



city of cannon beach
adopted budget fiscal
year 2021-2022



CITY OF CANNON BEACH
FISCAL YEAR 2021 – 2022 BUDGET
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CITY OF CANNON BEACH

To the Mayor, City Councilors, and Citizen Members of the Budget Committee:

Staff is pleased to present the Proposed Budget for FY 21-22. Oregon Budget Law (ORS 294.39) requires a Budget Message to be prepared by the Budget Officer and delivered at the first meeting of the Budget Committee. The purpose of the Budget Message is to describe financial policies and assumptions for the coming fiscal (budget) year and explain any major changes in financial policy or the level of resources/revenues and requirements/expenditures from the preceding fiscal year. As required by law, the budget is balanced and proposes a spending plan for the coming year, based upon projected resources and operational needs.

Financially, the City has done well so far through the pandemic, due in part to the flexible “home base” realities of many visitors. Employees have adapted to working away from the office and students have converted to distance learning. When given the opportunity to work from anywhere, many have chosen the beach. It appears that the City will experience its third record-breaking quarter in terms of room-nights in Cannon Beach.

Due to pandemic-related restrictions on food and retail establishments, the benefits of people temporarily relocating to the Coast did not reach across all businesses equally.

Overall, the combination of an extremely conservative FY 20-21 Budget and record Tourism Lodging Tax (TLT) revenues has put the City in a very strong position going into FY 21-22.

Over the last 12 months, the staff has been working to put the City in the position of being able to tackle major capital projects, taking advantage of the extremely favorable financing environment to address aging infrastructure and facilities. Project types include:

- Water supply resiliency: The main emphasis of this project is to replace the fragile and aged asbestos/concrete water lines and system components that come from the springs down to the City’s water distribution system. The current condition of these parts of the water supply system are such that they are unlikely to survive a small to medium level seismic event. If any component of this part of the system fails, no one has water.
- Increasing the reliability of wastewater system components (especially lift stations): The wastewater system moves sewage collected in the City to the Wastewater Treatment Plant. Even if a major system component fails, sewage never stops moving, so system reliability is critical in terms of environmental protection, human health, and quality of life.
- A resilient City Hall/Police Station located out of the tsunami zone: The current City Hall and Police Station building is 70 years old and started its life as a lumber yard. The facility, with all its critical systems and necessary equipment, is not expected to

withstand a small to medium seismic event. It is in a zone that could be inundated by a medium tsunami. Conditions in the police department are potentially a concern to the health of our employees.

- A revitalization of the Cannon Beach Elementary (CBE) School property: The city acquired the property on July 1, 2020. The long-term plan is to create a facility that will be enjoyed by residents and visitors.

Funding options for these projects being pursued include:

- The American Rescue Plan (ARP): The City has applied for over \$30 million in infrastructure and resiliency projects.
- Low interest loans for water projects from Business Oregon (some include principal forgiveness of up to \$500,000).
- Low interest loans for wastewater projects from the Oregon Department of Environmental Quality.
- Infrastructure project financing opportunities currently being discussed in Congress.

Potential sources of funding debt service under consideration:

- Utility rates
- Property taxes
- Increased TLT collections
- Food and beverage tax

This budget also considers that we are moving forward with several projects that, because of phasing requirements or the need to immediately start the design process, could require short-term loans from the General Fund or from TLT sources. These funds can be repaid as part of the project financing when the loan funds are received.

Recently, the City was approached by the Cannon Beach Rural Fire Protection District (CB RFPD) to find an ongoing revenue source for fire district operations. That discussion has expanded, with City staff working to determine if that same funding source could assist with debt service for the City Hall/Police Station project. We are still early in those discussions, and potential impacts of that effort are not included in this budget document.

Council Budget Priorities

The preparation of this Proposed Budget was guided by several principles identified by Council in previous Budget processes:

- Is the priority identified in the strategic plan for funding in this fiscal year?
- Is the priority one which is appropriate to the City's role as a governing agency?
- Does the priority lead to a future that will best serve the community in terms of ensuring that Cannon Beach continues to be an attractive, healthy, safe, and livable place for all?
- Does the priority take into consideration expressed citizen interests and needs?

FY 2021-2022 Budget

This Budget:

- Includes a \$700,000 transfer to General Fund Reserve and has an Ending Fund Balance of \$2,013,820.
- Does not require General Fund transfers to the Water Fund and Water Reserve Fund.
- Does not require a General Fund transfer to Wastewater Fund and Wastewater Reserve Fund.
- Reflects an amount of \$400,799 in County TRT collections (to be held in a separate fund) based on the return of the tourism portion of the County TRT related to the operations of the jail.
- Changes the funding of Utility Capital Projects from a "Pay as You Go" strategy to utilizing long term financing. This will allow the City to initiate more Utility System improvements at a significantly lower cost to current customers.
- Consultant/Profession fees total \$115,000 and includes an increase in legal fees in Community Development to address challenges resulting from having fewer readily buildable lots in the City.

Assumptions

Revenues

The following are the City's revenue projections for 2021-2022:

- Property tax revenues will increase in line with the statutory assessment value increases or 3.0%.
- This budget is based on continuing the current room tax rate of 8.0%.
- This Proposed Budget anticipates that Transient Room Tax revenues will have a slight decrease of 3.7% over 2020-2021 updated projected totals of \$4,756,904.
- The following revenues are projected to increase by the amounts shown below in FY 2021-2022 due to the economic conditions and historical trends:
 - Property Taxes and State Distributions – \$50,448 or 4.24%
 - Charges for Service – \$982,536 or 13.66%
 - Transient Room Tax – \$1,388,679 or 38.19%

Expenditures

The following are the City’s expenditure considerations for 2021-22:

- Salaries and wages will be adjusted according to the employees’ respective collective bargaining agreements. Merit and step increases will be applied as prescribed by those agreements. The budgeted amount will not exceed the maximum step of the respective union pay range. Non-represented employees are budgeted to receive merit increases and a COLA.
- Allocation of staff hours has been adjusted to reflect actual time worked for specific departments and/or specific changes to work schedules.
- The expenses for Community Programs are smaller than the previous fiscal year because of the addition of a new fund to account for the last 1% transient room tax increase. Exactly 70% of that amount will get posted directly to the new fund titled “Transient Room Tax Fund”.

Key Issues or Trends

Approximately \$7,486,473 or 23.3% of budgeted resources will be derived from city-wide ending fund balance carryovers. Transient lodging taxes are estimated to account for approximately \$5,025,515 or 15.6%, Charges for Service account for \$8,174,964 or 25.4%, and Transfers-in account for \$5,939,024 or 18.5% of total resources.

City-wide personnel services expenditures reflected in the proposed budget are increasing by approximately 8.33% when compared to the previous year’s budget.

Budget Increase over FY 2020-21

The city-wide Budget requirements show an increase \$10,806,186 or 53.6%. Over 66% of this increase is driven by the considerations listed below. Details on each are available elsewhere in this budget document.

- **Personnel Services:** An increase of 8.33% or \$414,102 attributable to increases in PERS, COLA/step increases, and the addition of 1 FTE in the Community Development Department.
- **Materials and Services:** An increase of 7.53% or \$642,840.
- **Capital Outlay:** A net increase in overall amounts from prior year budget of 661.03% or \$6,087,487.
 - General Fund:
 - Police Department improvements of \$100,000
 - Vehicles & equipment of \$119,000
 - Beach access of \$65,000
 - Emergency Management of \$87,000
 - Public art of \$25,000
 - Clatsop County TRT Fund:
 - Roof on CBE of \$750,000
 - Building Official Fund:
 - A vehicle of \$36,000
 - RV Park:
 - A cart of \$10,000
 - Future pavement of \$365,922
 - Utility Funds:
 - Dump truck of \$63,000 (split across several Public Works Division Funds)
 - Pontoon boat designed for maintenance work in wastewater ponds of \$8,000
 - Warren Way intersection improvements of \$138,000
 - New Case loader of \$98,000
 - Fleet truck of \$35,000 (used by multiple divisions)
 - Reserve funds of \$26,994 (available with Council approval)
 - Water Resiliency project of \$1,777,667
 - Pump station projects of \$1,290,000
 - General Reserve

- Potential ability to fund \$2,013,820 (with Council approval).

This totals \$7,008,403.

- **Debt Service:** A net increase of \$44,467 or 6.54%.
 - Debt service on the GO Bonds for the Wastewater Ponds and the Ecola Creek Forest Reserve (ECFR) have increased by \$6,250, based on the structuring of the bond payments.
 - The water and wastewater utilities have budgeted annual debt service of \$55,907 for loans for capital and major maintenance projects. This amount will service projects for water resiliency and pump station projects.
- **Transfers:** Transfers are shown to be increasing by \$3,014,821. General fund transfers increased this year by \$1,641,304.
 - This is being driven largely by the transfers from Water Fund to the Water Reserve and from the Wastewater Fund to the Wastewater Reserve to move the proceeds of the utility system loans to an operating account. (\$1,947,667 in Water Fund and \$950,000 in Wastewater Fund for a total of \$2,897,667).
 - Without the movement of that \$2,897,667, this year's increase would be up only \$117,154 in FY21-22.
 - The transfer to the General Reserve was increased by \$700,000 this year.
- **Contingency:** We have been able to adjust several of the contingencies upward. The total increase is \$602,469. Any expenditures from Contingencies must be approved by Council.

General Fund Reserve

A General Fund transfer is included in this budget to fund the General Fund Reserve in the amount of \$700,000.

Emergency Management

The Emergency Management (EM) efforts focus on upgrades to cache sites, including power and backup generators, food and tools and improvements to the EM communications networks. Approximately \$100,000 of the expenditures are subject to successful grant applications.

Community Development

We are recommending the addition of a planner position to assist the director with day-to-day operations.

The fee for short-term rental permits last year was \$75 per year. Effective July 1, 2021 the fee increases to \$500. This increases our annual revenue in the General Fund from approximately \$16,000 to approximately \$94,500, an increase of \$78,500.

Records Management

Records management expenditures will increase staff efficiency, assist in disaster recovery and to reduce the load of paper records currently being stored in City Hall. That project has been moving forward, and we are currently working with a contract with the State of Oregon Department of Records and their document digitizing subcontractor. We are budgeting \$50,000 to continue the process in FY 21-22.

Police Station/City Hall Project

During the past 2 years, the City has been studying costs and potential locations for a new City Hall/Police Station facility. Neither a final budget nor location has been identified at this point, but we are working towards a November 2, 2021 referral date for any funding decisions by voters.

If the referral is approved, Council would need to adopt a budget amendment that would stipulate that the project would be funded through some sort of loan instrument, as well as approving the expenditure of the funds necessary to move forward with the project.

Road Fund

This year the Road Fund will require a General Fund transfer increase of \$546,560.

Additional Funding Considerations

A community with a stellar reputation like that of Cannon Beach should be cognizant of the need for investment. This is especially important since our property owners deserve to have high expectations and we are so financially reliant on a positive experience for visitors to the town. We should not assume that maintaining the status quo is the same as keeping up with the competition.

We all appreciate the hard work, insight and guidance provided by the Budget Committee. Staff looks forward to working with you on developing a budget that will enhance and strengthen the Cannon Beach community for years to come.

Thanks, and be well.

A handwritten signature in blue ink that reads "BRUCE ST. DENIS". The letters are in all caps and have a casual, slightly cursive style.

City Manager/Budget Officer

City of Cannon Beach
Budget
2021-2022

Committee Members

Mike Benefield

Phyllis Bernt

Alicia Blalock

Sharon Clyde

Darryl Komesu

Nancy McCarthy

Brandon Ogilvie

Robin Risley

Sam Steidel

Paul Vindigni

Staff

Bruce St. Denis, City Manager

Laurie Sawrey, Finance Director

Marni Johnston, Assistant Finance Director

Wanna Ryon, Accounting Administrative Assistant

Nissa McCarthy, Accounting Specialist

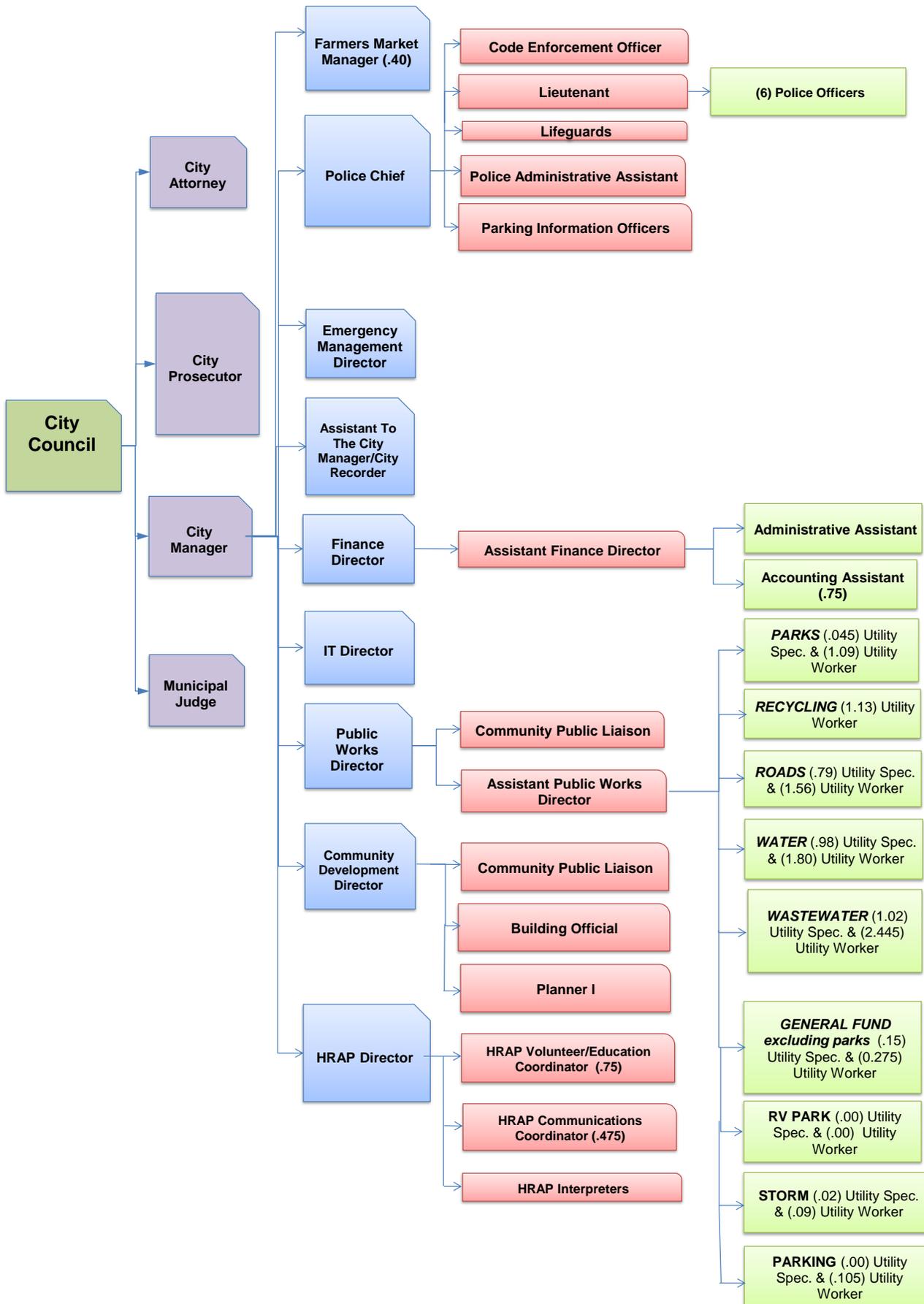
CITY OF CANNON BEACH
BUDGET CALENDAR
FISCAL YEAR 2021 – 2022

<u>DATE</u>	<u>ACTION</u>
January 1, 2021	Department Heads begin forecasting and projecting proposed budget requirements for submission to Finance Director.
January 22, 2021	Department Heads submit changes to personnel requirements (only if approved by City Manager in advance), overtime requirements, and hours for seasonal and summer workers. Send this via a memo or email to Finance Director.
February 15, 2021	Executive, IT, and PW Administrative Services Budget Backup spreadsheets due to Finance Director.
March 10, 2021 (Wednesday)	Preliminary Meeting with Budget Committee to discuss general budget topics, 1:00 p.m. Note: additional preliminary meetings may be scheduled prior to April 28, 2021.
March 25, 2021	Finance Department to distribute personnel services costs and administrative services costs to Department Heads.
March 25, 2021	Finance Department to distribute revenue/resource estimates, and debt service requirements to Department Heads.
April 1, 2021	Department Heads complete Fiscal Year 2021/2022 budget requests in the form of the Budget Backup Spreadsheets and submit to Finance Director.
April 13, 2021 through April 20, 2021	Budget Officer and Finance Director meet with Department Heads and review budget requests.
April 21, 2021 through April 28, 2021	Budget Officer prepares proposed budget and budget message.
April 24, 2021	Publish first notice of May 5, 2021 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 – 30 days before meeting) in newspaper and on city website.

CITY OF CANNON BEACH
BUDGET CALENDAR
 FISCAL YEAR 2021 – 2022

<u>DATE</u>	<u>ACTION</u>
April 28, 2021 (Wednesday)	Proposed budget complete. Distribute to Budget Committee.
May 5, 2021 (Wednesday)	Budget Committee meeting (City Council Chambers, 1:00 p.m.) Receive Proposed Fiscal Year 2021/2022 City of Cannon Beach Budget Message, citizen input (ask questions and comment) and hold public hearing regarding possible uses of State Revenue Sharing funds. Budget Committee approves tax rates and amounts of property taxes to be imposed.
May 12, 2021 (Wednesday)	Budget Committee meeting, 1:00 p.m.
May 19, 2021 (Wednesday)	Budget Committee meeting, 1:00 p.m. (if needed)
May 24, 2021	Budget Officer to submit Notice of Budget Hearing (LB-1) and State Revenue Hearing Public Notice to newspaper of record for publishing. Hearings scheduled for June 8, 2021.
May 27, 2021 (Thursday)	Publish LB-1 and State Revenue Public Hearing notice in advance of City Council public hearing (5 days in advance; 5 - 25 required).
June 8, 2021	City Council conducts Public Hearings on Approved Fiscal Year 2021/2022 City of Cannon Beach Budget as approved by Budget Committee (City Council Chambers, 6:00 p.m.)
June 8, 2021	City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 6:00 p.m.)
June 8, 2021	City Council to adopt Fiscal Year 2021/2022 City of Cannon Beach, make appropriations by fund, impose taxes, and categorize taxes (City Council Chambers, 6:00 p.m.) (must be accomplished prior to June 30, 2021).
July 1, 2021	Budget Officer submits Fiscal Year 2021/2022 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2021). Budget Officer submits to Clatsop County Clerk a complete electronic copy of the budget (must be accomplished prior to September 30, 2021).

City of Cannon Beach Organization Chart



**City of Cannon Beach
Budgeted Full Time Equivalents (FTE)
Permanent employees only**

	Budget Year				
	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
General Fund					
Building Maintenance	0.0600	0.0600	0.0000	0.0000	0.0000
HRAP	1.7500	1.7500	3.2250	1.9333	2.2500
Farmer's Market	0.4200	0.4200	0.4250	0.4100	0.4100
Municipal Court	0.3000	0.3000	0.2250	0.2200	0.2200
Total Executive	<u>2.5300</u>	<u>2.5300</u>	<u>3.8750</u>	<u>2.5633</u>	<u>2.8800</u>
Total Community Development	<u>1.8650</u>	<u>1.7500</u>	<u>1.7500</u>	<u>1.7500</u>	<u>2.7500</u>
Ecola Creek Forest Reserve	0.0400	0.0400	0.0300	0.0300	0.0300
Parks	1.3000	1.3000	1.1400	1.1450	1.1450
Parking	0.1900	0.1900	0.1050	0.1050	0.1050
Total Public Works	<u>1.5300</u>	<u>1.5300</u>	<u>1.2750</u>	<u>1.2800</u>	<u>1.2800</u>
Police	9.5500	10.5500	10.6200	10.6200	10.6200
Lifesaving	0.3100	0.3100	0.3300	0.3300	0.3300
Total Public Safety	<u>9.8600</u>	<u>10.8600</u>	<u>10.9500</u>	<u>10.9500</u>	<u>10.9500</u>
Total Emergency Management	<u>0.5550</u>	<u>1.1800</u>	<u>1.4800</u>	<u>1.5467</u>	<u>1.2300</u>
Total General Fund	16.3400	17.8500	19.3300	18.0900	19.0900
Special Revenue Funds					
Building Official Fund	1.1225	1.2500	1.2500	1.2500	1.2500
Road Fund	1.9600	1.9600	2.3400	2.3500	2.3500
Total Special Revenue Fund	<u>3.0825</u>	<u>3.2100</u>	<u>3.5900</u>	<u>3.6000</u>	<u>3.6000</u>
Enterprise Funds					
Water Fund	2.8500	2.8500	2.7800	2.7800	2.7800
Wastewater Fund	3.0500	3.0500	3.4650	3.4650	3.4650
Storm Drain Fund	0.6900	0.6900	0.1100	0.1100	0.1100
Recycling Fund	1.2800	1.2800	1.1300	1.1300	1.1300
RV Park Fund	0.0200	0.0200	0.0000	0.0000	0.0000
Total Enterprise Fund	<u>7.8900</u>	<u>7.8900</u>	<u>7.4850</u>	<u>7.4850</u>	<u>7.4850</u>
Internal Service Funds					
Administration	2.0000	2.0000	2.0000	2.0000	2.0000
Finance	3.7000	3.7000	3.5250	3.5300	3.5300
IT	0.8000	1.0000	1.0000	1.0000	1.0000
Central Services	0.0000	0.0000	0.0000	0.0000	0.0000
Public Works	2.6375	3.0000	3.1700	3.1700	3.1700
Total Internal Service Fund	<u>9.1375</u>	<u>9.7000</u>	<u>9.6950</u>	<u>9.7000</u>	<u>9.7000</u>
Total All Funds	<u>36.4500</u>	<u>38.6500</u>	<u>40.1000</u>	<u>38.8750</u>	<u>39.8750</u>
 Add: Planner I					1.0000
 Change from prior year				<u>-</u>	<u>1.0000</u>

City of Cannon Beach
Staffing
2021-2022

<i>CLASSIFICATION</i>	<i>FTE</i>	<i>BRIEF DESCRIPTION</i>
Community Public Liaison	2.000	Performs a full range of administrative/secretarial and support services for department heads. Coordinates administrative activities of the department or functional area assigned. Administers municipal website and social media.
Administrative Assistant	3.000	Performs a full range of routine to complex administrative, secretarial and support services for the city managers. Coordinates the administrative activities of the department or functional area assigned.
Administrative Specialist	0.750	Performs a variety and wide range of routine clerical and administrative support tasks and activities.
City Building Official	1.000	Provides overall management and administration for ensuring compliance with the City's building codes and State adopted building codes, as applicable.
City Manager	1.000	Provides overall management of the City and its operations.
Assistant to the City Manager, City Recorder	1.000	Performs a wide range of tasks regarding record keeping and procedures of the city. Administers special projects assigned by the City Manager, manages department heads in City Manager's absence.
Community Development Director	1.000	Manages overall planning, implementation and coordination of community development programs and projects and the application of and compliance with City and State land use policies and regulations.
Planner I	1.000	Assists Director performing complex current and long-range planning duties in accordance with the city's Development Code and Comprehensive Plan.
HRAP Director	1.000	Manages overall HRAP program, implementation and coordination of community development programs and projects and the application of and compliance with City and State land use policies and regulations.
Farmers Market Manager	0.400	Manages and coordinates Cannon Beach Farmers Market.
Finance Director	1.000	Performs and maintains the City's financial records and accounts in compliance with generally accepted governmental accounting principles, manages finance staff.
Assistant Finance Director	1.000	Assists Director in performing and maintaining the City's financial records and accounts in compliance with generally accepted governmental accounting principles, manages finance staff.
IT Director	1.000	Maintains computer networks and telephone systems
Police Chief	1.000	Oversees and manages police protection, law enforcement, crime investigation and prevention, community policing, beach safety operations, vehicle parking, maintenance of order within the City.
Police Lieutenant	1.000	Assists with the daily operational activities of the Police Department, shares on-call supervisory duties with the Chief of Police, and performs as Acting Chief of Police during the Chief's authorized absences.
Police Officers	6.000	Responsible for community policing and municipal law enforcement, including patrol, assistance, investigating accidents, issuing citations, crime investigation/prevention, arrests, and responding to calls and emergencies.
Code Enforcement Officer	1.000	Enforces rules, regulations, ordinances, codes and laws.
Emergency Management Director	1.000	Oversees and manages the emergency management program of the city.
HRAP Coordinator	1.225	Coordinates community program volunteers and assists program coordinator with school group scheduling.
Public Works Director	1.000	Manages budget, administrative compliance, supervision and performance of staff, and ensuring the City meets the Federal, State or City standards, ordinances, laws or regulations or policies required or applicable to maintain and operate the City's Public
Assistant Public Works Director	1.000	Responsible for project management, public works construction/repair and management of staff.
Utility Worker	8.500	Performs a variety of semi-skilled or skilled labor in the construction, maintenance, repair and related operational service activities in water, roads, recycling, wastewater, parks and parking.
Utility Specialist	3.000	Plans and performs a variety of skilled and specialized technical maintenance management duties in support of the safe and ongoing operation of the assigned utility system.
Total Regular Staff	39.875	

City of Cannon Beach
Summary of Resources and Requirements - All Funds

<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>		FYE 06/30/22		
Actual	Actual	Adopted Budget	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$4,971,479	\$6,220,713	\$4,023,712	Beginning Fund Balance	\$7,486,473	\$7,486,473	\$7,486,473
1,193,074	1,239,429	1,188,615	Property Taxes and Assessments	1,239,063	1,239,063	1,239,063
368,491	410,615	443,423	Property Taxes, Levied for Debt	397,691	397,691	397,691
4,628,696	4,207,543	3,825,191	Transient Room Tax	5,025,215	5,061,810	5,061,810
202,173	197,919	198,000	Franchise Fees	201,500	201,500	201,500
7,025,168	6,872,971	7,192,428	Charges for Service, Fees, Permits	8,174,964	8,174,964	8,174,964
140,326	143,980	70,000	Interest Earnings	45,038	45,038	45,038
2,127,570	1,336,677	2,924,203	Transfers In	5,939,024	5,789,024	5,789,024
91,986	84,462	64,440	Other Revenue	68,575	68,575	68,575
0	0	958,150	Loan Proceeds	2,931,667	2,931,667	2,931,667
69,990	85,994	167,950	Operating Grants and Contributions	236,450	236,450	236,450
34,028	42,602	109,000	Capital Grants and Contributions	420,189	420,189	420,189
<u>20,852,981</u>	<u>20,842,905</u>	<u>\$ 21,165,112</u>	Total Resources	<u>\$ 32,165,849</u>	<u>\$ 32,052,444</u>	<u>\$ 32,052,444</u>
			Requirement Description			
4,279,667	4,572,637	4,979,507	Personnel Services	5,384,034	5,384,034	5,384,034
6,888,030	6,716,313	8,755,237	Materials and Services	9,184,422	9,221,017	9,221,017
780,976	1,187,548	920,916	Capital Outlay	7,008,403	7,213,403	7,213,403
556,025	615,025	680,265	Debt Service	724,732	724,732	724,732
2,127,570	1,336,677	2,924,203	Transfers Out	5,939,024	5,789,024	5,789,024
		2,102,749	Contingency	2,739,793	2,600,793	2,600,793
\$14,632,268	\$14,428,200	20,362,877	Total Requirements by Category	30,980,408	30,933,003	30,933,003
6,220,713	6,414,705	802,235	Ending Fund Balance/Reserved for Future Expenditure	1,185,441	1,119,441	1,119,441
<u>\$20,852,981</u>	<u>\$20,842,905</u>	<u>\$21,165,112</u>	Total Requirements	<u>\$32,165,849</u>	<u>\$32,052,444</u>	<u>\$32,052,444</u>

City of Cannon Beach
Summary of Requirements - All Funds
Fiscal Year Beginning July 1, 2021 and ending June 30, 2022

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers Out	Contingency	Total Expenditures	Reserved for Future Expenditure	Ending Fund Balance	Total Requirements
General Fund by Department										
Executive	\$ 365,637	\$ 264,473	\$ 437,000				\$ 1,067,110		\$ 1,067,110	
Community Development	376,021	271,900					647,921		647,921	
Public Works	128,111	529,734	109,000				766,845		766,845	
Public Safety	1,641,066	231,965	63,000				1,936,031		1,936,031	
Emergency Management	201,978	153,700	87,000				442,678		442,678	
Non-Departmental		667,883			1,906,357	763,897	3,338,137		250,000	3,588,137
Total General Fund	2,712,813	2,119,655	696,000	-	1,906,357	763,897	8,198,722		250,000	8,448,722
Special Revenue Funds										
Parks System Development Charges Fund									10,000	10,000
Tourism & Arts Fund		400,799					400,799		138,337	539,136
Transient Room Tax Fund		481,250					481,250			481,250
County Transient Room Tax Fund		256,799	900,000	34,000			1,190,799			1,190,799
Building Official Fund	174,693	66,854	36,000			55,509	333,056		120,644	453,700
Affordable Housing Fund		80,500				16,100	96,600		174,400	271,000
Roads Fund	262,719	619,087	299,000			236,561	1,417,367		10,000	1,417,367
Roads System Development Charges Fund									10,000	10,000
Total Special Revenue Funds	437,412	1,905,289	1,235,000	34,000	-	308,170	3,919,871		453,381	4,373,252
Debt Service Funds										
Debt Service Fund			634,825				634,825		20,000	654,825
Total Debt Service Funds			634,825				634,825		20,000	654,825
Reserve Funds										
General Reserve			1,713,820				1,713,820			1,713,820
Ecola Forest Reserve			6,393				6,393			6,393
Bridge Reserve			8,592				8,592			8,592
Total Capital Projects Funds			1,728,805				1,728,805			1,728,805
Enterprise Funds										
RV Park Fund	1,466	2,092,708	10,000		500,000	420,834	3,025,008		17,483	3,042,491
RV Park Reserve			365,922				365,922			365,922
Recycling Fund	121,087	139,075			26,000		286,162			286,162
Recycling Reserve			9,825				9,825			9,825
Water Fund	330,956	798,743	7,000	27,407	2,122,667	232,821	3,519,594		190,730	3,710,324
Water Fund Reserve		370,000	1,777,667			360,000	2,507,667			2,507,667
Water System Development Charges Fund									13,000	13,000
Wastewater Fund	373,711	971,253	15,000	28,500	1,260,000	277,693	2,926,157		67,113	2,993,270
Wastewater Reserve Fund			1,290,000			150,000	1,440,000			1,440,000
Wastewater System Development Charges Fund									13,000	13,000
Storm Drain Fund	14,794	216,094	76,000		61,378		368,266		87,734	456,000
Storm Drain Reserve			2,184				2,184			2,184
Storm Drain System Development Fund									7,000	7,000
Total Enterprise Funds	842,014	4,587,873	3,553,598	55,907	3,882,667	1,528,726	14,450,785		396,060	14,846,845
Internal Service Funds										
Administrative Services Fund	1,391,795	608,200					1,999,995			1,999,995
Total Internal Service Funds	1,391,795	608,200					1,999,995			1,999,995
City of Cannon Beach All Funds	\$ 5,384,034	\$ 9,221,017	\$ 7,213,403	\$ 724,732	\$ 5,789,024	\$ 2,600,793	\$ 30,933,003	\$ -	\$ 1,119,441	\$ 32,052,444

City of Cannon Beach
Fiscal Year 7/1/2021 - 6/30/2022
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (010)	192,134	Debt Service Fund (030)	192,134
[2] General Fund (010)	746,461	Roads Fund (040)	746,461
[3] General Fund (010)	400,000	General Reserve Fund (059)	400,000
[4] General Fund (010)	29,162	Recycling Fund (022)	29,162
[5] General Fund (010)	538,600	Clatsop County TRT Fund (014)	538,600
Total General Fund	1,906,357		
[6] RV Park Fund (020)	250,000	General Fund (010)	250,000
[7] RV Park Fund (020)	250,000	RV Park Reserve Fund (050)	250,000
[8] Water Fund (024)	2,122,667	Water Reserve Fund (054)	2,122,667
[9] Wastewater Fund (026)	1,260,000	Wastewater Reserve Fund (056)	1,260,000
Grand Total Transfers Out	\$5,789,024	Grand Total Transfers In	\$5,789,024

- [1] To fund 50% of GO Bond 2012 for construction related to the Wastewater Treatment Facility.
- [2] To fund road operations and capital.
- [3] To fund the General Reserve.
- [4] To fund the Recycling Fund operations.
- [5] To fund cash flow for roof replacement at CBE and A & E for Building, to be paid back the following year as a transfer.
- [6] To supplement the General Fund from RV Park operations fund.
- [7] To fund capital projects in the RV Park Reserve from the operations fund.
- [8] To fund capital projects in the Water Reserve from the operations fund.
- [9] To fund capital projects in the Wastewater Reserve from the operations fund.

**City of Cannon Beach
Analysis of Contingency**

(funds that have a contingency amount are the only funds shown)

Budget

Fiscal Year Ending June 30, 2022

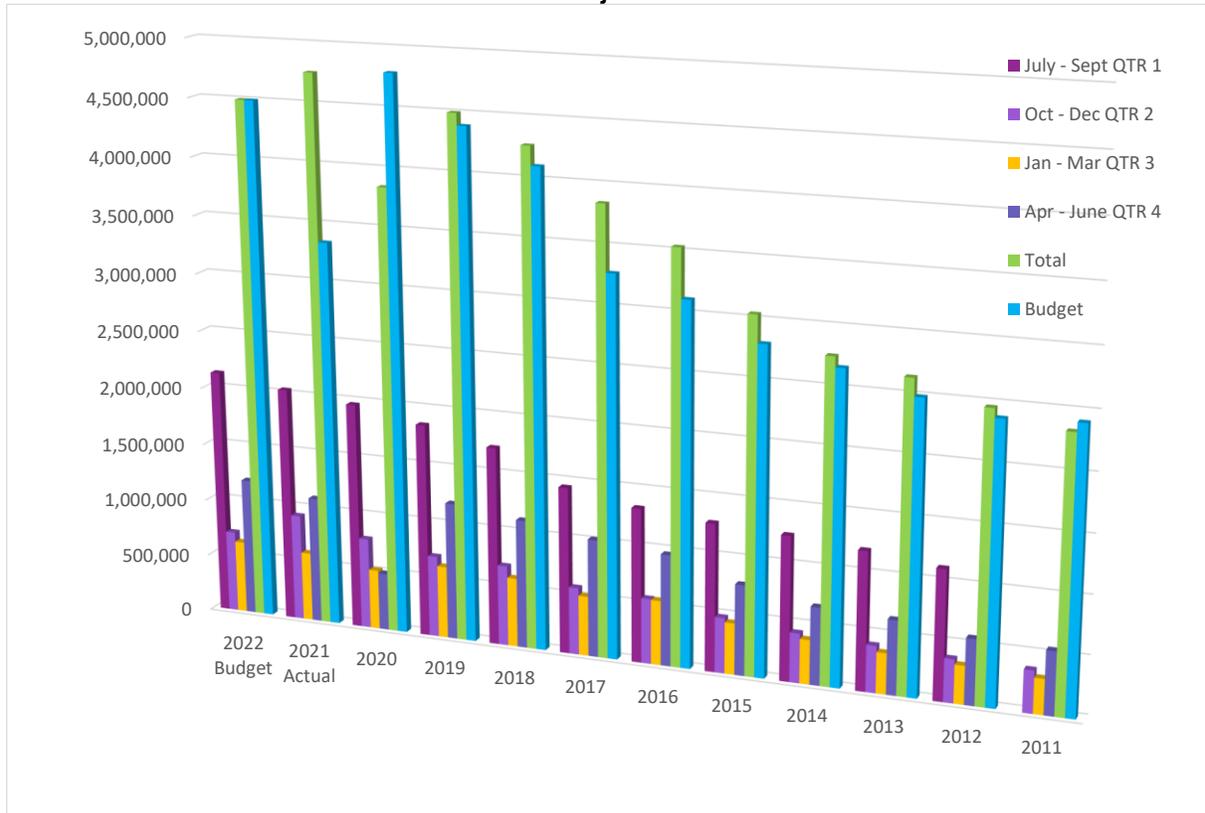
	General Fund	Building Fund	Affordable Housing Fund	RV Park Fund	Recycle Fund	Water Fund	Water Reserve Fund	Waste Water Fund	Waste Water Reserve Fund	Storm Drain Fund	Roads Fund
	010	015	015	020	022	024	054	026	056	028	040
Resources	8,448,722	453,700	271,000	3,042,491	286,162	3,710,324	2,507,667	2,993,270	1,440,000	456,000	1,417,367
Less: Expenditures	5,528,468	277,547	80,500	2,104,174	260,162	1,164,106	2,147,667	1,388,464	1,290,000	306,888	1,180,806
Less: Transfers out	1,906,357			500,000		2,122,667		1,260,000			
Less: Contingency	763,897	55,509	16,100	420,834	26,000	232,821	360,000	277,693	150,000	61,378	236,561
Ending Fund Balance	250,000	120,644	174,400	17,483	0	190,730	0	67,113	0	87,734	0

Contingency as a percentage of Expenditures	13.8%	20.0%	20.0%	20.0%	10.0%	20.0%	16.8%	20.0%	11.6%	20.0%	20.0%
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Operating Funds: Expenditures equal the total of Personnel Services, Materials and Services, Capital Outlay, and Debt Service.

Reserve Funds: Expenditures equal all categories of expenditures.

**City of Cannon Beach Transient Room Tax
Total Collections and Projected Amounts-All Funds**



Budget Estimate-All Funds

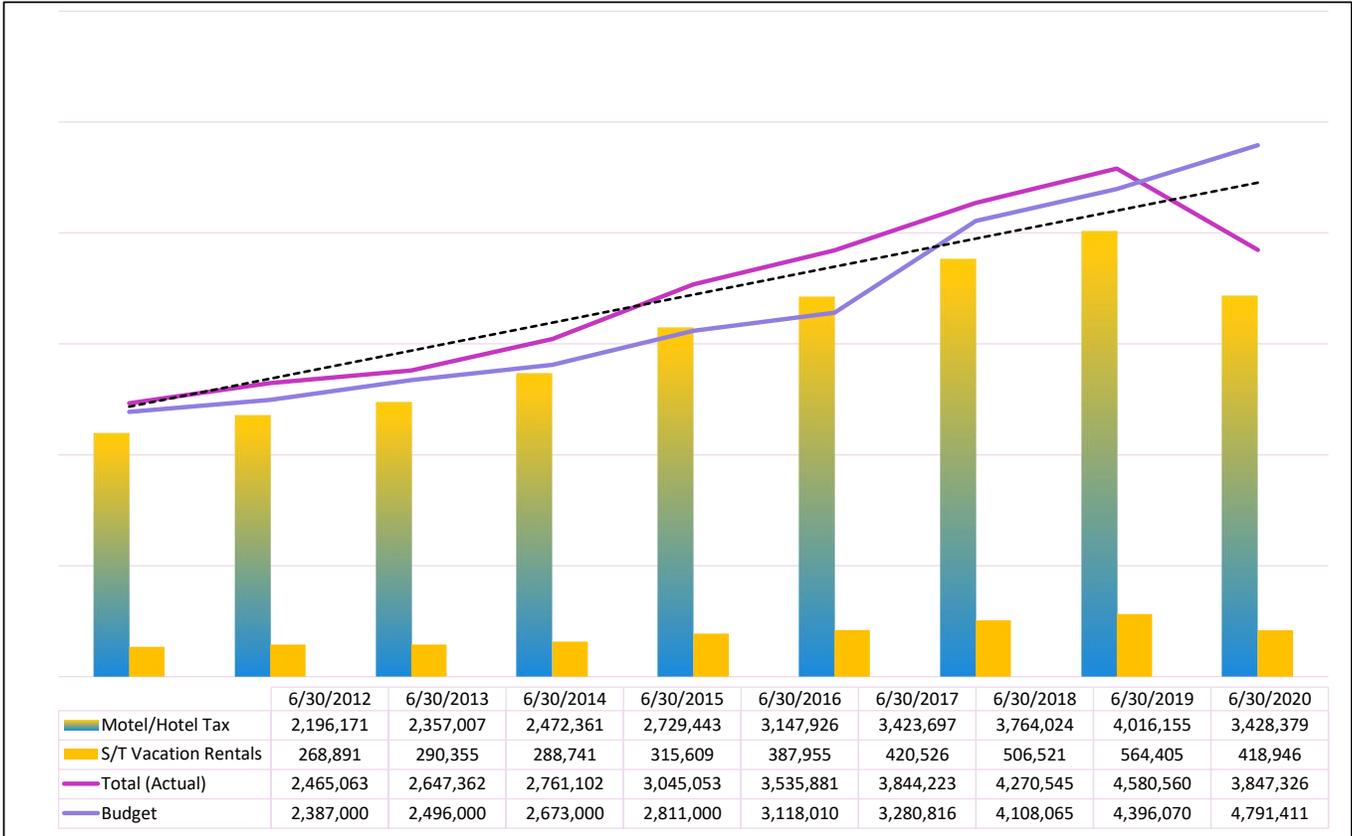
Fiscal Year End	July - Sept QTR 1	Oct - Dec QTR 2	Jan - Mar QTR 3	Apr - June QTR 4	General Fund, TAF and TRT Total	Budget	Budget to Actual Variance
2022 Budget	1,967,649	708,635	627,626	1,193,649	4,497,559	4,497,559	
2021 Actual	2,129,324	927,580	600,000	1,100,000	4,756,904	3,343,941	1,412,963
2020	2,036,317	791,189	520,682	499,137	3,847,325	4,791,744	(944,418)
2019	1,967,649	708,635	627,626	1,193,649	4,497,559	4,396,070	101,489
2018	1,853,210	698,972	600,726	1,117,638	4,270,546	4,108,065	162,481
2017	1,719,998	583,747	519,371	1,021,108	3,844,224	3,280,816	536,408
2016	1,444,920	564,953	559,931	966,077	3,535,881	3,118,010	417,871
2015	1,335,588	481,065	444,857	783,542	3,045,052	2,811,000	234,052
2014	1,279,658	427,965	383,196	670,283	2,761,102	2,673,000	88,102
2013	1,248,163	404,291	352,632	642,276	2,647,362	2,496,000	151,362
2012	1,193,952	374,198	330,621	566,291	2,465,062	2,387,000	78,062
2011	1,118,912	364,361	305,011	547,284	2,335,568	2,415,000	(79,432)

Actual percentage increase / Decrease over prior quarter

Fiscal Year End	July - Sept QTR 1	Oct - Dec QTR 2	Jan - Mar QTR 3	Apr - June QTR 4	Total	Year to Year \$ Variance
2022	-7.593%	-23.604%	4.604%	8.514%	-5.452%	(259,345)
2021	4.567%	17.239%	15.234%	120.380%	23.642%	909,576
2020	3.490%	11.650%	-17.040%	-58.184%	-14.457%	(650,234)
2019	6.175%	1.382%	4.478%	6.801%	5.316%	227,013
2018	7.745%	19.739%	15.664%	9.453%	11.090%	426,322
2017	19.0376%	3.3266%	-7.2437%	5.6963%	8.7204%	308,343
2016	8.1861%	17.4380%	25.8676%	23.2961%	16.1189%	490,829
2015	4.3707%	12.4076%	16.0912%	16.8972%	10.2839%	283,950
2014	2.5233%	5.8557%	8.6674%	4.3606%	4.2964%	113,740
2013	4.5405%	8.0420%	6.6575%	13.4180%	7.3954%	182,300
2012	6.7065%	2.6998%	8.3964%	3.4730%	5.5444%	129,464
2011	1,118,912	364,361	305,011	547,284	2,335,568	261,484

NOTE: Yellow highlighted amounts are projected.

Transient Room Tax



	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Motel/Hotel Tax	2,196,171	2,357,007	2,472,361	2,729,443	3,147,926	3,423,697	3,764,024	4,016,155	3,428,379
S/T Vacation Rentals	268,891	290,355	288,741	315,609	387,955	420,526	506,521	564,405	418,946
Total (Actual)	2,465,063	2,647,362	2,761,102	3,045,053	3,535,881	3,844,223	4,270,545	4,580,560	3,847,326
Budget	2,387,000	2,496,000	2,673,000	2,811,000	3,118,010	3,280,816	4,108,065	4,396,070	4,791,411

GENERAL FUND

Taxpayer dollars (property tax) are deposited in the General Fund, along with utility franchise fees, business license fees, transient lodging taxes, state shared revenues (from cigarette, liquor, and marijuana taxes), interest income, and miscellaneous revenues and beginning cash balances. This portion of the budget is comprised largely of **discretionary** funds. There are few restrictions on how these resources may be allocated.

General fund dollars are used to support such City services as police, parks, community development, community programs, HRAP and Farmer's Market, forest stewardship, and administrative support services.

Top 10 GF budgeted revenue streams (Fye 2022)

	Annual	% of total revenue
1 transient room tax	3,778,962	72.3%
2 property tax	703,418	13.5%
3 franchise fees	201,500	3.9%
4 planning revenues-combined	116,500	2.2%
5 state revenues (assessments)	103,739	2.0%
6 business licenses	75,000	1.4%
7 court fines	66,000	1.3%
8 land leases	45,575	0.9%
9 interest income	45,038	0.9%
10 parking lot maintenance	38,061	0.7%
total top 10	5,173,793	99.02%
total revenues, less transfers in and grants	5,225,083	

Note: Beginning fund balance is not a revenue but is a "resource". Transfers in, \$250,000 and grants, \$503,639 are not consistent recurring sources of annual income and if included would be number 3 and number 5 in the top 10, respectively.

Transient room taxes, in the form of motel and short-term rental room taxes, represent the City's largest overall revenue source and is estimated at 72.3% of the general fund revenues. The city retains 82.5% of the total transient room tax collected by the city. The other 17.5% is dedicated to tourism purposes and are accounted for in individual funds.

The total city-wide estimate is as follows:

	% increase from prior year budget	Fiscal Year Ending			
		Budgeted Amounts			
		2022	2021	2020	2019
Hotel/Motel	39.59%	3,300,266	2,364,235	3,387,863	3,163,260
Short Term Rentals	21.34%	478,696	394,516	565,327	463,500
Total General Fund	36.98%	3,778,962	2,758,751	3,953,190	3,626,760
Hotel/Motel	39.59%	350,027	250,752	359,318	335,499
Short Term Rentals	21.34%	50,772	41,843	59,959	49,156
Total Tourism and Arts Fund	36.98%	400,799	292,595	419,277	384,655
Hotel/Motel	39.59%	350,027	250,752	359,318	335,499
Short Term Rentals	21.34%	50,772	41,843	59,959	49,156
Total Transient Room Tax Fund	36.98%	400,799	292,595	419,277	384,655
Total City Transient Room Tax	36.98%	4,580,560	3,343,941	4,791,744	4,396,070
Total County TRT Fund	36.98%	400,799	292,595	419,277	-
Grand Total All Funds	36.98%	4,981,359	3,636,536	5,211,021	4,396,070
Actual Tax Collected (16% decrease from prior year actual)				3,847,326	4,580,560

Property taxes are the second largest source of revenues, at 13.5%. The city levies \$.7049 per \$1,000 of assessed property value. Assessed values are expected to increase approximately 3%. Prior taxes are those tax payments received during the fiscal year that pertain to previous years' assessed taxes. The current year estimate of these total taxes is \$703,418.

The General Fund accounts for franchise fees, which are received from Qwest, Pacific Power, Charter Communications and Northwest Natural Gas. Estimated revenue this year is \$201,500 and is 3.9% of the overall budgeted revenues.

Planning revenues are charges for the services rendered in the Community Development Department. This revenue stream moved up to number 4 this year due to an increase short-term rental permits. Those permits fees were \$75 per year and will increase on July 1, 2022 to \$500 per year. Total planning revenues are estimated at \$116,500 and is 2.2% of the overall budgeted revenues.

State shared revenues are estimated at \$103,739 and are 2.0% of the estimated revenue and the city's 5th largest revenue source. Marijuana tax collections are increasing and driving this percentage up even though new legislation has limited the state shared marijuana portion.

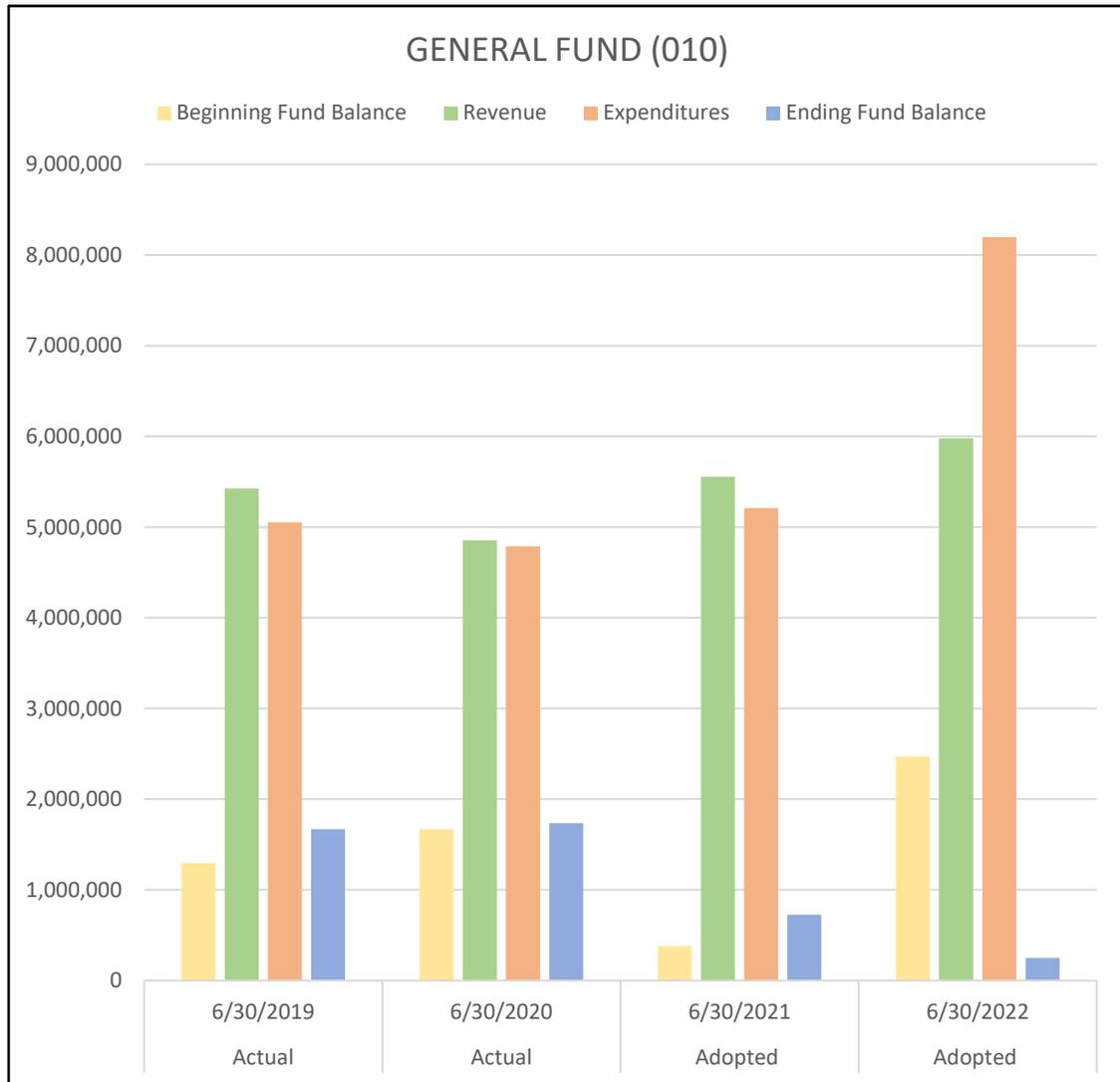
Business licenses represent 2.00% of the city's estimated revenues at \$75,000 and the sixth largest revenue stream.

Municipal court handles traffic, parking, and ordinance violations. Fines for these infractions are estimated at \$66,000 and is 1.3% of the estimated revenue and is the seventh largest revenue stream.

Land leases are primarily for land owned by the city and the lessor has erected cell phone towers. One lease is for land used by a hotel and another lease is for a building rented by the charter school. This is the city's 8th largest revenue source.

Interest income is steadily declining due to current economic conditions that are pushing interest rates at the LGIP (Local Government Investment Pool) down and is estimated at \$45,038. This is the ninth largest revenue source.

The tenth revenue stream is parking lot maintenance and is a user fee for the use of city-owned parking in the amount of \$38,061.



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	1,296,780	1,668,827	377,976	2,470,000
Revenue	5,425,210	4,853,513	5,555,274	5,978,722
Expenditures	5,053,163	4,787,023	5,208,835	8,198,722
Ending Fund Balance	1,668,827	1,735,317	724,415	250,000

The following represents the last 7 years of audited financial data. The first column is the current actual year to date data and is unaudited.

City of Cannon Beach
General Fund (010)

	Fiscal Year End							
	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298
General Revenue	3,446,847	4,453,105	5,024,655	5,047,705	4,548,481	4,820,521	3,976,561	3,767,659
Building Maintenance	-	-	-	-	-	-	-	-
Community Programs	-	-	-	-	-	-	-	-
HRAP	12,926	30,717	31,139	46,609	22,757	22,287	36,008	17,000
Farmer's Market	-	9,383	14,046	14,473	14,084	17,590	13,727	7,709
Municipal Court	46,146	66,610	56,082	60,246	47,533	40,865	48,920	56,384
Planning	28,558	37,960	41,310	40,313	48,492	52,582	53,830	35,182
PW- Ecola Forest Reserve	-	-	-	-	-	-	-	6,544
PW - Parks	-	-	500	4,000	-	-	-	-
PW- Parking	38,061	38,061	38,061	35,424	35,424	35,424	34,867	34,340
Police	1,279	1,337	5,731	21,311	5,621	7,208	14,925	13,550
911 Services	-	-	-	-	-	-	-	-
Emergency Preparedness	2,310	5,565	13,686	44,657	48,172	8,762	2,981	3,780
Transfer In - RV Park	-	210,775	200,000	-	150,000	-	-	150,000
Transfer In - RV Park Reserve	-	-	-	-	-	-	-	50,000
Transfer In - General Reserve	-	-	-	-	-	-	-	50,000
Transfer In - Stevens Case	-	-	-	-	-	-	-	-
Total Revenue	3,576,125	4,853,513	5,425,210	5,314,737	4,920,564	5,005,238	4,181,820	4,192,148

Executive Department - Building Maintenance

Personnel Services	-	-	5,607	4,946	4,712	10,693	231	77
Materials and Services	22,287	37,835	176,922	30,330	24,704	39,045	26,737	6,042
Capital Outlay	-	-	9,696	22,218	68,104	37,379	132,167	28,698
Total Expenditures	22,287	37,835	192,225	57,494	97,521	87,117	159,135	34,817

Executive Department - Community Programs

Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	107,621	201,509	205,157	677,269	619,784	532,896	360,943	308,897
Capital Outlay	-	-	-	-	2,334	11,462	26,812	15,342
Total Expenditures	107,621	201,509	205,157	677,269	622,118	544,359	387,754	324,239

Executive Department - Haystack Rock Awareness Program

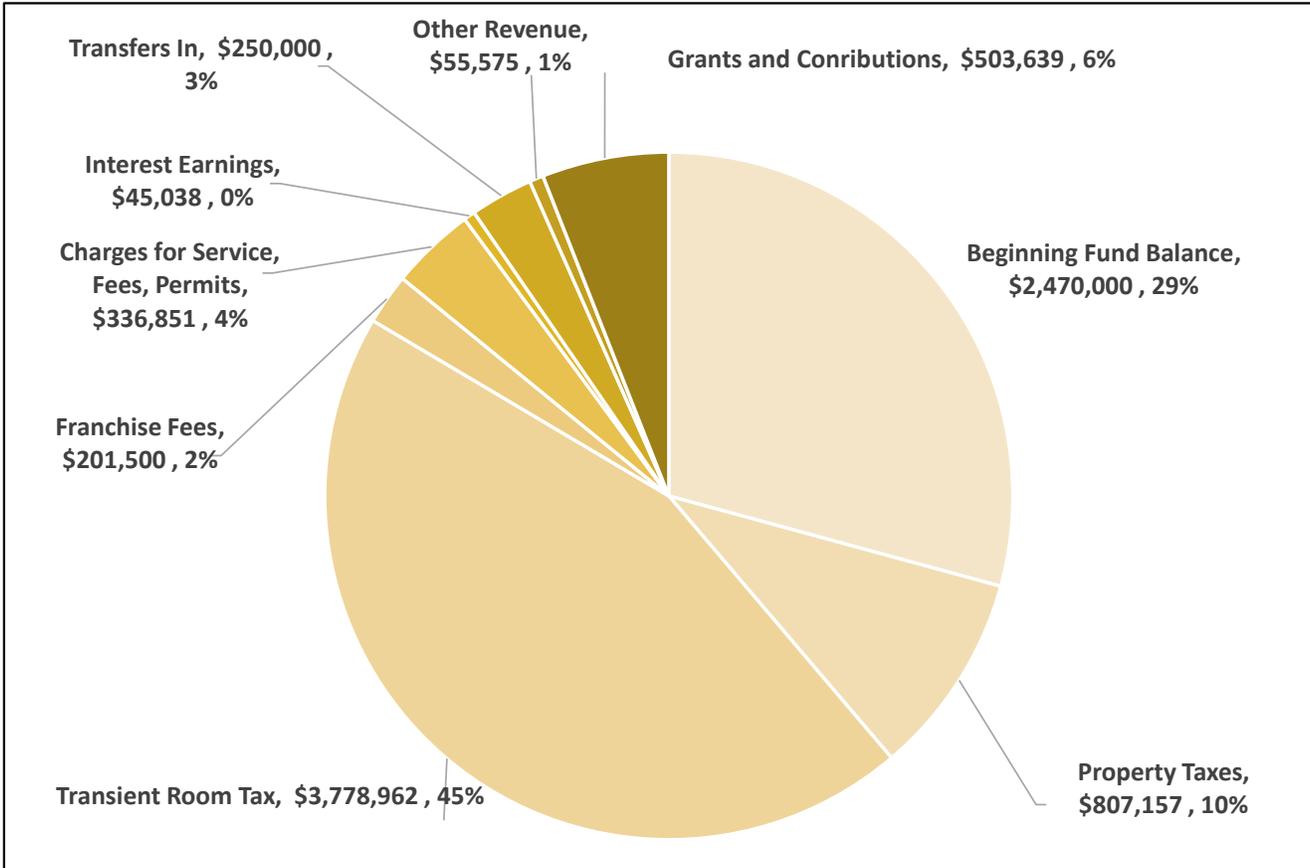
Personnel Services	141,834	237,239	351,483	283,964	182,909	151,803	136,851	116,258
Materials and Services	3,529	35,776	29,266	30,051	17,583	18,457	10,672	12,901
Capital Outlay	-	34,295	-	-	-	-	29,835	-
Total Expenditures	145,363	307,310	380,749	314,014	200,491	170,260	177,358	129,159

	Fiscal Year End							
	2021	2020	2019	2018	2017	2016	2015	2014
	(7 mos)							
Executive Department - Farmer's Market								
Personnel Services	19,381	34,291	30,876	28,977	27,763	30,219	22,493	18,870
Materials and Services	1,252	4,891	8,700	9,011	7,466	4,821	6,668	7,365
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	20,633	39,181	39,576	37,988	35,229	35,040	29,160	26,235
Executive Department - Municipal Court								
Personnel Services	10,463	16,394	11,485	15,701	16,624	52,472	33,325	18,264
Materials and Services	4,755	5,674	5,203	7,467	5,356	8,065	8,889	9,071
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	15,218	22,069	16,688	23,169	21,980	60,537	42,215	27,335
Planning Department								
Personnel Services	111,189	219,628	208,813	195,588	173,432	175,204	155,275	138,339
Materials and Services	106,777	102,604	90,177	130,685	81,958	93,045	49,080	11,287
Capital Outlay	-	6,622	-	-	-	-	-	-
Total Expenditures	217,966	328,854	298,990	326,273	255,390	268,250	204,354	149,626
Public Works Department - Ecola Forest Reserve								
Personnel Services	1,873	3,271	3,475	3,542	3,927	7,991	2,213	4,805
Materials and Services	3,334	3,969	20,169	17,098	3,163	8,240	14,623	4,568
Capital Outlay	-	-	-	-	-	-	-	2,130
Total Expenditures	5,207	7,240	23,644	20,640	7,090	16,231	16,836	11,502
Public Works Department - Sports Park								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	8,110
Total Expenditures	-	-	-	-	-	-	-	8,110
Public Works Department - Campbell Property								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	366,200
Total Expenditures	-	-	-	-	-	-	-	366,200

	Fiscal Year End							
	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Public Works Department - Existing School Site								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	2,250
Capital Outlay	-	-	-	-	4,200	2,485	160	6,284
Total Expenditures	-	-	-	-	4,200	2,485	160	8,534
Public Works Department - Parks								
Personnel Services	61,428	105,381	113,791	119,706	105,016	114,742	105,646	99,155
Materials and Services	56,715	84,530	89,933	115,812	85,667	44,805	60,033	48,490
Capital Outlay	-	43,788	14,534	32,864	57,244	180,942	149,320	155,192
Total Expenditures	118,143	233,698	218,258	268,381	247,927	340,489	314,999	302,837
Public Works Department - Parking								
Personnel Services	5,381	9,290	16,801	16,172	15,530	13,833	10,898	18,972
Materials and Services	2,569	1,815	14,892	1,230	7,791	13,460	12,792	19,397
Capital Outlay	-	-	-	-	-	-	-	6,747
Total Expenditures	7,950	11,105	31,693	17,402	23,321	27,294	23,690	45,115
Public Works Department - Public Restrooms and Litter								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	121,675	198,566	220,834	199,498	163,116	162,267	126,736	128,366
Capital Outlay	-	85,478	-	-	-	-	6,032	-
Total Expenditures	121,675	284,045	220,834	199,498	163,116	162,267	132,768	128,366
Public Safety Department - Police								
Personnel Services	766,775	1,317,349	1,155,808	1,062,562	1,033,005	930,310	876,868	872,815
Materials and Services	90,810	162,913	172,642	199,090	172,721	111,429	127,905	107,306
Capital Outlay	-	95,915	62,598	-	53,032	21,339	53,033	48,542
Total Expenditures	857,585	1,576,177	1,391,048	1,261,651	1,258,758	1,063,078	1,057,807	1,028,662
Public Safety Department - Lifesaving								
Personnel Services	79,874	116,851	101,822	102,771	94,299	99,995	92,065	75,227
Materials and Services	18,416	5,424	5,885	9,994	7,229	5,207	6,522	5,645
Capital Outlay	-	-	-	21,820	5,415	-	30,748	-
Total Expenditures	98,290	122,275	107,707	134,586	106,943	105,202	129,335	80,872
Public Safety Department - 911 Services								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	49,202	52,013	46,936
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	49,202	52,013	46,936

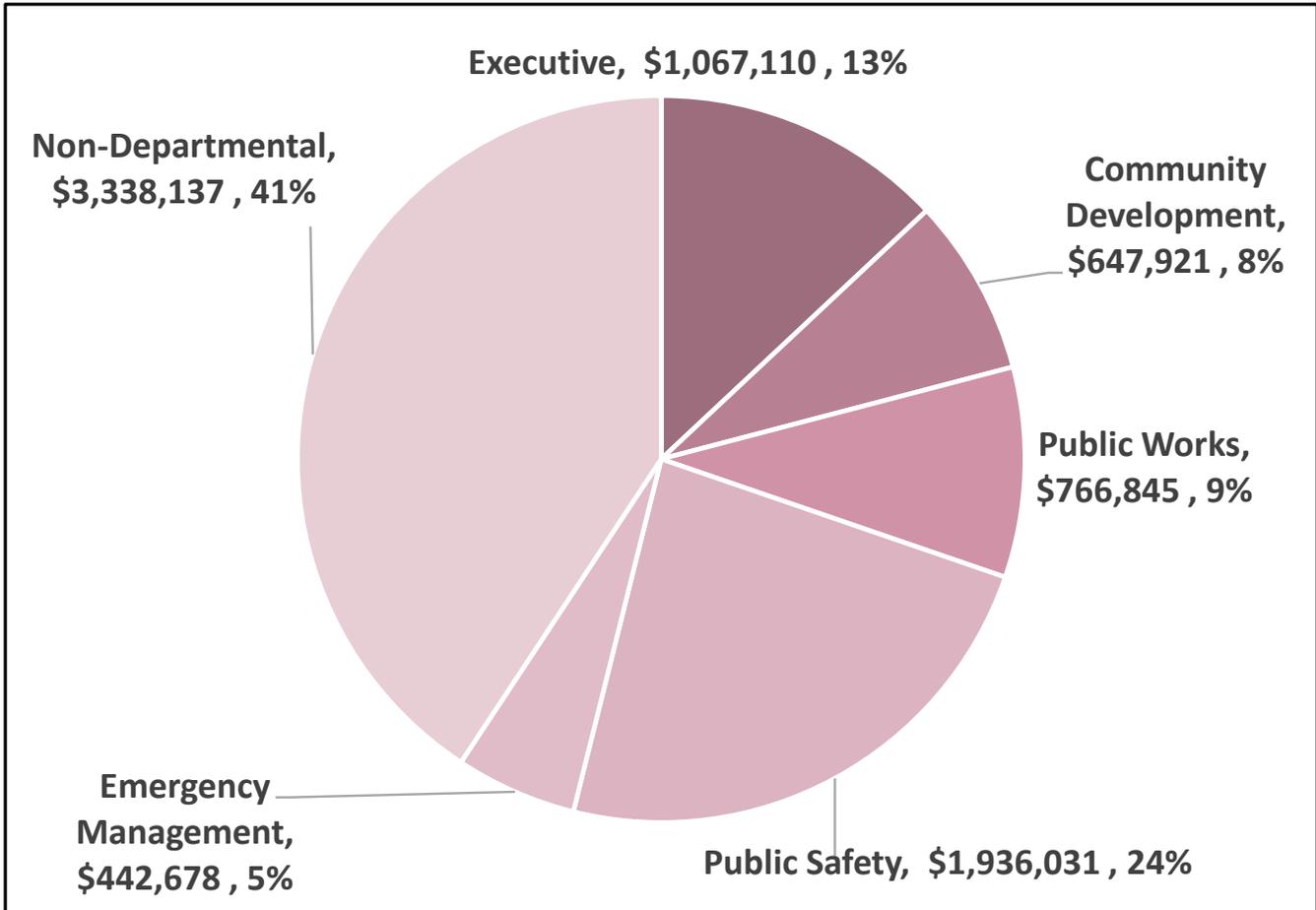
	Fiscal Year End							
	2021	2020	2019	2018	2017	2016	2015	2014
	(7 mos)							
Public Safety Department - EPREP								
Personnel Services	110,176	120,631	67,809	26,701	23,442	23,300	33,543	26,357
Materials and Services	61,192	63,571	33,850	146,100	108,998	89,397	27,963	25,241
Capital Outlay	-	-	-	-	17,246	-	12,765	59,261
Total Expenditures	171,368	184,202	101,659	172,802	149,686	112,697	74,272	110,858
Non-Departmental								
Materials and Services	348,430	593,316	574,688	480,177	497,145	444,492	388,657	408,596
Capital Outlay	-	-	-	-	-	300,581	-	-
Transfer out -Debt Service	-	197,744	175,644	163,458	161,725	299,000	222,550	142,575
Transfer out - Water Reserve	-	-	85,932	250,000	-	-	-	-
Transfer out - Wastewater	-	-	-	-	-	-	70,000	-
Transfer out - Roads Fund	-	559,471	391,998	579,000	533,500	478,515	240,238	262,200
Transfer out - Roads R&R	-	-	-	-	-	-	-	-
Transfer out - Water Fund	-	-	-	-	175,500	-	-	-
Transfer out - General R&R	-	-	400,000	400,000	-	-	314,895	-
Transfer out - WW Reserve	-	-	100,000	275,525	-	-	-	-
Transfer out - Bridge Reserve	-	-	-	-	75,000	-	-	-
Transfer out - RV Park	-	-	-	-	90,000	-	-	-
Transfer out - Recycling	-	39,418	-	-	-	-	-	-
Transfer out - Storm Drain	-	41,573	96,673	-	75,000	-	80,000	-
Transfer out - TAF	-	-	-	-	-	326,928	304,829	277,281
Transfer out - Ecola Reserve	-	-	-	-	-	-	-	6,394
Transfer out - Building Official	-	-	-	-	-	-	-	22,560
Total Expenditures	348,430	1,431,522	1,824,935	2,148,160	1,607,870	1,849,516	1,621,169	1,119,606
Ending Fund Balance	3,053,706	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436
Summary								
Beginning Fund Balance	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298
Total Revenue	3,576,125	4,853,513	5,425,210	5,314,737	4,920,564	5,005,238	4,181,820	4,192,148
Total Expenditures	2,257,736	4,787,023	5,053,163	5,659,329	4,704,120	4,894,021	4,423,023	3,949,010
Ending Fund Balance	3,053,706	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436

**General Fund
2021-2022
Revenues by Category**



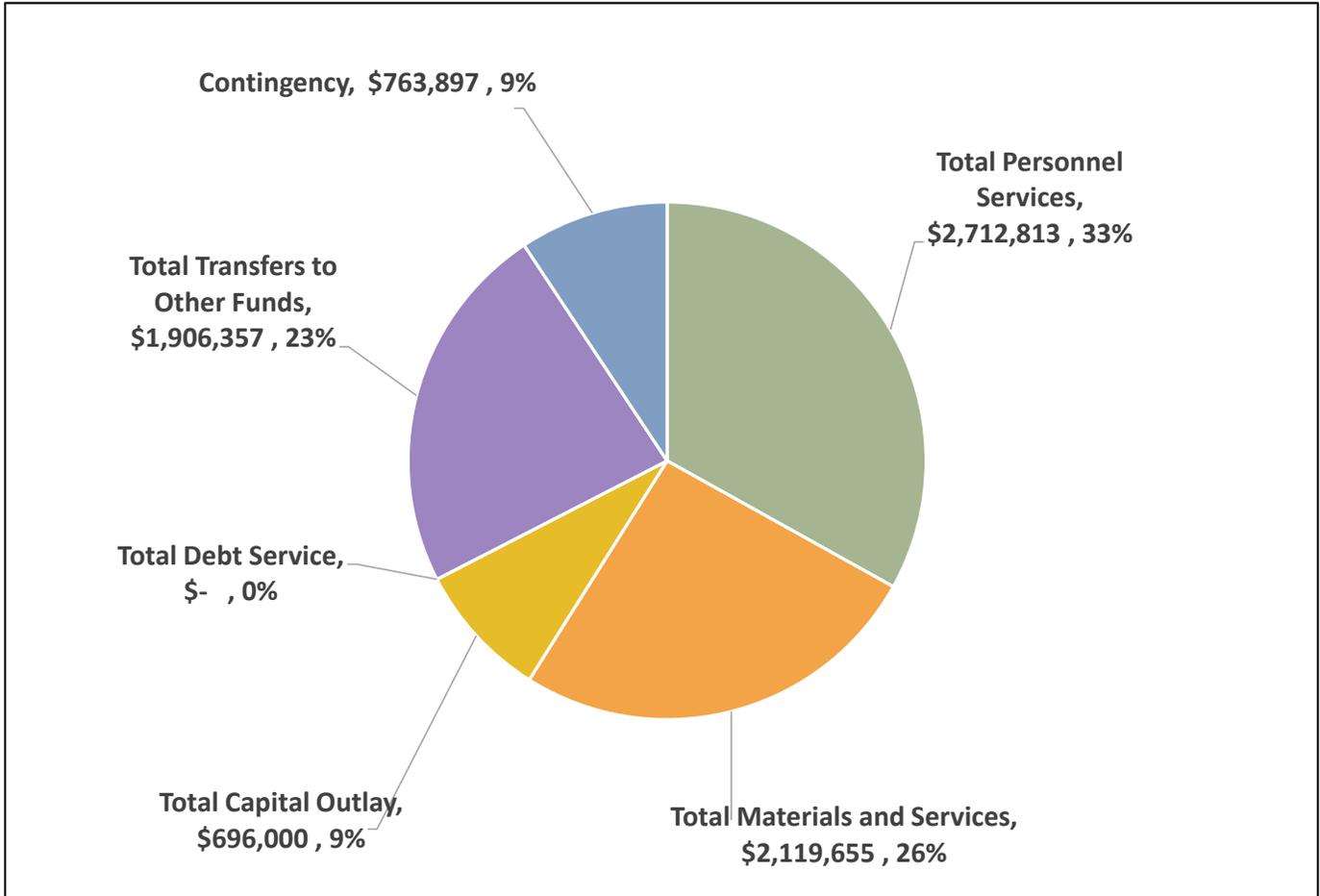
Beginning Fund Balance	\$ 2,470,000
Property Taxes	\$ 807,157
Transient Room Tax	\$ 3,778,962
Franchise Fees	\$ 201,500
Charges for Service, Fees, Permits	\$ 336,851
Interest Earnings	\$ 45,038
Transfers In	\$ 250,000
Other Revenue	\$ 55,575
Loan Proceeds	\$ -
Grants and Contributions	\$ 503,639
Total Resources	\$ 8,448,722

**General Fund
2021-2022
Total Requirements by Department**



Executive	\$ 1,067,110
Community Development	\$ 647,921
Public Works	\$ 766,845
Public Safety	\$ 1,936,031
Emergency Management	\$ 442,678
Non-Departmental	\$ 3,338,137
<hr/>	
Total Requirements by Department	\$ 8,198,722

**General Fund
2021-2022
Total Expenditures by Category**



Total Personnel Services	\$	2,712,813
Total Materials and Services	\$	2,119,655
Total Capital Outlay	\$	696,000
Total Debt Service	\$	-
Total Transfers to Other Funds	\$	1,906,357
Contingency	\$	763,897
<hr/>		
Total Expenditures	\$	8,198,722

City of Cannon Beach
Budget Document

General Fund 010

<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	<u>Resources and Requirements</u>	<u>7/1/2021-6/30/2022</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>		<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
<u>Resources</u>						
\$ 1,296,780	\$ 1,668,827	\$ 377,976	Beginning Fund Balance	\$ 2,470,000	\$ 2,470,000	\$ 2,470,000
747,312	775,403	760,152	Property Taxes and Assessments	807,157	807,157	807,157
3,778,962	3,174,044	2,758,751	Transient Room Tax	3,778,962	3,778,962	3,778,962
202,173	197,919	198,000	Franchise Fees	201,500	201,500	201,500
259,244	255,930	254,981	Charges for Service, Fees, Permits	336,851	336,851	336,851
140,205	143,883	70,000	Interest Earnings	45,038	45,038	45,038
200,000	210,775	1,300,000	Transfers In	250,000	250,000	250,000
58,147	65,218	55,440	Other Revenue	55,575	55,575	55,575
-	-	-	Loan Proceeds	-	-	-
39,166	30,341	167,950	Grants and Contributions	503,639	503,639	503,639
<u>6,721,990</u>	<u>6,522,339</u>	<u>5,943,250</u>	Total Resources	<u>8,448,722</u>	<u>8,448,722</u>	<u>8,448,722</u>
<u>Requirements by Department</u>						
834,396	607,905	647,878	Executive	767,110	1,067,110	1,067,110
298,990	328,854	515,705	Community Development	647,921	647,921	647,921
494,428	536,088	552,630	Public Works	766,845	766,845	766,845
1,498,754	1,698,452	1,702,600	Public Safety	1,936,031	1,936,031	1,936,031
101,659	184,202	321,394	Emergency Management	442,678	442,678	442,678
1,824,936	1,431,521	1,478,628	Non-Departmental	3,638,137	3,338,137	3,338,137
<u>5,053,163</u>	<u>4,787,022</u>	<u>5,218,835</u>	Total Requirements by Department	<u>8,198,722</u>	<u>8,198,722</u>	<u>8,198,722</u>
<u>1,668,827</u>	<u>1,735,317</u>	<u>724,415</u>	Ending Fund Balance	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
<u>\$ 6,721,990</u>	<u>\$ 6,522,339</u>	<u>\$ 5,943,250</u>	Total Requirements	<u>\$ 8,448,722</u>	<u>\$ 8,448,722</u>	<u>\$ 8,448,722</u>

City of Cannon Beach
Budget Document
General Fund 010

6/30/2019	6/30/2020	6/30/2021	Summary of Expenditures	7/1/2021-6/30/2022		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
17.8500	19.3300	18.0900	Number of FTE	19.0900	19.0900	19.0900
			Personnel Services:			
\$ 399,451	\$ 287,924	\$ 356,885	Executive	\$ 365,637	\$ 365,637	\$ 365,637
208,813	219,628	219,705	Community Development	376,021	376,021	376,021
134,067	117,942	124,896	Public Works	128,111	128,111	128,111
1,257,630	1,434,200	1,500,373	Public Safety	1,641,066	1,641,066	1,641,066
67,809	120,631	198,694	Emergency Management	201,978	201,978	201,978
-	-	-	Non-Departmental	-	-	-
<u>2,067,771</u>	<u>2,180,326</u>	<u>2,400,553</u>	Total Personnel Services	<u>2,712,813</u>	<u>2,712,813</u>	<u>2,712,813</u>
			Materials and Services:			
425,249	285,685	281,071	Executive	264,473	264,473	264,473
90,177	102,604	296,000	Community Development	271,900	271,900	271,900
345,827	288,880	427,734	Public Works	529,734	529,734	529,734
178,526	168,337	202,227	Public Safety	231,965	231,965	231,965
33,850	63,571	122,700	Emergency Management	153,700	153,700	153,700
574,689	593,316	609,603	Non-Departmental	667,883	667,883	667,883
<u>1,648,319</u>	<u>1,502,393</u>	<u>1,939,335</u>	Total Materials and Services	<u>2,119,655</u>	<u>2,119,655</u>	<u>2,119,655</u>
			Capital Outlay:			
9,696	34,295	9,922	Executive	137,000	437,000	437,000
-	6,622	-	Community Development	-	-	-
14,534	129,266	-	Public Works	109,000	109,000	109,000
62,598	95,915	-	Public Safety	63,000	63,000	63,000
-	-	-	Emergency Management	87,000	87,000	87,000
-	-	-	Non-Departmental	-	-	-
<u>86,827</u>	<u>266,098</u>	<u>9,922</u>	Total Capital Outlay	<u>396,000</u>	<u>696,000</u>	<u>696,000</u>
			Debt Service:			
-	-	-	Public Works	-	-	-
-	-	-	Total Debt Service	-	-	-
			Transfers to Other Funds:			
175,644	197,744	215,152	Transfer to Debt Service	192,134	192,134	192,134
85,932	-	-	Transfer to Water Reserve	-	-	-
-	39,418	-	Transfer to Recycling Fund	29,162	29,162	29,162
391,998	559,471	199,901	Transfer to Roads	746,461	746,461	746,461
400,000	-	-	Transfer to General Reserve	700,000	400,000	400,000
-	-	-	Transfer to Storm Drain	-	-	-
96,673	41,572	-	Transfer to Wastewater Reserve	-	-	-
100,000	-	-	Transfer to Wastewater Reserve	-	-	-
-	-	-	Transfer to County TRT Fund	388,600	538,600	538,600
<u>1,250,247</u>	<u>838,205</u>	<u>415,053</u>	Total Transfers to Other Funds	<u>2,056,357</u>	<u>1,906,357</u>	<u>1,906,357</u>
-	-	453,972	Contingency 13.8% of expenditures	913,897	763,897	763,897
<u>\$ 5,053,163</u>	<u>\$ 4,787,022</u>	<u>\$ 5,218,835</u>	Total Expenditures	<u>\$ 8,198,722</u>	<u>\$ 8,198,722</u>	<u>\$ 8,198,722</u>

			City of Cannon Beach		2021-2022		
2018-19	2019-20	2020-21	Budget Document		Proposed by	Approved by	Adopted by
			General Fund		Budget	Budget	Governing
Actual	Actual	Adopted Budget	Account Number	Account Title	Officer	Committee	Body
Resources							
1,296,780	1,668,827	377,976	010-000-33000	Beginning Fund Balance	2,470,000	2,470,000	2,470,000
631,549	652,683	640,877	010-100-41100	Property Taxes	685,918	685,918	685,918
(2,323)	(2,293)	(2,500)	010-100-41105	Co. Bond Debt Service	(2,500)	(2,500)	(2,500)
20,215	18,260	20,000	010-100-41120	Prior Taxes	20,000	20,000	20,000
3,012,116	2,571,285	2,149,305	010-100-41300	Transient Room Taxes - 6%	3,000,241	3,000,241	3,000,241
150,606	128,564	107,465	010-100-41305	TRT - 1% 07/01/2010	150,012	150,012	150,012
150,606	128,564	107,465	010-100-41310	TRT - 1% 10/01/2015	150,012	150,012	150,012
423,304	314,210	358,652	010-100-41320	Short Term Room Taxes - 6%	435,179	435,179	435,179
21,165	15,710	17,932	010-100-41325	S/T Room Taxes - 1% 07/01/2010	21,759	21,759	21,759
21,165	15,710	17,932	010-100-41330	S/T Room Taxes - 1% 10/01/2015	21,759	21,759	21,759
80,772	79,140	81,000	010-100-42100	Business Licenses	75,000	75,000	75,000
25	-	25	010-100-42115	Gaming License	-	-	-
1,225	1,070	1,200	010-100-42130	Alarm Fees	500	500	500
202,173	197,919	198,000	010-100-42200	Franchise Fees	201,500	201,500	201,500
28,458	30,610	33,841	010-100-44100	Liquor Taxes	32,207	32,207	32,207
285	285	295	010-100-44101	OLCC License Renewal	290	290	290
1,964	1,875	1,932	010-100-44200	Cigarette Taxes	1,322	1,322	1,322
42,187	45,312	40,000	010-100-44300	State Revenue Sharing	45,000	45,000	45,000
25,263	28,956	26,002	010-100-44400	Marijuana Tax	25,210	25,210	25,210
43,296	45,035	45,440	010-100-45100	Land Leases	45,575	45,575	45,575
15,251	15,694	15,700	010-100-45200	Fire District Share-Dispatch	22,000	22,000	22,000
-	50	-	010-100-45105	Right of Way Permits	-	-	-
300	400	300	010-100-47120	Vehicle Impound Fees	400	400	400
140,205	143,883	70,000	010-100-46000	Interest Income	45,038	45,038	45,038
-	-	-	010-100-48550	American Rescue Plan	180,189	180,189	180,189
14,420	19,742	10,000	010-100-48900	Miscellaneous Income	10,000	10,000	10,000
431	441	-	010-100-48925	Lien Seach Income	-	-	-
200,000	210,775	-	010-100-49110	Transfer In - RV Park	250,000	250,000	250,000
-	-	1,300,000	010-100-49125	Transfer In - General Reserve Fund	-	-	-
347	-	1,000	010-142-42355	Grants - HRAP	10,000	10,000	10,000
3,676	2,281	3,500	010-142-44000	HRAP Day Camp Revenue	1,500	1,500	1,500
2,192	1,865	2,000	010-142-44010	HRAP Eco Tours Revenue	1,800	1,800	1,800
4,268	705	-	010-142-44050	Merchandise Sales	-	-	-
5,300	15,200	20,000	010-142-48410	Donations - Friends of Haystack Rock	17,000	17,000	17,000
15,356	1,166	500	010-142-48475	Donations	1,200	1,200	1,200
-	9,500	-	010-142-48420	Grant - OR Community Foundation	5,500	5,500	5,500
9,770	6,354	9,800	010-145-43010	Vendor Fees	9,500	9,500	9,500
3,276	2,841	3,300	010-145-43017	Farmers Market Sales	3,000	3,000	3,000
1,000	188	500	010-145-43020	FM Entertainment Donations	1,000	1,000	1,000
56,082	66,610	58,000	010-150-47100	Fines - Municipal Court	66,000	66,000	66,000
16,952	15,522	16,500	010-300-42105	Fees - Short-term Rental Permit	94,500	94,500	94,500
16,972	14,610	16,000	010-300-42400	Fees - Planning	14,000	14,000	14,000
7,383	7,828	7,000	010-300-42405	Fees - Local Planning Fee	8,000	8,000	8,000
-	-	100,000	010-300-44611	Grant - ODOT (TSP)	150,000	150,000	150,000
500	-	-	010-410-48550	Parks Contributions	-	-	-
38,061	38,061	38,061	010-420-42500	Fees - Parking Lot Maintenance	38,061	38,061	38,061
2,436	482	-	010-510-44600	Grants	1,750	1,750	1,750
122	-	1,200	010-510-48100	Grant - OR Impact	1,500	1,500	1,500
244	-	-	010-510-48200	ODOT Safety Belt OT Grant	1,000	1,000	1,000
2,680	855	-	010-510-48950	K-9 Donations	-	-	-
250	-	250	010-510-48951	CB National Night Out	500	500	500

**City of Cannon Beach
Budget Document
General Fund**

2018-19	2019-20	2020-21			2021-2022		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
600	285	-	010-540-41150	Container Revenue	-	-	-
2,153	2,330	2,300	010-540-41151	Storage Fee Revenue	2,300	2,300	2,300
-	2,950	-	010-540-48000	MRC Donations	-	-	-
-	-	34,500	010-540-48010	Business Oregon Grant	-	-	-
-	-	-	010-540-48325	OEM Grant (Mass Care Cashe Site)	32,000	32,000	32,000
10,933	-	-	010-540-48330	OHA Grant (MRC)	-	-	-
-	-	-	010-540-48335	HPO Grant (MRC)	5,000	5,000	5,000
-	-	-	010-540-48345	NACCHO Grant (MRC)	10,000	10,000	10,000
-	-	10,000	010-540-48355	NACCHO Grant (MRC)	-	-	-
-	-	-	010-540-48360	American Rescue Plan Grant	87,000	87,000	87,000
6,721,990	6,522,339	5,943,250	Total Resources		8,448,722	8,448,722	8,448,722

City of Cannon Beach
Budget Document
General Fund

2018-19	2019-20	2020-21			2021-2022		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Building Maintenance							
0.0600	0.0000	0.0000		<i>Number of FTE</i>	0.0000	0.0000	0.0000
3,094	-	-	010-130-61700	Salaries and Wages	-	-	-
139	-	-	010-130-61720	Overtime	-	-	-
1,467	-	-	010-130-61810	HDL Insurance	-	-	-
35	-	-	010-130-61815	Disability Insurance	-	-	-
623	-	-	010-130-61820	PERS	-	-	-
49	-	-	010-130-61830	Social Security	-	-	-
13	-	-	010-130-61840	Unemployment	-	-	-
186	-	-	010-130-61850	Workers Comp	-	-	-
1	-	-	010-130-61860	WBF Tax	-	-	-
5,607	0	0		Total Personnel Services	0	0	0
91,220	1,465	-	010-130-62560	Contractual Services	2,500	2,500	2,500
7,867	4,302	15,000	010-130-62570	Maintenance Supplies	10,000	10,000	10,000
12,275	13,380	15,000	010-130-62580	Facilities Maintenance	24,000	24,000	24,000
65,561	12,846	-	010-130-62590	City Hall Study	-	-	-
-	5,842	15,078	010-130-62995	COVID-19	-	-	-
176,922	37,835	45,078		Total Materials and Services	36,500	36,500	36,500
9,696	-	9,922	010-130-63800	Facility Improvements	100,000	100,000	100,000
-	-	-	010-130-63805	City Hall Design	-	300,000	300,000
9,696	0	9,922		Total Capital Outlay	100,000	400,000	400,000
192,225	37,835	55,000	Total Expenditures-Building Maintenance		136,500	436,500	436,500

**City of Cannon Beach
Budget Document
General Fund**

2018-19	2019-20	2020-21			2021-2022		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Community Programs							
75,000	90,000	90,000	010-140-62100	Community Service Grants	90,000	90,000	90,000
-	-	-	010-140-62110	Summer Concerts	5,000	5,000	5,000
16,000	16,000	16,000	010-140-62125	Cannon Beach Library	18,000	18,000	18,000
7,000	-	-	010-140-62130	Sea Turtles Forever	-	-	-
8,132	2,925	3,000	010-140-62180	Tolovana Hall Maintenance	4,000	4,000	4,000
-	279	6,500	010-140-62181	Tolovana Hall Landscaping	6,500	6,500	6,500
52,722	54,753	60,000	010-140-62400	Shuttle Subsidy	66,000	66,000	66,000
-	-	-	010-140-62830	Purchase of Public Art	-	-	-
46,303	37,553	20,000	010-140-62910	Chamber of Commerce Visitor's Center	-	-	-
205,157	201,509	195,500		Total Materials and Services	189,500	189,500	189,500
-	-	-	010-140-63010	Public Art Project	25,000	25,000	25,000
0	0	0		Total Capital Outlay	25,000	25,000	25,000
205,157	201,509	195,500	Total Expenditures-Community Programs		214,500	214,500	214,500

2018-19			2019-20			2020-21			2021-2022		
City of Cannon Beach											
Budget Document											
General Fund											
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
Executive Department											
Haystack Rock Awareness Program											
1,750	3,225	1,933		<i>Number of FTE</i>	2,250	2,250	2,250				
114,045	92,514	106,000	010-142-61700	Salaries and Wages	121,000	121,000	121,000				
127,204	65,640	89,000	010-142-61705	Part Time Salaries and Wages	88,444	88,444	88,444				
49,962	40,103	50,704	010-142-61810	HDL Insurance	33,060	33,060	33,060				
1,048	737	1,026	010-142-61815	Disability Insurance	1,079	1,079	1,079				
33,490	22,735	28,988	010-142-61820	PERS	33,757	33,757	33,757				
18,188	11,870	14,918	010-142-61830	Social Security	16,022	16,022	16,022				
965	641	975	010-142-61840	Unemployment	2,513	2,513	2,513				
6,434	2,920	4,500	010-142-61850	Workers Comp	4,000	4,000	4,000				
145	80	108	010-142-61860	WBF Tax	113	113	113				
351,483	237,239	296,219		Total Personnel Services	299,988	299,988	299,988				
2,661	318	500	010-142-62110	Office Supplies	800	800	800				
-	7,500	-	010-142-62116	Miscellaneous Expense	-	-	-				
262	195	200	010-142-62120	Postage & Shipping	200	200	200				
1,155	273	500	010-142-62130	Copier Expenses	400	400	400				
1,645	256	250	010-142-62140	Computer Expenses	250	250	250				
1,820	2,127	2,000	010-142-62210	Telephone	1,500	1,500	1,500				
654	428	1,000	010-142-62410	Vehicle Fuel	800	800	800				
826	8,426	1,200	010-142-62420	Vehicle Repair & Maintenance	1,200	1,200	1,200				
1,559	198	500	010-142-62422	Equipment Repair & Maintenance	500	500	500				
6,403	6,904	2,500	010-142-62427	Operating Materials & Supplies	3,000	3,000	3,000				
1,098	-	500	010-142-62428	Wheelchair Expenses	500	500	500				
300	300	300	010-142-62530	Insurance	300	300	300				
701	305	500	010-142-62820	Dues & Subscriptions	500	500	500				
5,145	379	800	010-142-62830	Training & Education	500	500	500				
1,368	458	500	010-142-62835	Travel & Lodging	250	250	250				
1,217	667	500	010-142-62836	Partnering Expense	250	250	250				
-	539	500	010-142-62837	Membership Program	-	-	-				
-	230	-	010-142-62838	Merchandise	-	-	-				
2,453	-	1,500	010-142-62840	Grant Expenses	3,500	3,500	3,500				
-	6,271	-	010-142-62875	Recruitment	-	-	-				
29,266	35,776	13,750		Total Materials and Services	14,450	14,450	14,450				
-	34,295	-	010-142-63050	HRAP Vehicle	-	-	-				
-	-	-	010-142-63052	UTV	12,000	12,000	12,000				
0	34,295	0		Total Capital Outlay	12,000	12,000	12,000				
380,749	307,310	309,969	Total Expenditures-Haystack Rock Awareness Program		326,438	326,438	326,438				

**City of Cannon Beach
Budget Document
General Fund**

2018-19	2019-20	2020-21			2021-2022		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Farmer's Market							
<i>0.4200</i>	<i>0.4250</i>	<i>0.4100</i>		<i>Number of FTE</i>	<i>0.4100</i>	<i>0.4100</i>	<i>0.4100</i>
23,887	25,494	25,000	010-145-61700	Salaries and Wages	27,000	27,000	27,000
67	46	-	010-145-61720	Overtime	-	-	-
361	560	266	010-145-61810	HDL Insurance	224	224	224
11	31	8	010-145-61815	Disability Insurance	7	7	7
4,292	5,800	5,568	010-145-61820	PERS	6,518	6,518	6,518
1,831	1,952	1,913	010-145-61830	Social Security	2,066	2,066	2,066
96	103	125	010-145-61840	Unemployment	324	324	324
321	296	300	010-145-61850	Workers Comp	250	250	250
11	10	9	010-145-61860	WBF Tax	9	9	9
30,876	34,291	33,189		Total Personnel Services	36,398	36,398	36,398
67	9	-	010-145-62110	Office Supplies	150	150	150
2	1	50	010-145-62120	Postage & Shipping	50	50	50
26	10	50	010-145-62130	Copier Expenses	50	50	50
1,000	-	500	010-145-62140	Computer Expenses	500	500	500
746	1,054	996	010-145-62210	Telephone	996	996	996
60	360	377	010-145-62740	Dues	377	377	377
-	70	400	010-145-62741	Conferences	400	400	400
50	-	600	010-145-62742	Advertising	600	600	600
562	664	550	010-145-62743	Volunteer Appreciation	550	550	550
314	-	450	010-145-62750	Bags	450	450	450
355	-	400	010-145-62751	Cups	400	400	400
774	358	500	010-145-62752	Hats	500	500	500
33	-	200	010-145-62753	Magnets	200	200	200
1,715	-	3,000	010-145-62754	Shirts	3,000	3,000	3,000
546	514	500	010-145-62785	Farmers Market Expenses	500	500	500
2,450	1,850	1,650	010-145-62790	Entertainment	1,650	1,650	1,650
-	-	200	010-145-62791	Childrens Education Program	-	-	-
8,700	4,891	10,423		Total Materials and Services	10,373	10,373	10,373
39,576	39,181	43,612	Total Expenditures-Farmer's Market		46,771	46,771	46,771

City of Cannon Beach Budget Document General Fund					2021-2022		
2018-19	2019-20	2020-21			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Executive Department Municipal Court							
0.3000	0.2250	0.2200		<i>Number of FTE</i>	0.2200	0.2200	0.2200
6,984	12,473	17,000	010-150-61700	Salaries and Wages	18,000	18,000	18,000
-	-	-	010-150-61705	Part-time Salaries and Wages	-	-	-
2,623	12	5,155	010-150-61810	HDL Insurance	5,093	5,093	5,093
90	121	194	010-150-61815	Disability Insurance	176	176	176
1,226	2,791	3,717	010-150-61820	PERS	4,364	4,364	4,364
523	931	1,301	010-150-61830	Social Security	1,377	1,377	1,377
28	50	85	010-150-61840	Unemployment	216	216	216
8	11	20	010-150-61850	Workers Comp	20	20	20
4	5	5	010-150-61860	WBF Tax	5	5	5
11,485	16,394	27,477		Total Personnel Services	29,251	29,251	29,251
46	210	550	010-150-62110	Office Supplies	400	400	400
366	399	700	010-150-62120	Postage & Shipping	500	500	500
129	38	240	010-150-62130	Copier Expense	200	200	200
1,026	687	1,080	010-150-62210	Telephone	750	750	750
2,690	1,973	5,500	010-150-62470	Municipal Judge	4,000	4,000	4,000
850	2,220	7,050	010-150-62520	Legal Services	6,000	6,000	6,000
97	73	200	010-150-62800	Other Expenses	200	200	200
-	-	100	010-150-62820	Dues & Subscriptions	100	100	100
-	75	250	010-150-62830	Training & Education	500	500	500
-	-	650	010-150-62835	Travel & Lodging	1,000	1,000	1,000
5,203	5,674	16,320		Total Materials and Services	13,650	13,650	13,650
16,688	22,069	43,797	Total Expenditures-Municipal Court		42,901	42,901	42,901
834,396	607,905	647,878	Grand Total Expenditures - Executive Department		767,110	1,067,110	1,067,110

**City of Cannon Beach
Budget Document
General Fund**

2018-19	2019-20	2020-21			2021-2022		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Community Development							
<i>1.7500</i>	<i>1.7500</i>	<i>1.7500</i>		<i>Number of FTE</i>	<i>2.7500</i>	<i>2.7500</i>	<i>2.7500</i>
149,550	141,644	141,000	010-300-61700	Salaries and Wages	220,000	220,000	220,000
-	1,062	-	010-300-61720	Overtime	-	-	-
33,195	31,899	33,040	010-300-61810	HDL Insurance	74,274	74,274	74,274
1,301	1,229	1,420	010-300-61815	Disability Insurance	2,271	2,271	2,271
11,738	31,428	31,513	010-300-61820	PERS	58,443	58,443	58,443
11,322	10,768	10,787	010-300-61830	Social Security	16,830	16,830	16,830
598	580	705	010-300-61840	Unemployment	2,640	2,640	2,640
1,062	977	1,200	010-300-61850	Workers Comp	1,500	1,500	1,500
47	40	40	010-300-61860	WBF Tax	63	63	63
208,813	219,628	219,705		Total Personnel Services	376,021	376,021	376,021
810	1,102	300	010-300-62110	Office Supplies	1,000	1,000	1,000
1,134	480	3,000	010-300-62120	Postage & Shipping	3,000	3,000	3,000
2,104	1,570	2,000	010-300-62130	Copier Expenses	2,000	2,000	2,000
1,199	-	-	010-300-62140	Computer Expenses	-	-	-
414	545	-	010-300-62210	Telephone	550	550	550
494	614	1,000	010-300-62440	Public Notices	1,000	1,000	1,000
-	-	60,000	010-300-62445	Code Audit	-	-	-
31,866	59,659	90,000	010-300-62450	Consultant/Professional Fees	115,000	115,000	115,000
10,057	8,200	4,000	010-300-62451	Consultant Tree Permits	8,000	8,000	8,000
5,000	6,000	5,000	010-300-62452	GIS Consultant	5,000	5,000	5,000
6,030	11,455	-	010-300-62453	Dune Grading Consultant	-	-	-
-	-	15,000	010-300-62460	FEMA Grant Match Ecola N. Bank	-	-	-
13,000	8,883	10,000	010-300-62590	Software and Maintenance	10,000	10,000	10,000
635	500	100	010-300-62820	Dues & Subscriptions	100	100	100
1,185	461	5,000	010-300-62830	Training & Education	5,000	5,000	5,000
1,125	120	600	010-300-62835	Travel & Lodging	1,250	1,250	1,250
15,122	3,016	-	010-300-62875	Recruitment	-	-	-
-	-	100,000	010-300-62890	TSP Document (ODOT)	120,000	120,000	120,000
-	-	-	010-300-62895	Vision 20/20	-	-	-
90,177	102,604	296,000		Total Materials and Services	271,900	271,900	271,900
-	6,622	-	010-300-63215	Plotter	-	-	-
0	6,622	0		Total Capital Outlay	0	0	0
298,990	328,854	515,705	Grand Total Expenditures - Community Development		647,921	647,921	647,921

2018-19			2019-20			2020-21			2021-2022		
City of Cannon Beach Budget Document General Fund											
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
Public Works Department Ecola Forest Reserve and Southwind Stewardship											
0.0400	0.0300	0.0300		<i>Number of FTE</i>	0.0300	0.0300	0.0300				
1,937	1,765	2,000	010-405-61700	Salaries and Wages	2,000	2,000	2,000				
134	45	100	010-405-61720	Overtime	100	100	100				
723	700	725	010-405-61810	HDL Insurance	686	686	686				
21	19	22	010-405-61815	Disability Insurance	20	20	20				
374	528	552	010-405-61820	PERS	581	581	581				
156	136	161	010-405-61830	Social Security	161	161	161				
8	7	11	010-405-61840	Unemployment	25	25	25				
121	71	100	010-405-61850	Workers Comp	100	100	100				
1	1	1	010-405-61860	WBF Tax	1	1	1				
3,475	3,271	3,672		Total Personnel Services	3,674	3,674	3,674				
3,157	-	1,000	010-405-62427	Operating Materials & Supplies	1,000	1,000	1,000				
10,800	480	8,000	010-405-62560	Contracted Project Allowance	8,000	8,000	8,000				
3,760	3,489	3,900	010-405-62630	Fire Protection	3,900	3,900	3,900				
-	-	100	010-405-62639	FSC Fee	100	100	100				
-	-	-	010-405-62660	IGA & Road Development	70,000	70,000	70,000				
17,717	3,969	13,000		Total Materials and Services-Ecola	83,000	83,000	83,000				
2,452	-	6,000	010-405-62428	Contractual Services	6,000	6,000	6,000				
2,452	0	6,000		Total Materials and Services-Southwind	6,000	6,000	6,000				
-	-	-	010-405-63000		-	-	-				
0	0	0		Total Capital Outlay	0	0	0				
23,644	7,240	22,672	Total Expenditures-EFR and SW Stewardship		92,674	92,674	92,674				

City of Cannon Beach Budget Document General Fund					2021-2022		
2018-19	2019-20	2020-21			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Public Works Department Parks							
1,300	1,140	1,145		<i>Number of FTE</i>	1,145	1,145	1,145
66,545	59,971	62,500	010-410-61700	Salaries and Wages	64,000	64,000	64,000
526	396	1,000	010-410-61720	Overtime	1,000	1,000	1,000
23,070	20,623	21,457	010-410-61810	HDL Insurance	21,386	21,386	21,386
744	659	763	010-410-61815	Disability Insurance	712	712	712
14,640	16,166	17,040	010-410-61820	PERS	18,341	18,341	18,341
4,848	4,951	4,858	010-410-61830	Social Security	4,973	4,973	4,973
268	243	318	010-410-61840	Unemployment	780	780	780
3,121	2,349	2,500	010-410-61850	Workers Comp	2,200	2,200	2,200
29	22	26	010-410-61860	WBF Tax	26	26	26
113,791	105,381	110,462		Total Personnel Services	113,418	113,418	113,418
-	-	1,000	010-410-62140	Computer Expenses	1,000	1,000	1,000
1,075	1,325	1,000	010-410-62165	Flower Baskets	1,000	1,000	1,000
-	1,110	1,000	010-410-62210	Telephone	1,000	1,000	1,000
363	675	1,000	010-410-62300	Non-Capital Parks Improvements	3,000	3,000	3,000
2,638	1,596	2,500	010-410-62410	Vehicle Fuel	2,500	2,500	2,500
897	785	2,500	010-410-62420	Vehicle Repair & Maintenance	2,500	2,500	2,500
1,953	1,898	3,000	010-410-62422	Equipment Repair & Maint.	3,000	3,000	3,000
2,577	1,362	3,500	010-410-62425	Equipment & Tools	3,500	3,500	3,500
19,643	28,372	25,000	010-410-62427	Materials & Supplies	28,000	28,000	28,000
-	-	1,500	010-410-62450	Engineering Fees	1,500	1,500	1,500
19,886	25,377	23,000	010-410-62454	Community Forestry	25,000	25,000	25,000
8,599	11,449	4,000	010-410-62560	Contractual Services	4,000	4,000	4,000
149	6,263	4,334	010-410-62562	Electrical Services	4,334	4,334	4,334
6,423	3,924	6,000	010-410-62564	Excavation Services	6,000	6,000	6,000
23,805	-	45,000	010-410-62600	Beach Access Improvement/Maint	45,000	45,000	45,000
678	270	1,000	010-410-62720	Protective Clothing	1,000	1,000	1,000
-	-	500	010-410-62820	Dues & Subscriptions	500	500	500
386	125	500	010-410-62830	Training & Education	500	500	500
-	-	150	010-410-62835	Travel & Lodging	150	150	150
860	-	250	010-410-62900	Sandcastle Contest Expense	250	250	250
-	-	-	010-410-62901	New roof and re-siding, window	28,000	28,000	28,000
-	-	10,000	010-410-62903	Rate Study/SDC Review	2,000	2,000	2,000
89,933	84,530	136,734		Total Materials and Services	163,734	163,734	163,734
-	-	-	010-410-63016	Service Truck	37,000	37,000	37,000
-	-	-	010-410-63062	Dump Truck 10%	7,000	7,000	7,000
14,534	6,761	-	010-410-63070	Project from Master Plan	-	-	-
-	37,027	-	010-410-63075	Beach Stairs - Oak/Sitka	65,000	65,000	65,000
14,534	43,788	0		Total Capital Outlay	109,000	109,000	109,000
218,257	233,698	247,196	Total Expenditures-Parks		386,152	386,152	386,152

City of Cannon Beach
Budget Document
General Fund

2018-19	2019-20	2020-21			2021-2022		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Parking							
<i>0.1900</i>	<i>0.1050</i>	<i>0.1050</i>		<i>Number of FTE</i>	<i>0.1050</i>	<i>0.1050</i>	<i>0.1050</i>
9,882	5,444	5,750	010-420-61700	Salaries and Wages	6,000	6,000	6,000
120	16	400	010-420-61720	Overtime	400	400	400
3,373	1,907	1,974	010-420-61810	HDL Insurance	1,983	1,983	1,983
110	60	69	010-420-61815	Disability Insurance	64	64	64
2,239	1,413	1,566	010-420-61820	PERS	1,703	1,703	1,703
535	212	470	010-420-61830	Social Security	490	490	490
40	22	31	010-420-61840	Unemployment	77	77	77
499	214	500	010-420-61850	Workers Comp	300	300	300
4	2	2	010-420-61860	WBF Tax	2	2	2
16,801	9,290	10,762		Total Personnel Services	11,019	11,019	11,019
14,500	1,398	15,000	010-420-62300	Parking Lot Maintenance	15,000	15,000	15,000
294	299	2,500	010-420-62427	Operating Materials & Supplies	2,500	2,500	2,500
98	118	1,500	010-420-62560	Contractual Services	1,500	1,500	1,500
14,892	1,815	19,000		Total Materials and Services	19,000	19,000	19,000
31,693	11,105	29,762		Total Expenditures-Parking	30,019	30,019	30,019

2018-19			2019-20			2020-21			2021-2022		
City of Cannon Beach Budget Document General Fund											
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
Public Works Department Public Restrooms and Litter											
33,578	32,298	33,000	010-480-62195	Solid Waste Services	33,000	33,000	33,000				
16,092	6,491	10,000	010-480-62270	Public Restroom Maintenance	10,000	10,000	10,000				
52,891	41,396	55,000	010-480-62272	Public Restroom Supplies	55,000	55,000	55,000				
131	-	-	010-480-62427	Operating Materials & Supplies	-	-	-				
1,510	1,024	-	010-480-62560	Contractual Services	-	-	-				
614	5,511	5,000	010-480-62562	Contract Electrical Services	5,000	5,000	5,000				
116,019	111,846	150,000	010-480-62568	Public Janitorial Services	155,000	155,000	155,000				
220,834	198,566	253,000		Total Materials and Services	258,000	258,000	258,000				
-	70,127	-	010-480-63014	2nd St Fixture Replacement	-	-	-				
-	15,351	-	010-480-63015	Les Shirley Fixture Replacement	-	-	-				
0	85,478	0		Total Capital Outlay	0	0	0				
220,834	284,045	253,000	Total Expenditures-Public Restrooms & Litter		258,000	258,000	258,000				
494,428	536,088	552,630	Grand Total Expenditures - Public Works Department		766,845	766,845	766,845				

2018-19			2019-20			2020-21			2021-2022									
Actual			Actual			Adopted Budget			Proposed by Budget Officer			Approved by Budget Committee			Adopted by Governing Body			
City of Cannon Beach Budget Document General Fund																		
Public Safety Department Police																		
			Account Number			Account Title												
10.5500	10.6200	10.6200				Number of FTE	10.6200	10.6200	10.6200									
655,484	730,796	762,000	010-510-61700	Salaries and Wages	808,000	808,000	808,000	808,000	808,000	808,000	808,000	808,000	808,000	808,000	808,000	808,000	808,000	
42,059	52,855	56,306	010-510-61705	Part Time Salaries and Wages	56,400	56,400	56,400	56,400	56,400	56,400	56,400	56,400	56,400	56,400	56,400	56,400	56,400	
82,465	63,812	40,000	010-510-61720	Overtime	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	
160,943	192,011	220,692	010-510-61810	HDL Insurance	229,593	229,593	229,593	229,593	229,593	229,593	229,593	229,593	229,593	229,593	229,593	229,593	229,593	
1,289	1,343	1,551	010-510-61815	Disability Insurance	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	8,175	
139,153	197,284	216,327	010-510-61820	PERS	250,712	250,712	250,712	250,712	250,712	250,712	250,712	250,712	250,712	250,712	250,712	250,712	250,712	
58,583	63,572	65,660	010-510-61830	Social Security	70,334	70,334	70,334	70,334	70,334	70,334	70,334	70,334	70,334	70,334	70,334	70,334	70,334	
3,113	3,417	4,292	010-510-61840	Unemployment	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	11,033	
12,439	11,987	15,500	010-510-61850	Workers Comp	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	
279	273	276	010-510-61860	WBF Tax	283	283	283	283	283	283	283	283	283	283	283	283	283	
1,155,808	1,317,349	1,382,604		Total Personnel Services	1,503,530	1,503,530	1,503,530	1,503,530	1,503,530	1,503,530	1,503,530	1,503,530	1,503,530	1,503,530	1,503,530	1,503,530	1,503,530	
2,966	2,046	3,000	010-510-62110	Office Supplies	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
1,354	1,363	1,800	010-510-62120	Postage & Shipping	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	
4,100	3,175	4,500	010-510-62130	Copier Expenses	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	
1,651	814	3,000	010-510-62140	Computer Expenses	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	
1,327	1,261	5,000	010-510-62210	Telephone	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
2,490	4,397	9,000	010-510-62220	Radio	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	
17,254	16,462	20,000	010-510-62410	Vehicle Fuel	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	
9,972	17,764	17,000	010-510-62420	Vehicle Repair & Maintenance	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	
11,594	16,075	11,000	010-510-62425	Operating Equipment & Tools	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	
325	-	-	010-510-62520	PD - Legal Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
6,061	2,344	5,500	010-510-62560	Contractual Services	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	
377	-	-	010-510-62580	Facilities Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	
13,550	15,600	20,000	010-510-62590	Software Maintenance	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
50,838	52,189	53,877	010-510-62700	911 Dispatch Services-Seaside	70,115	70,115	70,115	70,115	70,115	70,115	70,115	70,115	70,115	70,115	70,115	70,115	70,115	
13,719	3,469	6,000	010-510-62720	Uniforms	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	
-	-	500	010-510-62730	Dog Control	500	500	500	500	500	500	500	500	500	500	500	500	500	
18,168	8,582	6,000	010-510-62750	Other Materials & Supplies	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	
570	1,387	650	010-510-62820	Dues & Subscriptions	650	650	650	650	650	650	650	650	650	650	650	650	650	
10,218	10,203	16,000	010-510-62830	Training & Education	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	
5,933	5,293	7,000	010-510-62835	Travel & Lodging	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	
173	430	-	010-510-62841	K-9 Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	59	-	010-510-62995	COVID-19	-	-	-	-	-	-	-	-	-	-	-	-	-	
172,642	162,913	189,827		Total Materials and Services	218,565	218,565	218,565	218,565	218,565	218,565	218,565	218,565	218,565	218,565	218,565	218,565	218,565	
62,598	69,992	-	010-510-63500	PS-01 Vehicles	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	
-	25,923	-	010-510-63501	PS-02 Code Enforcement Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	
62,598	95,915	0		Total Capital Outlay	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	63,000	
1,391,047	1,576,177	1,572,431		Total Expenditures-Police	1,785,095	1,785,095	1,785,095	1,785,095	1,785,095	1,785,095	1,785,095	1,785,095	1,785,095	1,785,095	1,785,095	1,785,095	1,785,095	

City of Cannon Beach Budget Document General Fund					2021-2022		
2018-19	2019-20	2020-21			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Public Safety Department Lifeguard Program							
0.3100	0.3300	0.3300		<i>Number of FTE</i>	0.3300	0.3300	0.3300
32,818	36,050	36,500	010-520-61700	Salaries and Wages	38,000	38,000	38,000
40,718	49,134	49,284	010-520-61705	Part Time Salaries and Wages	61,366	61,366	61,366
1,879	682	-	010-520-61720	Overtime	1,000	1,000	1,000
5,847	6,752	7,232	010-520-61810	HDL Insurance	7,211	7,211	7,211
258	275	318	010-520-61815	Disability Insurance	291	291	291
12,194	15,229	14,872	010-520-61820	PERS	18,741	18,741	18,741
5,809	6,660	6,562	010-520-61830	Social Security	7,678	7,678	7,678
306	363	429	010-520-61840	Unemployment	1,204	1,204	1,204
1,952	1,665	2,500	010-520-61850	Workers Comp	2,000	2,000	2,000
42	41	72	010-520-61860	WBF Tax	45	45	45
101,822	116,851	117,769		Total Personnel Services	137,536	137,536	137,536
346	333	400	010-520-62210	Telephone	400	400	400
551	322	1,000	010-520-62410	Vehicle Fuel	1,000	1,000	1,000
2,188	392	1,500	010-520-62420	Vehicle Repair & Maintenance	1,500	1,500	1,500
1,546	3,282	7,500	010-520-62425	Operating Equipment & Tools	7,500	7,500	7,500
1,253	1,095	2,000	010-520-62427	Operating Materials & Supplies	3,000	3,000	3,000
5,885	5,424	12,400		Total Materials and Services	13,400	13,400	13,400
-	-	-	010-520-63500	PS-02 Vehicles	-	-	-
-	-	-	010-520-63510	LG-01 Vehicles	-	-	-
0	0	0		Total Capital Outlay	0	0	0
107,706	122,275	130,169	Total Expenditures-Lifeguard Program		150,936	150,936	150,936
1,498,754	1,698,452	1,702,600	Grand Total Expenditures - Public Safety Department		1,936,031	1,936,031	1,936,031

City of Cannon Beach Budget Document General Fund					2021-2022		
2018-19	2019-20	2020-21			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Non-Departmental							
103,926	101,653	106,965	010-100-62095	Adm Svcs - IT	118,354	118,354	118,354
59,606	70,671	66,452	010-100-62096	Adm Svcs - PW Admin	69,562	69,562	69,562
243,911	233,224	232,378	010-100-62097	Adm Svcs - Exec	261,330	261,330	261,330
83,765	98,977	107,801	010-100-62098	Adm Svcs - Finance	115,640	115,640	115,640
83,481	88,790	96,007	010-100-62099	Adm Svcs - Central Svcs	102,997	102,997	102,997
574,689	593,316	609,603		Total Materials and Services	667,883	667,883	667,883
-	-	-	010-100-63000		-	-	-
0	0	0		Total Capital Outlay	0	0	0
175,644	197,744	215,152	010-910-69100	Transfer to Debt Service	192,134	192,134	192,134
85,932	-	-	010-910-69105	Transfer to Water Reserve	-	-	-
391,998	559,471	199,901	010-910-69115	Transfer to Roads Fund	746,461	746,461	746,461
400,000	-	-	010-910-69125	Transfer to General Reserve	700,000	400,000	400,000
96,673	41,572	-	010-910-69160	Transfer to Storm Drain Fund	-	-	-
100,000	-	-	010-910-69165	Transfer to Wastewater Reserve	-	-	-
-	39,418	-	010-910-69170	Transfer to Recycling Fund	29,162	29,162	29,162
-	-	-	010-910-69180	Transfer to County TRT Fund	388,600	538,600	538,600
1,250,247	838,205	415,053		Total Transfers Out	2,056,357	1,906,357	1,906,357
-	-	453,972	010-900-64050	Contingency 13.8% of expenditures	913,897	763,897	763,897
0	0	453,972		Total Contingency	913,897	763,897	763,897
1,824,936	1,431,521	1,478,628	Grand Total Expenditures - Non Departmental		3,638,137	3,338,137	3,338,137
\$1,668,827	\$1,735,317	\$724,415	010-920-79100	Ending Fund Balance	\$250,000	\$250,000	\$250,000

GENERAL RESERVE FUND

The budget includes the reserve fund for general governmental needs.

City of Cannon Beach General Reserve Fund (059)

	Fiscal Year End							
	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	1,313,821	1,313,821	913,821	513,821	513,821	513,821	198,926	248,926
Transfer In - General Fund	-	-	400,000	400,000	-	-	314,895	-
Total Revenue	-	-	400,000	400,000	-	-	314,895	-
Transfer out - General Fund	-	-	-	-	-	-	-	50,000
Transfer out - Storm Drain Fund	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	50,000
Ending Fund Balance	1,313,821	1,313,821	1,313,821	913,821	513,821	513,821	513,821	198,926

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	General Reserve		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
913,821	1,313,821	1,313,820	059-000-33000	Unrestricted Fund Balance	1,313,820	1,313,820	1,313,820
400,000	-	-	059-100-49110	Transfer In General Fund	700,000	400,000	400,000
1,313,821	1,313,821	1,313,820		Total Resources	2,013,820	1,713,820	1,713,820
-	-	-	059-100-63999	Unallocated Project	2,013,820	1,713,820	1,713,820
0	0	0		Total Capital Outlay	2,013,820	1,713,820	1,713,820
-	-	1,300,000	059-100-67132	Transfer To General Fund	-	-	-
0	0	1,300,000		Total Transfers Out	0	0	0
0	0	1,300,000		Total Expenditures	2,013,820	1,713,820	1,713,820
1,313,821	1,313,821	13,820	059-100-79000	Reserved for Future Expenditure-General	-	-	-
1,313,821	1,313,821	1,313,820		Total Requirements	2,013,820	1,713,820	1,713,820

ECOLA FOREST RESERVE FUND

This fund was established by Resolution No. 13-01 on January 8, 2013. Oregon statute requires this fund be reviewed every 10 years by the council to determine whether the fund is meeting the intended purpose. At the discretion of the city council the fund may be renewed for an additional 10 years by motion. The next review date is January 8, 2023.

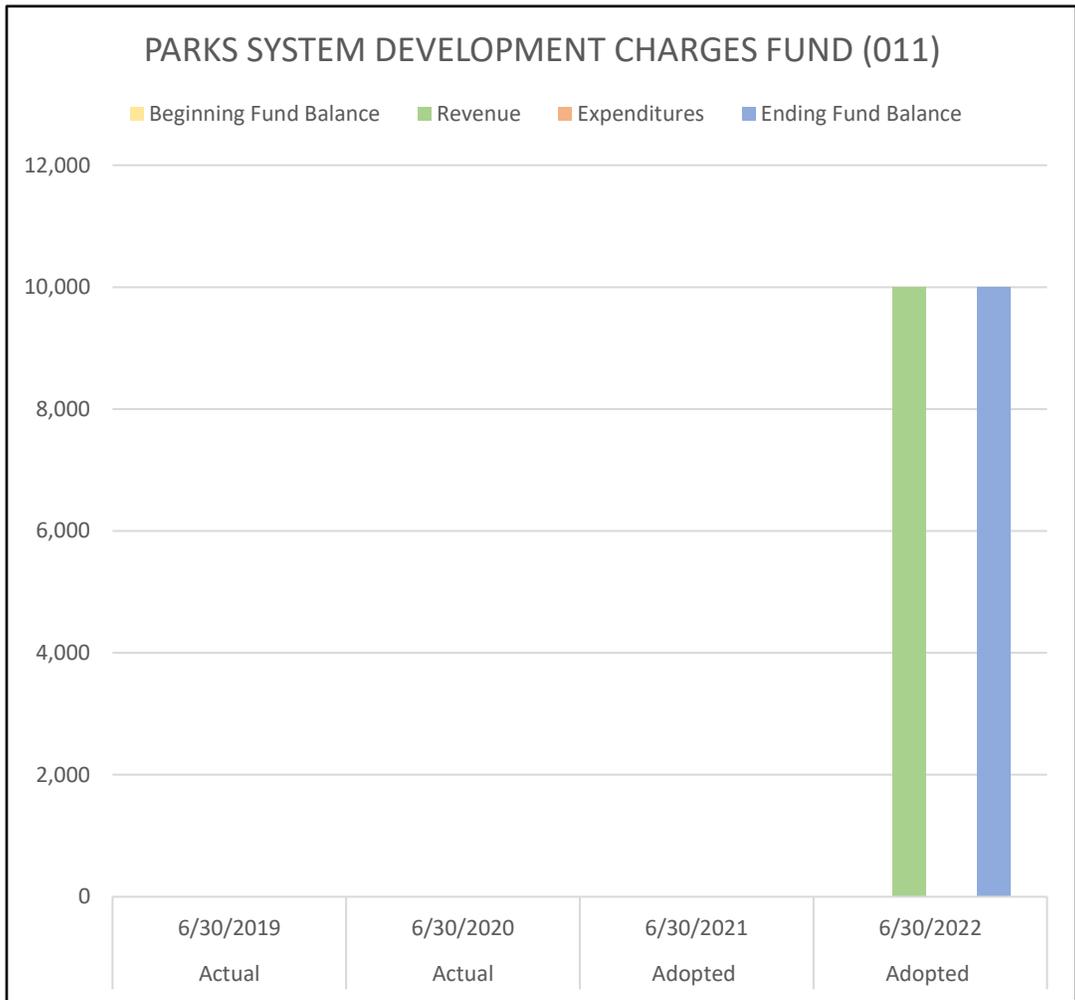
This fund is used for projects and activities in the Ecola Forest Reserve and any revenue generated from the sale of timber as part of the forest thinning project will be recorded in this fund for current and future restoration projects.

City of Cannon Beach
Ecola Forest Reserve Fund (053)

	Fiscal Year End							
	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	6,394	6,394	6,394	6,394	6,394	6,394	6,394	-
Transfers In - General	-	-	-	-	-	-	-	6,394
Total Revenue	-	-	-	-	-	-	-	6,394
Transfers Out	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	6,394	6,394	6,394	6,394	6,394	6,394	6,394	6,394

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	Ecola Forest Reserve Resolution No. 13-01		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>			<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>
6,394	6,394	6,393	053-000-33000	Unrestricted Fund Balance	6,393	6,393	6,393
-	-	-	053-405-49110	Transfer In - General	-	-	-
6,394	6,394	6,393		Total Resources	6,393	6,393	6,393
-	-	6,393	053-405-63999	Unallocated Project	6,393	6,393	6,393
0	0	6,393		Total Capital Outlay	6,393	6,393	6,393
0	0	6,393		Total Expenditures	6,393	6,393	6,393
6,394	6,394	-	053-405-79000	Reserved for Future Expenditure	-	-	-
6,394	6,394	6,393		Total Requirements	6,393	6,393	6,393



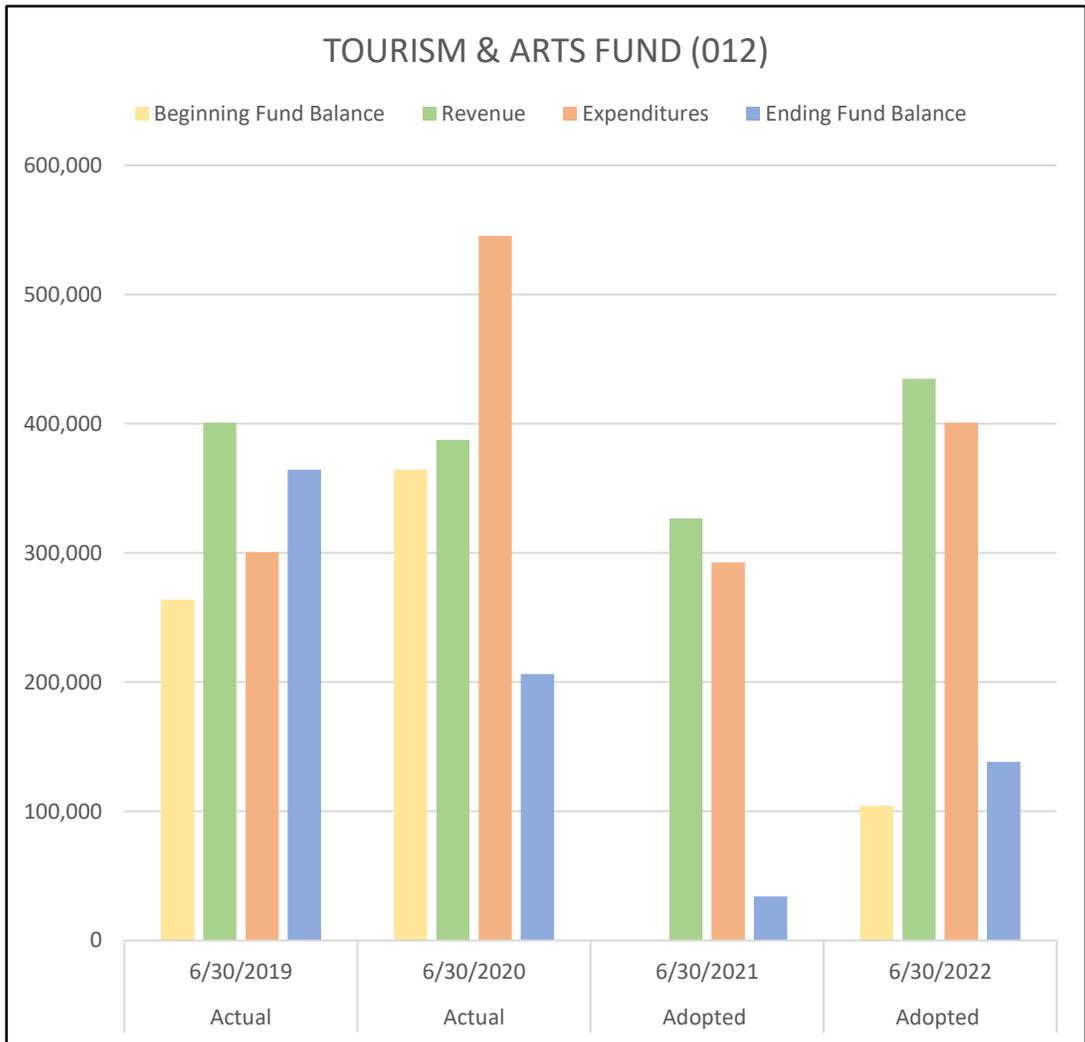
	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	0	0	0	0
Revenue	0	0	0	10,000
Expenditures	0	0	0	0
Ending Fund Balance	0	0	0	10,000

PARKS SDC FUND

The budget accounts for all transactions related to the Parks System Development Charges (SDC). SDCs are one-time charges assessed on new development to pay for the costs of expanding public facilities.

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	Parks System Development Charges Fund		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
-	-	-	011-000-33000	Unrestricted Fund Balance	-	-	-
-	-	-	011-410-48905	Reimbursement Fee	-	-	-
-	-	-	011-410-48910	Improvement Fee	10,000	10,000	10,000
-	-	-		Total Resources	10,000	10,000	10,000
-	-	-	011-410-63000	Capital Outlay	-	-	-
0	0	0		Total	0	0	0
-	-	-	011-410-66100	Debt-principal	-	-	-
-	-	-	011-410-66110	Debt-interest	-	-	-
0	0	0		Total	0	0	0
0	0	0		Total Expenditures	0	0	0
0	0	0	011-410-79100	Ending Fund Balance	10,000	10,000	10,000
0	0	0		Total Requirements	10,000	10,000	10,000



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	263,875	364,210	0	104,337
Revenue	400,799	387,496	326,595	434,799
Expenditures	300,464	545,368	292,595	400,799
Ending Fund Balance	364,210	206,338	34,000	138,337

TOURISM & ARTS FUND

This fund accounts for receipts generated by the 1% increase in lodging taxes that went into effect July 1, 2010.

Revenue generated by the 1% increase in lodging taxes will be posted directly to this fund. Actual lodging taxes received as a result of this increase will be used in accordance with Oregon state statutes. Of the monies received, 70% will be posted to this fund. The Tourism & Arts commission will then distribute the funds via a grant application process.

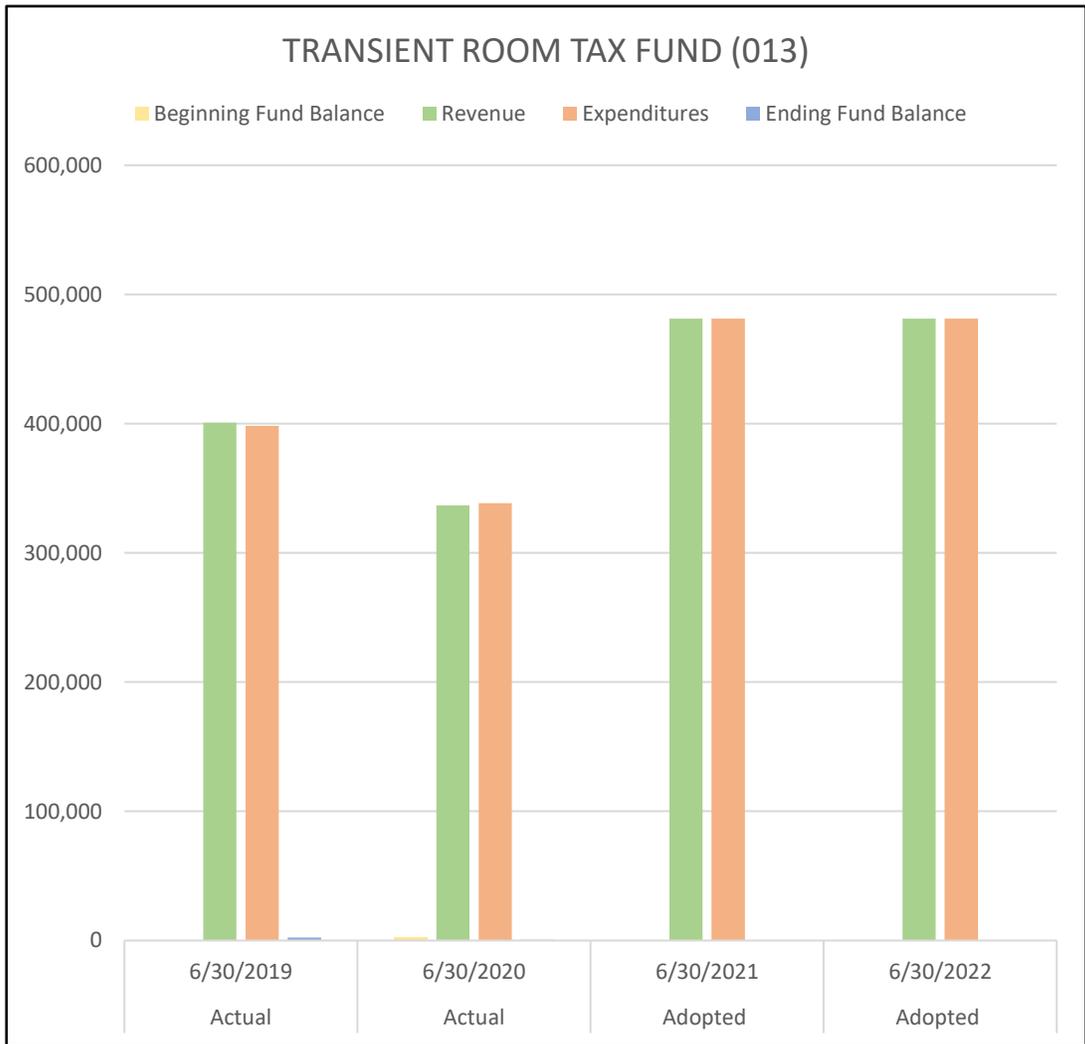
City of Cannon Beach

Tourism & Arts Fund (012)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	206,337	364,210	263,875	167,689	89,551	45,510	17,681	-
TRT - 1% TAF Share (70%)	233,596	299,983	351,414	329,358	299,640	-	-	-
S/T TRT - 1% TAF Shar (70%)	33,883	36,658	49,385	44,313	37,432	-	-	-
County TRT - Loan Repayment	34,000	50,855	-	-	-	-	-	-
Transfer In - General	-	-	-	-	-	326,928	304,829	277,281
Total Revenue	301,479	387,496	400,799	373,671	337,072	326,928	304,829	277,281
Materials and Services	138,331	545,369	300,464	277,485	258,934	282,887	277,000	259,600
Total Expenditures	138,331	545,369	300,464	277,485	258,934	282,887	277,000	259,600
Ending Fund Balance	369,485	206,337	364,210	263,875	167,689	89,551	45,510	17,681

**City of Cannon Beach
Budget Document**

2018-19		2019-20		2020-21		2021-22		
Tourism and Arts Fund						2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
263,875	364,210	-	012-000-33000	Unrestricted Fund Balance	104,337	104,337	104,337	
351,414	299,984	250,752	012-180-41305	TRT 1% TAF Share (70%)	350,027	350,027	350,027	
49,385	36,658	41,843	012-180-41325	S/T TRT 1% TAF Share (70%)	50,772	50,772	50,772	
-	-	34,000	012-180-47000	County TRT Interfund Loan	34,000	34,000	34,000	
-	50,855	-	012-180-48000	Coronavirus Relief Grant	-	-	-	
664,674	751,707	326,595		Total Resources	539,136	539,136	539,136	
300,464	247,724	292,595	012-180-62115	TAF Award	400,799	400,799	400,799	
-	297,644	-	012-180-62120	Tourism Purpose	-	-	-	
300,464	545,368	292,595		Total Materials and Services	400,799	400,799	400,799	
300,464	545,368	292,595		Total Expenditures	400,799	400,799	400,799	
364,210	206,338	34,000	012-180-79100	Ending Fund Balance	138,337	138,337	138,337	
664,674	751,707	326,595		Total Requirements	539,136	539,136	539,136	



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	0	2,447	0	0
Revenue	400,799	336,642	481,250	481,250
Expenditures	398,352	338,552	481,250	481,250
Ending Fund Balance	2,447	537	0	0

TRANSIENT ROOM TAX FUND

This fund accounts for receipts generated by the 1% increase in lodging taxes that went into effect October 15, 2015.

Revenue generated by the 1% increase in lodging taxes will be posted directly to this fund. Actual lodging taxes received as a result of this increase will be used in accordance with Oregon state statutes. Of the monies received, 70% will be posted to this fund.

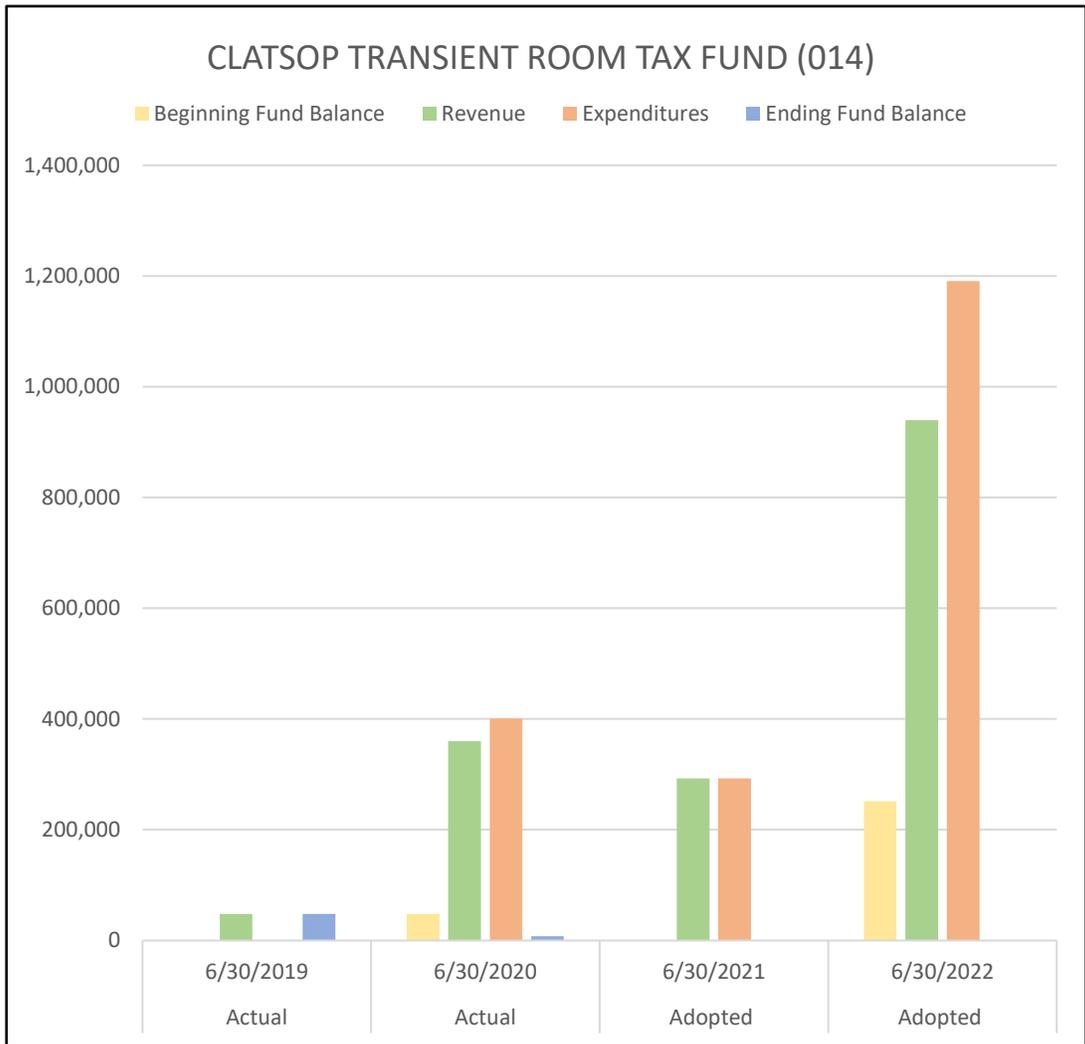
Previously, these revenues were posted to the General Fund.

City of Cannon Beach Transient Room Tax Fund (013)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	537	2,447	-	-	-	-	-	-
TRT 70% of 1% 2/28/19 Hotels	233,596	299,983	351,414	-	-	-	-	-
TRT 70% of 1% 2/28/19 S/T Rent	33,883	36,658	49,385	-	-	-	-	-
Total Revenue	267,479	336,641	400,799	-	-	-	-	-
Chamber of Commerce Visitor's Tourism Promotions	186,844 -	338,551 -	398,352 -	-	-	-	-	-
Total Expenditures	186,844	338,551	398,352	-	-	-	-	-
Ending Fund Balance	81,173	537	2,447	-	-	-	-	-

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	Transient Room Tax Fund		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
-	2,447	-	013-000-33000	Unrestricted Fund Balance	-	-	-
351,414	299,983	412,429	013-180-41310	TRT 1% TAF Share (70%)	350,027	350,027	350,027
49,385	36,658	68,821	013-180-41330	S/T TRT 1% TAF Share (70%)	50,772	50,772	50,772
-	-	-	013-180-41340	Revenue in excess of budget	43,856	80,451	80,451
400,799	339,088	481,250		Total Resources	444,655	481,250	481,250
398,352	338,552	481,250	013-180-62120	Tourism Promotions	444,655	481,250	481,250
398,352	338,552	481,250		Total Materials and Services	444,655	481,250	481,250
398,352	338,552	481,250		Total Expenditures	444,655	481,250	481,250
2,447	537	0	013-180-79100	Ending Fund Balance	0	0	0
400,799	339,088	481,250		Total Requirements	444,655	481,250	481,250



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	0	48,136	0	251,400
Revenue	48,136	360,217	292,595	939,399
Expenditures	0	400,757	292,595	1,190,799
Ending Fund Balance	48,136	7,596	0	0

CLATSOP COUNTY TRT FUND

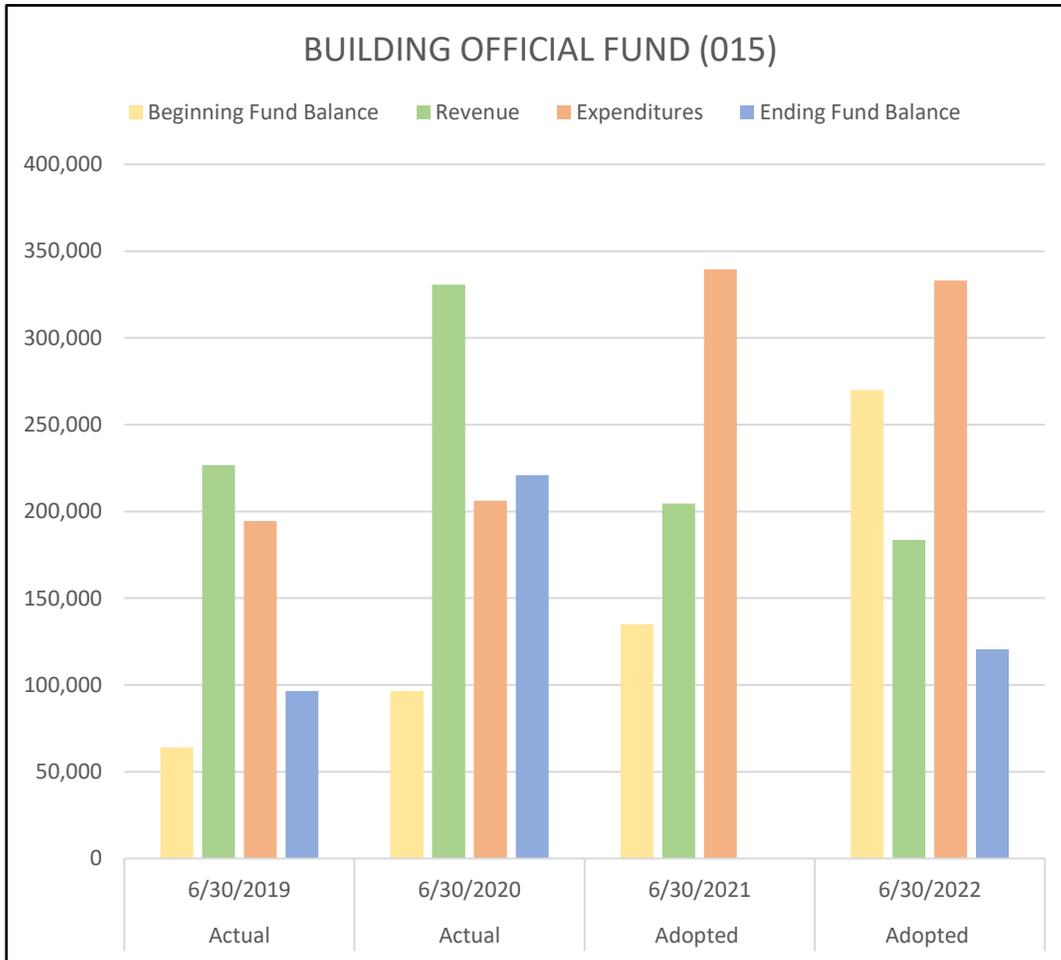
Clatsop County implemented a 1% transient room tax on January 1, 2019. The 70% of collections will be distributed to cities where collections occur. The City of Cannon Beach will use these funds for promotions and tourism related facilities. The county will retain the 30% to be used for jail operational costs.

City of Cannon Beach Clatsop County TRT Fund (014)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	7,596	48,136	-	-	-	-	-	-
County Transient Room Tax	205,977	360,217	48,136	-	-	-	-	-
Total Revenue	205,977	360,217	48,136	-	-	-	-	-
Tourism Promotions	-	-	-	-	-	-	-	-
CB Elementary School Maintenance	18,524	-	-	-	-	-	-	-
Principle Payment - CB Elementary	34,000	-	-	-	-	-	-	-
CB Elementary School Purchase	-	400,757	-	-	-	-	-	-
Total Expenditures	52,524	400,757	-	-	-	-	-	-
Ending Fund Balance	161,049	7,596	48,136	-	-	-	-	-

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Clatsop County TRT Fund		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	48,136	-	014-000-33000	Fund Balance	251,400	251,400	251,400
48,136	360,217	292,595	014-180-42000	County Transient Room Tax	400,799	400,799	400,799
-	-	-	014-180-49010	Transfer from General Fund	388,600	538,600	538,600
48,136	408,353	292,595		Total Resources	1,040,799	1,190,799	1,190,799
-	-	258,595	014-180-62120	Tourism Promotions	256,799	256,799	256,799
0	0	258,595		Total Materials and Services	256,799	256,799	256,799
-	400,757	-	014-180-63063	CB Elementary School Purchase	-	-	-
-	-	-	014-180-63500	CB Elementary School New Roof	750,000	750,000	750,000
-	-	-	014-180-63510	CBE Architecture & Engineering	-	150,000	150,000
0	400,757	0		Total Capital Outlay	750,000	900,000	900,000
-	-	34,000	014-180-65510	Principle Payment - CB Elementary Interfund Loan	34,000	34,000	34,000
0	0	34,000		Total Debt Service	34,000	34,000	34,000
0	400,757	292,595		Total Expenditures	1,040,799	1,190,799	1,190,799
48,136	7,596	0	014-180-79100	Ending Fund Balance	0	0	0
48,136	408,353	292,595		Total Requirements	1,040,799	1,190,799	1,190,799



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	64,162	96,484	135,000	270,000
Revenue	226,683	330,575	204,455	183,700
Expenditures	194,361	206,161	339,455	333,056
Ending Fund Balance	96,484	220,898	0	120,644

BUILDING OFFICIAL FUND

The budget is in keeping with guidelines recommended by the Oregon State Building Codes Division for use with “dedicated funds” from permit revenue as well as use of the revenue source from our local review fees.

Department Mission Statement To provide technical assistance to City staff, the general public, and the construction industry in an effort to protect life and property within the City of Cannon Beach.

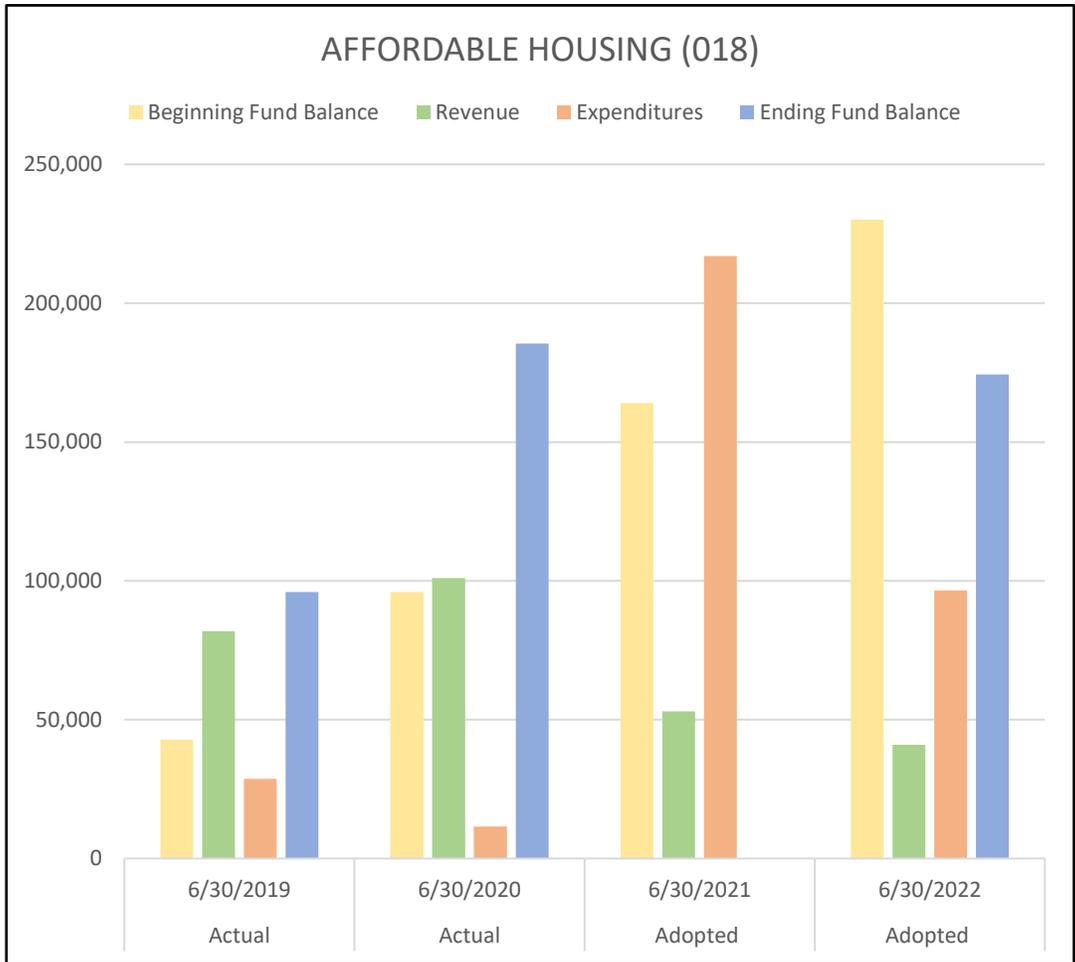
Department Profile The department provides field inspections and plan reviews as well as overall administration of the building inspection program as delegated by the State of Oregon, Building Codes Division. Other duties include issuing and tracking of permits; record retention; receipt and coordination of inspection requests; and coordination of City efforts with organizations such as the National Flood Insurance Program, Cannon Beach Rural Fire Protection District, State Fire Marshall's Office, and the surrounding jurisdictions within Clatsop County who provide mutual aid for one another to sustain complete inspection coverage during staff absences.

City of Cannon Beach Building Official Fund (015)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	220,898	96,484	64,162	66,681	50,236	42,747	47,310	39,950
Business Licenses - Contractors	-	-	-	-	17,150	15,587	17,088	15,975
Fees - Building Permit	62,203	111,547	93,036	74,607	92,761	69,855	66,500	29,253
Fees - Mechanical Permit	13,770	10,021	12,182	9,065	10,550	11,607	2,124	6,477
Fees - Plumbing Permit	13,860	12,083	11,354	14,598	11,794	13,498	1,952	5,872
Fees - Tree Permit	-	-	-	(50)	2,550	3,400	2,750	2,000
Fees - Inspection	500	2,000	5,300	4,762	7,062	5,800	3,850	2,900
Reimbursement - Bldg Inspector	57,000	104,363	41,250	39,000	2,373	-	-	-
Fees - Plan Review	57,177	83,420	60,827	43,612	70,521	56,395	47,214	10,169
Demolition	-	-	-	-	-	-	-	123
Fire Life Safety	-	3,462	2,465	340	6,096	4,924	824	1,270
CET Admin Fee	1,759	3,433	-	-	-	-	-	-
Miscellaneous Income	119	247	269	-	-	-	22	-
Transfer in - General	-	-	-	-	-	-	-	22,560
Total Revenue	206,388	330,575	226,683	185,933	220,855	181,065	142,324	96,599
Personnel Services	88,744	159,786	149,488	141,201	21,213	21,995	14,180	26,703
Materials and Services	28,534	46,375	44,873	47,251	183,198	151,581	132,707	62,535
Total Expenditures	117,278	206,161	194,361	188,451	204,410	173,576	146,887	89,239
Ending Fund Balance	310,008	220,898	96,484	64,162	66,681	50,236	42,747	47,310

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Building Official		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
64,162	96,484	135,000	015-000-33000	Unrestricted Fund Balance	270,000	270,000	270,000
-	-	-	015-200-42101	Business Licenses-Contractors	-	-	-
93,036	111,547	70,000	015-200-42300	Fees - Building Permit	93,000	93,000	93,000
12,182	10,021	8,000	015-200-42301	Fees - Mechanical Permit	12,000	12,000	12,000
11,354	12,083	11,000	015-200-42302	Fees - Plumbing Permit	11,000	11,000	11,000
5,300	2,000	2,000	015-200-42304	Fees - Inspection	5,300	5,300	5,300
60,827	83,420	50,000	015-200-42405	Fees - Plan Review	60,000	60,000	60,000
2,465	3,462	5,000	015-200-42407	Fire Life Safety	2,400	2,400	2,400
-	3,433	-	015-200-44000	CET Admin Fees	-	-	-
269	247	-	015-200-48900	Miscellaneous Income	-	-	-
41,250	104,363	58,455	015-200-42310	Reimbursement-Building Inspector	-	-	-
290,846	427,059	339,455		Total Resources	453,700	453,700	453,700
<i>1.2500</i>	<i>1.2500</i>	<i>1.2500</i>		<i>Number of FTE</i>	<i>1.2500</i>	<i>1.2500</i>	<i>1.2500</i>
96,652	100,072	109,575	015-200-61700	Salaries and Wages	106,000	106,000	106,000
-	265	-	015-200-61720	Overtime	-	-	-
21,652	21,887	22,692	015-200-61810	HDL Insurance	26,324	26,324	26,324
942	928	1,073	015-200-61815	Disability Insurance	1,010	1,010	1,010
21,657	27,998	28,020	015-200-61820	PERS	31,049	31,049	31,049
7,322	7,594	7,650	015-200-61830	Social Security	8,109	8,109	8,109
387	406	500	015-200-61840	Unemployment	1,272	1,272	1,272
844	606	1,100	015-200-61850	Workers Comp	900	900	900
33	29	29	015-200-61860	WBF Tax	29	29	29
149,488	159,786	170,639		Total Personnel Services	174,693	174,693	174,693
4,952	4,844	5,097	015-200-62095	Adm Svcs - IT	5,640	5,640	5,640
18,525	17,714	17,649	015-200-62097	Adm Svcs - Exec	19,848	19,848	19,848
11,125	13,145	14,317	015-200-62098	Adm Svcs - Finance	15,358	15,358	15,358
3,978	4,231	4,575	015-200-62099	Adm Svcs - Central Svcs	4,908	4,908	4,908
627	309	500	015-200-62110	Office Supplies	800	800	800
-	-	10,000	015-200-62115	Bank Service Charges	12,000	12,000	12,000
81	29	100	015-200-62120	Postage & Shipping	100	100	100
244	165	200	015-200-62130	Copier Expenses	200	200	200
-	322	-	015-200-62140	Computer Expenses	-	-	-
167	-	200	015-200-62150	Code Books & References	400	400	400
878	1,033	-	015-200-62210	Telephone	1,000	1,000	1,000
1,518	1,710	2,000	015-200-62410	Vehicle Fuel	2,000	2,000	2,000
1,571	1,041	400	015-200-62420	Vehicle Repair & Maintenance	400	400	400
-	-	300	015-200-62427	Operating Materials & Supplies	300	300	300
895	945	500	015-200-62820	Dues & Subscriptions	500	500	500
59	60	2,500	015-200-62830	Training & Education	2,500	2,500	2,500
254	825	200	015-200-62835	Travel & Lodging	500	500	500
-	-	400	015-200-62840	Published Notices	400	400	400
44,874	46,374	58,938		Total Materials and Services	66,854	66,854	66,854
-	-	-	015-200-63012	New Vehicle	36,000	36,000	36,000
0	0	0		Total Capital Outlay	36,000	36,000	36,000
-	-	109,878	015-200-64050	Contingency 20.0% of expenditures	55,509	55,509	55,509
194,362	206,160	339,455		Total Expenditures	333,056	333,056	333,056
96,484	220,898	-	015-000-33000	Ending Fund Balance	120,644	120,644	120,644
290,846	427,058	339,455		Total Requirements	453,700	453,700	453,700



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	42,781	95,999	164,000	230,000
Revenue	81,903	100,988	53,000	41,000
Expenditures	28,685	11,517	217,000	96,600
Ending Fund Balance	95,999	185,470	0	174,400

AFFORDABLE HOUSING FUND

This fund, established on July 1, 2017, will collect a construction excise tax through the building permit process to fund the Cannon Beach Affordable Housing program. The tax is calculated on the value of the construction or improvement. The excise tax on residential permits is limited to 1% of the cost of the construction/improvement.

The tax collected on the **residential** permit is authorized to be used as follows:

15% is distributed to the Oregon Department of Housing and Community Services

35% on housing programs of the City

50% on builder/developer incentives

The tax collected on the **commercial** permit is authorized to be used as follows:

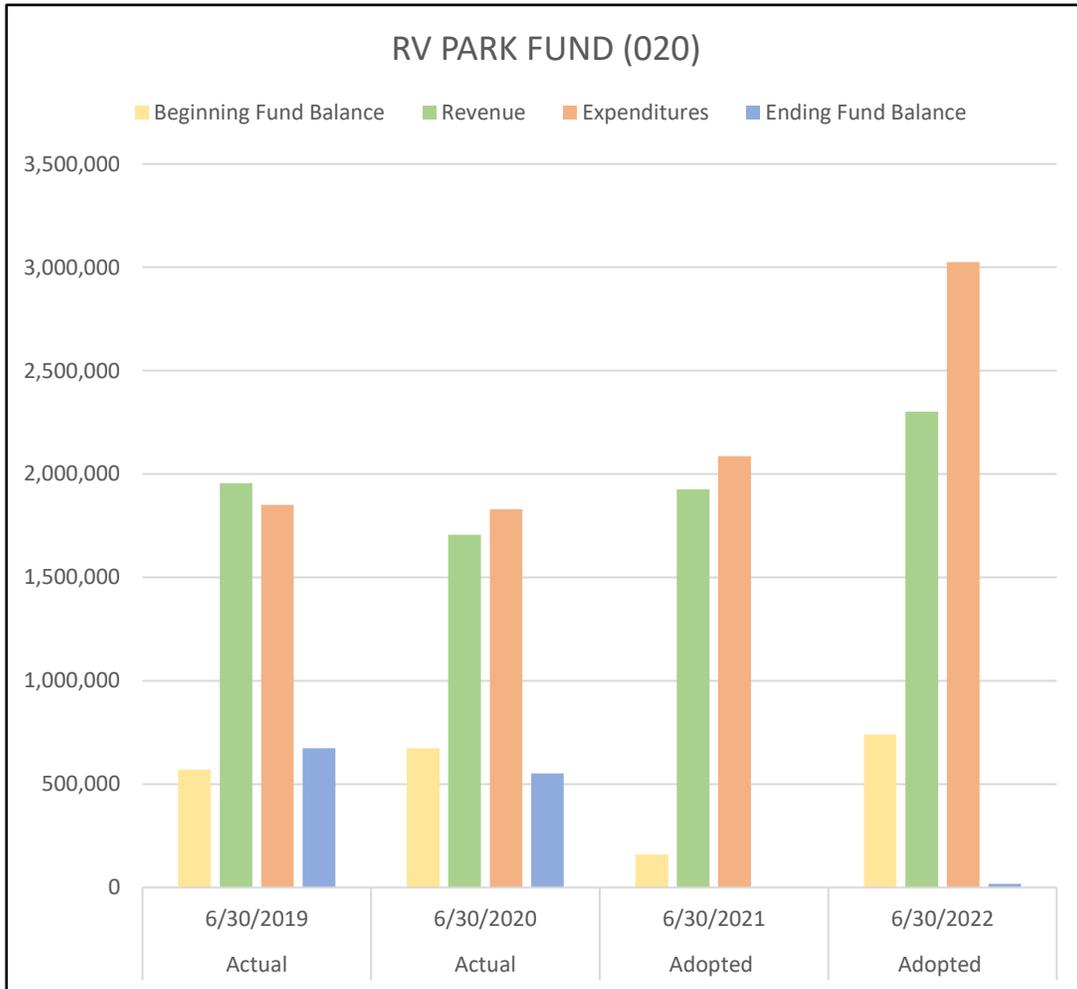
100% on housing programs of the City

City of Cannon Beach Affordable Housing Fund (018)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	185,470	95,999	42,781	-	-	-	-	-
Construction Excise Tax - Res	35,878	81,552	64,018	24,337	-	-	-	-
Construction Excise Tax - Commer	10,258	19,435	17,885	21,948	-	-	-	-
Total Revenue	46,136	100,987	81,903	46,285	-	-	-	-
Materials and Services	-	11,516	28,685	3,505	-	-	-	-
Total Expenditures	-	11,516	28,685	3,505	-	-	-	-
Ending Fund Balance	231,606	185,470	95,999	42,781	-	-	-	-

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Affordable Housing		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
42,781	95,999	164,000	018-000-33000	Unrestricted Fund Balance	230,000	230,000	230,000
64,018	81,552	40,000	018-190-42600	Construction Excise Tax-Residential	32,000	32,000	32,000
17,885	19,435	13,000	018-190-42650	Construction Excise Tax-Commercial	9,000	9,000	9,000
124,684	196,986	217,000		Total Resources	271,000	271,000	271,000
				Number of FTE			
-	-	-	018-190-61700	Salaries and Wages	-	-	-
-	-	-	018-190-61810	HDL Insurance	-	-	-
-	-	-	018-190-61820	PERS	-	-	-
-	-	-	018-190-61830	Social Security	-	-	-
-	-	-	018-190-61840	Unemployment	-	-	-
-	-	-	018-190-61850	Workers Comp	-	-	-
-	-	-	018-190-61860	WBF Tax	-	-	-
-	-	-	018-190-61900	Compensated Absences	-	-	-
0	0	0		Total Personnel Services	0	0	0
258	-	200	018-190-62110	Office Supplies	200	200	200
-	-	-	018-190-62115	Bank Charges	-	-	-
-	-	200	018-190-62120	Postage & Shipping	200	200	200
-	-	100	018-190-62130	Copier Expenses	100	100	100
-	-	-	018-190-62140	Computer Expenses	-	-	-
-	-	10,000	018-190-62520	Legal Services	10,000	10,000	10,000
-	-	20,000	018-190-62560	Contractual Services	20,000	20,000	20,000
9,219	11,517	9,000	018-190-62630	OR Dept of Housing/Community Services	-	-	-
19,208	-	50,000	018-190-62635	Builder Incentive Programs	50,000	50,000	50,000
-	-	-	018-190-62820	Dues & Subscriptions	-	-	-
-	-	-	018-190-62830	Training & Education	-	-	-
-	-	-	018-190-62835	Travel & Lodging	-	-	-
28,685	11,517	89,500		Total Materials and Services	80,500	80,500	80,500
				Capital Outlay			
-	-	-	018-190-63000		-	-	-
0	0	0		Total Capital Outlay	0	0	0
				Debt Service			
-	-	-	018-190-65510		-	-	-
-	-	-	018-190-65610		-	-	-
0	0	0		Total Debt Service	0	0	0
-	-	127,500	018-190-64050	Contingency 20% of expenditures	16,100	16,100	16,100
28,685	11,517	217,000		Total Expenditures	96,600	96,600	96,600
95,999	185,470	-	018-190-79100	Ending Fund Balance	174,400	174,400	174,400
124,684	196,986	217,000		Total Requirements	271,000	271,000	271,000



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	570,298	674,134	160,000	740,000
Revenue	1,955,142	1,706,881	1,926,884	2,302,491
Expenditures	1,851,307	1,829,564	2,086,884	3,025,008
Ending Fund Balance	674,133	551,451	0	17,483

RV PARK FUND

The RV Park Fund accounts for all transactions related to the operation of the City's RV Park enterprise.

City of Cannon Beach RV Park Fund (020)

	2021 (7 Mos)	2020	Fiscal Year End		2017	2016	2015	2014
			2019	2018				
Beginning Fund Balance	551,451	674,133	570,298	311,900	644,834	824,609	594,038	620,422
RV Park Revenue	1,311,583	1,706,882	1,955,142	1,861,445	1,436,235	1,553,090	1,602,691	1,431,629
Total Revenue	1,311,583	1,706,882	1,955,142	1,861,445	1,436,235	1,553,090	1,602,691	1,431,629
Personnel Services	-	60	2,069	2,002	1,284	-	-	-
Materials and Services	962,721	1,518,729	1,649,238	1,594,606	1,317,075	1,329,342	1,365,539	1,302,283
Capital Outlay	-	-	-	-	200,811	403,522	6,581	5,730
Transfer out - General Fund	-	210,775	200,000	-	150,000	-	-	150,000
Transfer out - RV Park R&R	-	100,000	-	6,438	100,000	-	-	-
Total Expenditures	962,721	1,829,564	1,851,307	1,603,047	1,769,169	1,732,865	1,372,120	1,458,013
Ending Fund Balance	900,313	551,451	674,133	570,298	311,900	644,834	824,609	594,038

**City of Cannon Beach
Budget Document**

2018-19		2019-20		2020-21		RV Park Fund		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
570,298	674,134	160,000	020-000-33000	Unrestricted Fund Balance	740,000	740,000	740,000			
1,955,142	1,706,882	1,926,884	020-160-48905	RV Park Revenue	2,302,491	2,302,491	2,302,491			
2,525,440	2,381,016	2,086,884		Total Resources	3,042,491	3,042,491	3,042,491			
<i>0.0200</i>	<i>0.0000</i>	<i>0.0000</i>		<i>Number of FTE</i>	<i>0.0000</i>	<i>0.0000</i>	<i>0.0000</i>			
1,152	-	-	020-160-61700	Salaries and Wages	-	-	-			
120	-	1,000	020-160-61720	Overtime	1,000	1,000	1,000			
277	-	-	020-160-61810	HDL Insurance	-	-	-			
13	-	-	020-160-61815	Disability Insurance	-	-	-			
322	-	292	020-160-61820	PERS	302	302	302			
96	-	77	020-160-61830	Social Security	77	77	77			
5	-	5	020-160-61840	Unemployment	12	12	12			
83	60	100	020-160-61850	Workers Comp	75	75	75			
0	-	-	020-160-61860	WBF Tax	-	-	-			
2,069	60	1,474		Total Personnel Services	1,466	1,466	1,466			
108,928	104,156	103,778	020-160-62097	Adm Svcs - Exec	116,708	116,708	116,708			
29,449	34,797	37,899	020-160-62098	Adm Svcs - Finance	40,655	40,655	40,655			
-	-	-	020-160-62450	Consultant/Engineering Service	-	-	-			
10,501	11,007	12,500	020-160-62530	Insurance	13,000	13,000	13,000			
1,337	2,990	10,000	020-160-62580	Facility Maintenance	20,000	20,000	20,000			
1,423,984	1,221,412	1,669,186	020-160-62960	RV Park Overhead	1,812,345	1,812,345	1,812,345			
75,039	74,908	86,000	020-160-62970	RV Park Management Fee	90,000	90,000	90,000			
1,649,238	1,449,269	1,919,363		Total Materials and Services	2,092,708	2,092,708	2,092,708			
-	52,148	-	020-160-63825	Fuel Dispensing System	-	-	-			
-	17,312	-	020-160-63820	Air Quality System - Pool Room	-	-	-			
-	-	-	020-160-63000	Cart	10,000	10,000	10,000			
0	69,460	0		Total Capital Outlay	10,000	10,000	10,000			
200,000	210,775	-	020-160-67110	Transfer to General Fund	250,000	250,000	250,000			
-	100,000	-	020-160-67120	Transfer to RV Park Reserve	250,000	250,000	250,000			
200,000	310,775	0		Total Transfers	500,000	500,000	500,000			
-	-	166,047	020-160-64050	Contingency 20.0% of expenditures	420,834	420,834	420,834			
1,851,307	1,829,564	2,086,884		Total Expenditures	3,025,008	3,025,008	3,025,008			
674,134	551,451	-	020-000-33000	Ending Fund Balance	17,483	17,483	17,483			
2,525,440	2,381,016	2,086,884		Total Requirements	3,042,491	3,042,491	3,042,491			

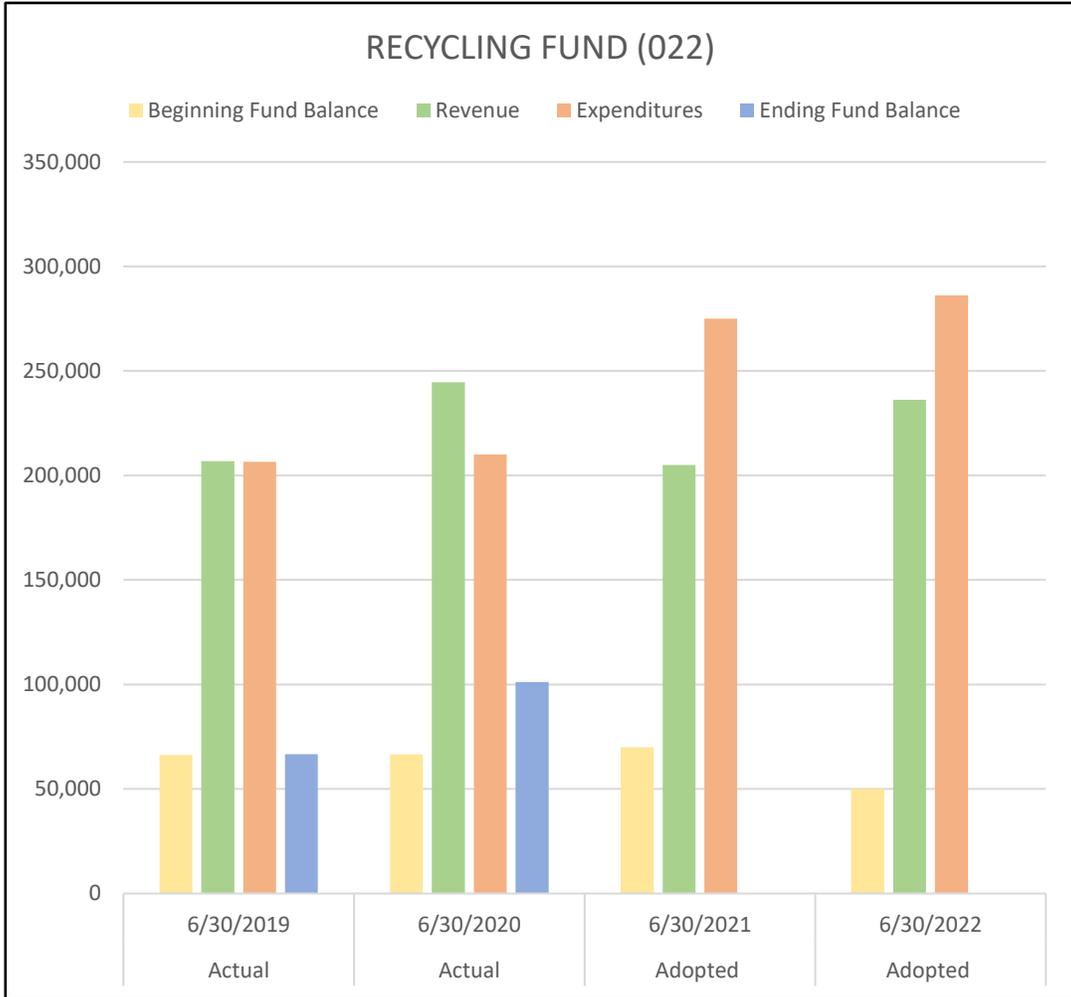
RV PARK RESERVE FUND

The budget includes a reserve fund for the RV Park enterprise. This fund finances capital outlay purchases for repairs and replacement of necessary assets at the RV Park.

City of Cannon Beach								
RV Park Reserve Fund (050)								
Fiscal Year End								
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	115,923	15,923	15,923	9,485	159,485	159,485	159,485	209,485
Transfer In - RV Park	-	100,000	-	6,438	190,000	-	-	-
Total Revenue	-	100,000	-	6,438	190,000	-	-	-
Capital Outlay	-	-	-	-	340,000	-	-	-
Transfer to General	-	-	-	-	-	-	-	50,000
Total Expenditures	-	-	-	-	340,000	-	-	50,000
Ending Fund Balance	115,923	115,923	15,923	15,923	9,485	159,485	159,485	159,485

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	RV Park Reserve		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
15,923	15,923	115,922	050-000-33000	Unrestricted Fund Balance	115,922	115,922	115,922
-	100,000	-	050-160-49040	Transfer In from RV Park Fund	250,000	250,000	250,000
15,923	115,923	115,922		Total Resources	365,922	365,922	365,922
-	-	-	050-160-63800	Pave park grounds	300,000	300,000	300,000
-	-	115,922	050-160-63999	Unallocated Project	65,922	65,922	65,922
-	-	115,922		Total Capital Outlay	365,922	365,922	365,922
0	0	115,922		Total Expenditures	365,922	365,922	365,922
15,923	115,923	-	050-160-79000	Reserved for Future Expenditure	-	-	-
15,923	115,923	115,922		Total Requirements	365,922	365,922	365,922



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	66,322	66,600	70,000	50,000
Revenue	206,801	244,645	205,000	236,162
Expenditures	206,523	210,007	275,000	286,162
Ending Fund Balance	66,600	101,238	0	0

RECYCLING FUND

The Recycling Enterprise Fund accounts for all transactions related to the operation of the City's recycling enterprise.

City of Cannon Beach Recycling Fund (022)

	Fiscal Year End							
	2020 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	101,238	66,600	66,322	72,701	72,897	83,788	85,361	61,925
Recycle Surcharge	120,535	201,031	194,763	174,094	170,977	162,472	157,767	161,101
Miscellaneous Income	-	865	730	-	-	1,108	123	-
Recycle Sales	-	3,331	11,309	15,226	18,345	14,237	12,916	22,754
Transfers In - General Fund	-	39,418	-	-	-	-	-	-
Transfers In - Recycle R & R	-	-	-	-	-	-	-	-
Total Revenue	120,535	244,645	206,802	189,320	189,323	177,817	170,805	183,855
Personnel Services	66,969	111,489	111,485	109,184	98,776	105,491	76,117	72,275
Materials and Services	59,737	98,518	95,039	86,514	90,743	83,217	83,509	88,145
Capital Outlay	-	-	-	-	-	-	12,753	-
Transfer out - Recycling R&R	-	-	-	-	-	-	-	-
Total Expenditures	126,706	210,007	206,524	195,698	189,519	188,708	172,378	160,420
Ending Fund Balance	95,067	101,238	66,600	66,322	72,701	72,897	83,788	85,361

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Recycling Fund		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
66,322	66,600	70,000	022-000-33000	Unrestricted Fund Balance	50,000	50,000	50,000
194,763	201,031	205,000	022-440-46040	Recycle Surcharge	201,000	201,000	201,000
730	865	-	022-440-48900	Miscellaneous Income	-	-	-
11,309	3,331	-	022-440-48920	Recycle Sales	6,000	6,000	6,000
-	39,418	-	022-440-49111	Transfer In - General Fund	29,162	29,162	29,162
273,124	311,245	275,000		Total Resources	286,162	286,162	286,162
1.2800	1.1300	1.1300		<i>Number of FTE</i>	1.1300	1.1300	1.1300
69,344	62,974	64,000	022-440-61700	Salaries and Wages	66,500	66,500	66,500
1,052	8,556	8,944	022-440-61705	Part Time Wages	8,944	8,944	8,944
510	69	1,000	022-440-61720	Overtime	1,000	1,000	1,000
15,154	12,158	12,580	022-440-61810	HDL Insurance	12,634	12,634	12,634
773	690	797	022-440-61815	Disability Insurance	743	743	743
16,808	18,281	20,724	022-440-61820	PERS	22,469	22,469	22,469
4,565	5,439	5,657	022-440-61830	Social Security	5,848	5,848	5,848
283	290	370	022-440-61840	Unemployment	917	917	917
2,967	3,002	2,500	022-440-61850	Workers Comp	2,000	2,000	2,000
28	29	32	022-440-61860	WBF Tax	32	32	32
111,485	111,489	116,604		Total Personnel Services	121,087	121,087	121,087
4,952	4,844	5,097	022-440-62095	Adm Svcs - IT	5,640	5,640	5,640
25,785	30,571	28,746	022-440-62096	Adm Svcs - PW Admin	30,091	30,091	30,091
13,338	12,754	12,707	022-440-62097	Adm Svcs - Exec	14,291	14,291	14,291
8,507	10,052	10,949	022-440-62098	Adm Svcs - Finance	11,745	11,745	11,745
3,978	4,231	4,575	022-440-62099	Adm Svcs - Central Svcs	4,908	4,908	4,908
-	-	50	022-440-62110	Office Supplies	50	50	50
104	78	300	022-440-62120	Postage & Shipping	300	300	300
10,745	9,437	20,000	022-440-62125	Recycling Freight Expense	25,000	25,000	25,000
-	-	1,000	022-440-62140	Computer Expense	1,000	1,000	1,000
20,727	23,471	25,000	022-440-62190	Yard Waste Program	30,000	30,000	30,000
28	-	3,000	022-440-62195	Solid Waste Services	3,000	3,000	3,000
-	536	1,700	022-440-62210	Telephone	1,700	1,700	1,700
959	750	1,000	022-440-62410	Vehicle Fuel	1,000	1,000	1,000
-	-	1,000	022-440-62420	Vehicle Repair & Maintenance	1,500	1,500	1,500
2,187	513	14,500	022-440-62422	Equipment Repair & Maint.	3,200	3,200	3,200
1,529	1,280	3,000	022-440-62427	Materials & Supplies	3,000	3,000	3,000
1,736	-	-	022-440-62562	Contractual Electrical Services	-	-	-
301	-	1,000	022-440-62560	Contractual Services	1,500	1,500	1,500
-	-	1,000	022-440-62580	Facility Maintenance	1,000	1,000	1,000
163	-	150	022-440-62720	Protective Clothing	150	150	150
95,038	98,518	134,774		Total Materials and Services	139,075	139,075	139,075
0	0	0		Total Capital Outlay	0	0	0
-	-	23,622	022-440-64050	Contingency 10.0% of expenditures	26,000	26,000	26,000
206,523	210,007	275,000		Total Expenditures	286,162	286,162	286,162
66,600	101,238	-	022-440-79100	Ending Fund Balance	0	0	0
273,124	311,245	275,000		Total Requirements	286,162	286,162	286,162

RECYCLING RESERVE FUND

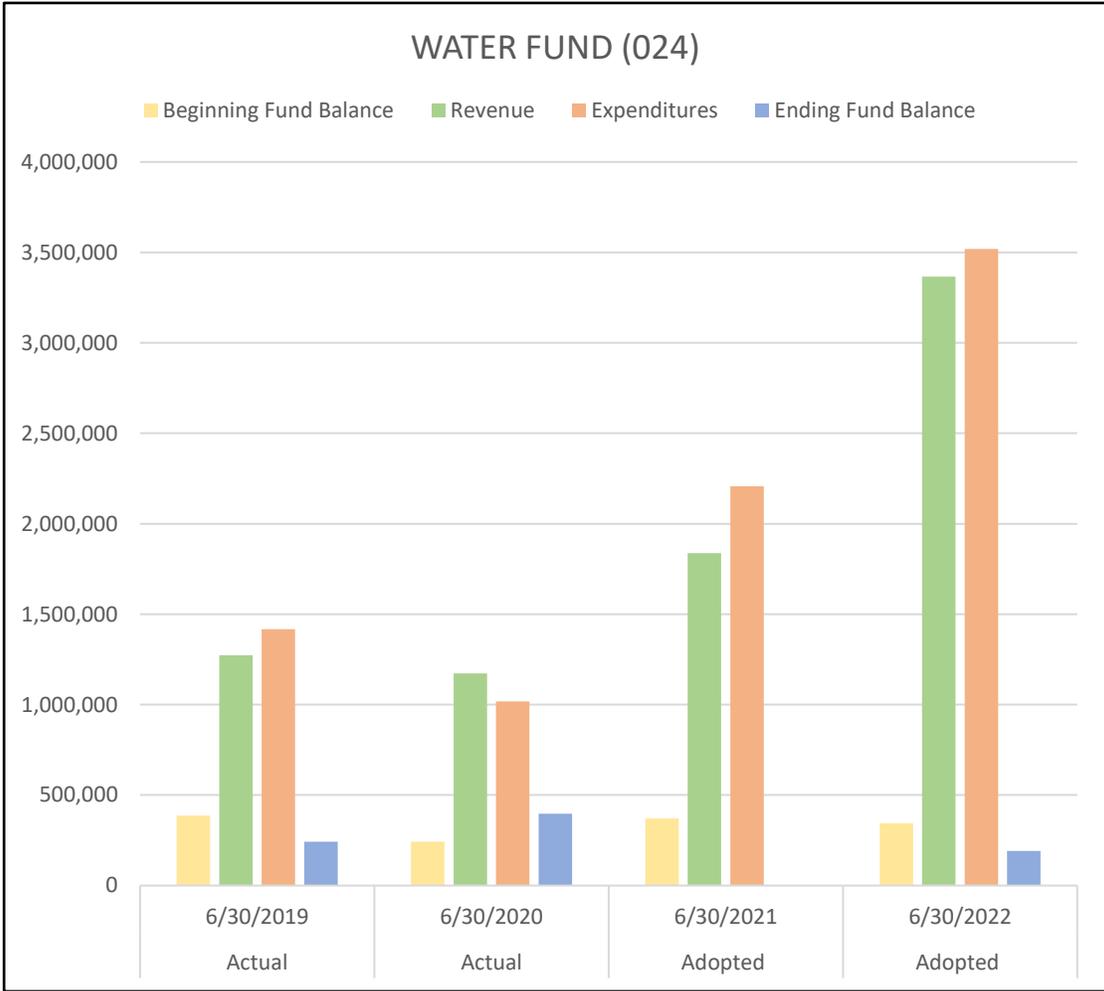
The budget includes the reserve fund for the Recycling enterprise. This fund is used to finance capital outlay purchases for repairs and replacement of necessary assets involved in the Recycling operation.

City of Cannon Beach Recycling Reserve Fund (052)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	9,826	9,826	76,326	76,326	76,326	76,326	76,326	76,326
Transfers In - Recycling	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Capital Outlay	-	-	66,500	-	-	-	-	-
Transfer out - Recycling	-	-	-	-	-	-	-	-
Total Expenditures	-	-	66,500	-	-	-	-	-
Ending Fund Balance	9,826	9,826	9,826	76,326	76,326	76,326	76,326	76,326

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	Recycling Reserve		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
76,326	9,825	9,825	052-000-33000	Unrestricted Fund Balance	9,825	9,825	9,825
76,326	9,825	9,825		Total Resources	9,825	9,825	9,825
66,500	-	-	052-440-63010	Recycle Building Siding	-	-	-
-	-	9,825	052-440-63999	Unallocated Project	9,825	9,825	9,825
66,500	-	9,825		Total Capital Outlay	9,825	9,825	9,825
66,500	0	9,825		Total Expenditures	9,825	9,825	9,825
9,826	9,825	-	052-440-79000	Reserved for Future Expenditure	-	-	-
76,326	9,825	9,825		Total Requirements	9,825	9,825	9,825



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	387,215	242,821	370,000	344,000
Revenue	1,272,388	1,173,589	1,837,150	3,366,324
Expenditures	1,416,782	1,018,522	2,207,150	3,519,594
Ending Fund Balance	242,821	397,888	0	190,730

WATER FUND

The Water Fund accounts for all transactions related to the operation of the City's water enterprise.

City of Cannon Beach

Water Fund (024)

	Fiscal Year End							
	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	397,887	242,821	387,216	234,455	81,007	96,099	110,052	112,661
Monthly Water Charges	803,569	1,146,875	1,231,593	988,500	844,497	823,307	765,998	745,098
Fees - Water SVC Connect	2,400	1,200	2,550	1,600	2,400	636	1,935	964
Charge - Water System Dev	11,417	13,047	13,047	9,786	9,786	4,499	11,417	-
Loan Proceeds	87,300	-	-	-	-	16,963	-	-
Water Misc Incom	4,548	12,466	25,197	15,141	18,377	21,889	12,275	25,723
Transfer in - General Fund	-	-	-	-	175,000	-	-	-
Transfer in - Water R&R Fund	-	-	-	-	-	-	-	-
Total Revenue	909,233	1,173,588	1,272,387	1,015,027	1,050,060	867,294	791,625	771,785
Personnel Services	171,673	294,800	301,333	312,245	269,483	267,742	246,213	230,877
Materials and Services	440,402	651,721	682,063	543,242	568,384	501,750	439,120	466,756
Debt Service	-	-	-	-	17,510	-	-	-
Capital Outlay	-	-	-	6,780	41,236	112,894	120,245	76,761
Transfer out - Water R&R	-	72,000	433,386	-	-	-	-	-
Total Expenditures	612,075	1,018,522	1,416,782	862,266	896,612	882,386	805,578	774,394
Ending Fund Balance	695,045	397,887	242,821	387,216	234,455	81,007	96,099	110,052

**City of Cannon Beach
Budget Document**

2018-19			2019-20			2020-21			Water Fund			2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body							
387,215	242,821	370,000	024-000-33000	Unrestricted Fund Balance	344,000	344,000	344,000							
1,231,593	1,146,876	1,200,000	024-450-46050	Water Charges Reflects 0% Increase	1,300,000	1,300,000	1,300,000							
-	-	-	024-450-46050	Water Charges Reflects 4% Increase	103,657	103,657	103,657							
2,550	1,200	1,000	024-450-46350	Water Service Connections	2,000	2,000	2,000							
13,047	13,047	3,000	024-450-46450	Water System Development Charge	-	-	-							
-	-	624,150	024-450-47000	Loan Proceeds	1,947,667	1,947,667	1,947,667							
25,197	12,466	9,000	024-450-48950	Miscellaneous Income	13,000	13,000	13,000							
1,659,602	1,416,410	2,207,150		Total Resources	3,710,324	3,710,324	3,710,324							
<i>2,8500</i>	<i>2,7800</i>	<i>2,7800</i>		<i>Number of FTE</i>	<i>2,7800</i>	<i>2,7800</i>	<i>2,7800</i>							
161,468	158,103	164,000	024-450-61700	Salaries and Wages	170,000	170,000	170,000							
9,423	9,261	9,913	024-450-61710	Standby	9,913	9,913	9,913							
12,175	7,393	16,000	024-450-61720	Overtime	16,000	16,000	16,000							
50,451	53,396	55,211	024-450-61810	HDL Insurance	55,395	55,395	55,395							
1,809	1,714	1,980	024-450-61815	Disability Insurance	1,898	1,898	1,898							
46,131	47,418	49,400	024-450-61820	PERS	56,148	56,148	56,148							
13,693	9,463	14,528	024-450-61830	Social Security	14,987	14,987	14,987							
732	706	950	024-450-61840	Unemployment	2,351	2,351	2,351							
5,383	7,287	5,500	024-450-61850	Workers Comp	4,200	4,200	4,200							
67	59	64	024-450-61860	WBF Tax	64	64	64							
301,333	294,800	317,546		Total Personnel Services	330,956	330,956	330,956							
50,140	49,044	51,606	024-450-62095	Adm Svcs - IT	57,101	57,101	57,101							
92,083	109,177	102,659	024-450-62096	Adm Svcs - PW Admin	107,464	107,464	107,464							
56,317	53,849	53,654	024-450-62097	Adm Svcs - Exec	60,339	60,339	60,339							
107,324	126,815	138,121	024-450-62098	Adm Svcs - Finance	148,163	148,163	148,163							
40,276	42,838	46,319	024-450-62099	Adm Svcs - Central Svcs	49,692	49,692	49,692							
-	142	300	024-450-62110	Office Supplies	300	300	300							
553	377	200	024-450-62116	Bad Debt Expense	200	200	200							
209	106	300	024-450-62120	Postage & Shipping	300	300	300							
7,083	6,902	8,800	024-450-62122	Billing Expense	8,800	8,800	8,800							
-	-	400	024-450-62130	Copier Expenses	400	400	400							
2,295	78	2,500	024-450-62140	Computer Expenses	2,500	2,500	2,500							
2,378	6,328	6,000	024-450-62210	Telephone	6,000	6,000	6,000							
-	-	1,800	024-450-62150	Meter Module Service	1,800	1,800	1,800							
25,797	27,623	34,000	024-450-62310	Electricity	34,000	34,000	34,000							
5,882	5,565	6,500	024-450-62320	Natural Gas	6,500	6,500	6,500							
65	1,158	1,000	024-450-62380	Generator Fuel	1,000	1,000	1,000							
4,279	3,185	7,000	024-450-62410	Vehicle Fuel	7,000	7,000	7,000							
6,354	2,854	5,000	024-450-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000							
7,998	6,921	15,000	024-450-62422	Equipment Repair & Maint.	15,000	15,000	15,000							
20,538	1,013	15,000	024-450-62425	Equipment & Tools	15,000	15,000	15,000							
51,726	57,392	46,000	024-450-62427	Materials & Supplies	46,000	46,000	46,000							
4,314	4,760	12,000	024-450-62430	Pump Station Maint & Repair	12,000	12,000	12,000							
1,500	1,500	5,000	024-450-62452	GIS Consultant	5,000	5,000	5,000							
-	-	5,000	024-450-62540	Engineering Fees	35,000	35,000	35,000							
54,630	61,877	80,000	024-450-62560	Contractual Services	80,000	80,000	80,000							
4,711	2,034	8,334	024-450-62562	Electrical Services	8,334	8,334	8,334							
53,965	58,334	55,000	024-450-62564	Excavation Services	55,000	55,000	55,000							
-	3,300	16,500	024-450-62567	North Tank Perimeter	-	-	-							
-	9,718	-	024-450-62568	Oak Street Hydrant Relocation	-	-	-							
24,340	-	-	024-450-62570	Master Plans	-	-	-							

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Water Fund		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
5,007	-	-	024-450-62580	Facility Maintenance	16,500	16,500	16,500
39,188	1,282	-	024-450-62585	Isolation Valves	-	-	-
-	-	150	024-450-62630	Fire Protection	150	150	150
1,112	992	1,200	024-450-62720	Protective Clothing	1,200	1,200	1,200
1,036	3,571	1,500	024-450-62820	Dues & Subscriptions	1,500	1,500	1,500
1,256	1,100	2,000	024-450-62830	Training & Education	2,000	2,000	2,000
2,465	1,889	1,500	024-450-62835	Travel & Lodging	1,500	1,500	1,500
7,243	-	10,000	024-450-62990	Rate Study/SDC Review	2,000	2,000	2,000
-	-	-	024-450-62992	Fire Hydrant Maintenance	6,000	6,000	6,000
682,063	651,721	740,343		Total Materials and Services	798,743	798,743	798,743
-	-	-	024-450-63062	Dump Truck 10%	7,000	7,000	7,000
0	0	0		Total Capital Outlay	7,000	7,000	7,000
-	-	-	024-450-66010	Business Oregon Loan Principal	13,719	13,719	13,719
-	-	3,000	024-450-66060	Business Oregon Loan Interest	13,688	13,688	13,688
0	0	3,000		Total Debt Service	27,407	27,407	27,407
433,386	72,000	909,150	024-450-67610	Transfer to Water Reserve	175,000	175,000	175,000
433,386	72,000	909,150	024-450-67610	Transfer to Water Reserve loan proceeds	1,947,667	1,947,667	1,947,667
433,386	72,000	909,150		Total Transfers Out	2,122,667	2,122,667	2,122,667
-	-	237,111	024-450-64050	Total Contingency 20.0% of expenditures	232,821	232,821	232,821
1,416,782	1,018,522	2,207,150		Total Expenditures	3,519,594	3,519,594	3,519,594
242,821	397,888	0	024-450-79100	Ending Fund Balance	190,730	190,730	190,730
1,659,602	1,416,410	2,207,150		Total Requirements	3,710,324	3,710,324	3,710,324

WATER RESERVE FUND

The budget includes the reserve fund for the Water enterprise. This fund finances capital outlay purchases for repairs and replacement of water system infrastructure and related assets.

City of Cannon Beach

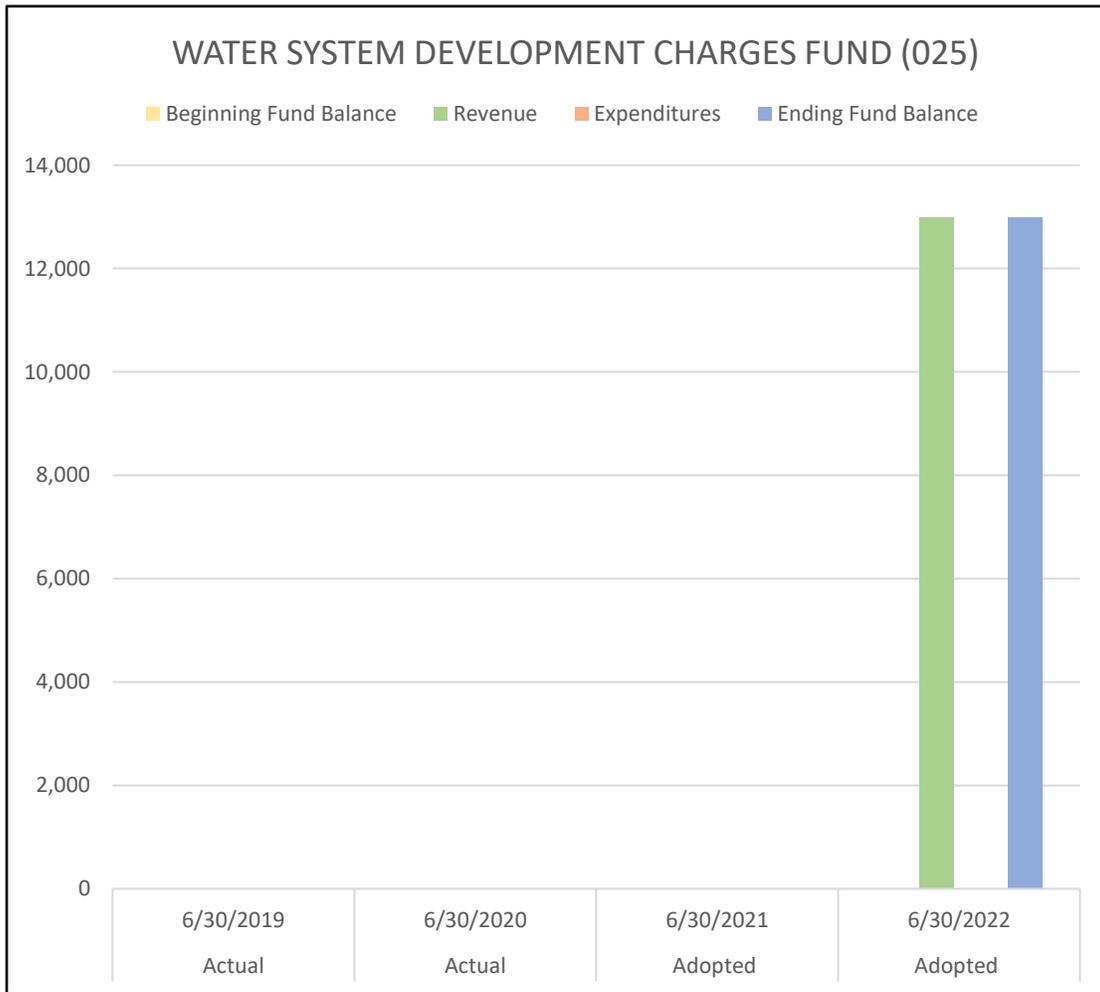
Water Reserve Fund (054)

Fiscal Year End

	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	278,707	351,360	316,772	102,286	181,510	181,510	181,510	181,510
Transfer In - General Fund	-	-	85,932	250,000	-	-	-	-
Transfer In - Water Fund	87,300	72,000	433,386	-	-	-	-	-
Total Revenue	87,300	72,000	519,318	250,000	-	-	-	-
Materials and Services	173,559	24,597						
Capital Outlay	1,308	120,056	484,730	35,514	79,224	-	-	-
Transfer out - Water	-	-	-	-	-	-	-	-
Total Expenditures	174,867	144,653	484,730	35,514	79,224	-	-	-
Ending Fund Balance	191,140	278,707	351,360	316,772	102,286	181,510	181,510	181,510

**City of Cannon Beach
Budget Document**

2017-18		2018-19		2019-20		Water Reserve			2020-21			
Actual	Actual	Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
316,772	351,360	220,000	054-000-33000	Unrestricted Fund Balance			385,000	385,000	385,000			
433,386	72,000	285,000	054-450-49050	Transfer In - Water Fund - Operations			175,000	175,000	175,000			
-	-	624,150	054-450-49050	Transfer In - Water Fund -Loan Proceeds			1,947,667	1,947,667	1,947,667			
85,932	-	-	054-450-49111	Transfer In - General Fund			-	-	-			
836,090	423,360	1,129,150		Total Resources			2,507,667	2,507,667	2,507,667			
-	97	624,150	054-450-62000	Water Meter Modules			325,000	325,000	325,000			
-	24,500	-	054-450-62500	Reservoir/Tank Site Study			45,000	45,000	45,000.00			
0	24,597	624,150		Total Materials and Services			370,000	370,000	370,000			
184,885	-	-	054-450-63004	Ash St Waterline Replacement			-	-	-			
106,472	-	-	054-450-63005	Sand Filter Bed Media			-	-	-			
111,480	-	-	054-450-63006	S Curve Waterline			-	-	-			
8,763	-	-	054-450-63007	Sunset Pressure Zone Tank			-	-	-			
46,917	-	-	054-450-63008	Fire Hydrants			-	-	-			
26,213	110,057	-	054-450-63009	Poplar Water Line			-	-	-			
-	-	45,000	054-450-63010	Water Supply Resiliency			-	-	-			
-	10,000	-	054-450-63020	Isolation Valves			-	-	-			
-	-	155,000	054-450-63595	Water Resiliency Engineering			155,000	155,000	155,000			
-	-	130,000	054-450-63025	Replace Water Lines Pac/Gogana			-	-	-			
-	-	-	054-450-63030	Water Resiliency Project Phase 1			556,000	556,000	556,000			
-	-	-	054-450-63035	Water Resiliency Project Phase 2			1,066,667	1,066,667	1,066,667			
484,730	120,057	330,000		Total Capital Outlay			1,777,667	1,777,667	1,777,667			
-	-	175,000	054-450-64050	Contingency 16.8% of expenditures			360,000	360,000	360,000			
484,730	144,653	1,129,150		Total Expenditures			2,507,667	2,507,667	2,507,667			
351,360	278,707	-	054-450-79000	Reserved for Future Expenditure			-	-	-			
836,090	423,360	1,129,150		Total Requirements			2,507,667	2,507,667	2,507,667			



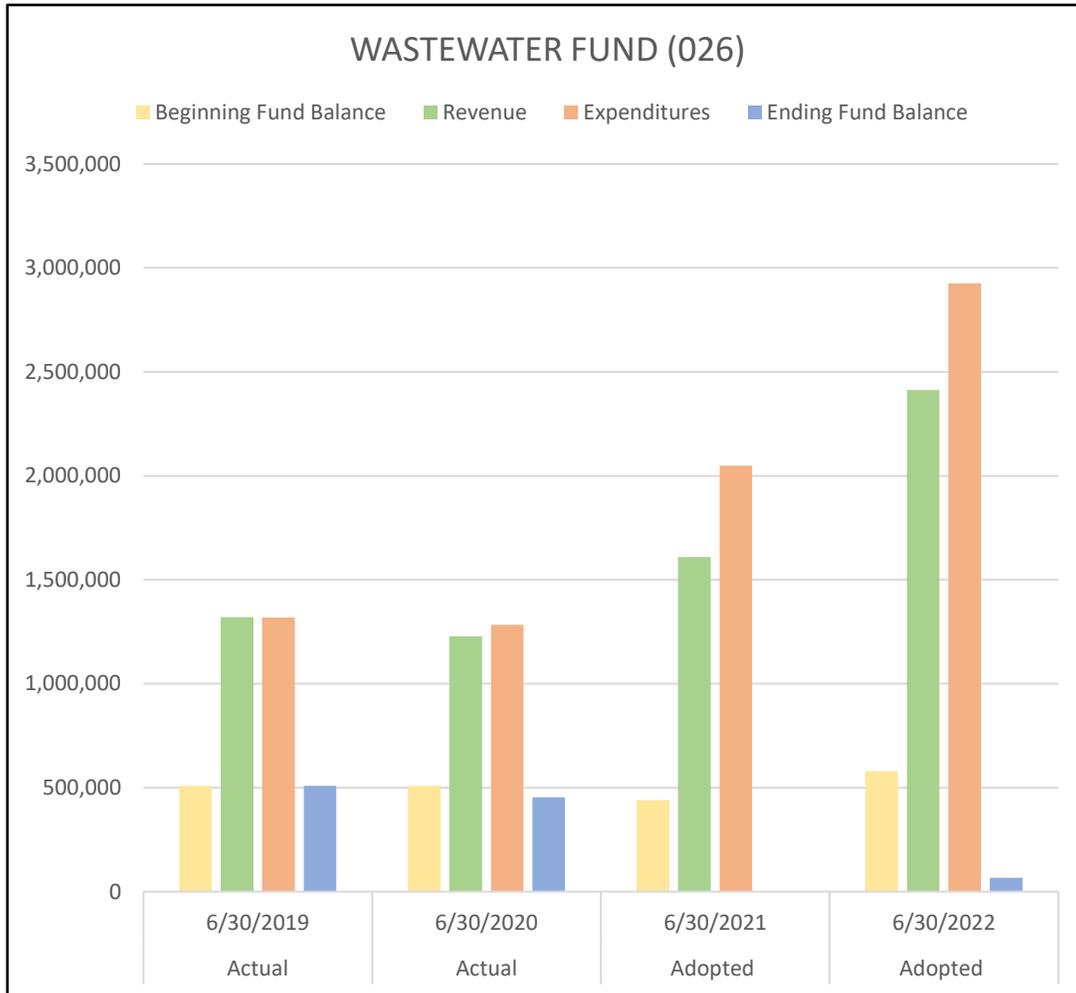
	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	0	0	0	0
Revenue	0	0	0	13,000
Expenditures	0	0	0	0
Ending Fund Balance	0	0	0	13,000

WATER SDC FUND

The budget accounts for all transactions related to the Water System Development Charges (SDC). SDCs are one-time charges assessed on new development to pay for the costs of expanding public facilities.

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	Water System Development Charges Fund		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
-	-	-	025-000-33000	Unrestricted Fund Balance	-	-	-
-	-	-	025-450-48905	Reimbursement Fee	-	-	-
-	-	-	025-450-48910	Improvement Fee	13,000	13,000	13,000
-	-	-		Total Resources	13,000	13,000	13,000
-	-	-	025-450-63000	Capital Outlay	-	-	-
0	0	0		Total	0	0	0
-	-	-	025-450-66100	Debt-principal	-	-	-
-	-	-	025-450-66110	Debt-interest	-	-	-
0	0	0		Total	0	0	0
0	0	0		Total Expenditures	0	0	0
0	0	0	025-450-79100	Ending Fund Balance	13,000	13,000	13,000
0	0	0		Total Requirements	13,000	13,000	13,000



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	508,443	509,627	440,000	580,000
Revenue	1,320,384	1,227,796	1,609,000	2,413,270
Expenditures	1,319,200	1,283,442	2,049,000	2,926,157
Ending Fund Balance	509,627	453,981	0	67,113

WASTEWATER FUND

The Wastewater Enterprise Fund accounts for all transactions related to the operation of the City's wastewater enterprise.

City of Cannon Beach Wastewater Fund (026)

	Fiscal Year End							
	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	453,981	509,627	508,443	275,701	233,856	267,198	194,914	132,210
Monthly W/W Charges	833,646	1,206,414	1,302,874	1,233,834	1,136,555	1,106,462	1,051,536	1,009,226
Fees - W/W SVC Connect	3,778	6,478	2,900	1,750	2,550	1,750	2,150	(1,605)
Charge - W/W System Dev	10,069	12,167	13,426	8,391	10,069	5,034	11,747	-
Loan Proceeds	-	-	-	-	-	6,785	1,567	-
Coronavirus Relief Grant	-	701	-	-	-	-	-	-
TLR Transfer In - General Fund	-	-	-	-	-	-	70,000	-
W/W Misc Income	1,787	2,036	1,184	240	-	-	-	8,333
Total Revenue	849,281	1,227,796	1,320,384	1,244,215	1,149,174	1,120,031	1,137,000	1,015,954
Personal Services	165,974	278,247	271,202	327,865	323,339	312,616	283,510	296,186
Materials and Services	449,090	871,604	808,946	647,017	670,563	606,174	548,197	519,666
Debt Service	-	-	-	-	7,007	-	-	-
Capital Outlay	-	17,894	-	36,591	106,420	234,582	233,009	137,399
Transfer out - W/W R&R	-	115,697	-	-	-	-	-	-
Transfer out - Debt Service	-	-	239,052	-	-	-	-	-
Total Expenditures	615,063	1,283,442	1,319,200	1,011,473	1,107,329	1,153,373	1,064,716	953,250
Ending Fund Balance	688,198	453,981	509,627	508,443	275,701	233,856	267,198	194,914

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Wastewater Fund		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
508,443	509,627	440,000	026-000-33000	Unrestricted Fund Balance	580,000	580,000	580,000
1,302,874	1,206,414	1,305,000	026-460-46060	Wastewater Charges <small>Reflects 0% rate increase</small>	1,335,000	1,335,000	1,335,000
-	-	-	026-460-46060	Wastewater Charges <small>Reflects 3% rate increase</small>	125,270	125,270	125,270
2,900	6,478	1,000	026-460-46360	Wastewater Service Connections	3,000	3,000	3,000
13,426	12,167	3,000	026-460-46460	Wastewater System Development Charges	-	-	-
-	-	300,000	026-460-47000	Loan Proceeds	950,000	950,000	950,000
-	701	-	026-460-48000	Coronavirus Relief Grant	-	-	-
1,184	2,036	-	026-460-48960	Miscellaneous Income	-	-	-
1,828,827	1,737,423	2,049,000		Total Resources	2,993,270	2,993,270	2,993,270
<i>3.0500</i>	<i>3.4650</i>	<i>3.4650</i>		<i>Number of FTE</i>	<i>3.4650</i>	<i>3.4650</i>	<i>3.4650</i>
148,016	154,512	189,500	026-460-61700	Salaries and Wages	195,000	195,000	195,000
7,712	7,763	9,913	026-460-61710	Standby	9,913	9,913	9,913
6,156	3,621	15,000	026-460-61720	Overtime	20,000	20,000	20,000
61,743	53,857	80,912	026-460-61810	HDL Insurance	63,952	63,952	63,952
1,592	1,483	2,194	026-460-61815	Disability Insurance	2,089	2,089	2,089
29,142	34,277	51,758	026-460-61820	PERS	58,773	58,773	58,773
12,003	12,768	16,403	026-460-61830	Social Security	17,206	17,206	17,206
647	709	1,072	026-460-61840	Unemployment	2,699	2,699	2,699
4,124	9,205	5,000	026-460-61850	Workers Comp	4,000	4,000	4,000
66	52	79	026-460-61860	WBF Tax	79	79	79
271,202	278,247	371,831		Total Personnel Services	373,711	373,711	373,711
45,807	44,805	47,146	026-460-62095	Adm Svcs - IT	52,166	52,166	52,166
110,042	130,469	122,680	026-460-62096	Adm Svcs - PW Admin	128,422	128,422	128,422
48,907	46,764	46,594	026-460-62097	Adm Svcs - Exec	52,399	52,399	52,399
100,780	119,082	129,699	026-460-62098	Adm Svcs - Finance	139,129	139,129	139,129
36,795	39,136	42,316	026-460-62099	Adm Svcs - Central Svcs	45,397	45,397	45,397
44	377	500	026-460-62110	Office Supplies	500	500	500
366	380	300	026-460-62116	Bad Debt Expense	300	300	300
839	78	100	026-460-62120	Postage & Shipping	100	100	100
7,083	6,902	9,000	026-460-62122	Billing Expense	9,000	9,000	9,000
1,493	26	1,300	026-460-62140	Computer Expenses	1,300	1,300	1,300
694	397	1,500	026-460-62195	Solid Waste Services	1,500	1,500	1,500
4,726	7,660	9,140	026-460-62210	Telephone	9,140	9,140	9,140
3,435	3,426	4,000	026-460-62320	Natural Gas	4,000	4,000	4,000
17,898	18,591	19,000	026-460-62360	Power - Pump Stations	19,000	19,000	19,000
67,758	61,632	75,000	026-460-62370	Power - Control Building	75,000	75,000	75,000
1,373	1,246	2,000	026-460-62380	Generator Fuel	2,000	2,000	2,000
3,715	1,971	4,500	026-460-62410	Vehicle Fuel	4,500	4,500	4,500
4,039	6,206	5,500	026-460-62420	Vehicle Repair & Maintenance	5,500	5,500	5,500
24,627	96,122	55,000	026-460-62422	Equipment Repair & Maint.	55,000	55,000	55,000
7,457	2,740	20,000	026-460-62425	Operating Equipment & Tools	20,000	20,000	20,000
33,456	27,845	30,000	026-460-62427	Operating Materials & Supplies	30,000	30,000	30,000
57,223	53,910	60,000	026-460-62430	Chemicals	60,000	60,000	60,000
1,500	3,375	12,000	026-460-62452	GIS Consultant	12,000	12,000	12,000
1,071	1,208	1,200	026-460-62465	Internet Expense	1,200	1,200	1,200
13,168	10,333	5,000	026-460-62540	Engineering Fees	40,000	40,000	40,000
74,714	55,082	75,000	026-460-62560	Contractual Services	75,000	75,000	75,000
40,317	21,249	18,000	026-460-62562	Electrical Services	35,000	35,000	35,000
38,041	27,387	40,000	026-460-62564	Excavation Services	45,000	45,000	45,000
24,746	19,330	-	026-460-62566	Lagoon Bank Rehab	-	-	-
1,506	-	-	026-460-62580	Facility Maintenance	-	-	-

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Wastewater Fund		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1,220	3,257	2,000	026-460-62720	Protective Clothing	2,000	2,000	2,000
811	770	1,200	026-460-62820	Dues & Subscriptions	1,200	1,200	1,200
1,542	2,018	2,000	026-460-62830	Training & Education	2,000	2,000	2,000
1,543	1,083	1,500	026-460-62835	Travel & Lodging	1,500	1,500	1,500
30,209	56,047	40,000	026-460-62900	Infiltration & Inflow Expense	40,000	40,000	40,000
-	-	15,000	026-460-62990	Rate Study/SDC Review	2,000	2,000	2,000
-	701	-	026-460-62995	COVID-19	-	-	-
808,946	871,604	898,175		Total Materials and Services	971,253	971,253	971,253
-	17,894	-	026-460-63039	Magnesium Ladder	-	-	-
-	-	-	026-460-63062	Dump Truck 10%	7,000	7,000	7,000
-	-	-	026-460-63065	Pontoon	8,000	8,000	8,000
-	17,894	-		Total Capital Outlay	15,000	15,000	15,000
-	-	6,230	026-460-66010	DEQ Loan Principal	-	-	-
-	-	8,460	026-460-66060	DEQ Loan Interest	28,500	28,500	28,500
0	0	14,690		Total Debt Service	28,500	28,500	28,500
239,052	115,697	-	026-460-67620	Transfer to Wastewater Reserve	310,000	310,000	310,000
-	-	300,000	026-460-67620	Transfer to Wastewater Reserve loan proceeds	950,000	950,000	950,000
239,052	115,697	300,000		Total Transfers Out	1,260,000	1,260,000	1,260,000
0	0	464,304	026-460-64050	Contingency 20.0% of expenditures	277,693	277,693	277,693
1,319,200	1,283,443	2,049,000		Total Expenditures	2,926,157	2,926,157	2,926,157
509,627	453,981	0	026-460-79100	Ending Fund Balance	67,113	67,113	67,113
1,828,827	1,737,423	2,049,000		Total Requirements	2,993,270	2,993,270	2,993,270

WASTEWATER RESERVE FUND

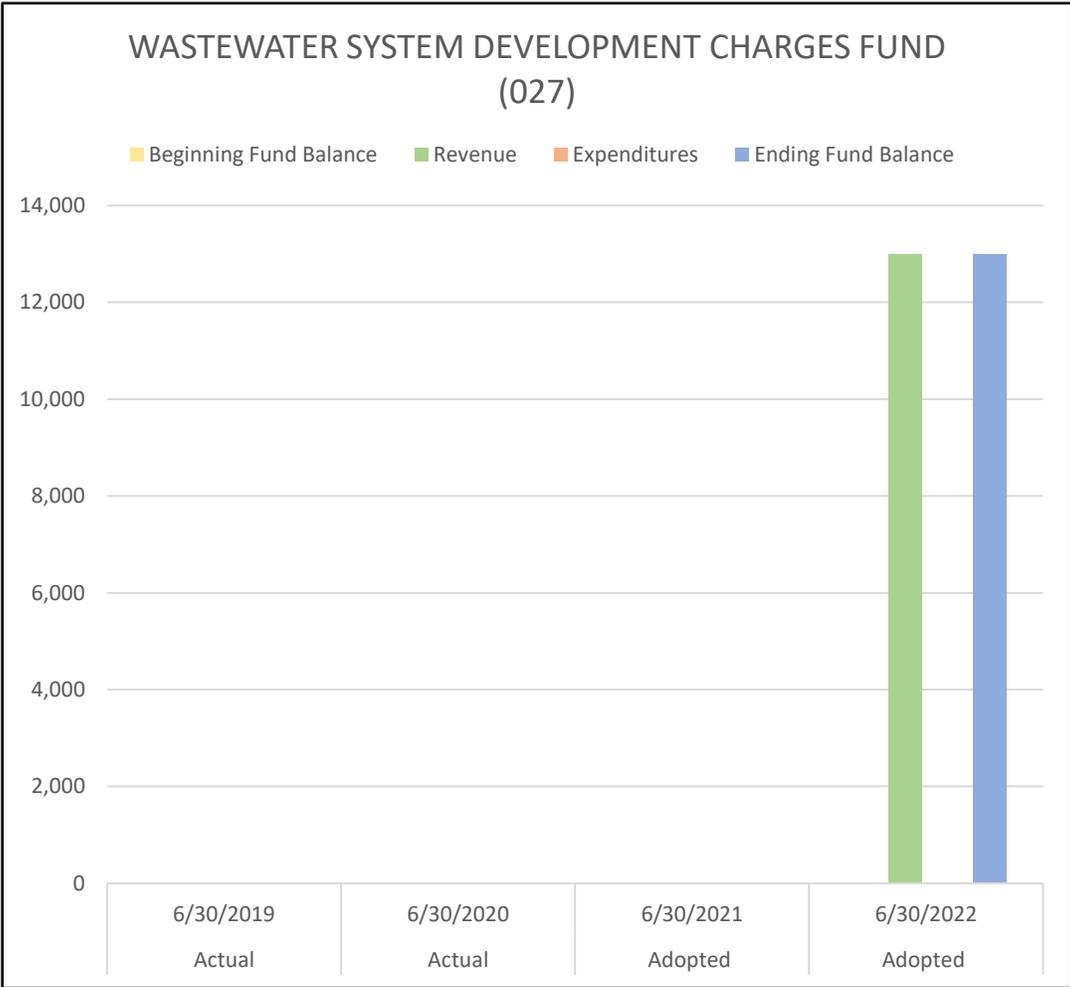
The budget includes the reserve fund for the Wastewater enterprise. The fund finances capital outlay purchases for repairs and replacement of wastewater system infrastructure and related assets.

City of Cannon Beach Wastewater Reserve Fund (056)

	Fiscal Year End							
	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	187,675	330,678	95,084	81,975	81,975	81,975	81,975	81,975
Transfer In - General Fund	-	-	100,000	275,526	-	-	-	-
Transfer In - W/W Fund	-	115,697	239,052	-	-	-	-	-
Total Revenue	-	115,697	339,052	275,526	-	-	-	-
Capital Outlay	-	258,700	103,458	262,417	-	-	-	-
Total Expenditures	-	258,700	103,458	262,417	-	-	-	-
Ending Fund Balance	187,675	187,675	330,678	95,084	81,975	81,975	81,975	81,975

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	Wastewater Reserve		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
95,084	330,678	160,000	056-000-33000	Unrestricted Fund Balance	180,000	180,000	180,000
239,052	115,697	300,000	056-460-49060	Transfer In - Wastewater Fund operations	310,000	310,000	310,000
-	-	-	056-460-49060	Transfer In - Wastewater Fund loan proceeds	950,000	950,000	950,000
100,000	-	-	056-460-49110	Transfer In - General Fund	-	-	-
434,136	446,375	460,000		Total Resources	1,440,000	1,440,000	1,440,000
45,172	258,700	-	056-460-63005	Enclosure for Headworks/UV	-	-	-
26,684	-	-	056-460-63008	PS Generator/Enclosure-Haystack/Siuslaw	-	-	-
-	-	300,000	056-460-63009	Matanuska PS Electronics/Generator	260,000	260,000	260,000
-	-	-	056-460-63010	Matanuska PS Enclose Lift Station	300,000	300,000	300,000
-	-	-	056-460-63020	Siuslaw & Midway PS Upgrade	260,000	260,000	260,000
-	-	10,000	056-460-63025	Siuslaw & Midway Engineering	40,000	40,000	40,000
-	-	-	056-460-63030	Ecola PS Generator	50,000	50,000	50,000
-	-	-	056-460-63035	Main PS Generator	30,000	30,000	30,000
-	-	-	056-460-63515	Haystack PS force gravity/electronic	350,000	350,000	350,000
31,602	-	-	056-460-63500	PW-Vehicle	-	-	-
103,458	258,700	310,000		Total Capital Outlay	1,290,000	1,290,000	1,290,000
-	-	150,000	056-460-64050	Contingency 11.6% of expenditures	150,000	150,000	150,000
103,458	258,700	460,000		Total Expenditures	1,440,000	1,440,000	1,440,000
330,678	187,675	-	056-460-79000	Reserved for Future Expenditure	-	-	-
434,136	446,375	460,000		Total Requirements	1,440,000	1,440,000	1,440,000



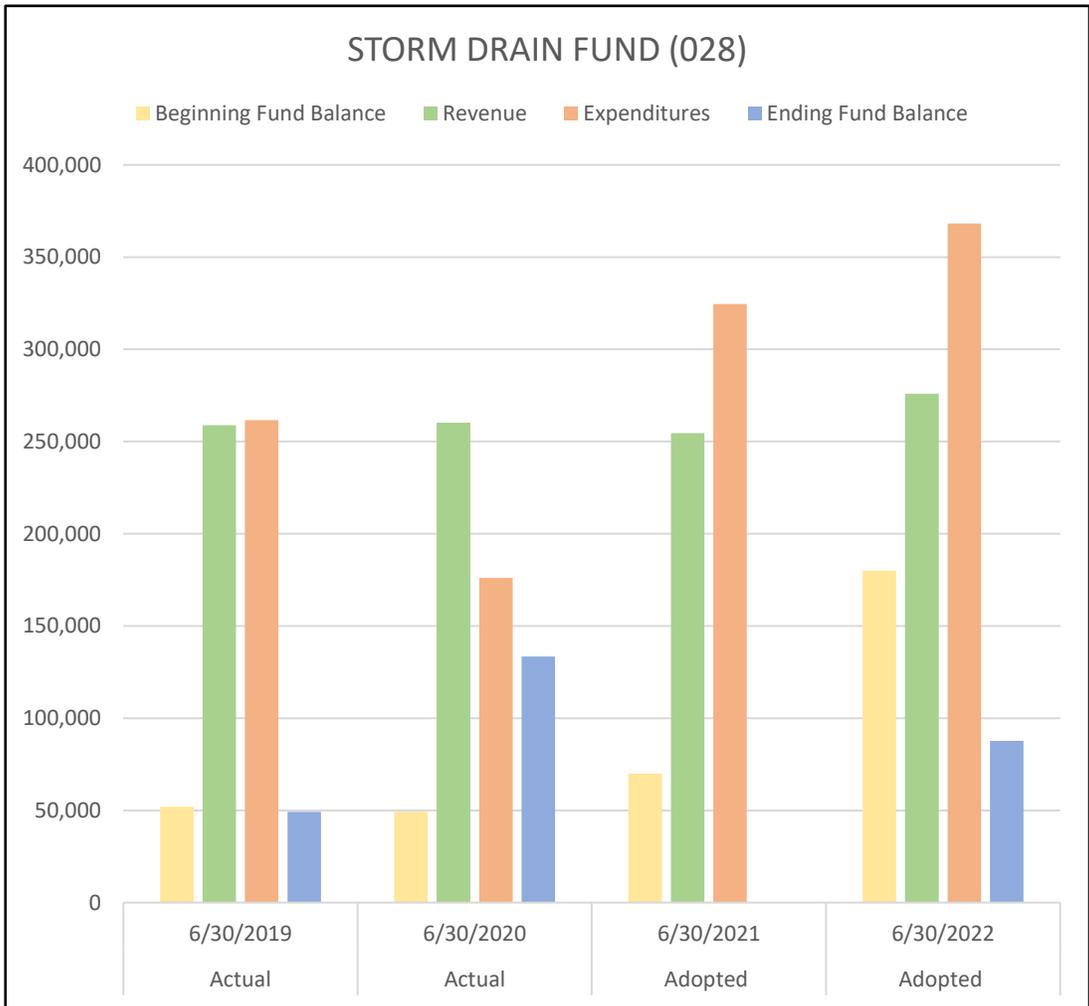
	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	0	0	0	0
Revenue	0	0	0	13,000
Expenditures	0	0	0	0
Ending Fund Balance	0	0	0	13,000

WASTEWATER SDC FUND

The budget accounts for all transactions related to the Wastewater System Development Charges (SDC). SDCs are one-time charges assessed on new development to pay for the costs of expanding public facilities.

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Wastewater System Development Charges Fund</u>		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
-	-	-	027-000-33000	Unrestricted Fund Balance	-	-	-
-	-	-	027-460-48905	Reimbursement Fee	-	-	-
-	-	-	027-460-48910	Improvement Fee	13,000	13,000	13,000
-	-	-		Total Resources	13,000	13,000	13,000
-	-	-	027-460-63000	Capital Outlay	-	-	-
0	0	0		Total	0	0	0
-	-	-	027-460-66100	Debt-principal	-	-	-
-	-	-	027-460-66110	Debt-interest	-	-	-
0	0	0		Total	0	0	0
0	0	0		Total Expenditures	0	0	0
0	0	0	027-460-79100	Ending Fund Balance	13,000	13,000	13,000
0	0	0		Total Requirements	13,000	13,000	13,000



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	51,957	49,288	70,000	180,000
Revenue	258,861	260,144	254,573	276,000
Expenditures	261,530	175,964	324,573	368,266
Ending Fund Balance	49,288	133,468	0	87,734

STORM DRAIN FUND

The Storm Drain Fund accounts for all transactions related to the operation of the City's storm drain fund.

City of Cannon Beach Storm Drain Fund (028)

	Fiscal Year End							
	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	133,468	49,288	51,957	64,715	52,010	63,112	104,288	59,792
Monthly Storm Drain Charges	161,502	210,741	154,150	148,365	142,323	137,794	133,949	130,020
Charge - Storm Drain Sys Dev	6,611	7,188	7,555	4,722	5,666	1,889	6,616	-
Grant - Storm Drain	-	-	-	-	-	-	12,998	-
Storm Drain Misc Income	119	643	483	-	-	-	24	-
Transfer In - General Fund	-	41,572	96,673	-	75,000	-	80,000	-
Transfer In - General R & R Fund	-	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	4,524	-	-
Total Revenue	168,232	260,144	258,861	153,086	222,989	144,207	233,587	130,020
Personal Services	6,019	10,471	62,297	61,989	60,517	17,416	17,095	6,671
Materials and Services	85,816	165,493	194,348	103,856	145,097	114,763	175,534	78,033
Debt Service	-	-	-	-	4,670	-	-	-
Capital Outlay	-	-	-	-	-	23,129	82,135	820
Transfer Out-Storm Drain Reserve	-	-	4,885	-	-	-	-	-
Total Expenditures	91,835	175,964	261,530	165,845	210,284	155,309	274,763	85,525
Ending Fund Balance	209,865	133,468	49,288	51,957	64,715	52,010	63,112	104,288

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	Storm Drain Fund		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
51,957	49,288	70,000	028-000-33000	Unrestricted Fund Balance	180,000	180,000	180,000
154,150	210,741	251,573	028-470-46070	Monthly Storm Drain Charges	276,000	276,000	276,000
483	643	-	028-470-48970	Storm Drain Misc Income	-	-	-
7,555	7,188	3,000	028-470-46470	Charge - Storm Drain Sys Dev	-	-	-
96,673	41,572	-	028-470-49111	Transfer in-General Fund	-	-	-
310,818	309,432	324,573		Total Resources	456,000	456,000	456,000
<i>0.6900</i>	<i>0.1100</i>	<i>0.1100</i>		<i>Number of FTE</i>	<i>0.1100</i>	<i>0.1100</i>	<i>0.1100</i>
34,624	5,658	6,500	028-470-61700	Salaries and Wages	7,000	7,000	7,000
1,480	132	2,100	028-470-61720	Overtime	2,100	2,100	2,100
14,686	2,179	2,259	028-470-61810	HDL Insurance	2,185	2,185	2,185
386	64	73	028-470-61815	Disability Insurance	69	69	69
7,041	1,463	2,173	028-470-61820	PERS	2,357	2,357	2,357
1,749	400	658	028-470-61830	Social Security	696	696	696
144	23	43	028-470-61840	Unemployment	109	109	109
2,172	550	325	028-470-61850	Workers Comp	275	275	275
16	2	3	028-470-61860	WBF Tax	3	3	3
62,297	10,471	14,134		Total Personnel Services	14,794	14,794	14,794
8,047	7,871	8,282	028-470-62095	Adm Svcs - IT	9,164	9,164	9,164
14,734	17,469	16,426	028-470-62096	Adm Svcs - PW Admin	17,195	17,195	17,195
5,558	5,314	5,295	028-470-62097	Adm Svcs - Exec	5,954	5,954	5,954
20,287	23,971	26,108	028-470-62098	Adm Svcs - Finance	28,006	28,006	28,006
6,464	6,875	7,434	028-470-62099	Adm Svcs - Central Svcs	7,975	7,975	7,975
18	3	100	028-470-62116	Bad Debt Expense	100	100	100
184	78	200	028-470-62120	Postage & Shipping	200	200	200
7,083	6,902	6,500	028-470-62122	Billing Expense	6,500	6,500	6,500
36,444	536	7,500	028-470-62425	Operating Equipment & Tools	7,500	7,500	7,500
-	9,148	40,000	028-470-62427	Materials & Supplies	40,000	40,000	40,000
4,584	3,985	1,500	028-470-62452	GIS Consultant	1,500	1,500	1,500
-	48,196	5,000	028-470-62540	Engineering Fees	5,000	5,000	5,000
30,225	17,720	20,000	028-470-62560	Contractual Services	20,000	20,000	20,000
60,720	17,426	65,000	028-470-62564	Contract Excavation Services	65,000	65,000	65,000
-	-	10,000	028-470-62990	Rate Study	2,000	2,000	2,000
194,347	165,493	219,345		Total Materials and Services	216,094	216,094	216,094
-	-	-	028-470-63062	Dump Truck 30%	21,000	21,000	21,000
-	-	-	028-470-63065	Storm Improvements 7th & Oak	-	55,000	55,000
0	0	0		Total Capital Outlay	21,000	76,000	76,000
0	0	91,094	028-470-64050	Contingency 20.0% of expenditures	50,378	61,378	61,378
4,885	-	0	028-470-67470	Transfer to Storm Drain Reserve	0	0	0
261,530	175,964	324,573		Total Expenditures	302,266	368,266	368,266
49,288	133,468	0	028-470-79100	Ending Fund Balance	153,734	87,734	87,734
310,818	309,432	324,573		Total Requirements	456,000	456,000	456,000

STORM DRAIN RESERVE FUND

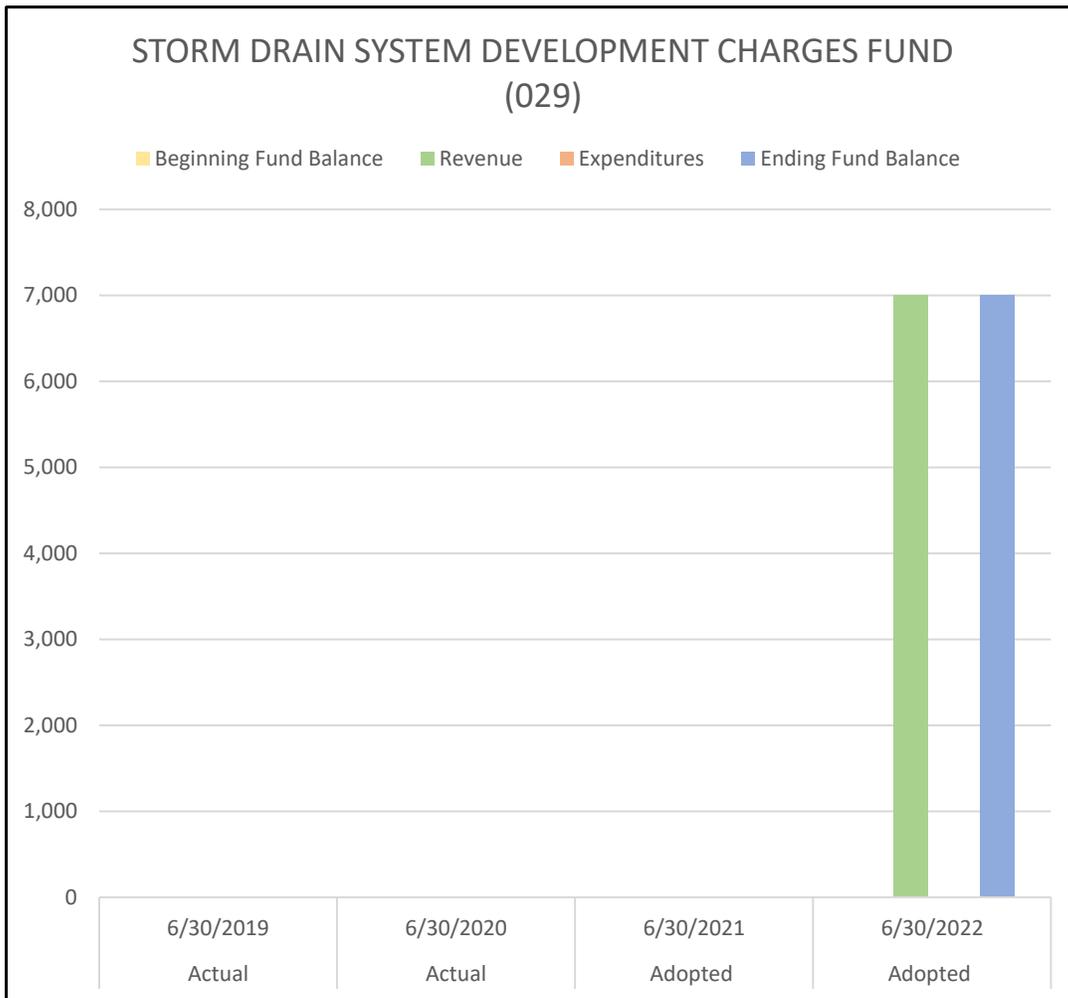
The budget includes a reserve fund for the Storm Drain enterprise. The fund finances capital outlay purchases for repairs and replacement of Storm Drain system infrastructure and related assets.

City of Cannon Beach Storm Drain Reserve Fund (058)

	Fiscal Year End							
	2021 (7 mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	2,185	2,185	7,115	7,115	7,115	7,115	7,115	7,115
Transfer from Storm Drain			4,885					
Total Revenue	-	-	4,885	-	-	-	-	-
Personal Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay			9,815	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	-	-	9,815	-	-	-	-	-
Ending Fund Balance	2,185	2,185	2,185	7,115	7,115	7,115	7,115	7,115

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	Storm Drain Reserve		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
7,115	2,184	2,184	058-000-33000	Unrestricted Fund Balance	2,184	2,184	2,184
4,885	-	-	058-470-49070	Transfer In-Storm Drain Fund	-	-	-
12,000	2,184	2,184		Total Resources	2,184	2,184	2,184
9,815	-	-	058-470-63600	GPS Unit	-	-	-
-	-	2,184	058-470-63999	Unallocated Project	2,184	2,184	2,184
9,815	-	2,184		Total Capital Outlay	2,184	2,184	2,184
-	-	-	058-470-64050	Contingency 20% of expenditures	-	-	-
9,815	0	2,184		Total Expenditures	2,184	2,184	2,184
2,185	2,184	-	058-470-79000	Reserved for Future Expenditure	-	-	-
12,000	2,184	2,184		Total Requirements	2,184	2,184	2,184



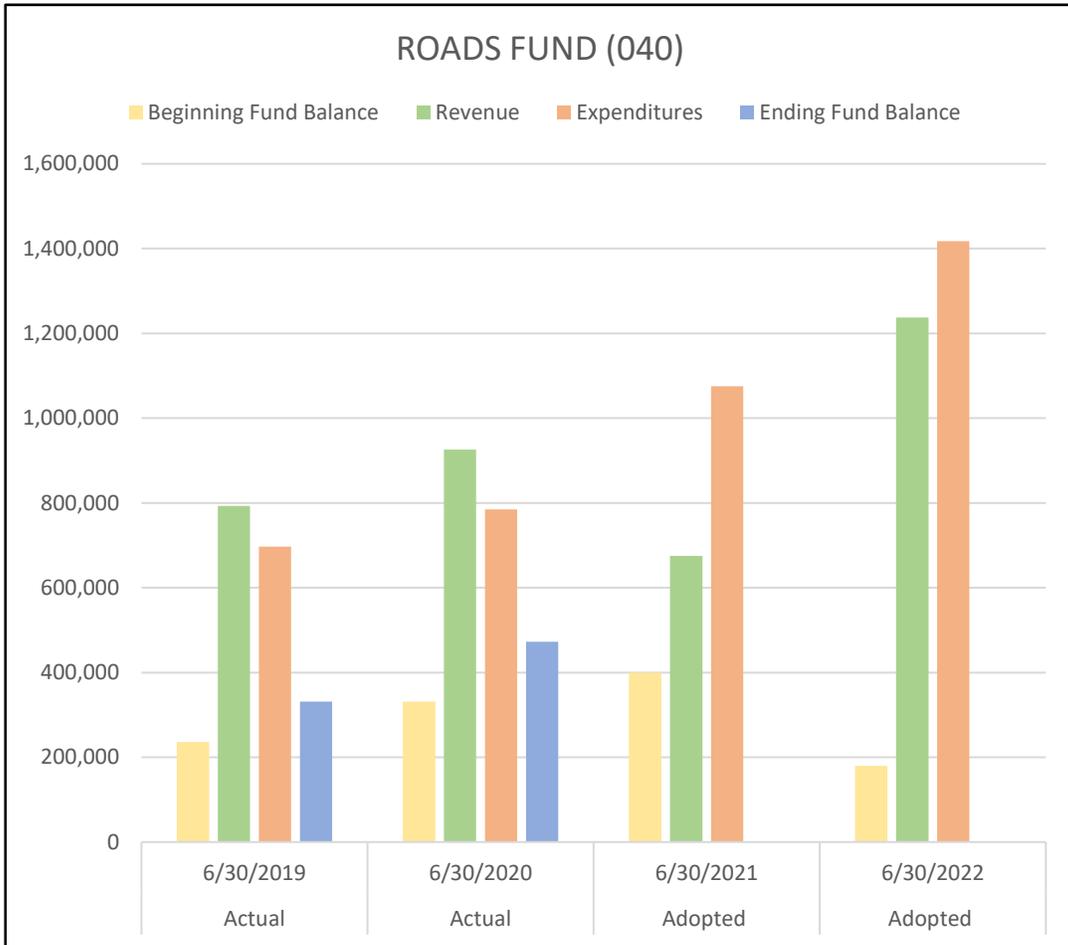
	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	0	0	0	0
Revenue	0	0	0	7,000
Expenditures	0	0	0	0
Ending Fund Balance	0	0	0	7,000

STORM DRAIN SDC FUND

The budget accounts for all transactions related to the Storm Drain System Development Charges (SDC). SDCs are one-time charges assessed on new development to pay for the costs of expanding public facilities.

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Storm Drain System Development Charges Fund		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	029-000-33000	Unrestricted Fund Balance	-	-	-
-	-	-	029-470-48905	Reimbursement Fee	-	-	-
-	-	-	029-470-48910	Improvement Fee	7,000	7,000	7,000
-	-	-		Total Resources	7,000	7,000	7,000
-	-	-	029-470-63000	Capital Outlay	-	-	-
0	0	0		Total	0	0	0
-	-	-	029-470-66100	Debt-principal	-	-	-
-	-	-	029-470-66110	Debt-interest	-	-	-
0	0	0		Total	0	0	0
0	0	0		Total Expenditures	0	0	0
0	0	0	029-470-79100	Ending Fund Balance	7,000	7,000	7,000
0	0	0		Total Requirements	7,000	7,000	7,000



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	235,927	331,561	400,000	180,000
Revenue	792,769	925,569	675,364	1,237,367
Expenditures	697,135	784,864	1,075,364	1,417,367
Ending Fund Balance	331,561	472,266	0	0

ROADS FUND

The Roads Fund accounts for all transactions related to the operation of the City's roads department. The Roads Fund has a separate taxing authority, the district levies a permanent rate of \$.2590 per \$1,000 of assessed property value. The remainder of the resources necessary to balance this fund's budget are state highway tax (fuel tax), interfund transfers from the General Fund, and Local Improvement District assessments.

City of Cannon Beach Roads Fund (040)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	472,266	331,560	235,927	154,883	52,200	60,635	142,560	97,736
Property Taxes	234,298	239,773	230,570	227,377	215,761	208,502	201,525	191,963
Co. Bond Debt Service	(781)	(792)	(828)	(852)	(891)	(890)	-	-
Prior Taxes	6,034	6,381	8,880	7,451	8,160	9,556	9,512	14,391
State Highway Funds	61,447	117,677	125,236	110,086	102,168	93,467	105,863	97,424
Interest Income	62	97	121	83	52	3	-	-
Loan Proceeds	-	-	-	-	-	16,963	-	-
Interest on Property Taxes	-	-	-	-	-	28	24	20
LID - E Hemlock	-	-	-	-	18,648	-	-	-
Capital Contribution	-	-	30,824	-	-	-	-	-
Miscellaneous Income	17,772	2,963	5,967	1,661	117	337	624	-
Transfer in - General	-	559,471	391,998	579,000	533,500	478,515	240,238	262,200
Transfer in - Roads R&R	-	-	-	-	-	-	-	40,000
Total Revenue	318,833	925,570	792,768	924,805	877,515	806,481	557,786	605,998
Personnel Services	144,453	247,557	177,245	185,423	186,918	228,944	206,315	187,586
Materials and Services	330,193	518,083	505,214	555,770	439,391	364,649	279,706	295,131
Debt Service	-	-	-	-	17,496	-	-	-
Capital Outlay	-	19,223	14,676	102,568	131,027	221,323	153,690	78,456
Total Expenditures	474,646	784,864	697,135	843,761	774,832	814,916	639,711	561,174
Ending Fund Balance	316,453	472,266	331,560	235,927	154,883	52,200	60,635	142,560

**City of Cannon Beach
Budget Document**

<u>2018-19</u>			<u>2019-20</u>			<u>2020-21</u>			<u>Roads Fund</u>				
									<u>2021-22</u>				
									<u>Proposed by</u>	<u>Approved by</u>	<u>Adopted by</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Budget Officer</u>	<u>Budget Committee</u>	<u>Governing Body</u>						
235,927	331,561	400,000	040-000-33000	Unrestricted Fund Balance	180,000	180,000	180,000						
230,570	239,773	234,476	040-430-41100	Property Taxes	252,944	252,944	252,944						
(828)	(792)	(1,000)	040-430-41105	County Bond Debt Service	(1,000)	(1,000)	(1,000)						
8,880	6,381	7,000	040-430-41120	Prior Taxes	7,000	7,000	7,000						
125,236	117,677	134,987	040-430-44700	State Highway Funds	131,962	131,962	131,962						
121	97	-	040-430-46000	Interest on Property Taxes	-	-	-						
-	-	100,000	040-430-48500	SCA Program Grant	100,000	100,000	100,000						
30,824	-	-	040-430-48895	Capital Contribution	-	-	-						
5,967	2,963	-	040-430-48900	Miscellaneous Income	-	-	-						
391,998	559,471	199,901	040-430-49111	Transfer from General Fund	746,461	746,461	746,461						
1,028,696	1,257,130	1,075,364		Total Resources	1,417,367	1,417,367	1,417,367						
<i>1.9600</i>	<i>2.3400</i>	<i>2.3500</i>		<i>Number of FTE</i>	<i>2.3500</i>	<i>2.3500</i>	<i>2.3500</i>						
95,874	131,041	138,500	040-430-61700	Salaries and Wages	142,000	142,000	142,000						
5,474	3,860	8,000	040-430-61720	Overtime	6,180	6,180	6,180						
38,034	53,314	55,468	040-430-61810	HDL Insurance	52,349	52,349	52,349						
1,064	1,434	1,654	040-430-61815	Disability Insurance	1,561	1,561	1,561						
18,681	37,085	39,989	040-430-61820	PERS	42,461	42,461	42,461						
10,941	14,731	11,207	040-430-61830	Social Security	11,336	11,336	11,336						
408	544	733	040-430-61840	Unemployment	1,778	1,778	1,778						
6,723	5,499	6,000	040-430-61850	Workers Comp	5,000	5,000	5,000						
46	49	54	040-430-61860	WBF Tax	54	54	54						
177,245	247,558	261,605		Total Personnel Services	262,719	262,719	262,719						
14,856	14,531	15,291	040-430-62095	Adm Svcs - IT	16,919	16,919	16,919						
62,620	74,244	69,812	040-430-62096	Adm Svcs - PW Admin	73,079	73,079	73,079						
28,899	27,633	27,533	040-430-62097	Adm Svcs - Exec	30,963	30,963	30,963						
13,088	15,465	16,844	040-430-62098	Adm Svcs - Finance	18,069	18,069	18,069						
11,934	12,693	13,724	040-430-62099	Adm Svcs - Central Svcs	14,723	14,723	14,723						
-	45	500	040-430-62110	Office Supplies	500	500	500						
-	-	1,000	040-430-62140	Computer Expenses	1,000	1,000	1,000						
-	1,743	2,000	040-430-62210	Telephone	2,000	2,000	2,000						
21,379	20,595	24,000	040-430-62250	Power - Street Lighting	24,000	24,000	24,000						
1,590	1,721	10,000	040-430-62260	ADA Compliance	10,000	10,000	10,000						
1,472	-	1,500	040-430-62380	Generator Fuel	1,500	1,500	1,500						
4,844	4,339	5,000	040-430-62410	Vehicle Fuel	5,000	5,000	5,000						
1,185	4,176	5,000	040-430-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000						
1,795	5,210	3,000	040-430-62422	Equipment Repair & Maint.	3,000	3,000	3,000						
10,430	1,307	3,000	040-430-62425	Equipment & Tools	3,000	3,000	3,000						
29,103	19,009	29,500	040-430-62427	Materials & Supplies	29,500	29,500	29,500						
1,500	1,500	2,500	040-430-62450	Consultant/Professional Fees	2,500	2,500	2,500						
-	200	1,500	040-430-62490	Tsunami Signage	1,500	1,500	1,500						
7,550	8,450	10,000	040-430-62540	Engineering Fees	10,000	10,000	10,000						
64,174	78,843	77,500	040-430-62560	Contractual Services	77,500	77,500	77,500						
19,629	366	4,834	040-430-62562	Electrical Services	4,834	4,834	4,834						
55,074	159,657	108,000	040-430-62564	Excavation Services	108,000	108,000	108,000						
16,461	15,479	27,000	040-430-62566	Contract Street Sweeping	27,000	27,000	27,000						
8,181	-	-	040-430-62580	Facility Maintenance	-	-	-						
-	-	2,000	040-430-62590	Equipment Rental	2,000	2,000	2,000						
18,165	663	15,000	040-430-62600	Beach Access Impr & Maint	15,000	15,000	15,000						
719	1,200	5,000	040-430-62605	S-Curves Maintenance	5,000	5,000	5,000						
-	-	1,500	040-430-62615	Snow & Ice Control Materials	1,500	1,500	1,500						
-	-	5,000	040-430-62630	Drainage Rehabilitation	5,000	5,000	5,000						
96,611	46,044	80,000	040-430-62640	Pavement Preservation	100,000	100,000	100,000						
2,258	1,812	7,500	040-430-62650	Street Signs & Replacement	7,500	7,500	7,500						
754	-	5,000	040-430-62680	Access Projects	5,000	5,000	5,000						
9,551	877	2,500	040-430-62720	Protective Clothing	2,500	2,500	2,500						
-	-	500	040-430-62820	Dues & Subscriptions	500	500	500						
1,391	250	2,000	040-430-62830	Training & Education	2,000	2,000	2,000						
-	29	1,500	040-430-62835	Travel & Lodging	1,500	1,500	1,500						
-	-	10,000	040-430-62845	Rate Study/SDC Review	2,000	2,000	2,000						
505,214	518,083	596,538		Total Materials and Services	619,087	619,087	619,087						

**City of Cannon Beach
Budget Document**

<u>2018-19</u>			<u>2019-20</u>	<u>2020-21</u>	Roads Fund		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>		
-	5,600	-	040-430-63065	Pave Elk Run Park	-	-	-		
14,676	-	-	040-430-63305	Building Add-on	-	-	-		
-	13,622	-	040-430-63315	Building Add-on	-	-	-		
-	-	-	040-430-63320	Dump Truck 40%	28,000	28,000	28,000		
-	-	138,000	040-430-63340	Warren Way	138,000	138,000	138,000		
-	-	-	040-430-63330	New Case Skip Loader	98,000	98,000	98,000		
-	-	-	040-430-63345	New Fleet Truck	35,000	35,000	35,000		0
14,676	19,222	138,000		Total Capital Outlay	299,000	299,000	299,000		
0	0	0		Total Debt Service	0	0	0		
0	0	0		Total Transfers Out	0	0	0		
-	-	79,221	040-430-64050	Total Contingency 20.0% of expenditures	236,561	236,561	236,561		
697,135	784,864	1,075,364		Total Expenditures	1,417,367	1,417,367	1,417,367		
331,561	472,266	0	040-430-79100	Ending Fund Balance	0	0	0		
1,028,696	1,257,130	1,075,364		Total Requirements	1,417,367	1,417,367	1,417,367		

ROADS RESERVE FUND

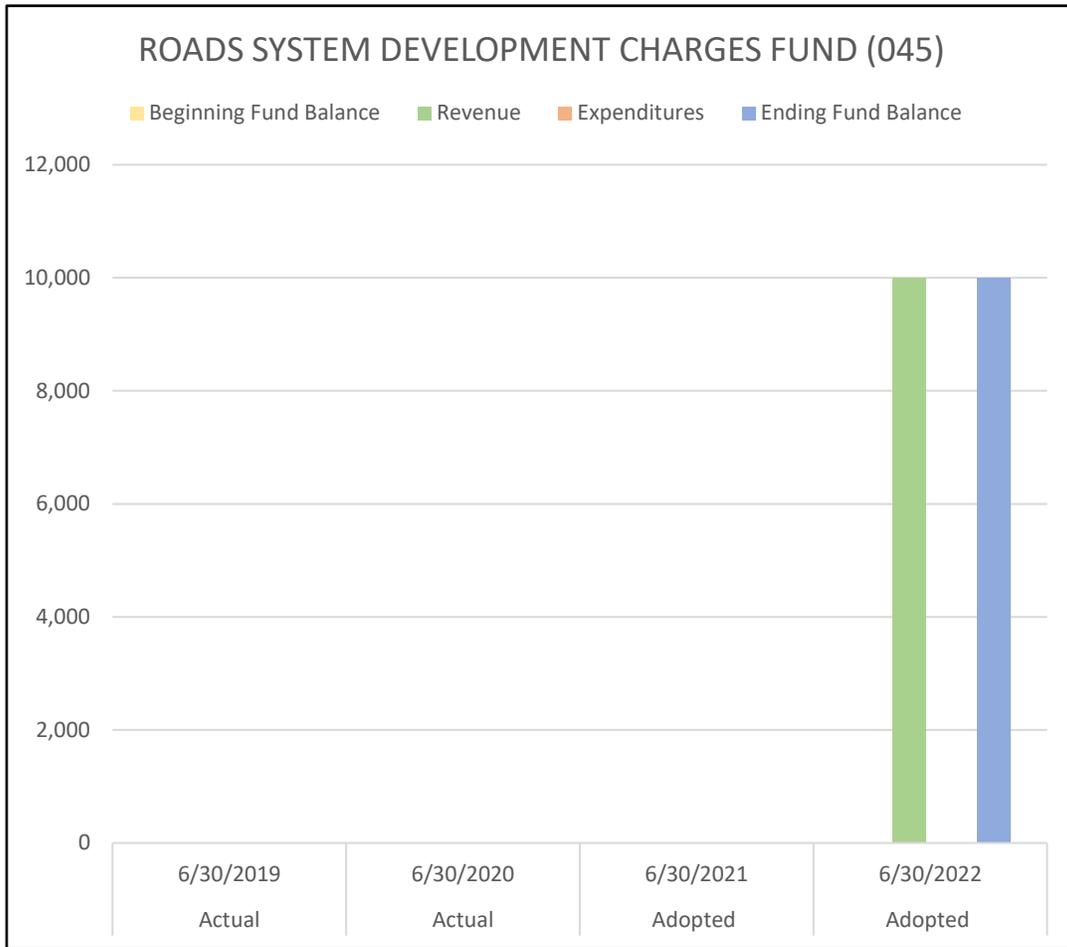
The budget includes a reserve fund for the Roads fund. This fund finances capital outlay purchases for repairs and replacement of necessary assets.

In early 1998, the City executed an agreement with ODOT to provide a grade separated crossing by reconstructing the City's north entrance. The City Council agreed that the City would participate financially with these improvements by providing 20% of the cost, up to \$600,000, of the reconstruction project including some identified short-term improvements. The agreement specifies that the City's share of the expenses will be paid to ODOT, at a rate of 10% per year, over a ten year period beginning at the completion of the reconstruction project. The Budget Committee established a North Entrance reserve during the FY 96-97 budget process to begin accumulating reserves for the City's share of the reconstruction project costs. The City paid the final payment on this obligation July 1, 2015.

City of Cannon Beach Roads Reserve Fund (051)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	-	-	-	-	-	21,674	61,924	242,174
Transfers In - General	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Transfer out - Debt Service	-	-	-	-	-	21,674	40,250	40,250
Transfer out - Roads	-	-	-	-	-	-	-	40,000
Transfer out - Bridges R&R	-	-	-	-	-	-	-	100,000
Total Expenditures	-	-	-	-	-	21,674	40,250	180,250
Ending Fund Balance	-	-	-	-	-	(0)	21,674	61,924

This fund does not have a fund balance. There are currently no proposed revenues or expenses for this fund in the fiscal year ending June 30, 2022.



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	0	0	0	0
Revenue	0	0	0	10,000
Expenditures	0	0	0	0
Ending Fund Balance	0	0	0	10,000

ROADS SDC FUND

The budget accounts for all transactions related to the Roads System Development Charges (SDC). SDCs are one-time charges assessed on new development to pay for the costs of expanding public facilities.

**City of Cannon Beach
Budget Document**

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	Roads System Development Charges Fund		<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
-	-	-	045-000-33000	Unrestricted Fund Balance	-	-	-
-	-	-	045-430-48905	Reimbursement Fee	-	-	-
-	-	-	045-430-48910	Improvement Fee	10,000	10,000	10,000
-	-	-		Total Resources	10,000	10,000	10,000
-	-	-	045-430-63000	Capital Outlay	-	-	-
0	0	0		Total	0	0	0
-	-	-	045-430-66100	Debt-principal	-	-	-
-	-	-	045-430-66110	Debt-interest	-	-	-
0	0	0		Total	0	0	0
0	0	0		Total Expenditures	0	0	0
0	0	0	045-430-79100	Ending Fund Balance	10,000	10,000	10,000
0	0	0		Total Requirements	10,000	10,000	10,000

BRIDGE RESERVE FUND

The budget includes a reserve fund for the Fir Street bridge and the Hwy. 101 bridge.

The Budget Committee established this fund to accumulate reserves for anticipated future capital repair and/or replacement of the Fir Street bridge, and anticipated City share of capital funding for the capital improvement/repair of the Highway 101 bridge.

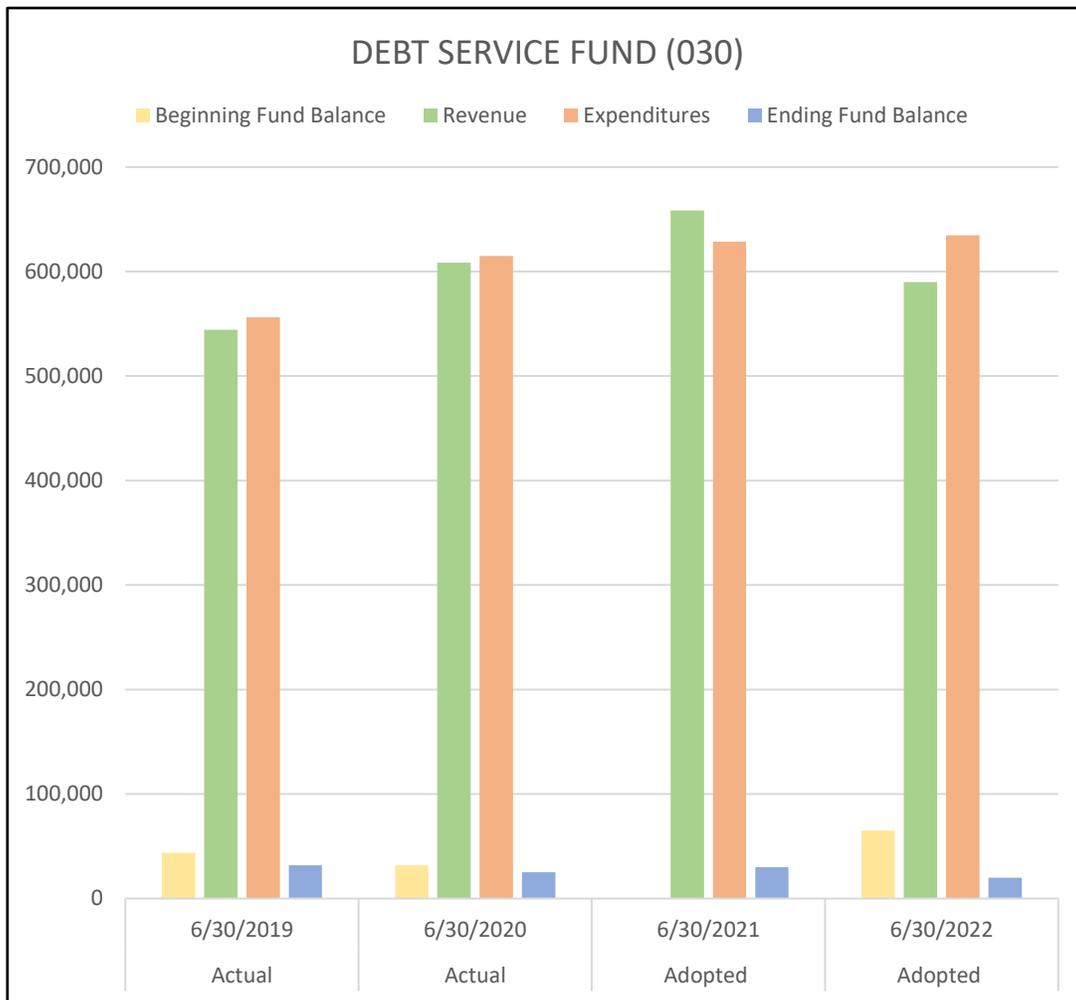
City of Cannon Beach Bridge Reserve Fund (055)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019 (8 Mos)	2018	2017	2016	2015	2014
Beginning Fund Balance	8,592	8,592	8,592	8,592	83,092	100,000	100,000	100,000
Transfers In - General	-	-	-	-	75,500	-	-	-
Total Revenue	-	-	-	-	75,500	-	-	-
Capital Outlay	-	-	-	-	150,000	16,908	-	-
Total Expenditures	-	-	-	-	150,000	16,908	-	-
Ending Fund Balance	8,592	8,592	8,592	8,592	8,592	83,092	100,000	100,000

**City of Cannon Beach
Budget Document**

Bridge Reserve

<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>			<u>2021-22</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
8,592	8,592	8,592	055-000-33000	Unrestricted Fund Balance	8,592	8,592	8,592
-	-	-	055-430-49110	Transfer In - General Fund	-	-	-
8,592	8,592	8,592		Total Resources	8,592	8,592	8,592
-	-	-	055-430-63997	Fir Street Bridge Rehab	-	-	-
-	-	8,592	055-430-63999	Unallocated Project	8,592	8,592	8,592
-	-	8,592		Total Capital Outlay	8,592	8,592	8,592
0	0	8,592		Total Expenditures	8,592	8,592	8,592
8,592	8,592	-	055-430-79000	Reserved for Future Expenditure	-	-	-
8,592	8,592	8,592		Total Requirements	8,592	8,592	8,592



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	43,692	31,802	0	65,000
Revenue	544,135	608,359	658,575	589,825
Expenditures	556,025	615,025	628,575	634,825
Ending Fund Balance	31,802	25,136	30,000	20,000

DEBT SERVICE FUND

The Debt Service Fund accounts for all transactions related to the debt service of the City's general obligation bonds.

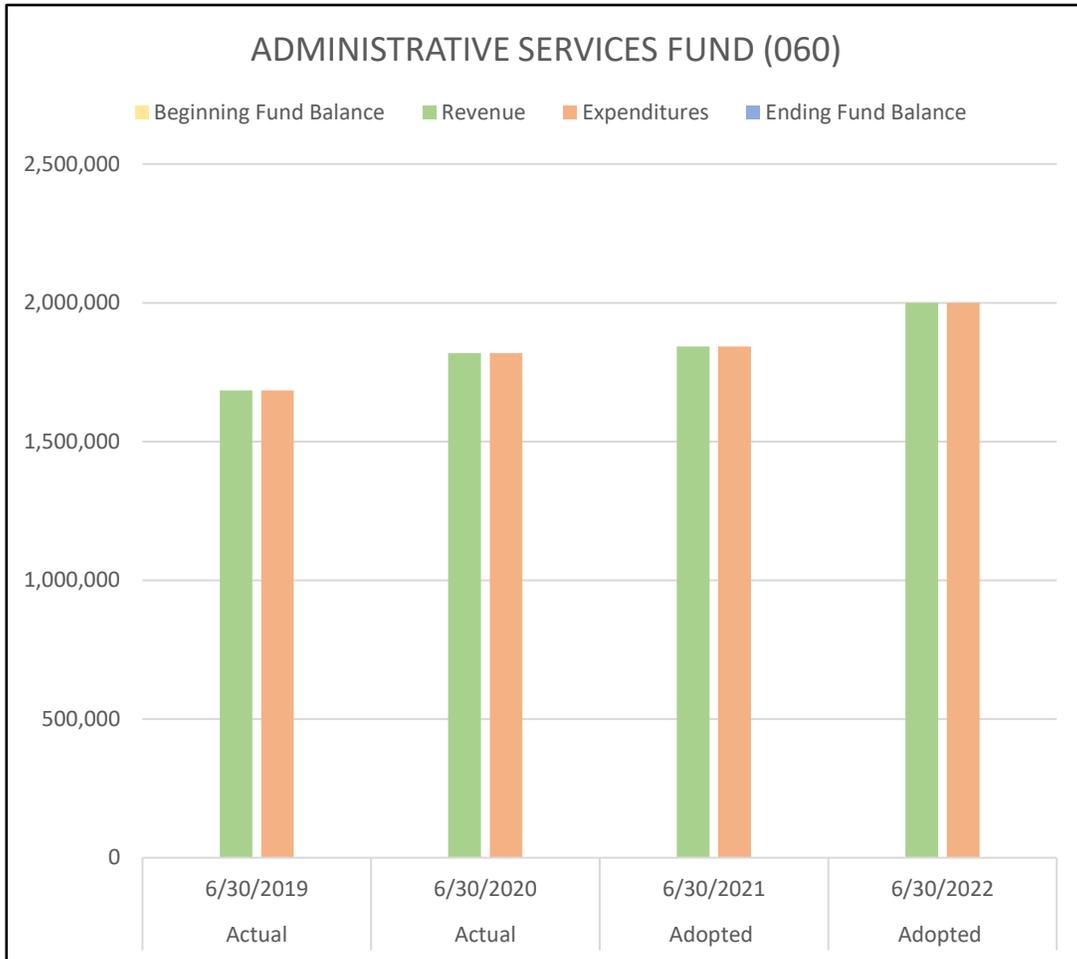
City of Cannon Beach

Debt Service Fund (030)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	25,136	31,802	43,693	77,412	64,950	7,489	(36,529)	1,008
Property Taxes	432,962	402,873	358,384	335,337	373,997	295,063	311,671	318,219
Co. Bond Debt Service	(1,221)	(1,192)	(1,208)	(1,230)	(1,359)	(1,260)	-	-
Prior Taxes	9,873	8,935	11,314	12,041	12,374	10,559	15,933	11,044
Miscellaneous Income	-	-	-	-	-	-	12,739	-
Transfer in - W/W	-	-	-	-	-	-	-	-
Transfer in - Road R&R	-	-	-	-	-	21,674	40,250	40,250
Transfer in - General Fund	-	197,744	175,644	163,458	161,725	299,000	222,550	142,575
Total Revenue	441,614	608,359	544,134	509,606	546,737	625,036	603,143	512,088
Principal - 2005 Go Bond	-	-	-	-	-	-	225,000	215,000
Principal - 2010 Go Bond	-	205,000	140,000	125,000	115,000	105,000	90,000	80,000
Principal - 2012 Go Bond	-	275,000	270,000	260,000	250,000	245,000	15,000	15,000
Interest - 2005 Go Bond	-	-	-	-	-	-	9,000	17,600
Interest - 2010 Go Bond	36,788	81,775	87,375	92,375	95,825	98,975	101,225	102,825
Interest - 2012 Go Bond	22,500	53,250	58,650	65,950	73,450	78,350	78,650	78,950
ST of OR - North Entrance Pmt	-	-	-	-	-	40,250	40,250	40,250
Total Expenditures	59,288	615,025	556,025	543,325	534,275	567,575	559,125	549,625
Ending Fund Balance	407,462	25,136	31,802	43,693	77,412	64,950	7,489	(36,529)

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Debt Service Fund		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
43,692	31,802	0	030-000-33000	Fund Balance	65,000	65,000	65,000
358,384	402,873	436,823	030-080-41100	Property Taxes	390,091	390,091	390,091
(1,208)	(1,192)	(1,400)	030-080-41105	Clatsop County Bond Debt Service	(1,400)	(1,400)	(1,400)
11,314	8,935	8,000	030-080-41120	Prior Taxes	9,000	9,000	9,000
-	-	-	030-080-48900	Miscellaneous Income	-	-	-
175,644	197,744	215,152	030-080-49610	Transfer from General Fund	192,134	192,134	192,134
587,827	640,161	658,575		Total Resources	654,825	654,825	654,825
140,000	205,000	230,000	030-080-65175	Principal-2010 GO Bond <small>payoff date 06/01/27</small>	240,000	240,000	240,000
270,000	275,000	280,000	030-080-65180	Principal-2012 GO Bond <small>payoff date 06/01/25</small>	295,000	295,000	295,000
87,375	81,775	73,575	030-080-65275	Interest - 2010 GO Bond	63,225	63,225	63,225
58,650	53,250	45,000	030-080-65280	Interest - 2012 GO Bond	36,600	36,600	36,600
556,025	615,025	628,575		Total Debt Service	634,825	634,825	634,825
556,025	615,025	628,575		Total Expenditures	634,825	634,825	634,825
31,802	25,136	30,000		Ending Fund Balance	20,000	20,000	20,000
587,827	640,161	658,575		Total Requirements	654,825	654,825	654,825



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2021	Adopted 6/30/2022
Beginning Fund Balance	0	0	0	0
Revenue	1,684,239	1,818,084	1,842,535	1,999,995
Expenditures	1,684,239	1,818,084	1,842,535	1,999,995
Ending Fund Balance	0	0	0	0

ADMINISTRATIVE SERVICES FUND

Executive Division

The Executive Division accounts for the expenditures related to the City Manager, the Manager's supporting staff, and all non-departmental specific executive expenses. The formula used to calculate each fund's level of support consists of the percentage of city-wide budgeted operating expenses, including personal services and non-major capital outlays.

Finance Division

The Finance Division accounts for the expenditures related to the Finance Director, the Director's supporting staff, and operating expenses related to the financial software system and audit services.

The formula used to calculate each fund's level of support consists of an aggregate percentage of city-wide transaction activity experienced by the Finance staff in Accounts Payable, Payroll, and Cash Receipting.

Information Technology Division

The Information Technology Division accounts for the expenditures related to the IT Director and operating expenses. These expenses include website support, software maintenance, services maintenance and hardware. The formula used to calculate each fund's level of support consists of the percentage of city-wide budgeted operating expenses including personal services and capital outlay.

Central Services Division

The Central Services Division accounts for non-departmental specific expenditures, such as office supplies, utilities and telecommunications, and property/liability insurance. The formula used to calculate each fund's level of support consists of the percentage of city-wide budget for operating expenses, excluding personal services.

PW Administration Division

The Public Works Administration Division accounts for the administrative costs for the Public Works Department. The expenses related to the Public Works Director, Public Works Foreman, and the Public Works Administrative Assistant are all accounted for in this division. The formula used to calculate each fund and/or division's level of support consists of the percentage of the total Public Works budget.

City of Cannon Beach
Administrative Services Fund (060)

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Beginning Fund Balance	-	-	-	-	-	-	-	-
Administration	253,288	514,838	524,964	430,240	385,837	410,311	320,302	358,450
Finance	279,325	443,604	374,327	343,059	324,535	288,070	296,397	294,443
IT	158,398	227,878	232,681	178,563	226,886	-	-	-
Central Services	141,273	198,793	186,906	177,263	186,524	306,706	276,375	284,854
Public Works	212,050	432,971	365,361	271,719	370,259	320,969	290,665	298,395
Total Revenue	1,044,334	1,818,084	1,684,239	1,400,844	1,494,041	1,326,056	1,183,738	1,236,142

Executive

Personnel Services	195,375	354,687	321,719	318,756	328,295	318,487	254,674	287,061
Materials and Services	57,913	160,151	203,245	111,483	57,542	91,823	65,628	71,390
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	253,288	514,838	524,964	430,239	385,837	410,311	320,302	358,451

Finance

Personnel Services	231,753	393,387	319,921	285,150	272,442	231,527	177,489	207,964
Materials and Services	47,573	50,217	54,405	57,909	52,093	56,530	118,908	86,480
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	279,325	443,604	374,326	343,059	324,535	288,057	296,397	294,444

IT

Personnel Services	92,021	158,448	146,399	114,104	108,753	-	-	-
Materials and Services	66,377	69,430	71,312	64,459	56,275	14	-	-
Capital Outlay	-	-	14,970	-	61,859	-	-	-
Total Expenditures	158,398	227,878	232,681	178,563	226,886	14	-	-

	Fiscal Year End							
	2021 (7 Mos)	2020	2019	2018	2017	2016	2015	2014
Central Services								
Personnel Services	-	-	-	-	-	101,855	(6,561)	145
Materials and Services	141,273	198,793	186,906	177,263	186,524	190,834	271,625	273,885
Debt Service	-	-	-	-	-	-	-	569
Capital Outlay	-	-	-	-	-	14,017	11,311	10,255
Total Expenditures	141,273	198,793	186,906	177,263	186,524	306,706	276,375	284,854

Public Works								
Personnel Services	200,592	383,378	348,740	250,979	326,555	308,139	284,553	292,036
Materials and Services	11,458	49,593	16,622	20,741	17,839	12,830	6,111	6,358
Capital Outlay	-	-	-	-	25,866	-	-	-
Total Expenditures	212,050	432,971	365,362	271,720	370,259	320,969	290,665	298,393

Summary								
Beginning Fund Balance	-	-	-	-	-	-	8,518	8,518
Total Revenue	1,140,479	1,400,844	1,494,041	1,326,056	1,183,738	1,236,142	1,206,934	1,137,506
Total Expenditures	1,140,479	1,400,844	1,494,041	1,326,056	1,183,738	1,236,142	1,215,452	1,137,506
Ending Fund Balance	-	8,518						

City of Cannon Beach
Budget Document

Administrative Services Fund

<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>	Resources and Requirements	<u>7/1/2021-6/30/2022</u>		
Actual	Actual	Adopted Budget		Proposed by Budget	Approved by Budget	Adopted by Governing
<u>Resources</u>						
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ -	\$ -
1,684,239	1,818,084	1,842,535	Charges for Service, Fees, Permits	1,999,995	1,999,995	1,999,995
<u>1,684,239</u>	<u>1,818,084</u>	<u>1,842,535</u>	Total Resources	<u>1,999,995</u>	<u>1,999,995</u>	<u>1,999,995</u>
<u>Requirements by Department</u>						
524,964	514,838	499,588	Executive	561,832	561,832	561,832
374,327	443,604	481,738	Finance	516,765	516,765	516,765
232,681	227,878	239,484	IT	264,984	264,984	264,984
186,906	198,793	214,950	Central Services	230,600	230,600	230,600
365,361	432,971	406,775	Public Works	425,814	425,814	425,814
1,684,239	1,818,084	1,842,535	Total Requirements by Department	1,999,995	1,999,995	1,999,995
-	-	-	Ending Fund Balance	-	-	-
<u>\$ 1,684,239</u>	<u>\$ 1,818,084</u>	<u>\$ 1,842,535</u>	Total Requirements	<u>\$ 1,999,995</u>	<u>\$ 1,999,995</u>	<u>\$ 1,999,995</u>

City of Cannon Beach
Budget Document
Administrative Services Fund

6/30/2019	6/30/2020	6/30/2021	Summary of Expenditures	7/1/2021-6/30/2022		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
9.7000	9.6950	9.7000	Number of FTE	9.7000	9.7000	9.7000
			Personnel Services:			
\$ 321,719	\$ 354,687	\$ 359,338	Executive	\$ 376,082	\$ 376,082	\$ 376,082
319,921	393,387	414,894	Finance	439,985	439,985	439,985
146,399	158,448	160,234	IT	170,584	170,584	170,584
-	-	-	Central Services	-	-	-
348,739	383,378	390,655	Public Works	405,144	405,144	405,144
<u>1,136,778</u>	<u>1,289,899</u>	<u>1,325,121</u>	Total Personnel Services	<u>1,391,795</u>	<u>1,391,795</u>	<u>1,391,795</u>
			Materials and Services:			
203,245	160,151	140,250	Executive	185,750	185,750	185,750
54,405	50,217	66,844	Finance	76,780	76,780	76,780
71,312	69,430	79,250	IT	94,400	94,400	94,400
186,906	198,793	214,950	Central Services	230,600	230,600	230,600
16,622	14,233	16,120	Public Works	20,670	20,670	20,670
<u>532,491</u>	<u>492,825</u>	<u>517,414</u>	Total Materials and Services	<u>608,200</u>	<u>608,200</u>	<u>608,200</u>
			Capital Outlay:			
-	-	-	- Executive	-	-	-
-	-	-	- Finance	-	-	-
14,970	-	-	- IT	-	-	-
-	-	-	- Central Services	-	-	-
-	35,360	-	- Public Works	-	-	-
<u>14,970</u>	<u>35,360</u>	<u>-</u>	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
			Debt Service:			
<u>-</u>	<u>-</u>	<u>-</u>	Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
			Transfers to Other Funds:			
<u>-</u>	<u>-</u>	<u>-</u>	Total Transfers to Other Fund	<u>-</u>	<u>-</u>	<u>-</u>
			Contingency			
<u>\$ 1,684,239</u>	<u>\$ 1,818,084</u>	<u>\$ 1,842,535</u>	Total Expenditures	<u>\$ 1,999,995</u>	<u>\$ 1,999,995</u>	<u>\$ 1,999,995</u>

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Administrative Services Fund Executive		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	12,714	-	060-110-48000	Coronavirus Relief Grant	-	-	-
582	717	-	060-110-48900	Miscellaneous Income	-	-	-
243,911	233,224	232,378	060-110-49110	From General Fund	261,330	261,330	261,330
18,525	17,714	17,649	060-110-49115	From Building Official Fund	19,848	19,848	19,848
108,928	104,156	103,778	060-110-49120	From RV Park Fund	116,708	116,708	116,708
13,338	12,754	12,707	060-110-49122	From Recycling Fund	14,291	14,291	14,291
56,317	53,849	53,654	060-110-49124	From Water Fund	60,339	60,339	60,339
48,907	46,764	46,594	060-110-49126	From Wastewater Fund	52,399	52,399	52,399
5,558	5,314	5,295	060-110-49128	From Storm Drain Fund	5,954	5,954	5,954
28,899	27,633	27,533	060-110-49130	From Road Fund	30,963	30,963	30,963
524,964	514,838	499,588		Total Resources	561,832	561,832	561,832
2.0000	2.0000	2.0000		<i>Number of FTE</i>	2.0000	2.0000	2.0000
660	-	-	060-110-61190	City Attorney	-	-	-
219,420	236,877	238,000	060-110-61700	Salaries and Wages	239,000	239,000	239,000
42,659	44,880	46,526	060-110-61810	HDL Insurance	54,190	54,190	54,190
1,609	1,609	1,858	060-110-61815	Disability Insurance	1,668	1,668	1,668
39,298	53,013	53,161	060-110-61820	PERS	59,726	59,726	59,726
400	-	-	060-110-61825	Deferred Compensation	-	-	-
16,416	16,970	18,207	060-110-61830	Social Security	18,284	18,284	18,284
880	957	1,190	060-110-61840	Unemployment	2,868	2,868	2,868
326	338	350	060-110-61850	Workers Comp	300	300	300
50	44	46	060-110-61860	WBF Tax	46	46	46
321,719	354,687	359,338		Total Personnel Services	376,082	376,082	376,082
6,968	6,731	1,000	060-110-62010	Council Expenses	1,000	1,000	1,000
512	429	1,000	060-110-62110	Office Supplies	1,000	1,000	1,000
535	613	600	060-110-62120	Postage & Shipping	600	600	600
2,658	3,561	3,500	060-110-62130	Copier Expenses	3,500	3,500	3,500
909	1,816	1,000	060-110-62140	Computer Expenses	1,000	1,000	1,000
904	4,993	4,000	060-110-62200	City Code Updates	4,000	4,000	4,000
1,087	2,896	2,000	060-110-62210	Telephone	2,000	2,000	2,000
3,846	1,696	2,000	060-110-62400	Misc Management Costs	2,000	2,000	2,000
2,007	1,150	2,000	060-110-62410	Vehicle Fuel	2,000	2,000	2,000
481	978	350	060-110-62420	Vehicle Repair & Maintenance	350	350	350
109,264	95,244	100,000	060-110-62520	Legal Services	100,000	100,000	100,000
-	-	800	060-110-62525	Oregon Govt Ethics Comm Fee	800	800	800
52,699	21,460	4,500	060-110-62560	Contractual Services	50,000	50,000	50,000
8,653	7,636	5,000	060-110-62820	Dues & Subscriptions	5,000	5,000	5,000
1,610	2,361	2,000	060-110-62830	Training & Education	2,000	2,000	2,000
4,651	1,796	2,000	060-110-62835	Travel & Lodging	2,000	2,000	2,000
3,754	4,197	5,000	060-110-62840	Published Notices	5,000	5,000	5,000
1,320	70	2,000	060-110-62860	Wellness Program	2,000	2,000	2,000
1,290	1,303	500	060-110-62865	Meeting Expenses	500	500	500
-	-	1,000	060-110-62870	In House Training	1,000	1,000	1,000
98	-	-	060-110-62875	Recruitment	-	-	-
-	1,220	-	060-110-62995	COVID-19	-	-	-
203,245	160,151	140,250		Total Materials and Services	185,750	185,750	185,750
-	-	-	060-110-63000		-	-	-
0	0	0		Total Capital Outlay	0	0	0
524,964	514,838	499,588		Total Expenditures	561,832	561,832	561,832

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Administrative Services Finance		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	1,298	-	060-120-48000	Coronavirus Relief Grant	-	-	-
83,765	98,977	107,801	060-120-49110	From General Fund	115,640	115,640	115,640
11,125	13,145	14,317	060-120-49115	From Building Official Fund	15,358	15,358	15,358
29,449	34,797	37,899	060-120-49120	From RV Park Fund	40,655	40,655	40,655
8,507	10,052	10,949	060-120-49122	From Recycling Fund	11,745	11,745	11,745
107,324	126,815	138,121	060-120-49124	From Water Fund	148,163	148,163	148,163
100,780	119,082	129,699	060-120-49126	From Wastewater Fund	139,129	139,129	139,129
20,287	23,971	26,108	060-120-49128	From Storm Drain Fund	28,006	28,006	28,006
13,088	15,465	16,844	060-120-49130	From Road Fund	18,069	18,069	18,069
374,327	443,604	481,738		Total Resources	516,765	516,765	516,765
<i>3.7000</i>	<i>3.5250</i>	<i>3.5300</i>		<i>Number of FTE</i>	<i>3.5300</i>	<i>3.5300</i>	<i>3.5300</i>
225,989	265,128	260,500	060-120-61700	Salaries and Wages	274,000	274,000	274,000
-	-	1,000	060-120-61720	Overtime	1,000	1,000	1,000
25,948	38,339	63,454	060-120-61810	HDL Insurance	63,467	63,467	63,467
2,232	2,485	2,814	060-120-61815	Disability Insurance	2,676	2,676	2,676
47,824	66,198	65,432	060-120-61820	PERS	74,223	74,223	74,223
16,869	19,825	20,005	060-120-61830	Social Security	21,038	21,038	21,038
764	1,071	1,308	060-120-61840	Unemployment	3,300	3,300	3,300
216	265	300	060-120-61850	Workers Comp	200	200	200
79	76	81	060-120-61860	WBF Tax	81	81	81
319,921	393,387	414,894		Total Personnel Services	439,985	439,985	439,985
1,957	1,853	3,500	060-120-62110	Office Supplies	3,500	3,500	3,500
68	129	1,000	060-120-62116	Miscellaneous Expenses	1,000	1,000	1,000
2,610	2,902	3,000	060-120-62120	Postage & Shipping	4,000	4,000	4,000
859	1,042	1,200	060-120-62130	Copier Expenses	1,200	1,200	1,200
2,238	160	350	060-120-62140	Computer Expenses	2,050	2,050	2,050
750	750	750	060-120-62150	Bond Administrative Charges	750	750	750
623	575	600	060-120-62210	Telephone	2,400	2,400	2,400
36,838	33,690	49,000	060-120-62510	Audit	50,000	50,000	50,000
1,445	-	-	060-120-62560	Finance Contractual Services	-	-	-
860	1,355	1,344	060-120-62820	Dues & Subscriptions	1,020	1,020	1,020
1,727	2,372	3,250	060-120-62830	Training & Education	3,250	3,250	3,250
725	987	-	060-120-62835	Travel & Lodging	3,250	3,250	3,250
1,420	1,390	1,000	060-120-62840	Published Notices	1,500	1,500	1,500
-	-	-	060-120-62850	Office Equipment	1,000	1,000	1,000
1,717	1,693	1,850	060-120-62860	Storage	1,860	1,860	1,860
570	20	-	060-120-62875	Recruitment	-	-	-
-	1,298	-	060-120-62995	COVID-19	-	-	-
54,405	50,217	66,844		Total Materials and Services	76,780	76,780	76,780
374,327	443,604	481,738		Total Expenditures	516,765	516,765	516,765

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Administrative Services IT		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	286	-	060-130-48000	Coronavirus Relief Grant	-	-	-
103,926	101,653	106,965	060-130-49110	From General Fund	118,354	118,354	118,354
4,952	4,844	5,097	060-130-49115	From Building Official Fund	5,640	5,640	5,640
4,952	4,844	5,097	060-130-49122	From Recycling Fund	5,640	5,640	5,640
50,140	49,044	51,606	060-130-49124	From Water Fund	57,101	57,101	57,101
45,807	44,805	47,146	060-130-49126	From Wastewater Fund	52,166	52,166	52,166
8,047	7,871	8,282	060-130-49128	From Storm Drain Fund	9,164	9,164	9,164
14,856	14,531	15,291	060-130-49130	From Road Fund	16,919	16,919	16,919
232,681	227,878	239,484		Total Resources	264,984	264,984	264,984
<i>1.0000</i>	<i>1.0000</i>	<i>1.0000</i>		<i>Number of FTE</i>	<i>1.0000</i>	<i>1.0000</i>	<i>1.0000</i>
96,271	101,084	101,250	060-130-61700	Salaries and Wages	106,500	106,500	106,500
24,806	26,079	27,027	060-130-61810	HDL Insurance	27,095	27,095	27,095
830	830	959	060-130-61815	Disability Insurance	885	885	885
17,241	22,623	22,623	060-130-61820	PERS	26,556	26,556	26,556
6,750	7,303	7,746	060-130-61830	Social Security	8,147	8,147	8,147
385	408	506	060-130-61840	Unemployment	1,278	1,278	1,278
92	99	100	060-130-61850	Workers Comp	100	100	100
25	22	23	060-130-61860	WBF Tax	23	23	23
146,399	158,448	160,234		Total Personnel Services	170,584	170,584	170,584
-	21	50	060-130-62110	Office Supplies	50	50	50
220	129	500	060-130-62116	Miscellaneous Expense	500	500	500
-	80	100	060-130-62120	Postage & Shipping	100	100	100
9	2	100	060-130-62130	Copier Expense	100	100	100
719	650	600	060-130-62210	Telephone	550	550	550
6,352	6,060	7,500	060-130-62465	Internet Expense	7,200	7,200	7,200
2,388	2,388	2,400	060-130-62470	Web Site Support	2,400	2,400	2,400
2,751	9,803	16,000	060-130-62475	Services Maintenance	22,000	22,000	22,000
15,105	493	2,000	060-130-62570	Hardware	6,000	6,000	6,000
43,768	49,474	50,000	060-130-62590	Software Maintenance	55,000	55,000	55,000
-	-	-	060-130-62890	Website Upgrade	500	500	500
-	331	-	060-130-62995	COVID-19	-	-	-
71,312	69,430	79,250		Total Materials and Services	94,400	94,400	94,400
14,970	-	-	060-130-63110	Server Replacement	-	-	-
14,970	0	0		Total Capital Outlay	0	0	0
232,681	227,878	239,484		Total Expenditures	264,984	264,984	264,984

**City of Cannon Beach
Budget Document**

2018-19	2019-20	2020-21	Administrative Services Fund Central Services		2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
83,481	88,790	96,007	060-170-49110	From General Fund	102,997	102,997	102,997
3,978	4,231	4,575	060-170-49115	From Building Official Fund	4,908	4,908	4,908
3,978	4,231	4,575	060-170-49122	From Recycling Fund	4,908	4,908	4,908
40,276	42,838	46,319	060-170-49124	From Water Fund	49,692	49,692	49,692
36,795	39,136	42,316	060-170-49126	From Wastewater Fund	45,397	45,397	45,397
6,464	6,875	7,434	060-170-49128	From Storm Drain Fund	7,975	7,975	7,975
11,934	12,693	13,724	060-170-49130	From Road Fund	14,723	14,723	14,723
186,906	198,793	214,950		Total Resources	230,600	230,600	230,600
-	-	-	060-170-61700	Salaries and Wages	-	-	-
-	-	-	060-170-61810	HDL Insurance	-	-	-
-	-	-	060-170-61820	PERS	-	-	-
-	-	-	060-170-61830	Social Security	-	-	-
-	-	-	060-170-61840	Unemployment	-	-	-
-	-	-	060-170-61850	Workers Comp	-	-	-
-	-	-	060-170-61860	WBF Tax	-	-	-
0	0	0		Total Personnel Services	0	0	0
4,181	4,872	5,000	060-170-62110	Office Supplies	5,000	5,000	5,000
12,234	13,236	12,500	060-170-62115	Bank Service Charges	10,000	10,000	10,000
48	1,025	1,000	060-170-62116	Miscellaneous Expense	1,000	1,000	1,000
2,170	2,197	3,035	060-170-62120	Postage & Shipping	3,000	3,000	3,000
186	-	-	060-170-62130	Copier Expense	-	-	-
8,252	9,083	9,480	060-170-62210	Telephone	6,600	6,600	6,600
11,133	10,709	12,000	060-170-62310	Electricity	12,000	12,000	12,000
1,325	1,234	1,500	060-170-62320	Natural Gas	1,500	1,500	1,500
125,420	135,877	148,000	060-170-62530	Insurance	169,000	169,000	169,000
13,998	14,456	15,780	060-170-62560	Contractual Services	15,780	15,780	15,780
2,423	2,094	2,640	060-170-62800	Facilities Supplies	2,760	2,760	2,760
5,536	4,013	4,015	060-170-62850	Office Equipment	3,960	3,960	3,960
186,906	198,793	214,950		Total Materials and Services	230,600	230,600	230,600
186,906	198,793	214,950		Total Expenditures	230,600	230,600	230,600

**City of Cannon Beach
Budget Document**

2018-19		2019-20		2020-21		Administrative Services Fund Public Works			2021-22		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
492	369	-	060-490-42406	Demolition	-	-	-				
59,606	70,671	66,452	060-490-49110	From General Fund	69,562	69,562	69,562				
25,785	30,571	28,746	060-490-49122	From Recycling Fund	30,092	30,092	30,092				
92,083	109,177	102,659	060-490-49124	From Water Fund	107,464	107,464	107,464				
110,042	130,469	122,680	060-490-49126	From Wastewater Fund	128,422	128,422	128,422				
14,734	17,469	16,426	060-490-49128	From Storm Drain Fund	17,195	17,195	17,195				
62,620	74,244	69,812	060-490-49130	From Road Fund	73,079	73,079	73,079				
365,361	432,971	406,775		Total Resources	425,814	425,814	425,814				
<i>3.0000</i>	<i>3.1700</i>	<i>3.1700</i>		<i>Number of FTE</i>	<i>3.1700</i>	<i>3.1700</i>	<i>3.1700</i>				
220,628	234,098	235,750	060-490-61700	Salaries and Wages	246,500	246,500	246,500				
-	388	750	060-490-61720	Overtime	750	750	750				
67,129	73,393	76,524	060-490-61810	HDL Insurance	69,363	69,363	69,363				
2,062	2,127	2,472	060-490-61815	Disability Insurance	2,425	2,425	2,425				
39,512	53,090	53,611	060-490-61820	PERS	62,251	62,251	62,251				
16,662	17,586	18,092	060-490-61830	Social Security	18,915	18,915	18,915				
883	949	1,183	060-490-61840	Unemployment	2,967	2,967	2,967				
1,791	1,680	2,200	060-490-61850	Workers Comp	1,900	1,900	1,900				
72	69	73	060-490-61860	WBF Tax	73	73	73				
348,739	383,378	390,655		Total Personnel Services	405,144	405,144	405,144				
889	1,374	1,200	060-490-62110	Office Supplies	1,500	1,500	1,500				
-	-	300	060-490-62120	Postage & Shipping	300	300	300				
832	596	1,500	060-490-62130	Copier Expenses	1,500	1,500	1,500				
-	-	1,000	060-490-62140	Computer Expenses	2,250	2,250	2,250				
11,218	3,893	4,020	060-490-62210	Telephone	4,020	4,020	4,020				
138	377	800	060-490-62410	Vehicle Fuel	800	800	800				
426	1,876	500	060-490-62420	Vehicle Repair & Maintenance	1,000	1,000	1,000				
-	1,104	1,000	060-490-62425	Operating Equipment and Tools	1,000	1,000	1,000				
1,400	1,679	1,800	060-490-62465	Internet Expense	1,800	1,800	1,800				
50	459	1,000	060-490-62520	Legal Services	1,000	1,000	1,000				
131	675	500	060-490-62720	Protective Clothing	500	500	500				
-	-	500	060-490-62820	Dues & Subscriptions	500	500	500				
650	2,200	1,000	060-490-62830	Training & Education	2,500	2,500	2,500				
888	-	1,000	060-490-62835	Travel & Lodging	2,000	2,000	2,000				
16,622	14,233	16,120		Total Materials and Services	20,670	20,670	20,670				
-	35,360	-	060-490-63500	PW-Vehicles	-	-	-				
0	35,360	0		Total Capital Outlay	0	0	0				
365,361	432,971	406,775		Total Expenditures	425,814	425,814	425,814				

BEFORE THE CITY OF CANNON BEACH

FOR THE PURPOSE OF ADOPTING THE 2021-2022) RESOLUTION NO. 21-20
 BUDGET AS APPROVED, SUBMITTED AND ACTED)
 UPON BY THE BUDGET COMMITTEE OF THE CITY)
 OF CANNON BEACH, MAKING APPROPRIATIONS)
 AND LEVYING TAXES FOR MUNICIPAL PURPOSES)
 OF THE CITY OF CANNON BEACH FOR THE FISCAL)
 YEAR COMMENCING JULY 1, 2021 AND ENDING)
 JUNE 30, 2022)

The City of Cannon Beach hereby does resolve as follows:

Section 1. Be it resolved that the Cannon Beach City Council, for the City of Cannon Beach, hereby adopts the budget approved by the budget committee for the 2021-2022 fiscal year, in the total sum of \$32,052,444 now on file at City Hall.

Section 2. Be it resolved that the amounts for the fiscal year beginning July 1, 2021, are hereby appropriated for the purposes shown below, as follows:

<u>General Fund</u>		<u>Affordable Housing Fund</u>	
Executive Department	\$ 1,067,110	Affordable Housing Program	\$ 80,500
Community Development Department	647,921	Debt Service	0
Public Works Department	766,845	Contingency	16,100
Public Safety Department	1,936,031	Fund Total	<u>\$ 96,600</u>
Emergency Management Department	442,678		
Non-Departmental-Materials and Services	667,883	<u>Recycling Fund</u>	
Non-Departmental-Transfers Out	1,906,357	Recycling Program	\$ 260,162
Non-Departmental-Contingency	763,897	Contingency	26,000
Fund Total	<u>\$ 8,198,722</u>	Fund Total	<u>\$ 286,162</u>
 <u>Tourism and Arts Fund</u>		 <u>Water Fund</u>	
Tourism and Arts Program	\$ 400,799	Water Program	\$ 1,136,699
Fund Total	<u>\$ 400,799</u>	Debt Service	27,407
		Transfers Out	2,122,667
		Contingency	232,821
		Fund Total	<u>\$ 3,519,594</u>
 <u>Transient Room Tax Fund</u>		 <u>Wastewater Fund</u>	
Transient Room Tax Program	\$ 481,250	Wastewater Program	\$ 1,359,964
Fund Total	<u>\$ 481,250</u>	Debt Service	28,500
		Transfers Out	1,260,000
		Contingency	277,693
		Fund Total	<u>\$ 2,926,157</u>
 <u>County TRT Fund</u>		 <u>Storm Drain Fund</u>	
Transient Room Tax Program	\$ 1,156,799	Storm Drain Program	\$ 306,888
Debt Service	34,000	Transfers Out	0
Fund Total	<u>\$ 1,190,799</u>	Contingency	61,378
		Fund Total	<u>\$ 368,266</u>
 <u>Building Official Fund</u>			
Building Program	\$ 277,547		
Contingency	55,509		
Fund Total	<u>\$ 333,056</u>		

<u>RV Park Fund</u>		<u>Debt Service Fund</u>	
RV Park Program	\$ 2,104,174	Debt Service	\$ 634,825
Transfers Out	500,000	Fund Total	<u>\$ 634,825</u>
Contingency	420,834		
Fund Total	<u>\$ 3,025,008</u>	<u>General Reserve Fund</u>	
		General Reserve Program	1,713,820
		Fund Total	<u>\$ 1,713,820</u>
<u>Roads Fund</u>		<u>Bridge Reserve Fund</u>	
Roads Program	\$ 1,180,806	Roads Program	\$ 8,592
Contingency	236,561	Fund Total	<u>\$ 8,592</u>
Fund Total	<u>\$ 1,417,367</u>		
<u>RV Park Reserve Fund</u>		<u>Wastewater Reserve Fund</u>	
RV Park Program	\$ 365,922	Wastewater Reserve Program	\$ 1,290,000
Fund Total	<u>\$ 365,922</u>	Contingency	150,000
		Fund Total	<u>\$ 1,440,000</u>
<u>Recycling Reserve Fund</u>		<u>Storm Drain Reserve Fund</u>	
Recycling Reserve Program	\$ 9,825	Storm Drain Reserve Program	\$ 2,184
	<u>\$ 9,825</u>	Contingency	0
		Fund Total	<u>\$ 2,184</u>
<u>Ecola Forest Reserve Fund</u>		<u>Administrative Services Fund</u>	
Ecola Forest Reserve Program	\$ 6,393	Executive Department	\$ 561,832
Fund Total	<u>\$ 6,393</u>	Finance Department	516,765
		IT Department	264,984
<u>Water Reserve Fund</u>		Central Services Department	230,600
Water Reserve Program	\$ 2,147,667	Public Works Department	425,814
Contingency	360,000	Fund Total	<u>\$ 1,999,995</u>
Fund Total	<u>\$ 2,507,667</u>		
		Total Appropriations, All Funds	\$ 30,933,003
		Total Unappropriated Ending Fund Balance/Reserved for Future Expenditure, All Funds	1,119,441
		Total Adopted Budget	<u>\$ 32,052,444</u>

Section 3. Be it resolved that the City Council of the City of Cannon Beach hereby imposes the taxes provided for in the adopted budget at the permanent rate of \$.7049 per thousand dollars of assessed valuation for General Government, \$.2590 per thousand dollars of assessed valuation for the Cannon Beach Road District, and \$420,054 for bonded indebtedness excluded from the limitation, that these taxes are hereby imposed upon all taxable properties within said city as of 1:00 AM January 1, 2021. The following allocations and categorization subject to the limits of Section 11b, Article XI of the Oregon constitution make up the above aggregate levy:

	Rate Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$ 0.7049	\$
Cannon Beach Road District	0.2590	
General Obligation Bond Debt Service		420,054
Totals	* \$ 0.9639	\$ 420,054

* Per thousand dollars of assessed valuation

Section 4. Be it resolved that the City Manager/Budget Officer of the City of Cannon Beach is hereby directed to send, no later than July 15th, 2021, to the Assessor and the Clerk of Clatsop County, State of Oregon, written notices, accompanied by copies of the budget as adopted, showing the amount of money proposed to be raised by taxation.

This resolution is effective on July 1, 2021.

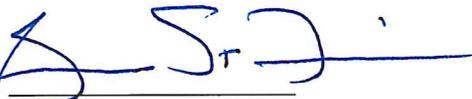
PASSED by the City Council of the City of Cannon Beach this 8th day of June, 2021

APPROVED by the Mayor of the City of Cannon Beach this 8th day of June, 2021

YEAS: Councilors Benefield, McCarthy, Ogilvie, Risley and Mayor Steidel
 NAYS: None
 EXCUSED: None



 Mayor

ATTEST:


 City Manager