%
Hovercraft LLC / BJC Seaside LLC	5	\$ 18,704,170	0.61%	Seaside Hospitality LP	5	\$ 12,000,000	0.67%
Seaside Hospitality LP	6	\$ 17,462,410	0.57%	P and S Real Estate Company	6	\$ 10,282,891	0.57%
B & B Golf Course Properties LLC	7	\$ 17,412,645	0.57%	1050 South 12th Street LLC	7	\$ 7,695,292	0.43%
Verducci Enterprises LLC	8	\$ 17,396,657	0.57%	Bay View Community LLC	8	\$ 7,535,066	0.42%
Cappo Real Estate Holdings LLC	9	\$ 17,309,133	0.57%	Miref Seaside LLC	9	\$ 7,389,385	0.41%
Lithia Real Estate INC	10	\$ 16,704,410	0.55%	Thomas C and Joan K Maher Trust	10	\$ 7,087,098	0.39%
Total Top 10 Taxpayers' Totals		\$ 225,561,959	7.42%	Total Top 10 Taxpayers' Totals		\$ 147,964,419	8.24%
City's Total Assessed Valuation		\$ 3,041,948,836	100%	City's Total Assessed Valuation		\$ 1,796,501,318	100%

City's Top Ten Principal Property Tax Payers - June 30, 2023



City's Top Ten Principal Property Tax Payers - June 30, 2014



Source:
Monterey County Tax Roll
HdL, Coren Cone

**CITY OF SEASIDE
TOP 25 SALES TAX PRODUCERS
2013-2014 AND 2022-2023**

**OPERATING INFORMATION
SCHEDULE 9**

**Top 25 Sales Tax Producers
(In Alphabetical Order)**

<u>Calendar Year 2022</u>		<u>Calendar Year 2013</u>	
Audi Monterey Peninsula	Monterey Peninsula Power Sports	Arco AM PM	Granite Rock
BMW of Monterey	Pdq Food Mart	Audi Monterey Peninsula	Home Depot
Built In Distributors	Porsche Monterey	BMW of Monterey	Land Rover Monterey
Cardinale Nissan	Premier Chevrolet And Cadillac Of Seaside	Built In Distributors	Porsche Monterey
Costco	Quick Lane	Butts Acura	Quick Lane
Cypress Coast Subaru	Reef	Butts Chevrolet Cadillac	Rod & Ros Gas & Food Mart
Ferguson Enterprises	Seaside Cadillac	Cals Chrysler Dodge Jeep Ram	Seaside Shell
Granite Rock	Seaside Chrysler Dodge Jeep Ram Fiat	Cardinale Nissan	Smart & Final
Higher Level of Care Seaside	Seaside Shell	Chili's	Staples
Home Depot	Tesla Motors	Cost Plus World Market	Val Strough Honda Mazda
In N Out Burger	Val Strough Honda Mazda	Cypress Coast Subaru	Victory Toyota Lexus
Jaguar Monterey Land Rover Monterey Volvo Monterey	Victory Toyota	Ferguson Enterprises	Walgreens
Lexus Monterey Peninsula		Financial Services Vehicle Trust	

Source: HdL

CITY OF SEASIDE

DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS

OPERATING INFORMATION SCHEDULE 10

(Per \$100 Assessed Valuation)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
City Basic Levy (1)	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%	1.000%
Overlapping Rates:										
Monterey Peninsula College Series A, B, & C	0.01577%	0.03247%	0.02304%	0.02234%	0.02166%	0.02119%	0.02048%	0.02017%	0.03201%	0.03034%
Monterey Peninsula Unified 2010 Series A	<u>0.02131%</u>	<u>0.02277%</u>	<u>0.03000%</u>	<u>0.03000%</u>	<u>0.02890%</u>	<u>0.09196%</u>	<u>0.11707%</u>	<u>0.04145%</u>	<u>0.06042%</u>	<u>0.05654%</u>
Total Overlapping Rates	<u>0.03708%</u>	<u>0.05524%</u>	<u>0.05304%</u>	<u>0.05234%</u>	<u>0.05056%</u>	<u>0.11315%</u>	<u>0.13755%</u>	<u>0.06162%</u>	<u>0.09243%</u>	<u>0.08688%</u>
Total Direct and Overlapping (2) Rates	<u>1.03708%</u>	<u>1.05524%</u>	<u>1.05304%</u>	<u>1.05234%</u>	<u>1.05056%</u>	<u>1.11315%</u>	<u>1.13755%</u>	<u>1.06162%</u>	<u>1.09243%</u>	<u>1.08688%</u>
City's Share of 1% Levy per Proposition 13 (3)	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%	0.178%
Voter Approved City Debt Rate	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Redevelopment Rate (4)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Direct Rate (5)	18.098%	18.080%	18.064%	18.053%	18.038%	18.043%	18.012%	18.001%	17.991%	17.977%

Notes:

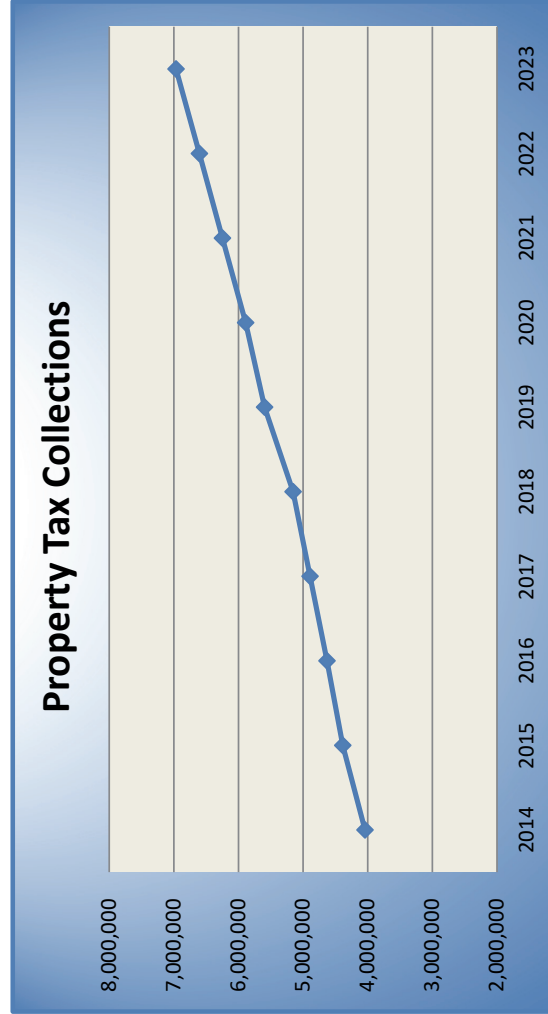
- ¹In 1978, California voters passed Proposition 13 which set the property tax rate at a 1.00% fixed amount. This 1.00% is shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, property owners are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.
- ²Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners.
- ³City's Share of 1% Levy is based on the City's share of the general fund tax rate area with the largest net taxable value within the City. The ERAF portion of the City's Levy has been subtracted where known.
- ⁴Redevelopment Rate is based on the largest RDA tax rate area and only includes rate(s) from indebtedness adopted prior to 1989 per California State statute. RDA direct and overlapping rates are applied only to the incremental property values. The approval of ABX1 26 eliminated Redevelopment from the State of California for the fiscal year 2012/13 and years thereafter.
- ⁵Total Direct Rate is the weighted average of all individual direct rates applied by the City/Agency preparing the statistical section information and excludes revenues derived from aircraft. Beginning in 2013-14 the Total Direct Rate no longer includes revenue generated from the former redevelopment tax rate areas. Challenges to recognized enforceable obligations are assumed to have been resolved during 2012-13. For the purposes of this report, residual revenue is assumed to be distributed to the City/Agency in the same proportions as general fund revenue.

Data Source: HdL, Coren & Cone and Monterey County Assessor 2013/2014 - 2022/2023 Tax Rate Table

CITY OF SEASIDE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 11

Fiscal Year Ending June 30	Taxable			
	Assessed Valuation	Property Tax Levies	Property Tax Collections	Percentage of Collections
2014	1,796,501,318	4,142,013	4,041,845	97.58%
2015	1,947,956,363	4,491,208	4,386,410	97.67%
2016	2,055,048,202	4,738,119	4,630,765	97.73%
2017	2,174,493,548	5,013,295	4,892,145	97.58%
2018	2,287,820,166	5,274,798	5,154,972	97.73%
2019	2,427,425,296	5,597,643	5,596,120	99.97%
2020	2,579,769,863	5,947,917	5,888,949	99.01%
2021	2,721,445,571	6,274,021	6,248,602	99.59%
2022	2,866,012,625	6,607,306	6,604,983	99.96%
2023	3,041,948,836	7,012,909	6,966,245	99.33%



Source:
City of Seaside and County of Monterey, Property Tax Revenue

**CITY OF SEASIDE
LEGAL DEBT MARGIN INFORMATION
JUNE 30, 2023**

**OPERATING INFORMATION
SCHEDULE 12**

Total Assessed Value of Property	\$ 3,041,948,836
Debt limit percentage (per Government Code)	<u>15%</u>
Total Debt Limit	\$ 456,292,325
Amount of Debt Applicable to Debt Limit	<u>-</u>
Legal Debt Margin	<u><u>\$ 456,292,325</u></u>

Section 43605 of the Government Code of the State of California limits the amount of general bonded indebtedness for public improvements to 15% of the assessed valuation of all real and personal property in the City.

The City of Seaside has no general bonded indebtedness.

Source: HdL, City of Seaside

CITY OF SEASIDE
RATIOS OF TOTAL DEBT OUTSTANDING
LAST TEN FISCAL YEARS
(IN THOUSANDS)
JUNE 30, 2023

OPERATING INFORMATION
SCHEDULE 13

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Governmental Activities										
Lease Revenue Bonds	\$ 5,715	\$ 5,420	\$ 5,085	\$ 4,710	\$ 4,290	\$ 20,194	\$ 19,255	\$ 18,252	\$ 17,183	\$ 16,034
Notes Payable	935	650	343	35	12	4	-	-	-	-
HUD Obligation	409	272	136	-	-	-	-	-	-	-
Capital Leases	1,057	1,076	695	1,455	2,751	2,361	1,604	1,382	1,510	2,600
Total bonds and notes payable	\$ 8,116	\$ 7,418	\$ 6,259	\$ 6,200	\$ 7,053	\$ 22,559	\$ 20,859	\$ 19,634	\$ 18,693	\$ 18,634
Business Type										
Bonds Payable 3	3,667	3,600	3,567	3,490	3,407	3,320	3,233	3,120	3,013	2,895
Capital Leases	-	-	-	-	22	17	12	7	1	-
Total bonds and notes payable	\$ 3,667	\$ 3,600	\$ 3,567	\$ 3,490	\$ 3,429	\$ 3,337	\$ 3,245	\$ 3,127	\$ 3,014	\$ 2,895
Total Outstanding Debt	<u>\$ 11,783</u>	<u>\$ 11,018</u>	<u>\$ 9,826</u>	<u>\$ 9,690</u>	<u>\$ 10,482</u>	<u>\$ 25,896</u>	<u>\$ 24,104</u>	<u>\$ 22,761</u>	<u>\$ 21,707</u>	<u>\$ 21,529</u>
Percentage of Personal Income	35.22%	32.34%	28.76%	28.28%	31.03%	77.22%	N/A	N/A	N/A	N/A
Percentage of Assessed Value	0.0140%	0.0120%	0.0102%	0.0104%	0.0107%	0.0260%	0.0242%	0.0219%	0.0008%	0.0007%
Net outstanding debt Per Capita	\$352.19	\$323.38	\$287.60	\$282.75	\$310.34	\$772.16	N/A	N/A	N/A	N/A

Note:

1. See the Demographic Statistics Schedule for detail information on personal income and population.
2. Source - Notes to the Financial Statements, Note 3E Long Term Liabilities
3. The Business Type Bonds Payable are for Golf Course Renovations. B&B Golf Course Properties leases the golf courses from the City. The lease revenue payments received by the City are pledged to pay the scheduled principal and interest payments on the lease revenue bonds which is scheduled to occur through 2037.
4. The outstanding debt of governmental and business-type activities includes an adjustment for unamortized premiums and discounts.

**CITY OF SEASIDE
DIRECT AND OVERLAPPING DEBT
JUNE 30, 2023**

**OPERATING INFORMATION
SCHEDULE 14**

<u>2022-23 Assessed Valuation:</u>	\$3,041,948,836		
	Total Debt		City's Share of
<u>OVERLAPPING TAX AND ASSESSMENT DEBT:</u>	<u>6/30/2023</u>	<u>% Applicable (1)</u>	<u>Debt 6/30/23</u>
Monterey Peninsula Community College District	\$118,657,396	6.599%	\$7,830,202
Monterey Peninsula Unified School District	216,717,679	18.200%	<u>39,442,618</u>
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			\$47,272,820
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>			
Monterey County General Fund Obligations	\$119,773,645	3.655%	\$4,377,727
Monterey County Board of Education General Fund Obligation	4,534,000	3.655%	165,718
City of Seaside General Fund Obligations	14,375,000	100%	14,375,000
City of Seaside Unamortized Bond Premiums	234,321	100%	234,321 (2)
City of Seaside Capital Leases	2,600,135	100%	2,600,135
City of Seaside Pension Obligation Bonds	1,425,000	100%	1,425,000
Monterey County Water Resources Agency General Fund Obligations	18,755,000	3.655%	<u>685,495</u>
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$23,863,396
Less: Monterey County supported obligations			<u>104,263</u>
TOTAL NET DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$23,759,133
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>			
Fort Ord Reuse Authority Tax Allocation Bonds	\$28,030,000	30.981%	\$8,683,974
City of Seaside Tax Allocation Bonds	\$1,625,000	100%	<u>\$1,625,000</u>
TOTAL OVERLAPPING TAX INCREMENT DEBT			\$10,308,974
TOTAL DIRECT DEBT			\$18,634,456
TOTAL GROSS OVERLAPPING DEBT			\$62,810,734
TOTAL NET OVERLAPPING DEBT			\$62,706,471
GROSS COMBINED TOTAL DEBT			\$81,445,190 (3)
NET COMBINED TOTAL DEBT			\$81,340,927

- (1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.
- (2) As of 6/30/23.
- (3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Ratios to 2022-23 Assessed Valuation:

Total Overlapping Tax and Assessment Debt	1.55%
Total Direct Debt (\$18,634,456)	0.61%
Gross Combined Total Debt	2.68%
Net Combined Total Debt	2.67%

<u>Ratios to Redevelopment Successor Agency Incremental Valuation:</u>	\$1,807,425,366
Total Overlapping Tax Increment Debt	0.57%

Source: California Municipal Statistics, Inc.

CITY OF SEASIDE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 15

Calendar Year	<u>Population</u>	Personal Income (in thousands)	Personal Income Per Capita	City's Unemployment Rate	<u>Median Age</u>	% of Population	
						over 25 with High School Diploma	over 25 with Bachelor's Degree
2013	33,534	\$ 761,322	\$ 22,703	5.4%	30.9	73.2%	21.8%
2014	33,456	\$ 753,998	\$ 22,537	9.3%	31.1	74.2%	22.5%
2015	34,071	\$ 726,779	\$ 21,331	8.3%	31.6	72.6%	22.9%
2016	34,165	\$ 719,671	\$ 21,064	7.8%	31.8	75.8%	22.0%
2017	34,270	\$ 736,654	\$ 21,561	7.5%	31.2	76.1%	21.6%
2018	33,776	\$ 782,175	\$ 23,157	2.7%	31.9	76.9%	22.6%
2019	33,537	\$ 842,577	\$ 25,123	2.7%	32.3	80.1%	23.0%
2020	32,121	\$ 888,707	\$ 27,667	9.8%	32.8	80.7%	23.3%
2021	32,068	\$ 969,527	\$ 30,233	5.1%	33.8	81.0%	24.1%
2022	29,790	\$ 962,824	\$ 32,320	2.5%	33.9	80.3%	24.2%

OPERATING INFORMATION

SCHEDULE 16

Source: City of Seaside Draft General Plan Update, May 2016.

CITY OF SEASIDE
FULL TIME EQUIVALENT CITY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

OPERATING INFORMATION
SCHEDULE 17

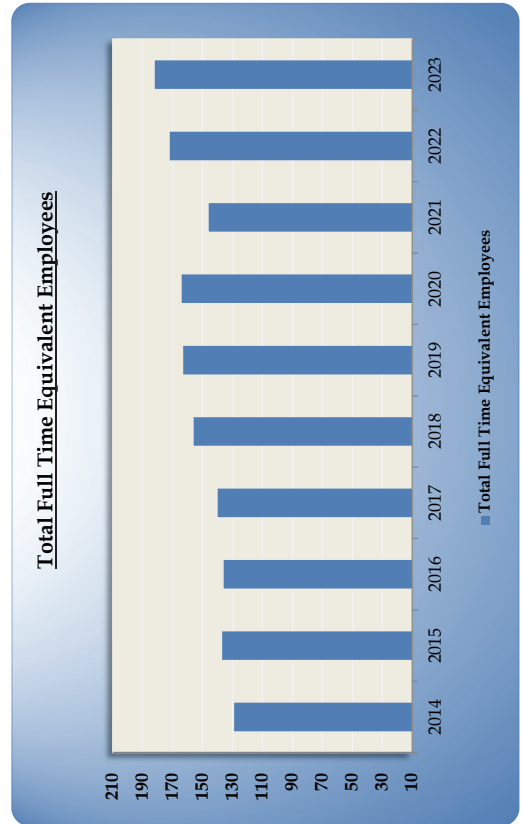
<u>FTE by Department</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Office of the City Manager	4.00	8.00	6.00	3.00	3.00	4.00	5.00	3.00	5.00	7.00
City Attorney	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	2.00	2.00
Legislative Body	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Administrative Services	8.00	8.00	6.00	8.00	8.00	10.00	10.00	7.00	8.00	9.00
Human Resources*	n/a	n/a	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00
Public Safety	47.00	51.00	50.00	50.00	53.00	54.00	54.00	44.00	51.00	51.00
Fire	24.00	23.00	25.00	25.00	26.00	28.00	28.00	27.00	27.00	28.00
Recreation**	n/a	n/a	2.00	5.00	6.00	6.00	5.00	4.00	8.00	12.00
Building Department	4.00	4.00	3.00	4.00	4.00	4.00	6.00	8.00	8.00	7.00
Engineering & Public Works	n/a	n/a	n/a	29.00	37.00	37.00	37.00	33.00	39.00	47.00
Community Development	n/a	n/a	n/a	8.00	10.00	10.00	10.00	11.00	15.00	10.00
Resource Management***	36.00	37.00	36.00	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Full Time Equivalent Employees	129.00	137.00	136.00	140.00	156.00	163.00	164.00	146.00	172.00	182.00

* Human Resources was previously included in Administrative Services

** Recreation was previously included in Resource Management

*** Resource Management has been divided into two departments: Engineering & Public Works and Community Development

**** Administrative Services was amended for 2017 to include 2 FTE Information Technology employees added under the Department.



CITY OF SEASIDE
CAPITAL ASSETS AND OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

<u>Function</u>	<u>Facility</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
											SCHEDULE 18
Public Safety	Fire calls	2572	2852	2969	2986	3068	3288	(a) 2945	3013	3239	* 3,139
	Fire Vehicles	14	14	14	12	12	12	7	11	11	12
	Police calls	47024	48606	48349	35645	41580	39122	41590	29732	39710	* 34,544
Public Works	Police Vehicles	46	39	37	35	36	37	36	40	40	41
	Streets miles	86	92	92	92	92	92	92	92	92	152
	Streetlights	652	652	652	652	652	652	652	652	652	652
Parks and Recreation	Traffic Signals	19	19	19	19	20	20	22	22	22	22
	Public Works Vehicles	25	23	24	25	29	42	44	44	44	37
	Dog Park	1	1	1	1	1	1	1	1	1	1
	Pre school - children served	483	680	440	418	434	451	(b) 300	278	275	362
	Parks	24	24	24	24	24	21	21	21	25	25
	Recreation programs - persons served	3547	5243	4971	3024	5466	5801	11274	10478	10172	10836
	Senior Center - meals served	4083	4538	3596	3381	3942	3966	2232	2453	6186	4236
	Pool Attendance	2330	2542	3216	8512	8640	8589	(b) 7963	8213	9637	9345

* YTD Numbers updated as of November 28, 2023

(a) Reduction in fire calls of 9.6% March - June 2020 (COVID-19 Shelter In Place).

(b) Reduction in programs due to COVID-19 restrictions.

Source: City of Seaside

CITY OF SEASIDE
MISCELLANEOUS STATISTICS
JUNE 30, 2023

OPERATING INFORMATION
SCHEDULE 19

Date of Incorporation: October 13, 1954

Form of Government: Council/City Manager

City Council Members: Mayor and Four Council Members

City Boards, Commissions and Committees:

Planning, Art and History, Board of Architectural Review, Parks and Recreation, Neighborhood Improvement, Community Development Advisory, Economic Advisory, Senior, Homeless, Environmental, Traffic Advisory, Zoning Administrator, Blue Ribbon Panel

Land Area in square miles: 9.375

Demographics:

Total Population	<u>32,631</u>	
Male	16,341	50.1%
Female	16,290	49.9%
Age 0 - 15	6,422	19.7%
Age 15 - 25	5,054	15.5%
Age 25 - 35	5,380	16.5%
Age 35 - 45	4,009	12.3%
Age 45 - 65	7,543	23.1%
Age over 65	4,223	12.9%
Median Age (years)	33.9	
White	9,955	30.51%
Hispanic	14,920	45.72%
Black or African American	2,302	7.05%
Asian	2,949	9.04%
American Indian and Alaska Native	42	0.13%
Native Hawaiian and Other Pacific Islander	710	2.18%
Other	169	0.52%
2 or More Races	<u>1,584</u>	<u>4.85%</u>
	<u>32,631</u>	<u>100.0%</u>

Housing Characteristics

Total housing units	11,096		
Occupied housing units	10,709	100%	Population by housing type:
Owner-occupied	4,230	39.5%	11,243
Renter-occupied	6,479	60.5%	20,243
			<u>31,486</u>



CITY OF SEASIDE STAFF REPORT

Item No.: 8.C.

TO: City Council

FROM: Jaime M. Fontes, City Manager

BY: Dan Meewis, Recreation Director

DATE: January 18, 2024

**SUBJECT: APPROVE MAYOR'S YOUTH FUND CONTRIBUTION REQUEST
FROM SEASIDE HIGH SCHOOL BOYS SOCCER**

RECOMMENDATION

Approve a request from Seaside High School Boys Soccer Program for a donation of \$3,000.00 from the Mayor's Youth Fund for the costs associated with soccer balls, cones, soccer pinnies, practice t-shirt, and reusable gator water bottles.

BACKGROUND

The Seaside High School Boys Soccer Program is requesting a donation of \$3000.00 from the Mayor's Youth Fund to cover the costs associated with soccer balls, cones, soccer pinnies, practice t-shirts, and reusable gator water bottles. The Seaside High School Boys Soccer Program teaches the players the importance of character, sportsmanship, life skills and the importance of achieving excellence at school and in the community. The program teaches their young men to not only be outstanding student athletes, but also to be model citizens. They encourage all their athletes to use reusable water bottles. They have a set of reusable sports water bottles that the team uses all the time. The team picks up all the trash after their practices and games to ensure that they do their part to keep the environment clean.

Based on the information provided, staff has determined that the application meets the requirements of the Mayor's Youth Fund Policy. The Seaside High School Soccer Program received their last donation at the January 05, 2023, City Council meeting. They submitted their 2022 Mayor's Youth Fund Closing Report within the 60-day time frame.

FISCAL IMPACT

This request would be funded by a donation from the Green Waste Recovery's donation to the Mayor's Youth Fund. The current balance is the Mayor's Youth Fund account (601-2106) is \$57,107.02. If the City Council approves this request, the balance will decrease to \$54,107.02. This is for fiscal year 2023/24.

In the event that all of the funds in the Mayor's Youth Fund become exhausted, staff will keep a file of all applications. Once Green Waste issues the next round of funding, all applications on file will be processed at the next available City Council meeting.

ATTACHMENTS

1. MYF Seaside High School Boys Soccer 2024
 2. W-9 Seaside High School Boys Soccer 2024
 3. Mayors Youth Fund Closing Report - Seaside High School Boys Soccer 2023
-

Reviewed for Submission to the City Council by:

A handwritten signature in blue ink, reading "Jaime M. Fontes", is written over a horizontal line. Below the line, the name "Jaime M. Fontes, City Manager" is printed in black text.

Jaime M. Fontes, City Manager

Terry Navarro - Online Form Submittal: Mayor Youth's Contribution Request

From: <noreply@civicplus.com>
To: <cityclerk@ci.seaside.ca.us>, <dmeewis@ci.seaside.ca.us>, <tnavarro@ci.s...>
Date: 11/14/2023 2:02 PM
Subject: Online Form Submittal: Mayor Youth's Contribution Request

Mayor Youth's Contribution Request

Purpose

The Mayor's Youth Fund was created to provide supplemental financial assistance to students and non-profit groups that provide services to improve the lives of young people living in the City of Seaside. A policy has been developed to standardize the evaluation of contribution requests and ensure that the funds are used appropriately to serve the City's youth.

Eligible Applications

Contributions will only be made to, or on behalf of, students or organized groups, such as schools and non-profit organizations based in Seaside and/or serving a majority of Seaside residents (50%) that are 18 years old or younger or enrolled in high school. Faith based organizations may apply for contributions from the Mayor's Youth Fund if the funding is not used to support religious activities such as: Religious instruction, Sunday School, and Worship. In addition, activities funded by the Mayor's Youth Fund must be open to all persons without regard to their religious affiliation.

Submittal of Contribution Requests

In order to request a contribution, the following information must be provided in writing:

- *Name of the organization, person(s) benefiting, proposed use of the funds, total amount needed or fundraising goal.*
- *Description of other methods being used to raise funds and/or other contributors.*
- *An explanation of how the group, activity, or event will benefit Seaside youth.*
- *Written description of how the use of the funds will be specifically used for youth group activities/events and has a nexus to the goals related to recycle, cleanup, and "green" sustainability to ensure a healthy environment.*

- *How this request will provide a municipal benefit (ie., benefit the community).*

- *Proof of non-profit organization status (not a taxpayer's I.D number) and a current W-9 form.*

Evaluation Process & Criteria

Contributions can only be made if approved by the City Council. Funding requests will be evaluated based on their consistency with this policy, including the following criteria.

- *Scholastic, athletic, music, environmental and art activities will be considered for funding based on the quality of the proposed activity.*

- *Evidence of activities/events related to "reduce, reuse and recycle" to ensure a healthy environment.*

- *Contributions requests will be accepted from individuals and can be made to an organization on behalf of an individual member or student.*

- *Contributions are only paid to organizations, such as non-profit groups and schools.*

- *Contributions are intended to fund actual costs related to an event or activity. (Please see "Payment Process" information provided in the following area.)*

- *Contributions from the Mayor's Youth Fund are not intended to be the sole source of funds for an organization or program and will only be made to supplement other fundraising activities.*

- *How this request will provide a municipal benefit (ie., benefit the community).*

Contribution Limits

In order to equitably distribute funds available in the Mayor's Youth Fund, the following contribution guidelines have been developed, although all contributions are subject to the discretion of the City Council. In addition, funding will be limited to one contribution per year (every 12 months).

- *Individuals - 25% of the total cost of the activity (not to exceed \$1,000)*

- Groups up to 20 people - up to \$1,500

- Groups of 21 or more people - up to \$3,000

Payment Process

If a contribution is approved by the City Council, payment will be made to the authorized organization or directly to the vendor selected by the authorized organization after submittal of a receipt or the presentation of actual invoices. No funding can go directly to an individual. This process is required in order to provide documentation required to meet municipal auditing standards.

Funding Requirements

Funding is limited to one contribution per year (every 12 months). The Mayor's Youth Fund Closing Report Form must be submitted to staff at least 60 days upon completion of the event, activity or program. Applicants that do not furnish the form may not apply for funds for the following year. A representative from the organization is required to be at the Council meeting for their application to be heard. If no representative is present then the agenda item will be postponed to another City Council meeting upon notification by the applicant. Incomplete applications will not be forwarded for Council consideration; applications not answering the question related to reduce, reuse or recycle are considered incomplete.

Individual Requests

Please attach an itemized list of all expenses. Amount of donation may not exceed 25% of the total cost of the activity and not exceed \$1,000. Applications that are incomplete will be returned.

Name of Organization	Seaside High School Boys Soccer
----------------------	---------------------------------

Name	Servando Perez
------	----------------

Email Address	sperez@employnet.com
---------------	----------------------

Address	2200 Noche Buena St.
---------	----------------------

City	Seaside
------	---------

State	California
-------	------------

Zip Code	93940
----------	-------

Phone Number	8058687112
--------------	------------

Additional Phone Number	Field not completed.
-------------------------	----------------------

Percentage of Residents or Students of Seaside	1,100 Studentts
--	-----------------

Number of Participants	45
Ages of Participants	14-18
Criteria	
Applicants must meet at least one of the following criteria to be eligible for funding. Please select one or more from the following list:	Athletic
Are you funding a reward for one of these activities?	No
Description of event, activity or program funding pertains to:	We plan on keeping our campus and soccer field clean by always making sure trash is not left behind. We also plan on doing a Team beach clean up day.
Attach Additional Information as Necessary	<i>Field not completed.</i>
Description of how the funds will be specifically used for youth groups activities/events and has a nexus to the goals of recycling, cleanup and "green" sustainability to insure a healthy environment:	Funds will be used to buy equipment such as soccer balls, cones, soccer pinnies and practice t-shirts and reusable gator water bottles.
What other fundraising activities are you participating in to fund your event, program or activity and what other funding sources will supplement your request?	asking for donations from businesses in the area and also doing a trying to do a team BBQ fundraiser
Total Amount Requested:	3,000
Electronic Signature Agreement	I agree.
Electronic Signature	Servando Perez
Date	11/14/2023

Email not displaying correctly? [View it in your browser.](#)

Form W-9
(Rev. October 2007)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2

Name (as shown on your income tax return)

Monterey Peninsula Unified School District

Business name, if different from above

Check appropriate box: ☐ Individual sole proprietor ☐ Corporation ☐ Partnership

☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ Exempt
payee

Address (number, street, and apt. or suite no.)

700 PACIFIC ST

Requester's name and address (optional)

City, state, and ZIP code

MONTEREY CA 93940

List account number(s) here (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

77-0320712

Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payment other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign
Here

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

MAYOR'S YOUTH FUND CLOSING REPORT *

Date Mayor's Youth Fund was approved by council: 1/5/2023

Name of Organization: Seaside High School Boys Soccer

Contact: Servando Perez

Address: 2200 Noche Buena St, Seaside, CA 93955

Email/Phone: sperez@employnet.com/805-868-7112

Amount of Donation Received: \$3,000

What Items were purchased with Mayor's Youth Fund Donation:
Equipment and apparel (T-shirts and Jackets) will be purchase for 2023/2024 season

Please describe the activities and the date the group/individual participated in related to reduce, reuse and recycle? Please provide written description, brief City Council presentation, and/or photos.

Beach and trail clean up day. We decided to do a team outing once the season ended after the playoffs to go and clean up the beach and the trail. Activity completed 3/4/2023.

Signature: Servando Perez S. Perez

Date: 3/4/2023

*This form is due 60 days upon receipt of funding by the applicant. Organizations that do not comply within the 60 day time period may not apply for funding for the following year.

































CITY OF SEASIDE STAFF REPORT

Item No.: 8.D.

TO: City Council

FROM: Jaime M. Fontes, City Manager

BY: Dan Meewis, Recreation Director

DATE: January 18, 2024

SUBJECT: APPROVE A CO-SPONSORSHIP AND FEE WAIVER REQUEST FROM DELTA SIGMA THETA SORORITY, INC. FOR USE OF OLDEMEYER CENTER FOR TWO COMMUNITY EVENTS IN 2024: A HEALTH CONFERENCE AND THE ANNUAL JABBERWOCK PAGEANT & YOUTH ON PARADE EVENT

RECOMMENDATION

Approve a request from the Delta Sigma Theta Sorority for co-sponsorship and a fee waiver for the costs associated with their Annual Health Conference that will be on Saturday, March 16, 2024, and the annual Jabberwock Pageant & Youth on Parade event that will be on Saturday, April 27, 2024, in the amount of \$1,907.75.

BACKGROUND

The Monterey Peninsula Alumnae Chapter of Delta Sigma Theta Sorority, Inc. is requesting to hold two annual community events in 2024. The proposed events are: The Health Conference, and the Jabberwock Pageant and Youth on Parade event, and they are requesting co-sponsorship and fee waivers for both events. The Health Conference (formerly known as the Health Empowerment Conference) will benefit men, women and children. It will also be used as a platform to honor members of the community for their contributions, impact, and longevity. The Health Conference is an informative event which will cover health issues and preventable health measures. The purpose of the Jabberwock event will showcase local youth and their various talents, and it will also be a fundraiser for youth scholarships and other various youth programs.

Both of these events have been held annually at the Oldemeyer Center and all fees were waived in the past. Staff recommends that the organization pay only the non-refundable portion of \$98.25 for each event to go towards the building maintenance fund.

FISCAL IMPACT

Should the City Council approve the request for full fee waivers for both events, the approximate fiscal impact is as follows:

Health Conference on March 16, 2024:

Laguna Grande Hall Rental Fee: \$56.25 per hour X 9	\$ 506.25
Seaside Room Fee: \$37.00 for 9 hours X 3	\$ 111.00
Seahorse Room Fee: \$37.00 for 9 hours X 3	\$ 111.00
Non-Refundable Deposit	\$ 98.25
<u>Insurance</u>	<u>\$ 122.00</u>
TOTAL	\$ 948.50

Jabberwock Pageant Youth Talent on April 27, 2024:

Laguna Grande Hall Rental Fee: \$56.25 per hour X 14	\$ 787.50
Seaside Room Fee: \$37.00 for 4 hours X 2	\$ 74.00
Seahorse Room Fee: \$37.00 for 4 hours X 2	\$ 74.00
Non-Refundable Deposit:	\$ 98.25
<u>Insurance</u>	<u>\$ 122.00</u>
TOTAL	\$1,155.75

GRAND TOTAL FOR BOTH EVENTS: \$2,104.25

Should the City Council approve staff recommendation to waive all rental fees but require payment for the non-refundable deposit only, the fiscal impact is \$1,907.75.

ATTACHMENTS

1. Delta Sigma Theta Sorority Fee Waiver Request for Health Conference 2024
2. Delta Sigma Theta Sorority Fee Waiver Request for Jabberwock 2024
3. 501(c)(3) Information - Delta Sigma Theta Sorority

Reviewed for Submission to the City Council by:


Jaime M. Fontes, City Manager



SEASIDE CALIFORNIA

Fee Waiver Request Form

Parks and Recreation Division
986 Hilby Avenue, Seaside CA 93955
831-899-6800

CONTACT INFORMATION:

Organization: Monterey Peninsula Alumnae Chapter
Delta Sigma Theta Sorority, Inc
Name of Applicant: Lucille V. Standifer
Address: P.O. Box 1154 City: Seaside State: CA 93955
Phone: 831-809-6062 Email: 1V5747@pacbell.net
831-394-8480

EVENT INFORMATION:

Event Title: Annual Health Conference 2024
Event Description: Health Empowerment Conference for women and men
Event Date: March 16, 2024 Room(s) Requested: Seahorse, Seaside Laguna Grande
Time (including set-up): 8AM - 5PM Approximate Number of Guests: 200 Combo

ADDITIONAL INFORMATION:

Reason for Requesting Fee Waiver: We are a non-profit organization
and unable to cover all the cost of the event.

Have you received a Fee Waiver in the past? ☒ Yes, the event was on March 2023 ☐ No

What is your organization's tax identification number? 95-94-245-1757

What percentage of your members or participants resides in Seaside? 80%

Is your organization based in Seaside? ☒ Yes ☐ No

Is your organization able to provide liability insurance? ☒ Yes ☐ No

Will alcohol be served or sold at your event? ☐ Yes ☒ No

Applicant Signature: Lucille V. Standifer Date: 10-02-2023

(For Office Use Only)

Fee Waiver Request: ☐ Approved ☐ Denied ☐ Appealed

Security Deposit Required? ☐ Yes ☐ No

Staff Signature: _____ Date: _____

Notes: _____



POLICY REGARDING ROOM RENTAL FEES AND WAIVERS

Fees may be waived for activities that benefit the majority of Seaside residents. Any new organizations requesting fee waivers are required to submit a letter of intent and complete the Fee Waiver Request form to the Recreation Services Department. The application will be submitted to the City Manager or his designee for review and approval. In the event that the fee waiver request is denied by the City Manager, the request can be appealed to the City Council. Applicants must demonstrate that the following criteria are satisfied:

1. At least 60% of the organization's membership must consist of Seaside residents. The organization must provide documentation verifying membership residency.
2. The organization must be a 501(C)3 non-profit or public benefit organization and provide taxpayer identification number.
3. The organization must provide an in-kind service/donation to benefit and augment the City of Seaside. A written statement must be submitted with the application outlining specific donations and/or services provided by the organization to the City of Seaside.

FEE WAIVERS FOR MEETING ROOMS

1. Meetings are limited to four hours.
2. All organizations receiving fee waivers must give seven days notice of cancellation. If no notice is given of cancellation, the City reserves the right to deny further fee waiver requests.
3. Due to limited space, organizations may not request fee waivers for any more than one meeting room use per year; fee waivers are not intended to provide for ongoing weekly or monthly meeting use.
4. No faith based organizations may apply for fee waivers due to the separation of church and state.

AUDITORIUM RENTAL FEE WAIVER

Organizations requesting the use of the Auditorium must:

1. Pay the non-refundable portion of the deposit per event.
2. An organization requesting use of the auditorium for a special event or meeting may receive no more than one fee waiver request within a 90-day period.
3. Provide special event liability insurance. The following is required:
 - a. Provide an "Occurrence Made" liability insurance policy, naming the city as additionally insured, with limits of \$1 million per occurrence and \$2 million aggregate. A copy of that policy must be provided to the Recreation Services Department.
 - OR
 - b. Purchase Special Event Liability insurance through the Recreation Services Department at the time of fee waiver request. This insurance covers not only the city, but also those renting the facility.
4. Fundraising activities of any nature do not qualify for fee waivers.
5. Special events may be required to provide security at renter's expense. A photocopy of the contract must be on file with the Recreation Services Department. The number of security guards required is determined by the nature of the event and the numbers in attendance.

***A City-sanctioned organization is defined as "any community based group or organization that in cooperation with the Recreation Services Department, provides an entertainment, recreation and/educational service benefiting the citizens of Seaside."**

****All deposits are placed in the maintenance and janitorial fund designated for the upkeep and repair of the Oldemeyer Center.**



DELTA SIGMA THETA SORORITY, INC.
Monterey Peninsula Alumnae Chapter
P. O. Box 1154
Seaside, CA 93955

1913

President	Dr. Bettye L. Lusk
Vice President	Alfreda Cross
Treasurer	Lori A. Medina
Secretary	Lucille V. Standifer
Financial Secretary	Jasmayne Arnold

**We are asking the
City of Seaside to
Co-Sponsor and
requesting a Fee Waiver**

Health Conference

1. **DATE:** Saturday, March 16, 2024
2. **ROOMS Needed:** *8:00 am –3:00 pm*
 - Laguna Grande Hall (Main Auditorium)
 - Kitchen
 - Dance Studio
 - Seahorse Room
 - Seaside Room

The Monterey Peninsula Alumnae Chapter for Delta Sigma Theta Sorority, Inc. will hold their annual Health Conference community event March 16, 2024.

The Health Conference will benefit men, women, and children, and also honor members of the community for their contributions, impact, and longevity.

The Health Conference is an informative event which will cover health issues and preventable health measures.



SEASIDE CALIFORNIA

Facility Use Rental Request Form

Parks and Recreation Division
986 Hilby Avenue, Seaside CA 93955
831-899-6800

CONTACT INFORMATION:

Organization: Monterey Peninsula Alumnae Chapter
Delta Sigma Theta Sorority, Inc.

Name of Applicant: Lucille V. Standifer

Address: P.O. Box 1154 City: Seaside Zip: 93955

Phone: 831-809-6062 Email: lv5747@pacbell.net
831-394-8480

Day of Event Contact Name and Phone: March 16, 2024
Bettye J. Lusk 831-238-2125
Lucille V. Standifer 831-809-6062

☒ Resident ☐ Non-Resident

EVENT INFORMATION:

Event Title: Annual Health Conference 2024

*Please attach invitation or flyer if available.

Event Date: March 16, 2024 Approximate Number of Guests: 200

Reservation Time: 8AM - 5PM Event Time: 9AM - 4PM

*Laguna Grande Hall & Soper. Security guard(s) must be present for entire event time. See next page.

Special Instructions: Asking the City of Seaside to Co-Sponsor and
Requesting Fee Waiver

Request to use the City's: ☒ Podium ☒ Microphone ☒ Projector Screen
*Subject to availability **Projectors and other electronic equipment will not be provided

	Yes	No		Yes	No
Is the event open to the public?	☒	☐	Will refreshments be served?	☒	☐
Will admission be charged?	☐	☒	Will refreshments be sold?	☐	☒
Are you a non-profit organization?	☒	☐	Will you be using the kitchen?	☒	☐
Will there be music?	☐	☒	Will alcohol be served?	☐	☒
Will there be live music and/or DJ?	☐	☒	Will alcohol be sold?	☐	☒
Name of band or DJ: _____			*Alcohol is prohibited at youth oriented events		

APPLICANT WILL PROVIDE THE FOLLOWING ITEMS 30 DAYS PRIOR TO THE EVENT:

1. Full payment of all applicable fees
2. Copy of event security contract by licensed company (if applicable)
3. Proof of liability insurance
4. Copy of ABC license (if applicable)

2 rooms for
Breakout Sessions
Classroom Set-up
2 Podiums

I have read and agree to all pages in the rental agreement forms

Applicant Signature: Lucille V. Standifer

Date: 10-02-2023

(For Office Use Only)

Permit Fee: _____ Authorized Agent: _____ Date: _____

Note: Original to Resource Management/Recreation Department



SEASIDE CALIFORNIA

Facility Use Rental Request Form

Parks and Recreation Division
986 Hilby Avenue, Seaside CA 93955
831-899-6800

FACILITY SELECTION

☐ LAGUNA GRANDE HALL

Capacity: Dining: 225 / Theatre: 300
Dimensions: 128' X 120'

	Resident	Non-Res
Hourly Rate	\$56.25	\$154.00
Deposit	\$655.00	\$819.00
(Refundable)	(\$556.75)	(\$696.15)
Alcohol Deposit	\$638.00	\$798.00
(Refundable)	(\$414.70)	(\$518.70)

Liability Insurance: \$85-\$217

Security Guards: required 1 per 50 guests

- ☐ I will be using Hall only
- ☐ I will be using Hall & Kitchen only
- ☐ I will be using Hall, Kitchen & Dance Studio

☐ BAYONET MEETING ROOM

Capacity: Classroom: 30 / Theatre: 40
Dimensions: 24' X 20'

	Resident	Non-Res
Food Deposit	\$150	\$187.50
(Non Refundable)	(\$37.50)	(\$46.75)
Rate 0-3 hr.	\$43.75 /hr.	\$61.00 /hr.
After 3 hrs.	\$20 /hr.	\$28.00 /hr.

☐ BLACKHORSE MEETING ROOM

Capacity: Classroom: 40 / Theatre: 50
Dimensions: 28' X 26'

	Resident	Non-Res
Food Deposit	\$150	\$187.50
(Non Refundable)	(\$37.50)	(\$46.75)
Rate 0-3 hrs.	\$43.75 /hr.	\$76.00 /hr.
After 3 hrs.	\$20 /hr.	\$33.00 /hr.

☐ DANCE STUDIO

Capacity: Classroom: 35 / Theatre: 70
Dimensions: 26' X 24'

	Resident	Non-Res
Food Deposit	\$150	\$187.50
(Non Refundable)	(\$37.50)	(\$46.75)
Rate 0-3 hr.	\$43.75 /hr.	\$94.00 / hr.
After 3 hrs.	\$20.00 /hr.	\$44.00 / hr.

☒ SEAHORSE CONFERENCE ROOM

Capacity: 20 / Dimensions: 28' X 16'

	Resident	Non-Res
Rate 0-3 hrs.	\$43.75 /hr.	\$61.00 / hr.
After 3 hrs.	\$20 /hr.	\$28.00 /hr.

☒ SEASIDE MEETING ROOM

Capacity: Classroom: 40 / Theatre: 60
Dimensions: 32' X 26'

	Resident	Non-Res
Food Deposit	\$150	\$187.50
(Non Refundable)	(\$37.50)	(\$46.75)
Rate 0-3 hr.	\$43.75 /hr.	\$61.00 / hr.
After 3 hrs.	\$20 /hr.	\$28.00 / hr.

☐ SEASIDE COMMUNITY CENTER (SOPER)

Capacity: Dining: 85 / Theatre: 100
Dimensions: 128' X 120'

	Resident	Non-Res
Hourly Rate	\$59.25	\$83.00
Deposit	\$348.00	\$436.00
(Refundable)	(\$295.80)	(\$370.60)
Alcohol Deposit	\$638.00	\$798.00
(Refundable)	(\$414.70)	(\$518.70)

Liability Insurance: \$85-\$217

Security Guards: required 1 per 50 guests

- ☐ I will be using the Large Room only
- ☐ I will be using the Kitchen only
- ☐ I will be using the Large Room & Kitchen

☐ YOUTH EDUCATION CENTER

Two hour rentals: available Fridays and Saturdays
7:30-9:30 PM, and Sundays for any two hours
between 8 AM - 9 PM.

	Resident	Non-Res
Deposit	\$83	\$103.50
(Non Refundable)	(\$21)	(\$26)
0-25 Guests	\$172	\$215
26-50 Guests	\$187.00	\$234
51-75 Guests	\$205.00	\$257.00
Mini Golf	\$25	\$31
Extra 1/2 Hour	\$38	\$47.50

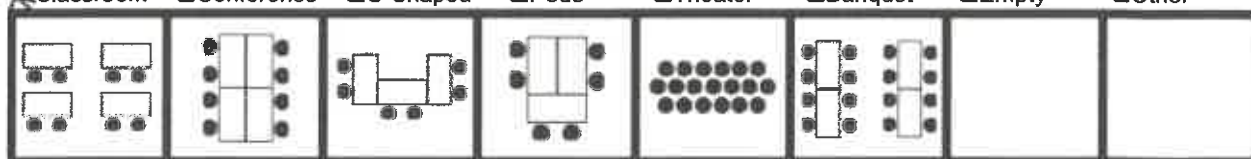
Non-Profit Rate: For Laguna Grande Hall, Seaside Community Center, and the Youth Education & Resource Center, non-profits may use the resident rate. For all other meeting rooms, non-profits may have up to 4 hours for \$37.00/\$47.00. Proof of 501(c)(3) required.

Security Guards: If required, security guards must be present for entire duration of event. Failure to comply or late security guards may result in deposit forfeited or event shut down completely.

SEATING CONFIGURATION

Review and select a seating configuration below. If you would like a different layout, please sketch your preferred layout in the box marked "other" or on the back of this sheet.

☐ Classroom ☐ Conference ☐ U-Shaped ☐ Pods ☐ Theater ☐ Banquet ☐ Empty ☐ Other





1. **OVERTIME:** Use of the facilities in excess of the time set forth above may result in overtime fee being charged.
2. **CANCELATION BY PERMITTEE:** Permittee must submit written notice of cancellation to the calendaring agent in order to be eligible for a refund. Refund requests made forty-five (45) days in advance will receive a full refund less a seven dollar (\$7) surcharge. Refund requests made thirty (30) - forty-five (45) days in advance will receive a full refund less the non-refundable portion of the security deposit. Refund requests made less than thirty (30) days in advance will receive a full refund less the entire security deposit.
3. **CANCELATION BY CITY:** This permit may be canceled without liability to the City under any of the following conditions: a) It is found to contain false or misleading information, (b) The Department finds that the proposed use will be detrimental to the public's health, (c) Any individual or group (members or guests) willfully or through negligence mistreats the equipment or violates any of the regulations, terms, and conditions established for use of the facilities, (d) Average attendance of scheduled activities falls below the standard established for each use area with the Center, (e) For failure to notify Center of cancellation of any date or dates covered by this permit, (f) Permittee defaults on or has not completed all conditions and requirements for use of facilities, (g) In case the Center or any part thereof shall be destroyed or damaged by fire or any other cause, or if other unforeseen occurrence, including strikes, labor disputes, war, or acts of military authorities shall render fulfillment of the permit difficult or impossible of performance, (h) The facility is needed by public necessity or emergency use, (i) Upon thirty (30) calendar days written notice to Permittee. Refund of rental fees shall be made where City cancels permit at least thirty (30) days prior to the date reserved, except when cancellation occurs under items (g) or (h) above.
4. **TRANSFERRING PERMIT:** Permit cannot be transferred, assigned, or sublet unless approved by the City in writing.
5. **ADVERTISING, SOLICITATION AND SALES:** No advertising or signs shall be exhibited and no sales made at the Center without the written permission of the City.
6. **COMPLETION OF REQUIREMENTS FOR USE OF FACILITIES:** Permittee must complete all requirements relating to use of the facilities within the time requirements specified.
7. **COMPLIANCE TO CONDITIONS OF USE:** The Permittee shall observe, obey, and comply with all applicable City, County, and Federal laws; and the policies, rules, regulations, terms, and conditions governing use of Center facilities. Permittee will forfeit all rents or other fees paid if evicted from premises for violation of it. Eviction shall not release Permittee from any obligations for the payment of the rents or other fees required to be paid under this permit for the term thereof.
8. **CONCESSION SALES:** Permittee will not engage in concession operations unless authorized in writing by Director/authorized staff.
9. **CONDUCT OF PERSONS:** Permittee shall be solely responsible for the orderly conduct of all persons using the premises by its invitation, either express or implied, during all times covered by the permit. The Department reserves the right to eject or cause to be ejected from the premises any person or persons objectionable due to unlawful conduct.
10. **DAMAGE TO FACILITY OR EQUIPMENT:** All property, equipment, and furnishings must be kept clean and undamaged, fair wear and tear accepted. Permittee causing damage or loss will be required to pay for same at current costs.
11. **EXITS:** At no time shall exits be covered or obstructed.
12. **FACILITIES CAPACITY:** Permittee shall not admit a larger number of persons than can be safely and freely moved about therein as determined by Building and Fire Codes.
13. **FLAMMABLE MATERIALS:** No flammable materials will be permitted to be used for decorations. All materials used for decorative purposes must be treated with flame proofing and be approved by the Fire Department.
14. **INDEMNITY:** Permittee shall indemnify and hold harmless by the City, its officers, employees, and agents, against any and all claims, demands, causes of action, personal injuries or death, damages whatsoever, directly or proximately resulting or caused by the use and occupation of the facilities described in the permit, whether such use is authorized or not or from act or omission of Permittee or any of its officers, agents, employees, guests, patrons, or invitees, and the Permittee shall, at its sole risk and expense, defend any and all suits, actions, or other legal proceedings which may be brought or instituted against City, its officers and employees, on any such claim, demand, or cause of action, and the Permittee shall pay any judgment or decree which may be rendered against the city, its officers, employees, and agents in any suit, action or other legal proceedings, and Permittee shall pay for any and all damages to the property of the City or of others, the loss or theft of such property, done or caused by Permittee, its officers, agents, employees, guests, patrons, and invitees.
15. **PAYMENT OF TAXES:** Payment of all Federal, and City taxes in connection with the event shall be the liability and responsibility of the Permittee.
16. **PERMITTEE RESPONSIBLE FOR CLEANLINESS OF FACILITY:** Facilities used by Permittee must be left in a clean and orderly condition. If additional maintenance is required, other than normal cleaning process, the Permittee will be charged for same.
17. **PERMITTEE RESPONSIBLE FOR PERMITS AND LICENSES:** The Permittee shall procure at his own expense all the required licenses and permits necessary for the intended use or activity covered by this permit.
18. **ALCOHOL:** No alcohol can be served to minors or at any youth-related event at the Oldemeyer Center or Seaside Community Center and can result in immediate closure of the event and loss of deposit. ALL alcohol is prohibited at ALL youth oriented events.
19. **SMOKING:** Smoking is prohibited within twenty (20) feet of entrances, exits and windows.
20. **USE OF RESERVED FACILITIES AND EQUIPMENT:** Permittee may use only those facilities and equipment specifically designated on this permit.
21. **CONSTRUCTION OF PERMIT:** In case of any doubts as to the interpretation of any provisions of this permit, the interpretation by the Recreation and Community Activities Director shall prevail. In addition, the Recreation and Community Activities Director shall have the sole power to decide and resolve matters not covered by this permit.
22. **SEVERABILITY:** If any part of this permit is for any reason held to be illegal, inapplicable, unenforceable, or unconstitutional, such decision shall not affect the validity of the remaining portions of the permit.
23. **SECURITY AND CLEANING DEPOSIT:** A deposit is required from any person or organization renting a room at the Center (according to current fees and charges). A portion of the deposit is non-refundable (according to current fees and charges) and the remaining deposit is refundable in whole or in part depending upon the condition of the room, walls, floors, carpets; whether



SEASIDE CALIFORNIA

Fee Waiver Request Form

Parks and Recreation Division
986 Hilby Avenue, Seaside CA 93955
831-899-6800

CONTACT INFORMATION:

Organization: Monterey Peninsula Alumnae Chapter
Delta Sigma Theta Sorority, Inc.

Name of Applicant: Lucille V. Standifer

Address: P.O. Box 1154 City: Seaside State: CA 93955

Phone: 831-809-6062 Email: lv5747@pacbell.net
831-394-8480

EVENT INFORMATION:

Event Title: Jabberwock 2024, Youth on Parade

Event Description: Showcase local talent from ages 18 and under
Highlights young ladies ages 5-18

Event Date: April 27, 2024 Room(s) Requested: See attached

Time (including set-up): 8:00 AM - 10:00 PM Approximate Number of Guests: 150

ADDITIONAL INFORMATION:

Reason for Requesting Fee Waiver: We are a nonprofit organization
and unable to cover all of the cost of the event

Have you received a Fee Waiver in the past? ☒ Yes, the event was on April 2017 ☐ No

What is your organization's tax identification number? 94-245-1757

What percentage of your members or participants resides in Seaside? 80%

Is your organization based in Seaside? ☒ Yes ☐ No

Is your organization able to provide liability insurance? ☒ Yes ☐ No

Will alcohol be served or sold at your event? ☐ Yes ☒ No

Applicant Signature: Lucille V. Standifer

Date: October 5, 2023

(For Office Use Only)

Fee Waiver Request: ☐ Approved ☐ Denied ☐ Appealed

Security Deposit Required? ☐ Yes ☐ No

Staff Signature: _____

Date: _____

Notes: _____



POLICY REGARDING ROOM RENTAL FEES AND WAIVERS

Fees may be waived for activities that benefit the majority of Seaside residents. Any new organizations requesting fee waivers are required to submit a letter of intent and complete the Fee Waiver Request form to the Recreation Services Department. The application will be submitted to the City Manager or his designee for review and approval. In the event that the fee waiver request is denied by the City Manager, the request can be appealed to the City Council. Applicants must demonstrate that the following criteria are satisfied:

1. At least 60% of the organization's membership must consist of Seaside residents. The organization must provide documentation verifying membership residency.
2. The organization must be a 501(C)3 non-profit or public benefit organization and provide taxpayer identification number.
3. The organization must provide an in-kind service/donation to benefit and augment the City of Seaside. A written statement must be submitted with the application outlining specific donations and/or services provided by the organization to the City of Seaside.

FEE WAIVERS FOR MEETING ROOMS

1. Meetings are limited to four hours.
2. All organizations receiving fee waivers must give seven days notice of cancellation. If no notice is given of cancellation, the City reserves the right to deny further fee waiver requests.
3. Due to limited space, organizations may not request fee waivers for any more than one meeting room use per year; fee waivers are not intended to provide for ongoing weekly or monthly meeting use.
4. No faith based organizations may apply for fee waivers due to the separation of church and state.

AUDITORIUM RENTAL FEE WAIVER

Organizations requesting the use of the Auditorium must:

1. Pay the non-refundable portion of the deposit per event.
2. An organization requesting use of the auditorium for a special event or meeting may receive no more than one fee waiver request within a 90-day period.
3. Provide special event liability insurance. The following is required:
 - a. Provide an "Occurrence Made" liability insurance policy, naming the city as additionally insured, with limits of \$1 million per occurrence and \$2 million aggregate. A copy of that policy must be provided to the Recreation Services Department.
 - OR
 - b. Purchase Special Event Liability insurance through the Recreation Services Department at the time of fee waiver request. This insurance covers not only the city, but also those renting the facility.
4. Fundraising activities of any nature do not qualify for fee waivers.
5. Special events may be required to provide security at renter's expense. A photocopy of the contract must be on file with the Recreation Services Department. The number of security guards required is determined by the nature of the event and the numbers in attendance.

***A City-sanctioned organization is defined as "any community based group or organization that in cooperation with the Recreation Services Department, provides an entertainment, recreation and/educational service benefiting the citizens of Seaside."**

****All deposits are placed in the maintenance and janitorial fund designated for the upkeep and repair of the Oldemeyer Center.**



DELTA SIGMA THETA SORORITY, INC.
Monterey Peninsula Alumnae Chapter
P. O. Box 1154
Seaside, CA 93955

1913

President	Dr. Bettye L. Lusk
Vice President	Alfreda Cross
Treasurer	Lori A. Medina
Secretary	Lucille V. Standifer
Financial Secretary	Jasmine Arnold

**We are asking the City of Seaside
to Co-Sponsor and
requesting a Fee Waiver**

Jabberwock

1. Saturday, April 27, 2024

2. **ROOMS Needed:**

a. 8:00 am – 12:00 Noon

- Laguna Grande Hall (Main Auditorium)
- Kitchen

b. 5:30 pm – 9:30 pm

- Laguna Grande Hall (Main Auditorium)
- Dance Studio
- Kitchen
- Seahorse Room
- Seaside Room

The Monterey Peninsula Alumnae Chapter for Delta Sigma Theta Sorority, Inc. will hold their annual community event, the Jabberwock Pageant, and Youth on Parade, April 27, 2024

Local Youth will be performing various talents.

The purpose of the Jabberwock event is to act as a fundraiser for youth scholarships and youth programs.



SEASIDE CALIFORNIA

Facility Use Rental Request Form

Parks and Recreation Division

986 Hilby Avenue, Seaside CA 93955

831-899-6800

Seahorse Room, Seaside room
Kitchen, Dance Studio
Laguna Grande Hall

CONTACT INFORMATION:

Organization: Monterey Peninsula Alumnae Chapter
Delta Sigma Theta Sorority, Inc

Name of Applicant: Lucille V. Standifer

Address: P.O. Box 1154 City: Seaside Zip: 93955

Phone: 831-809-6062 Email: lv5747@pacbell.net

Day of Event Contact Name and Phone: April 27, 2024
Bettye J. Lusk - 831-238-2125
Lucille V. Standifer 831-809-6062

☒ Resident

☐ Non-Resident

EVENT INFORMATION:

Event Title: Jabberwock 2024, Youth on Parade

*Please attach invitation or flyer if available.

Event Date: April 27, 2024 Approximate Number of Guests: 150

Reservation Time: 8:00 AM - 10:00 PM Event Time: 5:00 PM 10:00 PM

*Laguna Grande Hall & Soper: Security guard(s) must be present for entire event time. See next page.

Special Instructions: Asking the City of Seaside to Co-Sponsor and
requesting Fee Waiver

Request to use the City's: ☒ Podium ☒ Microphone ☒ Projector Screen

*Subject to availability

**Projectors and other electronic equipment will not be provided

	Yes	No		Yes	No
Is the event open to the public?	☒	☐	Will refreshments be served?	☒	☐
Will admission be charged?	☐	☒	Will refreshments be sold?	☐	☒
Are you a non-profit organization?	☒	☐	Will you be using the kitchen?	☒	☐
Will there be music?	☒	☐	Will alcohol be served?	☐	☒
Will there be live music and/or DJ?	☐	☒	Will alcohol be sold?	☐	☒
Name of band or DJ: _____			*Alcohol is prohibited at youth oriented events		

APPLICANT WILL PROVIDE THE FOLLOWING ITEMS 30 DAYS PRIOR TO THE EVENT:

1. Full payment of all applicable fees
2. Copy of event security contract by licensed company (if applicable)
3. Proof of liability insurance
4. Copy of ABC license (if applicable)

I have read and agree to all pages in the rental agreement forms

Applicant Signature: Lucille V. Standifer Date: October 5 2023

(For Office Use Only)

Permit Fee: _____ Authorized Agent: _____ Date: _____

Note: Original to Resource Management/Recreation Department



SEASIDE CALIFORNIA

Facility Use Rental Request Form

Parks and Recreation Division
986 Hilby Avenue, Seaside CA 93955
831-899-6800

FACILITY SELECTION

☐ LAGUNA GRANDE HALL

Capacity: Dining: 225 / Theatre: 300
Dimensions: 128' X 120'

	Resident	Non-Res
Hourly Rate	\$56.25	\$154.00
Deposit	\$655.00	\$819.00
(Refundable)	(\$556.75)	(\$696.15)
Alcohol Deposit	\$638.00	\$798.00
(Refundable)	(\$414.70)	(\$518.70)

Liability Insurance: \$85-\$217

Security Guards: required 1 per 50 guests

- ☐ I will be using Hall only
☐ I will be using Hall & Kitchen only
☐ I will be using Hall, Kitchen & Dance Studio

☐ BAYONET MEETING ROOM

Capacity: Classroom: 30 / Theatre: 40
Dimensions: 24' X 20'

	Resident	Non-Res
Food Deposit	\$150	\$187.50
(Non Refundable)	(\$37.50)	(\$46.75)
Rate 0-3 hr.	\$43.75 /hr.	\$61.00 /hr.
After 3 hrs.	\$20 /hr.	\$28.00 /hr.

☐ BLACKHORSE MEETING ROOM

Capacity: Classroom: 40 / Theatre: 50
Dimensions: 28' X 26'

	Resident	Non-Res
Food Deposit	\$150	\$187.50
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Rate 0-3 hrs.	\$43.75 /hr.	\$76.00 /hr.
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☐ DANCE STUDIO

Capacity: Classroom: 35 / Theatre: 70
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Food Deposit	\$150	\$187.50
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Capacity: 20 / Dimensions: 28' X 16'

	Resident	Non-Res
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☐ SEASIDE MEETING ROOM

Capacity: Classroom: 40 / Theatre: 60
Dimensions: 32' X 26'

	Resident	Non-Res
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(Non Refundable)	(\$37.50)	(\$46.75)
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☐ SEASIDE COMMUNITY CENTER (SOPER)

Capacity: Dining: 85 / Theatre: 100
Dimensions: 128' X 120'

	Resident	Non-Res
Hourly Rate	\$59.25	\$83.00
Deposit	\$348.00	\$436.00
(Refundable)	(\$295.80)	(\$370.60)
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(Refundable)	(\$414.70)	(\$518.70)

Liability Insurance: \$85-\$217

Security Guards: required 1 per 50 guests

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☐ I will be using the Kitchen only
☐ I will be using the Large Room & Kitchen

☐ YOUTH EDUCATION CENTER

Two hour rentals: available Fridays and Saturdays
7:30-9:30 PM, and Sundays for any two hours
between 8 AM – 9 PM.

	Resident	Non-Res
Deposit	\$83	\$103.50
(Non Refundable)	(\$21)	(\$26)
0-25 Guests	\$172	\$215
26-50 Guests	\$187.00	\$234
51-75 Guests	\$205.00	\$257.00
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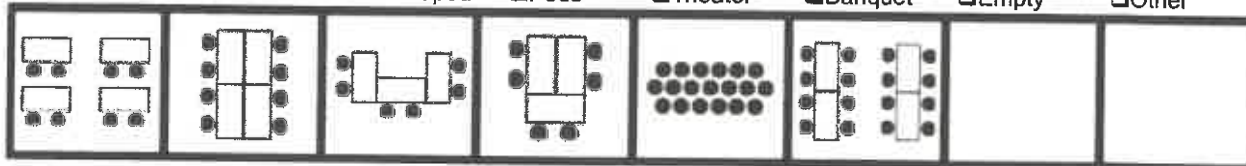
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SEATING CONFIGURATION

Review and select a seating configuration below. If you would like a different layout, please sketch your preferred layout in the box marked "other" or on the back of this sheet.

☐ Classroom ☐ Conference ☐ U-Shaped ☐ Pods ☐ Theater ☐ Banquet ☐ Empty ☐ Other





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15. **PAYMENT OF TAXES:** Payment of all Federal, and City taxes in connection with the event shall be the liability and responsibility of the Permittee.
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22. **SEVERABILITY:** If any part of this permit is for any reason held to be illegal, inapplicable, unenforceable, or unconstitutional, such decision shall not affect the validity of the remaining portions of the permit.
23. **SECURITY AND CLEANING DEPOSIT:** A deposit is required from any person or organization renting a room at the Center (according to current fees and charges). A portion of the deposit is non-refundable (according to current fees and charges) and the remaining deposit is refundable in whole or in part depending upon the condition of the room, walls, floors, carpets; whether



any breakage occurred or whether overtime was incurred beyond stated setup, cleanup or activity time. The City reserves the right to close down any party or activity that may in any way endanger the health or safety of any person or property. Any early closure of the facility may result in loss of deposits. Refundable deposits will be returned within thirty (30) days following the event date.

24. **SUPPLIES:** City staff is not authorized to provide supplies for your event.
25. **SECURITY GUARDS:** One guard per fifty participants is required for events that serve alcohol and/or have live/DJ music or dancing. The City reserves the right to require security for events.

IMPORTANT THINGS TO NOTE

- ✓ In order to secure a reservation, this form must be completed and submitted along with full payment to the Oldemeyer Center front desk.
- ✓ Reservations for the conference rooms must be made at least 7 days in advance and 30 days in advance for all other facilities.
- ✓ Please include a sketch of how you would like the room to be set up if it is different than the diagrams provided on this form. Our facility staff will do their best to prepare the room as shown in your diagram. Do not write "same as before."
- ✓ Food and beverage are allowed in certain rooms; please ask staff prior to providing refreshments.
- ✓ Do not move furniture from one room to another. If you have additional needs, please contact the facility staff.
- ✓ Please do not change rooms. If a different room is preferred and empty upon arrival, please check with the facility staff.
- ✓ Come prepared. Our staff is not authorized to provide supplies for your meeting.
- ✓ If you tape signs up regarding your meeting, please remove them upon your departure.
- ✓ Smoking is prohibited within 20 feet of entrances, exits and windows.
- ✓ In case of cancelation, please notify the Oldemeyer Center Front Office as soon as possible. Please see refund policy schedule below:

45 days in advance	Full refund, less a \$7 surcharge
30-45 days in advance	Full refund, less the non-refundable part of security deposit
Less than 30 days in advance	Full refund, less the entire security deposit
Less than 48 hours in advance	No refund

- ✓ *If alcohol is found on the premises (including the parking lot, stage, kitchen, etc.) and your contract prohibits the consumption of alcohol, the City of Seaside has the right to cancel your event and deposits and fees will NOT be refunded.
- ✓ *A one million dollar (two million aggregate) liability insurance policy is required. You can either purchase it through the city, or through another insurance company and provide us a copy of the policy naming the City of Seaside as co-insured.
- ✓ Use of our facilities requires you to provide licensed and bonded security guards. You must hire one guard per every fifty guests. A copy of the contract must be provided to the city at least 30 days prior to your event. Renters exceeding their stated attendance risk losing their deposit.

Food Sales and Prohibited Goods & Materials:

- ❖ All food providers within the city utilizing disposable food service ware shall use certified compostable products, or recyclable non-plastic products. This includes but is not limited to plates, napkins, straws, cups, bottles, lids, utensils, bowls, stirrers, beverage plugs, trays and hinged or lidded containers. Non-plastic single-use products shall be allowed only if they are currently accepted for composting or recycling by the designated waste hauler and the Monterey Regional Waste Management District.
- ❖ Applicants and vendors are prohibited: to use any PLASTIC water bottles, use Styrofoam/polystyrene packaging, and provide plastic straws unless requested by the customer self-identifying a need for a plastic straw.
- ❖ The use of balloons is prohibited at all City of Seaside parks and facilities.

Initials: _____



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501 Companion
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About

DELTA SIGMA THETA SORORITY MONTEREY PENINSULA ALUMNAE

SEASIDE, CALIFORNIA 93955

EIN: 94-2451757

Fraternity or sorority
Scholarships other
Other social activities

DEMOGRAPHIC

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CITY OF SEASIDE STAFF REPORT

Item No.: 8.E.

TO: City Council

FROM: Jaime M. Fontes, City Manager

BY: Dan Meewis, Recreation Director

DATE: January 18, 2024

**SUBJECT: APPROVE A FEE WAIVER REQUEST FROM MONTEREY
PENINSULA NAACP FOR COSTS ASSOCIATED WITH THEIR
COMMUNITY BUILDING EVENT WITH LOCAL POLICE CHIEFS
"BREAKFAST WITH THE BADGES"**

RECOMMENDATION

Approve the fee waiver request from the Monterey Peninsula NAACP for the use of Seaside Community Center, Soper Large Room to hold their Community Building Event with local police chiefs "Breakfast with the Badges" in the amount of \$856.80, the Organization to provide the City with the non-refundable portion of the deposit of \$52.20.

BACKGROUND

The Monterey Peninsula NAACP Council is requesting a fee waiver to help cover the cost associated with their Community Building Event with local police chiefs, "Breakfast with Badges". This event was on January 12, 2024, from 7:00 a.m. to 1:00 p.m. at Seaside Community Center, Soper Large Room. Their purpose for this event was to collaborate with local police chiefs, and other City leaders. Their last fee waiver request was submitted for their monthly meeting at the Oldemeyer Center from January 2020 to July 2020 and approved at the February 06, 2020, City Council meeting.

Since this request came in between scheduled City Council meetings the NAACP paid for the rental, and if the Council approves the request for the Fee Waiver, they will be refunded the fees minus the non-refundable portion of the deposit.

FISCAL IMPACT

The approximate fees which are applicable to this request are:

Seaside Community Center: Soper Large Room Fee	8 Hours @	\$474.00
59.25 per hour		
Insurance		\$ 87.00
Deposit		\$295.80
<u>Deposit Non-Refundable Portion</u>		<u>\$ 52.20</u>
TOTAL		\$909.00

Should the City Council approve the request with the staff recommendation to waive all rental fees but require payment for the non-refundable deposit only, the fiscal impact is \$856.80 out of account 100.3672.

ATTACHMENTS

1. NAACP Fee Waiver Request 2024
2. W-9 - NAACP Monterey County Branch
3. NAACP 501(c)(3) lookup information

Reviewed for Submission to the City Council by:


 Jaime M. Fontes, City Manager



**SEASIDE
CALIFORNIA**

Fee Waiver Request Form

Parks and Recreation Division
986 Hilby Avenue, Seaside CA 93955
831-899-6800

CONTACT INFORMATION:

Organization: NAACP Monterey County Branch
Name of Applicant: PATRICIA SPENCER, SECRETARY
Address: P.O. BOX 782 City: SEASIDE State: CA
Phone: 831-917-3000 Email: PASPERCE2018@GMAIL.COM

EVENT INFORMATION:

Event Title: Community Building: NAACP & POLICE CHIEFS
Event Description: BREAKFAST with the Badges
Event Date: JAN 12, 2024 Room(s) Requested: CDE AVE.
Time (including set-up): 7⁰⁰A - 1⁰⁰P Approximate Number of Guests: 50

ADDITIONAL INFORMATION:

Reason for Requesting Fee Waiver: non-profit organization: collaboration with City Leaders

Have you received a Fee Waiver in the past? ☐ Yes, the event was on _____ ☒ No

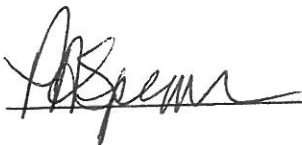
What is your organization's tax identification number? 94-6172829

What percentage of your members or participants resides in Seaside? 80%

Is your organization based in Seaside? ☒ Yes ☐ No

Is your organization able to provide liability insurance? ☒ Yes ☐ No

Will alcohol be served or sold at your event? ☐ Yes ☒ No

Applicant Signature: 

Date: 12-21-2023

(For Office Use Only)

Fee Waiver Request: ☐ Approved ☐ Denied ☐ Appealed

Security Deposit Required? ☐ Yes ☐ No

Staff Signature: _____

Date: _____

Notes: _____



SEASIDE CALIFORNIA

Facility Use Rental Request Form
Parks and Recreation Division
986 Hilby Avenue, Seaside CA 93955
831-899-6800

CONTACT INFORMATION

ROOM: COE AVENUE

Organization: Monterey County NAACP

Name of Applicant: PATRICIA SPENCER

Address: P.O. Box 782 City: SEASIDE Zip: 93955

Phone: 831-917-3000 Email: PASPERCE2018@GMAIL.COM

Day of Event Contact Name and Phone: PATRICIA SPENCER 831.917.3000

☒ Resident ☐ Non-Resident

EVENT INFORMATION (Note: **BALLOONS ARE NOT ALLOWED**)

Event Title: BREAKFAST WITH THE BADGES

**Please attach invitation or flyer if available.*

Event Date: JAN 12, 2024 Approximate Number of Guests: 50

Reservation Time (including set-up): 7:00A - 1:00p Event Time: 9:00A - 12:00p
**Laguna Grande Hall & Soper: Security guard(s) must be present for entire event time. See page 4.*

Special Instructions: Table set-up (Attached)

Request to use the City's: ☐ Podium ☐ Microphone ☐ Projector Screen
**Subject to availability **Projectors and other electronic equipment will not be provided*

	Yes	No		Yes	No
Is the event open to the public?	☐	☒	Will refreshments be served?	☒	☐
Will admission be charged?	☐	☒	Will refreshments be sold?	☐	☒
Are you a non-profit organization?	☒	☐	Will you be using the kitchen?	☒	☐
Will there be music?	☐	☒	Will alcohol be served?	☐	☒
Will there be live music and/or DJ?	☐	☒	Will alcohol be sold?	☐	☒
Name of band or DJ: _____			<i>*Alcohol is prohibited at youth oriented events</i>		

APPLICANT WILL PROVIDE THE FOLLOWING ITEMS 30 DAYS PRIOR TO THE EVENT:

1. Full payment of all applicable fees
2. Copy of event security contract by licensed company (if applicable)
3. Proof of liability insurance
4. Copy of ABC license (if applicable)

I have read and agree to all pages in the rental agreement forms.

Applicant Signature: [Signature] Date: 1-8-2024

(For Office Use Only)

Permit Fee: _____ Authorized Agent: _____ Date: _____

Note: Original to Parks & Recreation Department

Updated 08/23

Page 1 of 4

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. NATIONAL ASSOCIATION FOR ADVANCEMENT OF COLORED PEOPLE	
2 Business name/disregarded entity name, if different from above 1049 MONTEREY COUNTY BRANCH	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☒ Other (see instructions) ▶ 501 (c) 4	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions. 100 COLONEL DURHAM STREET	Requester's name and address (optional)
6 City, state, and ZIP code SEASIDE, CA 93955	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number										
			-				-			
or										
Employer identification number										
9	4		-	6	1	7	2	8	2	9

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶ <i>James Black</i>	Date ▶ <i>4/11/2022</i>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

Item Files

501c3 NATIONAL ASSOCIATION

501c3lookup.org/national-association-for-the-advancement-of-colored-people-1049-monterey-co_946172829

GoogleHolmailGmailFacebookWorkBillsCivicClerkCity of Seaside Fax...Sign In | Laserfiche...YouTubeMapsAll Bookmarks



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NATIONAL ASSOCIATION FOR THE ADVANCEMENT OF COLORED PEOPLE

1049 MONTEREY CO

SEASIDE, CALIFORNIA 93955

EIN: 94-6172829

Defense of human and civil rights

Other school related activities

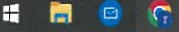
Propose support or oppose legislation

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2:52 PM
1/8/2024

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CITY OF SEASIDE STAFF REPORT

Item No.: 8.F.

TO: City Council

FROM: Jaime M. Fontes, City Manager

BY: Melissa Broadston, ESCA Program Manager

DATE: January 18, 2024

**SUBJECT: APPROVE ENVIRONMENTAL SERVICES COOPERATIVE
AGREEMENT (ESCA) QUARTERLY REPORT**

RECOMMENDATION

Approve report covering activities from September through December 2023, as presented in the agenda packet.

BACKGROUND

The Fort Ord Reuse Authority (FORA) officially closed all operations on June 30, 2020. Prior to sunset, the City of Seaside and FORA entered into a Memorandum of Agreement nominating Seaside as FORA's Environmental Services Cooperative Agreement (ESCA) Successor-In-Interest (Successor). Seaside is now responsible to perform the remaining Long-Term Obligations (LTO) management responsibilities related to U.S. Army (Army) Munitions and Explosives of Concern (MEC) on ESCA property until June 30, 2028. A summary of the ESCA remediation program to date is provided below. A quarterly report is required to be prepared and submitted to the Army after review and acceptance by the City Council. This report covers activities from September 1, through December 31, 2023.

FORA ESCA Remediation Program Background:

In 2007, the Army and FORA entered into an agreement for Army-funded ESCA for the removal of remnant MEC on 3,340 acres of the former Fort Ord. Under the ESCA terms, the Army awarded FORA approximately \$98 million to perform Comprehensive Environmental Response Compensation and Liability Act (CERCLA) MEC cleanup on those parcels. FORA also entered into the Administrative Order on Consent (AOC) with the United States Environmental Protection Agency (EPA) and California Department of Toxic Substance Control (DTSC) (collectively referred to as regulatory agencies) defining FORA's contractual conditions to complete the Army remediation obligations for

the "ESCA parcels." FORA received ESCA property ownership after EPA approval and gubernatorial concurrence under a Finding of Suitability for Early Transfer in 2009.

The ESCA properties received Records of Decision (ROD) documenting controls required to protect public health and safety and Land Use Control Implementation Plan (LUCIP) / Operation and Maintenance Plan (OMP) implementation, operation and maintenance ROD controls tailored to individual site conditions and historic MEC use. The final ESCA LUCIP/OMP documents were accepted by the Army and Regulators in February 2019. These ESCA properties received the last EPA Remedial Action Completion letter in February 2019. The EPA issued a site-wide ESCA remedial completion certificate in April 2020.

Remedial Action Completion initiated the Army's long-term obligations on ESCA properties. To complete the ESCA and the AOC obligations, the Successor, Seaside, is required to complete a truncated series of tasks until the expiration in 2028 to include site investigation and monitoring, ensuring compliance with the land use controls for ESCA parcels by land holding jurisdictions, mitigation, monitoring, reporting for any potential or found munitions and explosives of concern, and public information and outreach regarding land use. Should any instances of MEC occur, the contractors of Arcadis, Inc., Weston Solutions, Inc. and Westcliffe Engineers, Inc. will assist with providing LTO support services.

ESCA QUARTERLY UPDATE

Jurisdiction Coordination

ESCA property could not be transferred to the jurisdictions until Army deed modifications and issuance of the Army CERCLA Warranties/Deed Amendments were completed. The ESCA property Army CERCLA Warranty and Deed modification documents were signed by FORA at Army Headquarters in Washington, D.C. and Recorded in Monterey County on June 26, 2020. The receiving jurisdictions signed and recorded these deeds and have final ownership of their ESCA properties. Seaside is working with the City of Monterey to complete the transfer of parcel E29b.3.1. Seaside is also working with the Army on the Army's transfer of two Economic Development Conveyance parcels to Monterey-Salinas Transit (Parcels L2.3 and L2.4.1). Coordination with the Monterey County Assessor's Office, Monterey County Health Department, and jurisdictions continues for corrections in the Geographic Information System data and land use control data. Significant progress has been made to complete the Quit Claim Deeds that will convey the Comprehensive Environmental Response, Compensation and Liability Act warranties (not related to munitions) for several parcels.

ESCA staff continues to host LTO Management, and Property, Planning, Police, and Property Manager Meetings with all land holding jurisdictions, as well as the EPA and DTSC, to discuss and review projects, or other activities as outlined by the LUCIPs that are included with their properties.

ESCA continued work with Monterey County and various jurisdictions and agencies for a smooth completion of data collection and subsequent development of the 23-24 Annual Land Use Control Report. As noted above, ESCA continues to work closely with Monterey County's Geographic Information Staff (GIS) to ensure that all remaining data corrections are made prior to the next (December 1, 2024) Land Use Control report submission. ESCA provided jurisdictions with GIS data that they can download to their phone to better assist with onsite parcel and land use control verification. This assistance continues to be offered as new staff members on-board.

ESCA coordination related to the revision of the Construction Support Plan for the Seaside storm water infiltration system installation/repair project is still in progress. ESCA also assisted with updates to the Construction Support Plans for the Monterey One Water pipeline Phase 4 and the California Central Coast Veteran's Cemetery appreciation wall.

Based on the history of the former Fort Ord as an Army base, munitions may be encountered during reuse of the property. ESCA outreach specific to the munitions safety awareness class at FortOrdSafety.com serves as an important resource to remind community members who might discover suspicious objects to follow the **3Rs of explosives safety – Recognize, Retreat, and Report**. ESCA is responsible for the maintenance and participant tracking for the English and Spanish version of the free on-line training class at Fort Ord Safety.com. The training at FortOrdSafety.com supplements and compliments the Army's on-site munitions safety training program as an important community asset for the use of the lands of the former Fort Ord. Participation for this training remains robust. At the end of January, ESCA will send the annual reminder to take the munitions recognition safety training class to key municipalities, agencies, property owners, and contractors with possible intrusive activities on Fort Ord ESCA lands.

The ESCA team continues to conduct weekly patrols of Seaside's ESCA properties and bi-weekly patrols of other ESCA properties. ESCA patrols also included debris and invasive weed removal.

ESCA provided program updates at the Army's BRAC Cleanup Team meeting dedicated to munitions on October 27, 2023. ESCA also participated in the Coordinated Resource Management Team meeting on December 4, 2023, and a meeting with Department of the Army officials on December 14, 2023.

NEXT QUARTER GOALS

During the next quarter, the ESCA Program will be focusing on the following tasks.

- ESCA "refresher" training will be provided to Del Rey Oaks.
- ESCA will offer "refresher" training to Monterey Peninsula Parks District.
- Continue coordination supporting completion of property transfers.

- ESCA will also continue coordination with jurisdictions and extensive public outreach on the Munitions Recognition and Safety Training which is available at FortOrdSafety.com. ESCA will also send the annual reminder for this class to key municipalities, property owners, contractors, and agencies in January.
- ESCA will continue coordination of tasks related to the Pollution Legal Liability insurance.
- ESCA will continue weekly inspection and monitoring of activities on ESCA lands.
- ESCA will continue follow-up of incidents of concern.
- ESCA will continue assistance and coordination with munitions documentation such as after action reports, Construction Support Plans, and notifications for projects located in ESCA properties with soil disturbances of less than 10 cubic yards with low probability of encountering munitions.
- ESCA will assist other jurisdictions with questions related to ESCA land use controls.
- Finally, ESCA will launch a “read your deeds” campaign with the other jurisdictions to ensure that the information and parcel boundaries are correctly reflected in the County’s GIS databases.

FISCAL IMPACT

None. The actual cost to Seaside of these Army obligations will be fully reimbursed.

ATTACHMENTS

None

Reviewed for Submission to the City Council by:



Jaime M. Fontes, City Manager



CITY OF SEASIDE STAFF REPORT

Item No.: 8.G.

TO: City Council

FROM: Jaime M. Fontes, City Manager

BY: Nisha Patel, Public Works Director/City Engineer
Leslie Llantero, Assistant Engineer

DATE: January 18, 2024

SUBJECT: ADOPT A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE AN AMENDMENT TO THE PROFESSIONAL SERVICE AGREEMENT WITH WALLACE GROUP FOR ADDITIONAL CONSTRUCTION MANAGEMENT AND INSPECTION SERVICES FOR FERNANDO PARK IMPROVEMENTS PROJECT FOR AN AMOUNT NOT TO EXCEED \$16,516.00

RECOMMENDATION

Adopt a resolution authorizing the City Manager to execute an amendment to the professional service agreement with Wallace Group for an amount not to exceed \$16,516.00 to provide additional construction management and inspection services for the Fernando Park Improvements Project.

BACKGROUND

Fernando Park is located on Fernando Street between Mingo Avenue and San Pablo Avenue. Fernando Park is a small park that does not have any amenities other than a bench. The Fernando Park improvements Project (Project) involves earthwork and grading, play equipment, an accessible picnic table with bench, hand sanitation station, wood chip play surfacing, an accessible ramp, rock wall, concrete curbs, and a concrete walkway. On November 2, 2023, the City Council authorized \$57,000 of additional construction contingency from the Neighborhood Improvement Commission funds to the construction agreement with Kraemer Engineering Inc. for the construction of the northern concrete pathway, and the installation of a barbecue and bench.

During the construction, the contractor encountered a waterline in conflict with the playground equipment. Due to the tight playground fall zone configuration, the playground equipment could not be moved to avoid the waterline. Upon further

investigation of the waterline, it was determined that the waterline valve was broken and in need of repair. Public Works, with assistance from the contractor, repaired the water valve and relocated the waterline. The additional work added 6 working days to the contract.

The Wallace Group (Wallace) entered into a professional services agreement on August 17, 2023 to perform construction management and inspection services for the Project for an amount not to exceed \$38,484.00, which included a 20% construction contingency. The services of the agreement include pre-construction coordination, submittal review, contractor coordination, response to contractor's request for information, processing change order requests, quantity calculations, progress estimates, daily inspections, site documentation, materials testing coordination, and project closeout. The Project was scheduled to take 65 calendar days and required daily oversight of the contractor.

Due to the additional concrete pathways and site amenities work that was added at the request of the City and the unforeseen waterline relocation, Wallace is requesting a budget amendment for completing additional construction management and inspection services for the Project. This added significant scope and time to the overall project and required design support and review, change order negotiations, additional site construction observation services, material testing, and project management that was not originally included as part of the project or included in the original service proposal.

Staff recommends adopting a resolution authorizing the City Manager to execute an amendment for an amount not to exceed \$16,516.00 to the professional service agreement with Wallace Group to provide additional construction management and inspection services for the Fernando Park Improvements Project.

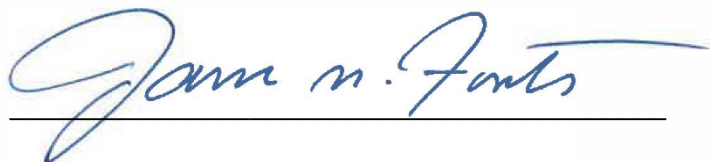
FISCAL IMPACT

There are sufficient funds in the Project account (342-8910-9582) to accommodate an amendment in the amount of \$16,516.00 to the Wallace Group professional services agreement.

ATTACHMENTS

1. Resolution
2. Amendment #2

Reviewed for Submission to the City Council by:



Jaime M. Fontes, City Manager

RESOLUTION NO. 24-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE

APPROVING AN AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH WALLACE GROUP TO PERFORM ADDITIONAL CONSTRUCTION MANAGEMENT AND INSPECTION SERVICES FOR THE FERNANDO PARKS IMPROVEMENTS PROJECT FOR AN AMOUNT NOT TO EXCEED \$16,516.00

WHEREAS, the Fernando Parks Improvements Project (Project) is adopted in the fiscal year 2023/2024 Capital Improvement Program (CIP) annual budget; and

WHEREAS, on August 17, 2023, the City entered into a Professional Services Agreement (PSA) with Wallace Group to provide construction management and inspection services for the Fernando Park Improvements Project in the amount of \$38,484.00, including 20% contingency; and

WHEREAS, on November 2, 2023, the City authorized \$57,000.00 of additional construction contingency to the construction agreement with Kraemer Engineering Inc. for the construction of the northern concrete pathway and stairs, installation of a barbecue and bench; and

WHEREAS, during the course of construction, the contractor encountered a waterline in conflict with the playground equipment that needed to be relocated, which as a result added 6 working days to the Project; and

WHEREAS, due to the additional northern concrete pathway and stairways, and site amenities work which was added at the request of the City and the unforeseen waterline relocation, Wallace is requesting a budget amendment for completing additional construction management and inspection services for the Project; and

WHEREAS, the added work and unforeseen work added significant scope and time to the overall Project and required design support and review, change order negotiations, additional site construction observation services, material testing, and project management that was not originally included as part of the Project or included in the original service proposal; and

WHEREAS, based upon the construction management and inspection services necessary to complete and close out the Project, an additional amount of \$16,516.00 is needed.

NOW, THEREFORE BE IT RESOLVED, that the City Council of the City of Seaside does hereby authorizes the City Manager to execute an amendment to the Professional Services Agreement with Wallace Group to perform additional construction management and inspection services for the Fernando Park Improvements Project for an amount not to exceed \$16,516.00.

PASSED AND ADOPTED at a Regular meeting of the City Council of the City of Seaside duly held on the 18th day of January 2024, by the following vote:

AYES:	COUNCIL MEMBERS:
NOES:	COUNCIL MEMBERS:
ABSENT:	COUNCIL MEMBERS:
ABSTAIN:	COUNCIL MEMBERS:

APPROVED:

Ian N. Oglesby, Mayor

ATTEST:

Dominique L. Davis, City Clerk

APPROVED TO FORM:

Sheri L. Damon, City Attorney

CONTRACT AMENDMENT #2
PROFESSIONAL SERVICES
City of Seaside

Date: January 18, 2024

Change Requested by: City X Consultant

Contract Date

Project Name

08/17/2023

Construction Management Services for Fernando Park Improvements

To (Consultant): The Wallace Group, 612 Clarion Court, San Luis Obispo, CA 93401

You are directed to make the following changes to the Contract Documents or amend the following described work not included in the contract documents for this project.

The purpose of this addendum is to provide additional professional services related to the project named above. The contract terms and conditions shall not be modified except for as stated herein.

MODIFY the following text in **Section 2, "Services."**

Consultant shall perform the tasks described and set forth in Exhibit A, A1, and A2 attached hereto and incorporated herein as though set forth in full. Consultant shall complete the tasks according to the schedule of performance which is also set forth in Exhibit A, A1, and A2.

MODIFY the following text in **Section 22, "Contents of Request for Proposal and Proposal."**

Consultant is bound by the contents of City's Request for Proposal, Exhibit "D" hereto and incorporated herein by this reference, and the contents of the proposal submitted by the Consultant, Exhibit A, A1, and A2 attached hereto.

Original Contract Amount	Previous CCO Total (Not including this Amendment)	This Amendment Total	Revised Contract Amount
\$32,070.00	\$6,414.00	\$16,516.00	\$55,000.00
Original Contract Time	Original Completion Date	Days To Date (Including This Amendment)	Revised Completion Date
10 Months	June, 30, 2024	0	June, 30, 2024

SUBMITTED BY:		
	Nisha Patel PW Director / City Engineer	1/8/24
Signature	Name and Title	Date
CITY APPROVAL BY:		
	Jaime M. Fontes City Manager	
Signature	Name and Title	Date

CONSULTANT ACCEPTANCE BY:		
	Zachary Teske, PE C87350 Director of Construction Management	1/5/2024
Signature	Name and Title	Date

Exhibit A2

CONTRACT AMENDMENT

Project Name: Fernando Park Improvements	CA No. 02
Client Name: City of Seaside	Project/Phase No. 1284-0035
Attention: Nisha Patel, Public Works Director/ City Engineer	Date: 1/2/2024
Address: 440 Harcourt Ave, Seaside CA 93955	



Wallace Group requests the Client's authorization to proceed with revisions to the contract agreement for the above referenced project as herein described. Approval below incorporates this document as a part of the original contract signed August 17, 2023. If approved, please return one signed original Contract Amendment to Wallace Group.

Description and Purpose of the Revision(s)

We are requesting additional budget of \$16,516 for completing additional construction management and inspection services at Fernando Park due to the additional concrete pathways and site amenities work that was performed at the request of the City as part of Change Order #1. This added significant scope and time to the overall project and required design support and review, change order negotiations, additional site construction observation services, material testing, and project management that was not originally included as part of the project or included in our service proposal.

CIVIL AND
TRANSPORTATION
ENGINEERING

CONSTRUCTION
MANAGEMENT

LANDSCAPE
ARCHITECTURE

MECHANICAL
ENGINEERING

PLANNING

PUBLIC WORKS
ADMINISTRATION

SURVEYING /
GIS SOLUTIONS

WATER RESOURCES

Revision(s) Represent:

- ☐ a change in previous instructions
- ☒ a change in Scope of Services
- ☐ other:

Revision(s) Fee:

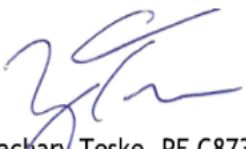
- ☒ hourly (time & materials): \$16,516
- ☐ progress billing:
- ☐ not-to-exceed w/o authorization: \$

Revision(s) will be invoiced as:

- ☒ increase to an item within the existing contract
- ☐ a new item added to existing contract

Issued by,
WALLACE GROUP, a California Corporation

APPROVED BY CLIENT:


Zachary Teske, PE C87350
Director of Construction Management
612 Clarion Court
San Luis Obispo
California 93401
T 805 544-4011
F 805 544-4294
www.wallacegroup.us

Signature

Printed Name

Title

Date

WALLACE GROUP
A California Corporation

612 CLARION CT
SAN LUIS OBISPO
CALIFORNIA 93401

T 805 544-4011
F 805 544-4294



CITY OF SEASIDE STAFF REPORT

Item No.: 9.A.

TO: City Council

FROM: Jaime M. Fontes, City Manager

BY: Mary Gutierrez, Fire Chief

DATE: January 18, 2024

**SUBJECT: AMEND SEASIDE MUNICIPAL CODE CHAPTER 8.32
FIREWORKS; ADDING SECTION 8.32.211 - CURFEW FOR USE
OF SAFE AND SANE FIREWORKS (FIRST READING, ROLL CALL
VOTE)**

RECOMMENDATION

Pass to print an ordinance amending the City of Seaside Municipal Code Chapter 8.32 fireworks; adding section 8.32.211 - Curfew for the use of Safe and Sane Fireworks.

BACKGROUND

At the October 5, 2023, Regular City Council meeting, the city council discussed and made decisions regarding changes to the use of Safe and Sane fireworks in the city. The police and fire departments presented eleven (11) recommendations for discussion.

One of the recommendations included having a curfew for the use of safe and sane fireworks during the period when they are sold surrounding the 4th of July holiday period. The city council approved eight (8) of the eleven (11) recommendations. The recommendation to have a curfew necessitates an addition to the City of Seaside Municipal Code Chapter 8.32 fireworks. Section 8.32.211 will be added - Curfew for the use of Safe and Sane fireworks will be added.

Below is a review of the recommendations to be adopted in July 2024.

1. Include parking enforcement team on July 4. - Majority voted YES
2. Increase the number of drones deployed - Majority voted YES
3. Recommend Safe and Sane zones within the City - Majority voted NO
4. Pass out educational fliers to problematic areas earlier - Majority voted YES
5. Increase educational outreach - Majority voted YES
6. Recommend NO PARKING signs / curbs / on General Jim Moore - Majority voted YES

7. Host community meeting to obtain community feedback - Majority voted YES
8. **Curfew for use of Safe and Sane fireworks - Majority voted YES**

8.32.211 - Curfew for use of Safe and Sane Fireworks.

There will be a 10:00 p.m. curfew each evening for the use of Safe and Sane Fireworks.

The curfew will go into effect on the first day of the sale of safe and sane fireworks, beginning at 12:00 June 28, and ending at 10:00 p.m. on July 5 (the final day of sales).

Per Ordinance No. 1014 – Ordinance of the City Council of the City of Seaside. The use of Safe and Sane fireworks is permitted during that period, beginning at 12:00 p.m. on June 28 and ending at 10:00 p.m. July 5 of the same year.

9. Enhance enforcement of Sane and Sane fireworks use after the 10:00 curfew - Majority voted YES
10. Sale of Safe and Sane fireworks shall only be sold to city of Seaside residents. - Majority voted NO
11. Discontinue sale of Safe and Sane fireworks on city-owned property. - Majority voted NO

FISCAL IMPACT

No fiscal impact

ATTACHMENTS

1. Fire Works Ordinance chapter 8.32 with Addition November 16_2023 Council Meeting
2. Fireworks Ordinance_ First Reading November 16_2023

Reviewed for Submission to the City Council by:


Jaime M. Fontes, City Manager

Chapter 8.32

FIREWORKS

Sections:

- 8.32.010 Purpose.
- 8.32.020 Definitions.
- 8.32.030 General prohibition against possession, use, or sale of fireworks.
- 8.32.040 Exception – Public displays and special events – Agricultural and wildlife fireworks – Model rockets.
- 8.32.050 *Repealed.*
- 8.32.060 *Repealed.*
- 8.32.070 *Repealed.*
- 8.32.080 *Repealed.*
- 8.32.090 *Repealed.*
- 8.32.100 *Repealed.*
- 8.32.110 *Repealed.*
- 8.32.120 Revocation of permit.
- 8.32.130 Seizure of fireworks.
- 8.32.140 Police and fire department illegal fireworks operation plan and after action report.
- 8.32.150 *Repealed.*
- 8.32.160 *Repealed.*
- 8.32.170 *Repealed.*
- 8.32.180 Manufacture of fireworks prohibited.
- 8.32.190 Administrative fines and penalties.
- 8.32.200 Concurrent authority.
- 8.32.210 Fees deemed debt to the city.

8.32.211 Curfew for use of Safe and Sane Fireworks.

* Prior legislation: Ords. 368, 369, 589, 760 and 884, and prior code §§ 8-100 – 8-109.

8.32.010 Purpose.

The purpose of this chapter is to regulate the possession, use, storage, sale and display of fireworks within the city of Seaside. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.020 Definitions.

When used in this chapter, the following words shall have the meanings ascribed to them in this section:

“Affiliated organizations,” for purposes of this chapter, shall be presumed to be the following:

1. Organizations incorporated under the same charter or organization and their auxiliaries if the auxiliary is incorporated under the same charter;
2. Organizations sharing the same officers and/or place of meetings and/or national parent organization;
3. Subdivisions and/or fractional divisions however named or delineated of organizations.

“Citation” means an administrative citation issued pursuant to this section to remedy a violation.

“Citee” means any person served with an administrative citation charging him or her as a responsible person for violation.

“City” means the city of Seaside.

“Code” means the city of Seaside Municipal Code.

“Code enforcement officer” or “CEO” means any employee or agent of the city of Seaside designated by the city council to enforce any provision of this code.

“Dangerous fireworks” means fireworks as listed and defined in California Health and Safety Code Sections 12505 and 12561 and the relevant sections of Title 19 of the California Code of Regulations, as the same may be amended from time to time.

“Eligible nonprofit organization” means a duly organized nonprofit, tax exempt charitable, religious, civic, patriotic, or community service association, organization, or corporation (collectively “the organization”) which has met all the following criteria continuously for a minimum period of one year immediately preceding the filing of an application for a permit to display for sale or to sell safe and sane fireworks.

1. The organization must be a duly organized nonprofit entity which has tax exempt status from the Internal Revenue Service or the Franchise Tax Board, or which is an organization affiliated with and operating solely in support of an elementary school, junior high school, high school, university or community college that is located within the city of Seaside and that serves, in whole or in part, residents of the city of Seaside.
2. The organization must have its principal place of business and principal meeting place within the city of Seaside and must hold its regularly scheduled meetings within the city of Seaside.
3. The organization must be one which provides direct and regular community services and benefits to the residents of the city of Seaside.
4. The organization must not have had a permit to sell revoked within twenty-four months prior to the organization’s submittal of an application for a permit to sell.

“Exempt fireworks” means any special item containing pyrotechnic compositions which the state Fire Marshal, with the advice of the state fire advisory board, has investigated and determined to be limited to industrial, commercial, and agricultural use, or religious ceremonies when authorized by a permit granted by the authority having jurisdiction.

“Fireworks” means any device containing chemical elements and chemical compounds capable of burning independently of the oxygen of the atmosphere and producing audible, visual, mechanical, or thermal effects which are useful as pyrotechnic devices or for entertainment. These items include, but are not limited to, devices designated by the manufacturer as fireworks, torpedoes, skyrockets, roman candles, rockets, Daygo bombs, sparklers, party poppers, paper caps, chasers, fountains, smoke sparks, aerial bombs, and fireworks kits. These terms include both “dangerous fireworks” and “safe and sane fireworks.”

“Fireworks sales permit” or “permit” means a permit issued pursuant to this chapter authorizing the display for sale and the sale of state-approved fireworks.

“Fireworks stand” means any building, counter, or other structure of a temporary nature used in the sale, the offering for sale, or display for sale of “safe and sane fireworks.”

“Fireworks wholesaler” and “fireworks distributor” means a person, other than an importer, exporter, or manufacturer selling only to wholesalers, who sells fireworks to a retailer or any other person for resale. It also includes any person who sells dangerous fireworks to public display permittees.

“Hearing officer” means the person appointed by the city manager to serve as the hearing officer for administrative hearings hereunder.

“Issuance” or “issued” means:

1. The preparation and service of an administrative fine citation to a citee in the same manner as a summons in a civil action in accordance with Article III (commencing with Section 415.10) of Chapter 4 of Title 5 of Part 2 of the Code of Civil Procedures; or

2. Mailing of administrative fine citation to the citee by certified mail with return receipt, to the address shown on the official records of the county assessor; or

3. By personally serving the responsible party by personal delivery of the administrative fine citation or by substituted service. Substituted service may be accomplished as follows:

a. By leaving a copy at the recipient's dwelling or usual place of abode, in the presence of a competent member of the household, and thereafter mailing by first class mail, postage prepaid, a copy to the recipient at the address where the copy was left; or

b. In the event the responsible party cannot be served by first class mail, postage prepaid, or cannot be personally served and has a property manager or rental agency overseeing the premises, substituted service may be made upon the property manager or rental agency or may be effected by posting the property with the administrative fine citation and mailing a copy by first class mail, postage prepaid, to the responsible party in violation at the address of the property where the violation exists.

"Permittee" means an eligible nonprofit organization to which a permit has been issued pursuant to this chapter.

"Person" means any person, partnership, organization, firm, corporation, association or any combination thereof, or any city, county, city and county, and state, and shall include any of their employees and authorized representatives.

"Principal place of business" and "principal meeting place" includes, but is not limited to, a permanent structure, playing field, geographic area, or service population which resides in or is located within the city of Seaside.

"Public display of fireworks" means an entertainment feature where the public is admitted or permitted to view the display or discharge of fireworks, including but not limited to those defined in this chapter.

"Responsible person" means a person who causes a violation of this chapter to occur or allows a violation to exist or continue, by his or her action or failure to act, or whose agent, employee or independent contractor causes a violation to occur, or allows a violation to exist or continue. There is a rebuttable presumption that the record owner of a residential parcel, as shown on the county's latest equalized property taxes assessment rolls, and a lessee of a residential parcel has a notice of any violation existing on said property. For purposes of this chapter, there may be more than one responsible person for a violation. Any person, irrespective of age, found in violation of any provision of this chapter may be issued a citation in accordance with the provisions of this chapter. Every parent, guardian or other person, having the legal care, custody or control of any person under the age of eighteen years, who knows or responsibly should know that a minor is in violation of this chapter, may be issued a citation in accordance with the provisions of this chapter, in addition to any citation that may be issued to the offending minor.

"Violation" or "violates" means any violation of any provision of this chapter. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.030 General prohibition against possession, use, or sale of fireworks.

Except as otherwise provided in this chapter, no person shall possess, sell, use, display, explode, or discharge any fireworks within the city of Seaside. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.040 Exception – Public displays and special events – Agricultural and wildlife fireworks – Model rockets.

A. The display of fireworks shall be permitted as a part of an entertainment feature which is either a city-sponsored or co-sponsored event or for which a special event permit has been issued pursuant to SMC 17.62.040(E)(3) and to which the general public is admitted.

B. It shall be unlawful for any person to possess, sell, furnish, or give away, or offer or expose for sale, or fire, discharge, or explode, any agricultural and wildlife fireworks within the city of Seaside without first obtaining a permit to do so from the fire chief. The permit shall not be transferable and shall particularly describe the place where agricultural and wildlife fireworks are to be stored, sold, or discharged. Such permit shall be for such length of time as the fire chief shall determine, but in any event, not to exceed twelve months.

C. The sale, purchase, storage, firing or discharge of model rockets may be allowed by written permit from the fire chief or his/her designee which shall include, but not be limited to, the conditions contained in Title 19 of the California State Administrative Code and any other conditions the fire chief may deem reasonably necessary for the safety and welfare of the public and the community. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.050 Exception – Safe and sane fireworks.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.060 Permit to sell safe and sane fireworks – Application – Qualified applicants.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.070 Limitation on permits to sell safe and sane fireworks – Selection of eligible nonprofit organizations.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.080 Operator safety seminar.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.090 Operation of fireworks stand.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.100 Fireworks stands.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.110 General requirements for permittees.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.120 Revocation of permit.

A. The city fire chief or his/her designee or the city fire marshal or his/her designee may revoke, immediately and without notice or hearing, the permit of any permittee who violates any provision of this chapter. In the event of any such revocation the permittee must immediately cease operations and shall no longer display for sale or sell any fireworks. Any permittee whose permit has been revoked shall be prohibited from applying for or from receiving a permit under this chapter for a period of two years from the date of revocation.

B. Any revocation made pursuant to this section may be appealed by the permittee to the city manager on the next business day following such revocation. The city's fire chief and/or fire marshal or his/her designee shall provide the city manager with written notice of the revocation, including the name of the permittee and a brief statement on the grounds for revocation. The city manager shall consider the appeal at his/her earliest convenience and may, in his/her sole discretion, meet with the permittee to review the revocation and may, in his/her discretion, support or overturn the revocation. The city manager's decision shall be final and dispositive of the matter. In the event the city manager overturns the revocation the permittee may immediately resume operations pursuant to the originally issued permit and shall remain eligible for participation in the next year's application selection process. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.130 Seizure of fireworks.

The fire chief or the fire marshal may seize, take, remove, or cause to be removed, at the expense of the permittee or owner thereof, all stocks of fireworks displayed or available for sale, stored, or held in violation of this chapter. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.140 Police and fire department illegal fireworks operation plan and after action report.

A. On or before the first regular city council meeting in May of every year, both the city's police and fire departments must present to the city council an operation plan for the thirty-day period surrounding the 4th of July (June 17th through July 16th) for that year. Said operation plan should include, but not be limited to, the following information:

1. Identification of areas within the city where illegal fireworks were a problem in the previous year;
2. A general explanation of the supplemental fire and law enforcement personnel deployed within the city;

3. A report on the additional apparatus and personnel who'll be on duty for the period of June 17th through July 16th of that year;
4. Recommendations on and discussion of what, if any, dedicated illegal fireworks enforcement patrols there should be for that year and all other relevant information and statistics deemed necessary by the city council;
5. A detailed discussion of the costs that will be incurred by the city that year to be delivered in the operation plan; what, if any, of these costs will be covered by existing fees levied on the permittees, and unexpended surcharge revenue from prior years;
6. A proposed recommendation for a surcharge resolution establishing the surcharge amount to be levied that year on each retail sale of safe and sane fireworks in an amount not to exceed seven percent.

B. On or about September 1st of that same year, both police and fire departments must report back to the city council with an after action report. That report should include, but is not limited to:

1. An evaluation of the effectiveness of that department's operation plan for that year including a listing of any significant fireworks-related incidents, both "dangerous fireworks" and "safe and sane fireworks";
2. Relevant incident statistics for the period of June 17th through July 16th, and identification of fireworks related incidents;
3. A report on how many calls there were regarding suspected "dangerous fireworks," how many of those calls either of the departments responded to, how many of those calls resulted in seizures and/or administrative fine citations. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.150 Fireworks surcharge.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.160 Wholesale storage of safe and sane fireworks.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.170 Fireworks wholesaler public education plan.

Repealed by Ord. 1095. (Ord. 1014 § 2, 2014)

8.32.180 Manufacture of fireworks prohibited.

No person, firm, or corporation shall manufacture fireworks of any type within the city of Seaside. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.190 Administrative fines and penalties.

A. *Repealed by Ord. 1095.*

B. Any person or entity who possesses, uses, stores, sells, and/or displays safe and sane fireworks on or at dates, times, and/or locations other than those permitted under this chapter are subject to an administrative fine, together with all costs of enforcement, of an amount not to exceed one thousand dollars for each such offense. Administrative fines shall be subject to the procedures established in Chapter 2.56 SMC.

C. The remedies set forth in this chapter are in addition to all other legal and equitable remedies, administrative, criminal or civil, that may be pursued by the city to address violations of this chapter.

D. The imposition of administrative fines under this section related to the use, possession, sale, or display for sale of dangerous fireworks shall be limited to persons who possess, sell, use, and/or display, or the seizure of, less than twenty-five pounds of dangerous fireworks measured by gross weight. Any person or entity who possesses, uses, stores, sells, and/or displays less than twenty-five pounds of dangerous fireworks is subject to an administrative fine, together with all costs of enforcement, of not less than one thousand dollars for each such offense.

E. Administrative fines collected pursuant to this section and related to dangerous fireworks shall not be subject to the restrictions of California Health and Safety Code Sections 12500 through 12759; however, the city shall provide

cost reimbursement to the state Fire Marshal pursuant to regulations adopted by the state Fire Marshal addressing the state Fire Marshal's cost for the transportation and disposal of dangerous fireworks seized by the city, which costs will be part of any administrative fine imposed. Unless and until said regulations have been adopted, the city shall hold in trust two hundred fifty dollars, or twenty-five percent of administrative fines collected, to cover the cost reimbursement to the state Fire Marshal for the cost of transportation and disposal of the dangerous fireworks.

F. Because of the serious threat of fire or injury posed by the use of "dangerous fireworks" that can result from persistent or repeated failures to comply with the provisions of this code and the effect of such conditions or activities on the safety and the use and enjoyment of surrounding properties and to the public health, safety and welfare, this chapter imposes strict civil liability upon the owners of residential real property for all violations of this code existing on their residential real property. Each contiguous use, display and/or possession shall constitute a separate violation and shall be subject to a separate administrative fine. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.200 Concurrent authority.

This chapter is not the exclusive regulation of fireworks within the city. It shall supplement and be in addition to other state, local, or federal laws, regulations, or ordinances and any other legal entity or agency having jurisdiction. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.210 Fees deemed debt to the city.

The amount of any fine, fee, cost or charge imposed by this chapter shall be deemed a debt to the city that is recoverable in any court of competent jurisdiction. (Ord. 1095 § 3, 2020; Ord. 1014 § 2, 2014)

8.32.211 Curfew for use of Safe and Sane Fireworks.

There will be a 10:00 p.m. curfew each evening for the use of Safe and Sane Fireworks beginning the first day of sane and sane fireworks sales at 12:00 June 28 and ending 10:00 p.m. on July 5 (the final day of sales).

Per Ordinance No. 1014 – Ordinance of the City Council of the City of Seaside. The use of Safe and Sane fireworks is permitted during that period beginning at 12:00 p.m. on June 28 and ending at 10:00 p.m. July 5 of the same year.

ORDINANCE NO. XX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEASIDE

AMENDING SEASIDE MUNICIPAL CODE SECTION 8.32 FIREWORKS TO ADD A NEW SECTION 8.32.211 DAILY CURFEW FOR USE OF SAFE AND SANE FIREWORKS (FIRST READING - ROLL CALL VOTE)

WHEREAS, the City of Seaside has regulated fireworks since 1970; and

WHEREAS, in 2014 the City added Chapter 8.32 to the Seaside Municipal Code to prohibit all fireworks, but provided a narrow exception to allow the sale, use and possession of safe and sane fireworks during the period of June 28 through noon on July 5; and

WHEREAS, in 2019 and 2020, the City adopted Urgency Ordinances establishing a daily curfew for the use of safe and sane fireworks at 10:00 p.m.; and

WHEREAS, there continue to be multiple complaints of noise and abuses related to the use of fireworks; and

WHEREAS, during the 2023 fireworks season, Seaside Police Department reported that use of safe and sane fireworks inhibited and obscured their ability to enforce against illegal fireworks users; and

WHEREAS, on or about October 5, 2023, the Seaside Police Department and Fire Department made a series of recommendations to assist in the enforcement against illegal fireworks, including that a daily curfew be imposed on the use of safe and sane fireworks and the City Council directed staff to pursue certain of those recommendations; and

WHEREAS, it is appropriate to amend Seaside Municipal Code (SMC) Chapter 8.32 to create a daily curfew for the use of safe and sane fireworks; and

WHEREAS, amendments to SMC Chapter 8.32 adding a new provision for a curfew on the use of safe and sane fireworks. This item is not a project under the California Environmental Quality Act (CEQA) pursuant to Section 15061(b)(3) of the CEQA Guidelines.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF SEASIDE DOES ORDAIN AS FOLLOWS:

SECTION 1. GENERAL PURPOSE AND FINDINGS

The purpose of this Ordinance is to add a new Section to Chapter 8.32 Fireworks, establishing a curfew for the use of safe and sane during the time period June 28 through July 5.

SECTION 2. PROPOSED TEXT AMENDMENT

The Seaside Municipal Code Section 8.32 shall add a new section and reference to the same as follows:

8.32.211 Daily Curfew for use of Safe and Sane Fireworks.

There will be a 10:00 p.m. curfew each evening for the use of Safe and Sane Fireworks beginning the first day of sane and sane fireworks sales at 12:00 p.m. June 28 and ending 10:00 p.m. on July 5 (the final day of sales).

SECTION 3. SEVERABILITY

- A. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid the remainder of the Ordinance, including the application of such part or provision to other persons or circumstances, shall not be affected thereby and shall continue in full force and effect. To this end, provision of this Ordinance are severable.
- B. The City Council hereby declares that it would have passed each section subsection, subdivision, paragraph, sentence, clause or phase thereof irrespective of the fact that any one or more sections, subsections, subdivision, paragraphs, sentences clause or phrases be held unconstitutional, invalid or unenforceable.

SECTION 4. EFFECTIVE DATE

This Ordinance shall become effective thirty (30) days after its final passage and adoption.

INTRODUCED AND PASSED TO PRINT at a regular meeting of the City Council of the City of Seaside, State of California, on the 16th day of November, 2023.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Seaside, State of California, on the ___ day of _____, 2023, by the following vote:

AYES: COUNCIL MEMBERS:
NOES: COUNCIL MEMBERS:
ABSENT: COUNCIL MEMBERS:
ABSTAIN: COUNCIL MEMBERS:

APPROVED:

Ian M. Oglesby, Mayor

ATTEST:

Dominique L. Davis, City Clerk

APPROVED AS TO FORM:

Sheri L. Damon, City Attorney



CITY OF SEASIDE STAFF REPORT

Item No.: 10.A.

TO: City Council

FROM: Jaime M. Fontes, City Manager

BY: Nisha Patel, Public Works Director/City Engineer
Kirstin van Gend, Administrative Analyst II

DATE: January 18, 2024

**SUBJECT: ADOPT A RESOLUTION APPROVING THE APPLICATION FOR
GRANT FUNDS FROM THE COMMUNITY DEVELOPMENT BLOCK
GRANT (CDBG) PROGRAM FOR THE SAN PABLO PEDESTRIAN
BRIDGE DEMOLITION AND RECONSTRUCTION PROJECT**

RECOMMENDATION

Adopt a resolution approving the application for grant funds from the Community Development Block Grant (CDBG) Program for San Pablo Pedestrian Bridge Demolition and Reconstruction Project.

BACKGROUND

The Community Development Block Grant (CDBG) Program is administered by the U.S. Department of Housing and Urban Development (HUD) and the funds can be used for community development and affordable housing activities that benefit low- and moderate-income (LMI) households and persons with special needs. The Notice of Funding Availability and Request for Applications for FY2024-2025 and FY2025-2026 projects was issued on December 1st with the application deadline on Wednesday, January 10, 2024. The City of Seaside is committed to advancing equity through neighborhood investment in vulnerable parts of the City. The Public Works Engineering Division prepared and submitted an application requesting \$700,000 for the San Pablo Pedestrian Bridge Demolition and Reconstruction project in the City of Seaside. If awarded, the funds would be distributed over a two-year period; \$350,000.00 in Fiscal Year 2024-2025 and \$350,000.00 in Fiscal Year 2025-2026.

The San Pablo Pedestrian Bridge crosses over San Pablo Avenue between Yosemite Street and Mescal Street and connects Manzanita Stuart Park and Lincoln Cunningham Park. The San Pablo Pedestrian Bridge Demolition and Reconstruction Project is

currently in the design phase with demolition and reconstruction work currently scheduled to begin in the 2024-2025 Fiscal Year.

The estimated project cost is \$3,250,000.00 which includes the \$750,000 already approved fiscal year 2023/2024 budget for the design of demolition and reconstruction of the bridge and the demolition of the bridge. The \$700,000 CDBG Grant funds requested would fund about 22% of the total cost.

The City Administrative Policy/Grant Management Policy and Procedures says that grant applications equal to or in excess of \$10,000.00 are required to be approved by the City Council, per City of Seaside policy. The policy requires that the City Council adopt a resolution approving the filing of the application, certifying the project is consistent with the General Plan City goals and objectives, certifying the applicant has sufficient funds available to operate and maintain the project, and appointing the City Manager as agent for the project. Demolition and reconstruction of the San Pablo Pedestrian Bridge is consistent with the current General Plan Goal CFI-1, City-wide infrastructure to support existing development and future growth. This goal includes management and upgrades to the City's aging infrastructure.

The San Pablo Pedestrian Bridge Demolition and Reconstruction Project is a Capital Improvement Project, and it is consistent with the City's policy to focus its efforts on securing grants for capital improvements.

The application was submitted online on January 10, 2024, and the award announcement is expected to be in May 2024.

Staff recommends Council adopt a resolution approving the application for grant funds for the San Pablo Bridge Project from the Community Development Block Grant (CDBG) Program.

FISCAL IMPACT

With the Fiscal Year 2023-2024 budget, \$750,000 was allocated from the General Fund for the San Pablo Pedestrian Bridge Project. The anticipated total project cost is \$3,250,000, and \$700,000 has been requested from the CDBG program, which is about 22% of the project cost. Staff will continue to seek funding sources for the remaining amount, including through the Fiscal Years 2024-2025 and 2025-2026 budgets from General Funds.

ATTACHMENTS

1. Resolution
 2. Grant Application
-

Reviewed for Submission to the City Council by:



Jaime M. Fontes, City Manager

RESOLUTION NO. 24-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE

APPROVING THE APPLICATION FOR GRANT FUNDS FROM THE COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM FOR THE SAN PABLO PEDESTRIAN BRIDGE DEMOLITION AND RECONSTRUCTION PROJECT

WHEREAS, the Community Development Block Grant (CDBG) Program provides funds from the U.S. Department of Housing and Urban Development (HUD) for community development and affordable housing activities that benefit low- and moderate-income (LMI) households and persons with special needs; and

WHEREAS, the City of Seaside's internal standard operating procedures require all grant applications for amounts of \$10,000.00 and above to receive approval from the City Council prior to applying for the grant; and

WHEREAS, the San Pablo Pedestrian Bridge Demolition and Reconstruction Project includes the demolition and reconstruction of the San Pablo Pedestrian Bridge; and

WHEREAS, the estimated project cost is \$3,250,000 including the \$750,000 approved in the 2023/2024 Fiscal Year Budget; and

WHEREAS, grant funds requested for these phases of the project are \$700,000.00, approximately 22% of the total cost, with the remaining 78%, \$1,800,000.00, being funded by the General Fund; and

WHEREAS, if grant funds are awarded, the City will enter into an agreement with HUD; and

WHEREAS, the Project is consistent with the current General Plan Goal CFI-1, City-wide infrastructure to support existing development and future growth.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Seaside does hereby approve the application for grant funds from the Community Development Block Grant (CDBG) Program for San Pablo Pedestrian Bridge Demolition and Reconstruction Project.

PASSED AND ADOPTED at a Regular meeting of the City Council of the City of Seaside duly held on the 18th day of January 2024, by the following vote:

AYES: COUNCIL MEMBERS
NOES: COUNCIL MEMBERS

ABSENT: COUNCIL MEMBERS
ABSTAIN: COUNCIL MEMBERS

APPROVED:

Ian N. Oglesby, Mayor

ATTEST:

Dominique L. Davis, City Clerk

APPROVED TO FORM:

Sheri L. Damon, City Attorney

City of Seaside Application for Program Year 2024-2025

Part 1 - General Information			
Legal Name of Organization	City Seaside Engineering		
Submitting Proposal:			
Program/Project Name:	San Pablo Pedestrian Bridge Demolition and Reconstruction		
Person Completing Application:	Kirstin van Gend	Title:	Administrative Analyst II
Direct Telephone:	831-899-6838		
Email Address:	kvangend@ci.seaside.ca.us		
Authorized Official: (e.g. Exec. Dir.):	Nisha Patel	Title:	Public Works Director/City Engineer
Direct Telephone:	831-899-6884		
Email Address:	npatel@ci.seaside.ca.us		
Program/Project Contact:	Patrick Grogan	Title:	Associate Engineer
Direct Telephone:	831-899-6885		
Email Address:	pgrogan@ci.seaside.ca.us		
Authorized Contact:	Patrick Grogan	Title:	Associate Engineer
Direct Telephone:	831-899-6885		
Email Address:	pgrogan@ci.seaside.ca.us		
Finance Contact:	Victor Damiani	Title:	Finance Director
Direct Telephone:	831-899-6818		
Email Address:	vdamiani@ci.seaside.ca.us		
Organization Mailing Address:	440 Harcourt Ave	City:	Seaside Zip: 93955
Organization's Website Address:	www.ci.seaside.ca.us		
Organization Telephone:	831-899-6700		
Organization Fax:	831-899-178-8594		
Tax ID Number:	94-6022439 9 digits, format xx-xxxxxxx		
Organization DUNS Number:	09-261-8891 9 digits, format xx-xxx-xxxx		
Seaside Customer/Vender Number:			
Type of Organization (check all that apply):	☒ Public Agency ☐ CHDO ☐ CBDO ☐ Faith-Based		
What is your agency's fiscal year?	July 1st - June 30th		
Date of your organization's most recently completed audit. (Month/Year)	March 2023		
Was this audit conducted in compliance with the Single Audit Act?	Yes		
Are there any outstanding audit findings which remain unresolved?	No		
Are you a Legal Services provider?	No		

Select type of Funding Requested and Type of Activity, then click to Update Application	
We are applying for funding from: ☒ City of Seaside	
Type of Funding Requested: CDBG	
Type of Activity:	☐ Public Service ☐ Other
Type of Program:	
Our proposal is for a City of Seaside project.	
Amount Requested	
City of Seaside CDBG	\$700,000
Is your organization submitting an application for multiple projects?	

PART 2 - PROJECT ELIGIBILITY

1. Our proposal is for a [City of Seaside](#) project.

2. Select the type of assistance you provide. [03E - Neighborhood Facilities](#)

3. Mark the box below that indicates the national objective met:

[Activities Benefiting Low and Moderate-Income Persons. 570.208\(a\)](#)
[LMA-Area Benefit. 570.208\(a\)\(1\)](#)

4. Eligibility location. Describe the location of your project and the boundaries/service area of the proposed activity. Explain how the service area meets a CDBG National Objective and how low-moderate income persons will benefit from this project. Upload the map that correlates with the project eligibility description. Please limit your response to 500 words.

The San Pablo Pedestrian Bridge is located in census tract 138, block group 1. The 1-mile service area includes census tracts 135, 136, 137, 138, 139, 140, and 141.07 are also included. The percentage of the combined low and moderate-income persons for these census tracts is 53%, see attachment. The bridge is within one mile of residents in the above-listed census tracts. The bridge is used by many in the community as an accessible and safe route to several schools and parks. Not only does it directly connect Lincoln Cunningham Park and Manzanita Stuart Park, but it more broadly is part of a larger parks trail network as well as a path to several schools.

Use the HUD Mapping system at the link below to determine your census tract and block number.	
Census Tracts of Program/Activity	135,136,137,138,139,140,141.07
Block Group of Program/Activity	135 (Group 1, 2, & 3); 136 (Group 1); 137 (Group 1, 2, & 3); 138 (Group 1, 2, & 3); 139 (Group 1 & 2); 140 (Group 1); 141.07 (Group 1 & 3)
Low/Mod Percent of Program/Activity (from Map)	53%

5. Describe the population/target group your project will serve and how low and moderate-income persons will benefit.

The reconstruction of this bridge will reopen a Safe Route to school as well as make it ADA accessible for many of the vulnerable populations in Seaside including children, the elderly, and persons with disabilities. The 1-mile radius around the San Pablo Pedestrian Bridge is made up of many families who access the over 25 parks throughout the City and whose children attend the local schools. This bridge, located over San Pablo Avenue between Yosemite St. and Mescal St., is an important connection to several parks and schools. The bridge connects Manzanita Stuart Park and Lincoln Cunningham Park and just past each park are Ord Terrace Elementary School and the International School of Monterey. The bridge creates a safe path for children to access the parks as well as paths to school. This project also serves the elderly and persons with disabilities by providing an accessible path to the bridge and an accessible route to parks and outdoor spaces. (See Attachments 30 showing locations of schools and parks in relation to the project site).

6. How will people or conditions in the community change as a result of what you do?

Reconstruction of this bridge will reopen a Safe Route to school as well as make it ADA accessible which promotes a healthier community. The bridge connects two parks as well as being part of a larger park trails project. Access to parks for the community promotes the enjoyment of the outdoors and outdoor activities, and in turn, increases participation in larger community gatherings. The bridge also provides a safe and accessible route to several schools. The boundaries of Ord Terrace Elementary and Martin Luther King Jr. School of the Arts are around the bridge and the International School of Monterey is adjacent. The Seaside Middle School and Seaside High School are both within the 1-mile service area of this project. An increase of children and families walking or biking to school not only promotes wellness but it reduces cars on the road and contributes to cleaner air.

Check if the proposed activity will:

- ☐ Help prevent homelessness?
☐ Help those with HIV or AIDS?
☐ Help the homeless?
☒ Help the disabled?

7. Outcome Performance Measurement

1. Please choose the most appropriate performance measurement objective

[Create Suitable Living Environments](#)

2. Please choose the most appropriate performance measurement outcome.

[Availability/Accessibility](#)

PART 3 - SCOPE OF WORK

1. Short description of proposed project for which funding is requested.

In 2023 the current bridge, a beloved Seaside landmark, was deemed structurally unsound for pedestrian use. The demolition and reconstruction of the bridge is currently in design. The demolition of the bridge is schedule to be completed by the end of the 2024/2025 Fiscal Year. The reconstruction of the bridge will not only to reopen a Safe Route to school but will also make the bridge ADA accessible.

2. For each type of activity you provide, show the number served and the type of activity.

Number Served	Type of Activity
28955	Demo
28955	Construction
28955	Wheel chair accessibility

3. Please list proposed activities for funding in one sentence for each activity.

	Description of Activity
Activity #1	Demolition of current structurally unsound pedestrian bridge
Activity #2	Reconstruction of the pedestrian bridge
Activity #3	Proposed reconstruction includes wheel chair accessible ramps and pathways

4. Provide any additional relevant description of proposed activity or project.

5. Provide a timetable for accomplishing objectives. Upload Project Timetable or complete the table below.

Description of Activity/Milestone	Est. Completion Date
Design of Demolition	06/04/2024
Bid Period for Demolition	08/07/2024
Demolition Work	10/4/2024
Preliminary Design of Reconstruction	10/10/2024
CEQA for Reconstruction	2/10/2025
Final Design of Reconstruction	5/8/2025
Bid Period for Reconstruction	8/18/2025
Reconstruction Work	12/21/2026

6. If this is a new project, describe how you will reach out to the proposed beneficiaries? Upload your outreach plan. If not available at time of application, the plan will be required to be submitted if your project is funded prior to disbursement of HUD funds.

The project was approved by the City Council. The public will have an opportunity for input on the design at a City Council Meeting and a public information meeting held at the site. Notice to bidders will be advertised in the Monterey County Weekly. Upon award of a contract, notices will be sent to residents within 300 feet of the project as well as posted on our website and social media.

7. How will you measure the effectiveness or impact of your project in meeting the needs of the persons assisted with these HUD funds?

The impact of the project is the reopening of a Safe Route to school and the addition of an ADA-accessible route. These improvements will expand the access that the community members have to safe and accessible routes to

parks and schools. Enhanced accessibility and safer paths will benefit the community as a whole.

8. How will the proposed activity or project directly respond to the Corona Virus Pandemic?

- For example, Agency C may have provided emergency food assistance for x-persons in calendar 2022. Because of economic dislocation in 2023, demand for emergency food assistance increased to y-persons, a z-% change, in 2023.

NA

9. Explain how the proposed activity or project will meet the corona virus objectives of: prevention, preparation for, and/or response.

- For example, Agency B expanded their Senior food delivery program to deliver meals to seniors sheltering in place as a proactive measure to prevent exposure to the Coronavirus.

NA

10. Eligible services are those that are new or a quantifiable increase in the level of service precipitated by COVID-19. If the proposed activity or project relates to an existing program or activity prior to the Corona Virus Pandemic, explain the increase in the level of service or the new activities that meet coronavirus objectives.

NA

11. Explain how your organization will avoid duplication of benefits?

No duplication of benefits. The bridge project is replacing a bridge already at this location. The bridge is a safe mid-block pedestrian crossing allowing pedestrians to cross over the street while completely avoiding traffic. There is no other crossing like this in the nearby area.

PART 4 FUNDING AVAILABILITY

The right to fund the proposed project is at the funders' discretion. Be advised that your project may be based on funding availability and be partially funded. Please explain how your organization would be able to adapt the proposed activity should your organization receive less than requested funding. Please also explain how the provision of CDBG funds will serve to increase the level of service above and beyond what would be possible without the use of CDBG funds.

The City allocated \$750,000 in FY 23/24 from General Funds towards this Capital Improvement Project which will primarily be used for the design of demolition and reconstruction but also to partially fund the demolition work. Should we be awarded the CDBG funds for the rest of the demolition and reconstruction work, this will incentivize the City Council to allocate the required remaining funds in the upcoming budgets. Without CDBG funds, the City may delay the reconstruction of the bridge depending on other budget needs in the City.

PART 5 CONFORMANCE WITH CONSOLIDATED PLAN

1. Describe how the need for the activity or project was determined? Attach a needs assessment, market study, or other documentation demonstrating project need.

In December 2022 the City contracted with Whitson Engineers to complete an inspection of the San Pablo Pedestrian Bridge. The bridge was constructed in 1960 and has been evaluated as part of its useful life by a registered civil engineer. The consultant's inspection found the bridge to be structurally unsound for pedestrian use. Staff reviewed the option of repairing the bridge which still left risks and did not address ADA compliance issues. City Council therefore approved moving forward with the replacement of the bridge and pathway.

2. Identify which of the following City of Seaside Consolidated Plan Priority Needs will be met. (Please refer to page 83 of the [Consolidated Plan](#).)

- ☒ Access to community services (youth and senior services are priority services)
- ☒ Provide quality infrastructure (includes construct/upgrade public facilities)
- ☒ Improve accessibility for persons with disabilities
- ☒ Promote beautification (CDAC preferred not to use the term "blight")
- ☐ Assist microbusinesses

3. Describe how you will meet the need identified above.

Reconstructing the bridge will reopen a Safe Route to School and create an ADA-accessible route for the community to local parks and schools. Specifically, this route gives access to children, elderly, and persons with disabilities to our park systems which often host events through local nonprofits and the City's Recreation Department. The bridge is part of the Safe Route to School, currently out-of-service, providing access to schools that offer many services to the children in the community beyond the required education programs. The reconstruction of the bridge will also improve accessibility for persons with disabilities. Lastly, the current bridge built in 1960 is a beloved Seaside landmark and the reconstructed bridge will continue in that vein, celebrating and beautifying the City of Seaside. The intention is to include artistic features or artwork in the design of the bridge.

4. Which one of the following City of Seaside Consolidated Plan Goals will you meet?

Provide quality infrastructure (includes construct/upgrade public facilities)

5. Describe how you will meet the goal identified above.

The current San Pablo Pedestrian Bridge built in 1960 is well-loved in the community as a landmark, however, an inspection of the bridge in 2022 resulted in its closure due to being structurally unsound for pedestrian use. Not only is it loved in the community it was frequently used as a safe crossing to schools and parks. By demolishing the current unsafe bridge and reconstructing a safe and accessible bridge we are upgrading public facilities and providing quality infrastructure to the community.

PART 6 RELATIONSHIP TO EXISTING PROGRAMS

1. **Leveraging:** Complete the table below, using one line for each funding source used in the program/project that you are applying for.

- Indicate the source of the funds.
- Indicate if the funds are restricted or may be used for any type of program/project cost.
- In column (A), enter the amount (all or part) that is on-hand at the time of application.
- In column (B), enter the amount (all or part) that has been committed (in writing) but not yet on-hand.
- In column (C), enter the amount (all or part) that has been pledged or awarded, but not yet formally awarded.
- Column (C) may also include planned amounts to be contributed from your agency's annual operating budget including fund-raising revenue.
- Your requested CDBG funds is copied from your entry in Part 1
- You must provide supporting documentation in the attachments section for all on-hand and committed funding.

Source	Restricted Use?	Total	Amount On-Hand(A)	Amount Committed (B)	Amount Pledged (C)	On-Hand Plus Committed	% On-Hand Plus Committed	
City of Seaside	No	\$750,000	\$750,000		\$0	\$750,000	100%	State/Local Funds
TOTAL		\$1,450,000	\$750,000		\$0	\$750,000	52%	

Leveraging Ratio

2. Describe how you will leverage the funds you are requesting. Specifically describe other funding sources, collaboration with other service providers, and in-kind services. Please note any restrictions on the use of other funds.

The City of Seaside is using general funds for the project in Fiscal Year 2023/2024 which will cover the costs of the design of demolition and reconstruction as well as part of the costs of the demolition work. The requested funds will assist in funding the demolition work as well as contribute towards the reconstruction of the bridge. The design work being fully funded allows the demolition and reconstruction work to move forward once funding is secured. City Council has shown strong interest in funding this project in upcoming years and staff continue to look for other funding sources.

3. Describe your existing or proposed collaborative efforts for addressing Program/Project need. Please include names of all partnerships and define the roles and responsibilities of these partners. If you have no collaborative partners, explain how you propose to coordinate your services with other community agencies in order to leverage resources.

The City will look for other Grant opportunities to fund the demolition and construction portion of the project along with general funds if approved by the City Council in the upcoming budgets.

PART 7 ORGANIZATIONAL CAPACITY AND EXPERIENCE

1. Please outline your organization's purpose. Include how long the organization has been in operation, mission statement and current business plan, if applicable.

The City of Seaside was founded in 1887 and incorporated in 1954. The vision statement is 'Seaside is a vibrant, proudly diverse, energetic and safe community, with extraordinary natural beauty, quality of life and economic opportunities'.

2. List the locations of all facilities, and days and hours of operation.

City Hall, 440 Harcourt Ave. Seaside, CA 93955. Various other locations such as parks, corporation yard, recreation centers, various lands and properties, and utility and service facilities all dispersed throughout the City. Facility hours vary based on the services provided to the public. Park facilities hours are dawn until dusk. Lighted sports field hours vary by permitted use.

3. Describe internal administrative controls to be used, including financial record-keeping procedures and management controls. Upload copy of financial policies.

NA

4. Describe how your agency will adhere to the procurement provisions under 24 CFR Part 85 or 84. Upload copy of your procurement policies. See http://portal.hud.gov/hudportal/HUD?src=/program_offices/cpo/grantee for more information.

The City has procurement policies in place and has resources to ensure it remains in compliance with 24 CFR Part 85 or 84, as applicable.

5. Describe the record-keeping system to be used to maintain program data.

The City utilizes City data services and will be using consulting services for construction management and inspection services and labor compliance for the the project.

6. Describe your agency's process for verifying beneficiary eligibility and attach copy of all intake forms.

NA

7. Describe the mechanisms to be used to fulfill responsibilities regarding federal cross-cutting regulations that may apply (e.g. non-discrimination, equal employment opportunities, and other local, state and other federal requirements). If applicable, provide copy of existing administrative and/or program policies.

The contract documents will have the requisite requirements provided in the contract specifications.

8. Describe how your agency evaluates the effectiveness of the activity to be funded. Please include a copy of any recent evaluations, internal or external, of the agency's programs. Attach copies of all intake forms and data collection tools that will be used to verify achievement of program goals and objectives. Specify the staff person (name/title) who will be responsible for monitoring progress.

The City will inspect the progress of the construction and will have an inspector onsite during the construction. The inspector will be on hand to perform all geotechnical and structural work inspections and to ensure accessible features are constructed and installed properly. Associate Engineer, Patrick Grogan, is the staff member responsible for monitoring progress.

9. Describe the capacity of your organization to carry out the proposed activity, including the ability to quantify and

measure results. You should include previous federal grants management, fiscal staff resources, skills and experience.

The City of Seaside's Engineering Division is the primary department for this application and will perform the San Pablo Pedestrian Bridge Demolition and Construction project administration activities. City staff has the resources and support to ensure the project is completed efficiently. City Staff has experience with grant-funded projects, including federal, state, and local grants, and has experience in executing a project of this type and size. The City will also contract with consultants with the required expertise needed.

10. Please complete the table below, which should encompass your full projected Agency FY24-25 budget.

Program	Staff (Personnel)	Supplies	Equipment	Overhead	Capital Improvements	Total
City of Seaside Application					\$700,000	\$700,000
City of Seaside General Funds					\$1,800,000	\$1,800,000
TOTAL	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000

Total Budget less capital improvements
 Application program percent

11. Please list previous grants/awards received from City of Seaside

Program Year	Project	Amount Funded City of Seaside
FY 2022-2023	Cutino Park Improvement Project, Part 2, Phase 2	\$250,000
FY 2021-2022	Cutino Park Improvement Project, Part 2, Phase 2	\$250,000
FY 2020-2021	Ellis Park Improvements Project	\$112,487
FY 2019-2020	FY 21/22 Ellis Park	\$266,045
FY 2018-2019	Wanda Ave. Sidewalk Improvement/Cutino Park Bleacher & Drinking Fountain	\$125,000

12. Describe your past experience with grants from the City of Seaside. If there were performance issues, please describe the steps you have taken to correct them

The most recent experience is for the Cutino Park Improvement Project, Part 2, Phase 2, funded partially by CDBG funds. The experience has gone well as the staff planned accordingly to hire consultants to assist with the HUD requirements. The project is scheduled to be completed in January 2024 and includes the addition of picnic benches thanks to additional funding from the Seaside Neighborhood Improvement Commission in November 2023.

Part 8 - For CDBG Funds

12. Our proposal is for a [City of Seaside](#) project.

1A. Please identify the types of facilities:

[Infrastructure \(Please specify, e.g. drainage\)](#)

If you selected Infrastructure or Other, please explain: [Pedestrian Bridge](#)

1B. Please identify the types of Improvements

[Other Improvements, explain](#)

If you selected Other, please explain: [Reconstruction to improve safety and include ADA accessibility](#)

2. Complete applicable items for all public facility and infrastructure projects (including acquisition, rehabilitation and demolition).

a. Who is the legal owner of the property?

Owner Name:	City of Seaside
Owner Address:	440 Harcourt Avenue
Phone Number:	831-899-6700
Email Address, if applicable:	

b. If your organization is pursuing site control, please upload a Timeline that demonstrates when firm site control will be obtained and include all documents issued by your organization pursuing site control.

Indicate the final owner of the property.

Owner Name:	City of Seaside
Owner Address:	440 Harcourt Avenue
Phone Number:	831-899-6700
Email Address, if applicable:	

c. Indicate if there are structures on the property	Yes
If Yes, will the structures be demolished?	Yes
If Yes, are the structures currently occupied?	No
d. If there are occupied structures on the property and the proposed project involves temporary or permanent relocation of residents or businesses a Relocation Plan is required. Has a Relocation Plan been prepared?	No

Comments or Explanations

[The structure is a pedestrian bridge that does not have occupants.](#)

e. Square footage of existing building, proposed building or building addition?

[1,000 square feet](#)

f. Square footage of construction site parcel?

[1,200 square feet](#)

g. Service capacity of the existing facility?

[Pedestrian travel](#)

ADA
Accessibility

h. Improved capacity of the existing facility after completion of proposed improvements?

i. Has a Capital Needs Assessment been prepared? **Yes**

j. If a Capital Needs Assessment has not been prepared, please explain why:

In December 2022 a Bridge Inspection Report and Bridge Condition Assessment was completed that provided details on the failing conditions of the bridge and outlined potential remedy options.

j. Age of Structure? (Please cite data source used to determine age of structure.) **Built in 1960**

k. Historic Status of Structure?

☐ Listed in the National Register of Historic Places

If this box was selected, please provide accurate title of listed structure:

☐ Listed as a California Historic Landmark

If this box was selected, please provide accurate title of listed structure: **0**

☐ Listed as a local Historic and Architectural Resource

If this box was selected, please provide accurate title of listed structure:

☐ Other, please explain:

☒ None of the above

3. Cost-per-Beneficiary for this project(CDBG Request/CDBG Beneficiaries)=\$

CDBG Request	CDBG Beneficiaries	Total Cost-per-Beneficiary
\$700,000	28,955	\$24.18

4. If proposed project involves construction work over \$2,000 or rehabilitation of 8+ units (applies to rehab. of residential property if such property is designed for residential use for 8 or more families), explain how your organization will meet the Davis-Bacon Labor Standards in the space below. Provide names of prior developments subject to Davis-Bacon and upload supporting documents demonstrating how compliance will be achieved(e.g., construction contracts, existing agency administrative policies).

The City of Seaside regularly performs projects with prevailing wage rates, and has experience with federally funded projects subject to Davis-Bacon rates. A consultant will be performing labor compliance during the construction of this project.

a. List name of person who will administer your Davis-Bacon compliance:

Name/Title:	City Engineer
Phone Number:	831-866-6835
Email Address:	pwinfo@ci.seaside.ca.us
Previous Experience with Davis-Bacon:	yes

b. Provide prior related experience (e.g., list other developments, projects, trainings)

City staff has attended Davis-Bacon Labor Standards webinars and training conducted by HUD. City of Seaside with the assistance of a consultant will be monitoring labor compliance for this project.

5. Has proposed project undergone any form of environmental review process? Please review HUD's Environmental Review information and the California Office of Historic Preservation website.

No

All HUD funded activities/projects will require an environmental review record.

6. Lead-Based Paint Compliance. Describe how your organization will address hazards that may be associated with the proposed project.

The National Analytical Laboratories will screen the bridge paints for lead-based paint and issue a memorandum with the findings. Should hazardous material be found, the design consultant will include the required compliance into the demolition design.

7. Have preliminary design sketches been completed for the proposed project? If yes, please attach copies (must be to scale, preferably copied on 8 ½ x 11 sheet) in the attachments section.

No

8. As required by the Federal Office of Management and Budget (OMB) and HUD, describe how the overall project budget is cost effective and reasonable for the anticipated result.

As stewards of public funds, staff will work closely with design consultants to ensure that the needs of the community are met in the most cost-effective way possible. The City plans to use specific construction phasing and prefabricate bridge structures to reduce the overall costs of the project.

For Housing and Facilities programs, enter below your requested Project funding below for the 2 year period including FY 2024 & FY 2025. Include in the Timeline and Milestones section of this application the time frame when you will be spending the requested funds. Projects should be "Shovel-Ready", and amounts funded **must** be used before the end of the period applied for.

Please complete the Development Budget, or an excel spreadsheet can be uploaded in lieu of completing Worksheet No. 3.

Use one of the "Other" boxes in the Attachment section to upload this worksheet.

NOTE: If you upload a spreadsheet, you must ALSO enter HUD Funds Requested in this table.

Worksheet # - Development Budget (This worksheet should reflect HUD funds requested)					
	HUD Funds Requested	Federal	State	Other	Private
General Development Costs					
Construction Loan Interest					
Real Estate Taxes During Construction					
Builders Insurance Liability					
Financing Fees					
Legal Fees					
Title & Recording Expenses					
Organizational Expenses					
Rent-up & Marketing					
Other - # of lines needed:					
Total General Development Costs	\$0	\$0	\$0	\$0	\$0
Construction Costs					
Structure					
Project Amenities					
Site Preparation					
Off-Site Improvements					
Other - # of lines needed: 3					
Design & Contractor Costs FY23/24	\$0			\$750,000	
Contractor Costs FY 24/25	\$350,000			\$1,400,000	
Contractor Costs FY 25/26	\$350,000			\$400,000	
Total Construction Costs	\$700,000	\$0	\$0	\$2,550,000	\$0
Construction Fees					
Impact Fees, Permits, School Fees (attach schedule identifying costs by type & amount)					
Bond Premium					
Architectural/Engineering					
Developer Fees					
Other - # of lines needed:					
Total Construction Fees	\$0	\$0	\$0	\$0	\$0
Equity / Financing					
Up Front Land Payment					
Total General Development Costs	\$0	\$0	\$0	\$0	\$0
Total Construction Costs	\$700,000	\$0	\$0	\$2,550,000	\$0
Total Construction Fees	\$0	\$0	\$0	\$0	\$0
Developer Equity/Fee					
Total To Be Financed					
First Mortgage Amount					
Total Equity/Financing Fees					
TOTAL DEVELOPMENT COST	\$700,000	\$0	\$0	\$2,550,000	\$0
Total Project Financing	\$3,250,000				

Attachment	Link or Explanation for Missing Attachments
1 ☒ HUD Agency Certification - Download this document , complete it, and upload to this item.	Attach 1 - Agency Cert.pdf
2 ☐ Federal and State Tax Exemption Determination Letters/Non-Profit Certification (e.g., IRS 501C (3) Letter)	City of Seaside Project
3 ☐ Articles of Incorporation/Bylaws	https://www.codepublishing.com/CA/Seaside/
4 ☐ Certificate of Good Standing with the State (http://kepler.sos.ca.gov/)	City of Seaside Project
5 ☐ Organizational Chart	https://www.ci.seaside.ca.us/DocumentCenter/View/14091/Adopted-Budget-FY-2023-24
6 ☐ List of Current Board Members [with titles, contact data (i.e., telephone, email, address) and current terms]	https://www.ci.seaside.ca.us/149/Mayor-City-Council
7 ☐ Resumes of Program Administrator and Fiscal Officer	City of Seaside Project
8 ☐ Evidence of Insurance/Fidelity Bonding/Worker's Compensation	City of Seaside Project
9 ☐ Audited Annual Financial Statements covering 2 Years	https://www.ci.seaside.ca.us/190/Financial-Statements
10 ☐ Signed Authorization to Request Funds (usually Executive Director or Board of Directors)	City of Seaside Project
11 ☐ Designation of Authorized Officials (usually Executive Director or Board of Directors)	City of Seaside Project
12 ☐ Conflict of Interest Policy	City of Seaside Project
13 ☐ Project Team Experience and Qualifications	City of Seaside Project
14 ☐ Project/Activity Timeline	Timeline outlined in Section 2, item #5
15 ☐ Financial Policies	City of Seaside Project
16 ☐ Procurement Policies	https://www.codepublishing.com/CA/Seaside/#!/Seaside03/Seaside0304.html
17 ☐ Eligibility Intake Forms or Data Collection Tools (which should include Race and Ethnicity data fields as required by The Federal Office of Management and Budget (OMB))	City of Seaside Project
18 ☒ Project/Activity Support Letters	Attach 18 - ISM Support San Pablo Bridge.pdf Attach 18 - MPUSD CDBG Letter of Support.pdf Attach 18 - BlueZone Letter of Support San Pablo Ped Bridge SEASIDE.pdf
19 ☒ Program Evaluations	Attach 19 - 2023 05 23 San Pablo Ped Inspection Report Final.pdf

20	☒ Outreach Materials	Attach 20 - Item 7B San Pablo Pedestrian Bridge Project Update.pdf Attach 20 - Outreach Process Information.pdf
21	☒ Evidence of Project Support/Community Outreach (written endorsements, when available)	Attach 21 - Council Meetings.pdf
22	☐ Limited English Proficiency (LEP) plan and/or equal access (Section 504) plan. See HUD FAQs on LEP and HUD information on Section 504 for sub-grantees	City of Seaside Project
23	☐ Employee Handbook	City of Seaside Project
24	☒ Record Retention Policies	Attach 24 - RECORDS_RETENTION_POLICY.PDF
25	☐ Federal Tax Form 990	City of Seaside Project
26	☐ State Tax Form 199	City of Seaside Project
27	☐ Rental/Lease Agreement (if applicable)	No rental or lease required
28	☒ Cost Allocation Plan	Attach 28 - Seaside Full CAP FY2020.pdf Attach 28 - Seaside 2CFR 200 CAP FY2022.pdf
29	☒ Other Site Plan	Attach 29 - San Pablo Bridge Site Area.pdf
30	☒ Other Maps	Attach 30 - Census Data final.xlsx Attach 30 - Final map - census tracts close-up.JPG Attach 30 - Project Map with schools.JPG Attach 30 - Parks in Service Area.png
31	☐ Other	

Program Manager Signature
Date Signed

Kirstin van Gend
01/10/2024

Initially submitted: Jan 10, 2024 - 16:44:30



CITY OF SEASIDE STAFF REPORT

Item No.: 10.B.

TO: City Council

FROM: Jaime M. Fontes, City Manager

BY: Nisha Patel, Public Works Director/City Engineer
Kirstin van Gend, Administrative Analyst II

DATE: January 18, 2024

SUBJECT: ADOPT A RESOLUTION AUTHORIZING PG&E TO DONATE CITY OF SEASIDE "RULE 20A" WORK CREDITS IN THE AMOUNT OF \$447,072.00 TO THE COUNTY OF MONTEREY FOR THE CARMEL VALLEY ROAD PHASE 3, RULE 20A UNDERGROUND UTILITY DISTRICT NO. 15

RECOMMENDATION

Adopt a resolution authorizing PG&E to donate City of Seaside Rule 20A work credits in the amount of \$447,072 to the County of Monterey for the Carmel Valley Road Phase 3, Rule 20A Underground Utility District No. 15

BACKGROUND

Rule 20 is a program that undergrounds power lines and facilities at the request of third parties, and specifically, the Rule 20A subprogram is for local governments. The utility companies annually allocate Rule 20A work credits to cities and unincorporated counties to redeem for their undergrounding project costs. These work credits can be applied to an undergrounding project that is in the public interest and meets specific criteria (including, not limited to):

Elimination of unusually heavy concentration of overhead electric facilities/heavy volume of pedestrian or vehicular traffic

The street has limited/impeded wheelchair access that is not compliant with the Americans with Disabilities Act (ADA); and

The street is deemed to be an arterial street or major collector as defined by the California Department of Transportation (CalDOT).

In 2017, the California Public Utilities Commission began an official review of the Rule 20 program due to several issues including inequities in the program; lack of

transparency; no program mechanisms to incentivize timely, cost-efficient project completion; and public interest criteria that no longer aligned with goals of undergrounding and CPUC directives of reliability and safety. In June 2021, CPUC ruled to discontinue approval of new Rule 20A work credits for allocation after December 31, 2022, and in June 2023 the CPUC ruled to discontinue Rule 20A to prevent ratepayers from funding inefficient and inequitable infrastructure investments. Any Rule 20A work credit that has not been allocated to a community with an Active Rule 20A Project within two years of the effective date of the decision, shall be deemed expired. Any Rule 20A work credit that has not been deducted from a community's work credit balance by December 31, 2033, shall be deemed expired.

As of December 2023, the City of Seaside has a work credit balance of \$447,072 from PG&E. All the credits are inactive credits. The City does not currently have an active underground district project. The cost estimate for undergrounding power lines is \$2,000 per linear foot, and the minimum distance to underground for a 20A project is one city block or 600 feet, whichever is less, which puts the project cost at over \$1,000,000 at a minimum. The program does not allow the use of 20A credits as part of another project or as part of a different Rule 20 program. So, a project with a distance of one block or 600 feet can only be funded with 20A credits. It cannot be partially funded with City funds or any other funds to be eligible as a Rule 20A project. The funding is not the only barrier to creating an underground district. PG&E has confirmed that any new projects not already in their work-plan are unlikely to be completed before the program sunsets on December 31, 2033, at which time the credits expire.

PG&E is currently working on a reallocation plan to reallocate all inactive work credits by 2025 per CPUC's ruling. Typically, a city would not have a say in where their inactive work credits are allocated. However, CPUC does have an exception for intra-county donations of work credits from cities and towns within the county to a county government. Staff is recommending the City Council approve a resolution donating the City of Seaside's \$447,072 Rule 20A work credits to the County of Monterey for their ongoing Carmel Valley Road Phase 3, Rule 20A Underground Utility District No. 15 (Project).

The City is proposing to donate funds to the County of Monterey Carmel Valley Road Phase 3, Rule 20A Underground Utility District No. 15 Project. The project will underground the overhead utilities on poles along a 3.1-mile section of Carmel Valley Road between Garland Regional Park and Pilot Road, with an estimated construction cost of approximately \$8.9 million. Rule 20A requires that the direct cost of undergrounding utilities on streets in commercial and industrial areas must be borne by the utilities involved. The County must fund all costs to perform any required support activities, e.g., staff and consulting costs for project administration, surveying, and preparation of boundary map and Project base maps, environmental review and mitigation, acquisition of any required easements and property rights of entry, and construction liaison with the utility companies and the community. County staff estimate

project support costs at twenty-five percent (25%) of construction costs. The donated 20A credit from the City of Seaside will cover Project costs for management, design, and construction of the project.

FISCAL IMPACT

The recommended action will have no financial impact to the budget.

ATTACHMENTS

1. Resolution
 2. Monterey County Project Information
-

Reviewed for Submission to the City Council by:



Jaime M. Fontes, City Manager

RESOLUTION NO. 24-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEASIDE

AUTHORIZING PG&E TO DONATE CITY OF SEASIDE RULE 20A WORK CREDITS IN THE AMOUNT OF \$447,072 TO THE COUNTY OF MONTEREY FOR THE CARMEL VALLEY ROAD PHASE 3, RULE 20A UNDERGROUND UTILITY DISTRICT NO. 15

WHEREAS, the Rule 20A subprogram for local governments allowed utility companies to annually allocate work credits towards the cost of power line undergrounding projects; and

WHEREAS, the Pacific Gas and Electric Company has allocated \$447,072 of work credit to the City of Seaside as of December 2023; and

WHEREAS, in June 2021, the California Public Utilities Commission (CPUC) ruled to discontinue approval of new Rule 20A work credits for allocation after December 31, 2022; and

WHEREAS, the CPUC approved to sunset the Rule 20A subprogram with all credits expiring on December 31, 2033; and

WHEREAS, the Rule 20A allows utilities to reallocate work credits from an inactive community to a community with an active project; and

WHEREAS, the City of Seaside does not have an active undergrounding project nor are their sufficient work credits to start a new project, and has been told that PG&E cannot complete a new project before December 31, 2033; and

WHEREAS, the California Public Utilities Commission has allowed for cities to donate their work credits to the County which they are within; and

WHEREAS, the County of Monterey has an active undergrounding project along Carmel Valley Road.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Seaside does hereby authorizes Pacific Gas and Electric Company to donate City of Seaside Rule 20A work credits in the amount of \$447,072 to the County of Monterey for the Carmel Valley Road Phase 3, Rule 20A Underground Utility District No. 15.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Seaside duly held on the 18th day of January, 2024, by the following vote:

AYES: COUNCIL MEMBERS
NOES: COUNCIL MEMBERS
ABSENT: COUNCIL MEMBERS
ABSTAIN: COUNCIL MEMBERS

APPROVED:

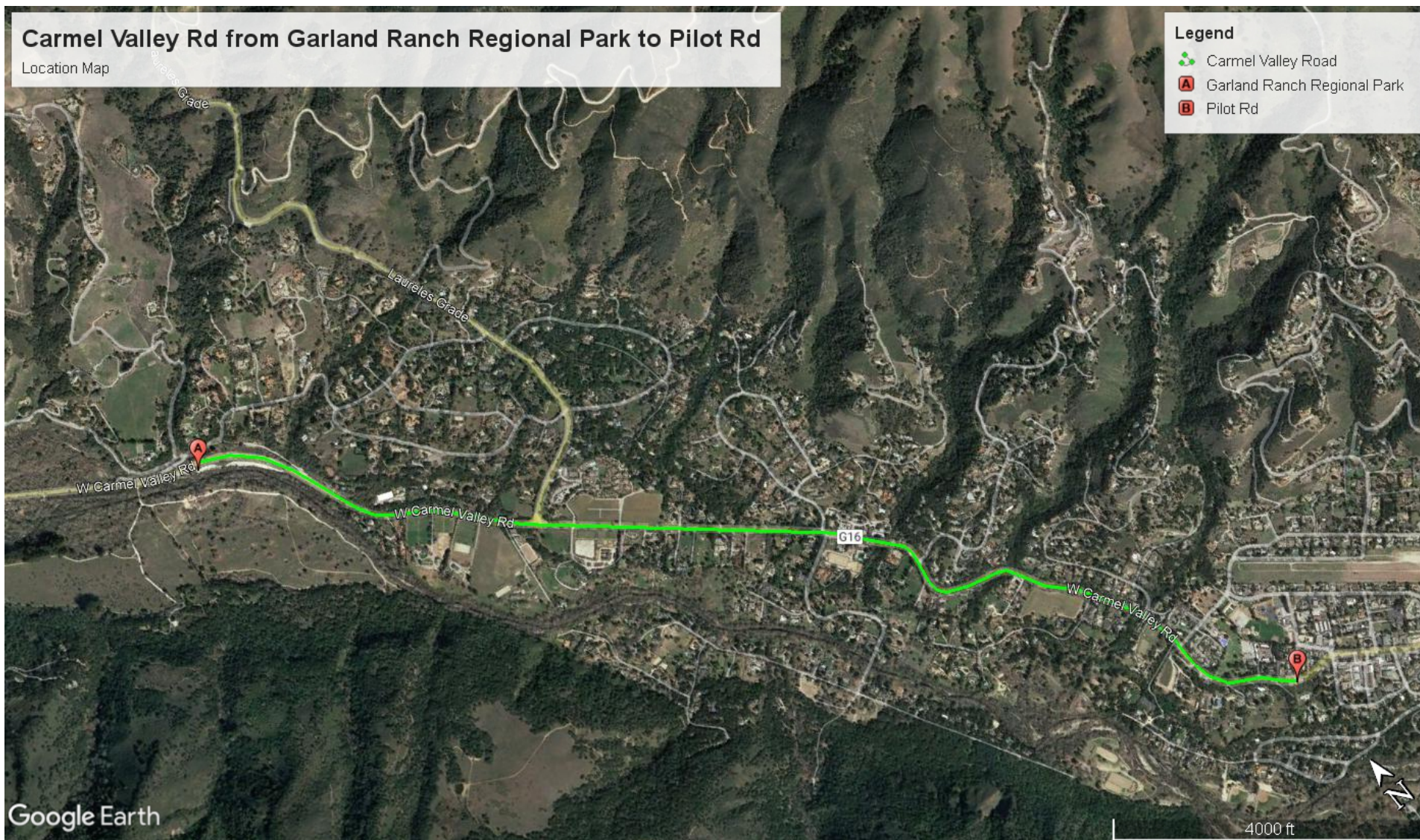
Ian N. Oglesby, Mayor

ATTEST:

Dominique L. Davis, City Clerk

APPROVED TO FORM:

Sheri L. Damon, City Attorney





Monterey County

Item No.

Board Report

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

Legistar File Number: A 21-496

November 02, 2021

Introduced: 9/24/2021

Current Status: Agenda Ready

Version: 1

Matter Type: BoS Agreement

a. Approve and authorize the Director of Public Works, Facilities, & Parks (PWFP), or designee to sign the following Agreements with Pacific Gas and Electric Company (PG&E) for the Carmel Valley Road Phase 3, Rule 20A Underground Utility District No. 15 (Project), located in Carmel Valley along Carmel Valley Road between Garland Regional Park and Pilot Road:

1) General Conditions Agreement to Perform Work Pursuant to PG&E Electric Rule 20A for Replacement of Overhead with Underground Electric Facilities.

2) Agreement to Perform Tariff Schedule Related Work for Rule 20A Electric Panel Service Conversion.

3) Letter of Streetlight Agreement.

4) Wheelchair Access Consideration; and

b. Authorize the Director of PWFP, or designee to conduct all negotiations, sign and submit all documents, including, but not limited to additional associated agreements related to the Project, and any future amendments to said Agreements, subject to approval as to form by the Office of the County Counsel, which may be necessary for completion of the Project.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

a. Approve and authorize the Director of Public Works, Facilities, & Parks (PWFP), or designee to sign the following Agreements with Pacific Gas and Electric Company (PG&E) for the Carmel Valley Road Phase 3, Rule 20A Underground Utility District No. 15 (Project), located in Carmel Valley along Carmel Valley Road between Garland Regional Park and Pilot Road:

1) General Conditions Agreement to Perform Work Pursuant to PG&E Electric Rule 20A for Replacement of Overhead with Underground Electric Facilities.

2) Agreement to Perform Tariff Schedule Related Work for Rule 20A Electric Panel Service Conversion.

3) Letter of Streetlight Agreement.

4) Wheelchair Access Consideration; and

b. Authorize the Director of PWFP, or designee to conduct all negotiations, sign and submit all documents, including, but not limited to additional associated agreements related to the Project, any future amendments to said Agreements, subject to approval as to form by the Office of the County Counsel, which may be necessary for completion of the Project.

SUMMARY:

Rule 20A is an electric tariff filed with the California Public Utilities Commission (CPUC) which provides credits towards Pacific Gas & Electric Company (PG&E) utility undergrounding work throughout the State. Projects performed under Rule 20A are nominated by a city, county or

municipal agency and discussed with PG&E, as well as the other affected utilities (e.g., telephone, cable, fiber optic, water, and sewer). To date, PG&E has approved Monterey County undergrounding projects in Moss Landing and Carmel Valley. A third undergrounding project in Carmel Highlands is also under development. The Moss Landing Area Rule 20A and 20B Underground Utility District (UUD) No. 14 project is nearing completion, and the County is preparing to begin efforts on undergrounding work for the Carmel Valley Area Rule 20A UUD No. 15 (Project).

The Project was originally established on July 30, 2013 by the Board of Supervisors. On December 8, 2020, the BOS adopted Resolution No. 20-406 to: a.) extend the time to complete underground installation of wires and facilities for supplying electricity, communications, or similar or associated services by utility companies and reconnection in the Project to December 31, 2027; and to b.) extend the time to complete removal of poles, overhead wires, and other associated overhead structures in the Project to May 31, 2028, to maintain credit eligibility.

DISCUSSION:

On July 30, 2013, the Board of Supervisors adopted Resolution No. 13-273 to create the Project. The current Rule 20A Program credit allocation for the County is \$9,015,488 which includes the allocations for 2022. Credits may be reduced due to additional charges for Moss Landing UUD No. 14. Recently, the CPUC issued a recommendation to sunset the Rule 20A Program in 2021 and discontinue annual credit allocations, thus no further allocations will be given going forward. In accordance with the program guidelines, if a project is ongoing, PG&E will approve use of existing available credits for project completion even if a project continues beyond the Rule 20A Program sunset date.

The Project consists of a 3.1-mile section of Carmel Valley Road with an estimated construction cost of approximately \$8.9 million. The cost is based on an annual escalation of the original \$7.4 million estimate from 2013. Rule 20A requires that the direct cost of undergrounding utilities on streets in commercial and industrial areas must be borne by the utilities involved. The County must fund all costs to perform any required support activities, e.g., staff and consulting costs for project administration, surveying, and preparation of boundary map and Project base maps, environmental review and mitigation, acquisition of any required easements and property rights of entry, and construction liaison with the utility companies and the community. County staff estimates Project support costs at twenty-five percent (25%) of construction costs. However, right-of-way costs will not be known until preliminary mapping is complete, which may increase overall support costs. Original support cost projections in 2013 were based on the understanding that undergrounding would follow other encroachment work with low right of way and permitting costs. Completion of the Moss Landing Undergrounding project has given County staff a much better understanding of the extensive California Environmental Quality Act (CEQA) documentation, permitting and construction management work that will be required. County staff has adjusted projections accordingly.

OTHER AGENCY INVOLVEMENT:

The Office of the County Counsel has reviewed the proposed agreements as to form. The Auditor-Controller's Office has reviewed and approved the proposed General Conditions Agreement

as to fiscal provisions. County staff has been working closely with PG&E to update Project milestones. County staff is also working with involved utility companies, including AT&T, Inc., PG&E, and Comcast Corporation to coordinate the Project timeline.

FINANCING:

The recommended actions will have no financial impact to the General Fund. However, County matching funds will need to be identified before any undergrounding work on the Project can begin. Rule 20A funding to cover the estimated undergrounding work costs from PG&E does not cover County incurred Project costs for management, design, etc. The County will need to identify a source for the matching funds required to complete the Project. This Project is not eligible to utilize Road Fund sources. Options for addressing the funding gap will be addressed in a separate staff report to the Board as the Project construction phase becomes imminent.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

The Project meets the BOS' Strategic Initiatives for improved infrastructure and increased public safety by reducing the likelihood of fire and other disaster associated with above ground electrical wiring. Moving PG&E utility lines underground in an area adjacent to difficult terrain where wildfires can spread rapidly will improve community safety.

- ☐ Economic Development
- ☐ Administration
- ☐ Health & Human Services
- ☒ Infrastructure
- ☒ Public Safety

Prepared by: Bonnie Perez, Management Analyst II (831) 759-6906

Dalia Mariscal-Martinez, Management Analyst III

Reviewed by: Chad Alinio, PE, Senior Civil Engineer

Tom Bonigut, PE, Interim Assistant Director of Public Works, Facilities, & Parks

Approved by: Randell Ishii, MS, PE, TE, PTOE, Director of Public Works, Facilities, & Parks

The following attachments are on file with the Clerk of the Board:

Attachment A - General Conditions Agreement

Attachment B - Agreement to Perform Tariff Schedule Related Work

Attachment C - Letter of Streetlight Agreement

Attachment D - Wheelchair Access Consideration

Attachment E - Project Map

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