



CITY OF MANZANITA
2019-2020 BUDGET

City Of Manzanita

Fiscal Year 2019/2020

BUDGET COMMITTEE

Mayor Mike Scott
Council President Linda Kozlowski
Councilor Hans Tonjes
Councilor Steve Nuttall
Councilor Thomas Aschenbrener

CITIZEN REPRESENTATIVES

Terry Staehnke
Phil Mannan
David Dillon
Jim Dopp
Jim Hickey

STAFF

City Manager Cynthia Alamillo
Budget Officer Cynthia Alamillo
Police Chief Erik Harth
Public Works Director Dan Weitzel

CITY OF MANZANITA
BUDGET COMMITTEE MEETING
AGENDA

MAY 6, 2019

- I. Call Meeting to Order – 4:00 P.M.
Council Chambers
- II. Election of Chair & Vice
Chair for 2019/2020
- III. Presentation of Budget
Message by Budget Officer
- IV. Overview of Budget by
Budget Officer &
Department Heads
- V. Adjournment

MAY 13, 2019

- I. Call Meeting to Order – 4:00 P.M.
Council Chambers
- II. (Cont.) – Overview of Budget
By Budget Officer &
Department Heads
- III. Adjournment

MAY 14, 2019

- I. Call Meeting to Order – 7:00 P.M.
Council Chambers
- II. Approval of Minutes
- III. Public Hearing on Proposed
Uses of State Revenue Sharing
for 2019/2020
- IV. Public Comment on 2019/2020
Proposed Budget
- V. Consideration & Deliberation
of 2019/2020 Proposed Budget
- VI. Setting of Property Tax Rate
For 2019/2020
- VII. Approval of 2019/2020 Budget
(Amended as Necessary)
- VIII. Adjournment

CITY OF MANZANITA

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CITY OF MANZANITA

2019 -20 BUDGET MESSAGE

Members of the Budget Committee:

I am pleased to present to you the proposed budget for the operation of the City of Manzanita for fiscal year 2019-20. This is my first budget as your City Manager and I hope that the community agrees that this budget provides the resources needed to support the day to day operations and special projects while remaining fiscally responsible.

I want to acknowledge the work of the Department Heads in helping develop this budget. This proposed budget is a fiscal guide and represents an assessment of the obligations and financial capability of the City of Manzanita for the next fiscal year.

The proposed 2019-20 Budget continues the City's philosophy of underestimating revenues during the budget process. The water services charges, property taxes and transient lodging taxes also continue to be the City's main revenue sources. The transient lodging taxes are expected to continue growing as tourism is extending into the off season (October – May). While the increases in transient lodging taxes help maintain current services, the increase in tourism also demands for many of our services to increase as well.

With increasing demands for service as well as increasing costs of service delivery, the City needs to invest in efficiency mechanisms and take a strategic approach in identifying opportunities to grow our revenue base. The first consideration presented is the purchase of new financial software to improve the efficiency and effectiveness of service delivery. The existing software was acquired in the early 90's and it requires several manual processes such as entering receipts which are time consuming. The second recommendation is to commission a study on the building and planning permit fees and when completed implement the recommended increase. The fees have not been revised since 2002 while the Planning and Building service demands have increased significantly. A new fee structure would assure that the operating costs of such activities are covered by the permit fee revenue.

Another area in need of fiscal attention is personnel. Long time City Manager Jerry Taylor completed his contract with the City in June 2019 and the Assistant City Manager position needs to be filled. A second change in personnel is the allocation of 20% of a Public Works Utility Worker position to the Building Department. This change addresses the need for administrative assistance in the Building Department as well as with short-term rental inspections. To offset this change, this budget includes the addition of a new part-time Utility Worker position to assist in the day-to-day operations (garbage, restrooms).

To support the inclusion of this new staff, the contract with Cannon Beach for Building Official services will be reduced as more

duties will now be performed by our staff. While the proposed staffing changes do not have a meaningful impact in the budget, the City will have to change one insurance plan as it will no longer be offered and premiums will increase by 6% slightly increasing the costs. However, other benefit costs are expected to stay the same. The budget anticipates a 3.0% increase to the employee salary ranges based upon the Portland Consumer Price Index annual increase and an informal survey of salary adjustments being made by other comparable Cities. This is a well deserved increase due to the outstanding performance of our staff.

Capital improvement projects continue to account for one of the largest expenses of the budget. The projects included are a Water Master Plan update that, when completed, will be used to review the system development charges and water rates. Also included are the installation of radio meters, replacement of a water line on Sitka Lane, replacement of the pumps at the Treatment Plant, a new chlorine system, a Road Master Plan and an increase to our Road Fund reserve.

The permanent property tax rate for Manzanita is \$.4233 per \$1000 of assessed valuation, and the full levying of this rate is recommended. Under the tax system approved by voters in 1997 under Measure 50, the Budget Committee formally sets the property tax rate as long as it does not exceed the permanent rate.

In summary, the proposed budget would allow the City to maintain the level of current services, fund some meaningful maintenance requirements and address some capital needs. I would like to take this opportunity to thank all the City employees who worked very hard to develop this year's budget.

Respectfully submitted,

Cynthia Alamillo
City Manager/Recorder
City Budget Officer

ORGANIZATION OF THE BUDGET

The budget is prepared on the cash basis of accounting which is consistent with the current adopted budget. The budget contains separate balanced resources and expenditures for each fund. It is summarized by major expenditure categories within each organizational unit. Budget appropriations in the General Fund are by department to give the departments some flexibility in making expenditure decisions while still under the appropriation control of the City Council.

The funds that will be used by the City of Manzanita for financial management and accountability during the fiscal year are described in the following paragraphs:

Operating Funds

The General Fund 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.

The Road Fund 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.

The Water Operating Fund 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.

System Development Charge Uses

The Water Construction Fund 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. It is currently the largest City fund.

The Park Facilities Fund accounts for the revenues from park facility system development charges, which are used for the development of City parks.

The Storm Drain Facilities Fund accounts for the revenues from storm drain system development charges, which are used for the renovation and improvement of the City storm drain system.

Reserve Funds

The Public Works Equipment Reserve Fund accounts for the transfer of funds from the Water Operating and Road Funds for the purchase of equipment which benefits the water, storm drainage, roads and parks operations.

The Public Safety Equipment and Facilities Reserve Fund accounts for the transfers of funds from the General Fund for the purchase of major equipment and vehicles for the Law Enforcement Division. The Fund previously held monies for fire equipment and facilities which were turned over to the Nehalem Bay Fire and Rescue District when it was formed in fiscal year 2008-09.

The City Hall Expansion Fund is a reserve fund created to accumulate monies for property acquisition, the future City Hall or the remodeling of other City buildings to house City offices.

Other Funds

The Timber Management Fund 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.

The Trust Fund 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.

The Housing Rehabilitation Revolving Loan Fund was created in 1998-99 to account 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.

The Tourism Promotion and Facilities Fund was created in 2012 to account 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.

The Puffin Lane Local Improvement District (LID) Fund was created in 2014 to account for construction of storm drainage improvements within the Local Improvement District formed by the property owners adjacent to Puffin Lane between Nehalem Avenue and Garey Street within the Manzanita Urban Growth Boundary. Now that the improvements are completed, the fund will account for assessments on the properties to repay the loan which financed the improvements.

<p>CITY OF MANZANITA CITY COUNCIL STATEMENT OF GOALS</p>

Preamble

In conducting its business and pursuing the following goals, the City of Manzanita City Council is committed to informing and listening to residents, second homeowners and businesses in identification of and solutions to community issues. The Council invites and encourages citizen involvement in the development of City programs and services.

Goal I

Complete a plan to relocate City Hall, including the identification of a possible new location, funding strategy and determination of which City services will be consolidated into one building. Complete the accessibility and security improvements to the current City Hall as an interim step.

Goal II

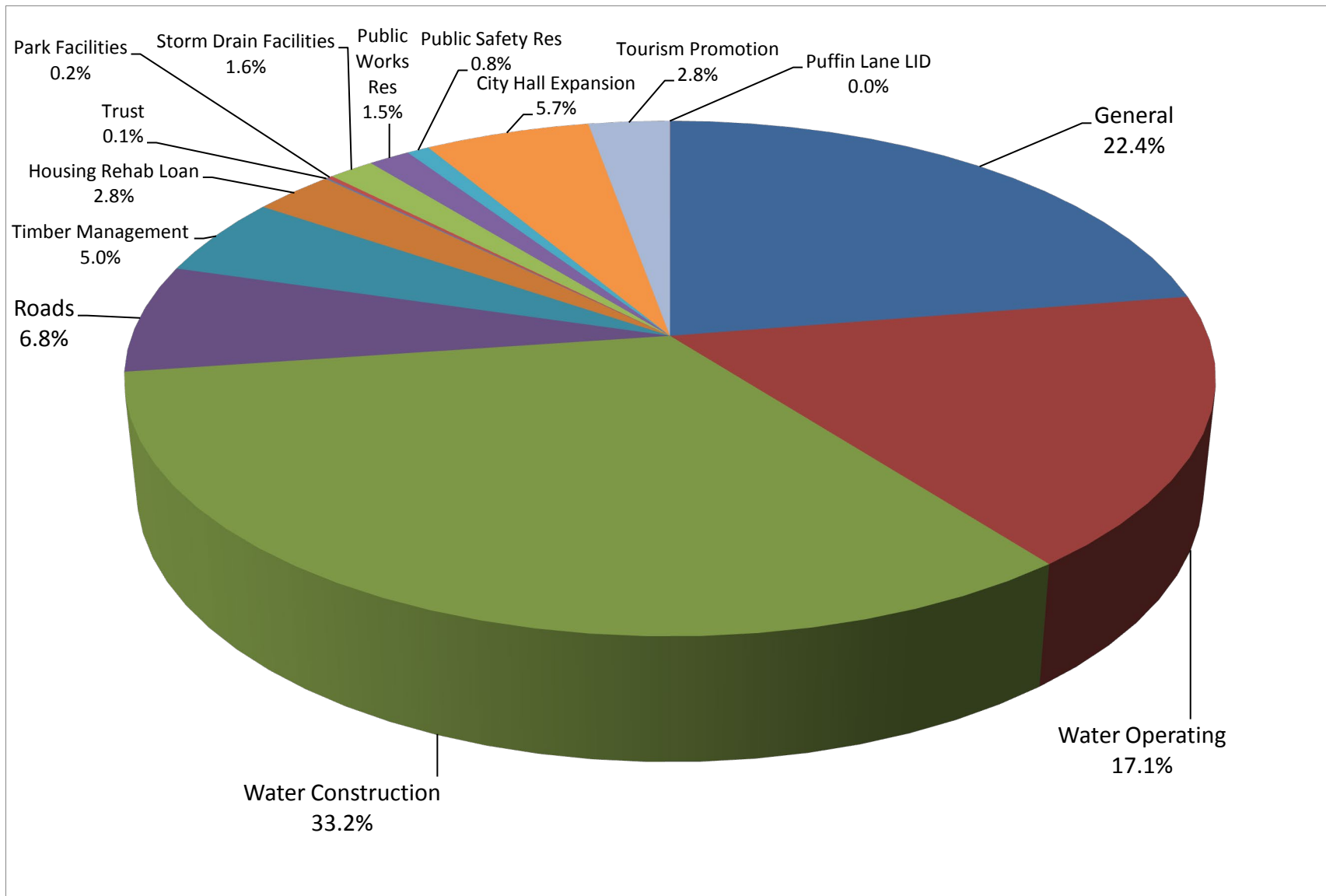
Develop an emergency preparedness plan that will result in increase City capabilities to address a major catastrophic event, including necessary seismic retrofitting of city infrastructure, improve street signage, and pursuit of opportunities for regional preparedness.

Goal III

Develop a capital improvement plan that considers financial feasibility and strategies to accomplish projects to improve the storm drainage system, water distribution and storage system, and road system.

Goal IV

Identify a shared vision for the long-term future of the community and strategically direct efforts and resources towards achieving the City Council goals that support the vision while responding to evolving citizen input.



City of Manzanita
2019-20 Proposed Budget
\$9,070,492

SUMMARY OF PERSONNEL SERVICES 2019-20

	<u>%</u>	<u>Admin</u>	<u>Building</u>	<u>Court</u>	<u>Police</u>	<u>Parks</u>		<u>Water</u>	<u>Water Treat</u>	<u>Roads</u>	<u>TOTAL</u>
Social Security	6.20%	7,241	1,792	1,171	19,806	1,371		14,431	2,366	2,636	50,814
Medicare	1.45%	1,693	419	274	4,632	321		3,375	553	617	11,884
Workers Comp		250	150	300	9,700	800		11,400	1,100	3,500	27,200
Unemployment	1.50%	1,752	433	283	4,792	332		3,491	573	638	12,294
PERS	35.09%	0	0	0	32,006	0		0	0	0	32,006
OPSRP general	23.38%	27,305	6,757	4,417	2,749	4,356		33,171	8,923	9,126	96,803
OPSRP police/fire	28.01%				60,637						60,637
Life Insurance					200						200
Medical Dental		28,602	11,172	8,213	91,131	7,815		81,655	11,264	15,696	255,549
Subtotal Salaries		116,786	28,900	18,891	319,453	22,117	TOTAL GENERAL FUND	232,750	38,167	42,522	819,586
Subtotal Fringe		66,842	20,723	14,659	225,653	14,995		147,523	24,780	32,213	547,388
Subtotal Unexp 3%		5,509	1,489	1,006	16,353	1,113		11,408	1,888	2,242	41,009
		<u>Admin</u>	<u>Building</u>	<u>Court</u>	<u>Police</u>	<u>Parks</u>		<u>Water</u>	<u>Water Treat</u>	<u>Roads</u>	<u>TOTAL</u>
TOTAL Salaries		116,786	28,900	18,891	319,453	22,117	506,146	232,750	38,167	42,522	819,586
TOTAL Fringe		72,351	22,212	15,665	242,006	16,108	368,342	158,931	26,669	34,455	588,397
TOTAL Persnl Svs		189,137	51,112	34,556	561,459	38,225	874,489	391,681	64,836	76,977	1,407,983

PERCENTAGE BREAKDOWN BY POSITION

	<u>Admin</u>	<u>Building</u>	<u>Court</u>	<u>Police</u>	<u>Parks</u>		<u>Water Dist</u>	<u>Water Treat</u>	<u>Roads</u>	<u>TOTAL</u>
City Manager	50%						50%			100%
Assistant City Manager	50%						50%			100%
Finance & Admin Specialist	55%	30%					15%			100%
Muni Court & Water Utility Clerk	10%		45%				45%			100%
Licensing & Ordinance Specialist	55%	10%		25%			10%			100%
Police Chief				100%						100%
Police Chief				100%						100%
Police Officer (3)				100%						100%
Public Works Director					1%		45%	45%	9%	100%
Senior Utility Worker					10%		70%		20%	100%
Utility Worker					15%		60%		25%	100%
Utility Worker		20%			15%		40%		25%	100%
PT Utility Worker					40%		20%		40%	100%



Manzanita Police Department

General Fund

BUDGET NOTES

GENERAL FUND

REVENUES

The General Fund accounts for the general operations of the city. Revenues include ad valorem taxes, transient lodging taxes, franchise fees, state apportionments, building permits, business licenses, public safety contracts and other items.

Transient Lodging Tax revenue continues to be the largest General Fund revenue source. As tourism has increased over the last few years the amount of revenue from this source has continue to increase significantly. The City Council approved an increase in the Transient Lodging Tax in 2012. But by State statute, only 30% of the increased revenue may be used for general purposes. Cash carryover includes the reserve line items for park equipment, health insurance and civic improvements, and this carryover is shown as a separate line item. The City Council increased the short term rental license fee in 2014, and the increment of increased revenues is reflected in the reserve for Civic Improvements. The Intergovernmental Agreements line item reflects the amounts anticipated to be received from the Cities of Nehalem and Wheeler and from Oregon State Parks for supplemental police services. The transfer from the Tourism Promotion and Facilities Fund to repay the General Fund for funds used to acquire the Visitors Center property in 2013 is no longer required as it has been repaid completely.

EXPENDITURES

ADMINISTRATION DEPARTMENT

The amount of Personnel Services reflects the continuation of the Assistant City Manager position and the 3% salary increase. The Professional Services line item reflects the anticipated need for legal advice and annual audit. It also includes half of the financial software costs (the other half is funded by the Water Fund), short term rental audits and half of the costs of a planning and building permit fee study. The Travel and Training line item reflects, in addition to staff training, the interest by City Councilors to attend trainings and other meetings outside the area. The increase in this line item anticipates the increase costs of conferences. The Office Equipment line item includes monies for miscellaneous items that may need to be purchased during the course of the year.

PUBLIC SAFETY – LAW ENFORCEMENT

This department accounts for the costs of the Police Chief, 3 full time Police Officers and .25 FTE of a Licensing and Ordinance Specialists. The City also provides paid coverage to Wheeler, Nehalem, and Nehalem Bay State Park by intergovernmental agreement. The Building Operations line item includes the cost of a new mobile data terminals (MDT) modem. The Dues and Subscriptions line item contains \$1,950 for services by Lexipol, which is a police training service designed to keep officers abreast of policies in critical areas and provide ongoing documented training to protect the City's liability exposure and \$1,500 for a new software, Netmotion. This software is an encryption program for the computers on vehicles. The Vehicle /Equipment Maintenance line item is reduced from last year due to the lower anticipated cost of fuel for the patrol vehicles.

BUILDING DEPARTMENT

Building inspection services are provided through an intergovernmental agreement with the City of Cannon Beach. The two Cities share in the cost of a full time position with Manzanita having 15 hours of service per week that will be reduced to 10 hours. Contract Services represents the anticipated cost share for this position. There is a percentage of time of the Finance and Administrative Specialists, the Licensing and Ordinance Specialist and one Utility Worker positions to support the Building Department, which is included in the proposed budget. The Professional Services line item includes the share costs of the planning and building fee study. The intent of the proposed changes allows the Building Department to continue being self supporting. State law provides that any building permit revenues collected must be used in this Department.

COURT DEPARTMENT

The Municipal Court Clerk position is full time, but only 0.45 FTE is charged to this department. The Clerk position also provides water service account management and general clerical support for the Administration office. Fine revenue which supports this department has been increasing as the Court has taken a more aggressive position in collecting past due unpaid fines. The City is also taking a more aggressive position in enforcing short term rental regulations. The Municipal Court Judge provides services for a small monthly stipend.

Budget Notes – General Fund

Bail refunds, assessments on fines, and agency distributions are handled in the General Ledger outside of the Budget as advised by the City Auditor. The only revenue reflected in the budget is the City's share of fine revenue. This department has been self supporting in the past, and it is anticipated that the Court will be self supporting next year and also provide revenues for supporting law enforcement activities.

PARKS DEPARTMENT

The City Park was almost completely renovated in 2005, and funds have been reserved annually for eventual repair and replacement of park facilities. The amount for personnel services reflects the cost of maintaining the restrooms and additional grounds maintenance during the spring and summer months. Maintenance of the 5th Street restrooms and grounds and of the Visitors' Center restrooms is also included in this budget. The Park Maintenance line item contains funds for replacing the seesaw, swings, tennis net and volley ball net.

CIVIC IMPROVEMENTS RESERVE

In 2005, the City Council increased the short term rental permit fee and the business license fee. The Council directed that the increment from the increased fees would be placed in a reserve account to fund civic improvements, such as the handicapped access ramp to the beach, road improvements, street furniture for Laneda, holiday decorations, and other amenities. Due to the amount of money to be put into this reserve, the City's auditor suggested that a new department be formed in the General Fund which would account for the expenditures from this reserve. This is the fourteenth year of the Civic Improvements Reserve, and it is proposed that some of the monies be transferred to the Road Fund for street improvement projects. An amount is proposed to be held in the Professional Services. The Equipment line item has been reduced as the City has been able to acquire holiday decorations through the County, but the rest will be used for miscellaneous projects that may be identified during the year.

NON-DEPARTMENTAL

This department is utilized for transfers and expenditures normally made only once a year and which do not pertain to a specific department of the General Fund. In 2005, the Council and Budget Committee decided to end the practice of awarding funds to organizations outside of the City organization unless a direct service was being provided that the City would otherwise have to provide on its own.

The City Council has directed that \$10,000 annually be set aside for emergency preparedness equipment and facilities. These items will include equipment and supplies needed to support the City staff during an extended emergency. Equipment and supplies for community support in the event of an emergency are also anticipated expenditures. A sum of \$30,000 is included in this budget to reflect the \$10,000 annual allocation for the 2017-18 fiscal year, the 2018-19 fiscal year, and the 2019-20 fiscal year.

Dues and Memberships include those for the League of Oregon Cities, Oregon State Cooperative Purchasing, Economic Development Council of Tillamook County, Oregon Coastal Zone Management Association, Oregon Government Ethics Commission, and Columbia-Pacific Economic Development District.

There are two reserve line items in the Non-departmental budget. The Reserve for Council-designated Insurance was recommended by the 2003 Task Force on Employee Health Insurance. The use of the reserve amount was to insulate the City from spikes in costs of health insurance. This year, the medical insurance costs did not require use of the reserve. The second reserve item is for replacing park equipment, although a contribution to this reserve is not proposed this year.

A transfer of \$250,000 is proposed to the Road Fund, which includes 30% of the current revenues from the 2012 increase in the Transient Lodging Tax. The transfer to the Public Safety Equipment Reserve Fund is \$26,200, which reflects the amortization of the costs for Police vehicles. With the identification of a significant number of storm drainage needs, a transfer of \$60,000 is proposed to the Storm Drain Facilities Fund. In 2017, the City acquired Underhill Plaza as a site for relocations of City facilities outside of the tsunami inundation zone. The transfer of \$210,000 to the City Hall Expansion Fund represents the \$155,400 needed each year for the next nine years to pay off the loan to acquire Underhill Plaza and a reserve amount for supporting the construction of a new City Hall or remodeled offices for City Administration and the Police Department.

GENERAL FUND
FUND 10, DEPARTMENT 100

BUDGET FOR FISCAL YEAR 2019/2020

RESOURCES, PAGE 1

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19			PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
530,468	755,318	589,748	3900	CARRY OVER BALANCE - Non Reserve	498,374	498,374	498,374	498,374
-	-	119,440	3900	CARRY OVER BALANCE - Reserve	103,979	103,979	103,979	103,979
-	-	709,188		Carry Over Balance	602,353	602,353	602,353	602,353
				PROPERTY TAXES				
191,897	201,035	199,100	4010	Property Taxes	205,500	205,500	205,500	205,500
4,758	6,131	5,000	4020	Delinquent Property Taxes	5,000	5,000	5,000	5,000
			4021	Other Tax Distribution				
196,655	207,166	204,100		Total Property Taxes	210,500	210,500	210,500	210,500
-	-			REVENUE FROM COLLECTIONS				
668,539	754,421	692,500	4030	Room Tax Collections	770,500	770,500	770,500	770,500
	22,259	-	4035	STR Fines, Penalties	-	-	-	-
57,126	58,498	70,000	4110	Franchises & Utility Agreements	70,000	70,000	70,000	70,000
25,787	23,835	24,000	4120	Business Licenses	24,000	24,000	24,000	24,000
72,733	78,300	70,000	4130	Building Permits	80,000	80,000	80,000	80,000
38,101	42,140	36,000	4140	Other Permits: STR, Land Use Misc.	41,000	41,000	41,000	41,000
55,613	59,213	57,500	4143	Civic Improvement Fees	57,500	57,500	57,500	57,500
					-			
917,899	1,038,666	950,000		Total Revenue from Collections	1,043,000	1,043,000	1,043,000	1,043,000
				REVENUE FROM OTHER AGENCIES				
9,368	9,372	11,082	4040	Liquor Tax	11,284	11,284	11,284	11,284
841	788	692	4050	Cigarette Tax	724	724	724	724
-	1,000	-	4080	L.C.D.C. Coastal Planning Grant	-	-	-	-
24,566	21,274	21,000	4095	State Revenue Sharing	21,000	21,000	21,000	21,000
48,000	50,520	52,600	4270	Intergovernmental Agreements: Police or Fire	53,000	53,000	53,000	53,000
143	326		4285	Neah-Kah-Nie Excise tax	-	-	-	-
-	-	-	4091	Other	-	-	-	-
82,917	83,280	85,374		Total Revenue from Other Agencies	86,008	86,008	86,008	86,008

GENERAL FUND
FUND 10, DEPARTMENT 100

BUDGET FOR FISCAL YEAR 2019/2020

RESOURCES, PAGE 2

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19			PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				USE OF MONEY & PROPERTY				
8,998	16,475	7,500	4250	Earned Interest	17,000	17,000	17,000	17,000
0	0		4350	Land Sales	0	0	0	0
-	-	-	4540	Surplus Property/Equipment	-	-	-	-
8,998	16,475	7,500		Total Use of Money & Property	17,000	17,000	17,000	17,000
				CHARGES FOR SERVICES				
61,713	103,569	60,000	4260	Fines & Forfeits	75,500	75,500	75,500	75,500
					-			
61,713	103,569	60,000		Total Charges for Services	75,500	75,500	75,500	75,500
				OTHER REVENUE				
145,391	12,280	1,000	4800	Miscellaneous Revenue	1,000	1,000	1,000	1,000
528	-		4850	Donations	-			
-	-							
145,919	12,280	1,000		Total Other Revenue	1,000	1,000	1,000	1,000
				TRANSFER IN:				
6,000	6,000	6,000	8001	Transfer from Tourism Promotion Fund	-	-	-	-
6,000	6,000	6,000		Total Transfer In	-	-	-	-
1,420,103	1,467,437	2,023,162		TOTAL GENERAL FUND RESOURCES	2,035,361	2,035,361	2,035,361	2,035,361

GENERAL FUND - ADMINISTRATION

FUND 10, DEPARTMENT 110

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
86,247	99,868	109,258		Salaries and Wages	116,786	116,786	116,786	116,786
34,921	44,765	51,423		Payroll Benefits and Expenses	72,472	72,472	72,472	72,472
121,168	144,633	160,681		Total Personal Services**	189,258	189,258	189,258	189,258
				MATERIALS & SERVICES				
6,978	6,896	8,500	6020	Building Operations (Phone/Elec/Sewer/Clean'g/Mtc Agree)**	8,500	8,500	8,500	8,500
5,039	5,928	5,100	6030	Stationery and Supplies**	6,000	6,000	6,000	6,000
1,633	1,566	1,700	6050	Insurance	2,000	2,000	2,000	2,000
1,767	826	2,000	6060	Advertising	2,000	2,000	2,000	2,000
503	123	1,000	6070	Planning and Zoning (M-56 Notices)	1,000	1,000	1,000	1,000
3,331	3,426	3,000	6080	Building Maintenance and Supplies	3,000	3,000	3,000	3,000
25,364	36,439	60,000	6100	Professional Services (Atty/Auditor/Consult)**	79,670	79,670	79,670	79,670
2,934	6,862	6,000	6230	Travel and Training**	9,500	9,500	9,500	9,500
1,509	1,880	2,200	6240	Dues & Subscriptions**	2,700	2,700	2,700	2,700
1,347	318	300	6800	Miscellaneous	300	300	300	300
0	0							
50,404	64,264	89,800		Total Materials & Services	114,670	114,670	114,670	114,670
				CAPITAL OUTLAY				
1,954	3,750	2,000	7010	Office Equipment**	3,000	3,000	3,000	3,000
0	0		7040	Real Property				
1,954	3,750	2,000		Total Capital Outlay	3,000	3,000	3,000	3,000
173,526	212,647	252,481		TOTAL ADMINISTRATION DEPT. EXPENDITURES	306,928	306,928	306,928	306,928

** Denotes items shared with other funds/departments.

GENERAL FUND - LAW ENFORCEMENT DIVISION
FUND 10, DEPARTMENT 125

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
208,920	255,341	278,934		Wages and Salaries	XXX	292,453	292,453	292,453
13,192	9,886	13,000	5500	Over Time	13,000	13,000	13,000	13,000
10,170	7,316	14,000	5501	On Call Pay	14,000	14,000	14,000	14,000
126,082	161,988	223,907		Payroll Benefits and Expenses	XXX	242,006	242,006	242,006
358,365	434,531	529,841		Total Personal Services	27,000	561,459	561,459	561,459
				MATERIALS & SERVICES				
2,491	1,199	3,300	6030	Stationery & Supplies**	3,300	3,300	3,300	3,300
148	0	1,500	6040	Contract Services	1,500	1,500	1,500	1,500
7,033	6,978	7,500	6050	Insurance	7,500	7,500	7,500	7,500
57	0	500	6102	Professional Services	500	500	500	500
920	1,300	3,600	6110	Materials and Supplies (Sm Equip and Supplies)	3,600	3,600	3,600	3,600
2,342	1,129	3,100	6120	Uniforms and Clothing Allowance	3,200	3,100	3,100	3,100
6,633	6,331	7,800	6020	Building Operations (Elec, Phone, Mtc Agree, Sewer)**	8,400	8,400	8,400	8,400
9,057	13,453	22,300	6180	Vehicle/Equipment Maint, Supplies, Repair	20,000	20,000	20,000	20,000
4,825	2,975	11,000	6230	Travel and Training - Staff	9,500	9,500	9,500	9,500
5,642	6,096	8,500	6240	Dues & Subscriptions	9,500	9,500	9,500	9,500
829	0	1,800	6600	Testing (Medical)	1,700	1,700	1,700	1,700
0	273	500	6800	Miscellaneous	500	500	500	500
525	1,436	3,500	6080	Building Maintenance & Supplies**	3,000	3,000	3,000	3,000
2,500	3,347	5,800	6350	Disaster Planning & Supplies	5,800	5,800	5,800	5,800
43,001	44,516	80,700		Total Materials & Services	78,000	77,900	77,900	77,900
				CAPITAL OUTLAY				
0	0	0	7030/ 7035	Vehicle/Equipment	45,000	45,000	45,000	45,000
0	0	0	7200	Building Construction	15,000	15,000	15,000	15,000
0	0	0		Total Capital Outlay	60,000	60,000	60,000	60,000
401,366	479,046	610,541		TOTAL LAW ENFORCEMENT DIVISION EXPENDITURES	165,000	699,359	699,359	699,359

** Denotes items shared with other funds/departments.

GENERAL FUND - BUILDING DEPARTMENT
FUND 10, DEPARTMENT 120

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES	PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			PERSONAL SERVICES				
12,690	13,831	14,633	Wages and Salaries	XXX	28,900	28,900	28,900
8,838	9,099	11,159	Payroll Benefits and Expenses	XXX	22,212	22,212	22,212
21,528	22,930	25,792	Total Personal Services	0	51,112	51,112	51,112
			MATERIALS & SERVICES				
850	689	1,000	6030 Stationery and Supplies (Paper, Sm Ofc Equip)**	1,000	1,000	1,000	1,000
56,384	39,289	50,000	6040 Contract Services	30,000	30,000	30,000	30,000
0	0	200	6050 Insurance	200	200	200	200
0	0	500	6102 Professional Services (Consultant)	14,670	14,670	14,670	14,670
4,871	6,812	7,500	6160 Assessment on Building Permits	7,500	7,500	7,500	7,500
125	271	1,000	6230 Travel and Training - Staff	1,000	1,000	1,000	1,000
234	335	450	6240 Dues & Subscriptions	450	450	450	450
0	0	100	6800 Miscellaneous	100	100	100	100
0	0	200	6080 Building Maintenance and Supplies**	200	200	200	200
898	867	500	6130 Utilities (Phone 20%/Elec 7%/Sewer 5%/Maint Agree 5%)**	500	500	500	500
63,362	48,263	61,450	Total Materials & Services	55,620	55,620	55,620	55,620
			CAPITAL OUTLAY				
100	0	750	7010 Office Equipment	750	750	750	750
0	0	0	Contingency	0	0	0	0
100	0	750	Total Capital Outlay	750	750	750	750
84,990	71,193	87,992	TOTAL BUILDING DEPARTMENT EXPENDITURES	57,120	107,482	107,482	107,482

** Denotes items shared with other funds/departments.

GENERAL FUND - MUNICIPAL COURT

FUND 10, DEPARTMENT 130

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
0	0			PERSONAL SERVICES				
24,394	24,380	27,396		Wages and Salaries	XXX	18,891	18,891	18,891
11,367	10,765	14,844		Payroll Benefits and Expenses	XXX	15,665	15,665	15,665
0	0	0						
35,760	35,145	42,240		Total Personal Services	0	34,556	34,556	34,556
				MATERIALS & SERVICES				
966	935	800	6020	Building Operations (Phone, Maint Agree) **	800	800	800	800
840	429	1,000	6030	Stationery and Supplies	1,000	1,000	1,000	1,000
0	0	200	6050	Insurance	200	200	200	200
0	2,740	2,000	6100	Professional Services (Attorney/Interpreter/Collections)	2,000	2,000	2,000	2,000
4,800	4,800	4,800	6103	Professional Services - Municipal Judge	4,800	4,800	4,800	4,800
1,661	1,116	1,300	6230	Travel & Training	1,300	1,300	1,300	1,300
1,906	1,906	2,000	6240	Dues & Subscriptions	2,000	2,000	2,000	2,000
0	0		6800	Miscellaneous **				
10,174	11,926	12,100		Total Materials & Services	12,100	12,100	12,100	12,100
				CAPITAL OUTLAY				
0	200	200	7010	Equipment	1,000	1,000	1,000	1,000
0	0	200		Total Capital Outlay	1,000	1,000	1,000	1,000
45,934	47,071	54,540		TOTAL MUNICIPAL COURT DEPT EXPENDITURES	13,100	47,656	47,656	47,656

** Denotes items shared with other funds/departments.

GENERAL FUND - PARKS
FUND 10, DEPARTMENT 135

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
15,438	17,511	17,224		Wages and Salaries	XXX	22,117	22,117	22,117
10,650	12,101	14,322		Payroll Benefits and Expenses**	XXX	16,108	16,108	16,108
26,088	29,612	31,546		Total Personal Services	0	38,225	38,225	38,225
				MATERIAL & SERVICES				
1,582	1,527	1,600	6050	Insurance	1,650	1,650	1,650	1,650
146	944	2,000	6260	Grounds Maintenance	2,000	2,000	2,000	2,000
3,118	3,309	4,700	6134	Park Operations (Utilities)	4,700	4,700	4,700	4,700
5,357	7,238	8,900	6110	Janitorial Supplies	8,900	8,900	8,900	8,900
8,025	12,967	16,800	6280	City Park Maintenance (Building & Equipment)	6,600	6,600	6,600	6,600
1,299	249	1,600	6180	Vehicle/Equipment Maint., Supplies & Repair	1,600	1,600	1,600	1,600
19,527	26,233	35,600		Total Materials & Services	25,450	25,450	25,450	25,450
				CAPITAL OUTLAY				
0	0	500	7030/ 7035	Vehicle/Equipment	500	500	500	500
0	0							
0	0	500		Total Capital Outlay	500	500	500	500
45,615	55,846	67,646		TOTAL PARKS DEPARTMENT EXPENDITURES	25,950	64,175	64,175	64,175

** Denotes items shared with other funds/departments.

GENERAL FUND - CIVIC IMPROVEMENT RESERVE
FUND 10, DEPARTMENT 140

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	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	5,000	5,000
0	73		6800	Miscellaneous	0	0	0	0
0	0	5,000		Total Materials & Services	5,000	5,000	5,000	5,000
				CAPITAL OUTLAY				
0	0	15,000	7035	Equipment	10,000	10,000	10,000	10,000
0	0	0	7020	New Construction	0	0	0	0
0	0	15,000		Total Capital Outlay	10,000	10,000	10,000	10,000
				TRANSFER OUT				
45,000	75,000	60,000	8002	Road Fund	75,000	75,000	75,000	75,000
45,000	75,000	60,000		Total Transfers Out	75,000	75,000	75,000	75,000
		0		Contingency	0	0	0	0
45,000	75,000	80,000		TOTAL CIVIC IMPROVEMENTS RESERVE EXPENDITURES	90,000	90,000	90,000	90,000

** Denotes items shared with other funds/departments.

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

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
3,209	3,263	3,600	6240	Dues & Memberships (LOC, LGPI, TED, OR Admin Ser)	3,600	3,600	3,600	3,600
0	0	0	6024	STR Refund	0	0	0	0
		20,000		Emergency Preparedness	30,000	30,000	30,000	30,000
3,209	3,263	23,600		Total Materials & Services	33,600	33,600	33,600	33,600
				RESERVES				
0	0	10,950	8970	Reserve for Council-designated Insurance	10,950	10,950	10,950	10,950
0	0	58,250	8970	Reserve for Park Equipment Replacement	40,250	40,250	40,250	40,250
0	0	69,200		Total Reserves	51,200	51,200	51,200	51,200
				TRANSFER OUT				
275,000	120,000	250,000	8002	Road Fund	250,000	250,000	250,000	250,000
		0		Water Construction Fund	0	0	0	0
26,200	26,200	26,200	8012	Public Safety Equipment Reserve Fund	26,200	26,200	26,200	26,200
		0	8002	Public Works Equipment Reserve Fund	0	0	0	0
		0		Parks Facilities Fund	0	0	0	0
50,000	160,000	260,000	8005	City Hall Expansion Fund	210,000	210,000	210,000	210,000
50,000	100,000	100,000	8007	Storm Drain Facilities Fund	60,000	60,000	60,000	60,000
401,200	406,200	636,200		Total Transfer Out	546,200	546,200	546,200	546,200
401,200	406,200	729,000		TOTAL NON DEPARTMENT EXPENDITURES	631,000	631,000	631,000	631,000
0	0	140,961	8950	Operating Contingency	121,761	121,761	121,761	88,761
1,197,632	1,347,003	2,023,161		TOTAL GENERAL FUND EXPENDITURES	1,410,859	2,068,361	2,068,361	2,035,361



Carbon Dioxide Stripper

Enterprise Funds

BUDGET NOTES

ENTERPRISE FUNDS

WATER OPERATING FUND

REVENUES

The Water Operating Fund accounts for the day-to-day operations of the water system including meter installation and repair, water system maintenance, billing, and water quality control. The revenues from Water Sales and Collections reflect the rates implemented in October, 2014. The current residential in-city base rate is \$39.50 per month. Water revenue is the largest single revenue source in the City's budget, although all monies must be used for the water utility. The revenue from Wholesale Water Sales is the payment from the City of Wheeler for its share of the operational expenses for the well, as well as payments from Tideland and Zaddach Creek Water Co-ops for bulk water only.

The \$185,251 reserve that was required by Rural Development during the life of the 40 year loan used to finance construction of the water treatment plant and the well system is no longer required and a portion of that money has been allocated back to the Water Operating Fund and another portion will be transferred out to the City Hall Expansion Fund.

The 2014 study which recommended the current rates also recommended an annual rate adjustment. This was not implemented as revenues appeared to be keeping up with expenses. However, the inability in the last years to provide sufficient revenues to finance needed system improvements and major maintenance activities suggest that a water rate increase needs to be considered in the next fiscal year.

EXPENDITURES

The Water Operating Fund expenditures are formatted to reflect the water filtration plant and the well system built in 2003. The expenses of the filtration plant and the distribution system are reflected in the Water System Department of the Fund. The well and associated transmission line expenses are reflected in the Well Field and Transmission Lines Department of the Fund. The expenses in the Well Field and Transmission Lines Department are shared with the City of Wheeler using a formula established in an intergovernmental agreement. Debt Service was refinanced by lower interest bonds in 2018.

Budget Notes – Enterprise Funds

The operation of the well system and the surface water system must be closely coordinated to meet health requirements and water demands. In 2006, it was decided that a Manzanita employee should be in charge of the system as any changes at the well site affect what needs to happen at the water treatment plant. Wheeler pays its share of the personnel services for the staff member designated as being in “Direct Responsible Charge” (DRC) as defined by State regulations.

Most of the expenses for the Public Works Director (who now also performs the duties of the Water Treatment Operator) and the Utility Workers are funded by the Water Department. A percentage of three other positions are also funded by the Water Operating Fund to reflect their services to the water utility.

The Professional Services line item has been increased to reflect a Water Master Plan update. The plan was last updated in 2006. Once the plan is completed, it will be used to set system development charges and water rates.

The System Maintenance and Supplies line item reflects routine line and facility repair. This year, a \$55,000 expense to replace the water pumps at the Water Treatment Plant is also planned. It also reflects a share of the costs of the new financial software. The capital outlay for major line reconstruction is reflected in the Water Construction Fund. The Public Works staff is in the process of replacing older meters with radio read meters that can be read electronically, and this process is over half completed. The System Maintenance and Supplies line item contains an amount to acquire the rest of the new meters.

The Capital Outlay items include installation of handicapped accessible restrooms at the City Hall. As the City accepted federal money for the Water System Improvements Project, it is required that City Hall has restrooms meeting the Americans with Disabilities Act. If plans for moving City offices to another building is delayed, the City is required to bring the current building into ADA compliance.

As mentioned above, a transfer to the Water Construction Fund is proposed this year to reflect part of the depreciated value of the system. The reserve held in the Water Construction Fund is intended to provide a sufficient amount to deal with an event that results in major damage to the water treatment plant, well site or the distribution system. The transfer to the Public Works Reserve Fund represents the Water Operating Fund’s share of the systematic replacement of all major Public Works vehicles and equipment. The list of equipment has been updated, and the amount to be transferred reflects the most recent analysis. As mentioned above, the fund also has a reserve for bond repayment equal to one year’s debt service but this is no longer required and a portion of the amount will be transferred to the City Hall Expansion Fund.

WATER CONSTRUCTION FUND

REVENUES

The Water Construction Fund accounts for major system expansion or improvement projects. The funding sources for the Water Construction Fund include system development charges, transfers from the Water Operating Fund, earned interest, proceeds of bond sales, and grants. The large carryover amount reflects the reserve for future system replacement of over \$2.4 million. The monies from System Development Charges are the fees received at the time of construction of new homes and which by State law must be accounted for in a capital construction fund. The amount of the system development charge is \$6,900 per dwelling unit.

EXPENDITURES

The 2006 Water System Master Plan update has identified a priority list of projects to complete for the water system. The City has used the strategy of replacing water lines in coordination with upgrading the storm drainage and street surface for certain streets. The Reserve for Future includes the accumulated depreciation amounts recommended by the City Auditor and the engineer for the water system. A major construction projects anticipated for 2019-20 is the completion of a second segment of the distribution line near the Water Treatment Plant that was damaged during the recent highway improvement project on US101. This segment is from the ending of the first segment (from the Water Treatment Plant to the home located at 36695 HWY 101, (totem pole house) to the crossing located at Covenant Community Church). As a utility in the State right-of-way, the City is responsible for any lines that are in the highway right-of-way. This line is especially important as it creates the desired loop in the water system. Currently, a significant portion of the City system would have to be turned off in a water line repair was needed in the south end of the City.

Another project is the replacement of a water main and service line on Sitka. Tillamook County plans on re-paving Sitka Ln from Necarney Blvd to Nehalem Ave and this is an opportunity to complete the needed replacement as the bulk of the costs would be covered by the County. In addition, this line item reflects the cost of an emergency water source that would be located near the water treatment plant. This source could provide 80 gallons per minute to the treatment plant. Although this is not enough water to maintain standard water usage for the City, it does provide for emergency water and the ability to exercise the Water Treatment Plant.

WATER OPERATING FUND
FUND 40, DEPARTMENT 400

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
565,582	431,109	423,600	3900	CARRYOVER BALANCE	530,000	530,000	530,000	530,000
0	0			CHARGES FOR SERVICES				
978,652	982,250	960,000	4300	Water Sales and Collections	960,000	960,000	960,000	960,000
0	0	30,000	4300	Wholesale Water Sales (Wheeler, Zaddach Creek, Tideland)	30,000	30,000	30,000	30,000
8,653	9,564	7,500	4340	Meter Installations	9,108	9,108	9,108	9,108
987,305	991,814	997,500		Total Charges for Services	999,108	999,108	999,108	999,108
				USE OF MONEY & PROPERTY				
7,959	15,097	10,000	4250	Earned Interest	20,000	20,000	20,000	20,000
7,959	15,097	10,000		Total Use of Money & Property	20,000	20,000	20,000	20,000
				OTHER REVENUE				
1,179	25,821	100	4800	Miscellaneous	100	100	100	100
1,179	25,821	100		Total Other Revenue	100	100	100	100
1,562,024	1,463,841	1,431,200		TOTAL WATER OP FUND RESOURCES	1,549,208	1,549,208	1,549,208	1,549,208

WATER OPERATING FUND

FUND 40, DEPARTMENT 400

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL
16/17

ACTUAL
17/18

ADOPTED
18/19

EXPENDITURES, PAGE 1

PROPOSED BY
STAFF

PROPOSED BY
BUDGET
OFFICER

APPROVED BY
BUDGET
COMMITTEE

ADOPTED BY
GOVERNING
BODY

				PERSONAL SERVICES				
214,329	205,636	222,689		Salaries and Wages **	XXX	232,750	232,750	232,750
5,954	5,210	14,500		Oncall Time **	XXX	14,500	14,500	14,500
0	0	10,500		Overtime	XXX	10,500	10,500	10,500
120,720	123,167	158,949		Payroll Benefits and Expenses **	XXX	158,931	158,931	158,931
341,004	334,013	406,638		Total Personal Services	0	416,681	416,681	416,681
				MATERIALS & SERVICES				
19,096	14,217	12,800	6020	Building Operations	13,100	13,100	13,100	13,100
867	0	1,500	6040	Contract Services	1,500	1,500	1,500	1,500
23,542	22,537	23,500	6050	Insurance	XXX	23,500	23,500	23,500
1,201	685	1,200	6030	Office Supplies	1,500	1,500	1,500	1,500
0	0	600	6060	Advertising	600	600	600	600
269	5,190	1,200	6080	Building Maintenance	1,200	1,200	1,200	1,200
23,289	19,504	49,100	6100	Professional Services **	95,000	95,000	95,000	95,000
211	224	650	6120	Uniform or Clothing Allowance	700	650	650	650
8,208	5,678	7,600	6180	Vehicle/Equipment Maint, Supplies, Repair	7,600	7,600	7,600	7,600
2,590	4,084	3,500	6230	Travel and Training - Staff **	4,000	3,500	3,500	3,500
1,459	1,353	1,500	6240	Dues & Subscriptions	6,000	6,000	6,000	6,000
118,248	97,575	196,800	6450	System Maintenance and Supplies	285,000	285,000	285,000	285,000
23	0	2,200	6470	Chemicals, Supplies, and Telemetry	2,200	2,200	2,200	2,200
10,984	7,066	11,000	6500	Billing and Administration **	XXX	11,000	11,000	11,000
371	390	450	6530	Fire Patrol	500	450	450	450
1,361	1,570	2,200	6600	Testing (Federal and State)	2,200	2,200	2,200	2,200
1,228	150	200	6800	Miscellaneous	200	200	200	200
212,946	180,224	316,000		Total Materials & Services	421,300	455,200	455,200	455,200

** Denotes items shared with other funds/departments.

WATER OPERATING FUND
FUND 40, DEPARTMENT 400

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL ACTUAL ADOPTED
16/17 17/18 18/19

EXPENDITURES, PAGE 2

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

				CAPITAL OUTLAY				
0	3,750	0	7010	Office Equipment **	0	0	0	0
0	3,165	10,000	7030	Vehicles and Equipment	5,000	5,000	5,000	5,000
0	0	0		Vehicles	0	0	0	0
0	0	0		Equipment	0	0	0	0
		65,000		Buildings	65,000	65,000	65,000	65,000
0	0	0	7200	Line Replacement	0	0	0	0
0	0	0	7020	New Construction (Handicap Restrooms)	0	0	0	0
0	0		7220	Storm Drainage	0	0	0	0
0	6,915	75,000		Total Capital Outlay	70,000	70,000	70,000	70,000
				TRANSFER OUT				
14,300	14,300	14,300	8008	Public Works Equipment Reserve Fund	14,300	14,300	14,300	14,300
0	0	0	8005	City Hall Expansion Fund	113,675	113,675	113,675	113,675
325,000	140,500	75,000	8009	Water Construction Fund	XXX	75,000	75,000	75,000
339,300	154,800	89,300		Total Transfer Out	127,975	202,975	202,975	202,975
				DEBT SERVICE				
185,251	185,251	185,251	8310	Loan Payment	XXX	172,256	172,256	172,256
185,251	185,251	185,251		Total Debt Service	0	172,256	172,256	172,256
1,078,500	861,203	1,072,189		TOTAL WATER SYSTEM DEPARTMENT	619,275	1,317,112	1,317,112	1,317,112

** Denotes items shared with other funds/departments.

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

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL ACTUAL ADOPTED
16/17 17/18 18/19

EXPENDITURES, PAGE 3

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

				PERSONAL SERVICES				
0	34,914	36,103		Salaries and Wages **	XXX	38,167	38,167	38,167
46	19,323	24,480		Payroll Benefits and Expenses	XXX	26,669	26,669	26,669
						0	0	0
46	54,237	60,583		Total Personal Services	0	64,836	64,836	64,836
				MATERIALS & SERVICES				
12,889	15,577	18,000	6020	Building Operations	25,000	25,000	25,000	25,000
336	0	400	6040	Contract Services	400	400	400	400
3,656	3,488	3,700	6050	Insurance	XXX	3,700	3,700	3,700
0	0	100	6080	Building Maintenance	100	100	100	100
477	6,435	15,000	6100	Professional Services **	15,000	15,000	15,000	15,000
145	445	400	6120	Uniform & Clothing Allowance	400	400	400	400
1,747	2,449	2,200	6180	Vehicle/Equipment Maint, Supplies, Repair	2,200	2,200	2,200	2,200
846	1,156	1,300	6230	Travel and Training - Staff	1,400	1,400	1,400	1,400
11,878	20,128	10,000	6450	System Maintenance and Supplies	62,900	62,900	62,900	62,900
20,395	17,197	15,600	6470	Chemicals, Supplies, and Telemetry	10,500	10,500	10,500	10,500
0	1,228	1,300	6540	Lease and Easements	1,300	1,300	1,300	1,300
0	1,445	3,200	6600	Testing (Federal and State)	3,200	3,200	3,200	3,200
0	46	100	6800	Miscellaneous	100	100	100	100
52,369	69,594	71,300		Total Materials & Services	122,500	126,200	126,200	126,200
52,415	123,831	131,883		TOTAL WELL FIELD & TRANSMISSION LINE DEPARTMENT	122,500	191,036	191,036	191,036
0	0	184,251	8970	Reserve for Future Bond Payment	0	0	0	0
0	0	9,060	8970	Council Designated Insurance Reserve	9,060	9,060	9,060	9,060
0	0	32,817	8950	Contingency	3,200	3,200	3,200	3,200
1,130,915	985,034	1,431,200		TOTAL WATER OPERATING FUND EXPENDITURES	754,035	1,520,408	1,520,408	1,520,408

** Denotes items shared with other funds/departments.

WATER CONSTRUCTION FUND

FUND 41, DEPARTMENT 810

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
2,912,314	3,030,132	2,525,000	3900	CARRY OVER BALANCE	2,764,632	2,764,632	2,764,632	2,764,632
				CHARGES FOR SERVICES				
131,100	144,900	138,000	4200	System Development Charges	138,000	138,000	138,000	138,000
0	0	1,000	4330	Service Extensions	1,000	1,000	1,000	1,000
131,100	144,900	139,000		Total Charges fo Services	139,000	139,000	139,000	139,000
				USE OF MONEY & PROPERTY				
33,276	35,697	30,000	4250	Earned Interest	35,000	35,000	35,000	35,000
				OTHER REVENUE				
0	20,593		4800	Miscellaneous	0	0	0	0
				TRANSFER IN:				
325,000	140,500	75,000	4951	Water Operating Utility Fund	75,000	75,000	75,000	75,000
	43,450	68,000	4962	Puffin Lane LID Fund	1,800	1,800	1,800	1,800
325,000	204,543	143,000		Total Transfers In	76,800	76,800	76,800	76,800
3,401,690	3,415,272	2,837,000		TOTAL WATER CONSTRUCTION FUND RESOURCES	3,015,432	3,015,432	3,015,432	3,015,432

WATER CONSTRUCTION FUND
FUND 41, DEPARTMENT 810

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
0	0	500	6040	Contract Services	XXX	500	500	500
0	327	1,000	6060	Advertising	XXX	1,000	1,000	1,000
0	0	1,000	6100	Professional Fees	XXX	1,000	1,000	1,000
0	327	2,500		Total Materials & Services	0	2,500	2,500	2,500
				CAPITAL OUTLAY				
0	0		7020	New Construction				
265,558	832,707	550,000	7220	Water Construction Projects - Manzanita System Projects	275,000	550,000	550,000	550,000
0	0							
265,558	832,707	550,000		Total Capital Outlay	275,000	550,000	550,000	550,000
				TRANSFERS				
106,000	106,000	0	8014	Puffin Lane LID Fund	0	0	0	0
0	0	2,215,000	8970	Reserve for Future	2,431,432	2,431,432	2,431,432	2,431,432
0	0	31,500	8950	Contingency	31,500	31,500	31,500	31,500
			8990	Unappropriated Ending Fund Balance				
265,558	833,033	2,799,000		TOTAL WATER CONSTRUCTION FUND EXPENDITURES	2,737,932	3,015,432	3,015,432	3,015,432



Manzanita and 3rd Street Project

Special Funds

BUDGET NOTES

SPECIAL FUNDS

ROAD FUND

REVENUES

Revenues include fees from a franchise agreement with Tillamook PUD (which were increased in 2007), State motor vehicle fuel taxes, earned interest and cash carryover. Motor Vehicle Fuel Tax revenue is distributed on a per capita basis by the State. The motor vehicle fuel tax revenue has gone up slightly as estimated by the League of Oregon Cities. The Road Fund usually relies on significant transfers from the General Fund for financing street improvements. This budget proposes a transfer from the General Fund and from the Civic Improvement Reserve within the General Fund. The General Fund transfer includes 30% of the increased revenue from the 2012 increase in the Transient Lodging Tax.

EXPENDITURES

A transfer is proposed to the Public Works Equipment Reserve Fund for the systematic replacement of all major vehicles and equipment in the Public Works Department. The proposed amount represents the Road Fund's share of the equipment.

No major projects are anticipated this year, however funds are allocated for resurfacing Hallie Ln east and west of Carmel Ave.

TIMBER MANAGEMENT FUND

REVENUES

The Timber Management Fund was established in 1994 for the purpose of harvesting and managing City owned timber resources. The City has purchased capital items with the timber revenue, including about half of the 1.5 million gallon reservoir and several street and storm drainage reconstruction projects. The City is in the process of a timber sale for gross revenue of \$450,000. Half of the net revenue will be received in 2019 and the other half in 2020.

EXPENDITURES

Proposed expenditures include administrative and reforestation costs on the City's forest land as recommended by the City's forestry consultant. The anticipated net revenue is placed in the Reserve line item for the new City Hall.

HOUSING REHABILITATION LOAN FUND

REVENUES

This fund accounts for the repayment of no-interest loans for housing rehabilitation funded by a federal Community Development Block Grant. The money may only be used for new no-interest loans to qualified homeowners. The cash carryover mostly represents the repayments made in the previous ten years. One large payment was made in the 2018-19 fiscal year.

EXPENDITURES

The City has a contract with Community Action Team, Inc. (CAT) to identify qualified homeowners for possible loans. CAT advances the loans, and the City repays CAT as a contract service. Therefore, the balance of the fund is budgeted for contract services by CAT. The City has adopted a policy of not letting the fund drop below \$30,000 to provide a Nehalem Bay area resident the opportunity to apply for a loan. With the 2018-19 repayments, it is possible new loans may be issued in 2019-20.

TRUST FUND

REVENUES

The Trust Fund was established in 1997 to account for revenues and expenditures by volunteer groups working under the City's umbrella, and who have not achieved separate tax-exempt status. The Fund is also intended to account for donations for specific projects and to provide a clear accounting for individuals who may be hesitant to donate for fear that their donation might be mixed in with the City's other general revenues and be overlooked. Due to GASB 54 standards established by the Government Accounting Standards Board (GASB), the Trust Fund revenues are required to be reported in the General Fund for auditing purposes. The budget may still reflect the Fund.

EXPENDITURES

The Judge's Discretionary Fund account, the Park Beautification account, the Fourth of July Parade account, the Holiday Lighting and Decorations account, the Dog Station Supply account and the Beach Wheelchair replacement account are budgeted in the Trust Fund.

TOURISM PROMOTION AND FACILITIES FUND

REVENUES

The City Council raised the Transient Lodging Tax from 7% to 9% in 2012. ORS 320.350 requires that for transient lodging taxes increased after 2003, 70% of the increased revenue must be spent on tourism promotion and/or tourist related facilities as narrowly defined in ORS 320.300. This fund was created to account for these restricted funds. Cash carryover from 2018-19 is larger than expected due to higher transient lodging tax receipts.

EXPENDITURES

The City took advantage of an opportunity in late 2012 to acquire the building at 31 Laneda Avenue to house a visitor information center and accessible public restrooms. The City obtained a Full Faith and Credit Note for \$575,000 for 15 years to pay for the site and to reconstruct the building into the new use. The new building was dedicated in January of 2014. The Debt Service line item represents the annual cost of paying off the Note. The Transfer to General Fund done in 2018-19 was the fifth of five reimbursements for funds expended to begin the purchase of the property. As such, this expenditure is no longer included. Materials and Services items represent the cost of operating the Visitors' Center, professional services to help define what the City's tourism promotion program should include, and production of visitor information materials. It also reflects the costs of hiring an interior designer to design the interior of the Visitors Center. A significant amount is proposed to be allocated for grants to local organizations to market and advertise events to attract tourists in the off season (October through May). The Off Season Tourism Advisory Committee was formed in 2016 to make recommendations to the City Council for grant funding.

PUFFIN LANE LOCAL IMPROVEMENT DISTRICT (LID) FUND

This fund was created to account for the revenues and expenditures connected with constructing storm drainage improvements in the Puffin Lane Local Improvement District, which was formed in the spring of 2014. The district is made up of the properties fronting Puffin Lane between Nehalem Avenue and Garey Street within the Manzanita Urban Growth Boundary. The initial expenditures to construct the improvements will be financed by a loan from the Water Construction Fund to the Puffin Lane LID Fund. The loan will be repaid over a period of ten years from assessments made on properties within the Local Improvement District. Unexpectedly, majority of the homeowners repaid the loan in 2018-19 and that is reflected in the Transfer to Water Construction Fund line item.. Only two properties still have obligations.

ROAD FUND
FUND 15, DEPARTMENT 150

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL
16/17

ACTUAL
17/18

ADOPTED
18/19

RESOURCES

PROPOSED BY
STAFF

PROPOSED BY
BUDGET OFFICER

APPROVED BY
BUDGET COMMITTEE

ADOPTED BY
GOVERNING BODY

490,195	408,742	144,000	3900	CARRY OVER BALANCE	73,531	73,531	73,531	73,531
				REVENUE FROM COLLECTIONS				
71,669	71,535	68,000	4110	Franchises and Utility Agreements	68,000	68,000	68,000	68,000
1,750	1,600	1,500	4142	Street Permit Fees	1,500	1,500	1,500	1,500
0	0	500	4320	Street Improvements	500	500	500	500
73,419	73,135	70,000		Total Revenue from Collections	70,000	70,000	70,000	70,000
				REVENUE FROM OTHER AGENCIES				
37,295	36,876	46,025	4070	Motor Vehicle Tax	45,320	45,320	45,320	45,320
0	299	95,900	4080	Grants	95,900	95,900	95,900	95,900
0	0	0	4085	Small Cities Allotment Grant	0	0	0	0
37,295	37,175	141,925		Total Revenue from Other Agencies	141,220	141,220	141,220	141,220
				USE OF MONEY & PROPERTY				
2,891	3,053	1,200	4250	Earned Interest	4,500	4,500	4,500	4,500
2,891	3,053	1,200		Total Use of Money & Property	4,500	4,500	4,500	4,500
				OTHER REVENUE				
0	43,593	100	4800	Miscellaneous	100	100	100	100
				TRANSFER IN				
320,000	195,000	250,000	4950	General Fund	250,000	250,000	250,000	250,000
0	0	60,000	4950	Civic Improvement Reserve - General Fund	75,000	75,000	75,000	75,000
0	0	0						
		310,000		Total Transfer In	325,000	325,000	325,000	325,000
923,800	760,698	667,225		TOTAL ROAD FUND RESOURCES	614,351	614,351	614,351	614,351

ROAD FUND
FUND 15, DEPARTMENT 150

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
31,868	34,356	36,216		Wages and Salaries	XXX	42,522	42,522	42,522
23,369	27,660	31,273		Payroll Benefits and Expenses	XXX	34,455	34,455	34,455
55,237	62,016	67,489		Total Personal Services	0	76,977	76,977	76,977
				Materials and Services				
4,681	0	1,000	6040	Contract Services	1,000	1,000	1,000	1,000
125	18,623	3,000	6102	Professional Services	3,000	3,000	3,000	3,000
988	968	1,100	6050	Insurance	XXX	1,100	1,100	1,100
1,282	6,322	1,200	6080	Building Maintenance/supplies	500	1,200	1,200	1,200
3,938	3,749	4,700	6180	Vehicle/Equipment Maint, Supplies, Repair **	4,700	4,700	4,700	4,700
0	0	700	6230	Travel and Training - Staff	800	700	700	700
28,516	8,068	17,100	6400	Road Maintenance and Supplies	16,900	17,100	17,100	17,100
7,470	7,396	8,500	6510	Street Lights	8,500	8,500	8,500	8,500
1,669	2,029	2,500	6520	Street Signs	2,500	2,500	2,500	2,500
0	0	250	6800	Miscellaneous	250	250	250	250
142	2,745	600	6120	Uniform or Clothing Allowance	600	600	600	600
48,811	49,899	40,650		Total Materials and Services	38,750	40,650	40,650	40,650
				CAPITAL OUTLAY				
	3,165	0	7030/ 7035	Vehicles & Equipment		0	0	0
0	0	0		Street Improvement/Laneda	0	0	0	0
401,810	462,737	400,500	7060	Street Repair/Improvement	344,600	344,600	344,600	344,600
0	3,986	95,900	7020	New Construction-Bike Path	95,900	95,900	95,900	95,900
401,810	469,887	496,400		Total Capital Outlay	440,500	440,500	440,500	440,500
				TRANSFER OUT				
9,200	9,200	9,200	8008	Public Works Reserve Fund	9,200	9,200	9,200	9,200
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	53,486	8950	Contingency	47,024	47,024	47,024	47,024
		0	8990	Unappropriated Ending Fund Balance	0	0	0	0
515,058	591,003	667,225		TOTAL ROAD FUND EXPENDITURES	535,474	614,351	614,351	614,351

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

TIMBER MANAGEMENT FUND
FUND 57, DEPARTMENT 570

BUDGET FOR FISCAL YEAR 2019/2020

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

ACTUAL ACTUAL ADOPTED
 16/17 17/18 18/19

RESOURCES

19,397	24,732	20,400	3900	CARRY OVER BALANCE	204	204	204	204
				USE OF MONEY & PROPERTY				
607	977	750	4250	Earned Interest	900	900	900	900
		450,000	4500	Timber Sales	450,000	450,000	450,000	450,000
607	25,708	471,150		Total Use of Money & Property	451,104	451,104	451,104	451,104
20,004	25,708	471,150		TOTAL TIMBER MANAGEMENT FUND RESOURCES	451,104	451,104	451,104	451,104

ACTUAL ACTUAL ADOPTED
 16/17 17/18 18/19

EXPENDITURES

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

				MATERIALS & SERVICES				
0	0	70,000	6040	Contract Services	50,000	50,000	50,000	50,000
0	0	70,000		Total Materials & Services	50,000	50,000	50,000	50,000
				CAPITAL OUTLAY				
0	0	0		Total Capital Outlay	0	0	0	0
				TRANSFER OUT				
0	0		8002	Road Fund	0	0	0	0
0	0		8005	City Hall Expansion Fund	0	0	0	0
0	0	401,150	8970	Reserve for Future	401,104	401,104	401,104	401,104
0	0	0	8950	Contingency	0	0	0	0
0	0		8990	Unappropriated Ending Fund Balance				
0	0	471,150		TOTAL TIMBER MANAGEMENT FUND EXPENDITURES	451,104	451,104	451,104	451,104

HOUSING REHABILITATION LOAN FUND

FUND 61, DEPARTMENT 585

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
12,767	13,776	68,700	3900	CARRY OVER BALANCE	244,480	244,480	244,480	244,480
				USE OF MONEY & PROPERTY				
0	53,330	10,000	4450	Loan Payments	10,000	10,000	10,000	10,000
1,009	1,625	1,500	4250	Earned Interest	1,500	1,500	1,500	1,500
1,009	54,955	11,500		Total Use of Money & Property	11,500	11,500	11,500	11,500
13,776	68,731	80,200		TOTAL HOUSING REHAB LOAN FUND RESOURCES	255,980	255,980	255,980	255,980

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
0	0	80,200	6040	Contract Services	255,980	255,980	255,980	255,980
0	0		8800	Rehabilitation Loans				
0	0	80,200		Total Materials & Services	255,980	255,980	255,980	255,980
0	0	80,200		TOTAL HOUSING REHAB LOAN FUND EXPENDITURES	255,980	255,980	255,980	255,980

TRUST FUND
FUND 59, DEPARTMENT 590

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
4,161	3,834		3900	CARRY OVER BALANCE				
0	0	325		Carryover to Judge's Discretionary Fund @13001	325	325	325	325
200	0	1,652		Carryover to July 4th Parade @Pipes	1,352	1,352	1,352	1,352
0	0	2,987		Carryover to Park Beautification Fund@ 10017	2,987	2,987	2,987	2,987
25	0	800		Carryover to Pet Waste Stations	500	500	500	500
		345		Carryover to Beach Wheel Chairs	345	345	345	345
0	0	80		Carryover to Holiday Decorations	80	80	80	80
225	0	6,189		Total Carry Over Balance	5,589	5,589	5,589	5,589
				OTHER REVENUE				
0	0	0	4800	Donations to Judge's Discretionary Fund @13001	0	0	0	0
0	110	400	4800	Donations to July 4th Parade for bag pipes @ Pipes	300	300	300	300
0	0	100	4800	Donations to Park Beautification Fund @ 10017	100	100	100	100
0	325	100	4800	Donations to Pet Waste Project @ 10019	100	100	100	100
0	0	100	4800	Donations to Holiday Decorations	100	100	100	100
0	100	100	4800	Donations to Beach Wheel Chairs	100	100	100	100
0	0	800		Total Other Revenue	700	700	700	700
4,386	3,834	6,989		TOTAL TRUST FUND RESOURCES	6,289	6,289	6,289	6,289

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	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	325	325
552	100	2,052	6110	Supplies and Services - July 4th Parade for bag pipes	1,352	1,352	1,352	1,352
0	0	180	6110	Supplies and Services - Holiday Decorations	180	180	180	180
0	0	100	6040	Supplies and Services - Park Beautification	100	100	100	100
0	0	900	6110	Supplies and Services - Pet Waste Stations @ 10019	900	900	900	900
552	100	3,557		Total Materials & Services	2,857	2,857	2,857	2,857
				CAPITAL OUTLAY				
0	0	2,987	7035	Park Equipment @ 10017	2,987	2,987	2,987	2,987
		445		Beach Wheelchairs	445	445	445	445
552	100	6,989		TOTAL TRUST FUND EXPENDITURES	6,289	6,289	6,289	6,289

TOURISM PROMOTION AND FACILITIES FUND
FUND 70, DEPARTMENT 700

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
46,251	87,278	105,000	3900	CARRY OVER BALANCE	114,678	114,678	114,678	114,678
				USE OF MONEY & PROPERTY				
142,551	138,908	127,500	4030	Room Tax Collections	138,000	138,000	138,000	138,000
1,272	2,046	1,500	4250	Earned Interest	1,800	1,800	1,800	1,800
0			4450	Loan Proceeds				
143,823	140,953	129,000		Total Use of Money & Property	139,800	139,800	139,800	139,800
				OTHER REVENUE				
0	0	100	4800	Miscellaneous	100	100	100	100
0			4850	Donations	0	0	0	0
20,800	1,550		4080	Grants				
20,800	1,550	100		Total Other Revenue	100	100	100	100
210,874	229,782	234,100		TOTAL TOURISM PROMOTION FUND RESOURCES	254,578	254,578	254,578	254,578

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
33,500	40,700	41,200	6040	Contract Services	42,000	42,000	42,000	42,000
3,360	3,702	16,800	6020	Building Operations (Phone, Maint Agree) **	16,800	16,800	16,800	16,800
5,907	616	3,000	6030	Stationery and Supplies	3,000	3,000	3,000	3,000
0	0	10,000	6100	Professional Services	21,578	21,578	21,578	21,578
0	624	0	6230	Travel and Training	0	0	0	0
	10,548	37,300	6090	Grants	41,400	41,400	41,400	41,400
8,410	264	0	6080	Materials & Supplies	0	0	0	0
51,177	56,454	108,300		Total Materials and Services	124,778	124,778	124,778	124,778
				CAPITAL OUTLAY				
0	0		7040	Real Property	0	0	0	0
15,550	1,029	0	7140	Construction	0	0	0	0
0	3,701	20,000	7035	Equipment	30,000	30,000	30,000	30,000
15,550	0	20,000		Total Capital Outlay	30,000	30,000	30,000	30,000
0	0	0		DEBT SERVICE				
50,868	50,868	50,900	8310	Loan Repayment	50,900	50,900	50,900	50,900
0	0	48,900	8970	Reserve for Future	48,900	48,900	48,900	48,900
6,000	6,000	6,000	8001	Transfer to General Fund	0	0	0	0
	4,730							
66,727	56,454	234,100		TOTAL TOURISM PROMOTION FUND EXPENDITURES	254,578	254,578	254,578	254,578

PUFFIN LID FUND
FUND 65, DEPARTMENT 650

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
0	4	0	3900	CARRY OVER BALANCE	0	0	0	0
				TRANSFER IN				
106,000	0	0	4958	Water Construction Fund	0	0	0	0
106,000	0	0		Total Use of Money & Property	0	0	0	0
				OTHER REVENUE				
0	90,770	68,000		Loan Repayment	1,800	1,800	1,800	1,800
0	0	68,000		Total Other Revenue	1,800	1,800	1,800	1,800
0	0							
106,000	90,774	68,000		TOTAL PUFFIN LID FUND RESOURCES	1,800	1,800	1,800	1,800

ACTUAL 16/17	ACTUAL 17/18	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
6,432	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				
0	43,450	68,000	8009	Transfer to Water Construction Fund	1,800	1,800	1,800	1,800
0	43,450	68,000		Total Transfers	1,800	1,800	1,800	1,800
				CAPITAL OUTLAY				
99,564	0	0	7220	Storm Drain Construction	0	0	0	0
0	0	0		Total Capital Outlay	0	0	0	0
105,996	43,450	68,000		TOTAL PUFFIN LID FUND EXPENDITURES	1,800	1,800	1,800	1,800



Supply Storage at the City Park

Capital Project Funds

BUDGET NOTES

CAPITAL PROJECT FUNDS

These funds are intended to account for long term financing of major equipment or projects that cannot be funded easily out of a single fiscal year. Contributions from various funds are made until there is enough to cover the planned expenditures. In some of the funds, there is a long term plan with regular planned transfers. In other funds, the projects are dictated by the revenue that has been raised. By State Statute, System Development Charges (SDC's) must be used for the purpose for which they were dedicated.

PARK FACILITIES FUND

REVENUES

Revenues include system development charges from new residences, private donations and earned interest. State system development charge (SDC) statutes require that SDC's be used only for new improvements required by the impact of new homes. Therefore, SDC's may only be used for new parks, facilities, or equipment and not for maintenance or replacement of facilities or equipment. This fund was augmented in 2013-14 with an Oregon State Parks grant of \$323,000 to purchase land for Elk Meadows Park on the eastern edge of the Manzanita Urban Growth Boundary. In addition, the Oregon Parks Foundation awarded a grant of \$2200 for trail development and signage at Elk Meadows Park which was completed in 2019.

EXPENDITURES

A City Parks, Recreation and Open Space Master Plan was adopted in March, 2011. Further discussion is needed on specific improvements before they can be implemented. The Council committed \$5,000 towards development of Elk Meadows Park, and trail development and signage are underway. An amount for capital outlay is proposed in the event another eligible project is identified.

STORM DRAIN FACILITIES FUND

REVENUES

Revenues include system development charges from new residences, earned interest, and cash carryover. An update of the Storm Drainage Master Plan was completed in 2005-06 and identified some projects that need completion, but not a means to finance them. A transfer is proposed from the General Fund to continue to augment the revenue needs with general revenues.

EXPENDITURES

This fund may be used to install storm drains in critical areas as identified in the Storm Drainage Master Plan. The revenues in this fund must be used for new storm drainage facilities and may not be used for other purposes. The Storm Drain Construction line item will be used for general system upgrades. Funds are also included to update the Storm Drainage Master Plan.

PUBLIC WORKS EQUIPMENT RESERVE FUND

REVENUES

This fund is authorized by ORS 294.525(1), established by Ordinance 01-02, and renewed by Resolution 12-12. Revenues from the Water Operating Fund and the Road Fund are placed in this fund for the purpose of purchasing vehicles, vehicle equipment, and any other equipment used for the maintenance of the water system, storm drainage system, streets and parks. Transfers from both the Water Operating Fund and the Road Fund are proposed this year. These transfers represent the updated amount needed on an annual basis to replace all major Public Works vehicles and equipment on the schedule over time.

EXPENDITURES

There are no anticipated equipment purchases in 2019-20.

PUBLIC SAFETY EQUIPMENT & FACILITIES RESERVE FUND

REVENUES

Authorized by ORS 294.525, established by Ordinance 98-06, and renewed by Resolution 08-11, revenues from the General Fund are placed in this fund for the purpose of purchasing police vehicles and vehicle equipment. A transfer from the General Fund is proposed and is based on an updated analysis which determined the amount to be set aside each year to replace all Police vehicles over time.

EXPENDITURES

The Police cars are generally on a six year replacement plan. Replacement of the 2014 Ford Explorer patrol vehicle is scheduled and proposed this year. The six year replacement cycle has shown that vehicles are being replaced just as they are starting to have mechanical issues. Given the emergency nature of the service, it is appropriate to replace them before anything further happens at an inopportune time.

CITY HALL EXPANSION FUND

REVENUES

Revenues are transfers from the General Fund and Water Fund, sale of surplus property, earned interest, and carryover. The fund is maintained to address the City Hall office space needs issue when it is appropriate.

EXPENDITURES

Expenditures reflect the anticipated costs for financial, legal and architect services for a new City Hall outside the tsunami inundation zone. In addition, the \$155,400 needed to pay the semi-annual payments on the 10 year loan used to acquire the property is included. A reserve amount is also proposed to set aside monies to construct future facilities.

PARK FACILITIES FUND
FUND 52, DEPARTMENT 810

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
17,014	16,470	17,500	3900	CARRY OVER BALANCE	17,500	17,500	17,500	17,500
0	0			CHARGES FOR SERVICES				
960	720	900	4200	System Development Charge	900	900	900	900
				USE OF MONEY & PROPERTY				
159	256	200	4250	Earned Interest	200	200	200	200
				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
18,133	17,446	18,600		TOTAL PARK FACILITIES FUND RESOURCES	18,600	18,600	18,600	18,600

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
600	0	2,000	6110	Materials & Supplies	2,000	2,000	2,000	2,000
0	0	3,000	6100	Professional Services	3,000	3,000	3,000	3,000
600	0	5,000		Total	5,000	5,000	5,000	5,000
				CAPITAL OUTLAY				
1,063	0	10,000	7080	Park Improvements	10,000	10,000	10,000	10,000
0	0		7040	Real Property	0	0	0	0
0	0	3,600	8970	Reserve for Future	3,600	3,600	3,600	3,600
1,663	0	18,600		TOTAL PARK FACILITIES FUND EXPENDITURES	18,600	18,600	18,600	18,600

STORM DRAIN FACILITIES FUND
FUND 53, DEPARTMENT 810

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
157,959	104,582	95,000	3900	CARRY OVER BALANCE	79,882	79,882	79,882	79,882
				CHARGES FOR SERVICES				
0	0	0	4142	Drywell Permit Fees	0	0	0	0
2,784	2,088	2,610	4200	System Development Charge	3,500	3,500	3,500	3,500
				USE OF MONEY & PROPERTY				
553	890	500	4250	Earned Interest	700	700	700	700
				OTHER REVENUE				
50,000	100,000	100,000		Transfer in from General Fund	60,000	60,000	60,000	60,000
211,296	207,560	198,110		TOTAL STORM DRAIN RESOURCES	144,082	144,082	144,082	144,082

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
0	0	18,000	6040	Contract Supplies	10,500	40,000	40,000	40,000
3,550	0	5,000	6110	Materials & Services	5,200	5,000	5,000	5,000
3,550	0	23,000		Total Materials & Services	15,700	45,000	45,000	45,000
				CAPITAL OUTLAY				
103,164	108,369	160,000	7220	Storm Drain Construction	15,000	15,000	15,000	15,000
0	0	15,110	8970	Reserve for Future	XXX	84,082	84,082	84,082
0	0	0	8990	Unappropriated Ending Fund Balance	0	0	0	0
106,714	108,369	198,110		TOTAL STORM DRAIN EXPENDITURES	30,700	144,082	144,082	144,082

PUBLIC WORKS EQUIPMENT RESERVE-2001
FUND 54, DEPARTMENT 850

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
167,007	97,958	122,250	3900	CARRY OVER BALANCE	132,828	132,828	132,828	132,828
				USE OF MONEY & PROPERTY				
540	870	500	4250	Earned Interest	700	700	700	700
0	0	0	4540	Surplus Property/Equipment Sales	0	0	0	0
540	870	500		Total Use of Money & Property	700	700	700	700
				TRANSFER IN:				
9,200	9,200	9,200	4953	- Road Fund	9,200	9,200	9,200	9,200
14,300	14,300	14,300	4951	- Water Operating Utility Fund	14,300	14,300	14,300	14,300
23,500	0	23,500		Total Transfer In	23,500	23,500	23,500	23,500
191,047	98,828	146,250		TOTAL PUBLIC WORKS EQUIP RESERVE RESOURCES	157,028	157,028	157,028	157,028

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				CAPITAL OUTLAY				
93,089	0	15,000		Vehicle/Equipment Purchase	5,000	5,000	5,000	5,000
0	0	0	7030	Vehicle	0	0	0	0
0	0	0	7035	Equipment	0	0	0	0
0	0	131,250	8970	Reserve for Future	152,028	152,028	152,028	152,028
93,089	0	146,250		TOTAL PUBLIC WORKS EQUIP RESERVE EXPENDITURES	157,028	157,028	157,028	157,028

City of Manzanita
Public Works Equipment Reserve Fund

Fiscal Year Ending	Beginning Cash	Water Transfer in	Roads Transfer in	Surplus Sales	Description	Estimated Cost
2020	165,350	14,300	9,200	0	No purchases	0
2021	188,850	14,300	9,200	0	No purchases	0
2022	212,350	14,300	9,200	6,000	Replace Toolcat Loader Replace 2007 Ford Truck	63,000 34,000
2023	178,850	14,300	9,200	0	Replace trailer vacuum	32,100
2024	170,250	14,300	9,200	0	No purchases	0
2025	193,750	14,300	9,200	500	Replace 2010 Ford Pickup	35,800
2026	181,950	14,300	9,200	0	Replace trailer vacuum	32,100
2027	173,350	14,300	9,200	0	No purchases	0
2028	196,850	14,300	9,200	1,000	Replace 2019 Utility Vehicle	20,000
2029	201,350	14,300	9,200	0	No purchases	0
2030	224,850	14,300	9,200	0	No purchases	0

PUBLIC SAFETY RESERVE FUND
FUND 60, DEPARTMENT 850

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
55,400	51,537	78,900	3900	CARRY OVER BALANCE	106,974	106,974	106,974	106,974
				USE OF MONEY & PROPERTY				
831	1,337	800	4250	Earned Interest	1,100	1,100	1,100	1,100
8,200	0	0	4540	Surplus Property Sales - Police	0	0	0	0
0	0							
				OTHER REVENUE				
0	0	0	4800	Miscellaneous	0	0	0	0
9,031	1,337	800		Total Use of Money & Property	1,100	1,100	1,100	1,100
				TRANSFER IN:				
26,200	26,200	26,200	4959	- General Fund	26,200	26,200	26,200	26,200
				- Water Operating Fund				
90,631	79,074	105,900		TOTAL PUBLIC SAFETY RES FUND RESOURCES	134,274	134,274	134,274	134,274

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				CAPITAL OUTLAY				
39,094	0	10,000	7030	Vehicle/Equipment Replacement - Police	45,400	45,400	45,400	45,400
39,330	0	10,000		Total Capital Outlay	45,400	45,400	45,400	45,400
0	0	95,900	8970	Reserve for Future - Police	88,874	88,874	88,874	88,874
39,330	0	105,900		TOTAL PUBLIC SAFETY RES FUND EXPENDITURES	134,274	134,274	134,274	134,274

City of Manzanita
Public Safety Equipment and Facilities Reserve Fund

Fiscal Year Ending	Beginning Cash	General Fund Transfer	Surplus Sales	Description	Purchase Total
2020	107,600	26,200	3,000	Replace police patrol vehicle A	45,400
2021	91,400	26,200	3,000	Replace police patrol vehicle B	46,100
2022	74,500	26,200	3,000	Replace police patrol vehicle C	46,800
2023	56,900	26,200	3,000	Replace police patrol vehicle D	47,500
2024	38,600	26,200	0	No purchases	0
2025	64,800	30,000	0	No purchases	0
2026	94,800	30,000	3,000	Replace police patrol vehicle A	48,900
2027	78,900	30,000	3,000	Replace police patrol vehicle B	49,600
2028	62,300	30,000	3,000	Replace police patrol vehicle C	50,300
2029	45,000	30,000	3,000	Replace police patrol vehicle D	51,000
2030	27,000	30,000	0	No purchases	0

CITY HALL EXPANSION FUND
FUND 51, DEPARTMENT 850

BUDGET FOR FISCAL YEAR 2019/2020

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
341,088	374,078	50,000	3900	CARRY OVER BALANCE	177,137	177,137	177,137	177,137
				USE OF MONEY & PROPERTY				
490	788	700	4250	Earned Interest	700	700	700	700
0	0		4540	Surplus Property/Equipment Sales	0	0	0	0
		20,000	4255	Rental Income	20,000	20,000	20,000	20,000
341,578	374,867	20,700		Total Use of Money & Property	20,700	20,700	20,700	20,700
				OTHER REVENUE				
0	18,681		4800	Miscellaneous	0	0	0	0
0	18,681	0		Total Other Revenue	0	0	0	0
				TRANSFER IN:				
50,000	160,000	260,000	4950	- General Fund	210,000	210,000	210,000	210,000
0	0	0	4951	- Water Operating Fund	113,675	113,675	113,675	113,675
0	0	0	4961	- Timber Management Fund	0	0	0	0
0	0	0		- Road Fund	0	0	0	0
391,578	553,548	330,700		TOTAL CITY HALL EXPANSION RESOURCES	521,512	521,512	521,512	521,512

ACTUAL 16/17	ACTUAL 17/18	ADOPTED 18/19	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
0	20,890	20,000	6040	Contract Services	20,000	20,000	20,000	20,000
17,500	4,647	5,000	6110	Materials & Supplies	5,000	5,000	5,000	5,000
0	125	750	6026	Utilities	750	750	750	750
0	0	20,000	6100	Professional Services	20,000	20,000	20,000	20,000
0	5,496	1,000	6800	Miscellaneous	1,000	1,000	1,000	1,000
0	0	46,750		Total Materials and Services	46,750	46,750	46,750	46,750
				CAPITAL OUTLAY				
	383,086	0	7040	Land Acquisition	0	0	0	0
		0	7140	City Hall Renovation	20,000	20,000	20,000	20,000
		0		Total Capital Outlay	20,000	20,000	20,000	20,000
	77,666	155,400	8310	Loan Repayment	155,400	155,400	155,400	155,400
0	0	128,550	8970	Reserve for Future	299,362	299,362	299,362	299,362
0	0	330,700		TOTAL CITY HALL EXPANSION EXPENDITURES	521,512	521,512	521,512	521,512