

# Pre budget meeting



Manzanita Budget Committee

April 9, 2024



# AGENDA

- FY 24|25 Budget Process Overview
- Orientation to Budgets: Departments and Funds
- General Projected Resources and Requirements for FY 24|25

# Role of the Budget Committee

What is the budget committee's main function?

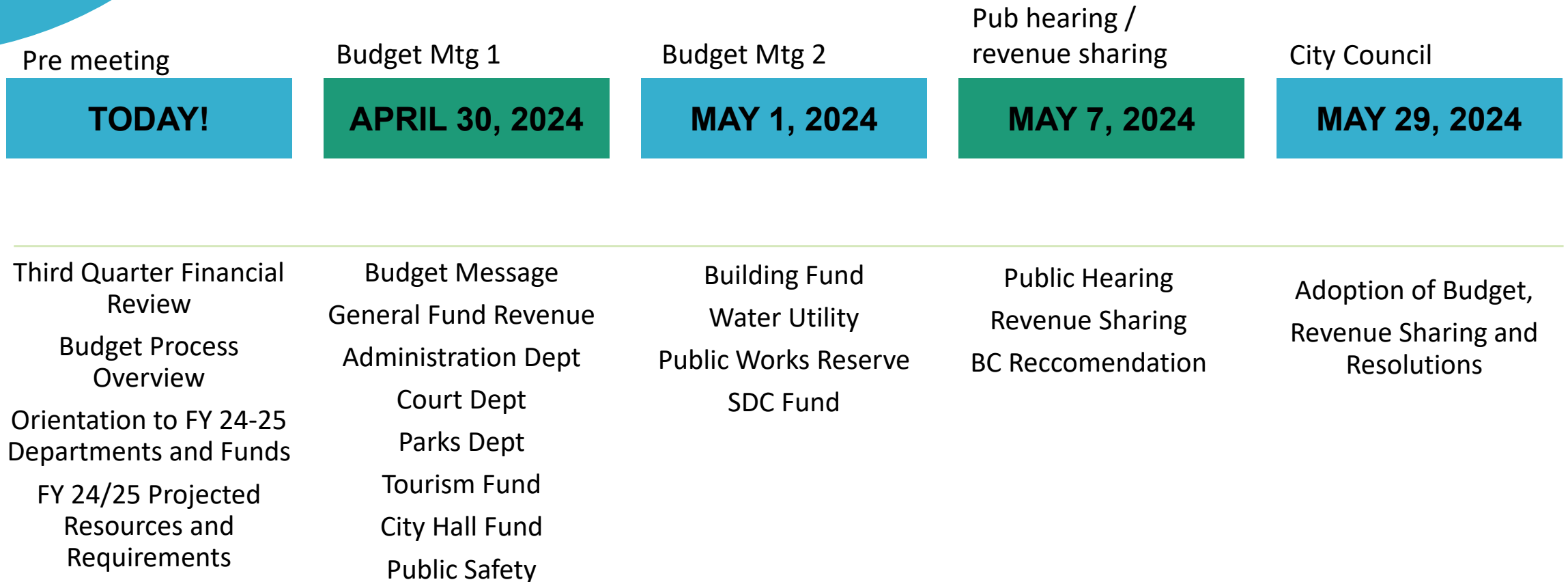
In a series of public meetings, the budget committee meets to review, discuss, make additions or deletions, and approve the proposed budget presented by the local government's budget officer. Upon completion of its deliberations, the committee approves the budget and sets the tax rate or amount needed to balance the budget.

ORS 294.305

# Can the budget committee add or delete programs or services?

- Generally, the budget committee's role is not to directly establish or eliminate specific programs or services. Standards and budget parameters established by the governing body give the budget officer and administrative staff general guidelines for budget development. The budget officer then prepares a budget which reflects the governing body's parameters. This proposed budget is what the budget committee considers during its meetings. Budget committee influence on programs and services is most often exerted at a higher level, when it approves the overall budget and establishes the tax levy. Having said all that, if a majority of the budget committee agrees, it can add or delete funding for specific services. Public participation at budget committee meetings may influence budget committee decisions. However, final authority for administration rests with the governing body. The governing body can make changes after the budget committee has approved the budget, although they may have to re-publish the budget and hold another public hearing to do so.

# Budget process



# Fund structure definitions

## General Fund

A fund used to account for most fiscal activities except those activities required to be accounted for in another fund.

## Proprietary Fund

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. They are usually self supporting.

## Special Revenue Funds

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

## Capital Project Funds

A fund used to account for resources for major capital item purchase or construction.

## Reserve Funds

Established to accumulate money from year to year for a specific purchase such as new equipment.

# FUND Changes

## General Fund

## Proprietary Fund

- Water Utility

## Special Revenue Funds

- ~~• Water SDC Fund~~
- ~~• Storm Drain SDC Fund~~
- ~~• Parks SDC Fund~~
- SDC Fund
  - Water
  - Storm Drain
  - Parks
- ~~• City Hall Expansion Fund~~

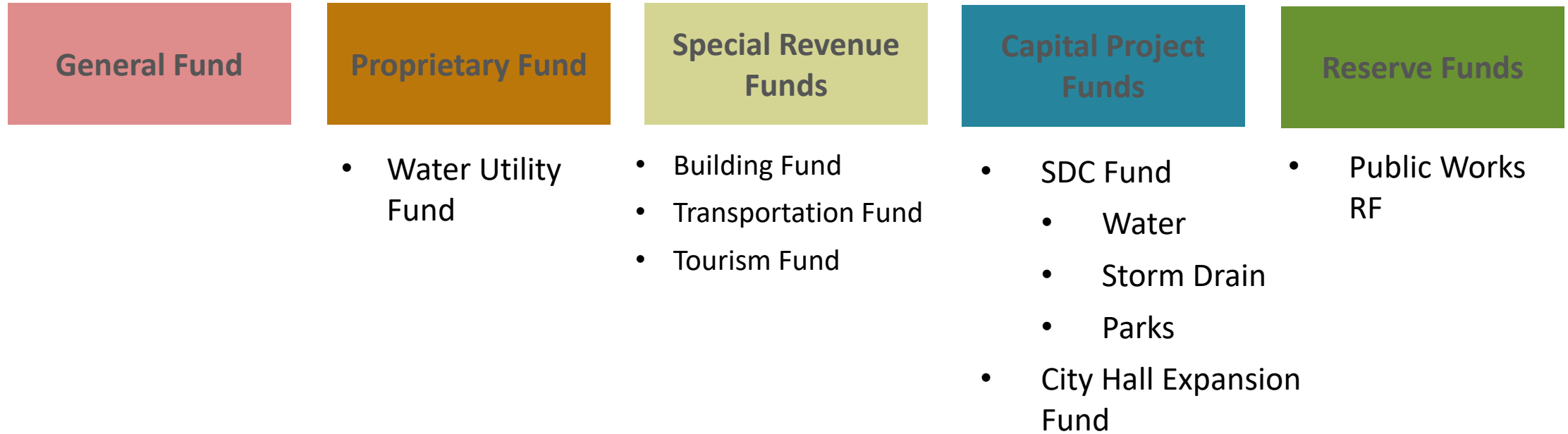
## Capital Project Funds

- Building Fund
- ~~• Road Transportation Fund~~
- Tourism Fund Promotion and Facilities
- ~~• Timber Management Fund~~
- ~~• Housing Rehabilitation Loan Fund~~
- ~~• Trust Fund — to be closed FY 23/24~~

## Reserve Funds

- Public Works RF
- ~~• Public Safety RF~~
- ~~• Building RF~~

# FUND STRUCTURE - FY 2024 – 2025





# 8 Total Funds

General Fund

Water Utility  
Fund

Building Fund

Road Fund

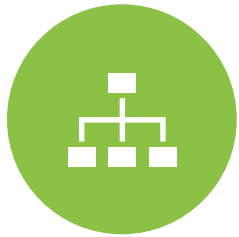
Tourism Fund

SDC Fund

City Hall Fund

Public Works  
Reserve Fund

# GENERAL FUND DEPARTMENTS



ADMINISTRATION



PUBLIC SAFETY



COURT



PARKS



NON  
DEPARTMENT

# Administration (General Fund)

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- Office of the City Manager/Recorder
  - Finance Services for all Departments
  - Human Resources services for all Departments
  - Visitor Center
  - Short Term Rental Program
  - Planning and Development Services
- 
- Staff Included in Department Budget: City Manager, Accounting Manager, Assistant City Recorder (60%) Short Term Rental Program Manager (80%), Development Services Manager (40%), Code Enforcement Officer (20%)

# Public Safety (General Fund)

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- Public Safety and Code Enforcement
- Staff Included in Department Budget: Police Chief, Police Sergeant, 2 Police Officers

# COURT (General Fund)

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- Citations, Municipal Court
- Staff included in the department budget: Assistant City Recorder




## BUILDING DEPARTMENT (Building Fund)

- Building Permitting and Inspection Services
- Staff included in the department budget: Development Services Manager (Building Official) Short Term Rental Program Manager

# TOURISM DEPARTMENT (Tourism Fund)

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- Visitors Center
- Facility Maintenance
- Code Enforcement
  
- Staff included in the department budget: Public Works Director, Operations Manager, 2 Senior Utility Workers, 1 Utility Worker, Code Enforcement
  
- 1.36 FTE



PUBLIC WORKS  
DEPARTMENT  
(Water Utility Fund,  
Tourism Fund,  
Transportation  
Fund, General)

- Day to Day operations of Water Utility, Roads, Parks, Storm Drain and Tourism Facility Maintenance.
- Staff included in the department: Public Works Director, Operations Manager, (2) Senior Utility Workers, Utility Worker, Utility Clerk



# WATER UTILITY FUND

- Water system operations and maintenance.
- Staff included in the department budget: Public Works Director, Operations Manager, 2 Senior Utility Workers, 1 Utility Worker, Utility Clerk

# TRANSPORTATION DEPARTMENT (Transportation Fund)

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- Road Maintenance
- Trail Maintenance
- Safety and Signage
  
- Staff included in the department budget: Public Works Director, Operations Manager, 2 Senior Utility Workers, 1 Utility Worker, Utility Clerk

# PARKS

## (General Fund)

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- Parks Maintenance
- Staff included in the department budget: Public Works Director, Operations Manager, 2 Senior Utility Workers, 1 Utility Worker

# GENERAL FUND

## ADMINISTRATION DEPARTMENT (#110)

CATEGORY	HISTORICAL ACTUALS		CURRENT FISCAL YEAR 2023/2024		BUDGET FOR 2024/2025		
	Fiscal Year 2021/2022	Fiscal Year 2022/2023	Adopted Budget	Estimated Actuals	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>PERSONNEL SERVICES</b>							
Salaries & Wages	\$ 301,014	\$ 327,192	\$ 386,357	-	-	-	-
Employee Benefits	127,911	192,489	267,753	-	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 428,925</b>	<b>\$ 519,681</b>	<b>\$ 654,110</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i># of Full Time Equivalent Positions</i>	<i>4.6</i>	<i>4.6</i>	<i>4.6</i>	<i>4.6</i>	<i>4.6</i>	<i>4.6</i>	<i>4.6</i>
<b>MATERIALS &amp; SERVICES</b>							
Contractual Services:							
Professional Services	128,666	268,193	500,000	-	-	-	-
Planning & Zoning Services	-	12,934	15,000	-	-	-	-
Building:							
Operations	11,524	10,485	14,300	-	-	-	-
Maintenance & Supplies	826	1,579	4,000	-	-	-	-
Advertising	1,626	923	2,000	-	-	-	-
Dues & Subscriptions	21,499	28,134	40,000	-	-	-	-
General Office Supplies	7,256	8,049	8,000	-	-	-	-
Travel & Training	351	6,597	10,000	-	-	-	-
Liability Insurance	2,544	4,828	8,000	-	-	-	-
Miscellaneous	12,434	583	3,000	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>186,726</b>	<b>342,305</b>	<b>604,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>							
Office Equipment	4,668	5,726	7,000	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,668</b>	<b>5,726</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FISCAL YEAR ENDING</b>	<b>\$ 620,319</b>	<b>\$ 867,712</b>	<b>\$ 1,265,410</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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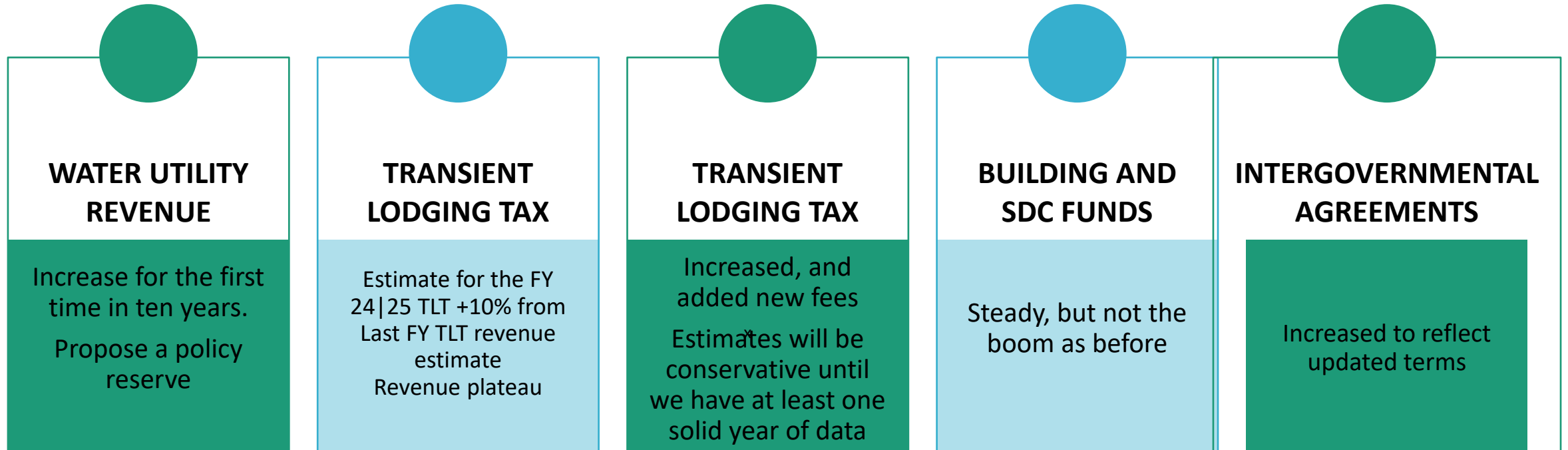


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# Revenue



## WATER UTILITY REVENUE

Increase for the first time in ten years.  
Propose a policy reserve

## TRANSIENT LODGING TAX

Estimate for the FY 24|25 TLT +10% from Last FY TLT revenue estimate  
Revenue plateau

## TRANSIENT LODGING TAX

Increased, and added new fees  
Estimates will be conservative until we have at least one solid year of data

## BUILDING AND SDC FUNDS

Steady, but not the boom as before

## INTERGOVERNMENTAL AGREEMENTS

Increased to reflect updated terms

# Expenditures

