



CITY OF MANZANITA

167 S 5th Street - Manzanita, Oregon 97130
P.O. Box 129, Manzanita, OR 97130-0129
Phone (503) 812-2514 | Fax (503) 812-2514 | TTY Dial 711
ci.manzanita.or.us

BUDGET COMMITTEE WORK SESSION

Zoom Video Conference
<https://ci.manzanita.or.us>

AGENDA

January 21, 2025
10:00 am Pacific Time

Video Meeting: Council will hold this meeting through video conference. The public may watch live on the [City's Website: ci.manzanita.or.us/broadcast](http://ci.manzanita.or.us/broadcast)

or by joining the Zoom meeting:

<https://us02web.zoom.us/j/81835192788?pwd=CA4daEf0pZKtNjFprFU2tMXraa4m4C.1>

Meeting ID: 818 3519 2788

Passcode: 523947

Call in number: +1 253 215 8782

If you would like to submit written testimony to the City Council on items included on the agenda, please send your comments to cityhall@ci.manzanita.us and indicate the agenda item and date of meeting.

Note: Agenda item times are estimates and are subject to change.

- 1. CALL TO ORDER (10:00 a.m.)**
Jim Dopp, Budget Committee Chair
- 2. ACCOUNTING MANAGER UPDATE**
Nina Crist, Accounting Manager
- 3. APPROVAL OF 2025 BUDGET CALENDAR**
Nina Crist, Accounting Manager
- 4. FY 2024/25 SECOND QUARTER FINANCIAL REVIEW**
Nina Crist, Accounting Manager
- 5. FY 2023/24 AUDIT REVIEW**
Nina Crist, Accounting Manager
- 6. REVIEW OF UPCOMING BUDGET RELATED ITEMS**
Leila Aman, City Manager
- 7. BUDGET COMMITTEE PREMEETING PREVIEW**
Nina Crist, Accounting Manager
- 8. ADJOURNMENT (12:00 PM)**

Meeting Accessibility Services and Americans with Disabilities Act (ADA) Notice

The city is committed to providing equal access to public meetings. To request listening and mobility assistance services contact the Office of the City Recorder at least 48 hours before the meeting by email at cityhall@ci.manzanita.or.us or phone at 503-368-5343. Staff will do their best to respond in a timely manner and to accommodate requests. Most Council meetings are broadcast live on the [city's youtube channel](#).



City of Manzanita Proposed 2025-26 Budget Calendar

Wed., Feb 5	City Council Regular Session; appointment of two budget committee members
Tues., Apr 15	Quarterly Budget Committee Work Session (10:00 am)
Tues., Apr 29	First Budget Committee meeting to receive proposed budget (2:00 pm)
Wed., Apr 30	Second Budget Committee meeting (2:00 pm)
Tues., May 6	Third Budget Committee meeting and public hearing (including proposed uses of State Revenue Sharing) (6:00 pm)
Wed., May 28	Special Council Meeting with public hearing on Budget (6:00 pm)
Tues., Jul 22	Quarterly Budget Committee Work Session (10:00 am)
Tues., Oct 21	Quarterly Budget Committee Work Session (10:00 am)



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Fiscal Year 2024/25 Second Quarter Budget Report

Department	Category	FY 24/25 Adopted Budget	FY 24/25 Actuals	Over / (Under)	Percent
General Fund	Revenue				
	Property Taxes	265,260	245,595	(19,665)	92.6%
	Revenue from Collections	1,833,000	1,380,579	(452,421)	75.3%
	Revenue from Other Agencies	172,389	71,000	(101,389)	41.2%
	Uses of Money & Property	35,000	94,433	59,433	269.8%
	Charges for Services	60,000	28,130	(31,870)	46.9%
	Loan Proceeds	3,100,000	915,948	(2,184,052)	29.5%
	Other Revenue	5,000	1,610	(3,390)	32.2%
	Total Revenue	5,470,649	2,737,295		50.0%
Administration	Expenditures				
	Personnel Services	634,000	331,012	(302,988)	52.2%
	Materials & Services	642,900	235,193	(407,707)	36.6%
	Capital Outlay	9,000	0	(9,000)	0.0%
	Total Expenditures	1,285,900	566,205		44.0%
Police	Expenditures				
	Personnel Services	749,650	348,195	(401,455)	46.4%
	Materials & Services	97,000	48,056	(48,944)	49.5%
	Total Expenditures	846,650	396,251		46.8%
Municipal Court	Expenditures				
	Personnel Services	41,095	19,618	(21,477)	47.7%
	Materials & Services	8,600	2,509	(6,091)	29.2%
	Total Expenditures	49,695	22,127		44.5%
Parks	Expenditures				



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Parks	Expenditures				
	Personnel Services	12,151	4,999	(7,152)	41.1%
	Materials & Services	17,500	7,029	(10,471)	40.2%
	Total Expenditures	29,651	12,028		40.6%
Non Departmental	Expenditures				
	Materials & Services	98,670	4,097	(94,573)	4.2%
	Debt Service	155,340	77,666	(77,674)	50.0%
	Total Expenditures	254,010	81,763		32.2%
Water Utility	Revenue				
	Charges for Services	1,609,130	892,344	(716,786)	55.5%
	Use of Money & Property	7,000	37,200	30,200	531.4%
	Other Revenue	1,172,000	1,377	(1,170,623)	0.1%
	Total Revenue	2,788,130	930,922		33.4%
Water Utility	Expenditures				
	Personnel Services	655,407	274,879	(380,528)	41.9%
	Materials & Services	392,900	148,897	(244,003)	37.9%
	Capital Outlay	1,171,500	63,643	(1,107,857)	5.4%
	Debt Service	180,000	131,128	(48,872)	72.8%
	Total Expenditures	2,399,807	618,548		25.8%
Well Field & Transmission Lines	Expenditures				
	Materials & Services	119,800	46,593	(73,207)	38.9%
	Total Expenditures	119,800	46,593		38.9%



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Water SDC	Revenue				
	Charges for Services	69,000	81,114	12,114	117.6%
	Use of Money & Property	6,000	79,575	73,575	1326.3%
	Total Revenue	75,000	160,689		214.3%
Water SDC	Expenditures				
	Materials & Services	42,000	0	(42,000)	0.0%
	Capital Outlay	630,340	0	(630,340)	0.0%
	Total Expenditures	672,340	0		0.0%
Building	Revenue				
	Revenue from Collections	190,000	141,185	(48,815)	74.3%
	Use of Money & Property	1,000	8,082	7,082	808.2%
	Total Revenue	191,000	149,267		78.2%
Building	Expenditures				
	Personnel Services	118,034	58,285	(59,749)	49.4%
	Materials & Services	71,500	26,459	(45,041)	37.0%
	Total Expenditures	189,534	84,744		44.7%
Transportation	Revenue				
	Revenue from Collections	88,000	47,320	(40,680)	53.8%
	Revenue from Other Agencies	1,592,000	26,022	(1,565,978)	1.6%
	Use of Money & Property	2,000	14,087	12,087	704.3%
	Other Revenue	1,000	337	(663)	33.7%
	Total Revenue	1,683,000	87,766		5.2%



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Transportation	Expenditures				
	Personnel Services	102,134	44,419	(57,715)	43.5%
	Materials & Services	81,200	12,196	(69,004)	15.0%
	Capital Outlay	1,788,000	106,687	(1,681,313)	6.0%
	Total Expenditures	1,971,334	163,301		8.3%
Tourism	Revenue				
	Revenue from Collections	240,000	188,508	(51,492)	78.5%
	Use of Money & Property	2,000	19,667	17,667	983.4%
	Total Revenue	242,000	208,175		86.0%
Tourism	Expenditures				
	Personnel Services	139,381	62,652	(76,729)	45.0%
	Materials & Services	121,000	36,218	(84,782)	29.9%
	Capital Outlay	5,000	0	(5,000)	0.0%
	Debt Service	50,900	25,434	(25,466)	50.0%
	Total Expenditures	316,281	124,304		39.3%
Park SDC	Revenue				
	Charges for Services	600	496	(104)	82.7%
	Uses of Money & Property	50	757	707	1513.2%
	Total Revenue	650	1,253		192.7%
Park SDC	Expenditures				
	Materials & Services	0	0	0	0.0%
	Total Expenditures	0	0		0.0%



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Stormwater SDC	Revenue				
	Charges for Services	17,140	17,134	(6)	100.0%
	Uses of Money & Property	-	1,657	1,657	
	Total Revenue	17,140	18,791		109.6%
Stormwater SDC	Expenditures				
	Materials & Services	5,000	0	(5,000)	0.0%
	Total Expenditures	5,000	0		0.0%
Public Works Equip. Reserve	Revenue				
	Uses of Money & Property	17,200	5,294	(11,906)	30.8%
	Total Revenue	17,200	5,294		30.8%
Public Works Equip Reserve	Expenditures				
	Capital Outlay	20,000	0		
	Total Expenditures	20,000	0	0	0.0%
City Hall Expansion	Revenue				
	Other Revenue	77,000	0	(77,000)	0.0%
	Transfer for construction	3,638,000	1,553,948	(2,084,052)	42.7%
	Total Revenue	3,715,000	1,553,948		41.8%
City Hall Expansion	Expenditures				
	Materials & Services	30,000	14,014	(15,986)	46.7%
	Capital Outlay	3,638,000	1,300,632	(2,337,368)	35.8%



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City Hall Expansion	Expenditures				
	Total Expenditures	3,668,000	1,314,646		35.8%