



Manzanita 2023 | 2024 Budget

May 8, 2023

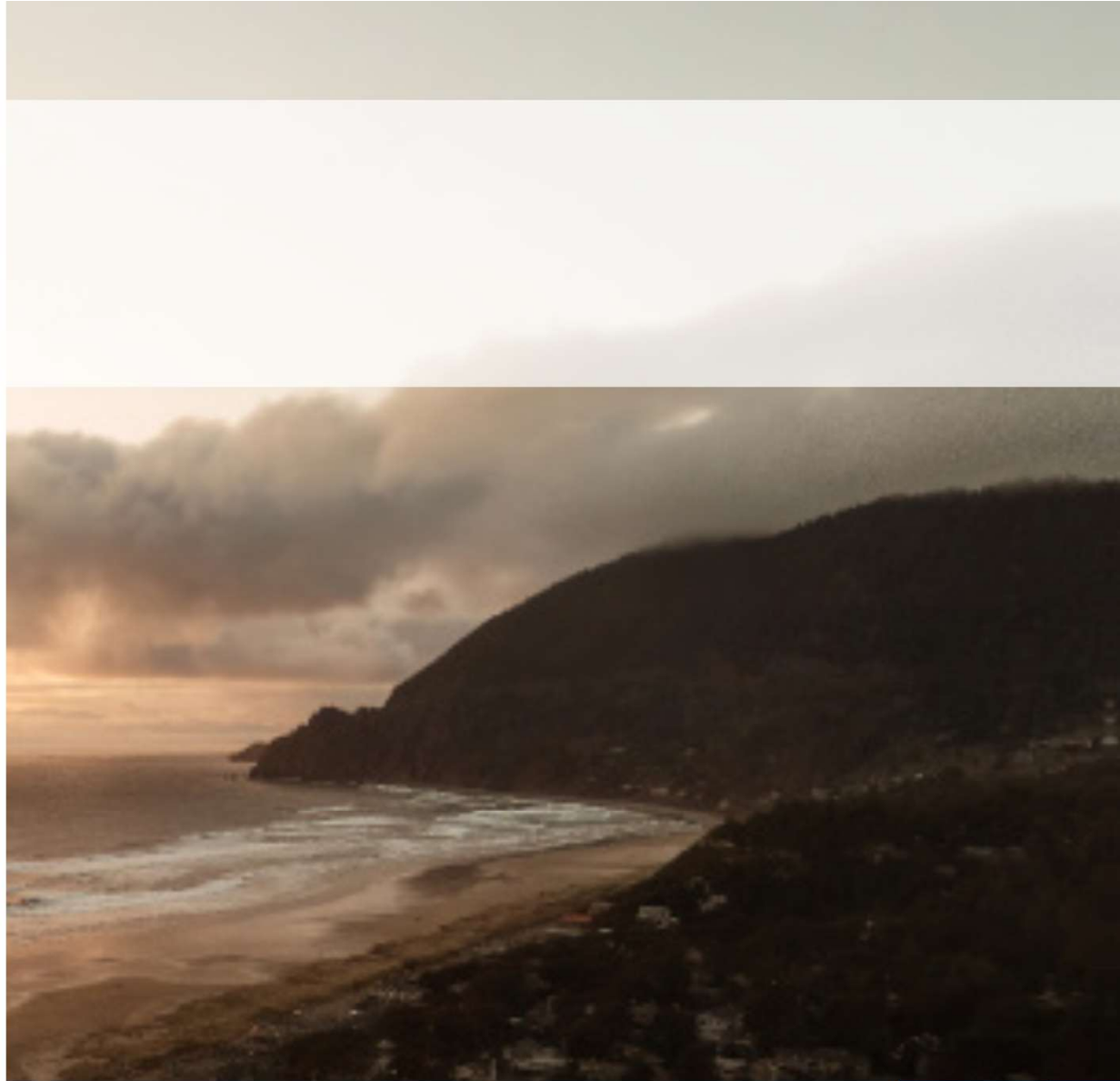
Agenda – Budget Meeting 5-8-2023

- ▶ Budget Message
- ▶ General Fund
 - ▶ Revenue
 - ▶ Public Safety and Public Safety Reserve
 - ▶ Administration
 - ▶ Court
 - ▶ Parks
 - ▶ Non-Department
- ▶ City Hall Construction Fund
- ▶ Tourism Promotion and Facilities Fund

Agenda – Budget Meeting 5-9-2023

- ▶ Building Fund & Building Reserve Fund
- ▶ Water Utility Fund & Public Works Equipotent Reserve Fund
- ▶ Water SDC Fund
- ▶ Storm Drain SDC Fund
- ▶ Park SDC Fund
- ▶ Road Fund
- ▶ Timber Management Fund
- ▶ Housing Loan Rehab Fund

Budget Message



BUDGETS

The General Fund

General Fund

Fund 10, Department 100

RESOURCES, PAGE 1

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
688,295	1,367,726	1,670,381	CARRY OVER BALANCE - Non Reserve	2,592,609	2,592,609		
		170,000	CARRY OVER BALANCE - Reserve				
688,295	1,367,726	1,840,381	Carry Over Balance	2,592,609	2,592,609	-	0
PROPERTY TAXES							
226,395	242,891	232,000	Property Taxes	257,500	257,500		
6,361	6,673	5,000	Delinquent Property Taxes	6,000	6,000		
			Other Tax Distribution		-		
232,756	249,564	237,000	TOTAL PROPERTY TAXES	263,500	263,500	-	
REVENUE FROM COLLECTIONS							
1,142,055	1,628,971	1,100,000	Room Tax Collections	1,300,000	1,300,000		
60,360	63,295	57,500	Franchises & Utility Agreements	67,900	67,900		
21,361	23,918	20,000	Business Licenses	23,000	23,000		
319,143	426,541		Building Permits				
69,683	97,338	45,000	Fees for Services	235,000	235,000		
54,983	46,094	50,000	Civic Improvement Fees				
1,667,585	2,286,156	1,272,500	TOTAL REVENUE FROM COLLECTIONS	1,625,900	1,625,900	-	0
REVENUE FROM OTHER AGENCIES							
12,558	11,810	11,000	Liquor Tax	11,820	11,820		
617	547	450	Cigarette Tax	600	600		
	73,368	147,000	Grants	0	-		
25,366	17,536	24,000	State Revenue Sharing	17,670	17,670		
55,560	43,720	55,560	Intergovernmental Agreements: Police or Fire	55,560	55,560		
2,360	6,136	2,000	Neah-Kah-Nie Excise tax	6,120	6,120		
96,461	153,117	240,010	TOTAL REVENUE FROM OTHER AGENCIES	91,770	91,770	-	0

General Fund

Fund 10, Department 100

RESOURCES, PAGE 2

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
USE OF MONEY & PROPERTY							
10,380	17,276	10,000	Earned Interest	20,000	20,000		
			Land Sales	500,000	500,000		
			Surplus Property/Equipment	-	-		
10,380	17,276	10,000	TOTAL USE OF MONEY & PROPERTY	520,000	520,000	-	0
CHARGES FOR SERVICES							
63,652	23,439	30,000	Fines & Forfeits	20,000	20,000		
63,652	23,439	30,000	TOTAL CHARGES FOR SERVICES	20,000	20,000	-	0
OTHER REVENUE							
83,146	41,924	2,000	Miscellaneous Revenue	-	-		
83,146	41,924	2,000	TOTAL OTHER REVENUE	-	-	-	0
TRANSFER IN:							
		55,770	Indirect Overhead Payment from Building Fund	27,332	27,332		
		44,265	Indirect Overhead Payment from Water Construction Fund	-	-		
157,348	157,348	168,350	Indirect Overhead Payment from Water Fund	191,000	191,000		
157,348	157,348	268,385	TOTAL TRANSFER IN	218,332	218,332	-	0
2,999,623	4,296,550	3,900,276	TOTAL GENERAL FUND RESOURCES	5,332,111	5,332,111	-	0

General Fund

Fund 10, Department 110

GENERAL FUND - ADMINISTRATION

EXPENDITURES

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COM- MITTEE	ADOPTED BY GOVERNING BODY
PERSONNEL SERVICES							
305,513	298,055	322,633	Salaries and Wages	386,357	386,357		
105,040	281,135	241,932	Payroll Benefits and Expenses	267,753	267,753		
410,552	579,190	564,565	TOTAL PERSONNEL SERVICES	654,110	654,110	-	-
			Full Time Equivalent (FTE)		4.6		
MATERIALS & SERVICES							
4,495	11,524	13,000	Building Operations	14,300	14,300		
8,509	7,007	7,000	Stationery and Supplies	8,000	8,000		
2,708	2,544	5,000	Insurance	8,000	8,000		
1,033	1,626	2,000	Advertising	2,000	2,000		
0	0	10,000	Planning and Zoning	15,000	15,000		
4,056	826	6,000	Building Maintenance and Supplies	4,000	4,000		
96,688	133,763	450,000	Professional Services	500,000	500,000		
2,193	351	8,000	Travel and Training	10,000	10,000		
25,275	21,499	27,000	Dues & Subscriptions	40,000	40,000		
34,079	12,721	3,000	Miscellaneous	3,000	3,000		
179,035	191,861	531,000	TOTAL MATERIALS & SERVICES	604,300	604,300	0	0
CAPITAL OUTLAY							
2,224	4,668	7,000	Office Equipment	7,000	7,000		
2,224	4,668	7,000	Total Capital Outlay	7,000	7,000	0	0
591,811	775,719	1,102,565	TOTAL ADMIN DEPT. EXPENDITURES	1,265,410	1,265,410	0	0

Court Department

EXPENDITURES

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
PERSONNEL SERVICES							
20,911	27,076	22,310	Wages and Salaries	23,363	23,363		
10,298	31,153	8,682	Payroll Benefits and Expenses	13,193	13,193		
31,209	58,229	30,993	Total Personal Services	36,555	36,555	-	-
			Full Time Equivalent (FTE)		0.4		
MATERIALS & SERVICES							
109	318		Building Operations	-			
117	257	360	Stationery and Supplies	400	400		
-	1,767	1,000	Professional Services - Municipal Judge	1,000	1,000		
5,200	4,800	4,800	Professional Services - Municipal Judge	5,000	5,000		
-	-	1,000	Travel & Training	500	500		
2,493	1,616	8,000	Dues & Subscriptions	2,500	2,500		
333	-		Miscellaneous	-	-		
8,252	8,759	15,160	Total Materials & Services	9,400	9,400	-	-
CAPITAL OUTLAY							
-	-		Equipment	-	-		
			Total Capital Outlay	-	-	-	-
39,460	66,988	46,153	TOTAL MUNICIPAL COURT DEPT EXPENDITURES	45,955	45,955	0	0

Parks Department

EXPENDITURES

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
PERSONNEL SERVICES							
16,289	13,593	8,862	Wages and Salaries	5,778	5,778		
10,929	6,667	8,639	Payroll Benefits and Expenses	5,831	5,831		
27,218	20,260	17,501	Total Personnel Services	11,610	11,610	-	-
			Full Time Equivalent (FTE)		0.12		
MATERIALS & SERVICES							
1,886	1,846	2,500	Insurance	2,500	2,500		
2,888	1,349	2,000	Grounds Maintenance	4,000	4,000		
3,017	3,543	4,000	Parks Operations (Utilities)	4,000	4,000		
8,609	7,221	1,000	Janitorial Supplies	1,000	1,000		
7,045	962	5,000	City Park Maintenance (Building & Equipment)	6,000	6,000		
5,465	1,045	3,000	Vehicle / Equipment Supplies and Repair	3,000	3,000		
28,912	15,967	17,500	Total Materials & Services	20,500	20,500	-	-
CAPITAL OUTLAY							
-	-		Equipment	-	-		
			Total Capital Outlay	-	-	-	-
56,130	32,226	35,001	TOTAL PARKS DEPT EXPENDITURES	32,110	32,110	0	0

General Fund

Fund 10, Department 190

Non Department

EXPENDITURES

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
MATERIALS & SERVICES							
898	2,678	5,000	Dues & Memberships (LOC, LGPI, TED, OR Admin Ser)	0	0		
480	12,707	58,000	Emergency Preparedness	28,000	28,000		
0		0	Virtual Meeting Equipment	0	0		
0		1,000	Emergency FM Transmitter	0	0		
0		147,000	COVID Relief Program	147,000	147,000		
1,378	15,385	211,000	TOTAL MATERIALS & SERVICES	175,000	175,000	0	0
TRANSFER OUT							
100,000	130,000	0	Road Fund	100,000	100,000		
26,200	26,200	26,200	Public Safety Equipment Reserve Fund	30,000	30,000		
100,000	155,400	0	City Hall Expansion Fund	700,000	700,000		
60,000	75,000	5,000	Storm Drain Facilities Fund	25,000	25,000		
0		268,615	Building Fund	0	0		
286,200	386,600	299,815	TOTAL TRANSFERS	855,000	855,000	-	0
GENERAL FUND RESERVES							
	-	122,000	Operating Contingency	129,000	129,000		
		400,000	General Fund Policy Reserves	407,000	407,000		
		781,413	Unappropriated Ending Fund Balance	1,623,783	1,623,783		
0	0	1,303,413	TOTAL GENERAL FUND RESERVES	2,159,783	2,159,783	0	0
287,578	401,985	1,814,228	TOTAL GENERAL FUND NON DEPT EXPENDITURES	3,189,783	3,189,783	0	0
			TOTAL GENERAL FUND EXPENDITURES	5,332,111	5,332,111		

City Hall Construction Fund

Fund 51, Department 850

City Hall Construction Fund

Fund 51, Department 850

RESOURCES

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
270,557	691,990	606,790	CARRY OVER BALANCE	220,000	220,000		
USE OF MONEY & PROPERTY							
377	268	300	Earned Interest	250	250		
0		700,000	Surplus Property/Equipment Sales	0	0		
15,939	7,314	0	Rental Income	0	0		
16,316	7,582	700,300	TOTAL USE OF MONEY & PROPERTY	250	250	0	0
OTHER REVENUE							
0	0	0	Grants	60,000	60,000		
0	0	0	TOTAL OTHER REVENUE	60,000	60,000	0	0
TRANSFER IN:							
100,000	155,400	0	General Fund	700,000	700,000		
500,000		0	Timber Management Fund				
600,000	155,400	0	TOTAL TRANSFERS	700,000	700,000	0	0
886,873	854,972	1,307,090	TOTAL CITY HALL EXPANSION RESOURCES	980,250	980,250	0	0

EXPENDITURES

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
MATERIALS & SERVICES							
24,614	37,849	190,000	Contract Services	50,000	50,000		
2,709	234	4,000	Materials & Supplies	0	0		
518	597	500	Utilities	0	0		
9,635	36,028	100,000	Professional Services	450,000	450,000		
2,074	1,771	2,000	Miscellaneous	0	0		
39,550	76,480	296,500	TOTAL MATERIALS AND SERVICES	500,000	500,000	0	0
CAPITAL OUTLAY							
0	0	0	City Hall Construction	324,850	324,850		
0	0	0	TOTAL CAPITAL OUTLAY	324,850	324,850	0	0
DEBT SERVICE							
155,332	155,332	155,400	Loan Repayment	155,400	155,400		
0	0	250,000	Construction Loan Repayment				
155,332	155,332	405,400	TOTAL DEBT SERVICE	155,400	155,400	0	0
RESERVES							
		605,190	Remaining Fund Balance	0	0		
194,882	231,812	605,190	Total City Hall Construction Fund Reserves	0	0		
194,432	231,812	1,307,090	TOTAL CITY HALL EXPANSION EXPENDITURES	980,250	980,250	0	0

Tourism Promotion & Facilities Fund

Fund 70, Department 400

RESOURCES

BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
169,881	269,506	366,106	CARRY OVER BALANCE	488,600	488,600		
USE OF MONEY & PROPERTY							
208,822	261,260	250,000	Room Tax Collections	220,000	220,000		
977	699	500	Earned Interest	750	750		
209,799	261,959	250,500	TOTAL USE OF MONEY & PROPERTY	220,750	220,750	0	0
OTHER REVENUE							
0	0	0	Miscellaneous	0	0		
		0	Other (Transfer from Trust Fund)	3,968	3,968		
	0	0	TOTAL OTHER REVENUE	3,968	3,968	0	0
379,680	531,465	616,606	TOTAL TOURISM PROMOTION FUND RESOURCES	713,318	713,318	0	0



Photo by John Garcia

Tourism Promotion & Facilities Fund

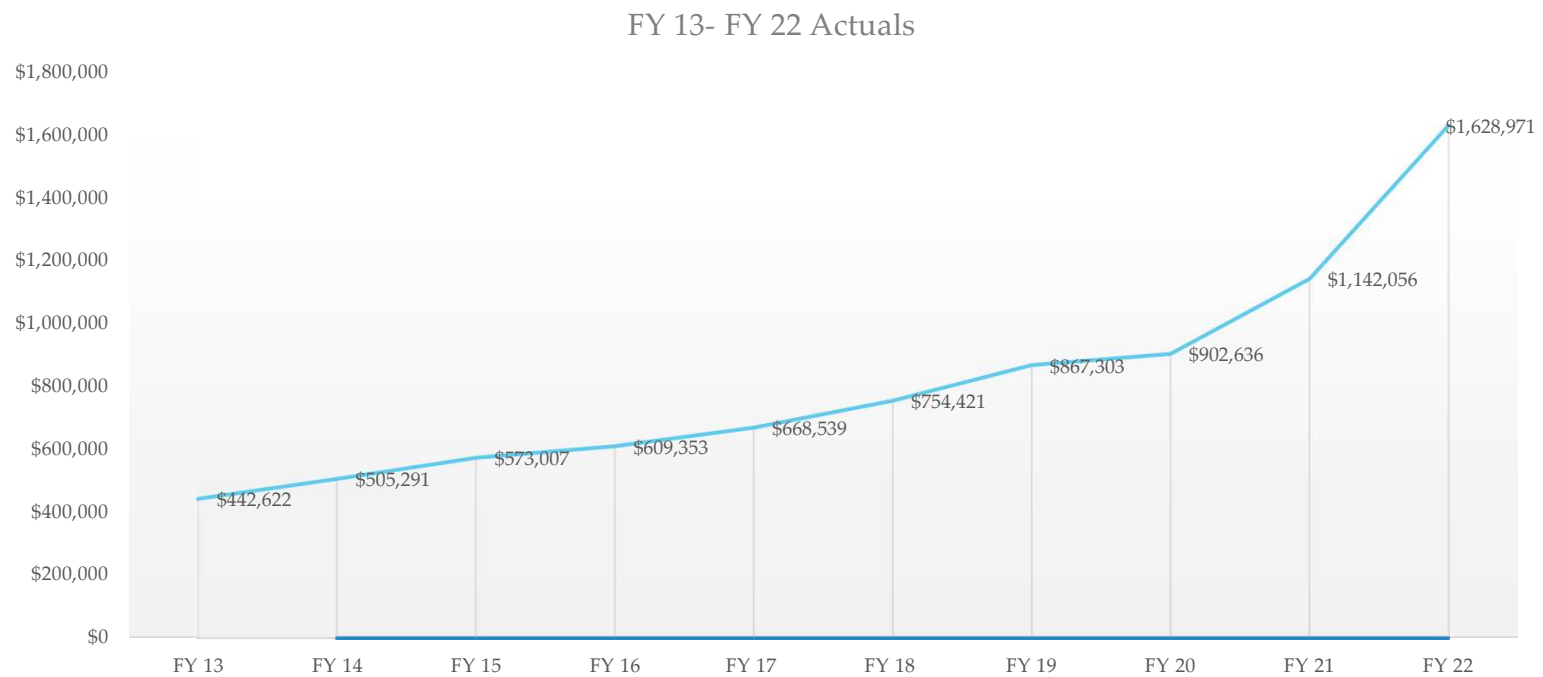
Fund 70, Department 400

EXPENDITURES

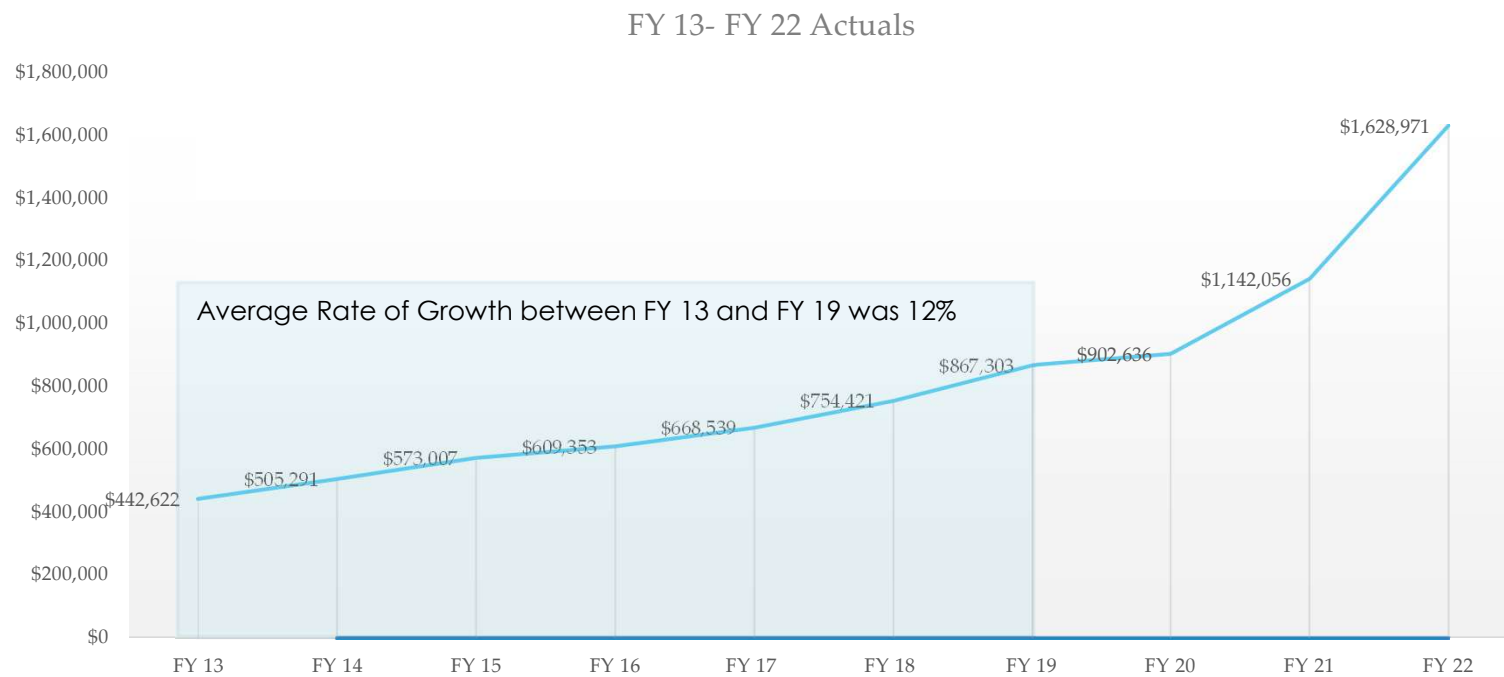
BUDGET FOR FISCAL YEAR 2023/2024

ACTUAL 20/21	ACTUAL 21/22	ADOPTED 22/23		PROPOSED BY STAFF	PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
PERSONNEL SERVICES							
		39,361	Wages and Salaries	74,270	74,270		
		25,942	Payroll Benefits and Expenses	64,275	64,275		
0	0	65,303	TOTAL PERSONNEL SERVICES	138,545	138,545	0	0
			Full Time Equivalent (FTE)		1.48		
MATERIALS & SERVICES							
42,500	30,943	50,000	Contract Services	50,000	50,000		
2,442	3,308	4,000	Building Operations (Phone, Maint Agree) **	4,000	4,000		
2,710	0	5,000	Stationery and Supplies	1,000	1,000		
4,658	5,629	16,000	Professional Services	10,000	10,000		
0	0	0	Grants	20,000	20,000		
728		17,000	Materials & Supplies	25,000	25,000		
53,038	39,881	92,000	TOTAL MATERIALS AND SERVICES	110,000	110,000	0	0
CAPITAL OUTLAY							
6,268	2,895	10,000	Equipment	5,000	5,000		
6,268	2,895	10,000	TOTAL CAPITAL OUTLAY	5,000	5,000	0	0
DEBT SERVICE							
50,868	50,868	50,900	Loan Repayment	50,900	50,900		
50,868	50,868	50,900	TOTAL DEBT SERVICE	50,900	50,900		
RESERVES							
			Contingency	10,000	10,000		
		398,403	Reserve for Future	398,873	398,873		
		398,403	TOTAL TOURISM PROMOTION FUND RESERVES	408,873	408,873		
110,174	93,643	616,606	TOTAL TOURISM PROMOTION FUND EXPENDITURES	713,318	713,318	0	0

Transient Lodging Tax Revenue

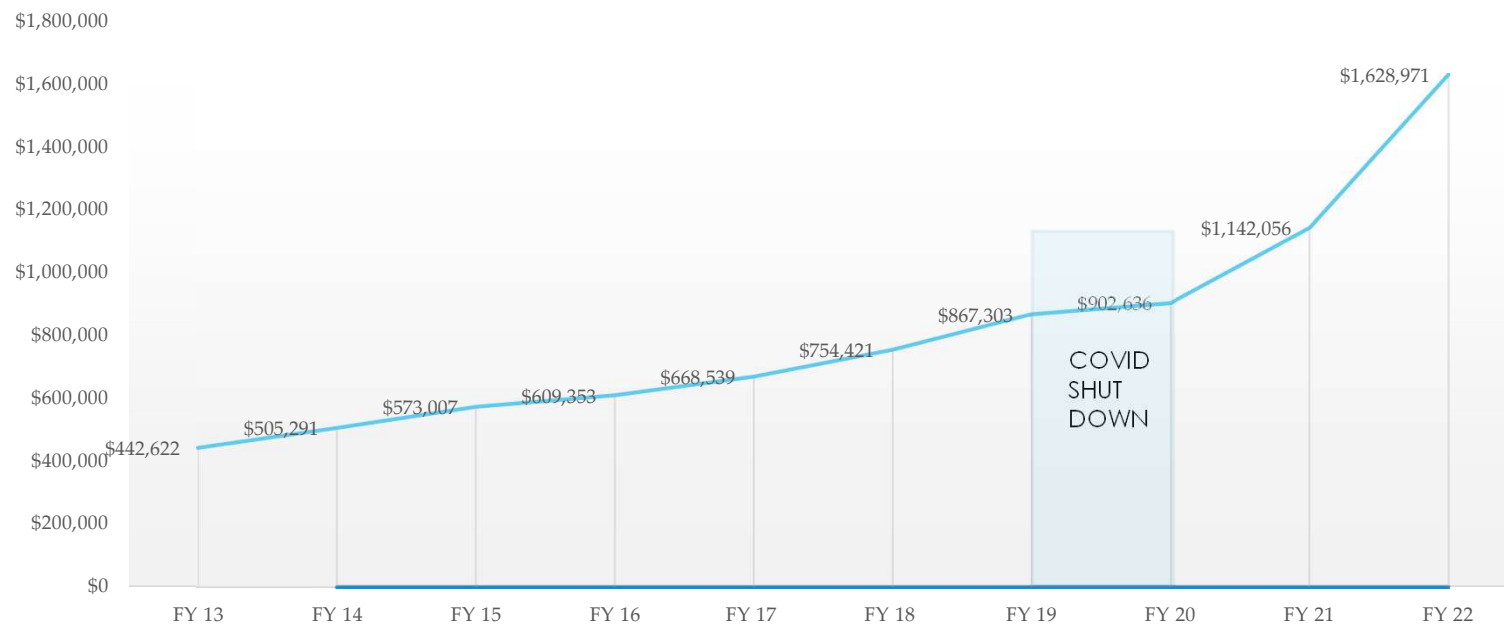


Transient Lodging Tax Revenue



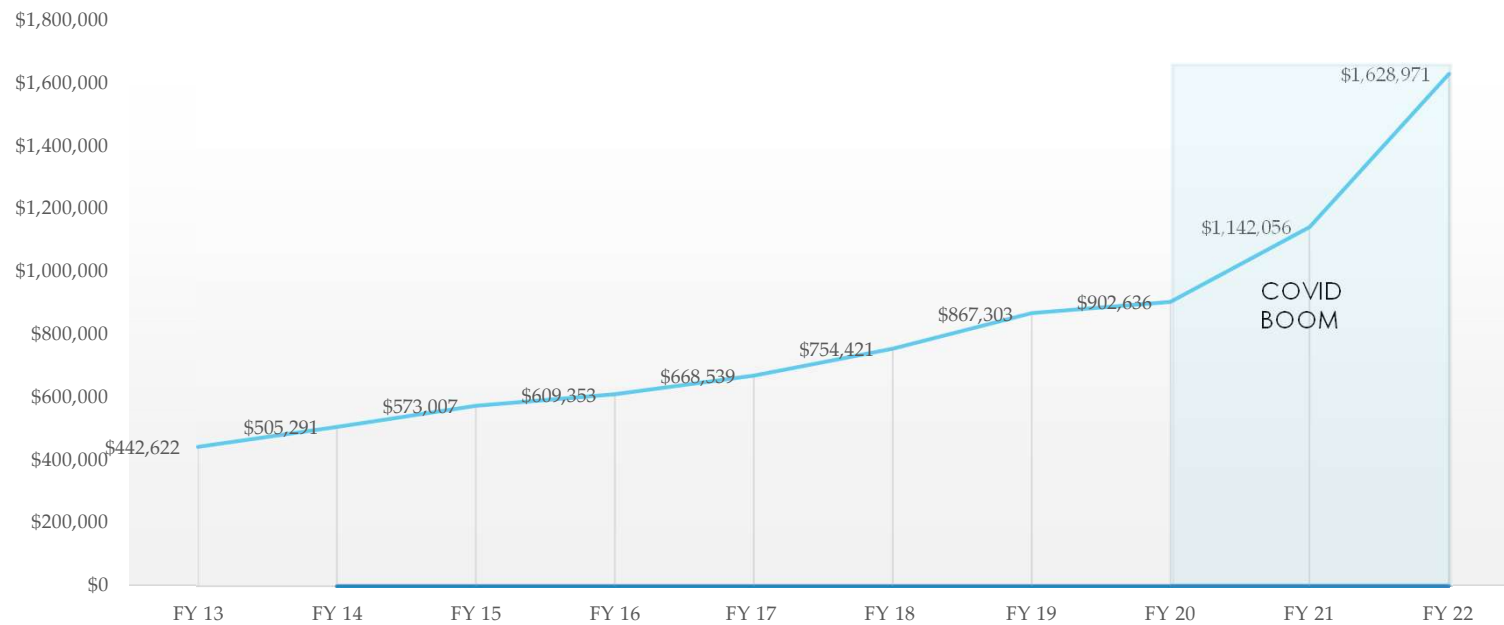
Transient Lodging Tax Revenue

General Fund – TLT Revenue FY 13- FY 22 Actuals



Transient Lodging Tax Revenue

General Fund – TLT Revenue FY 13- FY 22 Actuals



Transient Lodging Tax Estimates

- ▶ The estimate for TLT this year begins with the FY 18 (pre COVID) revenue and increasing revenue by 10% to the current year to smooth out the effect of the COVID 19 pandemic where TLT funds were both positively and negatively impacted.
- ▶ The 10% estimate is based on the average of 12% growth for the preceding 5 years of COVID 19 pandemic
- ▶ Forecast estimates are also conservative assuming only an increase of 6% growth in subsequent years.

Goal Related Proposals

- ▶ Envision Manzanita | Comprehensive Plan / Zoning Ordinance Update
- ▶ Budget Forward | Assistance with Implementation of potential Funding Sources
- ▶ Level Up | Ongoing financial advising, creation of a budget workbook to provide enhanced reporting and templates, budget development to prepare for GFOA Award Presentation for Budget, Fiscal Financial Policy Work
- ▶ Council Communication | Public relations support, additional IT support

FY 23 | 24 Professional Services \$500,000 – Proposed Budget

- ▶ City Attorney - \$105,000
- ▶ Information Technology - \$50,000
- ▶ Professional Planning Services - \$50,000
- ▶ Caselle Financial Software - \$20,000
- ▶ Auditor - \$15,000
- ▶ Misc – \$10,000

- ▶ Total Essential Services - \$250,000

- ▶ Envision Manzanita | \$150,000
- ▶ Budget Forward | \$10,000
- ▶ Level Up | \$70,000
- ▶ Council Communication | – \$20,000

- ▶ Total Council Goals Related Services - \$250,000

- ▶ Total Budgeted Professional Services = \$500,000