



CITY OF MANZANITA
2021-2022 BUDGET

Navigating the Waters of Change

BUDGET COMMITTEE

COUNCIL MEMBERS

MEMBER

Mike Scott
Linda Kozlowski
Hans Tonjes
Steve Nuttall
Jerry Spegman

Mayor
Council President
Councilor
Councilor
Councilor

CITIZEN MEMBER

MEMBER

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Jim Hickey
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Budget Committee Member
Budget Committee Member
Budget Committee Member
Budget Committee Member
Budget Committee Member

STAFF

John Kunkel
Kristin Grasseth
Erik Harth
Dan Weitzel
Scott Gebhart

City Manager
Assistant City Manager
Chief of Police
Public Works Director
Building Official

BUDGET COMMITTEE MEETING AGENDA

MAY 10, 2021

Join Zoom Meeting

<https://us02web.zoom.us/j/82646650527>

Meeting ID: 826 4665 0527

Password: 005737

One tap mobile: 1 253 215 8782

- 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, 2021

Join Zoom Meeting

<https://us02web.zoom.us/j/83494795362>

Meeting ID: 834 9479 5362

Password: 505951

One tap mobile: 1 253 215 8782

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

MAY 19, 2021

Join Zoom Meeting

<https://us02web.zoom.us/j/87515168480>

Meeting ID: 875 1516 8480

Password: 911237

One tap mobile 1 253 215 8782

- I. Call Meeting to Order - 7:00 p
- II. Approval of Minutes
- III. Public Hearing on Proposed Uses of State Revenue Sharing for 2021-22
- IV. Public Comment on 2021-22 Proposed Budget
- V. Considerations & Deliberations of 2021-22 Proposed Budget
- VI. Setting of Property Tax Rate for 2021-22
- VII. Approval of 2021-22 Budget (Amended as Necessary)
- VIII. Adjournment

CITY OF MANZANITA

TABLE OF CONTENTS

CHAPTER	PAGE
I. INTRODUCTION	
BUDGET MESSAGE.....	1
ORGANIZATION OF THE BUDGET.....	5
STATEMENT OF GOALS.....	10
PERSONNEL SERVICES SUMMARY.....	11
USERS GUIDE.....	13
II. GENERAL FUND	
GENERAL FUND BUDGET NOTES.....	14
RESOURCES.....	18
EXPENDITURES	
ADMINISTRATION DEPARTMENT.....	20
PUBLIC SAFETY – LAW ENFORCEMENT DIVISION.....	21
BUILDING DEPARTMENT.....	22
COURT DEPARTMENT.....	23
PARKS DEPARTMENT.....	24
CIVIC IMPROVEMENT RESERVE.....	25
NON DEPARTMENT.....	26

TABLE OF CONTENTS CONTINUED

III.	ENTERPRISE FUNDS	
	ENTERPRISE FUNDS BUDGET NOTES.....	27
	WATER OPERATING FUND, REVENUES.....	29
	WATER SYSTEM OPERATIONS.....	30
	WELL FIELD & TRANSMISSION LINES.....	32
	WATER CONSTRUCTION FUND.....	33
IV.	SPECIAL FUNDS	
	SPECIAL FUNDS BUDGET NOTES.....	35
	ROAD FUND.....	39
	TIMBER MANAGEMENT FUND.....	41
	HOUSING REHABILITATION LOAN FUND.....	42
	TRUST FUND.....	43
	TOURISM PROMOTION & FACILITIES FUND.....	44
	PUFFIN LID FUND.....	45
V.	CAPITAL PROJECTS FUNDS	
	CAPITAL PROJECT FUNDS BUDGET NOTES.....	46
	PARK FACILITIES FUND.....	49
	STORM DRAIN FACILITIES FUND.....	50
	PUBLIC WORKS EQUIPMENT RESERVE FUND –	51
	PUBLIC SAFETY EQUIPMENT & FACILITIES RESERVE FUND...	53
	CITY HALL EXPANSION FUND.....	55

2021 - 2022 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 2021-22. As the Interim City Manager for the last six months, I have done my best to identify the resources needed to support the day-to-day operations and special projects of the City 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 is developed in three stages: 1) Proposed; 2) Approved; and 3) Adopted. The Budget Officer presents a "Proposed" budget to the Budget Committee. After presentation, Committee discussion, and a public hearing, the Budget Committee votes to recommend an "Approved" budget to the City Council. The Approved budget must also be balanced. Therefore, if the Budget Committee makes a change in a revenue assumption, the Committee also make a corresponding change in expenditures and vice versa. Next, the City Council meets prior to June 30, 2021 to review the Approved budget. After another public hearing and any minor changes, the Council then votes to adopt the budget. The City then operates pursuant to the Adopted budget for the period of July 1, 2021 through June 30, 2022.

REVENUES

The proposed 2021-22 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.

This proposed budget is presented at a time of continued uncertainty. The time needed to address the COVID-19 pandemic as well as the unknown state of the economy in the aftermath of the pandemic is not certain. The 2020-21 Budget anticipated a major reduction in Transient Lodging Tax revenue which thankfully did not occur. However, this proposed 2021-22 budget still assumes only 85% of the amount of revenues collected in the current year.

It is expected that residential construction activity will remain high. The City usually expects between 15 to 20 new homes per year. However, there are currently more than 25 potential permits in the preapplication stage. Along with some commercial building activity and residential remodeling activity, the Building Department expects a significant amount of work in 2021-22.

The City has adjusted some of its fees and charges to cover costs and to make them comparable with what other jurisdictions charge. With increasing demands for service as well as increasing costs of service delivery, the City should continue to invest in efficiency mechanisms and take a strategic approach in identifying opportunities to grow our revenue base. The City should continue to research new approaches to develop consistent long-term revenue sources other than the transient lodging tax.

PERSONNEL

With conservative revenue projections, it appears that Manzanita can make a small cost of living adjustment without jeopardizing positions or reducing services. Consistent with the Council's Policy on Total Compensation which requires an updated compensation survey every four years, the City should perform a study to ensure that the salary schedule and total compensation for the following year are in line with comparable Cities.

During the past fiscal year, a full-time Building Official/Code Enforcement position has been created with costs distributed 50% to building duties and 50% to code enforcement for the Building, Planning and Short-term Rental

Departments. With the dramatic increase in building activity, a half time clerical support position was added and has been supported by the increase in building permit revenues. By State law, building permit revenues may only be used to cover the costs of the building permit and inspection program.

INDIRECT COSTS

Last year the City contracted with FCS Consultants to perform an indirect cost allocation study. The study identified the indirect costs for services provided by the Administration Department required to support operations. Using a set of workload measures, the study identified the full cost of these services and how the costs should be divided among all City departments including the enterprise fund for the water system. Following the recommendations of the study, the use of the new model was incorporated into the City's 2020-21 budgeting. Although the study provided the methodology for updating the study annually, the increased demands on City staff created by the pandemic emergency and the change in top management have made collection of data and updating the cost figures very difficult. Therefore, the proposed 2021-22 budget continues to use the indirect cost allocation from the current fiscal year.

SIGNIFICANT GOALS FOR THIS FISCAL YEAR

The City Council continues to work towards the goals it established for itself in 2020. 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.

Based on a review by a technology consultant, 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, water billing, and short-term rental software programs.

Physical Assets

The proposed budget invests in some of the City's capital assets. Planned projects include the continued goal of a new City Hall, improvements at the Visitors Center, and completion of the park improvements. A major project to realign the storm drainage system and make water main and road improvements along Dorcas Lane and South 4th Street is

included in this proposed budget.

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

The public health crisis has impacted the City's ability to provide public services to our full-time residents, second homeowners, businesses and visitors. However, demands for City services are likely to stay steady or even increase. The proposed budget is intended to be the best plan for addressing these needs.

Respectfully submitted,

John Kunkel
Interim 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.

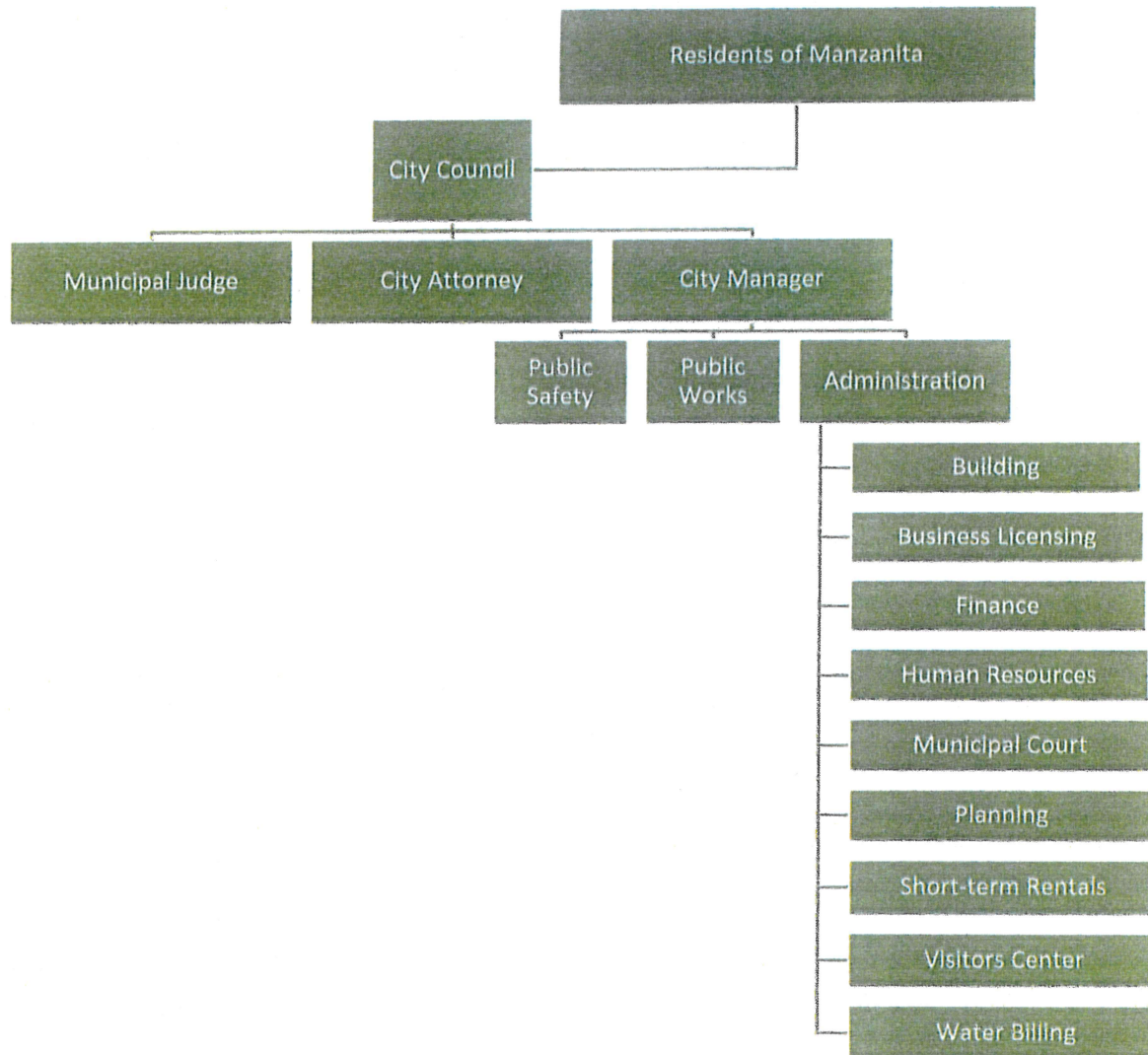
The Trust Fund accounts for revenues from donations for specific City or community projects, or for specific City volunteer organizations that do not have separate tax-exempt status. The purpose is to provide a clear way to assure persons donating for a specific project or volunteer organization that 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 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. The improvements are completed, and the fund will account for assessments on the properties to repay the loan which financed the improvements.

CITY SERVICES ORGANIZATIONAL CHART



FUND STRUCTURE



CITY COUNCIL GOALS FOR 2021-2022

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 a 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.

PERSONAL SERVICES – PERCENTAGE DISTRIBUTION OF SALARIES

<u>Position</u>	<u>GF- Admin</u>	<u>GF- Court</u>	<u>GF- Police</u>	<u>GF- Building</u>	<u>Water Fund</u>	<u>Roads Fund</u>	<u>GF- Parks</u>
City Manager	100%						
Assistant City Manager	100%						
Court Clerk Specialist (0.6 FTE)		100%					
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%			
Office Clerk (0.5 FTE)				100%			
Public Works Director					9%	90%	1%
Utility Worker					65%	30%	5%
Utility Worker					65%	30%	5%
Utility Worker					65%	30%	5%
Utility Worker (0.5 FTE)					10%	45%	45%
Public Works Utility Clerk					75%	25%	

PERSONAL SERVICES – TOTAL SALARIES AND BENEFITS BY POSITION

<u>Position</u>	<u>GF- Admin</u>	<u>GF- Court</u>	<u>GF- Police</u>	<u>GF- Building</u>	<u>Water Fund</u>	<u>Roads Fund</u>	<u>GF- Parks</u>
City Manager	174,186						
Assistant City Manager	111,096						
Court Clerk Specialist (0.6 FTE)		54,667					
Licensing and Ordinance Specialist	86,208						
Finance Specialist	89,150						
Chief of Police			163,444				
Police Officer			115,797				
Police Officer			121,344				
Police Officer			112,520				
Building /Code Enforcement Officer	47,515			47,515			
Office Clerk (0.5 FTE)				29,371			
Public Works Director					129,723	12,972	1,441
Utility Worker					52,759	24,350	4,058
Utility Worker					47,578	21,959	3,660
Utility Worker					47,711	22,021	3,670
Utility Worker (0.5 FTE)					2,551	11,478	11,478
Public Works Utility Clerk					58,748	19,583	
TOTAL	508,155	54,667	513,105	76,886	339,070	112,363	24,307

USER'S GUIDE

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21			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 20/21

Revenues and expenditures adopted for fiscal year 2020/21 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 - Proposed by Staff

Revenues and expenditures proposed for FY 2021-22 by department heads.

Column 7 - Proposed by Budget Officer

Revenues and expenditures proposed for FY 2021-22 by Budget Officer.

Column 8 - Approved by Budget Committee

Revenues and expenditures approved for FY 2021-22 by the Budget Committee and recommended to the City Council.

Column 9 - Adopted by Governing Body

Revenues and expenditures adopted for FY 2021-22 by the City Council.



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 (TLT) revenue continues to be the largest General Fund revenue source. 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. With the continued uncertainty created by the COVID-19 pandemic and its aftermath, the proposed TLT revenue figure for 2021-22 is assumed to be only 85% of current year receipts.

Cash carryover includes the reserve line items for park equipment, health insurance and civic improvements, and this reserve carryover is shown as a separate line item. With the approved increase in building permit fees and significant building activity, the amount of building permit fees is expected to be significantly higher for 2021-22. 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 grant amount of \$130,000 is the amount expected from the federal American Rescue Plan Act (ARPA) to cover expenses impacted by the pandemic.

EXPENDITURES

ADMINISTRATION DEPARTMENT

The Professional Services line item reflects the anticipated costs for legal advice, the annual audit, and technology updating. It also includes cost of the annual financial software fees 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 when they are made available. The Office Equipment line item includes monies for technology updates for the office and miscellaneous items that may need to be purchased throughout the course of the year.

PUBLIC SAFETY – LAW ENFORCEMENT

This department consists of a Police Chief and 3 full time Police Officers. The City also provides paid supplemental coverage to Wheeler, Nehalem, and Nehalem Bay State Park by Intergovernmental Agreement. Most non-personnel items are similar to the current year, although a major increase in liability and property insurance coverage is expected. Replacement of police vehicles is through the Public Safety Equipment and Facilities Reserve Fund.

BUILDING DEPARTMENT

This budget includes one-half of the full-time Building Official and a half-time clerical support clerk. Contract services is for Tillamook County to provide commercial review and inspection as the Building Official is not certified to do commercial buildings. The Reserve for Future is intended to identify the permit revenues received that are not needed to cover department expenses. By State law, building permit revenues may only be used to cover the City's costs of building plan review and inspection.

COURT DEPARTMENT

The Municipal Court Clerk position is now a permanent part time position (0.6 FTE) and deals exclusively with Court business. Fine revenue which supports this department has been in decline during the pandemic, and a lower fine revenue figure is estimated for 2021-22. 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 15-year-old main park structure which has rust and wear damage throughout the structure. Replacement was anticipated for the current fiscal year, but now is moved forward into the 2021-22 fiscal 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 sixteenth 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. The rest of this department's budget may be used for smaller miscellaneous projects that may arise.

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 or the community during an extended emergency. A sum of \$50,000 is included in this budget to reflect the \$10,000 annual allocation for this fiscal year.

The City's technology consultant recommended the expenditures for virtual meeting equipment, software and cameras to improve the virtual meeting experience as the Council moves towards a hybrid system of in-person and virtual meetings.

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 \$130,000 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 over a seven-year cycle. The transfer of \$155,400 to the City Hall Expansion Fund represents the payment needed each year for the next seven years to pay off the 2017 loan to acquire City (previously Underhill) Plaza as a site for relocation of City facilities outside of the tsunami inundation zone

GENERAL FUND
FUND 10, DEPARTMENT 100

BUDGET FOR FISCAL YEAR 2021/2022

RESOURCES, PAGE 1

PROPOSED BY
STAFF

PROPOSED BY
BUDGET
OFFICER

APPROVED BY
BUDGET
COMMITTEE

ADOPTED BY
GOVERNING
BODY

ACTUAL
18/19

ACTUAL
19/20

ADOPTED
20/21

878,226	742,074	574,408	3900	CARRY OVER BALANCE - Non Reserve	645,380	645,380	645,380	
-		114,200	3900	CARRY OVER BALANCE - Reserve	82,911	82,911	82,911	
-	742,074	688,608		Carry Over Balance	728,291	728,291	728,291	0
				PROPERTY TAXES				
214,394	217,906	210,000	4010	Property Taxes	223,000	223,000	223,000	
5,669	6,150	5,000	4020	Delinquent Property Taxes	5,000	5,000	5,000	
			4021	Other Tax Distribution				
220,064	224,056	215,000		Total Property Taxes	228,000	228,000	228,000	0
-				REVENUE FROM COLLECTIONS				
867,303	902,786	540,000	4030	Room Tax Collections	821,900	821,900	821,900	
-	-	-	4035	STR Fines, Penalties	-			
55,682	57,821	70,000	4110	Franchises & Utility Agreements	57,100	57,100	57,100	
20,675	20,773	20,000	4120	Business Licenses	21,000	21,000	21,000	
39,715	63,921	70,000	4130	Building Permits	104,000	104,000	104,000	
42,375	36,891	41,000	4140	Other Permits: STR, Land Use Misc.	36,300	36,300	36,300	
67,050	48,958	57,500	4143	Civic Improvement Fees	57,500	57,500	57,500	
1,092,799	1,131,150	798,500		Total Revenue from Collections	1,097,800	1,097,800	1,097,800	0
				REVENUE FROM OTHER AGENCIES				
11,313	10,332	11,284	4040	Liquor Tax	11,342	11,342	11,342	
732	659	692	4050	Cigarette Tax	466	466	466	
-	-	-	4080	Grants	147,000	147,000	147,000	
26,101	26,989	21,000	4095	State Revenue Sharing	22,000	22,000	22,000	
52,620	55,560	53,000	4270	Intergovernmental Agreements: Police or Fire	53,000	53,000	53,000	
223	153	-	4285	Neah-Kah-Nie Excise tax	-			
-	28,186	-	4091	Other	-			
90,989	121,879	85,976		Total Revenue from Other Agencies	233,808	233,808	233,808	0

GENERAL FUND
FUND 10, DEPARTMENT 100

BUDGET FOR FISCAL YEAR 2021/2022

PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
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RESOURCES, PAGE 2

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21						
				USE OF MONEY & PROPERTY				
31,343	27,828	15,000	4250	Earned Interest	10,000	10,000	10,000	
0	-	-	4350	Land Sales	0	0		
-	-	-	4540	Surplus Property/Equipment	-			
31,343	27,828	15,000		Total Use of Money & Property	10,000	10,000	10,000	0
				CHARGES FOR SERVICES				
79,096	113,842	75,000	4260	Fines & Forfeits	60,000	60,000	60,000	
79,096	113,842	75,000		Total Charges for Services	60,000	60,000	60,000	0
				OTHER REVENUE				
3,945	17,171	1,000	4800	Miscellaneous Revenue	1,000	1,000	1,000	
150	553	-	4850	Donations				
4,095	17,724	1,000		Total Other Revenue	1,000	1,000	1,000	0
				TRANSFER IN:				
6,000	-	-	8001	Transfer from Tourism Promotion Fund				
-	-	157,348		Indirect Overhead Payment from Water Fund	157,348	157,348	157,348	
6,000	-	157,348		Total Transfer In	157,348	157,348	157,348	0
1,524,385	2,378,553	2,036,432		TOTAL GENERAL FUND RESOURCES	2,516,247	2,516,247	2,516,247	0

GENERAL FUND - ADMINISTRATION
FUND 10, DEPARTMENT 110

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
113,221	112,233	290,760		Salaries and Wages	303,435	303,435	303,435	
42,829	65,462	209,545		Payroll Benefits and Expenses	221,097	221,097	221,097	
156,050	177,695	500,305		Total Personal Services**	524,532	524,532	524,532	0
				MATERIALS & SERVICES				
9,092	8,978	9,000	6020	Building Operations (Phone/Elec/Sewer/Clean'g/Mtc Agree)**	9,000	9,000	9,000	
8,554	5,090	6,000	6030	Stationery and Supplies**	7,000	7,000	7,000	
1,587	1,444	2,000	6050	Insurance	2,700	2,700	2,700	
1,363	1,061	2,000	6060	Advertising	2,000	2,000	2,000	
0	1,000	1,000	6070	Planning and Zoning (M-56 Notices)	1,000	1,000	1,000	
2,448	8,423	2,000	6080	Building Maintenance and Supplies	2,000	2,000	2,000	
43,555	79,055	79,670	6100	Professional Services (Atty/Auditor/Consult)**	99,000	99,000	99,000	
6,014	5,231	9,500	6230	Travel and Training**	7,000	7,000	7,000	
2,735	4,900	4,000	6240	Dues & Subscriptions**	4,000	4,000	4,000	
130	6,360	300	6800	Miscellaneous	1,000	1,000	1,000	
75,478	121,542	115,470		Total Materials & Services	134,700	134,700	134,700	0
				CAPITAL OUTLAY				
1,891	5,598	3,000	7010	Office Equipment**	7,500	7,500	7,500	
0	0	0	7040	Real Property				
1,891	5,598	3,000		Total Capital Outlay	7,500	7,500	7,500	0
233,420	304,835	618,775		TOTAL ADMINISTRATION DEPT. EXPENDITURES	666,732	666,732	666,732	0

** Denotes items shared with other funds/departments.

GENERAL FUND - LAW ENFORCEMENT DIVISION
FUND 10, DEPARTMENT 125

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
278,413	291,165	284,428		Wages and Salaries	300,854	300,854	300,854	
10,725	7,685	13,000	5500	Over Time	13,000	13,000	13,000	
7,196	6,878	14,000	5501	On Call Pay	14,000	14,000	14,000	
190,568	215,295	219,265		Payroll Benefits and Expenses	250,209	250,209	250,209	
486,902	521,023	530,693		Total Personal Services	578,063	578,063	578,063	0
				MATERIALS & SERVICES				
1,528	2,368	3,300	6030	Stationery & Supplies**	3,300	3,300	3,300	
0	529	1,500	6040	Contract Services	1,500	1,500	1,500	
6,921	7,354	7,500	6050	Insurance	9,900	9,900	9,900	
0	60	500	6102	Professional Services	500	500	500	
1,931	2,747	6,350	6110	Materials and Supplies (Sm Equip and Supplies)	6,350	6,350	6,350	
1,684	1,876	3,100	6120	Uniforms and Clothing Allowance	3,200	3,200	3,200	
6,955	7,744	8,400	6020	Building Operations (Elec, Phone, Mtc Agree, Sewer)**	9,050	9,050	9,050	
19,623	17,652	23,000	6180	Vehicle/Equipment Maint, Supplies, Repair	27,100	27,100	27,100	
7,266	1,537	9,500	6230	Travel and Training - Staff	9,500	9,500	9,500	
8,756	6,934	12,000	6240	Dues & Subscriptions	11,750	11,750	11,750	
0	0	1,700	6600	Testing (Medical)	1,700	1,700	1,700	
0	0	500	6800	Miscellaneous	500	500	500	
3,810	682	3,000	6080	Building Maintenance & Supplies**	3,000	3,000	3,000	
5,800	2,800	5,800	6350	Disaster Planning & Supplies	5,800	5,800	5,800	
64,275	52,283	86,150		Total Materials & Services	93,150	93,150	93,150	0
				CAPITAL OUTLAY				
	12,605		7020	Equipment				
0	0	45,000	7030/					
0	0	15,000	7035	Vehicle/Equipment				
0	12,605	60,000	7200	Building Construction				
0	12,605	60,000		Total Capital Outlay	0	0	0	0
551,177	585,911	676,843		TOTAL LAW ENFORCEMENT DIVISION EXPENDITURES	671,213	671,213	671,213	0

** Denotes items shared with other funds/departments.

GENERAL FUND - BUILDING DEPARTMENT
FUND 10, DEPARTMENT 120

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
17,742	19,710	24,378		Wages and Salaries	50,010	50,010	50,010	
11,434	13,809	21,609		Payroll Benefits and Expenses	29,594	29,594	29,594	
29,176	33,519	45,987		Total Personal Services	79,604	79,604	79,604	0
				MATERIALS & SERVICES				
349	1,437	1,250	6030	Stationery and Supplies (Paper, Sm Ofc Equip)**	1,500	1,500	1,500	
39,000	27,084	20,000	6040	Contract Services	10,000	10,000	10,000	
326	0	3,000	6102	Professional Services (Consultant)	8,000	8,000	8,000	
2,968	2,808	7,500	6160	Assessment on Building Permits	10,700	10,700	10,700	
			6180	Vehicle/Equipment Maint, Supplies, Repair	1,500	1,500	1,500	
0	0	1,000	6230	Travel and Training - Staff	1,500	1,500	1,500	
410	360	450	6240	Dues & Subscriptions	4,000	4,000	4,000	
0	0	100	6800	Miscellaneous	100	100	100	
0	0	200	6080	Building Maintenance and Supplies**	200	200	200	
1,301	1427	1200	6130	Utilities (Phone 20%/Elec 7%/Sewer 5%/Maint Agree 5%)**	2,300	2,300	2,300	
44,353	33,116	34,700		Total Materials & Services	39,800	39,800	39,800	0
				CAPITAL OUTLAY				
0	245	750	7010	Office Equipment	5,000	5,000	5,000	
0	0	0		Contingency				
0	245	750		Total Capital Outlay	5,000	5,000	5,000	0
				RESERVES				
				Reserve for future	40,000	40,000	40,000	
73,529	66,880	81,437		TOTAL BUILDING DEPARTMENT EXPENDITURES	164,404	164,404	164,404	0

** Denotes items shared with other funds/departments.

GENERAL FUND - MUNICIPAL COURT
FUND 10, DEPARTMENT 130

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
16,579	18,891	15,427		Wages and Salaries	29,045	29,045	29,045	
10,123	14,759	14,544		Payroll Benefits and Expenses	27,365	27,365	27,365	
26,702	33,650	29,971		Total Personal Services	56,410	56,410	56,410	0
				MATERIALS & SERVICES				
874	800	800	6020	Building Operations (Phone, Maint Agree) **	500	500	500	
925	1,763	750	6030	Stationery and Supplies	750	750	750	
6,281	4,147	2,000	6100	Professional Services (Attorney/Interpreter/Collections)	2,000	2,000	2,000	
4,800	4,400	4,800	6103	Professional Services - Municipal Judge	4,800	4,800	4,800	
1,505	588	1,300	6230	Travel & Training	1,200	1,200	1,200	
2,423	988	1,000	6240	Dues & Subscriptions	1,500	1,500	1,500	
0	0	0	6800	Miscellaneous **				
16,808	12,686	10,650		Total Materials & Services	10,750	10,750	10,750	0
				CAPITAL OUTLAY				
400	0	1,000	7010	Equipment	1,000	1,000	1,000	
400	0	1,000		Total Capital Outlay	1,000	1,000	1,000	0
43,910	46,336	41,621		TOTAL MUNICIPAL COURT DEPT EXPENDITURES	68,160	68,160	68,160	0

** Denotes items shared with other funds/departments.

GENERAL FUND - PARKS
FUND 10, DEPARTMENT 135

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				PERSONAL SERVICES				
19,499	29,036	31,044		Wages and Salaries	15,214	15,214	15,214	
13,960	20,485	23,938		Payroll Benefits and Expenses**	10,750	10,750	10,750	
33,460	49,521	54,982		Total Personal Services	25,964	25,964	25,964	0
				MATERIAL & SERVICES				
1,626	1,634	1,650	6050	Insurance	2,000	2,000	2,000	
1,454	1,326	2,000	6260	Grounds Maintenance	4,000	4,000	4,000	
3,404	2,535	4,700	6134	Park Operations (Utilities)	4,700	4,700	4,700	
6,114	11,114	9,000	6110	Janitorial Supplies	10,300	10,300	10,300	
11,891	2,944	6,600	6280	City Park Maintenance (Building & Equipment)	10,000	10,000	10,000	
1,120	548	1,600	6180	Vehicle/Equipment Maint., Supplies & Repair	3,450	3,450	3,450	
25,609	20,101	25,550		Total Materials & Services	34,450	34,450	34,450	0
				CAPITAL OUTLAY				
0	500	28,000	7030/ 7035	Vehicle/Equipment	28,500	28,500	28,500	
0	0	28,000		Total Capital Outlay	28,500	28,500	28,500	0
59,069	69,622	108,532		TOTAL PARKS DEPARTMENT EXPENDITURES	88,914	88,914	88,914	0

** Denotes items shared with other funds/departments.

GENERAL FUND - CIVIC IMPROVEMENT RESERVE
FUND 10, DEPARTMENT 140

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	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	
0	0	0	6800	Miscellaneous				
0	0	5,000		Total Materials & Services	5,000	5,000	5,000	0
				CAPITAL OUTLAY				
0	0	10,000	7035	Equipment	5,000	5,000	5,000	
0	0	0	7020	New Construction				
0	0	10,000		Total Capital Outlay	5,000	5,000	5,000	0
				TRANSFER OUT				
60,000	75,000	60,000	8002	Road Fund	60,000	60,000	60,000	
60,000	75,000	60,000		Total Transfers Out	60,000	60,000	60,000	0
	0	0		Contingency	0	0	0	0
60,000	75,000	75,000		TOTAL CIVIC IMPROVEMENTS RESERVE EXPENDITURES	70,000	70,000	70,000	0

** Denotes items shared with other funds/departments.

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

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
3,232	100	3,600	6240	Dues & Memberships (LOC, LGPI, TED, OR Admin Ser)	3,600	3,600	3,600	
0	0	30,000		Emergency Preparedness	50,000	50,000	50,000	
				Virtual Meeting Equipment	1,200	1,200	1,200	
				Emergency FM Transmitter	1,000	1,000	1,000	
	0	0		COVID Relief Program	147,000	147,000	147,000	
3,232	100	33,600		Total Materials & Services	202,800	202,800	202,800	0
				RESERVES				
0	0	10,950	8970	Reserve for Council-designated Insurance	10,950	10,950	10,950	
0	0	43,500	8970	Reserve for Park Equipment Replacement	48,500	48,500	48,500	
51,200	0	54,450		Total Reserves	59,450	59,450	59,450	0
				TRANSFER OUT				
250,000	486,200	100,000	8002	Road Fund	130,000	130,000	130,000	
	0	0		Water Construction Fund				
26,200	0	26,200	8012	Public Safety Equipment Reserve Fund	26,200	26,200	26,200	
	0	0	8002	Public Works Equipment Reserve Fund	0	0	0	
	0	0		Parks Facilities Fund	0	0	0	
260,000	0	100,000	8005	City Hall Expansion Fund	155,400	155,400	155,400	
100,000	60,000	60,000	8007	Storm Drain Facilities Fund	75,000	75,000	75,000	
636,200	546,200	286,200		Total Transfer Out	386,600	386,600	386,600	0
690,632	546,300	374,250		TOTAL NON DEPARTMENT EXPENDITURES	648,850	648,850	648,850	0
0	0	59,974	8950	Operating Contingency	137,974	137,974	137,974	
1,711,736	1,694,884	2,036,432		TOTAL GENERAL FUND EXPENDITURES	2,516,247	2,516,247	2,516,247	0



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 second largest 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. Funds for a new water rate study are included in this budget.

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 with 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. That staff member is currently the Public Works Director.

This budget also includes a Public Works Utility Clerk position which is intended to move water billing and administration to the Public Works office to better coordinate with the field staff working on the water system. The position would also provide clerical and recordkeeping assistance to free up the Public Works Director for field supervisory duties. The position would be funded 75% from the Water Fund and 25% from the Road Fund.

The System Maintenance and Supplies line item reflects routine line and facility repair. This year, expenses include maintenance requirements to the treatment plant, distribution system, meter changeout and fire hydrant replacement. Professional Services include a \$100,000 water reservoir design study funded 75% by a FEMA grant.

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 and transfers from the Water Operating Fund. The large carryover amount reflects the reserve for future system replacement of around \$2.4 million. The monies from System Development Charges are from the \$6,900 per dwelling unit received at the time of construction of new homes and which by State law must be accounted for in a capital construction fund.

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 budget includes the Water Construction Fund's share of \$405,000 for replacing the asbestos concrete and PVC water lines as part of the Dorcas and 4th Street improvement project.

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

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
473,602	600,326	450,127	3900	CARRYOVER BALANCE	530,424	530,424	530,424	
				CHARGES FOR SERVICES				
1,003,508	996,861	960,000	4300	Water Sales and Collections	960,000	960,000	960,000	
0	0	30,000	4300	Wholesale Water Sales (Wheeler, Zaddach Creek, Tideland)	30,000	30,000	30,000	
8,242	6,376	13,650	4340	Meter Installations	9,100	9,100	9,100	
1,011,751	1,003,237	1,003,650		Total Charges for Services	999,100	999,100	999,100	0
				USE OF MONEY & PROPERTY				
31,771	27,695	14,000	4250	Earned Interest	10,000	10,000	10,000	
31,771	27,695	14,000		Total Use of Money & Property	10,000	10,000	10,000	0
				OTHER REVENUE				
2,822	599	100	4800	Miscellaneous	100	100	100	
			4080	Grants	83,650	83,650	83,650	
2,822	599	100		Total Other Revenue	83,750	83,750	83,750	0
1,519,945	1,631,857	1,467,877		TOTAL WATER OP FUND RESOURCES	1,623,274	1,623,274	1,623,274	0

WATER OPERATING FUND

FUND 40, DEPARTMENT 400

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL ACTUAL ADOPTED
18/19 19/20 20/21

EXPENDITURES, PAGE 1

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

				PERSONAL SERVICES				
218,771	202,735	153,680		Salaries and Wages **	187,696	187,696	187,696	
5,150	260	14,500		Oncall Time **	14,500	14,500	14,500	
0	4,288	10,500		Overtime	10,500	10,500	10,500	
131,135	142,535	121,633		Payroll Benefits and Expenses **	186,416	186,416	186,416	
355,056	349,818	300,313		Total Personal Services	399,112	399,112	399,112	0
				MATERIALS & SERVICES				
18,809	20,581	15,000	6020	Building Operations	14,600	14,600	14,600	
2,002	0	1,500	6040	Contract Services	1,800	1,800	1,800	
22,839	23,668	23,700	6050	Insurance	29,900	29,900	29,900	
525	1,115	1,500	6030	Office Supplies	2,500	2,500	2,500	
1,749	25	600	6060	Advertising	600	600	600	
1,996	1,369	4,675	6080	Building Maintenance	33,600	33,600	33,600	
25,245	72,593	71,000	6100	Professional Services **	131,000	131,000	131,000	
0	842	800	6120	Uniform or Clothing Allowance	1,200	1,200	1,200	
8,971	5,602	7,600	6180	Vehicle/Equipment Maint, Supplies, Repair	9,600	9,600	9,600	
1,613	2,930	4,500	6230	Travel and Training - Staff **	4,500	4,500	4,500	
2,155	4,830	7,472	6240	Dues & Subscriptions	3,500	3,500	3,500	
100,467	218,161	132,800	6450	System Maintenance and Supplies	210,700	210,700	210,700	
398	88	2,200	6470	Chemicals, Supplies, and Telemetry	2,200	2,200	2,200	
12,176	11,061	11,000	6500	Billing and Administration **	28,800	28,800	28,800	
387	358	500	6530	Fire Patrol	500	500	500	
1,140	1,745	2,200	6600	Testing (Federal and State)	2,200	2,200	2,200	
0	25	200	6800	Miscellaneous	200	200	200	
1,228	0	0	6540	Lease/Easement				
201,700	364,993	287,247		Total Materials & Services	477,400	477,400	477,400	0

** Denotes items shared with other funds/departments.

WATER OPERATING FUND
FUND 40, DEPARTMENT 400

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL
18/19

ACTUAL
19/20

ADOPTED
20/21

EXPENDITURES, PAGE 2

PROPOSED BY
STAFF

PROPOSED BY
BUDGET
OFFICER

APPROVED BY
BUDGET
COMMITTEE

ADOPTED BY
GOVERNING
BODY

				CAPITAL OUTLAY				
0	0	0	7010	Office Equipment **				
0	0	5,000	7030	Vehicles and Equipment				
0	0	0		Vehicles				
0	0	0		Equipment				
	0	65,000		Buildings				
0	0	0	7200	Line Replacement				
0	0	0	7020	New Construction (Handicap Restrooms)				
0	677	0	7220	Storm Drainage				
0	677	70,000		Total Capital Outlay	0	0	0	0
				TRANSFER OUT				
14,300	14,300	14,300	8008	Public Works Equipment Reserve Fund	14,300	14,300	14,300	
0	113,675	113,675	8005	City Hall Expansion Fund	0	0	0	
75,000	0	75,000	8009	Water Construction Fund	200,000	200,000	200,000	
-	-	157,348		Indirect Overhead Payment to General Fund	157,348	157,348	157,348	
89,300	127,975	360,323		Total Transfer Out	371,648	371,648	371,648	0
				DEBT SERVICE				
178,345	172,931	172,256	8310	Loan Payment	172,981	172,981	172,981	
178,345	172,931	172,256		Total Debt Service	172,981	172,981	172,981	0
824,401	1,016,394	1,190,139		TOTAL WATER SYSTEM DEPARTMENT	1,421,141	1,421,141	1,421,141	0

** Denotes items shared with other funds/departments.

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

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL
18/19

ADOPTED
19/20

ADOPTED
20/21

EXPENDITURES, PAGE 3

PROPOSED BY
STAFF

PROPOSED BY
BUDGET
OFFICER

APPROVED BY
BUDGET
COMMITTEE

ADOPTED BY
GOVERNING
BODY

				PERSONAL SERVICES				
36,462	38,537	0		Salaries and Wages **	0			
21,772	23,067	0		Payroll Benefits and Expenses				
58,234	61,604	0		Total Personal Services	0	0	0	0
				MATERIALS & SERVICES				
14,701	15,010	22,400	6020	Building Operations	27,400	27,400	27,400	
0	336	400	6040	Contract Services	400	400	400	
3,540	3,757	4,000	6050	Insurance	4,800	4,800	4,800	
0	0	0	6080	Building Maintenance	0	0	0	
755	333	15,000	6100	Professional Services **	15,000	15,000	15,000	
0	468	450	6120	Uniform & Clothing Allowance	600	600	600	
1,056	840	2,200	6180	Vehicle/Equipment Maint, Supplies, Repair	3,900	3,900	3,900	
1,226	1,668	1,400	6230	Travel and Training - Staff	1,400	1,400	1,400	
14,147	34,014	8,000	6450	System Maintenance and Supplies	10,000	10,000	10,000	
999	0	10,550	6470	Chemicals, Supplies, and Telemetry	10,550	10,550	10,550	
	1,228	1,228	6540	Lease and Easements	1,228	1,228	1,228	
0	30	3,200	6600	Testing (Federal and State)	3,200	3,200	3,200	
0	0	100	6800	Miscellaneous	100	100	100	
36,425	57,684	68,928		Total Materials & Services	78,578	78,578	78,578	0
94,658	191,036	68,928		TOTAL WELL FIELD & TRANSMISSION LINE DEPARTMENT	78,578	78,578	78,578	0
0	0	0	8970	Reserve for Future Bond Payment				
0	0	9,060	8970	Council Designated Insurance Reserve	9,060	9,060	9,060	
0	0	199,750	8950	Contingency	114,495	114,495	114,495	
919,059	1,207,430	1,467,877		TOTAL WATER OPERATING FUND EXPENDITURES	1,623,274	1,623,274	1,623,274	0

** Denotes items shared with other funds/departments.

WATER CONSTRUCTION FUND
FUND 41, DEPARTMENT 810

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
2,575,338	2,441,568	2,444,367	3900	CARRY OVER BALANCE	2,495,462	2,495,462	2,495,462	
				CHARGES FOR SERVICES				
117,300	96,600	138,000	4200	System Development Charges	103,500	103,500	103,500	
0	0	1,000	4330	Service Extensions	1,000	1,000	1,000	
117,300	96,600	139,000		Total Charges fo Services	104,500	104,500	104,500	0
				USE OF MONEY & PROPERTY				
48,049	38,355	35,000	4250	Earned Interest	15,000	15,000	15,000	
				OTHER REVENUE				
0	0	0	4800	Miscellaneous				
				TRANSFER IN:				
75,000	0	75,000	4951	Water Operating Utility Fund	200,000	200,000	200,000	
30,000	1,800	1,800	4962	Puffin Lane LID Fund	45,300	45,300	45,300	
105,000	1,800	76,800		Total Transfers In	245,300	245,300	245,300	0
2,845,688	2,578,323	2,695,167		TOTAL WATER CONSTRUCTION FUND RESOURCES	2,860,262	2,860,262	2,860,262	0

WATER CONSTRUCTION FUND
FUND 41, DEPARTMENT 810

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
0	0	500	6040	Contract Services	0	0	0	
0	0	1,000	6060	Advertising	0	0	0	
0	0	1,000	6100	Professional Fees	0	0	0	
0	0	2,500		Total Materials & Services	0	0	0	0
				CAPITAL OUTLAY				
0	0	0	7020	New Construction				
404,120	179,742	235,000	7220	Water Construction Projects - Manzanita System Projects	425,000	425,000	425,000	
404,120	179,742	235,000		Total Capital Outlay	425,000	425,000	425,000	0
				TRANSFERS				
0	0	0	8014	Puffin Lane LID Fund				
0	0	2,431,432	8970	Reserve for Future	2,400,000	2,400,000	2,400,000	
0	0	26,235	8950	Contingency	35,262	35,262	35,262	
			8990	Unappropriated Ending Fund Balance				
404,120	179,742	2,695,167		TOTAL WATER CONSTRUCTION FUND EXPENDITURES	2,860,262	2,860,262	2,860,262	0



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

Personal Services include 25% of the costs for a Public Works Utility Clerk which would provide clerical and recordkeeping assistance to the Public Works Department. 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.

The Dorcas and 4th Street Improvement project is proposed for 2021-22. The amount in Street Improvements represents the Road Fund's share of \$539,000 for the project.

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 completed a timber sale in 2019 and none is planned for 2021-22.

EXPENDITURES

Proposed expenditures include possible forestry consultant services and forest road maintenance if needed.

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.

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.

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 as part of General Fund revenues for auditing purposes. The budget may still reflect the Fund separately.

EXPENDITURES

The Judge's Discretionary Fund account, the Park Beautification account, the Fourth of July Parade 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 2020-21 was 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 including 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. 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. 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. The Reserve for Future line item is intended to provide for long range maintenance and replacement needs of the Visitors Center building.

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 were 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, all but one of the homeowners have repaid the loan in full and that is reflected in the Transfer to Water Construction Fund line item. The single homeowner's annual loan payment will continue to be listed in this fund until the loan is fully repaid.

ROAD FUND
FUND 15, DEPARTMENT 150

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES	PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
169,695	277,724	242,431	3900 CARRY OVER BALANCE	531,653	531,653	531,653	
			REVENUE FROM COLLECTIONS				
74,863	83,617	68,000	4110 Franchises and Utility Agreements	68,000	68,000	68,000	
950	2,000	1,500	4142 Street Permit Fees	1,500	1,500	1,500	
0	0	500	4320 Street Improvements	500	500	500	
75,813	85,617	70,000	Total Revenue from Collections	70,000	70,000	70,000	0
			REVENUE FROM OTHER AGENCIES				
44,323	41,076	40,000	4070 Motor Vehicle Tax	46,471	46,471	46,471	
1,500	5,919	0	4080 Grants	0	0	0	
0	0	0	4085 Small Cities Allotment Grant				
45,823	46,995	40,000	Total Revenue from Other Agencies	46,471	46,471	46,471	0
			USE OF MONEY & PROPERTY				
5,142	5,376	3,000	4250 Earned Interest	2,000	2,000	2,000	
5,142	5,376	3,000	Total Use of Money & Property	2,000	2,000	2,000	0
			OTHER REVENUE				
0	0	100	4800 Miscellaneous	100	100	100	
			TRANSFER IN				
310,000	325,000	100,000	4950 General Fund	130,000	130,000	130,000	
60,000	0	0	4950 Civic Improvement Reserve - General Fund	60,000	60,000	60,000	
370,000	325,000	100,000	Total Transfer In	190,000	190,000	190,000	0
666,473	740,712	455,531	TOTAL ROAD FUND RESOURCES	840,224	840,224	840,224	0

ROAD FUND
FUND 15, DEPARTMENT 150

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES	PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
			PERSONAL SERVICES				
38,691	46,585	32,324	Wages and Salaries	61,734	61,734	61,734	
27,915	35,919	25,075	Payroll Benefits and Expenses	57,811	57,811	57,811	
66,606	82,504	57,399	Total Personal Services	119,545	119,545	119,545	0
			Materials and Services				
0	0	10,000	6040 Contract Services	10,000	10,000	10,000	
1,273	650	0	6102 Professional Services	0	0	0	
967	1,027	1,100	6050 Insurance	1,250	1,250	1,250	
632	796	1,475	6080 Building Maintenance/supplies	500	500	500	
3,497	8,353	6,500	6180 Vehicle/Equipment Maint, Supplies, Repair **	7,500	7,500	7,500	
191	0	100	6230 Travel and Training - Staff	1,000	1,000	1,000	
9,006	8,958	17,900	6400 Road Maintenance and Supplies	36,100	36,100	36,100	
7,340	7,284	8,500	6510 Street Lights	8,500	8,500	8,500	
2,600	805	3,500	6520 Street Signs	3,500	3,500	3,500	
0	34	250	6800 Miscellaneous	250	250	250	
291	988	800	6120 Uniform or Clothing Allowance	800	800	800	
25,797	28,895	50,125	Total Materials and Services	69,400	69,400	69,400	0
			CAPITAL OUTLAY				
0	0	0	7030/7035 Vehicles & Equipment				
0	0	0	Street Improvement/Laneda				
5,870	0	344,600	7060 Street Repair/Improvement	569,000	569,000	569,000	
2,953	75,321	0	7020 New Construction-Bike Path/Trail	25,000	25,000	25,000	
218,172	3,269	0	7220 Storm Drain Construction				
226,994	78,590	344,600	Total Capital Outlay	594,000	594,000	594,000	0
			TRANSFER OUT				
9,200	9,200	9,200	8008 Public Works Reserve Fund	9,200	9,200	9,200	
0	0	0	8005 City Hall Expansion Fund	0	0	0	
0	0	0	8002 Road Fund	0	0	0	
0	0	0	PERS Contingent Settlement Reserve				
0	0	54,207	8950 Contingency	48,079	48,079	48,079	
	0	0	8990 Unappropriated Ending Fund Balance				
328,598	199,189	515,531	TOTAL ROAD FUND EXPENDITURES	840,224	840,224	840,224	0

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

TIMBER MANAGEMENT FUND
FUND 57, DEPARTMENT 570

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
20,981	7,956	519,652	3900	CARRY OVER BALANCE	10,402	10,402	10,402	
				USE OF MONEY & PROPERTY				
1,458	8,065	900	4250	Earned Interest	300	300	300	
	558,087	0	4500	Timber Sales	0	0	0	
22,439	574,108	520,552		Total Use of Money & Property	10,702	10,702	10,702	0
22,439	574,108	520,552		TOTAL TIMBER MANAGEMENT FUND RESOURCES	10,702	10,702	10,702	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	PROPOSED BY BUDGET OFFICER	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
14,483	66,806	5,000	6040	Contract Services	5,000	5,000	5,000	
14,483	66,806	5,000		Total Materials & Services	5,000	5,000	5,000	0
				CAPITAL OUTLAY				
0	0	0		Total Capital Outlay	0	0	0	0
				TRANSFER OUT				
0	0	0	8002	Road Fund				
0	0	500,000	8005	City Hall Expansion Fund				
0	0	15,552	8970	Reserve for Future	5,702	5,702	5,702	
0	0	0	8950	Contingency				
0	0	0	8990	Unappropriated Ending Fund Balance				
14,483	66,806	520,552		TOTAL TIMBER MANAGEMENT FUND EXPENDITURES	10,702	10,702	10,702	0

HOUSING REHABILITATION LOAN FUND
FUND 61, DEPARTMENT 585

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
68,731	71,158	289,830	3900	CARRY OVER BALANCE	106,249	106,249	106,249	
				USE OF MONEY & PROPERTY				
0	32,295	10,000	4450	Loan Payments	10,000	10,000	10,000	
2,427	2,096	1,500	4250	Earned Interest	1,000	1,000	1,000	
2,427	34,391	11,500		Total Use of Money & Property	11,000	11,000	11,000	0
71,158	105,549	301,330		TOTAL HOUSING REHAB LOAN FUND RESOURCES	117,249	117,249	117,249	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	PROPOSED BY BUDGET OFFICER	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
0	0	301,330	6040	Contract Services	117,249	117,249	117,249	
0			8800	Rehabilitation Loans				
0	0	301,330		Total Materials & Services	117,249	117,249	117,249	0
0	0	301,330		TOTAL HOUSING REHAB LOAN FUND EXPENDITURES	117,249	117,249	117,249	0

TRUST FUND
FUND 59, DEPARTMENT 590

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
4,269	3,968		3900	CARRY OVER BALANCE	0	0	0	
0	0	325		Carryover to Judge's Discretionary Fund @13001	325	325	325	
0	0	1,352		Carryover to July 4th Parade @Pipes	950	950	950	
0	0	2,987		Carryover to Park Beautification Fund@ 10017	1,848	1,848	1,848	
0	0	500		Carryover to Pet Waste Stations	500	500	500	
	0	345		Carryover to Beach Wheel Chairs	345	345	345	
0	0	80		Carryover to Holiday Decorations				
0	0	5,589		Total Carry Over Balance	3,968	3,968	3,968	0
				OTHER REVENUE				
0	0	0	4800	Donations to Judge's Discretionary Fund @13001				
135	0	300	4800	Donations to July 4th Parade for bag pipes @ Pipes				
0	0	100	4800	Donations to Park Beautification Fund @ 10017				
100	0	100	4800	Donations to Pet Waste Project @ 10019				
0	0	100	4800	Donations to Holiday Decorations				
100	0	100	4800	Donations to Beach Wheel Chairs				
0	0	700		Total Other Revenue	0	0	0	0
4,269	3,968	6,289		TOTAL TRUST FUND RESOURCES	3,968	3,968	3,968	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	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	325	325	325	
0	0	325	6110	Supplies and Services -Judge's Discretionary @ 13001	950	950	950	
636	0	1,352	6110	Supplies and Services - July 4th Parade for bag pipes	0	0	0	
0	0	180	6110	Supplies and Services - Holiday Decorations	0	0	0	
0	0	100	6040	Supplies and Services - Park Beautification	0	0	0	
0	0	900	6110	Supplies and Services - Pet Waste Stations @ 10019	500	500	500	
636	0	2,857		Total Materials & Services	1,775	1,775	1,775	0
				CAPITAL OUTLAY				
0	0	2,987	7035	Park Equipment @ 10017	1,848	1,848	1,848	
0	0	445		Beach Wheelchairs	345	345	345	
636	0	6,289		TOTAL TRUST FUND EXPENDITURES	3,968	3,968	3,968	0

TOURISM PROMOTION AND FACILITIES FUND
FUND 70, DEPARTMENT 700

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
108,632	144,838	124,800	3900	CARRY OVER BALANCE	189,324	189,324	189,324	
				USE OF MONEY & PROPERTY				
159,214	164,947	97,000	4030	Room Tax Collections	151,400	151,400	151,400	
3,055	2,639	1,800	4250	Earned Interest	1,000	1,000	1,000	
			4450	Loan Proceeds				
162,270	167,586	98,800		Total Use of Money & Property	152,400	152,400	152,400	0
				OTHER REVENUE				
272	0	100	4800	Miscellaneous	100	100	100	
	0	0	4850	Donations				
0	0	0	4080	Grants				
272	0	100		Total Other Revenue	100	100	100	0
271,173	312,424	223,700		TOTAL TOURISM PROMOTION FUND RESOURCES	341,824	341,824	341,824	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
41,000	42,000	42,000	6040	Contract Services	45,000	45,000	45,000	
2,693	3,088	16,800	6020	Building Operations (Phone, Maint Agree) **	8,000	8,000	8,000	
802	3,463	3,000	6030	Stationery and Supplies	5,000	5,000	5,000	
0	600	21,579	6100	Professional Services	12,000	12,000	12,000	
795	0	0	6230	Travel and Training				
13,177	41,650	30,000	6090	Grants	50,000	50,000	50,000	
258	0	0	6080	Materials & Supplies				
58,725	90,801	113,379		Total Materials and Services	120,000	120,000	120,000	0
				CAPITAL OUTLAY				
0	0	0	7040	Real Property				
0	0	0	7140	Construction				
10,518	874	40,121	7035	Equipment	11,000	11,000	11,000	
10,518	874	40,121		Total Capital Outlay	11,000	11,000	11,000	0
				DEBT SERVICE				
50,868	50,868	50,900	8310	Loan Repayment	50,900	50,900	50,900	
0	0	19,300	8970	Reserve for Future	159,924	159,924	159,924	
6,000	0	0	8001	Transfer to General Fund				
69,243	142,543	223,700		TOTAL TOURISM PROMOTION FUND EXPENDITURES	341,824	341,824	341,824	0

PUFFIN LID FUND
FUND 65, DEPARTMENT 650

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
68,731	40,689	0	3900	CARRY OVER BALANCE	44,500	44,500	44,500	
				TRANSFER IN				
0	0	0	4958	Water Construction Fund				
0	0	0		Total Use of Money & Property	0	0	0	0
				OTHER REVENUE				
23,365	6,552	1,800		Loan Repayment	800	800	800	
0	6,552	1,800		Total Other Revenue	800	800	800	0
0	6,552	1,800		TOTAL PUFFIN LID FUND RESOURCES	45,300	45,300	45,300	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	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	6100	Professional Services				
0	0	0	6060	Advertising				
0	0	0		Total Materials and Services	0	0	0	0
				TRANSFERS				
30,000	1,800	1,800	8009	Transfer to Water Construction Fund	45,300	45,300	45,300	
0	1,800	1,800		Total Transfers	45,300	45,300	45,300	0
				CAPITAL OUTLAY				
0	0	0	7220	Storm Drain Construction				
0	0	0		Total Capital Outlay	0	0	0	0
0	1,800	1,800		TOTAL PUFFIN LID FUND EXPENDITURES	45,300	45,300	45,300	0



Capital Project Funds

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 2019-20 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. The Capital Outlay line item contains the Storm Drain Facilities Fund share of \$180,000 for the Dorcas and 4th Street Improvement Project.

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

No planned expenditures are expected. An amount of \$25,000 is included if an opportunity arises to acquire a used vehicle or piece of equipment in good condition from State or Federal surplus.

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. These vehicles are on a seven-year replacement cycle.

CITY HALL EXPANSION FUND

REVENUES

Revenues are transfers from the General 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. Transfers from the Water Fund for 2020-21 and 2021-22 will not be made pending further analysis of a fair and reasonable cost sharing method.

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.

PARK FACILITIES FUND
FUND 52, DEPARTMENT 810

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
17,446	18,489	17,500	3900	CARRY OVER BALANCE	20,255	20,255	20,255	
0				CHARGES FOR SERVICES				
660	420	900	4200	System Development Charge	900	900	900	
				USE OF MONEY & PROPERTY				
383	336	200	4250	Earned Interest	100	100	100	
				OTHER REVENUE				
0	0	0	4800	Miscellaneous				
0	0	0	4080	Grants				
				TRANSFERS IN:				
0	0	0	4950	- General Fund				
18,489	19,245	18,600		TOTAL PARK FACILITIES FUND RESOURCES	21,255	21,255	21,255	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	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	3,000	3,000	3,000	
0	0	3,000	6100	Professional Services	2,000	2,000	2,000	
0	0	5,000		Total	5,000	5,000	5,000	0
				CAPITAL OUTLAY				
0	0	10,000	7080	Park Improvements	10,000	10,000	10,000	
0		0	7040	Real Property				
0	0	3,600	8970	Reserve for Future	6,255	6,255	6,255	
0	0	18,600		TOTAL PARK FACILITIES FUND EXPENDITURES	21,255	21,255	21,255	0

STORM DRAIN FACILITIES FUND
FUND 53, DEPARTMENT 810

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
99,191	52,807	124,000	3900	CARRY OVER BALANCE	131,800	131,800	131,800	
				CHARGES FOR SERVICES				
1,914	1,452	3,500	4200	System Development Charge	2,600	2,600	2,600	
				USE OF MONEY & PROPERTY				
1,329	1,147	700	4250	Earned Interest	400	400	400	
				OTHER REVENUE				
100,000	60,000	60,000		Transfer in from General Fund	75,000	75,000	75,000	
202,434	115,406	188,200		TOTAL STORM DRAIN RESOURCES	209,800	209,800	209,800	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
0	0	3,000	6040	Contract Supplies	1,000	1,000	1,000	
0	11,014	10,500	6110	Materials & Services	5,000	5,000	5,000	
0	11,014	13,500		Total Materials & Services	6,000	6,000	6,000	0
				CAPITAL OUTLAY				
149,627	28,653	15,000	7220	Storm Drain Construction	190,000	190,000	190,000	
0	0	159,700	8970	Reserve for Future	13,800	13,800	13,800	
0	0	0	8990	Unappropriated Ending Fund Balance				
-	-	-		Contingency				
149,627	39,667	188,200		TOTAL STORM DRAIN EXPENDITURES	209,800	209,800	209,800	0

PUBLIC WORKS EQUIPMENT RESERVE-2001

FUND 54, DEPARTMENT 850

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
122,328	133,609	186,025	3900	CARRY OVER BALANCE	81,328	81,328	81,328	
				USE OF MONEY & PROPERTY				
1,680	1,122	700	4250	Earned Interest	400	400	400	
0	4,197	0	4540	Surplus Property/Equipment Sales				
1,680	5,319	700		Total Use of Money & Property	400	400	400	0
				TRANSFER IN:				
9,200	9,200	9,200	4953	- Road Fund	9,200	9,200	9,200	
14,300	14,300	14,300	4951	- Water Operating Utility Fund	14,300	14,300	14,300	
0	23,500	23,500		Total Transfer In	23,500	23,500	23,500	0
124,008	162,428	210,225		TOTAL PUBLIC WORKS EQUIP RESERVE RESOURCES	105,228	105,228	105,228	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				CAPITAL OUTLAY				
13,899	0	109,000		Vehicle/Equipment Purchase	25,000	25,000	25,000	
0	0	0	7030	Vehicle				
0	0	0	7035	Equipment				
0	0	101,225	8970	Reserve for Future	80,228	80,228	80,228	
13,899	0	210,225		TOTAL PUBLIC WORKS EQUIP RESERVE EXPENDITURES	105,228	105,228	105,228	0

PUBLIC WORKS EQUIPMENT RESERVE FUND

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

Fiscal Year Ending	Beginning Cash	Water Transfer in	Roads Transfer in	Surplus Sales	Description	Estimated Cost
2022	81,328	14,300	9,200	0	No purchases	0
2023	104,828	14,300	9,200	0	No purchases	0
2024	128,328	14,300	9,200	0	No purchases	0
2025	151,828	14,300	9,200	3,000	Replace 2010 Ford truck	36,000
2026	142,328	14,300	9,200	0	No purchases	0
2027	165,828	14,300	9,200	8,000	Replace 2007 toolcat	63,000
					Replace 2012 dump truck 4x4	54,700
2028	79,628	14,300	9,200	2,000	Replace 2012 utility vehicle	20,000
2029	85,128	14,300	9,200	0	No purchases	0
2030	108,628	14,300	9,200	0	No purchases	0
2031	132,128	14,300	9,200	13,000	Replace 2008 Ford truck	36,000
					Replace 2016 mini excavator	52,000
					Replace 2016 telehandler	70,000
2032	10,628	14,300	9,200	2,000	Replace 2010 Chevy truck	36,000

PUBLIC SAFETY RESERVE FUND
FUND 60, DEPARTMENT 850

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
79,074	97,271	134,274	3900	CARRY OVER BALANCE	107,806	107,806	107,806	
				USE OF MONEY & PROPERTY				
1,997	1,725	1,100	4250	Earned Interest	1,100	1,100	1,100	
0	0	0	4540	Surplus Property Sales - Police	0	0	0	
0								
				OTHER REVENUE				
0	0	0	4800	Miscellaneous				
1,997	1,725	1,100		Total Use of Money & Property	1,100	1,100	1,100	0
				TRANSFER IN:				
26,200	26,200	26,200	4959	- General Fund	26,200	26,200	26,200	
				- Water Operating Fund				
107,271	125,196	161,574		TOTAL PUBLIC SAFETY RES FUND RESOURCES	135,106	135,106	135,106	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				CAPITAL OUTLAY				
10,000	0	45,000	7030	Vehicle/Equipment Replacement - Police	48,000	48,000	48,000	
10,000	0	45,000		Total Capital Outlay	48,000	48,000	48,000	0
0	0	116,574	8970	Reserve for Future - Police	87,106	87,106	87,106	
10,000	0	161,574		TOTAL PUBLIC SAFETY RES FUND EXPENDITURES	135,106	135,106	135,106	0

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	Surplus Sales	Description	Purchase Total
2022	107,806	26,200	2,000	Replace vehicle B	48,000
2023	88,006	26,200	2,000	Replace vehicle C	50,000
2024	66,206	26,200	2,000	Replace vehicle D	50,000
2025	44,406	26,200	0	No purchases	0
2026	70,606	26,200	0	No purchases	0
2027	96,806	26,200	0	No purchases	0
2028	123,006	26,200	2,000	Replace vehicle A	52,000
2029	99,206	26,200	2,000	Replace vehicle B	52,000
2030	75,406	26,200	2,000	Replace vehicle C	52,000
2031	51,606	26,200	2,000	Replace vehicle D	52,000
2032	27,806	26,200	0	No purchases	0

**CITY HALL EXPANSION FUND
FUND 51, DEPARTMENT 850**

BUDGET FOR FISCAL YEAR 2021/2022

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	RESOURCES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
61,637	164,327	388,865	3900	CARRY OVER BALANCE	675,800	675,800	675,800	
				USE OF MONEY & PROPERTY				
1,177	1,017	700	4250	Earned Interest	400	400	400	
0	0	0	4540	Surplus Property/Equipment Sales	0	0	0	
19,338	16,500	20,000	4255	Rental Income	15,000	15,000	15,000	
20,515	175,170	20,700		Total Use of Money & Property	15,400	15,400	15,400	0
				OTHER REVENUE				
0	0	0	4800	Miscellaneous				
0	0	0		Total Other Revenue	0	0	0	0
				TRANSFER IN:				
260,000	210,000	100,000	4950	- General Fund	155,400	155,400	155,400	
0	113,675	113,675	4951	- Water Operating Fund				
0	0	500,000	4961	- Timber Management Fund				
0	0	0		- Road Fund				
280,515	663,172	1,123,240		TOTAL CITY HALL EXPANSION RESOURCES	846,600	846,600	846,600	0

ACTUAL 18/19	ACTUAL 19/20	ADOPTED 20/21	EXPENDITURES		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
				MATERIALS & SERVICES				
7,487	66,520	200,000	6040	Contract Services	100,000	100,000	100,000	
0	5,121	5,000	6110	Materials & Supplies	5,000	5,000	5,000	
657	915	750	6026	Utilities	500	500	500	
12,810	5,145	20,000	6100	Professional Services	20,000	20,000	20,000	
1,539	1,929	1,000	6800	Miscellaneous	1,000	1,000	1,000	
22,493	79,630	226,750		Total Materials and Services	126,500	126,500	126,500	0
				CAPITAL OUTLAY				
0	0	0	7040	Land Acquisition				
	0	736,176	7140	City Hall Renovation/Offices	560,000	560,000	560,000	
	0	736,176		Total Capital Outlay	560,000	560,000	560,000	0
155,332	155,332	155,400	8310	Loan Repayment	155,400	155,400	155,400	
0	0	4,914	8970	Reserve for Future	4,700	4,700	4,700	
177,825	234,962	1,123,240		TOTAL CITY HALL EXPANSION EXPENDITURES	846,600	846,600	846,600	0