

Photo by Tay Tay



CITY OF MANZANITA 2020-2021 BUDGET

BUDGET COMMITTEE

Council Members

Member

Mike Scott
Linda Kozlowski
Hans Tonjes
Steve Nuttall
Thomas Aschenbrener

Mayor
Council President
Councilor
Councilor
Councilor

Citizen Members

Member

Dave Dillon
Jim Dopp
Chip Greening
Jim Hickey
Kathryn Stock

Budget Committee Member
Budget Committee Member
Budget Committee Member
Budget Committee Member
Budget Committee Member

Staff

Member

Cynthia Alamillo
Kristin Grasseth
Erik Harth
Dan Weitzel

City Manager/Budget Officer
Assistant City Manager
Police Chief
Public Works Director

BUDGET COMMITTEE MEETING AGENDA

MAY 13, 2020

Join Zoom Meeting

<https://us02web.zoom.us/j/81827425139>

Meeting ID: 818 2742 5139

Password: 550359

One tap mobile 1-669-900-9128,
Meeting ID 81827425139#, #,
Password550359#

- I. Call meeting to order - 4:00 pm
- II. Election of Chair & Vice Chair for 2020-21
- III. Presentation of Budget Message by Budget Officer
- IV. Overview of Budget by Budget Officer
- V. Adjournment

MAY 18, 2020

Join Zoom Meeting

<https://us02web.zoom.us/j/83819000462>

Meeting ID: 838 1900 0462

Password: 829578

One tap mobile 1-346-248-7799,
Meeting ID 83819000462#, #, Password
829578#

- I. Call Meeting to order - 4:00 pm
- II. (Cont.) Overview of Budget by Budget Officer & Department Heads
- III. Adjournment

MAY 19, 2020

Join Zoom Meeting

<https://us02web.zoom.us/j/85260951259>

Meeting ID: 852 6095 1259

Password: 602351

One tap mobile 1-669-900-9128,
Meeting ID 85260951259#, #, Password
602351#

- I. Call Meeting to Order - 7:00 p
- II. Approval of Minutes
- III. Public Hearing on Proposed Uses of State Revenue Sharing for 2020-21
- IV. Public Comment on 2020-21 Proposed Budget
- V. Considerations & Deliberations of 2020-21 Proposed Budget
- VI. Setting of Property Tax Rate for 2020-21
- VII. Approval of 2020-21 Budget (Amended as Necessary)
- VIII. Adjournment

2020 - 2021 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 2020-21. This is my second 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.

BUDGET OFFICER

The City Manager serves as the Budget Officer per the City's Charter. Under Oregon Statute, the Budget Officer is required to submit a "Proposed" budget to the Budget Committee that balances revenues and expenses.

PROCESS

In Oregon, the budget develops in three stages: 1) Proposed; 2) Approved; and 3) Adopted. The Budget Officer presents a "Proposed" budget to the Budget Committee. After presentation and Q&A time, the Budget Committee will vote for an "Approved" budget. The Approved budget must also be balanced. Therefore, if the Budget Committee makes a change in a revenue assumption, it will also need to make a corresponding change in expenditures and vice versa. Next, the City Council reviews the Approved budget in a public hearing where adoption occurs by June 30, 2020. This is called the "Adopted" budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2020 through June 30, 2021.

FINANCIAL PRACTICES

The proposed 2020-21 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.

DISRUPTIONS BY COVID-19

This proposed budget is presented at a time of uncertainty because of the rapid spread of the COVID-19 virus. The extent of the economic impact from the virus is not yet fully known, but it is evident that the most impacted funding source is the Transient Lodging Tax. This proposed budget assumes a 30% decrease in room taxes. In addition, no large projects are proposed, and funds have been allocated to contingency lines through out the funds as a placeholder due to the uncertainty of revenues.

On a different note, it is expected that the construction activity will remain high. During April, the City's first month under a state of emergency, the Building Department received many permits and plans for new construction projects, especially single-family residential homes.

In addition to the unprecedented uncertainty created by the corona virus, this situation has highlighted the financial constraints caused by relying on transient lodging taxes to cover City operations. 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. To minimize these constraints, staff will be researching new approaches to develop a consistent long-term revenue source.

PERSONNEL

With conservative revenue projections, it appears that Manzanita could make small cost of living adjustments without jeopardizing positions or reducing services. However, my initial recommendation is that the cost of living adjustment be on hold until there is a better understanding of the economic impact of COVID-19. Therefore, as an alternative, I propose to not make cost of living adjustments at the beginning of the year, but schedule a discussion of possible adjustments at the end of this calendar year after we had some experience as how the revenue streams have been affected by COVID-19. The preliminary options for Council to consider are to make a retroactive increase or to not provide an increase this fiscal year with the intention of doubling the increase the following year.

I believe City staff understands the economic uncertainty, but also expects that the Council will keep the salary schedule and total compensation in line with comparable Cities.

A ten-hour increase is proposed for the building personnel. During the past fiscal year, the staff time dedicated to the Building Department is 30 hours. A contracted Building Official is on duty for 10 hours and a Public Works staff is on for 20 hours. This budget includes the proposal to merge the time of these two staff members into a full-time Building Official/Code Enforcement position. The 40 hours would then be distributed to 50% building duties and 50% code enforcement for the Building, Planning and Short-term Rental Departments.

INDIRECT COSTS

The City contracted FSC Consultant to perform an indirect cost allocation study. The benefits of a cost allocation study are to identify the indirect costs required to support operations, to identify the true and full cost of service delivery and for the General Fund to receive a fair and equitable reimbursement for services provided. FCS Consultants, have a set of workload measures (FTEs, Actual Expenses, and Agenda Items) for the City to use, however, over time the City can modify or add to these measures to better reflect the changes in overhead services provided as a result of such things as additions or reductions in staff, city reorganization, or changes in programs and services. The City's indirect services include the City Manager, Assistant City Manager, Finance Specialist, Court and Utility Clerk, and Licensing and Ordinance Specialist. The total administrative cost for these five employees plus operating expenses is just under \$500,000 annually. Following the recommendations of the study, the use of the new model has been incorporated into the City's 2020-21 budgeting.

SIGNIFICANT GOALS FOR THIS FISCAL YEAR

This proposed budget continues to invest in the City's systems and structures. The proposed budget includes those investments and others aimed at increasing our efficiency and delivery of services. The proposed budget includes funding for programs and activities to streamline the City processes to improve the delivery of services.

Technology.

The proposed budget includes investments in our technology infrastructure, all of which are needed to continue streamlining our services. This budget includes continuing improvements to the City website and maintenance fees for police, finance, and short-term rental software programs.

Physical Assets

The proposed budget invests in some of the City's capital assets and investments in our Visitors Center. Planned projects include continued goal of a new City Hall, improvements at the Visitors Center, and completion of the park improvements.

PROPERTY TAXES

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

We are all trying the best we can to understand how this public health crisis will impact the City's ability to continue providing public services to our full-time and part-time residents, second homeowners and visitors. Although the economy has weakened, demands for City services are likely to stay steady or even increase. City staff will work together when making any difficult decisions required to meet our new financial reality.

Respectfully submitted,

Cynthia Alamillo
City Manager/Recorder
City Budget Officer

COVID-19 MITIGATION STRATEGIES

Purpose: To ensure financial sustainability during and after the COVID-19 public health emergency.

1- Acknowledge unprecedented situation.

The proposed budget is presented at a time of uncertainty because of the rapid spread of the COVID-19 virus. The extent of the economic impact from the virus is not yet fully known.

2 - Forecast of 30% decline in General Fund short-term rental revenues.

The proposed budget assumes a 30% decrease in room taxes. This decrease was determined by combining the historical collection information for the last three years.

3 - Reduce General Fund transfers.

As a result of the decrease in room taxes, the transfers to the Road Fund and City Hall Expansion fund have been decreased.

4 - No large capital projects are scheduled for FY 20-21

The proposed budget does not allocate large amount of funds for capital projects in any department.

5 - Develop an expenditure reduction strategies policy.

Council would develop a policy to include tentative expenditure reduction strategies for each department in case there is an unexpected decrease in the projected revenues.

6 - Monthly review of actual collections against the adopted budget.

Many factors will affect the revenues, including consumer comfort in returning to normal, the possibility of a second COVID wave, or other changes. Therefore, the City will review monthly the actuals collected against the budget and present the results at the regular City Council meetings.

CITY COUNCIL GOALS FOR 2020-2021

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

Implement the plan to relocate City Hall and related City services to the Underhill Plaza property.

Goal II

Finalize and approve an emergency preparedness plan that prepares the City to proactively respond to major catastrophic event.

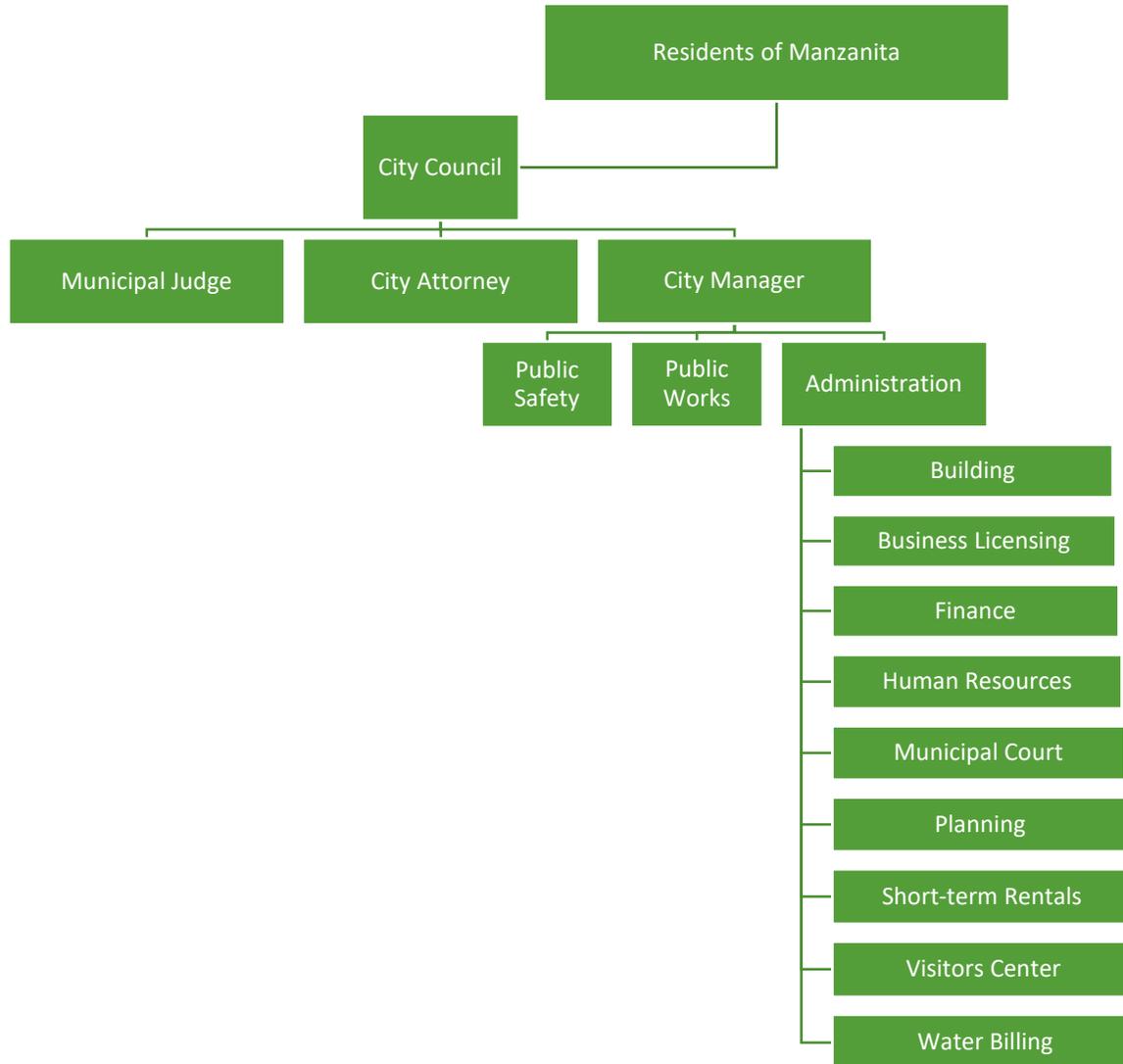
Goal III

Complete a 5 year capital improvement/infrastructure plan that is tied to the annual City budget.

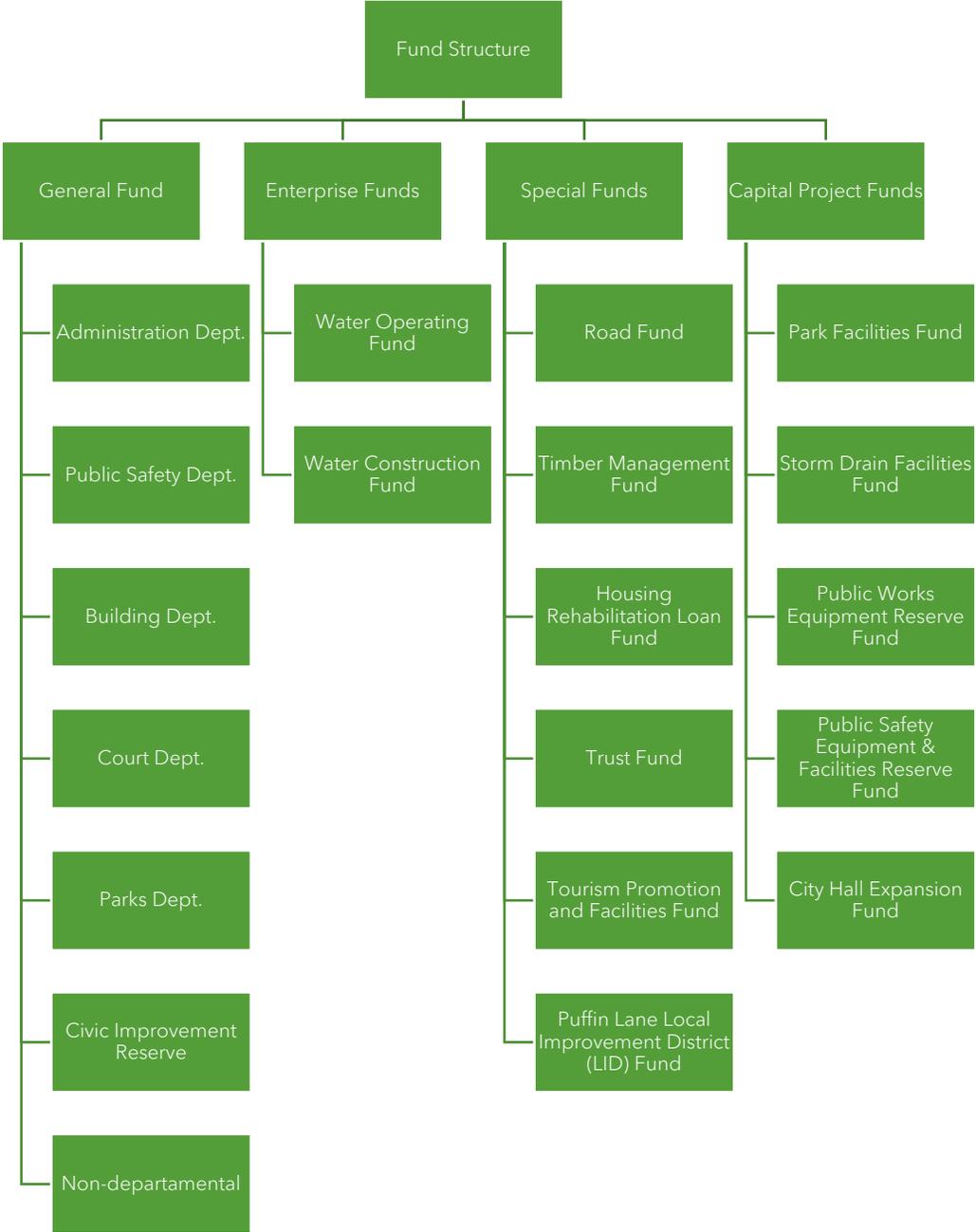
Goal IV

Create a shared vision for the Manzanita Community including those areas in the Urban Growth Boundary.

CITY SERVICES ORGANIZATIONAL CHART



FUND STRUCTURE



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 the construction of storm drainage improvements within the Local Improvement District. It is formed by the property owners adjacent to Puffin Lane between Nehalem Avenue and Garey St 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.

PAYROLL SUMMARIES - DISTRIBUTION OF ANNUALIZED SALARY

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%					
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%

PAYROLL SUMMARIES - DISTRIBUTION OF ANNUALIZED SALARY 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					
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					7,288	3,770	14,073
	500,308	29,971	503,693	45,987	275,314	57,399	54,982

USER'S GUIDE

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20			PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>	<i>Column 6</i>	<i>Column 7</i>	<i>Column 8</i>	<i>Column 9</i>

Column 1 & 2 Actual data for prior two years

Revenues and expenditures for the prior fiscal years are shown in the first and second columns of the budget detail for each fund.

Column 3 - Adopted 19/20

Revenues and expenditures adopted for fiscal year 2019/20 are shown on column 3 of the budget detail for each fund.

Column 4 - Code

Four-digit code used to keep track of expenses and revenues for each fund.

Column 5 - Line item

Resources are grouped by different revenue types and requirements are grouped by expenditure type.

Column 6 - Propose by Staff

Revenues and expenditures proposed for the FY 2020-21 by department heads.

Column 7 - Proposed by Budget Officer

Revenues and expenditures proposed for the FY 2020-21 by Budget Offices.

Column 8 - Approved by Budget Committee

Revenues and expenditures approved for the FY 2020-21 by the Budget Committee.

Column 9 - Adopted by Governing Body

Revenues and expenditures adopted for the FY 2020-21 by the City Council.

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. This proposed budget is presented at a time of uncertainty because of the rapid spread of the COVID-19 virus. The extent of the economic impact from the virus is not yet fully known, but it is evident that the most impacted funding source is the Transient Lodging Tax. This proposed budget assumes a 30% decrease in room taxes.

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.

EXPENDITURES

ADMINISTRATION DEPARTMENT

The amount of Personnel Services reflects the continuation of the Assistant City Manager position and the proposed full-time Building Official position. The Professional Services line item reflects the anticipated need for legal advice and annual audit. It also includes cost of the annual financial software fees (the other half is funded by the Water Fund), and short-term rental software program. 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 throughout the course of the year. There is a new line item that reflects the indirect overhead payment from the Water Fund. This is a result of the indirect cost allocation study.

PUBLIC SAFETY - LAW ENFORCEMENT

This department is formed by a Police Chief and 3 full time Police Officers. The City also provides paid coverage to Wheeler, Nehalem, and Nehalem Bay State Park by Intergovernmental Agreement. The proposed increases for this year are to purchase equipment and supplies for Officers. Other expenses are maintained as last year.

BUILDING DEPARTMENT

This budget includes the proposition to have a full-time Building Official to address the high demand for building services. The reduction in Contract Services reflect the termination of the agreement with Cannon Beach for Building Official services. All other general expenses for this department remain the same as last year.

COURT DEPARTMENT

The Municipal Court Clerk position is full time and 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. 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.

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. 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 to replace the main park structure as it is about 15 years old. Paint coating on the structure has failed and has rust and wear damage throughout the structure. To anticipate the replacement, funding for a seesaw in the 2019-2020 budget was rolled over into this year.

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 fifteenth 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 not have been able 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 \$40,000 is included in this budget to reflect the \$10,000 annual allocation for this 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.

A transfer of \$150,000 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. In 2017, the City acquired Underhill Plaza as a site for relocations of City facilities outside of the tsunami inundation zone. The transfer of \$155,400 to the City Hall Expansion Fund represents the payment needed each year for the next eight years to pay off the loan to acquire Underhill Plaza, as well as 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 2020/2021

RESOURCES, PAGE 1

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

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

755,318	878,226	498,374	3900	CARRY OVER BALANCE - Non Reserve	574,408	574,408	574,408	574,408
-	-	103,979	3900	CARRY OVER BALANCE - Reserve	114,200	114,200	114,200	114,200
-	-	602,353		Carry Over Balance	688,608	688,608	688,608	688,608
				PROPERTY TAXES				
201,035	214,394	205,500	4010	Property Taxes	210,000	210,000	210,000	210,000
6,131	5,669	5,000	4020	Delinquent Property Taxes	5,000	5,000	5,000	5,000
			4021	Other Tax Distribution				
207,166	220,064	210,500		Total Property Taxes	215,000	215,000	215,000	215,000
				REVENUE FROM COLLECTIONS				
-	-							
754,421	867,303	770,500	4030	Room Tax Collections	540,000	540,000	540,000	540,000
22,259	-	-	4035	STR Fines, Penalties	-	-	-	-
58,498	55,682	70,000	4110	Franchises & Utility Agreements	70,000	70,000	70,000	70,000
23,835	20,675	24,000	4120	Business Licenses	20,000	20,000	20,000	20,000
78,300	39,715	80,000	4130	Building Permits	70,000	70,000	70,000	70,000
42,140	42,375	41,000	4140	Other Permits: STR, Land Use Misc.	41,000	41,000	41,000	41,000
59,213	67,050	57,500	4143	Civic Improvement Fees	57,500	57,500	57,500	57,500
1,038,666	1,092,799	1,043,000		Total Revenue from Collections	798,500	798,500	798,500	798,500
				REVENUE FROM OTHER AGENCIES				
9,372	11,313	11,284	4040	Liquor Tax	11,284	11,284	11,284	11,284
788	732	724	4050	Cigarette Tax	692	692	692	692
1,000	-	-	4080	L.C.D.C. Coastal Planning Grant	0	0	0	0
21,274	26,101	21,000	4095	State Revenue Sharing	21,000	21,000	21,000	21,000
50,520	52,620	53,000	4270	Intergovernmental Agreements: Police or Fire	53,000	53,000	53,000	53,000
326	223	-	4285	Neah-Kah-Nie Excise tax	-	-	-	-
-	-	-	4091	Other	-	-	-	-
83,280	90,989	86,008		Total Revenue from Other Agencies	85,976	85,976	85,976	85,976

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

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

** Denotes items shared with other funds/departments.

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

** Denotes items shared with other funds/departments.

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

** Denotes items shared with other funds/departments.

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

** Denotes items shared with other funds/departments.

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

** Denotes items shared with other funds/departments.

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

** Denotes items shared with other funds/departments.

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	3,600	3,600
0	0	0	6024	STR Refund	0	0	0	0
		30,000		Emergency Preparedness	30,000	30,000	30,000	30,000
3,263	3,232	33,600		Total Materials & Services	33,600	33,600	33,600	33,600
				RESERVES				
10,950	10,950	10,950	8970	Reserve for Council-designated Insurance	10,950	10,950	10,950	10,950
40,250	40,250	40,250	8970	Reserve for Park Equipment Replacement	43,500	43,500	43,500	43,500
51,200	51,200	51,200		Total Reserves	54,450	54,450	54,450	54,450
				TRANSFER OUT				
120,000	250,000	250,000	8002	Road Fund	100,000	100,000	100,000	100,000
		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
160,000	260,000	210,000	8005	City Hall Expansion Fund	100,000	100,000	100,000	100,000
100,000	100,000	60,000	8007	Storm Drain Facilities Fund	60,000	60,000	60,000	60,000
406,200	636,200	546,200		Total Transfer Out	286,200	286,200	286,200	286,200
457,400	690,632	631,000		TOTAL NON DEPARTMENT EXPENDITURES	374,250	374,250	374,250	374,250
68,961	0	88,761	8950	Operating Contingency	59,974	59,974	59,974	59,974
1,467,437	1,711,736	2,035,361		TOTAL GENERAL FUND EXPENDITURES	2,036,432	2,036,432	2,036,432	2,036,432

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 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.

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 oversee 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.

The System Maintenance and Supplies line item reflects routine line and facility repair. This year, expenses include maintenance requirements to the treatment plant, a reservoir generator, emergency supplies for staff and a water shop alarm and camera system.

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 2020-21 is a replacement of a surface water line.

**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	450,127	450,127
				CHARGES FOR SERVICES				
982,250	1,003,508	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
9,564	8,242	9,108	4340	Meter Installations	13,650	13,650	13,650	13,650
991,814	1,011,751	999,108		Total Charges for Services	1,003,650	1,003,650	1,003,650	1,003,650
				USE OF MONEY & PROPERTY				
15,097	31,771	20,000	4250	Earned Interest	14,000	14,000	14,000	14,000
15,097	31,771	20,000		Total Use of Money & Property	14,000	14,000	14,000	14,000
				OTHER REVENUE				
25,821	2,822	100	4800	Miscellaneous	100	100	100	100
25,821	2,822	100		Total Other Revenue	100	100	100	100
1,463,841	1,519,945	1,549,208		TOTAL WATER OP FUND RESOURCES	1,467,877	1,467,877	1,467,877	1,467,877

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

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

** Denotes items shared with other funds/departments.

**WATER OPERATING FUND
FUND 40, DEPARTMENT 400**

BUDGET FOR FISCAL YEAR 2020/2021

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

EXPENDITURES, PAGE 2

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

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20			PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				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	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	0	7220	Storm Drainage	0	0	0	0
6,915	0	70,000		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	113,675	8005	City Hall Expansion Fund	113,675	113,675	113,675	113,675
140,500	75,000	75,000	8009	Water Construction Fund	75,000	75,000	75,000	75,000
-	-	-		Indirect Overhead Payment to General Fund	157,348	157,348	157,348	157,348
154,800	89,300	202,975		Total Transfer Out	360,323	360,323	360,323	360,323
				DEBT SERVICE				
185,251	178,345	172,256	8310	Loan Payment	172,256	172,256	172,256	172,256
185,251	178,345	172,256		Total Debt Service	172,256	172,256	172,256	172,256
861,203	824,401	1,317,112		TOTAL WATER SYSTEM DEPARTMENT	1,190,139	1,190,139	1,190,139	1,190,139

** Denotes items shared with other funds/departments.

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

BUDGET FOR FISCAL YEAR 2020/2021

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

EXPENDITURES, PAGE 3

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

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20			PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
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
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	22,400	22,400
0	0	400	6040	Contract Services	400	400	400	400
3,488	3,540	3,700	6050	Insurance	4,000	4,000	4,000	4,000
0	0	100	6080	Building Maintenance	0	0	0	0
6,435	755	15,000	6100	Professional Services **	15,000	15,000	15,000	15,000
445	0	400	6120	Uniform & Clothing Allowance	450	450	450	450
2,449	1,056	2,200	6180	Vehicle/Equipment Maint, Supplies, Repair	2,200	2,200	2,200	2,200
1,156	1,226	1,400	6230	Travel and Training - Staff	1,400	1,400	1,400	1,400
20,128	14,147	62,900	6450	System Maintenance and Supplies	8,000	8,000	8,000	8,000
17,197	999	10,500	6470	Chemicals, Supplies, and Telemetry	10,550	10,550	10,550	10,550
1,228		1,300	6540	Lease and Easements	1,228	1,228	1,228	1,228
1,445	0	3,200	6600	Testing (Federal and State)	3,200	3,200	3,200	3,200
46	0	100	6800	Miscellaneous	100	100	100	100
69,594	36,425	126,200		Total Materials & Services	68,928	68,928	68,928	68,928
123,831	94,658	191,036		TOTAL WELL FIELD & TRANSMISSION LINE DEPARTMENT	68,928	68,928	68,928	68,928
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	9,060	9,060
0	0	3,200	8950	Contingency	199,750	199,750	199,750	199,750
985,034	919,059	1,520,408		TOTAL WATER OPERATING FUND EXPENDITURES	1,467,877	1,467,877	1,467,877	1,467,877

** Denotes items shared with other funds/departments.

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	2,444,367	2,444,367
				CHARGES FOR SERVICES				
144,900	117,300	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
144,900	117,300	139,000		Total Charges fo Services	139,000	139,000	139,000	139,000
				USE OF MONEY & PROPERTY				
35,697	48,049	35,000	4250	Earned Interest	35,000	35,000	35,000	35,000
				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	75,000	75,000
43,450	30,000	1,800	4962	Puffin Lane LID Fund	1,800	1,800	1,800	1,800
204,543	105,000	76,800		Total Transfers In	76,800	76,800	76,800	76,800
3,415,272	2,845,688	3,015,432		TOTAL WATER CONSTRUCTION FUND RESOURCES	2,695,167	2,695,167	2,695,167	2,695,167

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

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 in contingency for flexibility.

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.

EXPENDITURES

Proposed expenditures include a transfer to the City Hall Expansion fund. These are the funds received from the 2019 timber sale.

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 2019-20 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 2019-20 repayments, it is possible new loans may be issued in 2020-21.

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 2019-20 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

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

ROAD FUND
FUND 15, DEPARTMENT 150

BUDGET FOR FISCAL YEAR 2020/2021

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

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

**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	519,652	519,652
				USE OF MONEY & PROPERTY				
977	1,458	900	4250	Earned Interest	900	900	900	900
		450,000	4500	Timber Sales	0	0	0	0
25,708	22,439	451,104		Total Use of Money & Property	520,552	520,552	520,552	520,552
25,708	22,439	451,104		TOTAL TIMBER MANAGEMENT FUND RESOURCES	520,552	520,552	520,552	520,552

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

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	289,830	289,830
				USE OF MONEY & PROPERTY				
53,330	0	10,000	4450	Loan Payments	10,000	10,000	10,000	10,000
1,625	2,427	1,500	4250	Earned Interest	1,500	1,500	1,500	1,500
54,955	2,427	11,500		Total Use of Money & Property	11,500	11,500	11,500	11,500
68,731	71,158	255,980		TOTAL HOUSING REHAB LOAN FUND RESOURCES	301,330	301,330	301,330	301,330

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	PROPOSED BY BUDGET OFFICER	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
0	0	255,980	6040	Contract Services	301,330	301,330	301,330	301,330
0	0		8800	Rehabilitation Loans				
0	0	255,980		Total Materials & Services	301,330	301,330	301,330	301,330
0	0	255,980		TOTAL HOUSING REHAB LOAN FUND EXPENDITURES	301,330	301,330	301,330	301,330

TRUST 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	325	325
0	0	1,352		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
0	0	500		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
0	0	5,589		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
110	135	300	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
325	100	100	4800	Donations to Pet Waste Project @ 10019	100	100	100	100
0	0	100	4800	Donations to Holiday Decorations	100	100	100	100
100	100	100	4800	Donations to Beach Wheel Chairs	100	100	100	100
0	0	700		Total Other Revenue	700	700	700	700
3,834	4,269	6,289		TOTAL TRUST FUND RESOURCES	6,289	6,289	6,289	6,289

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/20	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	PROPOSED BY BUDGET OFFICER	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
100	636	1,352	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
100	636	2,857		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
0	0	445		Beach Wheelchairs	445	445	445	445
100	636	6,289		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 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	124,800	124,800
				USE OF MONEY & PROPERTY				
138,908	159,214	138,000	4030	Room Tax Collections	97,000	97,000	97,000	97,000
2,046	3,055	1,800	4250	Earned Interest	1,800	1,800	1,800	1,800
			4450	Loan Proceeds				
140,953	162,270	139,800		Total Use of Money & Property	98,800	98,800	98,800	98,800
				OTHER REVENUE				
0	272	100	4800	Miscellaneous	100	100	100	100
		0	4850	Donations	0	0	0	0
1,550	0	0	4080	Grants				0
1,550	272	100		Total Other Revenue	100	100	100	100
229,782	271,173	254,578		TOTAL TOURISM PROMOTION FUND RESOURCES	223,700	223,700	223,700	223,700

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	42,000	42,000
3,702	2,693	16,800	6020	Building Operations (Phone, Maint Agree) **	16,800	16,800	16,800	16,800
616	802	3,000	6030	Stationery and Supplies	3,000	3,000	3,000	3,000
0	0	21,578	6100	Professional Services	21,579	21,579	21,579	21,579
624	795	0	6230	Travel and Training	0	0	0	0
10,548	13,177	41,400	6090	Grants	30,000	30,000	30,000	30,000
264	258	0	6080	Materials & Supplies	0	0	0	0
56,454	58,725	124,778		Total Materials and Services	113,379	113,379	113,379	113,379
				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	40,121	40,121
4,730	10,518	30,000		Total Capital Outlay	40,121	40,121	40,121	40,121
				DEBT SERVICE				
0								
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	19,300	19,300	19,300	19,300
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	223,700	223,700

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		Total Use of Money & Property	0	0	0	0
				OTHER REVENUE				
90,770	23,365	1,800		Loan Repayment	1,800	1,800	1,800	1,800
0	0	1,800		Total Other Revenue	1,800	1,800	1,800	1,800
90,774	0	1,800		TOTAL PUFFIN LID FUND RESOURCES	1,800	1,800	1,800	1,800

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	1,800	1,800
43,450	0	1,800		Total Transfers	1,800	1,800	1,800	1,800
				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	1,800	1,800

BUDGET NOTES – CAPITAL PROJECT FUNDS

These funds are intended to account for the 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. 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 for 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

The anticipated expenditures include a mini work truck for daily road work and water work. The 2008 vacuum excavator and the 2007 Ford Ranger need to be replaced.

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. This analysis was used to determine the amount that would be set aside each year to replace all Police vehicles over time.

EXPENDITURES

The anticipated expenditure is the replacement of a police patrol vehicle.

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 the financial, legal, and architect services required for a new City hall that is outside of 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 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	17,500	17,500
0	0			CHARGES FOR SERVICES				
720	660	900	4200	System Development Charge	900	900	900	900
				USE OF MONEY & PROPERTY				
256	383	200	4250	Earned Interest	200	200	200	200
				OTHER REVENUE				
0	0	0	4800	Miscellaneous	0	0	0	0
0	0	0	4080	Grants	0	0	0	0
				TRANSFERS IN:				
0	0	0	4950	- General Fund	0	0	0	0
17,446	18,489	18,600		TOTAL PARK FACILITIES FUND RESOURCES	18,600	18,600	18,600	18,600

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	2,000	2,000
0	0	3,000	6100	Professional Services	3,000	3,000	3,000	3,000
0	0	5,000		Total	5,000	5,000	5,000	5,000
				CAPITAL OUTLAY				
0	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
0	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 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	124,000	124,000
				CHARGES FOR SERVICES				
2,088	1,914	3,500	4200	System Development Charge	3,500	3,500	3,500	3,500
				USE OF MONEY & PROPERTY				
890	1,329	700	4250	Earned Interest	700	700	700	700
				OTHER REVENUE				
100,000	100,000	60,000		Transfer in from General Fund	60,000	60,000	60,000	60,000
207,560	202,434	144,082		TOTAL STORM DRAIN RESOURCES	188,200	188,200	188,200	188,200

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	3,000	3,000
0	0	5,000	6110	Materials & Services	10,500	10,500	10,500	10,500
0	0	45,000		Total Materials & Services	13,500	13,500	13,500	13,500
				CAPITAL OUTLAY				
108,369	149,627	15,000	7220	Storm Drain Construction	15,000	15,000	15,000	15,000
0	0	84,082	8970	Reserve for Future	159,700	159,700	159,700	159,700
0	0	0	8990	Unappropriated Ending Fund Balance	0	0	0	0
-	-	-		Contingency	-	-	-	-
108,369	149,627	144,082		TOTAL STORM DRAIN EXPENDITURES	188,200	188,200	188,200	188,200

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	186,025	186,025
				USE OF MONEY & PROPERTY				
870	1,680	700	4250	Earned Interest	700	700	700	700
0	0	0	4540	Surplus Property/Equipment Sales	0	0	0	0
870	1,680	700		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
122,328	124,008	157,028		TOTAL PUBLIC WORKS EQUIP RESERVE RESOURCES	210,225	210,225	210,225	210,225

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	13,899	5,000		Vehicle/Equipment Purchase	109,000	109,000	109,000	109,000
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	101,225	101,225
0	13,899	157,028		TOTAL PUBLIC WORKS EQUIP RESERVE EXPENDITURES	210,225	210,225	210,225	210,225

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 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	134,274	134,274
0								
				USE OF MONEY & PROPERTY				
1,337	1,997	1,100	4250	Earned Interest	1,100	1,100	1,100	1,100
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	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				
79,074	107,271	134,274		TOTAL PUBLIC SAFETY RES FUND RESOURCES	161,574	161,574	161,574	161,574

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	45,000	45,000
0	10,000	45,400		Total Capital Outlay	45,000	45,000	45,000	45,000
0	0	88,874	8970	Reserve for Future - Police	116,574	116,574	116,574	116,574
0	10,000	134,274		TOTAL PUBLIC SAFETY RES FUND EXPENDITURES	161,574	161,574	161,574	161,574

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
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	388,865	388,865
				USE OF MONEY & PROPERTY				
789	1,177	700	4250	Earned Interest	700	700	700	700
0	0		4540	Surplus Property/Equipment Sales	0	0	0	
	19,338	20,000	4255	Rental Income	20,000	20,000	20,000	20,000
374,867	20,515	20,700		Total Use of Money & Property	20,700	20,700	20,700	20,700
				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	100,000	100,000
0	0	113,675	4951	- Water Operating Fund	113,675	113,675	113,675	113,675
0	0	0	4961	- Timber Management Fund	500,000	500,000	500,000	500,000
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	1,123,240	1,123,240

ACTUAL 17/18	ACTUAL 18/19	ADOPTED 19/2	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	200,000	200,000
4,647	0	5,000	6110	Materials & Supplies	5,000	5,000	5,000	5,000
125	657	750	6026	Utilities	750	750	750	750
0	12,810	20,000	6100	Professional Services	20,000	20,000	20,000	20,000
5,496	1,539	1,000	6800	Miscellaneous	1,000	1,000	1,000	1,000
31,158	22,493	46,750		Total Materials and Services	226,750	226,750	226,750	226,750
				CAPITAL OUTLAY				
383,086	0	0	7040	Land Acquisition	0	0	0	0
		20,000	7140	City Hall Renovation/Offices	736,176	736,176	736,176	736,176
		20,000		Total Capital Outlay	736,176	736,176	736,176	736,176
77,666	155,332	155,400	8310	Loan Repayment	155,400	155,400	155,400	155,400
0	0	299,362	8970	Reserve for Future	4,914	4,914	4,914	4,914
31,158	177,825	521,512		TOTAL CITY HALL EXPANSION EXPENDITURES	1,123,240	1,123,240	1,123,240	1,123,240

