CITY OF MANZANITA
655 Manzanita Ave - Manzanita, Oregon 97130
P.O. Box 129, Manzanita, OR 97130-0129
Phone (503) 812-2514 | TTY Dial 711
ci.manzanita.or.us

BUDGET COMMITTEE WORK SESSION
Manzanita City Hall
https://ci.manzanita.or.us

AGENDA
February 18, 2026
10:00 AM Pacific Time

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/82773975554?pwd=w5xWkh3KK8CO4h1bVUbaJWaeU7U26U.1

Meeting ID: 827 7397 5554
Passcode: 456813

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.)
   Joy Nord, Budget Committee Chair

2. **APPROVAL OF 2026 BUDGET CALENDAR**
   Nina Crist, Finance Director

3. **FY 2025/26 SECOND QUARTER FINANCIAL REVIEW**
   Nina Crist, Finance Director

4. **INDIRECT COST ALLOCATION RECCOMENDATION**
   Joy Nord, Budget Chair
   Kit Keating, Budget Committee Member

5. **ADJOURNMENT** (11:00 A.M.)
   Joy Nord, Budget Committee Chair

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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City of Manzanita 2026 Budget Calendar

Wed., Feb 18	Quarterly Budget Committee Work Session; recommendation of Indirect Cost Allocation (10:00 AM)
Wed., Mar 4	City Council Regular Session; appointment of two budget committee members (6:00 PM)
Tues., Apr 28	**First Budget Committee Meeting to receive the proposed budget (2:00 PM)**
Wed., Apr 29	**Second Budget Committee Meeting (2:00 PM)**
Tues., May 5	**Third Budget Committee Meeting and Public Hearing (including proposed uses of State Revenue Sharing) (6:00 PM)**
Wed., May 27	**Special City Council Meeting with Public Hearing on budget (6:00 PM)**
Tues., Jul 21	Quarterly Budget Committee Work Session (10:00 AM)
Tues., Oct 20	Quarterly Budget Committee Work Session (10:00 AM)

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Fiscal Year 2025/26 Second Quarter Budget Report

Department	Category	FY 25/26 Adopted Budget	FY 25/26 Actuals	Over / (Under)	Percent
General Fund	***Revenue***				
	Property Taxes	273,500	261,226	(12,274)	95.5%
	Revenue from Collections	1,963,500	1,453,203	(510,297)	74.0%
	Revenue from Other Agencies	174,600	92,628	(81,972)	53.1%
	Uses of Money & Property	100,000	98,273	(1,727)	98.3%
	Charges for Services	45,000	29,547	(15,453)	65.7%
	Other Revenue	5,000	9,695	4,695	193.9%
	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**	**2,231,357**		**78.3%**
Administration	***Expenditures***				
	Personnel Services	832,500	336,958	(495,542)	40.5%
	Materials & Services	497,600	305,766	(191,834)	61.4%
	Capital Outlay	9,000	0	(9,000)	0.0%
	Total Expenditures	**1,339,100**	**642,724**		**48.0%**
Public Safety	***Expenditures***				
	Personnel Services	816,000	374,966	(441,034)	46.0%
	Materials & Services	99,250	50,887	(48,363)	51.3%
	Total Expenditures	**915,250**	**425,852**		**46.5%**
Municipal Court	***Expenditures***				
	Personnel Services	44,500	20,536	(23,964)	46.1%
	Materials & Services	6,900	2,844	(4,056)	41.2%
	Total Expenditures	**51,400**	**23,380**		**45.5%**

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Department	Category	FY 25/26 Adopted Budget	FY 25/26 Actuals	Over / (Under)	Percent
Parks	***Expenditures***				
	Personnel Services	13,000	5,056	(7,944)	38.9%
	Materials & Services	16,500	6,771	(9,729)	41.0%
	Total Expenditures	**29,500**	**11,827**		**40.1%**
Non Departmental	***Expenditures***				
	Materials & Services	101,730	11,169	(90,561)	11.0%
	Debt Service	450,340	77,666	(372,674)	17.2%
	Total Expenditures	**552,070**	**88,835**		**16.1%**
Water Utility	***Revenue***				
	Charges for Services	1,673,000	924,552	(748,448)	55.3%
	Use of Money & Property	20,000	41,954	21,954	209.8%
	Other Revenue	2,000	3,265		
	Grants	371,020	19,727	(351,293)	5.3%
	Total Revenue	**2,066,020**	**989,498**		**47.9%**
Water Utility	***Expenditures***				
	Personnel Services	643,710	278,539	(365,171)	43.3%
	Materials & Services	416,800	142,583	(274,217)	34.2%
	Capital Outlay	525,000	148,875	(376,125)	28.4%
	Debt Service	180,000	128,628	(51,372)	71.5%
	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**	**932,646**		**46.6%**
Well Field & Transmission Lines	***Expenditures***				

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Department	Category	FY 25/26 Adopted Budget	FY 25/26 Actuals	Over / (Under)	Percent
Well Field & Transmission Lines	***Expenditures***				
	Materials & Services	201,100	63,990	(137,110)	31.8%
	Total Expenditures	**201,100**	**63,990**		**31.8%**
SDC Fund	***Revenue***				
	Charges for Services	95,600	164,874	69,274	172.5%
	Use of Money & Property	47,700	77,149	29,449	161.7%
	Total Revenue	**143,300**	**242,023**		**168.9%**
SDC Fund	***Expenditures***				
	Materials & Services	42,000	0	(42,000)	0.0%
	Capital Outlay	869,100	115,216	(753,884)	13.3%
	Total Expenditures	**911,100**	**115,216**		**12.6%**
Building	***Revenue***				
	Revenue from Collections	194,000	144,918	(49,082)	74.7%
	Use of Money & Property	5,000	9,721	4,721	194.4%
	Total Revenue	**199,000**	**154,639**		**77.7%**
Building	***Expenditures***				
	Personnel Services	169,000	64,820	(104,180)	38.4%
	Materials & Services	31,000	45,614	14,614	147.1%
	Transfer to General Fund	25,040	25,040	0	100.0%
	Total Expenditures	**225,040**	**135,474**		**60.2%**
Transportation	***Revenue***				
	Revenue from Collections	93,000	56,841	(36,159)	61.1%

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Transportation	***Revenue***				
	Revenue from Other Agencies	45,000	27,153	(17,847)	60.3%
	Use of Money & Property	10,000	11,663	1,663	116.6%
	Other Revenue	500	0	(500)	0.0%
	Grant	1,984,360	118,776	(1,865,584)	6.0%
	Total Revenue	**2,132,860**	**214,432**		**10.1%**
Transportation	***Expenditures***				
	Personnel Services	87,000	36,263	(50,737)	41.7%
	Materials & Services	72,800	19,495	(53,305)	26.8%
	Capital Outlay	2,145,364	284,021	(1,861,343)	13.2%
	Total Expenditures	**2,305,164**	**339,779**		**14.7%**
Tourism	***Revenue***				
	Revenue from Collections	684,890	206,447	(478,443)	30.1%
	Use of Money & Property	15,000	17,316	2,316	115.4%
	Other Revenue	0	1,000	1,000	
	Total Revenue	**699,890**	**223,763**		**32.0%**
Tourism	***Expenditures***				
	Personnel Services	167,500	73,306	(94,194)	43.8%
	Materials & Services	114,700	61,042	(53,658)	53.2%
	Capital Outlay	5,000	0	(5,000)	0.0%
	Debt Service	50,900	25,434	(25,466)	50.0%
	Total Expenditures	**338,100**	**159,782**		**47.3%**
Public Works Equip. Reserve	***Revenue***				

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Public Works Equip. Reserve	***Revenue***				
	Uses of Money & Property	3,500	3,052	(448)	87.2%
	Trasnfer from Water Utility Fund	20,000	20,000	0	100.0%
	Other Revenue	0	118	118	
	Total Revenue	**23,500**	**23,170**		**98.6%**
Public Works Equip Reserve	***Expenditures***				
	Capital Outlay	75,000	70,556		94.1%
	Total Expenditures	**75,000**	**70,556**	**0**	**94.1%**