

BUDGET COMMITTEE WORK SESSION

Manzanita Budget Committee

October 21st, 2025



ACCOUNTING MANAGER UPDATE

- FY 26/27 Budget prep update
- Forms Builder upgrade
- Real Time payments upgrade
- AP Direct upgrade

AUDIT UPDATE

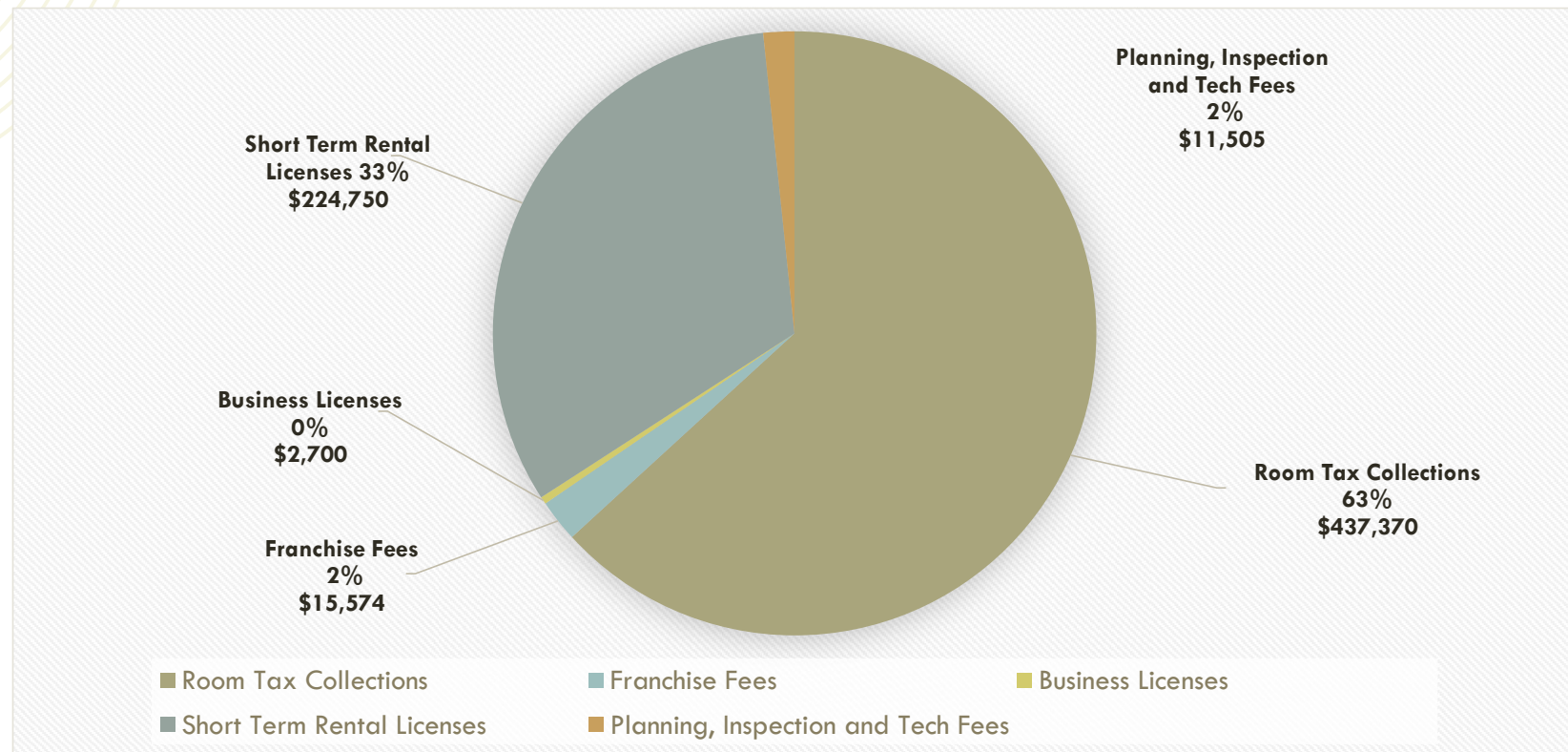
- On site audit was on August 27, 2025
- SDC Funds previously accounted for separately are now combined
- JE's to close accounts with ending fund balance
 - No correcting journal entries
 - Compliant with all public contracting law
- Audit should be completed by December 2025



FY 24/25 REVIEW

Department	FY 24/25 Adopted Budget	FY 24/25 Actuals
Revenue		
General Fund	6,206,965	6,411,744
Water Utility	2,788,130	1,933,832
Water SDC	75,000	352,346
Building	298,571	412,892
Transportation	1,783,000	573,808
Tourism	242,000	323,169
Park SDC	650	2,714
Stormwater SDC	17,140	46,342
Public Works Equip. Reserve	42,900	36,002
City Hall Expansion	4,151,852	4,077,532
Expenditures		
Administration	1,285,900	1,096,967
Public Safety	846,650	741,438
Municipal Court	49,695	43,297
Parks	29,651	18,094
Non Departmental	4,428,954	4,236,466
Water Utility	2,616,164	1,317,693
Well Field & Transmission	119,800	99,445
Water SDC	672,340	85,573
Building	316,000	263,387
Transportation	1,980,034	523,051
Tourism	316,281	275,462
Park SDC	0	0
Storm SDC	5,000	0
Public Works Equip. Reserve	20,000	8,935
City Hall Expansion	4,290,000	4,088,443

25/26 FIRST QUARTER GENERAL FUND REVENUE FROM COLLECTIONS



Total Revenue from Collections
\$691,900



FIRST QUARTER TRANSIENT LODGING TAX REVENUE FY 24/25 AND FY 25/26 COMPARISON

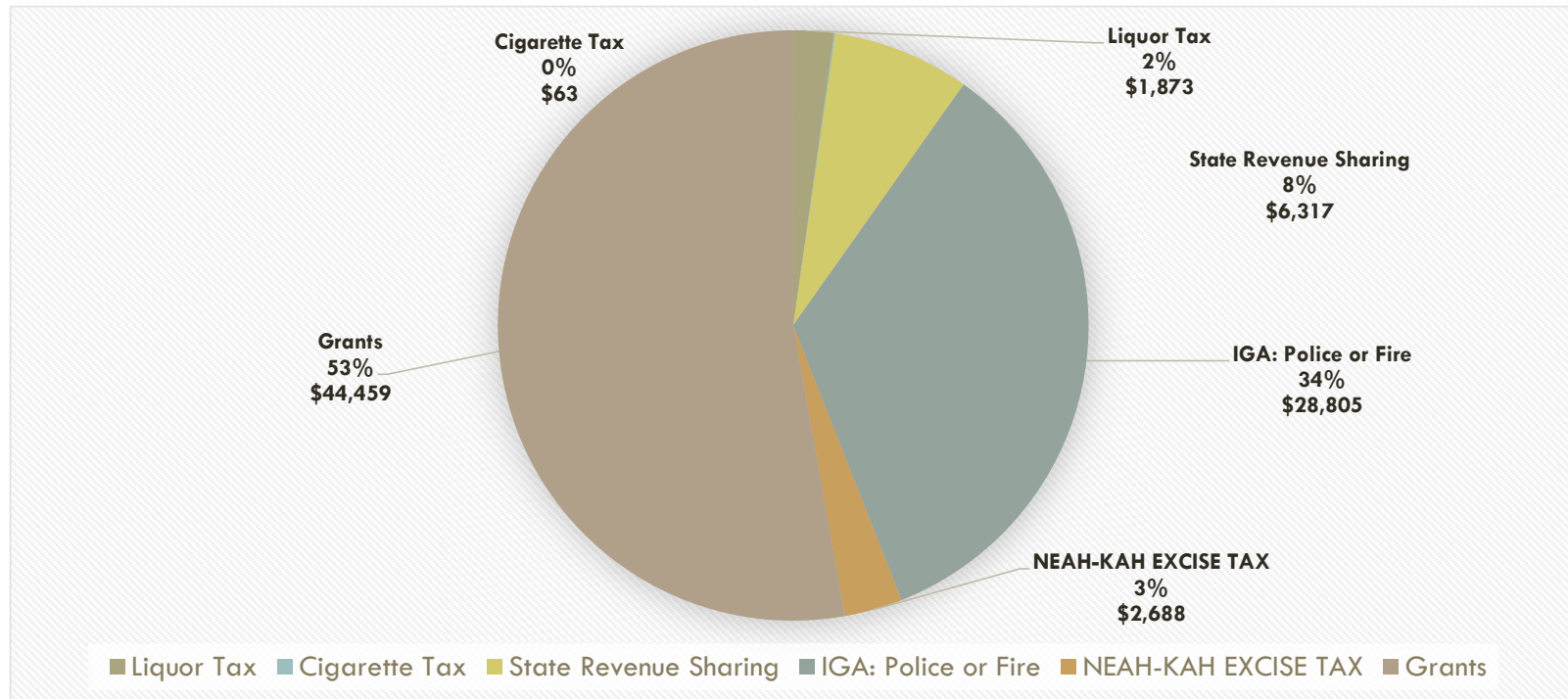
Total General Fund & TLT revenue combined is
\$517,156, up \$76,098 from FY 24/25.

FY 24/25 Transient Lodging Tax Breakdown

2Q24 (Apr, May, Jun)	441,058
3Q24 (Jul, Aug, Sept)	771,261
4Q24 (Oct, Nov, Dec)	300,146
1Q25 (Jan, Feb, Mar)	340,944
24/25	1,853,410

FY 25/26 Transient Lodging Tax Breakdown

2Q25 (Apr, May, Jun)	517,156
3Q25 (Jul, Aug, Sept)	
4Q25 (Oct, Nov, Dec)	
1Q26 (Jan, Feb, Mar)	
25/26	517,156



FY 25/26 FIRST QUARTER GENERAL FUND REVENUE FROM OTHER AGENCIES

FY 25/26 FIRST QUARTER PROFESSIONAL SERVICES

Total Professional Services
\$137,748

