



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

April 14, 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/85315315074?pwd=XcJlaavnCbsuMj39dLjJiEfq42aan.1>

Meeting ID: 853 1531 5074

Passcode: 276408

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. FY 2025/26 THIRD QUARTER FINANCIAL REVIEW**
Nina Crist, Finance Director
- 3. FY 2025/26 SUPPLEMENTAL BUDGET**
Nina Crist, Finance Director
- 4. SALARY SURVEY REVIEW**
Nina Crist, Finance Director
Leila Aman, City Manager
- 5. REVIEW OF IMMATERIAL BUDGET ADJUSTMENTS**
Nina Crist, Finance Director
Leila Aman, City Manager
- 6. 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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Finance Department
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Fiscal Year 2025/26 Third Quarter Budget Report

Department	Category	FY 25/26 Adopted Budget	FY 25/26 Actuals	Over / (Under)	Percent
General Fund	Revenue				
	Property Taxes	273,500	281,085	7,585	102.8%
	Revenue from Collections	1,963,500	1,800,533	(162,967)	91.7%
	Revenue from Other Agencies	174,600	128,400	(46,200)	73.5%
	Uses of Money & Property	100,000	147,349	47,349	147.3%
	Charges for Services	45,000	38,905	(6,095)	86.5%
	Other Revenue	5,000	19,473	14,473	389.5%
	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	2,702,530		94.9%
Administration	Expenditures				
	Personnel Services	832,500	534,161	(298,339)	64.2%
	Materials & Services	497,600	538,459	40,859	108.2%
	Capital Outlay	9,000	0	(9,000)	0.0%
	Total Expenditures	1,339,100	1,072,620		80.1%
Public Safety	Expenditures				
	Personnel Services	816,000	578,591	(237,409)	70.9%
	Materials & Services	99,250	64,130	(35,120)	64.6%
	Total Expenditures	915,250	642,720		70.2%
Municipal Court	Expenditures				
	Personnel Services	44,500	31,841	(12,659)	71.6%
	Materials & Services	6,900	4,414	(2,486)	64.0%
	Total Expenditures	51,400	36,255		70.5%



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Department	Category	FY 25/26 Adopted Budget	FY 25/26 Actuals	Over / (Under)	Percent
Parks	Expenditures				
	Personnel Services	13,000	7,516	(5,484)	57.8%
	Materials & Services	16,500	8,460	(8,040)	51.3%
	Total Expenditures	29,500	15,976		54.2%
Non Departmental	Expenditures				
	Materials & Services	101,730	11,311	(90,419)	11.1%
	Debt Service	450,340	155,332	(295,008)	34.5%
	Total Expenditures	552,070	166,643		30.2%
Water Utility	Revenue				
	Charges for Services	1,673,000	1,310,973	(362,027)	78.4%
	Use of Money & Property	20,000	60,013	40,013	300.1%
	Other Revenue	2,000	4,367	2,367	218.4%
	Grants	371,020	146,893	(224,127)	39.6%
	Total Revenue	2,066,020	1,522,245		73.7%
Water Utility	Expenditures				
	Personnel Services	643,710	417,562	(226,148)	64.9%
	Materials & Services	416,800	193,431	(223,369)	46.4%
	Capital Outlay	525,000	272,592	(252,408)	51.9%
	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	1,246,233		62.3%



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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	81,244	(119,856)	40.4%
	Total Expenditures	201,100	81,244		40.4%
SDC Fund	Revenue				
	Water SDC Charges for Services	80,000	231,484		
	Storm SDC Charges for Services	600	15,435		
	Park SDC Charges for Services	15,000	573		
	Charges for Services	95,600	247,492	151,892	258.9%
	Water SDC Uses of Money & Property	47,000	105,552		
	Storm SDC Uses of Money & Property	500	3,390		
	Park SDC Uses of Money & Property	200	1,269		
	Use of Money & Property	47,700	110,212	62,512	231.1%
	Total Revenue	143,300	357,704		249.6%
SDC Fund	Expenditures				
	Water SDC Materials & Services	42,000	523	(41,477)	1.2%
	Water SDC Capital Outlay	787,920	323,361		
	Storm SDC Capital Outlay	81,180	36,089		
	Capital Outlay	869,100	359,450	(509,650)	41.4%
	Total Expenditures	911,100	359,972		39.5%
Building	Revenue				
	Revenue from Collections	261,000	233,411	(27,589)	89.4%
	Use of Money & Property	5,000	14,223	9,223	284.5%



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Building	Revenue				
	Total Revenue	266,000	247,634		93.1%
Building	Expenditures				
	Personnel Services	169,000	103,584	(65,416)	61.3%
	Materials & Services	98,000	75,732	(22,268)	77.3%
	Transfer to General Fund	25,040	25,040	0	100.0%
	Total Expenditures	292,040	204,355		70.0%
Transportation	Revenue				
	Revenue from Collections	93,000	80,313	(12,687)	86.4%
	Revenue from Other Agencies	45,000	51,908	6,908	115.4%
	Use of Money & Property	10,000	15,303	5,303	153.0%
	Other Revenue	500	0	(500)	0.0%
	Grant	1,984,360	884,426	(1,099,934)	44.6%
	Total Revenue	2,132,860	1,031,950		48.4%
Transportation	Expenditures				
	Personnel Services	87,000	51,903	(35,097)	59.7%
	Materials & Services	72,800	30,284	(42,516)	41.6%
	Capital Outlay	2,145,364	888,198	(1,257,166)	41.4%
	Total Expenditures	2,305,164	970,385		42.1%
Tourism	Revenue				
	Revenue from Collections	285,000	253,619	(31,381)	89.0%
	Use of Money & Property	15,000	25,172	10,172	167.8%



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Tourism	Revenue				
	Other Revenue	0	1,000	1,000	
	Total Revenue	300,000	279,791		93.3%
Tourism	Expenditures				
	Personnel Services	167,500	115,363	(52,137)	68.9%
	Materials & Services	114,700	87,344	(27,356)	76.2%
	Capital Outlay	5,000	0	(5,000)	0.0%
	Debt Service	50,900	25,434	(25,466)	50.0%
	Total Expenditures	338,100	228,142		67.5%
Public Works Equip. Reserve	Revenue				
	Uses of Money & Property	3,500	4,678	1,178	133.7%
	Surplus Property/Equipment	-	4,615	4,615	
	Other Revenue	-	118	118	
	Trasfer from Water Utility Fund	20,000	20,000	0	100.0%
	Total Revenue	23,500	29,411		125.2%
Public Works Equip Reserve	Expenditures				
	Capital Outlay	75,000	74,933		99.9%
	Total Expenditures	75,000	74,933	0	99.9%