



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

October 21, 2025
10:00 AM Pacific Time

The Budget Committee will hold this meeting at the Manzanita City Hall:

655 Manzanita Ave

Video Information: The public may watch live by joining via Zoom:

<https://us02web.zoom.us/j/85091506796?pwd=HreCykvNc0uTuaTh4Ce1rXdqnrX0qe.1>

Meeting ID: 850 9150 6796

Passcode: 014126

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. **ACCOUNTING MANAGER UPDATE**
Nina Crist, Accounting Manager
3. **AUDIT UPDATE**
Nina Crist, Accounting Manager
4. **FY 2025/26 FIRST QUARTER FINANCIAL REVIEW**
Nina Crist, Accounting Manager
5. **ADJOURNMENT** (11:00 A.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.



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Finance Department
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Fiscal Year 2025/26 First Quarter Budget Report

Department	Category	FY 25/26 Adopted Budget	FY 25/26 Actuals	Over / (Under)	Percent
General Fund	Revenue				
	Property Taxes	273,500	3,242	(270,258)	1.2%
	Revenue from Collections	1,963,500	691,900	(1,271,600)	35.2%
	Revenue from Other Agencies	174,600	84,204	(90,396)	48.2%
	Uses of Money & Property	100,000	31,676	(68,324)	31.7%
	Charges for Services	45,000	13,202	(31,798)	29.3%
	Other Revenue	5,000	7,431	2,431	148.6%
	Transfer from Water Utility Fund	214,020	214,020	0	100.0%
	Transfer from Building Fund	25,040	25,040	0	100.0%
	Transfer from City Hall Fund	47,725	47,725	0	100.0%
	Total Revenue	2,848,385	1,118,439		39.3%
Administration	Expenditures				
	Personnel Services	832,500	175,525	(656,975)	21.1%
	Materials & Services	497,600	203,010	(294,590)	40.8%
	Capital Outlay	9,000	0	(9,000)	0.0%
	Total Expenditures	1,339,100	378,535		28.3%
Public Safety	Expenditures				
	Personnel Services	816,000	202,453	(613,547)	24.8%
	Materials & Services	99,250	38,464	(60,786)	38.8%
	Total Expenditures	915,250	240,917		26.3%
Municipal Court	Expenditures				
	Personnel Services	44,500	10,997	(33,503)	24.7%
	Materials & Services	6,900	1,598	(5,302)	23.2%
	Total Expenditures	51,400	12,595		24.5%



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Parks	Expenditures				
	Personnel Services	13,000	2,717	(10,283)	20.9%
	Materials & Services	16,500	5,553	(10,947)	33.7%
	Total Expenditures	29,500	8,270		28.0%
Non Departmental	Expenditures				
	Materials & Services	101,730	5,120	(96,610)	5.0%
	Debt Service	450,340	77,666	(372,674)	17.2%
	Total Expenditures	552,070	82,786		15.0%
Water Utility	Revenue				
	Charges for Services	1,673,000	494,803	(1,178,197)	29.6%
	Use of Money & Property	20,000	13,393	(6,607)	67.0%
	Other Revenue	2,000	1,104		
	Grants	371,020	0	(371,020)	0.0%
	Total Revenue	2,066,020	509,300		24.7%
Water Utility	Expenditures				
	Personnel Services	643,710	148,517	(495,193)	23.1%
	Materials & Services	416,800	78,543	(338,257)	18.8%
	Capital Outlay	525,000	65,861	(459,139)	12.5%
	Debt Service	180,000	0	(180,000)	0.0%
	Transfer to General Fund	214,020	214,020	0	100.0%
	Transfer to PW Equip Reserve Fund	20,000	20,000	0	100.0%
	Total Expenditures	1,999,530	526,941		26.4%



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Well Field & Transmission Lines	Expenditures				
	Materials & Services	201,100	33,057	(168,043)	16.4%
	Total Expenditures	201,100	33,057		16.4%
SDC Fund	Revenue				
	Charges for Services	95,600	155,988	60,388	163.2%
	Use of Money & Property	47,700	25,901	(21,799)	54.3%
	Total Revenue	143,300	181,890		126.9%
SDC Fund	Expenditures				
	Materials & Services	42,000	527	(41,473)	1.3%
	Capital Outlay	869,100	27,974	(841,126)	3.2%
	Total Expenditures	911,100	28,501		3.1%
Building	Revenue				
	Revenue from Collections	194,000	93,255	(100,745)	48.1%
	Use of Money & Property	5,000	3,252	(1,748)	65.0%
	Total Revenue	199,000	96,507		48.5%
Building	Expenditures				
	Personnel Services	169,000	33,624	(135,376)	19.9%
	Materials & Services	31,000	35,431	4,431	114.3%
	Transfer to General Fund	25,040	25,040	0	100.0%
	Total Expenditures	225,040	94,095		41.8%
Transportation	Revenue				
	Revenue from Collections	93,000	23,883	(69,117)	25.7%



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Transportation	Revenue				
	Revenue from Other Agencies	45,000	8,129	(36,871)	18.1%
	Use of Money & Property	10,000	4,400	(5,600)	44.0%
	Other Revenue	500	0	(500)	0.0%
	Grant	1,984,360	0	(1,984,360)	0.0%
	Total Revenue	2,132,860	36,411		1.7%
Transportation	Expenditures				
	Personnel Services	87,000	20,021	(66,979)	23.0%
	Materials & Services	72,800	9,753	(63,047)	13.4%
	Capital Outlay	2,145,364	69,443	(2,075,921)	3.2%
	Total Expenditures	2,305,164	99,217		4.3%
Tourism	Revenue				
	Revenue from Collections	684,890	80,553	(604,337)	11.8%
	Use of Money & Property	15,000	5,762	(9,238)	38.4%
	Total Revenue	699,890	86,315		12.3%
Tourism	Expenditures				
	Personnel Services	167,500	39,027	(128,473)	23.3%
	Materials & Services	114,700	18,646	(96,054)	16.3%
	Capital Outlay	5,000	0	(5,000)	0.0%
	Debt Service	50,900	0	(50,900)	0.0%
	Total Expenditures	338,100	57,673		17.1%
Public Works Equip. Reserve	Revenue				
	Uses of Money & Property	3,500	1,541	(1,959)	44.0%
	Trasnfer from Water Utility Fund	20,000	20,000	0	100.0%



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Public Works Equip. Reserve	Revenue				
	Total Revenue	23,500	21,541		91.7%
Public Works Equip Reserve	Expenditures				
	Capital Outlay	75,000	70,556		
	Total Expenditures	75,000	70,556	0	94.1%