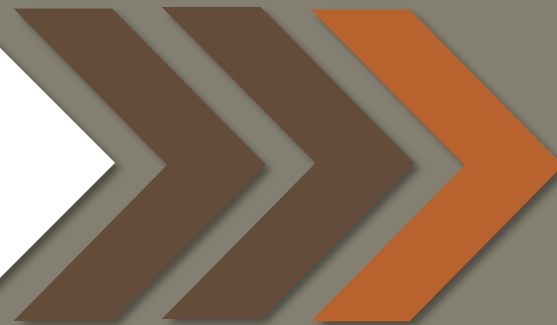




CITY OF
MANZANITA



FY20-21 Proposed Budget Review

City Council Meeting
May 13, 2020; 4:00PM
Remote Presentation



FCS GROUP
Solutions-Oriented Consulting

Agenda

- ◆ Budget Highlights
- ◆ Review
 - Water overhead payment to General Fund
 - Review requested budget by fund
- ◆ Next Steps
- ◆ Q&A





Budget Highlights

Maintain current service levels to community	Ensure financial sustainability during COVID	Implement ICAP study recommendations
<ul style="list-style-type: none">✓ Request reallocation of staff and generate capacity for 1.0FTE Building Official✓ For all other areas, continuation of current levels of service. No new programs requested.	<ul style="list-style-type: none">✓ Unprecedented situation✓ Forecasting 30% decline in General Fund short term rental revenues✓ Mitigation strategies:<ul style="list-style-type: none">Reduce GF transfers to:<ul style="list-style-type: none">▪ Roads fund▪ CH Expansion fund	<ul style="list-style-type: none">✓ Request consistent with recommendations of the ICAP study✓ Direct costs of administrative staff budgeted in General Fund✓ Interfund Transfer from Water Fund to General Fund for indirect overhead costs



WATER OVERHEAD PAYMENT TO GENERAL FUND



Incorporation of ICAP study results:

Budgeting of employee salaries and benefits

Position	Percentage Distribution of Annualized Salary						
	GF - Admin	GF - Court	GF - Police	GF - Building	Water Fund	Roads Fund	GF - Parks
City Manager	100%						
Assistant City Manager	100%						
Court & Utility Clerk Specialist	65%	35%			<i>No admin staff directly budgeted outside of GF</i>		
Licensing and Ordinance Specialist	100%						
Finance Specialist	100%						
Chief of Police			100%				
Police Officer			100%				
Police Officer			100%				
Police Officer			100%				
Building / Code Enforcement Officer	50%			50%			
Public Works Director					82%	15%	3%
Utility Worker					70%	16%	14%
Utility Worker					61%	19%	20%
Utility Worker					75%	9%	16%
Utility Worker					29%	15%	56%

Source: City personnel financial records; all data reconciled to preliminary budget request.



Incorporation of ICAP study results:

Budgeting of employee salaries and benefits

Position	Distribution of Annualized Salaries & Benefits						
	GF - Admin	GF - Court	GF - Police	GF - Building	Water Fund	Roads Fund	GF - Parks
City Manager	125,368						
Assistant City Manager	103,631						
Court & Utility Clerk Specialist	55,660	29,971			No admin staff directly budgeted outside of GF		
Licensing and Ordinance Specialist	82,680						
Finance Specialist	86,981						

Chief of Police			162,422				
Police Officer			106,998				
Police Officer			120,038				
Police Officer			114,236				

Building / Code Enforcement Officer	45,987			45,987			

Public Works Director					118,438	21,665	4,333
Utility Worker					47,510	10,859	9,502
Utility Worker					46,248	14,405	15,163
Utility Worker					55,831	6,700	11,911
Utility Worker					14,740	7,624	28,463

	500,308	29,971	503,693	45,987	282,765	61,253	69,371

Source: City personnel financial records; all data reconciled to preliminary budget request.



Incorporation of ICAP study results: Water Fund Overhead Payment



Technical Analysis Results Step 4: Distribute Indirect Cost Pools

Suggested cost
allocation
factors for each
Indirect Cost
Pool

TABLE 4: ALLOCATED INDIRECT COST POOL DETAIL

Allocation Factors (drop down - select one)		50 / 50 Split Between FTEs and Expenditures	50 / 50 Split Between FTEs and Expenditures	Total Actual Expenditures	Direct Assign to Court & Water Operations	Agenda Items	
Results: Allocated Indirect Cost Pools to Direct Cost Pools		City Manager's Office	Assistant City Manager	Finance Specialist	Court & Utility Clerk	Licensing & Ordinance Specialist	Total
Indirect Cost Pools: \$		129,632	\$ 104,533	\$ 84,716	\$ 88,492	\$ 90,101	\$ 497,473
General Fund	Building Department (GF)	1,628	1,312	2,127	-	4,742	9,809
	Court Department (GF)	617	497	806	30,972	4,742	37,634
	Police Department (GF)	31,441	25,354	1,228	-	14,226	72,250
	Parks Department (GF)	7,505	6,052	2,833	-	2,371	18,761
	Civic Improvement Department (GF)	2,202	1,775	2,878	-	-	6,855
Other Funds	Roads Fund (#15)	14,614	11,784	12,124	-	16,597	55,120
	Water Operating Fund (#40)	38,941	31,402	20,001	57,520	9,484	157,348
	Water Construction Fund (#41)	14,829	11,958	19,382	-	-	46,169
	City Hall Expansion Fund (#51)	6,525	5,262	8,529	-	26,082	46,397
	Park Facilities Fund (#52)	-	-	-	-	-	-
	Storm Drain Facilities Fund (#53)	5,491	4,427	7,176	-	2,371	19,465
	Public Works Equipment Reserve Fund (#54)	510	411	667	-	-	1,588
	Timber Management Fund (#57)	531	429	695	-	2,371	4,026
	Trust Fund (#59)	23	19	31	-	-	73
	Public Safety Equipment & Facilities Reserve Fund (#60)	367	296	480	-	-	1,142
	Housing Rehab Loan Fund (#61)	-	-	-	-	-	-
	Puffin Lane LID Fund (#65)	-	-	-	-	-	-
	Tourism Promotion and Facilities Fund (#70)	4,407	3,554	5,761	-	7,113	20,835
Direct Subtotal		\$ 129,632	\$ 104,533	\$ 84,716	\$ 88,492	\$ 90,101	\$ 497,473

Allocated charges to Water Operations
includes portions of CM, ACM, FS, CUC, LOS

FCS GROUP

Page 9



Incorporation of ICAP study results: Water Fund Overhead Payment

TABLE 4: ALLOCATED INDIRECT COST POOL DETAIL

<i>Allocation Factors (drop down - select one)</i>	<i>50 / 50 Split Between FTEs and Expenditures</i>	<i>50 / 50 Split Between FTEs and Expenditures</i>	<i>Total Actual Expenditures</i>	<i>Direct Assign to Court & Water Operations</i>	<i>Agenda Items</i>	
Results: Allocated Indirect Cost Pools to Direct Cost Pools	City Manager's Office	Assistant City Manager	Finance Specialist	Court & Utility Clerk	Licensing & Ordinance Specialist	Total
Indirect Cost Pools: \$	129,632	\$ 104,533	\$ 84,716	\$ 88,492	\$ 90,101	\$ 497,473
Water Operating Fund (#40)	38,941	31,402	20,001	57,520	9,484	157,348



Incorporation of ICAP study results: Water Fund Overhead Payment

WATER OPERATING FUND				
FUND 40, DEPARTMENT 400	BUDGET FOR FISCAL YEAR 2020/2021			
EXPENDITURES, PAGE 2	PROPOSED BY	PROPOSED BY	APPROVED BY	ADOPTED BY
	STAFF	BUDGET OFFICER	BUDGET COMMITTEE	GOVERNING BODY
TRANSFER OUT				
Public Works Equipment Reserve Fund	14,300	14,300	14,300	0
City Hall Expansion Fund	113,675	113,675	113,675	0
Water Construction Fund	XXX	75,000	75,000	0
Indirect Overhead Payment to General Fund	157,348	157,348	157,348	
Total Transfer Out	285,323	360,323	360,323	0

GENERAL FUND				
FUND 10, DEPARTMENT 100	BUDGET FOR FISCAL YEAR 2020/2021			
RESOURCES, PAGE 2	PROPOSED BY	PROPOSED BY	APPROVED BY	ADOPTED BY
	STAFF	BUDGET OFFICER	BUDGET COMMITTEE	GOVERNING BODY
TRANSFER IN:				
Transfer from Tourism Promotion Fund	-	-	-	-
Indirect Overhead Payment from Water Fund	157,348	157,348	157,348	
Total Transfer In	157,348	157,348	157,348	-

Source: FCS GROUP ICAP study; all data reconciled to proposed budget request.

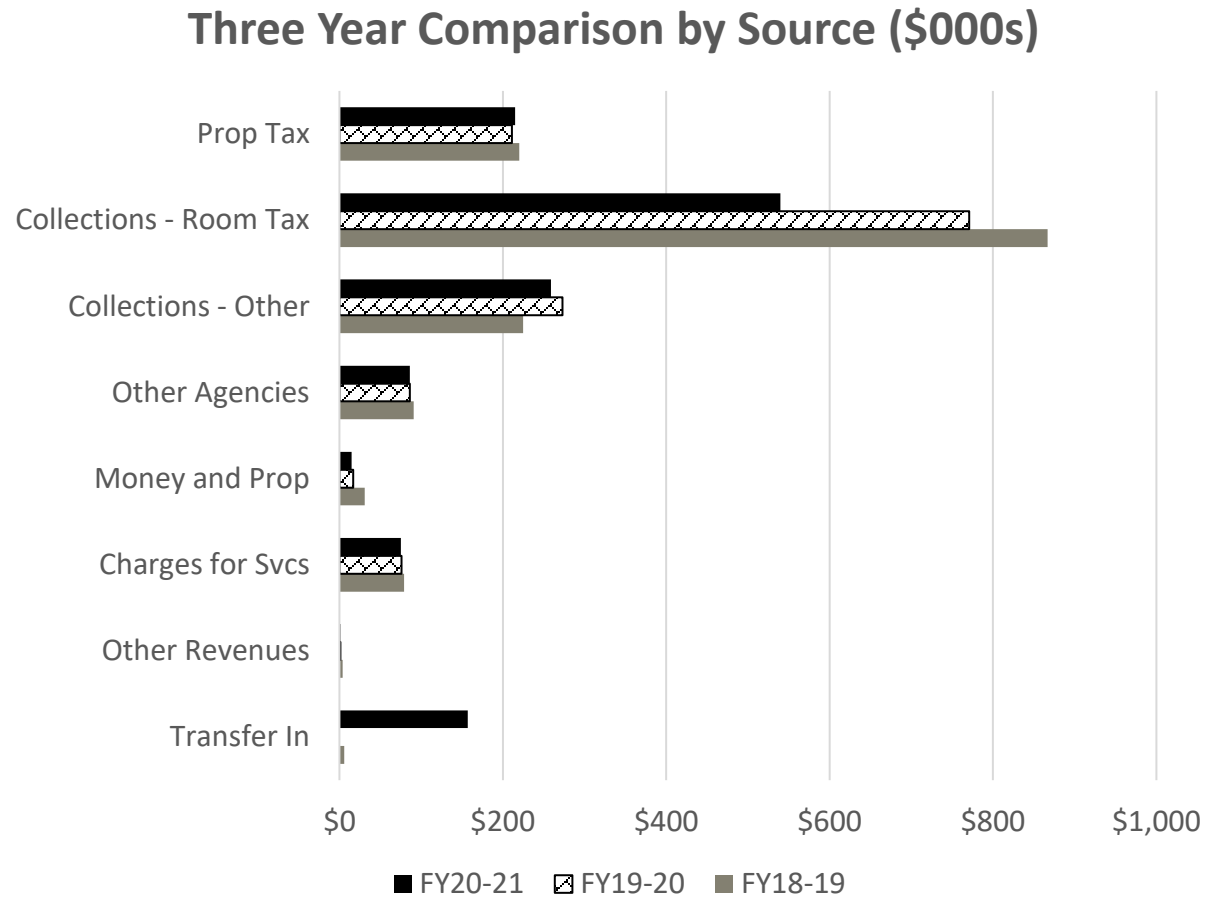


REVIEW PROPOSED BUDGET BY FUND



Budget Highlights by Fund

General Fund (#10) Revenues

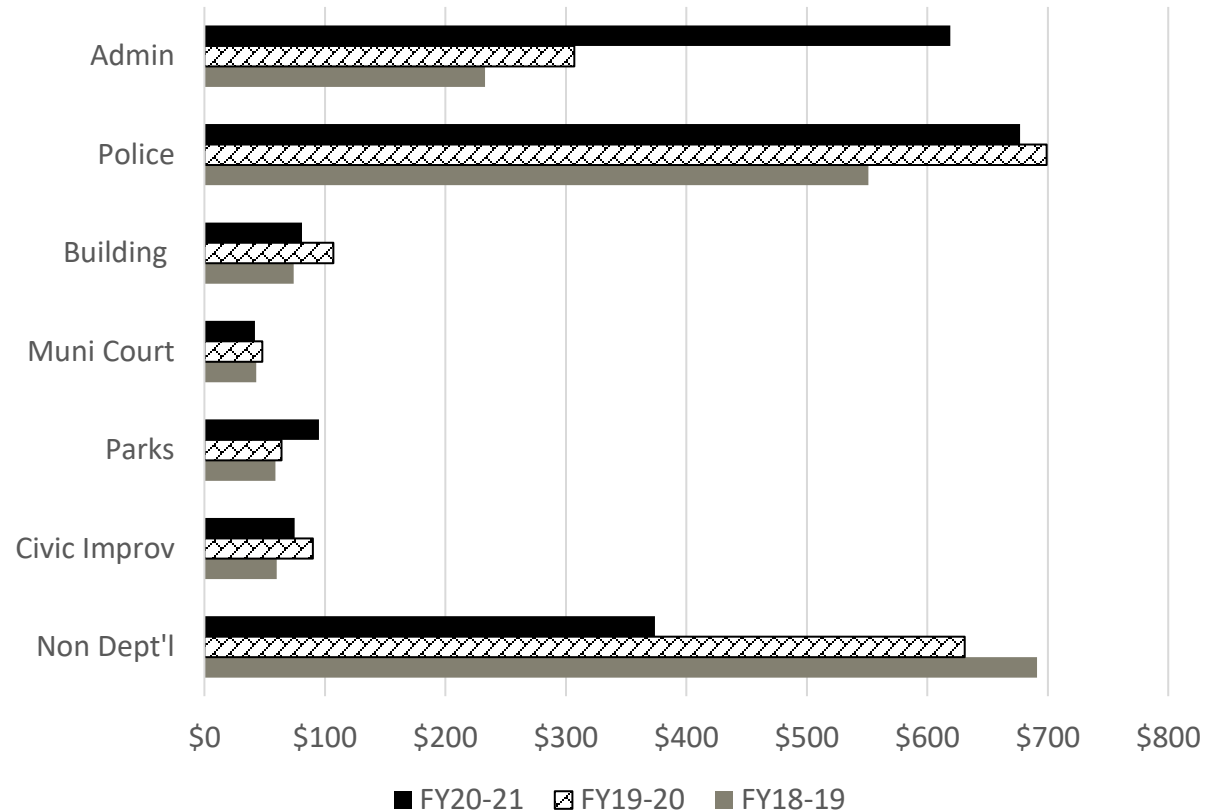




Budget Highlights by Fund

General Fund (#10) Expenditures

Three Year Comparison by Department (\$000s)





General Fund (#10) Highlights

Accounts for the administrative, public safety (police), municipal court, parks, building and planning functions of the City. Principal sources of cash consist of license and permit fees, transient room taxes, transfers from other governmental agencies, and the property tax levy.

- ◆ Revenue highlights
 - **Transfer from Water Ops** per ICAP study
 - **Room tax** reduced by 30% (\$540K vs \$771K PFY) due to COVID
-
- ◆ Expenditure highlights
 - **Administration dept** increased reflecting budgeting of full salaries/benefits for admin staff
 - **Building dept** decreased due to decline in contracted services



Budget Highlights by Fund

General Fund (#10) Highlights

- ◆ **Expenditure highlights**
 - **Municipal dept** decreased reflecting revised budgeting of salaries and benefits from ICAP study
 - **Parks dept** increased due to revised budgeting of public works salaries and benefits from ICAP study
 - **Civic Improvement reserve** decreased due to lowered transfer out to Road fund
 - **Non departmental** decreased as a result of reduced transfers to Road and CH Expansion funds



Budget Highlights by Fund

Page 19 of
budget book

GENERAL FUND
FUND 10, DEPARTMENT 100

BUDGET FOR FISCAL YEAR 2020/2021

RESOURCES, PAGE 1

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
755,318	878,226	498,374	3900				
-	-	103,979	3900				
-	-	602,353					
201,035	214,394	205,500	4010				
6,131	5,669	5,000	4020				
			4021				
207,166	220,064	210,500					
-	-						
754,421	867,303	770,500	4030				
22,259	-		4035				
58,498	55,682	70,000	4110				
23,835	20,675	24,000	4120				
78,300	39,715	80,000	4130				
42,140	42,375	41,000	4140				
59,213	67,050	57,500	4143				
	-						
1,038,666	1,092,799	1,043,000					
9,372	11,313	11,284	4040				
788	732	724	4050				
1,000	-	-	4080				
21,274	26,101	21,000	4095				
50,520	52,620	53,000	4270				
326	223		4285				
-	-	-	4091				
83,280	90,989	86,008					



Budget Highlights by Fund

GENERAL FUND
FUND 10, DEPARTMENT 100

BUDGET FOR FISCAL YEAR 2020/2021

RESOURCES, PAGE 2

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20			PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				USE OF MONEY & PROPERTY				
16,475	31,343	17,000	4250	Earned Interest	15,000	15,000	0	0
0	0	-	4350	Land Sales	0	0	0	0
-	-	-	4540	Surplus Property/Equipment	-	-	0	0
16,475	31,343	17,000		Total Use of Money & Property	15,000	15,000	0	0
				CHARGES FOR SERVICES				
103,569	79,096	75,500	4260	Fines & Forfeits	75,000	75,000	0	0
					-			
103,569	79,096	75,500		Total Charges for Services	75,000	75,000	0	0
				OTHER REVENUE				
12,280	3,945	1,000	4800	Miscellaneous Revenue	1,000	1,000	0	0
-	150		4850	Donations	-			
-	-							
12,280	4,095	1,000		Total Other Revenue	1,000	1,000	0	0
				TRANSFER IN:				
6,000	6,000	-	8001	Transfer from Tourism Promotion Fund	-	-	0	0
				Indirect Overhead Payment from Water Fund	157,348	157,348	0	
6,000	6,000	-		Total Transfer In	157,348	157,348	0	0
1,467,437	1,524,385	2,035,361		TOTAL GENERAL FUND RESOURCES	2,036,432	2,036,432	0	0



Budget Highlights by Fund

GENERAL FUND - ADMINISTRATION

FUND 10, DEPARTMENT 110

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				
99,868	113,221	116,786	Salaries and Wages	290,760	290,760	0	0
44,765	42,829	72,472	Payroll Benefits and Expenses	209,545	209,545	0	0
144,633	156,050	189,258	Total Personal Services**	500,305	500,305	0	0
			MATERIALS & SERVICES				
6,896	9,092	8,500	6020 Building Operations (Phone/Elec/Sewer/Clean'g/Mtc Agree)**	9,000	9,000	0	0
5,928	8,554	6,000	6030 Stationery and Supplies**	6,000	6,000	0	0
1,566	1,587	2,000	6050 Insurance	2,000	2,000	0	0
826	1,363	2,000	6060 Advertising	2,000	2,000	0	0
123	0	1,000	6070 Planning and Zoning (M-56 Notices)	1,000	1,000	0	0
3,426	2,448	3,000	6080 Building Maintenance and Supplies	2,000	2,000	0	0
36,439	43,555	79,670	6100 Professional Services (Atty/Auditor/Consult)**	79,670	79,670	0	0
6,862	6,014	9,500	6230 Travel and Training**	9,500	9,500	0	0
1,880	2,735	2,700	6240 Dues & Subscriptions**	4,000	4,000	0	0
318	130	300	6800 Miscellaneous	300	300	0	0
0	0						
64,264	75,478	114,670	Total Materials & Services	115,470	115,470	0	0
			CAPITAL OUTLAY				
3,750	1,891	3,000	7010 Office Equipment**	3,000	3,000	0	0
0	0		7040 Real Property				
3,750	1,891	3,000	Total Capital Outlay	3,000	3,000	0	0
212,647	233,420	306,928	TOTAL ADMINISTRATION DEPT. EXPENDITURES	618,775	618,775	0	0

** Denotes items shared with other funds/departments.



Budget Highlights by Fund

GENERAL FUND - LAW ENFORCEMENT DIVISION FUND 10, DEPARTMENT 125

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				
255,341	278,413	292,453		Wages and Salaries	284,428	284,428	0	0
9,886	10,725	13,000	5500	Over Time	13,000	13,000	0	0
7,316	7,196	14,000	5501	On Call Pay	14,000	14,000	0	0
161,988	190,568	242,006		Payroll Benefits and Expenses	219,265	219,265	0	0
434,531	486,902	561,459		Total Personal Services	530,693	530,693	0	0
				MATERIALS & SERVICES				
1,199	1,528	3,300	6030	Stationery & Supplies**	3,300	3,300	0	0
0	0	1,500	6040	Contract Services	1,500	1,500	0	0
6,978	6,921	7,500	6050	Insurance	7,500	7,500	0	0
0	0	500	6102	Professional Services	500	500	0	0
1,300	1,931	3,600	6110	Materials and Supplies (Sm Equip and Supplies)	6,350	6,350	0	0
1,129	1,684	3,100	6120	Uniforms and Clothing Allowance	3,100	3,100	0	0
6,331	6,955	8,400	6020	Building Operations (Elec, Phone, Mtc Agree, Sewer)**	8,400	8,400	0	0
13,453	19,623	20,000	6180	Vehicle/Equipment Maint, Supplies, Repair	23,000	23,000	0	0
2,975	7,266	9,500	6230	Travel and Training - Staff	9,500	9,500	0	0
6,096	8,756	9,500	6240	Dues & Subscriptions	12,000	12,000	0	0
0	0	1,700	6600	Testing (Medical)	1,700	1,700	0	0
273	0	500	6800	Miscellaneous	500	500	0	0
1,436	3,810	3,000	6080	Building Maintenance & Supplies**	3,000	3,000	0	0
3,347	5,800	5,800	6350	Disaster Planning & Supplies	5,800	5,800	0	0
44,516	64,275	77,900		Total Materials & Services	86,150	86,150	0	0
				CAPITAL OUTLAY				
0	0	45,000	7030/ 7035	Vehicle/Equipment	45,000	45,000	0	0
0	0	15,000	7200	Building Construction	15,000	15,000	0	0
0	0	60,000		Total Capital Outlay	60,000	60,000	0	0
479,046	551,177	699,359		TOTAL LAW ENFORCEMENT DIVISION EXPENDITURES	676,843	676,843	0	0

** Denotes items shared with other funds/departments.



Budget Highlights by Fund

GENERAL FUND - BUILDING DEPARTMENT

FUND 10, DEPARTMENT 120

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				
13,831	17,742	28,900	Wages and Salaries	24,378	24,378	0	0
9,099	11,434	22,212	Payroll Benefits and Expenses	21,609	21,609	0	0
22,930	29,176	51,112	Total Personal Services	45,987	45,987	0	0
			MATERIALS & SERVICES				
689	349	1,000	6030 Stationery and Supplies (Paper, Sm Ofc Equip)**	1,250	1,250	0	0
39,289	39,000	30,000	6040 Contract Services	20,000	20,000	0	0
0	0	200	6050 Insurance	0	0	0	0
0	326	14,670	6102 Professional Services (Consultant)	3,000	3,000	0	0
6,812	2,968	7,500	6160 Assessment on Building Permits	7,500	7,500	0	0
271	0	1,000	6230 Travel and Training - Staff	1,000	1,000	0	0
335	410	450	6240 Dues & Subscriptions	450	450	0	0
0	0	100	6800 Miscellaneous	100	100	0	0
0	0	200	6080 Building Maintenance and Supplies**	200	200	0	0
867	1,301	500	6130 Utilities (Phone 20%/Elec 7%/Sewer 5%/Maint Agree 5%)**	1200	1200	0	0
48,263	44,353	55,620	Total Materials & Services	34,700	34,700	0	0
			CAPITAL OUTLAY				
0	0	750	7010 Office Equipment	750	750	0	0
0	0	0	Contingency	0	0	0	0
0	0	750	Total Capital Outlay	750	750	0	0
71,193	73,529	107,482	TOTAL BUILDING DEPARTMENT EXPENDITURES	81,437	81,437	0	0

** Denotes items shared with other funds/departments.



Budget Highlights by Fund

GENERAL FUND - MUNICIPAL COURT FUND 10, DEPARTMENT 130

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
0	0		PERSONAL SERVICES				
24,380	16,579	18,891	Wages and Salaries	15,427	15,427	0	0
10,765	10,123	15,665	Payroll Benefits and Expenses	14,544	14,544	0	0
0	0	0					0
35,145	26,702	34,556	Total Personal Services	29,971	29,971	0	0
			MATERIALS & SERVICES				
935	874	800	6020 Building Operations (Phone, Maint Agree) **	800	800	0	0
429	925	1,000	6030 Stationery and Supplies	750	750	0	0
0	0	200	6050 Insurance	0	0	0	0
2,740	6,281	2,000	6100 Professional Services (Attorney/Interpreter/Collections)	2,000	2,000	0	0
4,800	4,800	4,800	6103 Professional Services - Municipal Judge	4,800	4,800	0	0
1,116	1,505	1,300	6230 Travel & Training	1,300	1,300	0	0
1,906	2,423	2,000	6240 Dues & Subscriptions	1,000	1,000	0	0
0	0		6800 Miscellaneous **				
11,926	16,808	12,100	Total Materials & Services	10,650	10,650	0	0
			CAPITAL OUTLAY				
200	400	1,000	7010 Equipment	1,000	1,000	0	0
200	400	1,000	Total Capital Outlay	1,000	1,000	0	0
47,271	43,910	47,656	TOTAL MUNICIPAL COURT DEPT EXPENDITURES	41,621	41,621	0	0

** Denotes items shared with other funds/departments.



Budget Highlights by Fund

GENERAL FUND - PARKS
FUND 10, DEPARTMENT 135

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				
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**	38,327	38,327	0	0
29,612	33,460	38,225	Total Personal Services	69,371	69,371	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	122,921	122,921	0	0

** Denotes items shared with other funds/departments.



Budget Highlights by Fund

GENERAL FUND - CIVIC IMPROVEMENT RESERVE
FUND 10, DEPARTMENT 140

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
				MATERIALS & SERVICES				
0	0	5,000	6040	Professional Services	5,000	5,000	0	0
73	0		6800	Miscellaneous	0	0	0	0
73	0	5,000		Total Materials & Services	5,000	5,000	0	0
				CAPITAL OUTLAY				
0	0	10,000	7035	Equipment	10,000	10,000	0	0
0	0	0	7020	New Construction	0	0	0	0
0	0	10,000		Total Capital Outlay	10,000	10,000	0	0
				TRANSFER OUT				
75,000	60,000	75,000	8002	Road Fund	60,000	60,000	0	0
75,000	60,000	75,000		Total Transfers Out	60,000	60,000	0	0
		0		Contingency	0	0	0	0
75,073	60,000	90,000		TOTAL CIVIC IMPROVEMENTS RESERVE EXPENDITURES	75,000	75,000	0	0

** Denotes items shared with other funds/departments.



Budget Highlights by Fund

GENERAL FUND - NON DEPT.
FUND 10, DEPARTMENT 190

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
			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	73,585	73,585	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 (#40)

Accounts for revenue from water supplied to residents of the City as well as residents within the Urban Growth Area. Receipts are derived from billings to water users, and expenses are for costs of operations, depreciation and system replacement and expansion.

◆ Revenue highlights

- Water sales maintained at current levels
- Meter sales increased to \$14K
- Interest earnings reduced to \$14K

◆ Expenditure highlights

- Public Works personnel expenses revised to reflect actual time spent by staff
- Inflationary increases for materials/services
- System maintenance/supplies cost reduction due to limited projects.
- Capital outlay maintained as previous year
- Transfers to PW Equipment Reserve, CH Expansion fund and Water Const. maintained
- Transfer to GF as per ICAP study recommendations



Budget Highlights by Fund

WATER OPERATING FUND
FUND 40, DEPARTMENT 400

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
431,109	473,602	530,000	3900 CARRYOVER BALANCE	450,127	450,127	0	0
0	0		CHARGES FOR SERVICES				
982,250	1,003,508	960,000	4300 Water Sales and Collections	960,000	960,000	0	0
0	0	30,000	4300 Wholesale Water Sales (Wheeler, Zaddach Creek, Tideland)	30,000	30,000	0	0
9,564	8,242	9,108	4340 Meter Installations	13,650	13,650	0	0
991,814	1,011,751	999,108	Total Charges for Services	1,003,650	1,003,650	0	0
			USE OF MONEY & PROPERTY				
15,097	31,771	20,000	4250 Earned Interest	14,000	14,000	0	0
15,097	31,771	20,000	Total Use of Money & Property	14,000	14,000	0	0
			OTHER REVENUE				
25,821	2,822	100	4800 Miscellaneous	100	100	0	0
25,821	2,822	100	Total Other Revenue	100	100	0	0
1,463,841	1,519,945	1,549,208	TOTAL WATER OP FUND RESOURCES	1,467,877	1,467,877	0	0



Budget Highlights by Fund

WATER OPERATING FUND

FUND 40, DEPARTMENT 400

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	EXPENDITURES, PAGE 1	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 **	129,085	129,085	0	0
334,013	355,056	416,681	Total Personal Services	307,765	307,765	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.



Budget Highlights by Fund

WATER OPERATING FUND
FUND 40, DEPARTMENT 400

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL
17/18

ACTUAL
18/19

ADOPTED
19/20

EXPENDITURES, PAGE 2

PROPOSED BY
STAFF

PROPOSED BY
BUDGET
OFFICER

APPROVED BY
BUDGET
COMMITTEE

ADOPTED BY
GOVERNING
BODY

				CAPITAL OUTLAY				
3,750	0	0	7010	Office Equipment **	0	0	0	0
3,165	0	5,000	7030	Vehicles and Equipment	5,000	5,000	0	0
0	0	0		Vehicles	0	0	0	0
0	0	0		Equipment	0	0	0	0
		65,000		Buildings	65,000	65,000	0	0
0	0	0	7200	Line Replacement	0	0	0	0
0	0	0	7020	New Construction (Handicap Restrooms)				0
0	0		7220	Storm Drainage	0	0	0	
6,915	0	70,000		Total Capital Outlay	70,000	70,000	0	0
				TRANSFER OUT				
14,300	14,300	14,300	8008	Public Works Equipment Reserve Fund	14,300	14,300	0	0
0	0	113,675	8005	City Hall Expansion Fund	113,675	113,675	0	0
140,500	75,000	75,000	8009	Water Construction Fund	75,000	75,000	0	0
				Indirect Overhead Payment to General Fund	157,348	157,348	0	
154,800	89,300	202,975		Total Transfer Out	360,323	360,323	0	0
				DEBT SERVICE				
185,251	178,345	172,256	8310	Loan Payment	172,256	172,256	0	0
185,251	178,345	172,256		Total Debt Service	172,256	172,256	0	0
861,203	824,401	1,317,112		TOTAL WATER SYSTEM DEPARTMENT	1,197,591	1,197,591	0	0

** Denotes items shared with other funds/departments.



Budget Highlights by Fund

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

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL
17/18

ACTUAL
18/19

ADOPTED
19/20

EXPENDITURES, PAGE 3

PROPOSED BY
STAFF

PROPOSED BY
BUDGET
OFFICER

APPROVED BY
BUDGET
COMMITTEE

ADOPTED BY
GOVERNING
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	
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	192,298	192,298	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.



Water Construction Fund (#41)

Receives revenue from the Water Operating Fund and system development charges, and serves as an account for capital projects related to the City's water system improvement plan.

◆ Revenue highlights

- SDCs maintained at current levels
- Transfer from Water Operating fund continued at current levels

◆ Expenditure highlights

- Water construction projects decreased to \$235K; No large projects planned
- Materials and Services, Reserves and Contingency maintained at current levels



Budget Highlights by Fund

WATER CONSTRUCTION FUND FUND 41, 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
3,030,132	2,575,338	2,764,632	3900	CARRY OVER BALANCE	2,444,367	2,444,367	0	0
				CHARGES FOR SERVICES				
144,900	117,300	138,000	4200	System Development Charges	138,000	138,000	0	0
0	0	1,000	4330	Service Extensions	1,000	1,000	0	0
144,900	117,300	139,000		Total Charges fo Services	139,000	139,000	0	0
				USE OF MONEY & PROPERTY				
35,697	48,049	35,000	4250	Earned Interest	35,000	35,000	0	0
				OTHER REVENUE				
20,593	0	0	4800	Miscellaneous	0	0	0	0
				TRANSFER IN:				
140,500	75,000	75,000	4951	Water Operating Utility Fund	75,000	75,000	0	0
43,450	30,000	1,800	4962	Puffin Lane LID Fund	1,800	1,800	0	0
204,543	105,000	76,800		Total Transfers In	76,800	76,800	0	0
3,415,272	2,845,688	3,015,432		TOTAL WATER CONSTRUCTION FUND RESOURCES	2,695,167	2,695,167	0	0



Budget Highlights by Fund

WATER CONSTRUCTION FUND FUND 41, DEPARTMENT 810

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
				MATERIALS & SERVICES				
0	0	500	6040	Contract Services	500	500	0	0
327	0	1,000	6060	Advertising	1,000	1,000	0	0
0	0	1,000	6100	Professional Fees	1,000	1,000	0	0
327	0	2,500		Total Materials & Services	2,500	2,500	0	0
				CAPITAL OUTLAY				
0	0		7020	New Construction				
832,707	404,120	550,000	7220	Water Construction Projects - Manzanita System Projects	235,000	235,000	0	0
0	0							
832,707	404,120	550,000		Total Capital Outlay	235,000	235,000	0	0
				TRANSFERS				
106,000	0	0	8014	Puffin Lane LID Fund	0	0	0	0
0	0	2,431,432	8970	Reserve for Future	2,431,432	2,431,432	0	0
0	0	31,500	8950	Contingency	26,235	26,235	0	0
			8990	Unappropriated Ending Fund Balance				
833,033	404,120	3,015,432		TOTAL WATER CONSTRUCTION FUND EXPENDITURES	2,695,167	2,695,167	0	0



Roads Fund (#15)

Accounts for the City's share of the State of Oregon's gas tax revenues. The use of these receipts is restricted to street maintenance and repair, and bike paths. Other revenues include franchise fees, grants and transfers from other City funds.

◆ Revenue highlights

- General fund transfer is reduced due to a reduction in funding from the short-term rental revenues.

◆ Expenditure highlights

- Personnel expenses revised to reflect actual time spent by public works staff
- Inflationary increases for materials/services
- Transfers out to Public Works reserve maintained
- Contingency maintained at \$50K



Budget Highlights by Fund

ROAD FUND
FUND 15, DEPARTMENT 150

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
408,742	169,695	73,531	3900 CARRY OVER BALANCE	242,431	242,431	0	0
			REVENUE FROM COLLECTIONS				
71,535	74,863	68,000	4110 Franchises and Utility Agreements	68,000	68,000	0	0
1,600	950	1,500	4142 Street Permit Fees	1,500	1,500	0	0
0	0	500	4320 Street Improvements	500	500	0	0
73,135	75,813	70,000	Total Revenue from Collections	70,000	70,000	0	0
			REVENUE FROM OTHER AGENCIES				
36,876	44,323	45,320	4070 Motor Vehicle Tax	40,000	40,000	0	0
299	1,500	95,900	4080 Grants	0	0	0	0
0	0	0	4085 Small Cities Allotment Grant	0	0	0	0
37,175	45,823	141,220	Total Revenue from Other Agencies	40,000	40,000	0	0
			USE OF MONEY & PROPERTY				
3,053	5,142	4,500	4250 Earned Interest	3,000	3,000	0	0
3,053	5,142	4,500	Total Use of Money & Property	3,000	3,000	0	0
			OTHER REVENUE				
43,593	0	100	4800 Miscellaneous	100	100	0	0
			TRANSFER IN				
195,000	310,000	250,000	4950 General Fund	100,000	100,000	0	0
75,000	60,000	75,000	4950 Civic Improvement Reserve - General Fund	60,000	60,000	0	0
0	0	0					
270,000	370,000	325,000	Total Transfer In	160,000	160,000	0	0
835,698	666,473	614,351	TOTAL ROAD FUND RESOURCES	515,531	515,531	0	0



Budget Highlights by Fund

ROAD FUND				BUDGET FOR FISCAL YEAR 2020/2021			
FUND 15, DEPARTMENT 150				PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	EXPENDITURES				
			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	28,929	28,929	0	0
62,016	66,606	76,977	Total Personal Services	61,253	61,253	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				
			7030/7035 Vehicles & Equipment		0	0	0
3,165	0	0	Street Improvement/Laneda	0	0	0	0
0	0	0	7060 Street Repair/Improvement	344,600	344,600	0	0
462,737	5,870	344,600	7020 New Construction-Bike Path	0	0	0	0
3,986	2,953	95,900	7220 Storm Drain Construction				
	218,172						
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	50,353	50,353	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.



Timber Mgmt Fund (#57)

Accounts for the revenues generated by the periodic sale of timber on City-owned property. Revenues derived from timber sales are used for managing City owned timber resources and for major capital improvement projects.

- ◆ **Revenue highlights**
 - Carryover balance increased to \$520K
 - No further timber sales for apx 15 years

-
- ◆ **Expenditure highlights**
 - New transfer to CH Expansion Fund of \$500K to reflect timber sales from previous year
 - Reserves maintained at current levels



Budget Highlights by Fund

TIMBER MANAGEMENT FUND FUND 57, DEPARTMENT 570

BUDGET FOR FISCAL YEAR 2020/2021

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 18/19	RESOURCES	PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
24,732	20,981	204	3900 CARRY OVER BALANCE	519,652	519,652	0	0
			USE OF MONEY & PROPERTY				
977	1,458	900	4250 Earned Interest	900	900	0	0
		450,000	4500 Timber Sales	0	0	0	0
25,708	22,439	451,104	Total Use of Money & Property	520,552	520,552	0	0
25,708	22,439	451,104	TOTAL TIMBER MANAGEMENT FUND RESOURCES	520,552	520,552	0	0

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 18/19	EXPENDITURES	PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			MATERIALS & SERVICES				
0	14,483	50,000	6040 Contract Services	5,000	5,000	0	0
0	14,483	50,000	Total Materials & Services	5,000	5,000	0	0
			CAPITAL OUTLAY				
0	0	0	Total Capital Outlay	0	0	0	0
			TRANSFER OUT				
0	0	0	8002 Road Fund	0	0	0	0
0	0	0	8005 City Hall Expansion Fund	500,000	500,000	0	0
0	0	401,104	8970 Reserve for Future	15,552	15,552	0	0
0	0	0	8950 Contingency	0	0	0	0
0	0		8990 Unappropriated Ending Fund Balance				
0	14,483	451,104	TOTAL TIMBER MANAGEMENT FUND EXPENDITURES	520,552	520,552	0	0



Housing Rehab Loan Fund (#61)

Accounts for loan repayments from recipients of no-interest loans awarded by a Community Development Block Grant for housing rehabilitation. Receipts from this fund can be loaned again to other low- and moderate-income homeowners.

- ◆ Revenue highlights
 - Carryover beginning resources increased to \$300K
-
- ◆ Expenditure highlights
 - No highlights



Budget Highlights by Fund

HOUSING REHABILITATION LOAN FUND FUND 61, DEPARTMENT 585

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
13,776	68,731	244,480	3900	CARRY OVER BALANCE	289,830	289,830	0	0
				USE OF MONEY & PROPERTY				
53,330	0	10,000	4450	Loan Payments	10,000	10,000	0	0
1,625	2,427	1,500	4250	Earned Interest	1,500	1,500	0	0
54,955	2,427	11,500		Total Use of Money & Property	11,500	11,500	0	0
68,731	71,158	255,980		TOTAL HOUSING REHAB LOAN FUND RESOURCES	301,330	301,330	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	255,980	6040	Contract Services	301,003	301,003	0	0
0	0		8800	Rehabilitation Loans				
0	0	255,980		Total Materials & Services	301,003	301,003	0	0
0	0	255,980		TOTAL HOUSING REHAB LOAN FUND EXPENDITURES	301,003	301,003	0	0



Trust Fund (#59)

Accounts for revenues from donations for specific City or community projects or for specific City volunteer organizations that do not have separate tax-exempt status. The purpose is to provide a clear way to assure persons donating for a specific project or volunteer organization that their monies are going towards the intended use.

- ◆ Revenue highlights
 - Overall fund revenues maintained at \$6K
-
- ◆ Expenditure highlights
 - Overall fund expenditures maintained at \$6K



Budget Highlights by Fund

FUND 59, DEPARTMENT 590

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
3,834	4,269		3900 CARRY OVER BALANCE				
0	0	325	Carryover to Judge's Discretionary Fund @13001	325	325	0	0
0	0	1,352	Carryover to July 4th Parade @Pipes	1,352	1,352	0	0
0	0	2,987	Carryover to Park Beautification Fund@ 10017	2,987	2,987	0	0
0	0	500	Carryover to Pet Waste Stations	500	500	0	0
		345	Carryover to Beach Wheel Chairs	345	345	0	0
0	0	80	Carryover to Holiday Decorations	80	80	0	0
0	0	5,589	Total Carry Over Balance	5,589	5,589	0	0
			OTHER REVENUE				
0	0	0	4800 Donations to Judge's Discretionary Fund @13001	0	0	0	0
110	135	300	4800 Donations to July 4th Parade for bag pipes @ Pipes	300	300	0	0
0	0	100	4800 Donations to Park Beautification Fund @ 10017	100	100	0	0
325	100	100	4800 Donations to Pet Waste Project @ 10019	100	100	0	0
0	0	100	4800 Donations to Holiday Decorations	100	100	0	0
100	100	100	4800 Donations to Beach Wheel Chairs	100	100	0	0
0	0	700	Total Other Revenue	700	700	0	0
3,834	4,269	6,289	TOTAL TRUST FUND RESOURCES	6,289	6,289	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	0	6040 Contract Services - Park Beautification @ 10017	0	0	0	0
0	0	325	6110 Supplies and Services -Judge's Discretionary @ 13001	325	325	0	0
100	636	1,352	6110 Supplies and Services - July 4th Parade for bag pipes	1,352	1,352	0	0
0	0	180	6110 Supplies and Services - Holiday Decorations	180	180	0	0
0	0	100	6040 Supplies and Services - Park Beautification	100	100	0	0
0	0	900	6110 Supplies and Services - Pet Waste Stations @ 10019	900	900	0	0
100	636	2,857	Total Materials & Services	2,857	2,857	0	0
			CAPITAL OUTLAY				
0	0	2,987	7035 Park Equipment @ 10017	2,987	2,987	0	0
		445	Beach Wheelchairs	445	445	0	0
100	636	6,289	TOTAL TRUST FUND EXPENDITURES	6,289	6,289	0	0



Tourism Promotion and Facilities Fund (#70)

Accounts for 70% of the revenues from a 2% increase in the transient lodging tax. These revenues are required by State Statute to be used for tourism promotion and tourist-related facilities as defined in the Statute.

◆ Revenue highlights

- Carryover resources increased to \$125K
- Room tax collections reduced due to COVID
- Other revenues (interest earnings and misc) maintained at current levels

◆ Expenditure highlights

- Overall expenditures reduced
- \$40K in equipment for visitor center improvements
- Reserve for future reduced



Budget Highlights by Fund

TOURISM PROMOTION AND FACILITIES FUND

FUND 70, DEPARTMENT 700

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
87,278	108,632	114,678	3900	CARRY OVER BALANCE	124,800	124,800	0	0
				USE OF MONEY & PROPERTY				
138,908	159,214	138,000	4030	Room Tax Collections	97,000	97,000	0	0
2,046	3,055	1,800	4250	Earned Interest	1,800	1,800	0	0
			4450	Loan Proceeds				
140,953	162,270	139,800		Total Use of Money & Property	98,800	98,800	0	0
				OTHER REVENUE				
0	272	100	4800	Miscellaneous	100	100	0	0
			4850	Donations	0	0	0	0
1,550	0	0	4080	Grants				
1,550	272	100		Total Other Revenue	100	100	0	0
229,782	271,173	254,578		TOTAL TOURISM PROMOTION FUND RESOURCES	223,700	223,700	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				
40,700	41,000	42,000	6040	Contract Services	42,000	42,000	0	0
3,702	2,693	16,800	6020	Building Operations (Phone, Maint Agree) **	16,800	16,800	0	0
616	802	3,000	6030	Stationery and Supplies	3,000	3,000	0	0
0	0	21,578	6100	Professional Services	21,579	21,579	0	0
624	795	0	6230	Travel and Training	0	0	0	0
10,548	13,177	41,400	6090	Grants	30,000	30,000	0	0
264	258	0	6080	Materials & Supplies	0	0	0	0
56,454	58,725	124,778		Total Materials and Services	113,379	113,379	0	0
				CAPITAL OUTLAY				
0	0	0	7040	Real Property	0	0	0	0
1,029	0	0	7140	Construction	0	0	0	0
3,701	10,518	30,000	7035	Equipment	40,121	40,121	0	0
4,730	10,518	30,000		Total Capital Outlay	40,121	40,121	0	0
0	0	0		DEBT SERVICE				
50,868	50,868	50,900	8310	Loan Repayment	50,900	50,900	0	0
0	0	48,900	8970	Reserve for Future	19,300	19,300	0	0
6,000	6,000	0	8001	Transfer to General Fund	0	0	0	0
61,184	69,243	254,578		TOTAL TOURISM PROMOTION FUND EXPENDITURES	223,700	223,700	0	0



Puffin Lane LID Fund (#65)

Accounts for assessments on the properties to repay the loan which financed the improvements (located on Puffin Lane between Nehalem Avenue and Garey Street within the Manzanita Urban Growth Boundary.

- ◆ Revenue highlights
 - One outstanding loan remaining

-
- ◆ Expenditure highlights
 - No highlights



Budget Highlights by Fund

PUFFIN LID FUND
FUND 65, DEPARTMENT 650

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
4	68,731	0	3900 CARRY OVER BALANCE	0	0	0	0
			TRANSFER IN				
0	0	0	4958 Water Construction Fund	0	0	0	0
						0	
0	0	0	Total Use of Money & Property	0	0	0	0
			OTHER REVENUE				
90,770	23,365	1,800	Loan Repayment	1,800	1,800	0	0
0	0	1,800	Total Other Revenue	1,800	1,800	0	0
0	0						
90,774	0	1,800	TOTAL PUFFIN LID FUND RESOURCES	1,800	1,800	0	0

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 18/19	EXPENDITURES	PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			MATERIALS & SERVICES				
0	0	0	6030 Stationery and Supplies	0	0	0	0
0	0	0	6100 Professional Services	0	0	0	0
0	0	0	6060 Advertising	0	0	0	0
0	0	0	Total Materials and Services	0	0	0	0
			TRANSFERS				
43,450	30,000	1,800	8009 Transfer to Water Construction Fund	1,800	1,800	0	0
43,450	0	1,800	Total Transfers	1,800	1,800	0	0
			CAPITAL OUTLAY				
0	0	0	7220 Storm Drain Construction	0	0	0	0
0	0	0	Total Capital Outlay	0	0	0	0
43,450	0	1,800	TOTAL PUFFIN LID FUND EXPENDITURES	1,800	1,800	0	0



Parks Facilities Fund (#52)

Accounts for the revenues from park facility system development charges, which are used for the development of City parks.

- ◆ **Revenue highlights**
 - Carryover balance maintained at current levels
 - SDCs maintained at current levels
-
- ◆ **Expenditure highlights**
 - Overall expenditures maintained at current levels (\$19K)



Budget Highlights by Fund

FUND 52, 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
16,470	17,446	17,500	3900	CARRY OVER BALANCE	17,500	17,500	0	0
0	0			CHARGES FOR SERVICES				
720	660	900	4200	System Development Charge	900	900	0	0
				USE OF MONEY & PROPERTY				
256	383	200	4250	Earned Interest	200	200	0	0
				OTHER REVENUE				
0	0	0	4800	Miscellaneous	0	0	0	0
0	0		4080	Grants				
				TRANSFERS IN:				
0	0		4950	- General Fund	0	0	0	0
17,446	18,489	18,600		TOTAL PARK FACILITIES FUND RESOURCES	18,600	18,600	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	2,000	6110	Materials & Supplies	2,000	2,000	0	0
0	0	3,000	6100	Professional Services	3,000	3,000	0	0
0	0	5,000		Total	5,000	5,000	0	0
				CAPITAL OUTLAY				
0	0	10,000	7080	Park Improvements	10,000	10,000	0	0
0	0		7040	Real Property	0	0	0	0
0	0	3,600	8970	Reserve for Future	3,600	3,600	0	0
0	0	18,600		TOTAL PARK FACILITIES FUND EXPENDITURES	18,600	18,600	0	0



Storm Drain Facilities Fund (#53)

Accounts for the revenues from storm drain system development charges, which are used for the renovation and improvement of the City storm drain system.

◆ Revenue highlights

- Increase in carryover balance to \$124K
 - Transfer from GF maintained at current levels of \$60K
 - SDCs maintained at current levels of \$4K
-

◆ Expenditure highlights

- Overall expenditures increased to \$188K
- Decrease in materials and services to \$13.5K



Budget Highlights by Fund

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				
0	0	0	4142	Drywell Permit Fees	0	0	0	0
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	
108,369	149,627	144,082		TOTAL STORM DRAIN EXPENDITURES	188,200	188,200	0	0



Budget Highlights by Fund

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budget book

Public Works Eqt Reserve Fund (#54)

Accounts for the purchase of equipment which benefits the water, storm drainage, roads and parks operations.

◆ Revenue highlights

- Carryover resources increased to \$186K
- Transfers from Road fund and Water Op fund maintained at current levels

◆ Expenditure highlights

- Overall expenditures increased to \$210K
- Increase vehicle/eqt purchases to \$109:
 - \$45,000 Replacement of 2007 truck
 - \$63,000 Replacement of vacuum trailer
 - \$16,000 Purchase of mini work truck



Budget Highlights by Fund

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



Budget Highlights by Fund

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budget book

PUBLIC WORKS EQUIPMENT RESERVE FUND

(FUND AUTHORIZED BY ORDINANCE 01-02 & REAUTHORIZED BY RESOLUTION 12-12)

Fiscal Year Ending	Beginning Cash	Water Transfer In	Roads Transfer In	Surplus Sales	Description	Estimated Cost
2021	188,850	14,300	9,200	5,000 10,000	Replace 2007 Ford Vacuum Trailer Mini Work Truck #2	45,000 63,000 16,000
2022	103,350	14,300	9,200	0	None	0
2023	126,850	14,300	9,200	0	None	0
2024	150,350	14,300	9,200	0	None	0
2025	173,850	14,300	9,200	500	Replace 2010 Truck	36,000
2026	161,850	14,300	9,200	0	None	0
2027	185,350	14,300	9,200	0	Replace Toolcat Replace Dumptruck Replace Jeep	63,000 54,700 36,000
2028	55,150	14,300	9,200	1,000	Replace Utility Trailer	16,000
2029	63,650	14,300	9,200	0	None	0
2030	87,150	14,300	9,200	0	None	0
2031	110,650	14,300	9,200	0	None	0



Public Safety Eqt and Fac Reserve Fund (#60)

Accounts for the purchase of major equipment and vehicles for the Law Enforcement Division.

- ◆ **Revenue highlights**
 - Overall revenues increased to \$161K, reflecting increase in carry over balance
-
- ◆ **Expenditure highlights**
 - Maintain vehicle/eqt replacement levels at current levels
 - Reserves maintained at current levels



Budget Highlights by Fund

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	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	10,000	134,274		TOTAL PUBLIC SAFETY RES FUND EXPENDITURES	161,574	161,574	0	0



Budget Highlights by Fund

PUBLIC SAFETY EQUIPMENT AND FACILITIES RESERVE FUND

(FUND AUTHORIZED BY ORDINANCE 98-06 & RENEWED BY RESOLUTION 18-01)

Fiscal Year Ending	Beginning Cash	General Fund Transfer In	Surplus Sales	Description	Estimated Cost
2021	133,800	26,200	3,000	Replace Vehicle A	45,000
2022	118,000	26,200	3,000	Replace Vehicle B	45,000
2023	102,200	26,200	3,000	Replace Vehicle C	45,000
2024	86,400	26,200	3,000	Replace Vehicle D	45,000
2025	70,600	26,200	0	None	0
2026	96,800	26,200	0	None	0
2027	123,000	26,200	3,000	Replace Vehicle A	45,000
2028	107,200	26,200	3,000	Replace Vehicle B	45,000
2029	91,400	26,200	3,000	Replace Vehicle C	45,000
2030	75,600	26,200	3,000	Replace Vehicle D	45,000
2031	59,800	26,200	0	None	0



City Hall Expansion Fund (#51)

Reserve fund created to accumulate monies for property acquisition, the future City Hall or the remodeling of other City buildings to house City offices.

◆ Revenue highlights

- Transfer from GF reduced to \$100K
- Transfer from Water Operations fund continued at current levels
- New transfer from Timber Management fund of \$500K

◆ Expenditure highlights

- Overall expenditures increased to \$1.1 reflecting increase in capital outlays and contracted services
- Loan repayment maintained at current levels
- Reserves reduced to \$5K



Budget Highlights by Fund

CITY HALL EXPANSION FUND FUND 51, 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
374,078	61,637	177,137	3900 CARRY OVER BALANCE	388,865	388,865	0	0
			USE OF MONEY & PROPERTY				
789	1,177	700	4250 Earned Interest	700	700	0	0
0	0		4540 Surplus Property/Equipment Sales	0	0	0	0
	19,338	20,000	4255 Rental Income	20,000	20,000	0	0
374,867	20,515	20,700	Total Use of Money & Property	20,700	20,700	0	0
			OTHER REVENUE				
18,681	0		4800 Miscellaneous	0	0	0	0
18,681	0	0	Total Other Revenue	0	0	0	0
			TRANSFER IN:				
160,000	260,000	210,000	4950 - General Fund	100,000	100,000	0	0
0	0	113,675	4951 - Water Operating Fund	113,675	113,675	0	0
0	0	0	4961 - Timber Management Fund	500,000	500,000	0	0
0	0	0	- Road Fund	0	0	0	0
553,548	280,515	521,512	TOTAL CITY HALL EXPANSION RESOURCES	1,123,240	1,123,240	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				
20,890	7,487	20,000	6040 Contract Services	200,000	200,000	0	0
4,647	0	5,000	6110 Materials & Supplies	5,000	5,000	0	0
125	657	750	6026 Utilities	750	750	0	0
0	12,810	20,000	6100 Professional Services	20,000	20,000	0	0
5,496	1,539	1,000	6800 Miscellaneous	1,000	1,000	0	0
31,158	22,493	46,750	Total Materials and Services	226,750	226,750	0	0
			CAPITAL OUTLAY				
383,086	0	0	7040 Land Acquisition	0	0	0	0
		20,000	7140 City Hall Renovation/Offices	736,176	736,176	0	0
		20,000	Total Capital Outlay	736,176	736,176	0	0
77,666	155,332	155,400	8310 Loan Repayment	155,400	155,400	0	0
0	0	299,362	8970 Reserve for Future	4,914	4,914	0	0
31,158	177,825	521,512	TOTAL CITY HALL EXPANSION EXPENDITURES	1,123,240	1,123,240	0	0



City Manager Closing Remarks

- ◆ **Proposed FY20-21 Budget establishes a sustainable framework for the City of Manzanita**
- ◆ **GF mitigation strategies due to COVID: Reduces transfers out**
 - Administration will monitor COVID impacts closely and will provide regular updates to Council on actual revenue collections vs proposed budget
- ◆ **Maintains current service levels to the community**
 - Request reallocation of staff and generate capacity for 1.0FTE Building Official
 - All other services maintained; no other new programs requested
- ◆ **Implements recommendations of FCS GROUP overhead allocation study**



Next Steps

- ◆ **Budget Committee questions?**
- ◆ **Direction to staff for further information or changes to budget?**
- ◆ **Next steps**
 - Tuesday, May 19 @ 7pm (Council Public Hearing)
 - Wednesday, June 24 @ 7pm (Council budget adoption)

Cynthia Alamillo
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Oregon - Washington - Colorado

