# 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 UPDATED**
April 15, 2025
10:00 AM Pacific Time

**Video Meeting:** Council will hold this meeting through video conference.
The public may watch live by joining the Zoom meeting:

https://us02web.zoom.us/j/85074648742?pwd=YZXba4hyRHbSaNKAS4qCg9UeQDFzuZ.1

Meeting ID: 850 7464 8742
Passcode: 231648

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.or.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.)
   Kathryn Stock, Mayor

2. **APPOINTMENT OF BUDGET COMMITTEE CHAIR**
   Kathryn Stock, Mayor

3. **FY 2024/25 THIRD QUARTER FINANCIAL REVIEW**
   Nina Crist, Accounting Manager

4. **BUDGET PROCESS OVERVIEW**
   Leila Aman, City Manager

5. **ORIENTATION TO THE 2025/26 BUDGET DOCUMENT**
   Leila Aman, City Manager

6. **FY 2025/26 GENERAL RESOURCES AND REQUIREMENTS OVERVIEW**
   Leila Aman, City Manager

7. **ADJOURNMENT** (12:00 P.M.)
   Kathryn Stock, Mayor

**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 503-812-2514. Staff will do their best to respond in a timely manner and to accommodate requests. Most Council meetings are broadcast live on the ci.manzanita.or.us/broadcast.

**CITY OF MANZANITA**
Finance Department
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# Fiscal Year 2024/25 Third Quarter Budget Report

| Department | Category | FY 24/25 Adopted Budget | FY 24/25 Actuals | Over / (Under) | Percent |
|---|---|---|---|---|---|
| **General Fund** | ***Revenue*** | | | | |
| | Property Taxes | 265,260 | 269,055 | 3,795 | 101.4% |
| | Revenue from Collections | 1,833,000 | 1,694,758 | (138,242) | 92.5% |
| | Revenue from Other Agencies | 172,389 | 105,080 | (67,309) | 61.0% |
| | Uses of Money & Property | 35,000 | 133,484 | 98,484 | 381.4% |
| | Charges for Services | 60,000 | 34,342 | (25,658) | 57.2% |
| | Loan Proceeds | 3,436,944 | 2,449,673 | (987,271) | 71.3% |
| | Other Revenue | 5,000 | 6,193 | 1,193 | 123.9% |
| | Transfer from Water Utility Fund | 199,357 | 199,357 | 0 | 100.0% |
| | Transfer from Building Fund | 22,475 | 22,475 | 0 | 100.0% |
| | Transfer from Closed Funds | 177,540 | 177,540 | 0 | 100.0% |
| | ***Total Revenue*** | **6,206,965** | **5,091,957** | | **82.0%** |
| | | | | | |
| **Administration** | ***Expenditures*** | | | | |
| | Personnel Services | 634,000 | 471,658 | (162,342) | 74.4% |
| | Materials & Services | 642,900 | 327,593 | (315,307) | 51.0% |
| | Capital Outlay | 9,000 | 0 | (9,000) | 0.0% |
| | ***Total Expenditures*** | **1,285,900** | **799,251** | | **62.2%** |
| | | | | | |
| **Public Safety** | ***Expenditures*** | | | | |
| | Personnel Services | 749,650 | 506,566 | (243,084) | 67.6% |
| | Materials & Services | 97,000 | 54,999 | (42,001) | 56.7% |
| | ***Total Expenditures*** | **846,650** | **561,565** | | **66.3%** |
| | | | | | |
| **Municipal Court** | ***Expenditures*** | | | | |
| | Personnel Services | 41,095 | 28,760 | (12,335) | 70.0% |

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# Fiscal Year 2024/25 Third Quarter Budget Report

| Department | Category | FY 24/25 Adopted Budget | FY 24/25 Actuals | Over / (Under) | Percent |
|---|---|---|---|---|---|
| **Municipal Court** | ***Expenditures*** | | | | |
| | Materials & Services | 8,600 | 3,951 | (4,649) | 45.9% |
| | ***Total Expenditures*** | **49,695** | **32,711** | | **65.8%** |
| | | | | | |
| **Parks** | ***Expenditures*** | | | | |
| | Personnel Services | 12,151 | 6,572 | (5,579) | 54.1% |
| | Materials & Services | 17,500 | 8,778 | (8,722) | 50.2% |
| | ***Total Expenditures*** | **29,651** | **15,349** | | **51.8%** |
| | | | | | |
| **Non Departmental** | ***Expenditures*** | | | | |
| | Materials & Services | 98,670 | 11,671 | (86,999) | 11.8% |
| | Debt Service | 155,340 | 155,332 | (8) | 100.0% |
| | Transfer to City Hall Fund | 4,074,944 | 3,087,673 | (987,271) | 75.8% |
| | Transfer to Road Fund | 100,000 | 100,000 | 0 | 100.0% |
| | ***Total Expenditures*** | **4,428,954** | **3,354,677** | | **75.7%** |
| | | | | | |
| **Water Utility** | ***Revenue*** | | | | |
| | Charges for Services | 1,609,130 | 1,272,307 | (336,823) | 79.1% |
| | Use of Money & Property | 7,000 | 44,041 | 37,041 | 629.2% |
| | Other Revenue | 1,172,000 | 2,728 | (1,169,272) | 0.2% |
| | ***Total Revenue*** | **2,788,130** | **1,319,076** | | **47.3%** |
| | | | | | |
| **Water Utility** | ***Expenditures*** | | | | |
| | Personnel Services | 655,407 | 390,753 | (264,654) | 59.6% |
| | Materials & Services | 392,900 | 183,503 | (209,397) | 46.7% |
| | Capital Outlay | 1,171,500 | 136,105 | (1,035,395) | 11.6% |

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# Fiscal Year 2024/25 Third Quarter Budget Report

| Department | Category | FY 24/25 Adopted Budget | FY 24/25 Actuals | Over / (Under) | Percent |
|---|---|---|---|---|---|
| **Water Utility** | ***Expenditures*** | | | | |
| | Debt Service | 180,000 | 131,128 | (48,872) | 72.8% |
| | Transfer to General Fund | 199,357 | 199,357 | 0 | 100.0% |
| | Transfer to PW Equip Reserve Fund | 17,000 | 17,000 | 0 | 100.0% |
| | ***Total Expenditures*** | **2,616,164** | **1,057,846** | | **40.4%** |
| | | | | | |
| **Well Field & Transmission Lines** | ***Expenditures*** | | | | |
| | Materials & Services | 119,800 | 69,350 | (50,450) | 57.9% |
| | ***Total Expenditures*** | **119,800** | **69,350** | | **57.9%** |
| | | | | | |
| **Water SDC** | ***Revenue*** | | | | |
| | Charges for Services | 69,000 | 151,974 | 82,974 | 220.3% |
| | Use of Money & Property | 6,000 | 107,473 | 101,473 | 1791.2% |
| | ***Total Revenue*** | **75,000** | **259,447** | | **345.9%** |
| | | | | | |
| **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 | 293,991 | 206,290 | (87,701) | 70.2% |
| | Use of Money & Property | 1,000 | 10,606 | 9,606 | 1060.6% |
| | Transfer from Bldg Reserve Fund | 4,580 | 4,580 | 0 | 100.0% |
| | ***Total Revenue*** | **298,571** | **221,476** | | **74.2.%** |

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# Fiscal Year 2024/25 Third Quarter Budget Report

| Department | Category | FY 24/25 Adopted Budget | FY 24/25 Actuals | Over / (Under) | Percent |
|---|---|---|---|---|---|
| **Building** | ***Expenditures*** | | | | |
| | Personnel Services | 118,034 | 85,221 | (32,813) | 72.2% |
| | Materials & Services | 175,491 | 36,547 | (138,944) | 20.8% |
| | Transfer to General Fund | 22,475 | 22,475 | 0 | 100.0% |
| | ***Total Expenditures*** | **316,000** | **144,243** | | **45.6%** |
| | | | | | |
| **Transportation** | ***Revenue*** | | | | |
| | Revenue from Collections | 88,000 | 90,226 | 2,226 | 102.5% |
| | Revenue from Other Agencies | 1,592,000 | 39,942 | (1,552,058) | 2.5% |
| | Use of Money & Property | 2,000 | 20,577 | 18,577 | 1028.8% |
| | Other Revenue | 1,000 | 337 | (663) | 33.7% |
| | Transfer from General Fund | 100,000 | 100,000 | 0 | 100.0% |
| | ***Total Revenue*** | **1,783,000** | **251,082** | | **14.1%** |
| | | | | | |
| **Transportation** | ***Expenditures*** | | | | |
| | Personnel Services | 102,134 | 59,490 | (42,644) | 58.2% |
| | Materials & Services | 81,200 | 24,774 | (56,426) | 30.5% |
| | Capital Outlay | 1,788,000 | 246,628 | (1,541,372) | 13.8% |
| | Trasnfer to PW Reserve Fund | 8,700 | 8,700 | 0 | 100.0% |
| | ***Total Expenditures*** | **1,980,034** | **339,592** | | **17.2%** |
| | | | | | |
| **Tourism** | ***Revenue*** | | | | |
| | Revenue from Collections | 240,000 | 235,097 | (4,903) | 98.0% |
| | Use of Money & Property | 2,000 | 26,632 | 24,632 | 1331.6% |
| | ***Total Revenue*** | **242,000** | **261,729** | | **108.2%** |
| | | | | | |
| **Tourism** | ***Expenditures*** | | | | |

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# Fiscal Year 2024/25 Third Quarter Budget Report

| Department | Category | FY 24/25 Adopted Budget | FY 24/25 Actuals | Over / (Under) | Percent |
|---|---|---|---|---|---|
| **Tourism** | ***Expenditures*** | | | | |
| | Personnel Services | 139,381 | 90,002 | (49,379) | 64.6% |
| | Materials & Services | 121,000 | 50,340 | (70,660) | 41.6% |
| | Capital Outlay | 5,000 | 7,973 | 2,973 | 159.5% |
| | Debt Service | 50,900 | 25,434 | (25,466) | 50.0% |
| | ***Total Expenditures*** | **316,281** | **173,750** | | **54.9%** |
| | | | | | |
| **Park SDC** | ***Revenue*** | | | | |
| | Charges for Services | 600 | 930 | 330 | 155.0% |
| | Uses of Money & Property | 50 | 1,019 | 969 | 2037.9% |
| | ***Total Revenue*** | **650** | **1,949** | | **299.8%** |
| | | | | | |
| **Park SDC** | ***Expenditures*** | | | | |
| | Materials & Services | **0** | 0 | 0 | |
| | ***Total Expenditures*** | **0** | **0** | | **0.0%** |
| | | | | | |
| **Stormwater SDC** | ***Revenue*** | | | | |
| | Charges for Services | 17,140 | 29,139 | 11,999 | 170.0% |
| | Uses of Money & Property | - | 2,433 | 2,433 | |
| | ***Total Revenue*** | **17,140** | **31,572** | | **184.2%** |
| | | | | | |
| **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 | 7,864 | (9,336) | 45.7% |

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|---|---|---|---|---|---|
| **Public Works Equip. Reserve** | ***Revenue*** | | | | |
| | Trasnfer from Water Utility Fund | 17,000 | 17,000 | 0 | 100.0% |
| | Transfer from Road Fund | 8,700 | 8,700 | 0 | 100.0% |
| | ***Total Revenue*** | **42,900** | **33,564** | | **78.2%** |
| | | | | | |
| **Public Works Equip Reserve** | ***Expenditures*** | | | | |
| | Capital Outlay | 20,000 | 8,935 | | |
| | ***Total Expenditures*** | **20,000** | **8,935** | **0** | **44.7%** |
| | | | | | |
| | | | | | |
| **City Hall Expansion** | ***Revenue*** | | | | |
| | Other Revenue | 76,908 | 28,145 | (48,763) | 36.6% |
| | Transfer from General Fund | 4,074,944 | 3,087,673 | (987,271) | 75.8% |
| | ***Total Revenue*** | **4,151,852** | **3,115,818** | | **75.0%** |
| | | | | | |
| **City Hall Expansion** | ***Expenditures*** | | | | |
| | Materials & Services | 30,000 | 14,014 | (15,986) | 46.7% |
| | Capital Outlay | 4,260,000 | 2,648,630 | (1,611,370) | 62.2% |
| | ***Total Expenditures*** | **4,290,000** | **2,662,644** | | **62.1%** |