



City of Manzanita

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TO: Council Budget Committee, City of Manzanita

DATE: May 19, 2020

FROM: Cynthia Alamillo, City Manager, City of Manzanita
Kristin Grasseeth, Assistant City Manager
Martin Chaw, Project Manager, FCS GROUP

RE City of Manzanita FY20-21 Budget - Budget Committee Hearing May 19, 2020

The purpose of this memorandum is to show corrections made to the budget and documents within it.

1. **Replaced duplicate Capital Funds narrative and add correct narrative – General Fund.**
2. **Added COVID-19 mitigation strategies narrative.**
3. **General Fund – Parks, (old page 25)**

Capital Outlay - Vehicle Equipment. Funds were overlooked in draft budget.

Current line items			
Vehicle/Equipment		0	0
Corrected line items			
Vehicle/Equipment		28,000	28,000

Personal Services – Corrected benefits

Current line items			
Payroll Benefits & Expenses		38,327	38,327
Corrected line items			
Payroll Benefits & Expenses		23,938	23,938

General Fund – Non Departmental, (old page 27).

Contingency - Subtract to cover equipment cost for parks \$28,000

Add the difference from Benefits & Expenses \$14,389

Current line items			
8095	Contingency	73,585	73,585
Corrected line items			
8095	Contingency	-28,000	-28,000
8095	Contingency	+14,389	+14,389
TOTAL	Contingency	59,974	59,974

4. Water Operating Fund – Expenditures (old page 31)

Payroll Benefits & Expenses – Subtract error \$7,452

Current line items			
	Payroll Benefits & Expenses	129,085	128,085
Corrected line items			
	Payroll Benefits & Expenses	121,633	121,633

Contingency (old page 33)

Added difference from Benefits & Expenses \$7,452

Current line items			
	Contingency	192,298	192,298
Corrected line items			
	Contingency	199,750	199,750

5. Road Fund – Personal Services (old page 41)

Payroll Benefits & Expenses – Subtract error \$3,854

Current line items			
	Payroll Benefits & Expenses	28,929	28,929
Corrected line items			
	Payroll Benefits & Expenses	25,075	25,075

Contingency - Added difference from Benefits & Expenses \$3,854

Current line items			
	Contingency	50,353	50,353
Corrected line items			
	Contingency	54,207	54,207

6. Public Works Reserves (old page 52)

Capital outlay – Vehicle/ Equipment line wrong amount entered in draft budget

Current line items			
	Vehicle/Equipment	58,197	58,197
Corrected line items			
	Vehicle/Equipment	109,000	109,000

Capital outlay – Reserves, subtract for the difference of vehicle \$50,803

Current line items			
	Reserve for future	152,028	152,028
Corrected line items			
	Reserve for future	101,225	101,225

7. Public Safety Reserves (old page 54)

Carry Over Balance – Wrong balance brought over

Current line items			
	Carry over Balance	161,774	161,774
Corrected line items			
	Carry over Balance	134,274	134,274

Reserve for Future – Correcting carry over changes reserves for future

Current line items			
	Reserve for future	144,074	144,074
Corrected line items			
	Reserve for future	116,574	116,574

Total Resources and Expenditures - Balance was adjusted to reflect changes

Current line items			
	Total Public Safety		
	Res Fund Resources	189,074	189,074
Corrected line items			
	Total Public Safety		
	Res Fund Resources	161,524	161,524

Current line items			
	Total Public Safety		
	Res Fund		
	Expenditures	189,074	189,074
Corrected line items			
	Total Public Safety		
	Res Fund		
	Expenditures	161,524	161,524

8. Removed line item 4142, Drywell Permit Fees, from Storm Drain Facilities Fund. (old page 51)

Line item has been inactive for the last three years.

9. Page numbers have been adjusted to include the page titled “COVID-19 Mitigation Strategies.

Attachments:

- Corrected General Fund Notes
- Additional COVID-19 Mitigations Strategies Page
- Corrected General Fund – Parks – Expenditures Page
- Corrected General Fund – Non Dept. page – Expenditure Page
- Corrected Water Operating Fund – Expenditures Page 1
- Corrected Water Operating Fund – Well Field & Transmission Lines – Expenditure, Page 3
- Corrected Road Fund – Expenditures Page
- Corrected Public Works Equipment Reserve 2001 – Resources & Expenditures Page
- Corrected Public Safety Reserve Fund – Resources & Expenditures Page
- Corrected Storm Drain Facilities Fund – Resources & Expenditures Page

GENERAL FUND - PARKS
FUND 10, DEPARTMENT 135

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL ACTUAL ADOPTED
 17/18 18/19 19/20

EXPENDITURES

PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
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ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20			PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
17,511	19,499	22,117		Wages and Salaries	31,044	31,044	0	0
12,101	13,960	16,108		Payroll Benefits and Expenses**	23,938	23,938	0	0
29,612	33,460	38,225		Total Personal Services	54,982	54,982	0	0
				MATERIAL & SERVICES				
1,527	1,626	1,650	6050	Insurance	1,650	1,650	0	0
944	1,454	2,000	6260	Grounds Maintenance	2,000	2,000	0	0
3,309	3,404	4,700	6134	Park Operations (Utilities)	4,700	4,700	0	0
7,238	6,114	8,900	6110	Janitorial Supplies	9,000	9,000	0	0
12,967	11,891	6,600	6280	City Park Maintenance (Building & Equipment)	6,600	6,600	0	0
249	1,120	1,600	6180	Vehicle/Equipment Maint., Supplies & Repair	1,600	1,600	0	0
26,233	25,609	25,450		Total Materials & Services	25,550	25,550	0	0
				CAPITAL OUTLAY				
0	0	500	7030/ 7035	Vehicle/Equipment	28,000	28,000	0	0
0	0							
0	0	500		Total Capital Outlay	28,000	28,000	0	0
55,846	59,069	64,175		TOTAL PARKS DEPARTMENT EXPENDITURES	108,532	108,532	0	0

** Denotes items shared with other funds/departments.

**GENERAL FUND - NON DEPT.
FUND 10, DEPARTMENT 190**

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL ACTUAL ADOPTED
17/18 18/19 19/20

EXPENDITURES

PROPOSED BY PROPOSED BY APPROVED BY ADOPTED BY
STAFF BUDGET OFFICER BUDGET GOVERNING
COMMITTEE BODY

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20		EXPENDITURES	PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
3,263	3,232	3,600	6240	Dues & Memberships (LOC, LGPI, TED, OR Admin Ser)	3,600	3,600	0	0
0	0	0	6024	STR Refund	0	0	0	0
		30,000		Emergency Preparedness	30,000	30,000	0	0
3,263	3,232	33,600		Total Materials & Services	33,600	33,600	0	0
				RESERVES				
10,950	10,950	10,950	8970	Reserve for Council-designated Insurance	10,950	10,950	0	0
40,250	40,250	40,250	8970	Reserve for Park Equipment Replacement	43,500	43,500	0	0
51,200	51,200	51,200		Total Reserves	54,450	54,450	0	0
				TRANSFER OUT				
120,000	250,000	250,000	8002	Road Fund	100,000	100,000	0	0
		0		Water Construction Fund	0	0	0	0
26,200	26,200	26,200	8012	Public Safety Equipment Reserve Fund	26,200	26,200	0	0
		0	8002	Public Works Equipment Reserve Fund	0	0	0	0
		0		Parks Facilities Fund	0	0	0	0
160,000	260,000	210,000	8005	City Hall Expansion Fund	100,000	100,000	0	0
100,000	100,000	60,000	8007	Storm Drain Facilities Fund	60,000	60,000	0	0
406,200	636,200	546,200		Total Transfer Out	286,200	286,200	0	0
457,400	690,632	631,000		TOTAL NON DEPARTMENT EXPENDITURES	374,250	374,250	0	0
68,961	0	88,761	8950	Operating Contingency	59,974	59,974	0	0
1,467,437	1,711,736	2,035,361		TOTAL GENERAL FUND EXPENDITURES	2,036,432	2,036,432	0	0

WATER OPERATING FUND

FUND 40, DEPARTMENT 400

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL ACTUAL ADOPTED
17/18 18/19 19/20

EXPENDITURES, PAGE 1

PROPOSED BY PROPOSED BY APPROVED BY ADOPTED BY
STAFF BUDGET BUDGET GOVERNING
OFFICER COMMITTEE BODY

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20			PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
205,636	218,771	232,750		Salaries and Wages **	153,680	153,680	0	0
5,210	5,150	14,500		Oncall Time **	14,500	14,500	0	0
0	0	10,500		Overtime	10,500	10,500	0	0
123,167	131,135	158,931		Payroll Benefits and Expenses **	121,633	121,633	0	0
334,013	355,056	416,681		Total Personal Services	300,313	300,313	0	0
				MATERIALS & SERVICES				
14,217	18,809	13,100	6020	Building Operations	15,000	15,000	0	0
0	2,002	1,500	6040	Contract Services	1,500	1,500	0	0
22,537	22,839	23,500	6050	Insurance	23,700	23,700	0	0
685	525	1,500	6030	Office Supplies	1,500	1,500	0	0
0	1,749	600	6060	Advertising	600	600	0	0
5,190	1,996	1,200	6080	Building Maintenance	4,675	4,675	0	0
19,504	25,245	95,000	6100	Professional Services **	71,000	71,000	0	0
224	0	650	6120	Uniform or Clothing Allowance	800	800	0	0
5,678	8,971	7,600	6180	Vehicle/Equipment Maint, Supplies, Repair	7,600	7,600	0	0
4,084	1,613	3,500	6230	Travel and Training - Staff **	4,500	4,500	0	0
1,353	2,155	6,000	6240	Dues & Subscriptions	7,472	7,472	0	0
97,575	100,467	285,000	6450	System Maintenance and Supplies	132,800	132,800	0	0
0	398	2,200	6470	Chemicals, Supplies, and Telemetry	2,200	2,200	0	0
7,066	12,176	11,000	6500	Billing and Administration **	11,000	11,000	0	0
390	387	450	6530	Fire Patrol	500	500	0	0
1,570	1,140	2,200	6600	Testing (Federal and State)	2,200	2,200	0	0
150	0	200	6800	Miscellaneous	200	200	0	0
	1,228		6540	Lease/Easement				
180,224	201,700	455,200		Total Materials & Services	287,247	287,247	0	0

** Denotes items shared with other funds/departments.

WATER OPERATING FUND
WELL FIELD & TRANSMISSION LINES
 FUND 40, DEPARTMENT 410

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL ACTUAL ADOPTED
 17/18 18/19 19/20

EXPENDITURES, PAGE 3

PROPOSED BY PROPOSED BY APPROVED BY ADOPTED BY
 STAFF BUDGET BUDGET GOVERNING
 OFFICER COMMITTEE BODY

				PERSONAL SERVICES				
34,914	36,462	38,167		Salaries and Wages **	XXX	0	0	0
19,323	21,772	26,669		Payroll Benefits and Expenses	XXX	0	0	0
						0	0	0
54,237	58,234	64,836		Total Personal Services	0	0	0	0
				MATERIALS & SERVICES				
15,577	14,701	25,000	6020	Building Operations	22,400	22,400	0	0
0	0	400	6040	Contract Services	400	400	0	0
3,488	3,540	3,700	6050	Insurance	4,000	4,000	0	0
0	0	100	6080	Building Maintenance	0	0	0	0
6,435	755	15,000	6100	Professional Services **	15,000	15,000	0	0
445	0	400	6120	Uniform & Clothing Allowance	450	450	0	0
2,449	1,056	2,200	6180	Vehicle/Equipment Maint, Supplies, Repair	2,200	2,200	0	0
1,156	1,226	1,400	6230	Travel and Training - Staff	1,400	1,400	0	0
20,128	14,147	62,900	6450	System Maintenance and Supplies	8,000	8,000	0	0
17,197	999	10,500	6470	Chemicals, Supplies, and Telemetry	10,550	10,550	0	0
1,228		1,300	6540	Lease and Easements	1,228	1,228	0	0
1,445	0	3,200	6600	Testing (Federal and State)	3,200	3,200	0	0
46	0	100	6800	Miscellaneous	100	100	0	0
69,594	36,425	126,200		Total Materials & Services	68,928	68,928	0	0
123,831	94,658	191,036		TOTAL WELL FIELD & TRANSMISSION LINE DEPARTMENT	68,928	68,928	0	0
0	0	0	8970	Reserve for Future Bond Payment	0	0	0	0
0	0	9,060	8970	Council Designated Insurance Reserve	9,060	9,060	0	0
0	0	3,200	8950	Contingency	199,750	199,750	0	0
985,034	919,059	1,520,408		TOTAL WATER OPERATING FUND EXPENDITURES	1,467,877	1,467,877	0	0

** Denotes items shared with other funds/departments.

ROAD FUND
FUND 15, DEPARTMENT 150

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	EXPENDITURES	PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			PERSONAL SERVICES				
34,356	38,691	42,522	Wages and Salaries	32,324	32,324	0	0
27,660	27,915	34,455	Payroll Benefits and Expenses	25,075	25,075	0	0
62,016	66,606	76,977	Total Personal Services	57,399	57,399	0	0
			Materials and Services				
0	0	1,000	6040 Contract Services	10,000	10,000	0	0
18,623	1,273	3,000	6102 Professional Services	0	0	0	0
968	967	1,100	6050 Insurance	1,100	1,100	0	0
6,322	632	1,200	6080 Building Maintenance/supplies	1,475	1,475	0	0
3,749	3,497	4,700	6180 Vehicle/Equipment Maint, Supplies, Repair **	6,500	6,500	0	0
0	191	700	6230 Travel and Training - Staff	100	100	0	0
8,068	9,006	17,100	6400 Road Maintenance and Supplies	17,900	17,900	0	0
7,396	7,340	8,500	6510 Street Lights	8,500	8,500	0	0
2,029	2,600	2,500	6520 Street Signs	3,500	3,500	0	0
0	0	250	6800 Miscellaneous	250	250	0	0
2,745	291	600	6120 Uniform or Clothing Allowance	800	800	0	0
49,899	25,797	40,650	Total Materials and Services	50,125	50,125	0	0
			CAPITAL OUTLAY				
3,165	0	0	7030/ 7035 Vehicles & Equipment		0	0	0
0	0	0	Street Improvement/Laneda	0	0	0	0
462,737	5,870	344,600	7060 Street Repair/Improvement	344,600	344,600	0	0
3,986	2,953	95,900	7020 New Construction-Bike Path	0	0	0	0
	218,172		7220 Strom Drain Construction				
469,887	226,994	440,500	Total Capital Outlay	344,600	344,600	0	0
			TRANSFER OUT				
9,200	9,200	9,200	8008 Public Works Reserve Fund	9,200	9,200	0	0
0	0	0	8005 City Hall Expansion Fund	0	0	0	0
0	0	0	8002 Road Fund	0	0	0	0
0	0	0	PERS Contingent Settlement Reserve	0	0	0	0
0	0	47,024	8950 Contingency	54,207	54,207	0	0
		0	8990 Unappropriated Ending Fund Balance	0	0	0	0
591,003	328,598	614,351	TOTAL ROAD FUND EXPENDITURES	515,531	515,531	0	0

** Denotes line items shared with other funds/departments.

PUBLIC WORKS EQUIPMENT RESERVE-2001

FUND 54, DEPARTMENT 850

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
97,958	122,328	132,828	3900	CARRY OVER BALANCE	186,025	186,025	0	0
				USE OF MONEY & PROPERTY				
870	1,680	700	4250	Earned Interest	700	700	0	0
0	0	0	4540	Surplus Property/Equipment Sales	0	0	0	0
870	1,680	700		Total Use of Money & Property	700	700	0	0
				TRANSFER IN:				
9,200	9,200	9,200	4953	- Road Fund	9,200	9,200	0	0
14,300	14,300	14,300	4951	- Water Operating Utility Fund	14,300	14,300	0	0
23,500	0	23,500		Total Transfer In	23,500	23,500	0	0
122,328	124,008	157,028		TOTAL PUBLIC WORKS EQUIP RESERVE RESOURCES	210,225	210,225	0	0

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
0	0							
				CAPITAL OUTLAY				
0	13,899	5,000		Vehicle/Equipment Purchase	109,000	109,000	0	0
0	0	0	7030	Vehicle	0	0	0	0
0	0	0	7035	Equipment	0	0	0	0
0	0	152,028	8970	Reserve for Future	101,225	101,225	0	0
							0	
0	13,899	157,028		TOTAL PUBLIC WORKS EQUIP RESERVE EXPENDITURES	210,225	210,225	0	0

PUBLIC SAFETY RESERVE FUND
FUND 60, DEPARTMENT 850

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
51,537	79,074	106,974	3900	CARRY OVER BALANCE	134,274	134,274	0	0
0								
				USE OF MONEY & PROPERTY				
1,337	1,997	1,100	4250	Earned Interest	1,100	1,100	0	0
0	0	0	4540	Surplus Property Sales - Police	0	0	0	0
0	0							
				OTHER REVENUE				
0	0	0	4800	Miscellaneous	0	0	0	0
1,337	1,997	1,100		Total Use of Money & Property	1,100	1,100	0	0
				TRANSFER IN:				
26,200	26,200	26,200	4959	- General Fund	26,200	26,200	0	0
				- Water Operating Fund				
79,074	107,271	134,274		TOTAL PUBLIC SAFETY RES FUND RESOURCES	161,574	161,574	0	0

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				CAPITAL OUTLAY				
0	10,000	45,400	7030	Vehicle/Equipment Replacement - Police	45,000	45,000	0	0
0	0	45,400		Total Capital Outlay	45,000	45,000	0	0
0	0	88,874	8970	Reserve for Future - Police	116,574	116,574	0	0
0	10,000	134,274		TOTAL PUBLIC SAFETY RES FUND EXPENDITURES	161,574	161,574	0	0

STORM DRAIN FACILITIES FUND
FUND 53, DEPARTMENT 810

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
104,582	99,191	79,882	3900	CARRY OVER BALANCE	124,000	124,000	0	0
				CHARGES FOR SERVICES				
2,088	1,914	3,500	4200	System Development Charge	3,500	3,500	0	0
				USE OF MONEY & PROPERTY				
890	1,329	700	4250	Earned Interest	700	700	0	0
				OTHER REVENUE				
100,000	100,000	60,000		Transfer in from General Fund	60,000	60,000	0	0
207,560	202,434	144,082		TOTAL STORM DRAIN RESOURCES	188,200	188,200	0	0

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
0	0	40,000	6040	Contract Supplies	3,000	3,000	0	0
0	0	5,000	6110	Materials & Services	10,500	10,500	0	0
0	0	45,000		Total Materials & Services	13,500	13,500	0	0
				CAPITAL OUTLAY				
108,369	149,627	15,000	7220	Storm Drain Construction	15,000	15,000	0	0
		0						0
0	0	84,082	8970	Reserve for Future	159,700	159,700	0	0
0	0	0	8990	Unappropriated Ending Fund Balance	0	0	0	0
				Contingency	0	0	0	0
108,369	149,627	144,082		TOTAL STORM DRAIN EXPENDITURES	188,200	188,200	0	0