

cannon beach
adopted budget
fy 2023 - 2024



CITY OF CANNON BEACH
FISCAL YEAR 2023 – 2024 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 23-24. 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.

The combination of recent conservative budgeting practices and strong Tourism Lodging Tax (TLT) revenues has put the City in a very positive position going into FY 22-23. This was reflected in the recent Credit Rating upgrade of Aa3 from Moody's to Standard and Poor's AA.

The passage of the referral for the Prepared Food Tax in November 2021 was a major financial gamechanger for the residents of the City in terms of public safety. The 5% tax on prepared foods (paid by the diner, and only collected by the restaurant) is estimated to generate \$1,760,000. That amount will result in \$880,000 going to both the City and the Cannon Beach Rural Fire Protection District (the District) in the first year. The funds will greatly improve the District's ability to improve life-saving services while the City will be able to fund a much-needed resilient City Hall/Police Station. It is also estimated that 96% of the collections will come from visitors to the City.

Council Budget Priorities

The preparation of this Proposed Budget was guided by several principles identified by the Budget Committee 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?

Budget Project Discussion

Last year's Budget Message talked about 4 initiatives that were recommended to be addressed during FY 21-22.

1. Water Supply resiliency
2. Wastewater System reliability, especially lift stations
3. Cannon Beach Elementary School Rejuvenation
4. A resilient City Hall/Police Station

The following is a summary of the status of each item.

1. Water Supply Resiliency: + \$15.9 million

The project is being done in 3 phases:

Phase 1: Installation of Isolation Valves at each of our water tanks so they would not drain out if there is a major break in the water lines caused by a seismic event or other events.

- Funding has been approved through Business Oregon for Phase 1
- Funded at \$586,000 (minus \$298,000 in principal forgiveness) for 30 years @ 1%
- *Final engineering plan complete. The project engineer is drafting final bid documents for city review the last week in April 2023.*

Phase 2: Install resilient water lines to replace the current aging water supply lines (currently asbestos/concrete) that run from the springs to the treatment plant up to the main water tank and down to the point where the supply connects to the distribution system. The new pipe will be HDPE which is significantly more resilient during seismic events.

- Funding has been approved through Business Oregon for Phase 2
- Funded at \$3.2 million (minus \$515,000 in principal forgiveness) for 30 years @ 1%
- *A project engineer has been selected for the Water Resiliency project, and was awarded the contract after Council approval in July 2022*
- *Draft engineering plan has been reviewed with the city and the engineer. Potholing to verify the exact location of the current water line is scheduled for the week of April 24th. Draft engineering plans will be finalized following this line location verification work.*

Phase 3 has four parts and a total cost of + \$12.1 million

Part 1: Engineering/Bid documents for all 4 parts of Phase 3 - \$1.382 million

Part 2: Construction of resilient main water tank (replace existing) \$3.962 million

- In the application process to seek Funding through Business Oregon
- Interest rate and possibility of principal forgiveness: Unknown as program is changing
- Will be ready to bid once engineering is complete
- Negotiations for project easement for preferred site underway

Part 3: Construction of resilient water distribution “Backbone” from water supply system connection point to north end along US 101 - \$3.185 million

- Water to supply the North End water storage tank travels through downtown and neighborhoods leaving it susceptible to failing in a seismic event.
- In the application process to seek funding through Business Oregon
- Interest rate and possibility of principal forgiveness: Unknown as program is changing
- Will be ready to bid after engineering and loan process are complete

Part 4: Construction of resilient water distribution “Backbone” from connection point to south end tank along US 101 - \$3.570 million

- Water to supply the Tolovana tank travels through city neighborhoods leaving it susceptible to failing in a seismic event.
- In the application process to seek funding through Business Oregon
- Interest rate and possibility of principal forgiveness: Unknown as program is changing
- Will be ready to bid after engineering and loan process are complete.

- **FUNDING UPDATE:**

- *\$5.3M has been committed by Business Oregon March 2023 at a 1%, 30 yr. loan with a \$30K principal forgiveness.*
- *This will cover the Design and Engineering of all aspects of phase 3, as well as the construction of the new reservoir tank.*

- **OUTSTANDING ITEMS:**

- *What remains in this phase 3 is to secure the \$6.7M funding for the construction of the backbone along HWY 101.*
- *PW is currently pursuing a grant for this amount through the Oregon Water Resources Department. This grant requires a 25% match which the city has already identified.*
- *We are also applying for the total \$6.7M with Business Oregon with the understanding they will not process our application until we have a status on the grant ask.*

2. Wastewater System reliability

Matanuska Pump Station Enclosure \$300,000 / Phase 2 - \$55K

- *Construction of the new cover over the pump station is complete.*
- *Funded by a DEQ loan being held over for 22-23 budget.*
- *Phase 2 will occur in the 23-24 budget and will include an upgrade to the electronics (control panel) and will move all electronics from the existing position out to the walls of the newly constructed cover. This phase is estimated at \$55K.*

Siuslaw and Midway Pump Station Upgrade \$220,000 (Generator and enclosures)

- *Both of these pump station locations were previously serviced by portable generators that needed to be trailered to each site. New permanent generators have been purchased for each location.*
- *An RFP with construction plans for both sites has been issued through the public bid process. Bid opening due the last week in April.*
- *Construction is scheduled to occur during the 2023-24 budget year after July 1st, 2023.*

Ecola Pump Station improvement \$65,000 (Replace/install permanent generator)

- *New Generator has been purchased. \$75,434 and arrived April 2023*
- *The work to remove the old generator and install the new one is scheduled for the 3rd quarter 2023.*
- *\$65,000 is related to electrical, venting requirements and pump improvements.*

Main Pump Station Improvements \$30,000 including replacing generator

- *A new permanent generator has been purchased to address the current aging generator causing failures at this location.*
- *Building improvements (venting and electrical requirements) will be needed to replace the old generator with the new generator.*

3. Cannon Beach Elementary School Rejuvenation

The city acquired the property on July 1st, 2020 at a cost of \$400,000. Funding for the project came from approximately \$300,000 that had accumulated from the 70% of the 1% the county TLT imposed to fund jail operations. The balance came from a \$100,000 loan from the reserves from the Tourism and Art Commission (TAC). This loan was repaid at \$34,000 per year and the remaining balance of \$34,000 was fully repaid in the FY 22-23 budget year.

Planning activities are underway. The intent is to develop a Tourism Related Facility that will convert the gym, classrooms and newly developed spaces into multipurpose meeting areas that will attract small to medium professional groups as well as tourists to the activities in the structures and on the grounds. The Clatsop/Nehalem community is playing a major role in the project planning (especially the grounds and central lobby) which will contribute to the attraction for tourists to the site for historical tourism. Strong ecological elements on the site will contribute to the eco-tourism attraction of the project.

An initial project estimate was previously discussed at \$5.5 million but that figure relied on a number of poorly defined assumptions about the potentially unseen issues with the structures, the costs to make those repairs and just as importantly, the desires of the community for the project. Because of that uncertainty, it was decided to initially borrow less than the project estimate to start the process of establishing a project budget. Because we were working from an estimate we decided we would not borrow the entire projection so we would not be left with excess funds from the bond issue if the costs of structural remediation were lower than

what had been anticipated. We knew that there would be another bond issue in the spring of 2023 to cover the costs of the City Hall/Police Station project and at that time we could decide what funds (if any) would need to be added to the second bond issue to complete the CBE project. In making these decisions we saw no indication of what would happen to the loan market in the next year or so.

The initial bonds (\$4.6 million) were received for the project on March 31st, 2022. A “Reimbursement Resolution” for the project is in place to allow a portion of these bond funds to reimburse the General Fund for the cost of the initial facility study and the classroom roof work funded by the general fund. Those bond funds are now in place to cover the cost of the gym roof and some of the additional scope items when the project design is completed.

The design firm, CIDA, has conducted a series of seven “Community Outreach Events” (COE’s) starting on April 30th, 2022, to gather input from the Cannon Beach community regarding what they would like to see represented on the property.

4. Seismically Resilient City Hall/Police Station (CH/PD)

During the second half of FY 22-23 the city hired the architectural firm CIDA to design the new City Hall/Police Station and the firm of Emerick Construction to act as the Construction Manager/General Contractor. The plan up to that point was to construct the combined facility at the current structures location in the mid-town neighborhood.

Shortly into the design process we became aware of a relatively new state requirement to construct critical facilities like police stations to risk category IV for *both seismic and tsunami inundation*. The only site the city owns that is completely outside the tsunami inundation zone is the South Wind property on the east side of 101 which currently houses the Tango Cache Site. At this point the Cache site is practically a given for the location of the police station/EOC because of the elevation. There is still much discussion to be had regarding where the city hall offices should be housed. Given a choice most folks seem to prefer that the city hall offices stay within the midtown area. However, there is a significant premium to separating the facilities. Combining the city hall with the police station at the cache site will cost approximately \$22 million. Positioning the police station at the Tango Cache Site and keeping city hall in midtown carries a price of \$25 million.

While the price tag was not unexpected, there will be challenges with funding the city hall/police station project and the Cannon Beach Elementary Rejuvenation project at the same time. Those conversations are on-going.

Last year’s budget made the following statement regarding the debt service for the city hall project and was based on the initial debt service information for the preliminary bond issue for the Cannon Beach Elementary School Rejuvenation.

“While no one is sure what will happen between now and the time we seek the funding for the project but the annual debt service on \$17.5 million over 30 years was estimated in March of 2022 to be approximately \$720,000. The situation will need to be monitored closely as we move forward.”

In addition to the significant increase in the cost of the project construction the debt service has more than doubled increasing from the March 2022 estimate of \$720,000 to \$1,555,000 per year.

A recent study indicated that the bond funds for the CH/PD project could be held off until April 2024 although it is possible to accelerate that process if such a move is dictated by changes in the bond market. In order to move forward with design components required to move the project forward, it will be necessary to provide project funding from the city’s General Fund. The City Council has already adopted a reimbursement resolution that will allow the city to recover and pay back those dollars advanced to the project back to the General Fund.

Funding implications of both the CBE Rejuvenation and City Hall/Police Station project

Project delays combined with increases in materials, inflation, supply chain issues and the cost of financing have significantly increased for both the City Hall/Police Station and Cannon Beach Elementary School rejuvenation project costs over the past 3 to 4 years. Staff recommends against delaying the projects further as a response to the anticipated increases. Even though the current estimates seem somewhat shocking it is unlikely the project costs will be this low again.

Recommended methods to match funding to scope for both projects include an increase in TLT collections, a property tax increase, making significant scope reductions to the projects, reducing general fund reserve contributions to offset debt service payments, and reducing certain reserves. All are currently under consideration.

In analyzing our situation there may be one strategy to keep in mind. The city should commit to the projects now and keep design and pre-construction reviews moving forward so we minimize time related cost impacts. But staff anticipates being able to fund both projects through April of 2024 without going to the bond market. If financial markets become more favorable during that time we can initiate the loan process and hopefully see terms more in our favor. There is certainly a risk with that approach, but it may be one of the few factors we can control.

Union Negotiations

Employee COLA's

A 3-year contract with both Unions was signed in 2021. According to the contract, the 22-23 COLA would have been 2%. However, the relationship between both unions and the City have been positive and mutually supportive. In the first budget during COVID, both unions offered to eliminate the COLA in that budget year. In that spirit of cooperation it did not seem fair or reasonable to move forward with a 2% COLA where some projections for the cost of living were running at 7 to 8%. Based on that the 22-23 budget was put together with a 5% COLA for both Bargaining Units.

Financial conditions coming into FY 23-24 are much like they were in 22-23 and this year's budget shows an increase from the 2% in the current contract to a 5% COLA for all employees.

Employee retention

Recently, the lack of qualified workers available due to the cost of housing in Clatsop County, the local cities started "poaching" workers from other cities. Much of that practice was centered on pursuing employees that already had specific certifications needed for utility operations.

To make it less advantageous for trained employees to leave Cannon Beach and in fairness to employees that had acquired needed certifications management proposed a contract amendment which was accepted by the union. In those instances where an employee has already achieved a certification or achieves one in the future the city would increase the employee's pay scale by 5% ongoing with a limit of 15% total increase. In addition the city also has equipment that can only be operated by someone with a commercial driver's license (CDL). The proposal would reward employees that have or achieve a CDL with a 5% ongoing salary increase.

RECOMMENDED STAFFING ADDITIONS

There are no new employee positions requested in this budget.

FY 2023-2024 Budget

This Budget:

- Includes a \$700,000 transfer to General Fund Reserve which will result in an Ending Fund Balance of \$3,113,820 at June 30, 2024.
- Does not require General Fund transfers to the Water Fund and Water Reserve Fund.
- Does require a General Fund transfer to Wastewater Fund and Wastewater Reserve Fund.
- Reflects an amount of \$481,250 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 most of 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 while reallocating the "fair share" of those improvements to future resident who will also benefit from them.

- Consultant/Professional fees total \$130,000 and includes an increase in legal fees in Community Development to address challenges resulting from having fewer readily buildable lots in the City and consulting costs for Crest regional planning support.

Assumptions

Revenues

The following are the City's revenue projections for 2023-2024:

- 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%.
- The following revenues are projected to increase/decrease over the FY 22-23 budget by the amounts shown below in FY 2023-2024 due to the economic conditions and historical trends.
 - Property Taxes and Assessments – decreased \$117,745 or 3.8%
 - Charges for Service – increased \$671,629 or 7.3%
 - Transient Room Tax - \$0 or 0%
 - Loan Proceeds – increased \$5,022,000 or 121.3%
 - Capital Grants – increased \$337,876 or 562.9%

Expenditures

The following are the City's expenditure considerations for 2023-24:

- Normally, salaries and wages will be adjusted according to the employees' respective collective bargaining agreements which would be 2% going into this fiscal year. However, to address the current inflationary environment salaries will be adjusted up to 5%. 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 of 5%.
- Allocation of staff hours has been adjusted to reflect actual time worked for specific departments and/or specific changes to work schedules.

Key Issues or Trends

Approximately \$17,838,255 or 30.2% of budgeted resources will be derived from city-wide ending fund balance carryovers. Transient lodging taxes are estimated to account for approximately \$6,077,500 or 10.3%, Charges for Service account for \$9,909,908 or 16.8%, and Transfers-in account for \$11,540,761 or 19.5% of total resources.

City-wide personnel services expenditures reflected in the proposed budget are increasing by approximately 10.7% of total requirements.

General Fund Budget achieves a 10% contingency instead of the 5% for past several years.

Budget Increase over FY 2022-23

The city-wide Budget requirements by category show an increase \$14,419,999 or 33.8%. Over 52.8% of this increase is partially driven by the considerations listed below.

- Of this, \$7 million is in budgeted projects.
- Debt service increased to pay Full Faith & Credit bond payments for the CBE
- Multiple transfers to increase reserves
- Funding General Fund reserve by \$700,000
- Utility rates are proposed to be increased to pay debt service
- Transfers out include loan proceeds which are recorded as **transfers in** as well as **transfers out**. They show up twice in the budget increase number, but they balance out as zero.

- **Personnel Services:** An increase of 5.8% or \$344,762 attributable to COLA/step increases, the addition of 1 FTE in Public Works for a project manager.

- **Materials and Services:** An increase of 18.6% or \$2,219,696. This shows some catch up and a return to more “normal” operations after the Covid budget years and issues with increasing costs and effects of supply chain challenges.

- **Capital Outlay:** An increase in overall amounts from prior year budget of 40.3% or \$5,698,573. Detailed below:
 - General Fund:
 - City Hall Architect and Construction Manager/General Contractor: prefund preliminary costs of both to be reimbursed by bond funds: \$900,000
 - Midtown Restroom Improvements, \$250,000
 - Police Vehicle, \$72,000
 - Public art of \$25,000
 - Mass Care Food Trailer, \$20,000

 - RV Park Fund:
 - Future pavement, \$462,540

 - Utility and Roads Funds:
 - New Fleet Truck in Water Fund, \$70,000
 - CIP-Engineering, \$60,000
 - Tolovana Ramp Redesign, \$65,000
 - Water Line Replacements, \$535,000
 - Phase I, II and III of Water Resiliency, \$9,163,000
 - Matanuska Generator, \$55,000
 - Pump Station Upgrades, \$315,000
 - Presidential Outfalls, \$200,000

- Fir Street Bridge Rehab, \$482,448
- Capital Project Fund – Tourism Facility Renovation
 - Cannon Beach Elementary School Renovation, \$3,945,876
- General Reserve
 - Potential ability to fund General Fund Reserve at \$3,113,820 (based on Council approval of \$700,000 transfer)
- Other Reserves and SDCs
 - Unallocated, \$99,503 (available with Council approval)

Capital Outlay items total \$19,834,187.

- **Debt Service:** A net increase of \$1,291,131 or 134.1%. See items listed below.
 - The debt service on the GO Bonds for the Wastewater Lagoons and the Ecola Creek Forest Reserve (ECFR) were refunded in March of 2022. Debt service is approximately \$649,400 annually.
 - Full Faith and Credit bonds were sold on March 31, 2022 to fund the Cannon Beach Elementary School Renovation. Debt Service will be paid by the County TRT Fund. This adds approximately \$245,900 of debt service annually.
 - The water and wastewater utilities have budgeted annual debt service of \$22,228 for loans for capital and major maintenance projects. This amount will service projects for water meter modules and Matanuska pump station projects.
 - There is a reserve for debt service in the Prepared Food Sales Tax Fund in the amount of \$1,336,667 for future financing of a new city hall.

Total Debt Service totals \$2,254,195

- **Utility Rates:**
 - To support operations and the debt service for projects the following is proposed:
 - Wastewater rates go from a base rate of \$28.74 to \$33.39
 - Per 100 cubic foot goes from \$7.19 to \$8.35
 - This is a dollar amount increase of \$4.65
 - This is a 16.2% increase
 - Storm Drain rates go from a base rate of \$9.22 to \$11.99
 - This is a dollar amount increase of \$2.77
 - This is a 30.0% increase

- A recent rate survey conducted by Astoria compared the rates of 7 utilities in Clatsop County. The survey showed that Cannon Beach is in the middle of the 7. (3 higher and 3 lower)
- **Transfers:** Transfers are shown to be increasing by \$4,625,766 or 66.9%. General fund transfers increased this year by \$460,717.
 - This is being driven largely by the transfers from Water Fund to the Water Reserve to move the proceeds of the utility system loans to the reserve account. (\$9,163,000 in Water Fund).
 - Without the movement of the \$9,163,000 and last year's amount of \$4,107,000 this year would have a decrease of \$430,234 in FY23-24.
 - The transfer to the General Reserve is the same as last year at \$700,000 this year.
- **Contingency:** We have been able to adjust several of the contingencies upward. 15% to 20% is the goal with the exception of the General Fund which is 10% this year and last year opposed to 5% in years prior. The Water Fund Reserve is an exception where there is loan funding for projects as if there were cost overruns the loan funding would be increase to cover and the need for contingency would not be required. The amount of \$240,000 is sufficient to cover operation funded projects this year. 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

This Emergency Management budget represents the final year of the large capital investment of the program. We should be able to have the entire hard cost of the program executed FY 23/24 with completed items such as multiple Emergency Operation Centers, Coastal Outside Warning System (COWS) rebuild, Communication systems developed and distributed geographically, Water resiliency and distribution, Cache site development and equipped, City site security and connectivity, Emergency Operations Plan development etc. There will still need to be an ongoing commitment with unforeseen items and in the rotation and replacement of some hard cost, but these are usually multi use tools working in conjunction with public works and police groups.

Community Development

Effective July 1, 2021 the short-term rental permit fee increased to \$500. This increases our annual revenue in the General Fund from approximately \$16,000 to approximately \$94,500, an approximate increase each year of \$78,500.

Oregon Records System – Scanning

We request a minimum of \$50,000 for continuing the scanning/indexing of our paper records and incorporating them into the Oregon Public Records and Retrieval System (ORMS). Staff is currently coordinating the timing for scanning the next round of documents.

Road Fund

This year the Road Fund will require a General Fund transfer, in the amount of \$708,326, an increase of \$242,145.

Rolling Stock

We continue to attempt to replace vehicles that are aged out, obsolete or inappropriate for our use. There will be requests for 2 vehicle purchases in the FY 23-24 budget.

Health Insurance

We have been notified by our health insurance provider that there will be an increase in our health insurance premiums in medical and vision of 5% and 9%, respectively in FY 23-24.

PERS Rate Increases

These rates were provided by PERS effective 7/1/2023-6/30/2025.

Tier 1/Tier 2	(10 employees)	from 30.20% to 31.31%
OPSRP General	(25 employees)	from 25.02% to 25.02%
OPSRP Police	(6 employees)	from 29.38% to 31.41%

- The remainder of the police officers are in Tiers 1 and 2

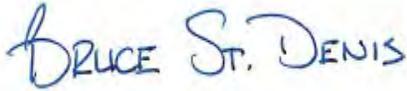
Conclusion

And I repeat my final budget statement from previous years...

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 slanted appearance.

City Manager/Budget Officer

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City of Cannon Beach
Budget
2023-2024

Committee Members

Dorian Farrow
Gary Hayes
Lisa Kerr
Barb Knop
Marlene Laws
Nancy McCarthy
Brandon Ogilvie
Tim Ramey
Greg Swedenborg
Paul Vindigni

Staff

Bruce St. Denis, City Manager
Laurie Sawrey, Finance Director

Ron Logan, Assistant Finance Director
Nissa McCarthy
Duncan Wallace
Tessa Pfund

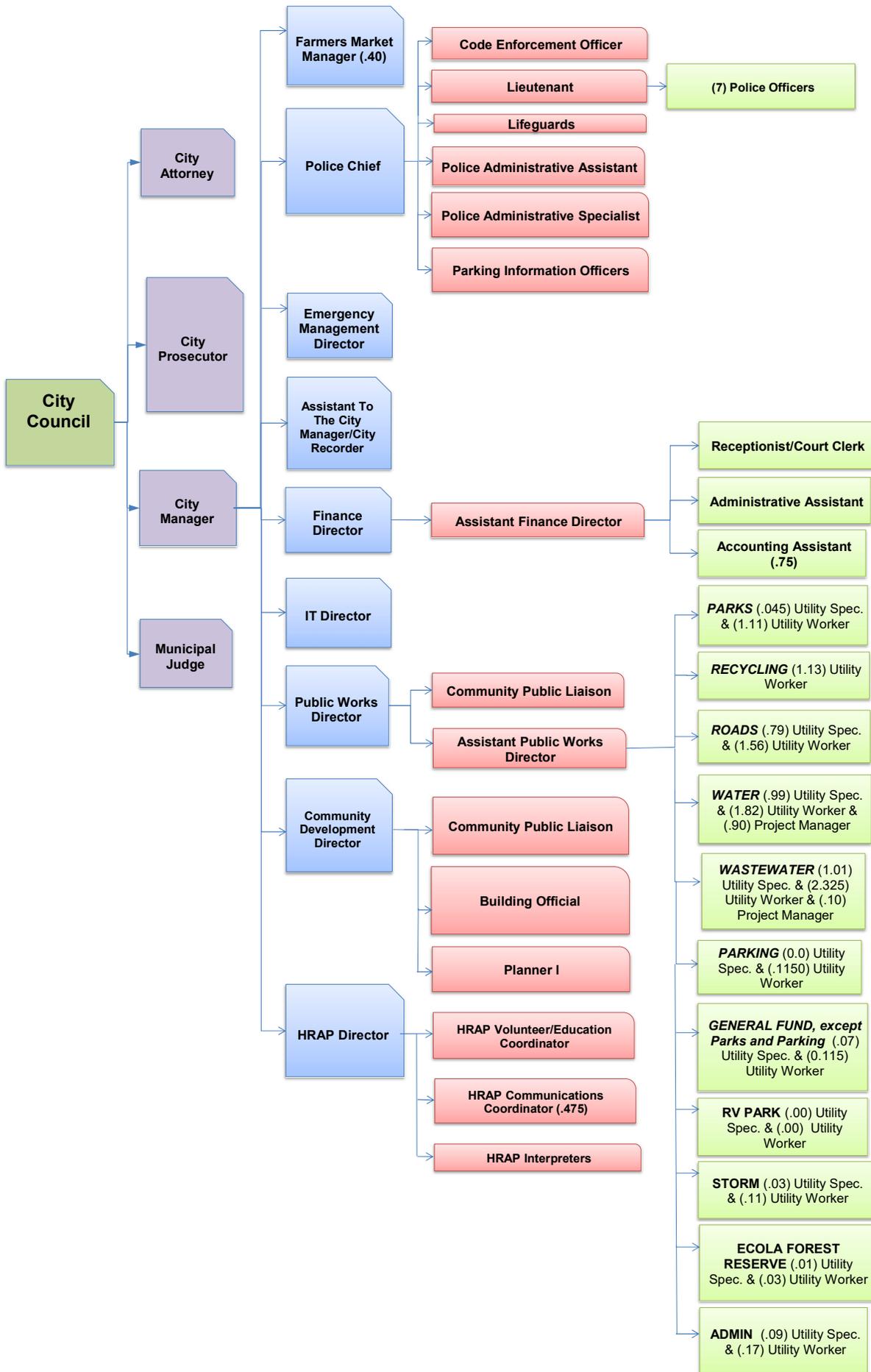
CITY OF CANNON BEACH
BUDGET CALENDAR
 FISCAL YEAR 2023 – 2024

<u>DATE</u>	<u>ACTION</u>
January 1, 2023	Department Heads begin forecasting and projecting proposed budget requirements (grant revenues, materials and services and capital outlay), for submission to Finance Director.
January 31, 2023	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 1, 2023	Executive, IT, and PW Administrative Services Budget Backup spreadsheets due to Finance Director.
February 28, 2023	Department Heads submit Grant revenues and expenditures on prescribed form to Finance Director.
February 28, 2023	Department Heads should have completed budget backups and be ready to insert personnel, administrative costs, revenue/resource estimates, and debt service requirements provided by Finance Director.
March 7, 2023	Finance Department to distribute personnel services costs and administrative services costs to Department Heads.
March 7, 2023	Finance Department to distribute revenue/resource estimates, and debt service requirements to Department Heads.
March 9, 2023 (Thursday)	Publish notice of March 15, 2023 Preliminary Budget Committee meeting convening date/time (5 – 30 days before meeting) in newspaper and on city website.
March 15, 2023 (Wednesday)	Preliminary Meeting with Budget Committee to discuss general budget topics, 9:00 a.m. Note: additional preliminary meetings may be scheduled prior to May 3, 2023.
March 20, 2023	Department Heads complete Fiscal Year 2023/2024 budget requests in the form of the Budget Backup Spreadsheets and submit to Finance Director.
April 3, 2023 through April 14, 2023	Budget Officer and Finance Director meet with Department Heads and review budget requests.
April 15, 2023 through April 25, 2023	Budget Officer prepares proposed budget and budget message.
April 26, 2023 (Wednesday)	Proposed budget complete. Distribute to Budget Committee.

CITY OF CANNON BEACH
BUDGET CALENDAR
 FISCAL YEAR 2023 – 2024

<u>DATE</u>	<u>ACTION</u>
April 27, 2023 (Thursday)	Publish notice of May 3, 2023 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 – 30 days before meeting) and notice of Public Hearing on the uses of State Shared Revenues, in newspaper and on city website.
May 4, 2023 (Thursday)	1 st Budget Committee meeting (City Council Chambers, 1:00 p.m.) Receive Proposed Fiscal Year 2023/2024 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 11, 2023 (Thursday)	2 nd Budget Committee meeting, 1:00 p.m.
May 18, 2023 (Thursday)	3 rd Budget Committee meeting, 1:00 p.m. (if needed)
May 29, 2023 (Monday)	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 13, 2023.
June 1, 2023 (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 13, 2023	City Council conducts Public Hearings on Approved Fiscal Year 2023/2024 City of Cannon Beach Budget as approved by Budget Committee (City Council Chambers, 6:00 p.m.)
June 13, 2023	City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 6:00 p.m.)
June 13, 2023	City Council to adopt Fiscal Year 2023/2024 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, 2023).
July 1, 2023	Budget Officer submits Fiscal Year 2023/2024 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2023). Budget Officer submits to Clatsop County Clerk a complete electronic copy of the budget (must be accomplished prior to September 30, 2023).

City of Cannon Beach Organization Chart



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

	Budget Year				
	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
General Fund					
Building Maintenance	0.0000	0.0000	0.0000	0.0000	0.0000
HRAP	3.2250	1.9333	2.2500	2.4900	2.4875
Farmer's Market	0.4250	0.4125	0.4100	0.4100	0.4125
Municipal Court	0.2250	0.2200	0.2200	0.4500	0.4500
Total Executive	3.8750	2.5658	2.8800	3.3500	3.3500
Total Community Development	1.7500	1.7500	2.7500	2.7500	2.7500
Ecola Creek Forest Reserve	0.0300	0.0300	0.0300	0.0400	0.0400
Parks	1.1400	1.1450	1.1450	1.1550	1.1550
Parking	0.1050	0.1050	0.1050	0.1150	0.1150
Total Public Works	1.2750	1.2800	1.2800	1.3100	1.3100
Police	10.6200	10.6200	10.6200	11.6200	11.6200
Lifesaving	0.3300	0.3300	0.3300	0.3500	0.3500
Total Public Safety	10.9500	10.9500	10.9500	11.9700	11.9700
Total Emergency Management	1.4800	1.5467	1.2300	1.2600	1.2600
Total General Fund	19.3300	18.0925	19.0900	20.6400	20.6400
Special Revenue Funds					
Building Official Fund	1.2500	1.2500	1.2500	1.2500	1.2500
Road Fund	2.3400	2.3500	2.3500	2.3600	2.3600
Total Special Revenue Fund	3.5900	3.6000	3.6000	3.6100	3.6100
Enterprise Funds					
Water Fund	2.7800	2.7800	2.7800	2.8100	3.7100
Wastewater Fund	3.4650	3.4650	3.4650	3.3350	3.4350
Storm Drain Fund	0.1100	0.1100	0.1100	0.1300	0.1300
Recycling Fund	1.1300	1.1300	1.1300	1.1300	1.1300
RV Park Fund	0.0000	0.0000	0.0000	0.0000	0.0000
Total Enterprise Fund	7.4850	7.4850	7.4850	7.4050	8.4050
Internal Service Funds					
Administration	2.0000	2.0000	2.0000	2.0000	2.0000
Finance	3.5250	3.5300	3.5300	4.3000	4.3000
IT	1.0000	1.0000	1.0000	1.0000	1.0000
Central Services	0.0000	0.0000	0.0000	0.0000	0.0000
Public Works	3.1700	3.1700	3.1700	3.1700	3.1700
Total Internal Service Fund	9.6950	9.7000	9.7000	10.4700	10.4700
Total All Funds	40.1000	38.8775	39.8750	42.1250	43.1250

Add: Public Works Project Manager 1.0000

Change from prior year 1.0000

**City of Cannon Beach
Labor Allocation by Department
2023-2024**

Title	FTE	Executive				Building	Planning	Public Safety		Emergency Management	Public Works									Total
		Admin	Finance	Community Programs HRAP/FM	Court			Police	Lifeguard		Admin	Ecola Forest Reserve	Parks	Parking	Roads	Storm	Water	WW	Recycle	
Management																				
City Manager - St.Denis	1.000	100%																		100%
Assistant to the City Manager and City Recorder - Barrett, J	1.000	100%																		100%
Chief of Police - Schermerhorn	1.000							70%	20%	10%										100%
Police Lieutenant - Wilbur	1.000							90%	10%											100%
IT Director - Barrett, R	1.000	100%																		100%
Finance Director - Sawrey	1.000		100%																	100%
Assistant Finance Director - Logan	1.000		100%																	100%
Community Development Director - Adams	1.000					5%	95%													100%
Planner I - St. Clair	1.000						100%													100%
Building Official - Butler	1.000					100%														100%
Public Works Director - La Bonte'	1.000								10%	90%										100%
Assistant Public Works Director - Mount	1.000									100%										100%
Emergency Management Director - Hudson	1.000									100%										100%
HRAP Director - Ennis	1.000			100%																100%
Clerical/Professional																				
Community Public Liaison, Finance - Wallace	1.000		100%																	100%
Community Public Liaison, Finance - McCarthy	0.750		100%																	100%
Administrative Specialist II - Pfund	1.000		55%		45%															100%
Community Public Liaison, Public Works - Schutt	1.000										100%									100%
Project Manager, Public Works - Vacant	1.000																50%	50%		100%
Community Public Liaison, Community Development - Bare	1.000					20%	80%													100%
Administrative Assistant, Police - Mannix	1.000							100%												100%
Administrative Specialist, Police - Avila	1.000							100%												100%
HRAP Volunteer/Education Coordinator - Habecker	1.000			100%																100%
HRAP Communications Coordinator - Tonry	0.475			100%																100%
Farmers Market Manager - Lloyd	0.400			100%																100%
Public Safety																				
Police Officers	7.000							100%												100%
Code Enforcement Officer	1.000							100%												100%
Public Works																				
Utility Specialist, Roads - Phillips	1.000			1%				1%	2%	2%	3%	1%	4%		77%	3%	2%	4%		100%
Utility Specialist, Water - Willyard	1.000										3%						97%			100%
Utility Specialist, Wastewater - Brown	1.000										3%								97%	100%
Utility Specialist - Anderson	0.500										2%		78%	11%	4%	2%		3%		100%
Utility Worker II - Garvin	1.000			0.5%					1%	2%	2%	1%	1%		77.5%	3%	2%	2%	8%	100%
Utility Worker I - Welliver	1.000			0.5%					1%		3%	1%	61.5%	5%	6%		3%	10%	9%	100%
Utility Worker II - Walker	1.000										2%						86%	12%		100%
Utility Worker II - Mackey	1.000										2%		5%						93%	100%
Utility Worker I - Vacant	1.000										2%								98%	100%
Utility Worker II - Cole	1.000										2%				2%		89%	7%		100%
Utility Worker II - Parsons	1.000										2%								98%	100%
Utility Worker II - Steinfeld	1.000			0.5%					1%	1%	2%	1%	5%	1%	71.5%	6%	2%	4%	3%	100%
Total FTE	43.125	3.0000	4.3000	2.9000	0.4500	1.2500	2.7500	11.6200	0.3500	1.2600	3.1700	0.0400	1.1550	0.1150	2.3600	0.1300	3.3100	3.8350	1.1300	43.125

City of Cannon Beach
Staffing
2023-2024

CLASSIFICATION	FTE	BRIEF DESCRIPTION
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	1.750	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	7.000	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	1.475	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.
Project Manager	1.000	Assists Public Works Director with managing infrastructure projects.
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	43.125	

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

<u>6/30/2021</u>	<u>6/30/2022</u>	<u>6/30/2023</u>		FYE 06/30/24		
Actual	Actual	Adopted Budget	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$6,414,705	\$10,084,959	\$15,041,424	Beginning Fund Balance	\$17,838,255	\$17,838,255	\$17,838,255
1,289,532	1,291,452	3,083,643	Property Taxes and Assessments	2,965,898	2,965,898	2,965,898
476,713	403,670	415,496	Property Taxes, Levied for Debt	442,758	442,758	442,758
5,878,358	6,402,631	6,077,500	Transient Room Tax	6,077,500	6,077,500	6,077,500
199,458	203,781	201,000	Franchise Fees	201,500	201,500	201,500
7,988,163	8,449,760	9,238,279	Charges for Service, Fees, Permits	9,909,908	9,909,908	9,909,908
60,171	71,799	49,175	Interest Earnings	275,000	275,000	275,000
940,439	2,578,393	6,914,995	Transfers In	11,540,761	11,540,761	11,540,761
85,763	108,741	69,040	Other Revenue	77,080	77,080	77,080
240,386	5,052,084	4,141,000	Loan Proceeds	9,163,000	9,163,000	9,163,000
60,903	244,187	325,010	Operating Grants and Contributions	205,716	205,716	205,716
97,320	401,850	60,016	Capital Grants and Contributions	397,892	397,892	397,892
<u>23,731,911</u>	<u>35,293,307</u>	<u>\$ 45,616,578</u>	Total Resources	<u>\$ 59,095,268</u>	<u>\$ 59,095,268</u>	<u>\$ 59,095,268</u>
			Requirement Description			
4,680,542	5,078,481	5,977,495	Personnel Services	6,322,257	6,322,257	6,322,257
7,217,385	8,325,310	11,921,064	Materials and Services	14,140,760	14,170,760	14,170,760
180,011	1,801,317	14,135,614	Capital Outlay	19,834,187	19,834,187	19,834,187
628,575	670,484	963,064	Debt Service	2,254,195	2,254,195	2,254,195
940,439	2,578,393	6,914,995	Transfers Out	11,540,761	11,540,761	11,540,761
		<u>2,783,687</u>	Contingency	<u>3,023,758</u>	<u>3,026,758</u>	<u>3,026,758</u>
\$13,646,952	\$18,453,985	42,695,919	Total Requirements by Category	57,115,918	57,148,918	57,148,918
10,084,959	16,839,322	2,920,659	Ending Fund Balance/Reserved for Future Expenditure	1,979,350	1,946,350	1,946,350
<u>\$23,731,911</u>	<u>\$35,293,307</u>	<u>\$45,616,578</u>	Total Requirements	<u>\$59,095,268</u>	<u>\$59,095,268</u>	<u>\$59,095,268</u>

City of Cannon Beach
Summary of Requirements - All Funds
Fiscal Year Beginning July 1, 2023 and ending June 30, 2024

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	\$ 455,713	\$ 342,123	\$ 925,000				\$ 1,722,836			\$ 1,722,836
Community Development	402,427	377,050					779,477			779,477
Public Works	152,912	626,672	250,000				1,029,584			1,029,584
Public Safety	1,836,028	502,300	72,000				2,410,328			2,410,328
Emergency Management	232,585	299,100	20,000				551,685			551,685
Non-Departmental		877,001			1,906,382	737,091	3,520,474		937,454	4,457,928
Total General Fund	3,079,665	3,024,246	1,267,000	-	1,906,382	737,091	10,014,384		937,454	10,951,838
Special Revenue Funds										
Parks System Development Charges Fund			2,690				2,690			2,690
Tourism & Arts Fund		1,237,582					1,237,582			1,237,582
Transient Room Tax Fund		577,500					577,500			577,500
County Transient Room Tax Fund		1,028,163		245,900			1,274,063			1,274,063
Building Official Fund	189,099	82,850				54,390	326,339		408,361	734,700
Affordable Housing Fund		246,036				49,207	295,243			295,243
Prepared Food Sales Tax Fund		900,000		1,336,667		447,333	2,684,000			2,684,000
Roads Fund	284,482	753,163	95,000			169,897	1,302,542			1,302,542
Total Special Revenue Funds	473,581	4,825,294	97,690	1,582,567	-	720,827	7,699,959	-	408,361	8,108,320
Debt Service Funds										
Debt Service Fund				649,400			649,400		20,000	669,400
Total Debt Service Funds	-	-	-	649,400	-	-	649,400		20,000	669,400
Reserve Funds										
General Reserve			3,113,820				3,113,820			3,113,820
Ecola Forest Reserve			6,393				6,393			6,393
Bridge Reserve			482,448				482,448			482,448
Total Capital Projects Funds	-	-	3,602,661	-	-	-	3,602,661	-	-	3,602,661
Enterprise Funds										
RV Park Fund	1,485	2,673,488			400,000	534,994	3,609,967		57,825	3,667,792
RV Park Reserve			462,540				462,540			462,540
Recycling Fund	130,914	163,493				58,881	353,288		34,712	388,000
Recycling Reserve			9,825				9,825			9,825
Water Fund	482,767	990,356	100,000	17,212	9,163,000	318,067	11,071,402		487,998	11,559,400
Water Fund Reserve			9,698,000			240,000	9,938,000			9,938,000
Water System Development Charges Fund			27,740				27,740			27,740
Wastewater Fund	464,807	1,317,628		5,016		267,919	2,055,370			2,055,370
Wastewater Reserve Fund			370,000			74,000	444,000			444,000
Wastewater System Development Charges Fund			43,620				43,620			43,620
Storm Drain Fund	18,489	281,375			71,379	44,979	416,222			416,222
Storm Drain Reserve			200,000			30,000	230,000			230,000
Storm Drain System Development Fund			9,235				9,235			9,235
Total Enterprise Funds	1,098,462	5,426,340	10,920,960	22,228	9,634,379	1,568,840	28,671,209	-	580,535	29,251,744
Capital Projects Funds										
Tourism Facility Renovation Fund			3,945,876				3,945,876		-	3,945,876
Total Capital Projects Funds	-	-	3,945,876	-	-	-	3,945,876	-	-	3,945,876
Internal Service Funds										
Administrative Services Fund	1,670,549	894,880					2,565,429		-	2,565,429
Total Internal Service Funds	1,670,549	894,880	-	-	-	-	2,565,429	-	-	2,565,429
City of Cannon Beach All Funds	\$ 6,322,257	\$ 14,170,760	\$ 19,834,187	\$ 2,254,195	\$ 11,540,761	\$ 3,026,758	\$ 57,148,918	\$ -	\$ 1,946,350	\$ 59,095,268

City of Cannon Beach
Fiscal Year 7/1/2023 - 6/30/2024
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (010)	213,642	Debt Service Fund (030)	213,642
[2] General Fund (010)	708,326	Roads Fund (040)	708,326
[3] General Fund (010)	700,000	General Reserve Fund (059)	700,000
[4] General Fund (010)	164,000	Wastewater Reserve Fund (056)	164,000
[5] General Fund (010)	120,414	Bridge Reserve Fund (055)	120,414
	<hr/>		
Total General Fund	1,906,382		
[6] RV Park Fund (020)	300,000	General Fund (010)	300,000
[7] RV Park Fund (020)	100,000	RV Park Reserve Fund (050)	100,000
[8] Water Fund (024)	9,163,000	Water Reserve Fund (054)	9,163,000
[9] Storm Drain Fund (028)	71,379	Storm Drain Reserve Fund (058)	71,379
	<hr/>		
Grand Total Transfers Out	<u>\$11,540,761</u>	Grand Total Transfers In	<u>\$11,540,761</u>

- [1] To fund 50% of GO Bond 2022 for construction related to the Wastewater Treatment Facility.
- [2] To fund road operations and capital.
- [3] To fund the General Reserve.
- [4] To fund capital projects in the Wastewaste Reserve Fund.
- [5] To fund FEMA grant match for Fir Street Bridge.
- [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 Storm Drain Reserve from the operations fund.

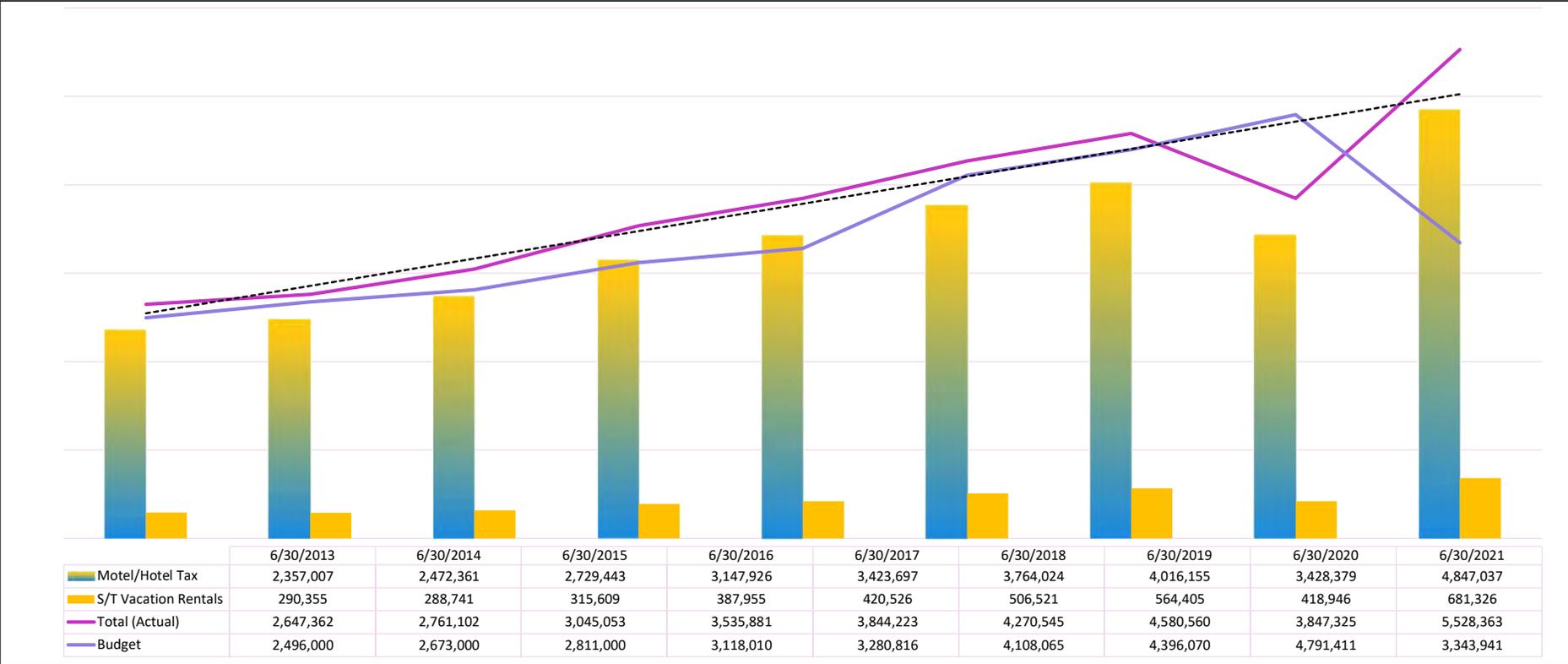
City of Cannon Beach
Analysis of Contingency
(funds that have a contingency amount are the only funds shown)
Budget
Fiscal Year Ending June 30, 2024

	General Fund	Building Fund	Affordable Housing Fund	Prepared Food Sales Tax Fund	RV Park Fund	Recycle Fund	Water Fund	Water Reserve Fund	Waste water Fund	Waste water Reserve Fund	Storm Drain Fund	Storm Drain Reserve Fund	Roads Fund
	010	015	015	019	020	022	024	054	026	056	028	058	040
Resources	10,951,838	734,700	295,243	2,684,000	3,667,792	388,000	11,559,400	9,938,000	2,055,370	444,000	413,619	230,000	1,302,542
Less: Expenditures	7,370,911	271,949	246,036	2,236,667	2,674,973	294,407	1,590,335	9,698,000	1,787,451	370,000	299,864	200,000	1,132,645
Less: Transfers out	1,906,382				400,000		9,163,000		0		68,776	0	
Less: Contingency	737,091	54,390	49,207	447,333	534,994	58,881	318,067	240,000	267,919	74,000	44,979	30,000	169,897
Ending Fund Balance	937,454	408,361	0	0	57,825	34,712	487,998	0	0	0	0	0	0
Contingency as a percentage of Expenditures	10.0%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%	2.5%	15.0%	20.0%	15.0%	15.0%	15.0%

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.

Transient Room Tax



	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Motel/Hotel Tax	2,357,007	2,472,361	2,729,443	3,147,926	3,423,697	3,764,024	4,016,155	3,428,379	4,847,037	5,200,355
S/T Vacation Rentals	290,355	288,741	315,609	387,955	420,526	506,521	564,405	418,946	681,326	724,795
Total (Actual)	2,647,362	2,761,102	3,045,053	3,535,881	3,844,223	4,270,545	4,580,560	3,847,325	5,528,363	5,925,150
Budget	2,496,000	2,673,000	2,811,000	3,118,010	3,280,816	4,108,065	4,396,070	4,791,411	3,343,941	4,580,560

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

Fiscal Year End	July - Sept	Oct - Dec	Jan - Mar	Apr - June	General Fund, TAF and TRT	Budget	Budget to Actual Variance
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Total	projected	
2024 Budget	2,365,000	935,000	770,000	1,430,000	5,500,000	5,500,000	
2023 Actual	2,550,150	1,015,153	627,626	1,307,071	5,500,000	5,500,000	0
2022	2,417,643	1,052,037	908,288	1,547,182	5,925,150	4,580,560	1,344,590
2021	2,129,324	927,580	860,795	1,610,664	5,528,363	3,343,941	2,184,422
2020	2,036,317	791,189	520,682	499,137	3,847,326	4,791,744	(944,418)
2019	1,967,649	791,635	627,626	1,193,649	4,580,560	4,396,070	184,490
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	563,408
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

Fiscal Year End	Actual percentage increase / decrease over prior quarter					Year to Year \$ Variance
	July - Sept	Oct - Dec	Jan - Mar	Apr - June	Total	
	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Total	
2024	-7.260%	-7.896%	22.685%	9.405%	0.000%	(0)
2023	5.481%	-3.506%	-30.900%	-15.519%	-7.175%	(425,150)
2022	13.540%	13.417%	5.517%	-3.941%	7.177%	396,787
2021	4.567%	17.239%	65.321%	222.690%	43.694%	1,681,037
2020	3.490%	-0.056%	-17.040%	-58.184%	-16.008%	(733,234)
2019	6.175%	13.257%	4.478%	6.801%	7.259%	310,014
2018	7.745%	19.739%	15.664%	9.453%	11.090%	426,322
2017	19.038%	3.327%	-7.244%	5.696%	8.7204%	308,343
2016	8.186%	17.438%	25.868%	23.296%	16.1189%	490,829
2015	4.371%	12.408%	16.091%	16.897%	10.2839%	283,950
2014	2.523%	5.856%	8.667%	4.361%	4.2964%	113,740
2013	4.540%	8.042%	6.657%	13.418%	7.3954%	182,300

Note: highlighted amounts are projected.

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 other miscellaneous revenues. 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 General Fund budgeted revenue streams (Fye 2024)

	Annual	% of total revenue
1 transient room tax	4,537,500	71.2%
2 property tax	779,393	12.2%
3 interest income	275,000	4.3%
4 franchise fees	201,500	3.2%
5 planning revenues-combined	141,000	2.2%
6 state revenues (assessments)	112,320	1.8%
7 court fines	90,000	1.4%
8 business licenses	80,000	1.3%
9 land leases	48,080	0.8%
10 parking lot maintenance	38,061	0.6%
total top 10	6,302,854	98.95%
total revenues, less transfers in and grants	6,369,788	

Note: Beginning fund balance is not a revenue but is a "resource". Transfers in, \$300,000 and grants, \$82,050 are not consistent recurring sources of annual income and if included would be number 3 and number 8 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 71.2% 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				
		2024	2023	2022	2021	2020
Hotel/Motel	0.00%	3,978,288	3,978,288	3,300,266	2,364,235	3,387,863
Short Term Rentals	0.00%	559,212	559,212	478,696	394,516	565,327
Total General Fund	0.00%	4,537,500	4,537,500	3,778,962	2,758,751	3,953,190
Hotel/Motel	0.00%	421,940	421,940	350,027	250,752	359,318
Short Term Rentals	0.00%	59,310	59,310	50,772	41,843	59,959
Total Tourism and Arts Fund	0.00%	481,250	481,250	400,799	292,595	419,277
Hotel/Motel	0.00%	421,940	421,940	350,027	250,752	359,318
Short Term Rentals	0.00%	59,310	59,310	50,772	41,843	59,959
Total Transient Room Tax Fund	0.00%	481,250	481,250	400,799	292,595	419,277
Total City Imposed Transient Room Tax	0.00%	5,500,000	5,500,000	4,580,560	3,343,941	4,791,744
Total County TRT Fund	0.00%	577,500	577,500	400,799	292,595	419,277
Grand Total All Funds	0.00%	6,077,500	6,077,500	4,981,359	3,636,536	5,211,021
Actual Tax Collected (City imposed tax only at 8%)				5,925,150	5,528,363	3,847,326
Increase from prior year actual				7.177%	43.694%	-16.008%

Property taxes are the second largest source of revenues, at 12.2%. 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 \$779,393.

Interest income is steadily increasing due to current economic conditions that are pushing interest rates at the LGIP (Local Government Investment Pool) up. Cash balances have increased and combined with interest rates currently paying 3.75%, this revenue stream is estimated at \$275,000. This is the city's 3rd largest revenue source at 4.3% of total budgeted revenue.

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 3.2% of the overall budgeted revenues.

Planning revenues are charges for the services rendered in the Community Development Department. Total planning revenues are estimated at \$141,000 and is 2.2% of the overall budgeted revenues.

State shared revenues are estimated at \$112,320 and are 1.8% of the estimated revenue and the city's 6th largest revenue source. Marijuana tax collections, including the 3% city tax are estimated lower than last year due to decreasing retail prices and soft collections at the state.

Municipal court handles traffic, parking, and ordinance violations. Fines for these infractions are estimated at \$90,000 and is 1.4% of the estimated revenue and is the seventh largest revenue stream.

Business licenses represent 1.3% of the city's estimated revenues at \$76,000 and the eighth largest revenue stream.

Municipal court handles traffic, parking, and ordinance violations. Fines for these infractions are estimated at \$80,000 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 9th largest revenue source estimated at \$48,080.

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.

All of the top ten revenues comprise 98.95% of the total general fund revenues after subtracting transfers in and grants. See note.

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							
	2023 (7 Months)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	3,431,881	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436
General Revenue	4,257,261	5,800,762	4,453,105	5,024,655	5,047,705	4,548,481	4,820,521	3,976,561
Building Maintenance	-	-	-	-	-	-	-	-
Community Programs	-	-	-	-	-	-	-	-
HRAP	19,970	27,223	30,717	31,139	46,609	22,757	22,287	36,008
Farmer's Market	9,384	3,630	9,383	14,046	14,473	14,084	17,590	13,727
Municipal Court	58,944	76,058	66,610	56,082	60,246	47,533	40,865	48,920
Planning	193,964	86,583	37,960	41,310	40,313	48,492	52,582	53,830
PW- Ecola Forest Reserve	-	-	-	-	-	-	-	-
PW - Parks	-	-	-	500	4,000	-	-	-
PW- Parking	38,061	38,061	38,061	38,061	35,424	35,424	35,424	34,867
Police	3,561	3,899	1,337	5,731	21,311	5,621	7,208	14,925
911 Services	-	-	-	-	-	-	-	-
Emergency Preparedness	13,166	45,072	5,565	13,686	44,657	48,172	8,762	2,981
Transfer In - RV Park	-	-	210,775	200,000	-	150,000	-	-
Transfer In - RV Park Reserve	-	-	-	-	-	-	-	-
Transfer In - General Reserve	-	-	-	-	-	-	-	-
Transfer In - Stevens Case	-	-	-	-	-	-	-	-
Total Revenue	4,594,312	6,081,288	4,853,513	5,425,210	5,314,737	4,920,564	5,005,238	4,181,820

Executive Department - Building Maintenance

Personnel Services	-	-	-	5,607	4,946	4,712	10,693	231
Materials and Services	20,815	40,500	37,835	176,922	30,330	24,704	39,045	26,737
Capital Outlay	12,731	9,922	-	9,696	22,218	68,104	37,379	132,167
Total Expenditures	33,545	50,422	37,835	192,225	57,494	97,521	87,117	159,135

Executive Department - Community Programs

Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	119,388	158,210	201,509	205,157	677,269	619,784	532,896	360,943
Capital Outlay	-	-	-	-	-	2,334	11,462	26,812
Total Expenditures	119,388	158,210	201,509	205,157	677,269	622,118	544,359	387,754

Executive Department - Haystack Rock Awareness Program

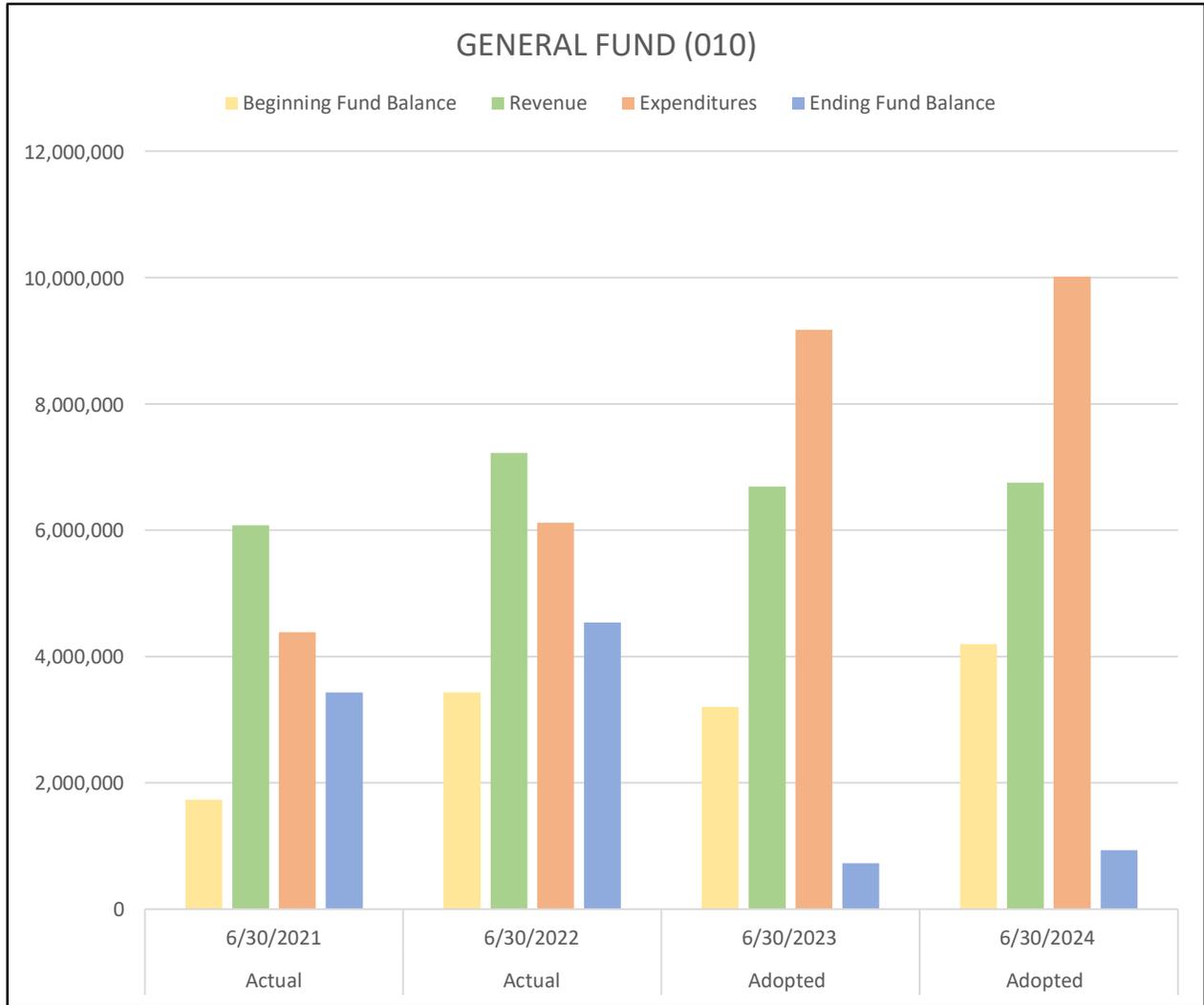
Personnel Services	146,640	266,707	237,159	351,483	283,964	182,909	151,803	136,851
Materials and Services	7,817	12,459	35,856	29,266	30,051	17,583	18,457	10,672
Capital Outlay	-	-	34,295	-	-	-	-	29,835
Total Expenditures	154,457	279,166	307,310	380,749	314,014	200,491	170,260	177,358

Fiscal Year End

	2023	2022	2021	2020	2019	2018	2017	2016
	(7 Months)							
Executive Department - Farmer's Market								
Personnel Services	21,012	33,589	34,291	30,876	28,977	27,763	30,219	22,493
Materials and Services	4,778	4,341	4,891	8,700	9,011	7,466	4,821	6,668
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	25,790	37,930	39,181	39,576	37,988	35,229	35,040	29,160
Executive Department - Municipal Court								
Personnel Services	22,829	21,737	16,394	11,485	15,701	16,624	52,472	33,325
Materials and Services	6,518	7,521	5,674	5,203	7,467	5,356	8,065	8,889
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	29,348	29,258	22,069	16,688	23,169	21,980	60,537	42,215
Planning Department								
Personnel Services	158,151	208,123	219,628	208,813	195,588	173,432	175,204	155,275
Materials and Services	218,340	200,238	102,604	90,177	130,685	81,958	93,045	49,080
Capital Outlay	-	-	6,622	-	-	-	-	-
Total Expenditures	376,491	408,361	328,854	298,990	326,273	255,390	268,250	204,354
Public Works Department - Ecola Forest Reserve								
Personnel Services	1,960	3,250	3,271	3,475	3,542	3,927	7,991	2,213
Materials and Services	12,829	4,534	3,969	20,169	17,098	3,163	8,240	14,623
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	14,788	7,784	7,240	23,644	20,640	7,090	16,231	16,836
Public Works Department - Existing School Site								
Capital Outlay	-	-	-	-	-	4,200	2,485	160
Total Expenditures	-	-	-	-	-	4,200	2,485	160
Public Works Department - Parks								
Personnel Services	64,741	106,484	105,381	113,791	119,706	105,016	114,742	105,646
Materials and Services	67,432	143,342	84,530	89,933	115,812	85,667	44,805	60,033
Capital Outlay	5,079	-	43,788	14,534	32,864	57,244	180,942	149,320
Total Expenditures	137,253	249,826	233,698	218,258	268,381	247,927	340,489	314,999
Public Works Department - Parking								
Personnel Services	5,665	9,328	9,290	16,801	16,172	15,530	13,833	10,898
Materials and Services	2,820	15,043	1,815	14,892	1,230	7,791	13,460	12,792
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	8,485	24,371	11,105	31,693	17,402	23,321	27,294	23,690
Public Works Department - Public Restrooms and Litter								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	148,761	226,416	198,566	220,834	199,498	163,116	162,267	126,736
Capital Outlay	-	-	85,478	-	-	-	-	6,032
Total Expenditures	148,761	226,416	284,045	220,834	199,498	163,116	162,267	132,768

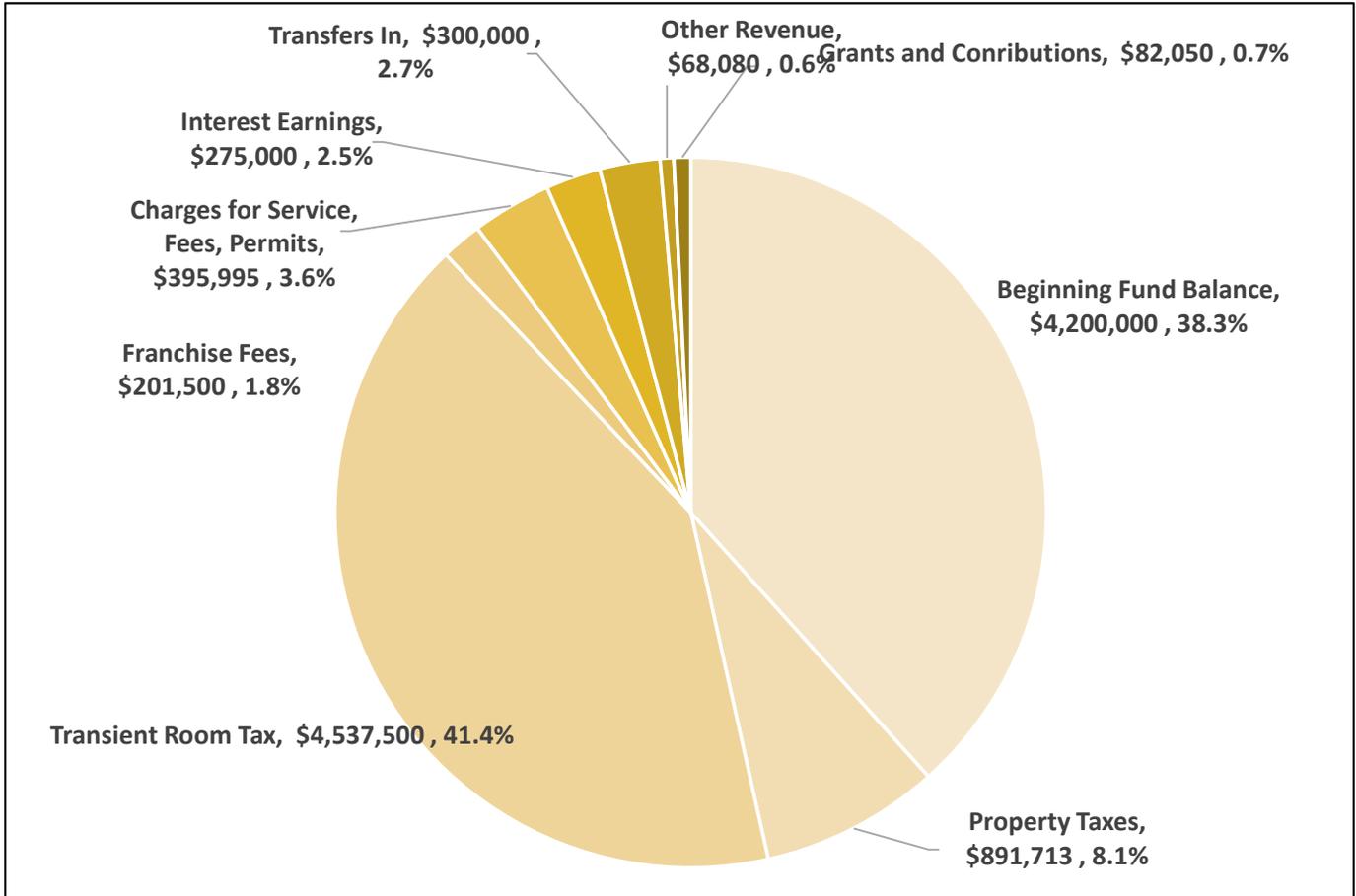
Fiscal Year End

	2023	2022	2021	2020	2019	2018	2017	2016
(7 Months)								
Public Safety Department - Police								
Personnel Services	788,531	1,309,405	1,317,349	1,155,808	1,062,562	1,033,005	930,310	876,868
Materials and Services	152,834	157,523	162,913	172,642	199,090	172,721	111,429	127,905
Capital Outlay	58,704	-	95,915	62,598	-	53,032	21,339	53,033
Total Expenditures	1,000,069	1,466,928	1,576,177	1,391,048	1,261,651	1,258,758	1,063,078	1,057,807
Public Safety Department - Lifesaving								
Personnel Services	86,644	120,733	116,851	101,822	102,771	94,299	99,995	92,065
Materials and Services	9,583	23,549	5,424	5,885	9,994	7,229	5,207	6,522
Capital Outlay	-	6,440	-	-	21,820	5,415	-	30,748
Total Expenditures	96,227	150,722	122,275	107,707	134,586	106,943	105,202	129,335
Public Safety Department - 911 Services								
Materials and Services	-	-	-	-	-	-	49,202	52,013
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	49,202	52,013
Public Safety Department - EPREP								
Personnel Services	116,360	191,199	120,631	67,809	26,701	23,442	23,300	33,543
Materials and Services	51,485	106,241	63,571	33,850	146,100	108,998	89,397	27,963
Capital Outlay	34,417	6,250	-	-	-	17,246	-	12,765
Total Expenditures	202,263	303,690	184,202	101,659	172,802	149,686	112,697	74,272
Non-Departmental								
Materials and Services	418,769	576,587	593,316	574,688	480,177	497,145	444,492	388,657
Capital Outlay	-	-	-	-	-	-	300,581	-
Transfer out -Debt Service	192,134	215,152	197,744	175,644	163,458	161,725	299,000	222,550
Transfer out - Water Reserve	-	-	-	85,932	250,000	-	-	-
Transfer out - Wastewater	-	-	-	-	-	-	-	70,000
Transfer out - Roads Fund	746,461	199,901	559,471	391,998	579,000	533,500	478,515	240,238
Transfer out - Roads R&R	-	-	-	-	-	-	-	-
Transfer out - Water Fund	-	-	-	-	-	175,500	-	-
Transfer out - General R&R	400,000	-	-	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	29,162	-	39,418	-	-	-	-	-
Transfer out - Storm Drain	-	-	41,573	96,673	-	75,000	-	80,000
Transfer out - TAF	-	-	-	-	-	-	326,928	304,829
Transfer out - Ecola Reserve	-	-	-	-	-	-	-	-
Transfer out - Building Official	-	-	-	-	-	-	-	-
Total Expenditures	1,786,526	991,640	1,431,522	1,824,935	2,148,160	1,607,870	1,849,516	1,621,169
Ending Fund Balance	3,892,802	3,431,881	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233
Summary								
Beginning Fund Balance	3,431,881	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436
Total Revenue	4,594,312	6,081,288	4,853,513	5,425,210	5,314,737	4,920,564	5,005,238	4,181,820
Total Expenditures	4,133,391	4,384,724	4,787,023	5,053,163	5,659,329	4,704,120	4,894,021	4,423,023
Ending Fund Balance	3,892,802	3,431,881	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233



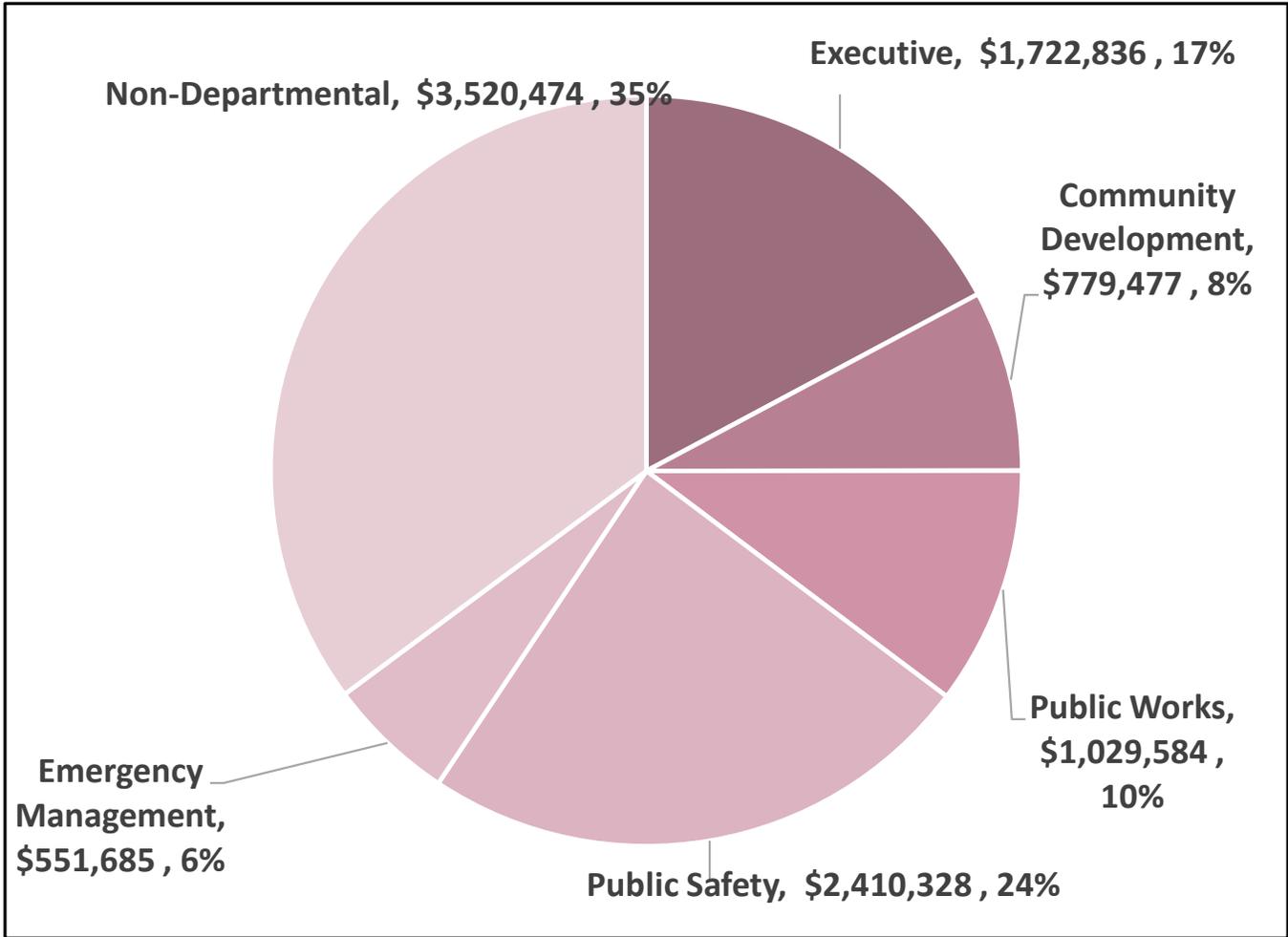
	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	1,735,317	3,431,881	3,200,000	4,200,000
Revenue	6,081,287	7,224,120	6,693,443	6,751,838
Expenditures	4,384,723	6,115,345	9,168,638	10,014,384
Ending Fund Balance	3,431,881	4,540,656	724,805	937,454

**General Fund
2023-2024
Resources by Category**



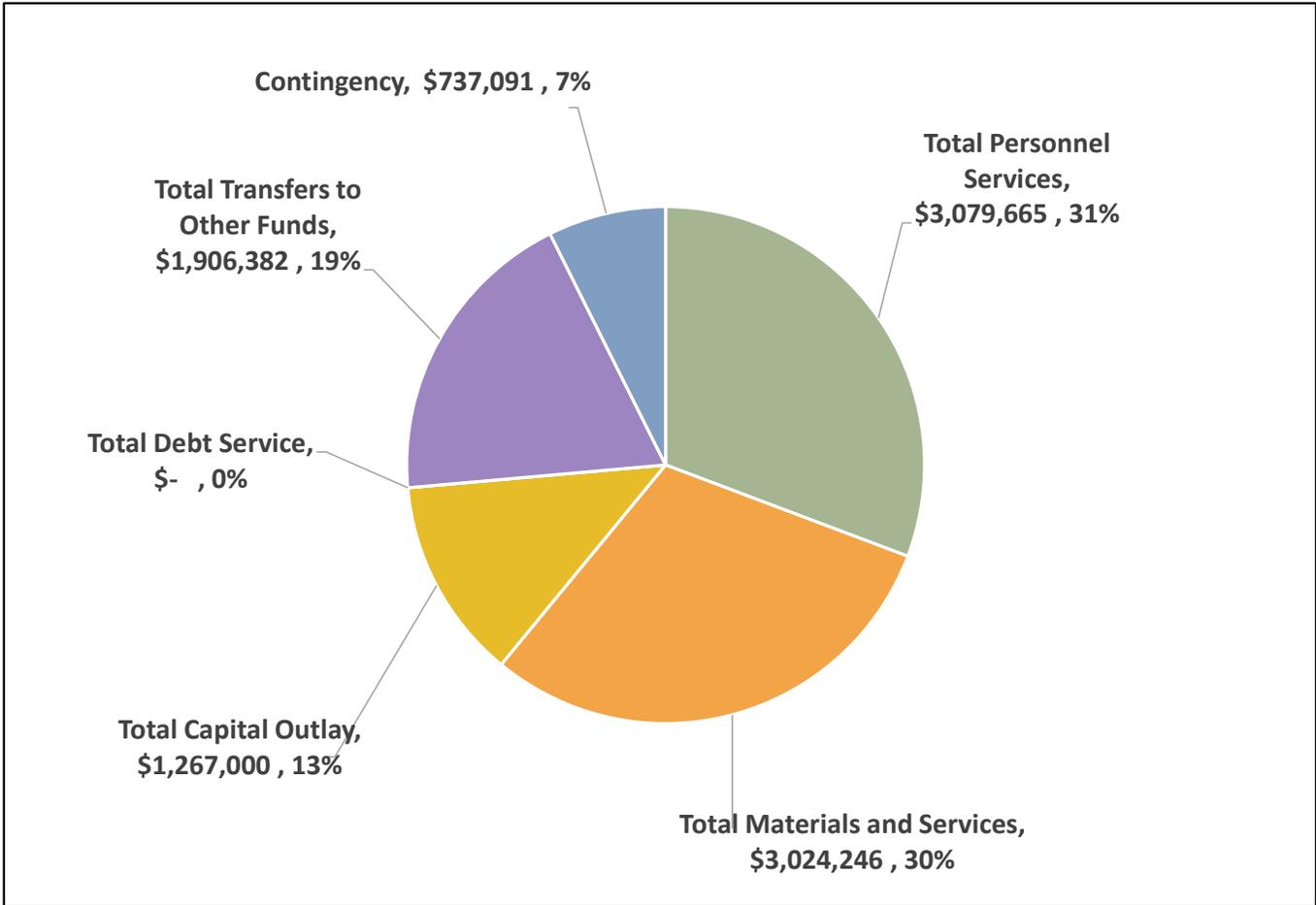
Beginning Fund Balance	\$	4,200,000
Property Taxes	\$	891,713
Transient Room Tax	\$	4,537,500
Franchise Fees	\$	201,500
Charges for Service, Fees, Permits	\$	395,995
Interest Earnings	\$	275,000
Transfers In	\$	300,000
Other Revenue	\$	68,080
Loan Proceeds	\$	-
Grants and Contributions	\$	82,050
Total Resources	\$	10,951,838

**General Fund
2023-2024
Total Requirements by Department**



Executive	\$ 1,722,836
Community Development	\$ 779,477
Public Works	\$ 1,029,584
Public Safety	\$ 2,410,328
Emergency Management	\$ 551,685
Non-Departmental	\$ 3,520,474
<hr/>	
Total Requirements by Department	\$ 10,014,384

**General Fund
2023-2024
Total Expenditures by Category**



Total Personnel Services	\$	3,079,665
Total Materials and Services	\$	3,024,246
Total Capital Outlay	\$	1,267,000
Total Debt Service	\$	-
Total Transfers to Other Funds	\$	1,906,382
Contingency	\$	737,091
<hr/>		
Total Expenditures	\$	10,014,384

City of Cannon Beach
Budget Document

General Fund 010

<u>6/30/2021</u>	<u>6/30/2022</u>	<u>6/30/2023</u>	Resources and Requirements	<u>7/1/2023-6/30/2024</u>		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			<u>Resources</u>			
\$ 1,735,317	\$ 3,431,881	\$ 3,200,000	Beginning Fund Balance	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000
830,701	831,133	869,312	Property Taxes and Assessments	891,713	891,713	891,713
4,560,899	4,888,249	4,537,500	Transient Room Tax	4,537,500	4,537,500	4,537,500
199,458	203,781	201,000	Franchise Fees	201,500	201,500	201,500
287,195	389,528	357,766	Charges for Service, Fees, Permits	395,995	395,995	395,995
60,102	62,869	49,175	Interest Earnings	275,000	275,000	275,000
-	250,000	300,000	Transfers In	300,000	300,000	300,000
56,601	70,853	61,040	Other Revenue	68,080	68,080	68,080
-	-	-	Loan Proceeds	-	-	-
86,330	527,708	317,650	Grants and Contributions	82,050	82,050	82,050
<u>7,816,604</u>	<u>10,656,001</u>	<u>9,893,443</u>	Total Resources	<u>10,951,838</u>	<u>10,951,838</u>	<u>10,951,838</u>
			<u>Requirements by Department</u>			
554,986	573,833	1,689,063	Executive	1,712,836	1,722,836	1,722,836
408,361	642,183	783,647	Community Development	759,477	779,477	779,477
508,398	598,243	1,027,948	Public Works	1,029,584	1,029,584	1,029,584
1,617,649	1,819,099	2,094,003	Public Safety	2,410,328	2,410,328	2,410,328
303,690	481,625	804,879	Emergency Management	551,685	551,685	551,685
991,640	2,000,362	2,769,098	Non-Departmental	3,517,474	3,520,474	3,520,474
<u>4,384,723</u>	<u>6,115,345</u>	<u>9,168,638</u>	Total Requirements by Department	<u>9,981,384</u>	<u>10,014,384</u>	<u>10,014,384</u>
3,431,881	4,540,657	724,805	Ending Fund Balance	970,454	937,454	937,454
<u>\$ 7,816,604</u>	<u>\$ 10,656,001</u>	<u>\$ 9,893,443</u>	Total Requirements	<u>\$ 10,951,838</u>	<u>\$ 10,951,838</u>	<u>\$ 10,951,838</u>

City of Cannon Beach
Budget Document
General Fund 010

6/30/2021	6/30/2022	6/30/2023	Summary of Expenditures	7/1/2023-6/30/2024		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
19.3300	18.0900	19.0900	Number of FTE	20.6400	20.6400	20.6400
			Personnel Services:			
\$ 322,033	\$ 367,746	\$ 437,040	Executive	\$ 455,713	\$ 455,713	\$ 455,713
208,123	307,570	377,097	Community Development	402,427	402,427	402,427
119,063	124,946	139,701	Public Works	152,912	152,912	152,912
1,430,138	1,488,891	1,801,085	Public Safety	1,836,028	1,836,028	1,836,028
191,199	200,996	213,179	Emergency Management	232,585	232,585	232,585
-	-	-	Non-Departmental	-	-	-
<u>2,270,555</u>	<u>2,490,148</u>	<u>2,968,102</u>	Total Personnel Services	<u>3,079,665</u>	<u>3,079,665</u>	<u>3,079,665</u>
			Materials and Services:			
223,031	205,684	314,023	Executive	332,123	342,123	342,123
200,238	334,614	406,550	Community Development	357,050	377,050	377,050
389,335	419,864	631,434	Public Works	626,672	626,672	626,672
181,072	270,254	257,918	Public Safety	502,300	502,300	502,300
106,241	120,495	169,700	Emergency Management	299,100	299,100	299,100
576,587	632,605	772,885	Non-Departmental	877,001	877,001	877,001
<u>1,676,503</u>	<u>1,983,515</u>	<u>2,552,510</u>	Total Materials and Services	<u>2,994,246</u>	<u>3,024,246</u>	<u>3,024,246</u>
			Capital Outlay:			
9,922	403	938,000	Executive	925,000	925,000	925,000
-	-	-	Community Development	-	-	-
-	53,433	256,813	Public Works	250,000	250,000	250,000
6,440	59,954	35,000	Public Safety	72,000	72,000	72,000
6,250	160,135	422,000	Emergency Management	20,000	20,000	20,000
-	-	-	Non-Departmental	-	-	-
<u>22,612</u>	<u>273,925</u>	<u>1,651,813</u>	Total Capital Outlay	<u>1,267,000</u>	<u>1,267,000</u>	<u>1,267,000</u>
			Transfers to Other Funds:			
215,152	192,134	200,904	Transfer to Debt Service	213,642	213,642	213,642
-	29,162	-	Transfer to Recycling Fund	-	-	-
199,901	746,461	466,181	Transfer to Roads	708,326	708,326	708,326
-	400,000	700,000	Transfer to General Reserve	700,000	700,000	700,000
-	-	27,621	Transfer to Storm Drain	-	-	-
-	-	-	Transfer to Wastewater Reserve	164,000	164,000	164,000
-	-	50,959	Transfer to Wastewater Fund	-	-	-
-	-	-	Transfer to Bridge Reserve Fund	120,414	120,414	120,414
<u>415,053</u>	<u>1,367,757</u>	<u>1,445,665</u>	Total Transfers to Other Funds	<u>1,906,382</u>	<u>1,906,382</u>	<u>1,906,382</u>
<u>-</u>	<u>-</u>	<u>550,548</u>	Contingency 10.0% of expenditures	<u>734,091</u>	<u>737,091</u>	<u>737,091</u>
<u>\$ 4,384,723</u>	<u>\$ 6,115,345</u>	<u>\$ 9,168,638</u>	Total Expenditures	<u>\$ 9,981,384</u>	<u>\$ 10,014,384</u>	<u>\$ 10,014,384</u>

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

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources							
1,735,317	3,431,881	3,200,000	010-000-33000	Beginning Fund Balance	4,200,000	4,200,000	4,200,000
682,115	704,235	726,275	010-100-41100	Property Taxes	754,393	754,393	754,393
(2,348)	(2,190)	(2,500)	010-100-41105	Co. Bond Debt Service	-	-	-
25,603	7,624	25,000	010-100-41120	Prior Taxes	25,000	25,000	25,000
3,635,277	3,900,266	3,616,626	010-100-41300	Transient Room Taxes - 6%	3,616,626	3,616,626	3,616,626
181,764	195,013	180,831	010-100-41305	TRT - 1% 07/01/2010	180,831	180,831	180,831
181,764	195,013	180,831	010-100-41310	TRT - 1% 10/01/2015	180,831	180,831	180,831
510,995	543,596	508,372	010-100-41320	Short Term Room Taxes - 6%	508,372	508,372	508,372
25,550	27,180	25,420	010-100-41325	S/T Room Taxes - 1% 07/01/2010	25,420	25,420	25,420
25,550	27,180	25,420	010-100-41330	S/T Room Taxes - 1% 10/01/2015	25,420	25,420	25,420
76,084	79,607	76,000	010-100-42100	Business Licenses	80,000	80,000	80,000
225	200	500	010-100-42130	Alarm Fees	500	500	500
199,458	203,781	201,000	010-100-42200	Franchise Fees	201,500	201,500	201,500
33,869	30,042	27,413	010-100-44100	Liquor Taxes	29,226	29,226	29,226
275	240	280	010-100-44101	OLCC License Renewal	240	240	240
1,665	1,394	1,124	010-100-44200	Cigarette Taxes	1,094	1,094	1,094
50,937	50,025	50,000	010-100-44300	State Revenue Sharing	50,000	50,000	50,000
38,859	40,003	42,000	010-100-44400	Marijuana Tax	32,000	32,000	32,000
45,440	46,175	47,040	010-100-45100	Land Leases	48,080	48,080	48,080
15,694	15,929	16,725	010-100-45200	Fire District Share-Dispatch	17,394	17,394	17,394
723	600	400	010-100-47120	Vehicle Impound Fees	400	400	400
60,102	62,869	49,175	010-100-46000	Interest Income	275,000	275,000	275,000
-	196,350	196,350	010-100-48550	American Rescue Plan	-	-	-
10,502	24,106	14,000	010-100-48900	Miscellaneous Income	20,000	20,000	20,000
659	573	-	010-100-48925	Lien Seach Income	-	-	-
-	250,000	300,000	010-100-49110	Transfer In - RV Park	300,000	300,000	300,000
159	181	500	010-142-44000	HRAP Day Camp Revenue	200	200	200
5,046	6,890	5,000	010-142-44010	HRAP Eco Tours Revenue	6,900	6,900	6,900
47	333	-	010-142-44050	Merchandise Sales	-	-	-
14,708	262	38,000	010-142-48410	Donations - Friends of Haystack Rock	30,000	30,000	30,000
1,763	2,061	1,500	010-142-48475	Donations	2,000	2,000	2,000
5,500	15,100	15,000	010-142-48420	Grant - OR Community Foundation	-	-	-
3,415	12,515	9,500	010-145-43010	Vendor Fees	13,000	13,000	13,000
115	3,685	3,000	010-145-43017	Farmers Market Sales	6,000	6,000	6,000
100	950	800	010-145-43020	FM Entertainment Donations	800	800	800
76,058	88,310	76,000	010-150-47100	Fines - Municipal Court	90,000	90,000	90,000
32,400	102,725	94,500	010-300-42105	Fees - Short-term Rental Permit	103,000	103,000	103,000
23,875	30,725	24,000	010-300-42400	Fees - Planning	28,000	28,000	28,000
11,130	9,593	11,000	010-300-42405	Fees - Local Planning Fee	10,000	10,000	10,000
19,178	123,611	-	010-300-44611	Grant - ODOT (TSP)	-	-	-
38,061	38,061	38,061	010-420-42500	Fees - Parking Lot Maintenance	38,061	38,061	38,061
1,565	-	-	010-510-44000	County Medical Examiner	-	-	-
-	1,455	1,500	010-510-44600	Grants	1,750	1,750	1,750
759	1,835	1,000	010-510-48100	Grant - OR Impact	1,500	1,500	1,500
575	1,420	1,500	010-510-48200	ODOT Safety Belt OT Grant	1,000	1,000	1,000
-	1,003	-	010-510-48950	K-9 Donations	-	-	-
1,000	-	-	010-510-48951	CB National Night Out	-	-	-
2,324	(67)	2,300	010-540-41151	Storage Fee Revenue	2,300	2,300	2,300
2,000	15,000	2,000	010-540-48000	MRC Donations	-	-	-
34,498	-	-	010-540-48010	Business Oregon Grant	-	-	-
-	-	-	010-540-48325	OEM Grant (Mass Care Cashe Site)	20,000	20,000	20,000
-	-	10,000	010-540-48335	HPO Grant (MRC)	10,000	10,000	10,000
-	-	50,000	010-540-48345	NACCHO Grant (MRC)	15,000	15,000	15,000
6,250	3,750	-	010-540-48355	NACCHO Grant (MRC)	-	-	-
-	5,000	-	010-540-48365	NACCHO Grant (MRC)	-	-	-
-	159,911	-	010-540-48515	CSFRF Cache Site Improvement	-	-	-
7,816,604	10,656,002	9,893,443	Total Resources		10,951,838	10,951,838	10,951,838

City of Cannon Beach
Budget Document
General Fund

2020-21	2021-22	2022-23			2023-2024		
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
-	-	-	010-130-61700	Salaries and Wages	-	-	-
-	-	-	010-130-61720	Overtime	-	-	-
-	-	-	010-130-61810	HDL Insurance	-	-	-
-	-	-	010-130-61815	Disability Insurance	-	-	-
-	-	-	010-130-61820	PERS	-	-	-
-	-	-	010-130-61830	Social Security	-	-	-
-	-	-	010-130-61840	Unemployment	-	-	-
-	-	-	010-130-61850	Workers Comp	-	-	-
-	-	-	010-130-61860	WBF Tax	-	-	-
-	-	-	Total Personnel Services		-	-	-
-	11,171	-	010-130-62140	Computer Expenses	-	-	-
1,509	1,599	2,500	010-130-62560	Contractual Services	2,500	2,500	2,500
2,989	3,831	10,000	010-130-62570	Maintenance Supplies	10,000	10,000	10,000
23,462	26,754	30,000	010-130-62580	Facilities Maintenance	30,000	30,000	30,000
12,539	490	-	010-130-62995	COVID-19	-	-	-
40,500	43,845	42,500	Total Materials and Services		42,500	42,500	42,500
9,922	-	-	010-130-63800	Facility Improvements	-	-	-
-	403	600,000	010-130-63805	City Hall Design	600,000	600,000	600,000
-	-	300,000	010-130-63835	Construction Mgmt/General Contractor	300,000	300,000	300,000
9,922	403	900,000	Total Capital Outlay		900,000	900,000	900,000
50,422	44,248	942,500	Total Expenditures-Building Maintenance		942,500	942,500	942,500

City of Cannon Beach
Budget Document
General Fund

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Community Programs							
90,000	85,560	90,000	010-140-62100	Community Service Grants	90,000	90,000	90,000
-	2,400	5,000	010-140-62110	Summer Concerts	5,000	5,000	5,000
16,000	18,000	18,000	010-140-62125	Cannon Beach Library	20,000	20,000	20,000
-	-	10,000	010-140-62130	Sea Turtles Forever	-	-	-
-	-	-	010-140-62133	Beach Plastic Remediation	-	10,000	10,000
-	2,910	-	010-140-62135	POS Grant Program	-	-	-
2,906	2,917	4,500	010-140-62180	Tolovana Hall Maintenance	4,500	4,500	4,500
-	-	6,500	010-140-62181	Tolovana Hall Landscaping	6,500	6,500	6,500
49,304	9,978	66,000	010-140-62400	Shuttle Subsidy	66,000	66,000	66,000
-	4,925	-	010-140-62830	Purchase of Public Art	-	-	-
-	-	-	010-140-62910	Chamber of Commerce Visitor's Center	-	-	-
158,210	126,690	200,000		Total Materials and Services	192,000	202,000	202,000
-	-	25,000	010-140-63010	Public Art Project	25,000	25,000	25,000
-	-	25,000		Total Capital Outlay	25,000	25,000	25,000
158,210	126,690	225,000	Total Expenditures-Community Programs		217,000	227,000	227,000

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

2020-21	2021-22	2022-23			2023-2024		
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							
1,933	2,250	2,490		<i>Number of FTE</i>	2,487	2,487	2,487
99,105	129,179	140,000	010-142-61700	Salaries and Wages	150,000	150,000	150,000
87,872	72,395	121,560	010-142-61705	Part Time Salaries and Wages	110,063	110,063	110,063
36	79	-	010-142-61720	Overtime	-	-	-
36,761	33,085	33,072	010-142-61810	HDL Insurance	33,502	33,502	33,502
1,008	1,078	1,311	010-142-61815	Disability Insurance	1,311	1,311	1,311
22,856	27,526	34,988	010-142-61820	PERS	52,730	52,730	52,730
14,058	15,326	20,009	010-142-61830	Social Security	19,895	19,895	19,895
1,008	2,041	4,708	010-142-61840	Unemployment	2,861	2,861	2,861
3,903	3,260	4,121	010-142-61850	Workers Comp	4,539	4,539	4,539
100	101	130	010-142-61860	WBF Tax	130	130	130
-	-	-	010-142-61870	Paid Leave Oregon	1,040	1,040	1,040
266,707	284,069	359,899		Total Personnel Services	376,071	376,071	376,071
458	620	1,000	010-142-62110	Office Supplies	800	800	800
-	-	-	010-142-62116	Miscellaneous Expense	-	-	-
100	196	500	010-142-62120	Postage & Shipping	500	500	500
321	184	400	010-142-62130	Copier Expenses	400	400	400
178	116	800	010-142-62140	Computer Expenses	800	800	800
1,486	1,954	1,700	010-142-62210	Telephone	2,000	2,000	2,000
525	1,389	1,300	010-142-62410	Vehicle Fuel	2,500	2,500	2,500
194	685	1,200	010-142-62420	Vehicle Repair & Maintenance	1,200	1,200	1,200
-	468	1,000	010-142-62422	Equipment Repair & Maintenance	500	500	500
2,500	7,291	17,000	010-142-62427	Operating Materials & Supplies	9,000	9,000	9,000
114	311	600	010-142-62428	Wheelchair Expenses	600	600	600
-	377	400	010-142-62530	Insurance	400	400	400
337	475	800	010-142-62820	Dues & Subscriptions	1,100	1,100	1,100
328	320	3,500	010-142-62830	Training & Education	3,500	3,500	3,500
40	393	3,500	010-142-62835	Travel & Lodging	3,500	3,500	3,500
50	161	250	010-142-62836	Partnering Expense	250	250	250
30	-	-	010-142-62837	Membership Program	-	-	-
-	-	7,000	010-142-62831	RV Site for USFWS Volunteers	7,000	7,000	7,000
-	271	3,500	010-142-62832	Housing for OSU Sea Grant Scholars	3,500	3,500	3,500
5,799	1,641	1,500	010-142-62840	Grant Expenses	1,000	1,000	1,000
-	-	-	010-142-62875	Recruitment	-	-	-
12,459	16,851	45,950		Total Materials and Services	38,550	38,550	38,550
-	-	13,000	010-142-63052	UTV	-	-	-
-	-	13,000		Total Capital Outlay	-	-	-
279,166	300,921	418,849	Total Expenditures-Haystack Rock Awareness Program		414,621	414,621	414,621

City of Cannon Beach
Budget Document
General Fund

2020-21	2021-22	2022-23			2023-2024		
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							
0.4125	0.4100	0.4100		<i>Number of FTE</i>	0.4125	0.4125	0.4125
25,075	26,182	27,500	010-145-61700	Salaries and Wages	32,500	32,500	32,500
36	55	-	010-145-61720	Overtime	-	-	-
407	383	207	010-145-61810	HDL Insurance	278	278	278
23	1,102	8	010-145-61815	Disability Insurance	8	8	8
5,707	6,616	6,792	010-145-61820	PERS	8,624	8,624	8,624
1,920	2,006	2,104	010-145-61830	Social Security	2,486	2,486	2,486
132	265	495	010-145-61840	Unemployment	358	358	358
280	218	227	010-145-61850	Workers Comp	236	236	236
9	9	9	010-145-61860	WBF Tax	11	11	11
-	-	-	010-145-61870	Paid Leave Oregon	130	130	130
33,589	36,836	37,342		Total Personnel Services	44,631	44,631	44,631
-	7	150	010-145-62110	Office Supplies	150	150	150
31	10	50	010-145-62120	Postage & Shipping	50	50	50
9	14	50	010-145-62130	Copier Expenses	50	50	50
-	1,032	500	010-145-62140	Computer Expenses	500	500	500
1,029	994	996	010-145-62210	Telephone	996	996	996
180	70	377	010-145-62740	Dues	377	377	377
-	-	400	010-145-62741	Conferences	400	400	400
-	866	600	010-145-62742	Advertising	600	600	600
615	178	550	010-145-62743	Volunteer Appreciation	550	550	550
510	-	450	010-145-62750	Bags	450	450	450
493	-	-	010-145-62751	Cups	-	-	-
443	1,167	500	010-145-62752	Hats	500	500	500
-	-	200	010-145-62753	Magnets	200	200	200
660	1,047	3,000	010-145-62754	Shirts	3,000	3,000	3,000
333	1,784	900	010-145-62785	Farmers Market Expenses	900	900	900
-	2,275	1,650	010-145-62790	Entertainment	1,650	1,650	1,650
37	-	-	010-145-62995	Covid-19	-	-	-
4,341	9,444	10,373		Total Materials and Services	10,373	10,373	10,373
37,930	46,280	47,715	Total Expenditures-Farmer's Market		55,004	55,004	55,004

City of Cannon Beach
Budget Document
General Fund

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Municipal Court							
0.2200	0.2200	0.4500		<i>Number of FTE</i>	0.4500	0.4500	0.4500
12,637	33,645	20,500	010-150-61700	Salaries and Wages	22,500	22,500	22,500
-	-	-	010-150-61705	Part-time Salaries and Wages	-	-	-
5,099	7,701	12,068	010-150-61810	HDL Insurance	4,249	4,249	4,249
168	184	270	010-150-61815	Disability Insurance	270	270	270
2,828	1,846	4,993	010-150-61820	PERS	5,909	5,909	5,909
926	3,076	1,568	010-150-61830	Social Security	1,721	1,721	1,721
63	352	369	010-150-61840	Unemployment	248	248	248
11	22	21	010-150-61850	Workers Comp	14	14	14
5	13	10	010-150-61860	WBF Tax	10	10	10
			010-150-61870	Paid Leave Oregon	90	90	90
21,737	46,840	39,799		Total Personnel Services	35,011	35,011	35,011
202	48	400	010-150-62110	Office Supplies	400	400	400
413	347	500	010-150-62120	Postage & Shipping	1,200	1,200	1,200
43	23	200	010-150-62130	Copier Expense	200	200	200
678	223	200	010-150-62210	Telephone	200	200	200
2,649	4,495	6,000	010-150-62470	Municipal Judge	7,900	7,900	7,900
3,314	853	6,000	010-150-62520	Legal Services	7,900	7,900	7,900
-	-	-	010-150-62560	Contractual Services	28,500	28,500	28,500
223	2,716	200	010-150-62800	Other Expenses	200	200	200
-	-	200	010-150-62820	Dues & Subscriptions	200	200	200
-	150	500	010-150-62830	Training & Education	1,000	1,000	1,000
-	-	1,000	010-150-62835	Travel & Lodging	1,000	1,000	1,000
7,521	8,854	15,200		Total Materials and Services	48,700	48,700	48,700
29,258	55,695	54,999	Total Expenditures-Municipal Court		83,711	83,711	83,711
554,986	573,833	1,689,063	Grand Total Expenditures - Executive Department		1,712,836	1,722,836	1,722,836

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

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Community Development							
1,7500	1,7500	2,7500		<i>Number of FTE</i>	2,7500	2,7500	2,7500
131,307	185,203	228,000	010-300-61700	Salaries and Wages	245,000	245,000	245,000
-	437	-	010-300-61720	Overtime	-	-	-
40,496	56,973	67,043	010-300-61810	HDL Insurance	59,895	59,895	59,895
1,241	1,736	2,296	010-300-61815	Disability Insurance	2,296	2,296	2,296
23,537	46,361	56,913	010-300-61820	PERS	71,218	71,218	71,218
9,869	13,976	17,442	010-300-61830	Social Security	18,743	18,743	18,743
695	1,879	4,104	010-300-61840	Unemployment	2,695	2,695	2,695
944	956	1,236	010-300-61850	Workers Comp	1,537	1,537	1,537
33	49	63	010-300-61860	WBF Tax	63	63	63
-	-	-	010-300-61870		980	980	980
208,123	307,570	377,097		Total Personnel Services	402,427	402,427	402,427
540	433	1,000	010-300-62110	Office Supplies	1,000	1,000	1,000
1,385	1,379	3,000	010-300-62120	Postage & Shipping	3,000	3,000	3,000
1,809	3,958	3,000	010-300-62130	Copier Expenses	3,000	3,000	3,000
1,154	1,380	4,000	010-300-62140	Computer Expenses	4,000	4,000	4,000
505	477	550	010-300-62210	Telephone	550	550	550
833	1,030	1,000	010-300-62440	Public Notices	1,000	1,000	1,000
-	40,495	145,000	010-300-62445	Code Audit	100,000	100,000	100,000
145,826	113,749	130,000	010-300-62450	Consultant/Professional Fees	130,000	130,000	130,000
7,850	5,125	13,000	010-300-62451	Consultant Tree Permits	8,000	28,000	28,000
6,000	6,000	5,000	010-300-62452	GIS Consultant	5,000	5,000	5,000
910	990	40,000	010-300-62453	Crest Regional Planning Support	40,000	40,000	40,000
-	-	2,000	010-300-62470	Shoreline Structure Drone Project	2,000	2,000	2,000
-	-	30,000	010-300-62475	Hazard Mitigation Advance	30,000	30,000	30,000
9,882	15,666	20,000	010-300-62590	Software and Maintenance	20,000	20,000	20,000
500	500	500	010-300-62820	Dues & Subscriptions	1,000	1,000	1,000
102	459	5,000	010-300-62830	Training & Education	5,000	5,000	5,000
-	360	2,500	010-300-62835	Travel & Lodging	2,500	2,500	2,500
1,116	440	1,000	010-300-62875	Recruitment	1,000	1,000	1,000
21,825	142,175	-	010-300-62890	TSP Document (ODOT)	-	-	-
-	-	-	010-300-62895	Vision 20/20	-	-	-
200,238	334,614	406,550		Total Materials and Services	357,050	377,050	377,050
-	-	-	010-300-63215	Plotter	-	-	-
-	-	-		Total Capital Outlay	-	-	-
408,361	642,183	783,647	Grand Total Expenditures - Community Development		759,477	779,477	779,477

City of Cannon Beach
Budget Document
General Fund

2020-21	2021-22	2022-23			2023-2024		
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							
0.0300	0.0300	0.0400		<i>Number of FTE</i>	0.0400	0.0400	0.0400
1,738	1,817	3,000	010-405-61700	Salaries and Wages	3,000	3,000	3,000
47	56	100	010-405-61720	Overtime	100	100	100
720	687	828	010-405-61810	HDL Insurance	916	916	916
19	20	29	010-405-61815	Disability Insurance	29	29	29
520	565	758	010-405-61820	PERS	764	764	764
134	141	237	010-405-61830	Social Security	237	237	237
10	19	56	010-405-61840	Unemployment	34	34	34
62	47	77	010-405-61850	Workers Comp	71	71	71
1	1	1	010-405-61860	WBF Tax	1	1	1
-	-	-	010-405-61870	Paid Leave Oregon	12	12	12
3,250	3,353	5,086		Total Personnel Services	5,164	5,164	5,164
-	4,652	1,300	010-405-62427	Operating Materials & Supplies	1,300	1,300	1,300
1,300	11,033	8,000	010-405-62560	Contracted Project Allowance	8,000	8,000	8,000
3,234	3,614	3,900	010-405-62630	Fire Protection	3,900	3,900	3,900
-	100	100	010-405-62639	FSC Fee	100	100	100
-	-	70,000	010-405-62660	IGA & Road Development	70,000	70,000	70,000
4,534	19,400	83,300		Total Materials and Services-Ecola	83,300	83,300	83,300
-	3,109	8,000	010-405-62428	Contractual Services	8,000	8,000	8,000
-	3,109	8,000		Total Materials and Services-Southwind	8,000	8,000	8,000
-	-	-	010-405-63000		-	-	-
-	-	-		Total Capital Outlay	-	-	-
7,784	25,862	96,386		Total Expenditures-EFR and SW Stewardship	96,464	96,464	96,464

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

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Parks							
1,1450	1,1450	1,1550		<i>Number of FTE</i>	1,1550	1,1550	1,1550
60,592	63,735	70,000	010-410-61700	Salaries and Wages	70,000	70,000	70,000
192	294	1,000	010-410-61720	Overtime	1,000	1,000	1,000
21,335	21,531	21,636	010-410-61810	HDL Insurance	34,588	34,588	34,588
677	711	774	010-410-61815	Disability Insurance	774	774	774
16,267	18,045	20,058	010-410-61820	PERS	18,706	18,706	18,706
4,981	5,247	5,432	010-410-61830	Social Security	5,432	5,432	5,432
320	645	1,278	010-410-61840	Unemployment	781	781	781
2,098	1,578	1,854	010-410-61850	Workers Comp	1,897	1,897	1,897
22	21	26	010-410-61860	WBF Tax	26	26	26
-	-	-	010-410-61870	Paid Leave Oregon	284	284	284
106,484	111,806	122,058		Total Personnel Services	133,488	133,488	133,488
-	2,438	1,000	010-410-62140	Computer Expenses	2,500	2,500	2,500
-	-	-	010-410-62160	Playground Equipment Replacement	12,000	12,000	12,000
1,115	1,140	1,000	010-410-62165	Flower Baskets	1,000	1,000	1,000
1,001	991	1,000	010-410-62210	Telephone	1,000	1,000	1,000
22	1,778	3,000	010-410-62300	Non-Capital Parks Improvements	3,000	3,000	3,000
3,442	6,103	3,000	010-410-62410	Vehicle Fuel	3,600	3,600	3,600
2,531	1,765	2,500	010-410-62420	Vehicle Repair & Maintenance	2,500	2,500	2,500
2,952	10,574	3,000	010-410-62422	Equipment Repair & Maint.	3,000	3,000	3,000
2,909	2,419	3,500	010-410-62425	Equipment & Tools	3,500	3,500	3,500
22,945	30,496	36,400	010-410-62427	Materials & Supplies	36,400	36,400	36,400
-	-	1,500	010-410-62450	Engineering Fees	1,500	1,500	1,500
39,740	42,370	40,000	010-410-62454	Community Forestry	40,000	40,000	40,000
5,536	6,699	11,000	010-410-62560	Contractual Services	11,000	11,000	11,000
3,964	2,280	4,334	010-410-62562	Electrical Services	4,334	4,334	4,334
5,396	6,164	6,000	010-410-62564	Excavation Services	6,000	6,000	6,000
48,817	5,666	45,000	010-410-62600	Beach Access Improvement/Maint	45,000	45,000	45,000
1,210	231	1,000	010-410-62720	Protective Clothing	1,000	1,000	1,000
-	-	500	010-410-62820	Dues & Subscriptions	500	500	500
-	224	500	010-410-62830	Training & Education	500	500	500
-	-	150	010-410-62835	Travel & Lodging	150	150	150
-	-	250	010-410-62900	Sandcastle Contest Expense	250	250	250
-	27,402	28,000	010-410-62901	New roof and re-siding, window	1,000	1,000	1,000
1,628	3,603	-	010-410-62903	Rate Study/SDC Review	-	-	-
134	103	-	010-410-62995	Covid-19	-	-	-
143,342	152,445	192,634		Total Materials and Services	179,734	179,734	179,734
-	36,860	-	010-410-63016	Service Truck	-	-	-
-	-	6,813	010-410-63062	Dump Truck 10%	-	-	-
-	16,573	-	010-410-63075	Beach Stairs - Oak/Sitka	-	-	-
-	53,433	6,813		Total Capital Outlay	-	-	-
249,827	317,684	321,505	Total Expenditures-Parks		313,222	313,222	313,222

City of Cannon Beach
Budget Document
General Fund

2020-21	2021-22	2022-23			2023-2024		
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>0.1050</i>	<i>0.1050</i>	<i>0.1150</i>		<i>Number of FTE</i>	<i>0.1150</i>	<i>0.1150</i>	<i>0.1150</i>
5,455	5,720	7,000	010-420-61700	Salaries and Wages	7,200	7,200	7,200
4	4	400	010-420-61720	Overtime	400	400	400
1,964	1,998	2,173	010-420-61810	HDL Insurance	3,710	3,710	3,710
61	64	75	010-420-61815	Disability Insurance	75	75	75
1,413	1,575	1,949	010-420-61820	PERS	1,971	1,971	1,971
212	223	566	010-420-61830	Social Security	581	581	581
29	58	133	010-420-61840	Unemployment	84	84	84
189	142	258	010-420-61850	Workers Comp	206	206	206
2	2	3	010-420-61860	WBF Tax	3	3	3
-	-	-	010-420-61870	Paid Leave Oregon	30	30	30
9,328	9,787	12,557		Total Personnel Services	14,260	14,260	14,260
11,421	979	15,000	010-420-62300	Parking Lot Maintenance	15,000	15,000	15,000
3,504	2,941	3,250	010-420-62427	Operating Materials & Supplies	3,250	3,250	3,250
118	253	1,500	010-420-62560	Contractual Services	1,500	1,500	1,500
15,043	4,173	19,750		Total Materials and Services	19,750	19,750	19,750
24,371	13,960	32,307		Total Expenditures-Parking	34,010	34,010	34,010

City of Cannon Beach
Budget Document
General Fund

2020-21	2021-22	2022-23			2023-2024		
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							
40,764	37,262	40,000	010-480-62195	Solid Waste Services	40,000	40,000	40,000
7,488	8,928	18,000	010-480-62270	Public Restroom Maintenance	18,000	18,000	18,000
46,839	40,636	60,500	010-480-62272	Public Restroom Supplies	60,500	60,500	60,500
-	1,690	1,500	010-480-62310	Utilities - Electricity	1,500	1,500	1,500
-	31,898	40,000	010-480-62325	Utilities - Water & Sewer	40,000	40,000	40,000
-	-	-	010-480-62427	Operating Materials & Supplies	-	-	-
-	-	-	010-480-62560	Contractual Services	-	-	-
1,191	598	5,000	010-480-62562	Contract Electrical Services	5,000	5,000	5,000
130,134	119,727	162,750	010-480-62568	Public Janitorial Services	170,888	170,888	170,888
226,416	240,737	327,750		Total Materials and Services	335,888	335,888	335,888
-	-	250,000	010-480-63013	Midtown Restroom Rebuild	250,000	250,000	250,000
-	-	-	010-480-63014	2nd St Fixture Replacement	-	-	-
-	-	-	010-480-63015	Les Shirley Fixture Replacement	-	-	-
-	-	250,000		Total Capital Outlay	250,000	250,000	250,000
226,416	240,737	577,750	Total Expenditures-Public Restrooms & Litter		585,888	585,888	585,888
508,398	598,243	1,027,948	Grand Total Expenditures - Public Works Department		1,029,584	1,029,584	1,029,584

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

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Safety Department Police							
10.6200	10.6200	11.6200		<i>Number of FTE</i>	11.6200	11.6200	11.6200
721,443	747,202	897,000	010-510-61700	Salaries and Wages	965,500	965,500	965,500
50,190	37,224	58,050	010-510-61705	Part Time Salaries and Wages	60,700	60,700	60,700
57,229	72,362	55,000	010-510-61720	Overtime	55,000	55,000	55,000
194,326	189,624	244,263	010-510-61810	HDL Insurance	246,937	246,937	246,937
1,356	6,952	9,255	010-510-61815	Disability Insurance	9,255	9,255	9,255
204,833	210,772	265,316	010-510-61820	PERS	315,568	315,568	315,568
62,221	64,006	77,269	010-510-61830	Social Security	82,712	82,712	82,712
4,472	8,577	18,181	010-510-61840	Unemployment	11,893	11,893	11,893
13,095	11,369	13,393	010-510-61850	Workers Comp	14,158	14,158	14,158
239	232	304	010-510-61860	WBF Tax	304	304	304
-	-	-	010-510-61870	Paid Leave Oregon	4,325	4,325	4,325
1,309,405	1,348,319	1,638,031		Total Personnel Services	1,766,352	1,766,352	1,766,352
2,624	3,894	4,500	010-510-62110	Office Supplies	4,500	4,500	4,500
1,248	1,871	1,800	010-510-62120	Postage & Shipping	2,200	2,200	2,200
3,676	3,798	4,500	010-510-62130	Copier Expenses	4,500	4,500	4,500
2,766	26,748	4,500	010-510-62140	Computer Expenses	30,000	30,000	30,000
1,450	1,461	6,000	010-510-62210	Telephone	6,000	6,000	6,000
816	216	9,000	010-510-62220	Radio	9,000	9,000	9,000
16,739	30,501	23,500	010-510-62410	Vehicle Fuel	26,000	26,000	26,000
16,561	15,540	17,000	010-510-62420	Vehicle Repair & Maintenance	20,000	20,000	20,000
15,948	34,064	11,000	010-510-62425	Operating Equipment & Tools	20,000	20,000	20,000
2,967	5,788	5,500	010-510-62560	Contractual Services	34,000	34,000	34,000
13,952	14,509	31,000	010-510-62590	Software Maintenance	31,000	31,000	31,000
52,312	53,097	72,218	010-510-62700	911 Dispatch Services-Seaside	75,000	75,000	75,000
4,848	12,416	9,500	010-510-62720	Uniforms	9,500	9,500	9,500
-	78	500	010-510-62730	Dog Control	500	500	500
8,648	12,151	14,000	010-510-62750	Other Materials & Supplies	14,000	14,000	14,000
627	1,418	800	010-510-62820	Dues & Subscriptions	3,000	3,000	3,000
8,139	18,410	22,000	010-510-62830	Training & Education	22,000	22,000	22,000
3,456	7,203	7,000	010-510-62835	Travel & Lodging	8,500	8,500	8,500
746	-	-	010-510-62995	COVID-19	-	-	-
157,523	243,163	244,318		Total Materials and Services	319,700	319,700	319,700
-	59,954	35,000	010-510-63500	PS-01 Vehicles	72,000	72,000	72,000
-	-	-	010-510-63501	PS-02 Code Enforcement Vehicle	-	-	-
-	59,954	35,000		Total Capital Outlay	72,000	72,000	72,000
1,466,928	1,651,436	1,917,349		Total Expenditures-Police	2,158,052	2,158,052	2,158,052

City of Cannon Beach
Budget Document
General Fund

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Safety Department Lifeguard Program							
0.3300	0.3300	0.3500		<i>Number of FTE</i>	0.3500	0.3500	0.3500
37,418	38,780	41,000	010-520-61700	Salaries and Wages	43,500	43,500	43,500
53,054	66,986	82,500	010-520-61705	Part Time Salaries and Wages	-	-	-
47	1,825	2,000	010-520-61720	Overtime	-	-	-
7,165	7,236	7,416	010-520-61810	HDL Insurance	7,608	7,608	7,608
277	279	307	010-520-61815	Disability Insurance	307	307	307
13,448	14,267	15,956	010-520-61820	PERS	13,545	13,545	13,545
6,878	8,253	9,601	010-520-61830	Social Security	3,328	3,328	3,328
514	1,139	2,259	010-520-61840	Unemployment	479	479	479
1,891	1,757	1,957	010-520-61850	Workers Comp	677	677	677
41	49	58	010-520-61860	WBF Tax	58	58	58
-	-	-	010-520-61870	Paid Leave Oregon	174	174	174
120,733	140,572	163,054		Total Personnel Services	69,676	69,676	69,676
294	1,197	600	010-520-62210	Telephone	600	600	600
835	2,595	2,000	010-520-62410	Vehicle Fuel	2,000	2,000	2,000
11,106	8,061	3,000	010-520-62420	Vehicle Repair & Maintenance	3,000	3,000	3,000
9,593	8,518	5,000	010-520-62425	Operating Equipment & Tools	7,500	7,500	7,500
1,720	2,195	3,000	010-520-62427	Operating Materials & Supplies	4,500	4,500	4,500
-	4,524	-	010-520-62560	Contractual Services	165,000	165,000	165,000
23,549	27,091	13,600		Total Materials and Services	182,600	182,600	182,600
-	-	-	010-520-63500	PS-02 Vehicles	-	-	-
6,440	-	-	010-520-63510	LG-01 Vehicles	-	-	-
6,440	-	-		Total Capital Outlay	-	-	-
150,722	167,662	176,654	Total Expenditures-Lifeguard Program		252,276	252,276	252,276
1,617,649	1,819,099	2,094,003	Grand Total Expenditures - Public Safety Department		2,410,328	2,410,328	2,410,328

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

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Emergency Management							
1,5467	1,2300	1,2600		<i>Number of FTE</i>	1,2600	1,2600	1,2600
120,030	124,057	132,000	010-540-61700	Salaries and Wages	144,000	144,000	144,000
46	59	100	010-540-61720	Overtime	100	100	100
32,078	32,507	33,179	010-540-61810	HDL Insurance	33,746	33,746	33,746
1,011	1,029	1,124	010-540-61815	Disability Insurance	1,124	1,124	1,124
26,875	31,655	33,130	010-540-61820	PERS	39,112	39,112	39,112
9,152	9,415	10,106	010-540-61830	Social Security	11,024	11,024	11,024
638	1,256	2,378	010-540-61840	Unemployment	1,585	1,585	1,585
1,342	991	1,133	010-540-61850	Workers Comp	1,289	1,289	1,289
28	27	29	010-540-61860	WBF Tax	29	29	29
-	-	-	010-540-61870	Paid Leave Oregon	576	576	576
191,199	200,996	213,179		Total Personnel Services	232,585	232,585	232,585
106	-	-	010-540-62110	Office Supplies	-	-	-
-	-	-	010-540-62120	Postage & Shipping	-	-	-
6	66	-	010-540-62130	Copier Expenses	-	-	-
-	6,647	-	010-540-62140	Computer Expense	-	-	-
500	477	-	010-540-62210	Telephone	600	600	600
-	-	-	010-540-62310	Utilities	12,000	12,000	12,000
4,837	1,011	1,200	010-540-62600	Employee Readiness	3,000	3,000	3,000
6,053	28	12,000	010-540-62640	Cache Site Prep	8,000	8,000	8,000
15	3,888	7,000	010-540-62650	Plan and Website Development	24,000	24,000	24,000
7,768	26,198	20,000	010-540-62655	Cache Site Supplies	25,000	25,000	25,000
11,534	4,005	13,000	010-540-62656	Communications	13,000	13,000	13,000
10,000	5,000	12,000	010-540-62685	SEARC Donation	18,000	18,000	18,000
65	344	500	010-540-62820	Dues & Subscriptions	500	500	500
811	1,355	2,000	010-540-62830	Training & Education	10,000	10,000	10,000
291	932	2,000	010-540-62835	Travel & Lodging	5,000	5,000	5,000
-	11,226	-	010-540-62940	Travel & Lodging	-	-	-
-	2,900	-	010-540-62945	Pet Respnse (NACCHO Grant)	-	-	-
-	-	-	010-540-62950	Mass Care (OEM Grant)	30,000	30,000	30,000
-	654	10,000	010-540-62955	MRC (HPO Grant)	10,000	10,000	10,000
-	-	-	010-540-62960	MRC (NACCHO Grant)	20,000	20,000	20,000
34,498	-	-	010-540-62981	Food (OEM Grant)	-	-	-
17,174	44,068	12,000	010-540-62982	Communications Allowance	30,000	30,000	30,000
4,498	6,688	6,000	010-540-62985	CERT Expenses	6,000	6,000	6,000
5,516	1,057	5,000	010-540-62990	MRC Expenses	5,000	5,000	5,000
-	-	48,000	010-540-62991	Coastal Outside Alarm System	60,000	60,000	60,000
-	-	13,000	010-540-62992	Public Education	13,000	13,000	13,000
-	-	3,000	010-540-62993	Drone Program	3,000	3,000	3,000
2,509	-	-	010-540-62995	COVID-19	-	-	-
60	3,951	3,000	010-540-62997	DART Expenses	3,000	3,000	3,000
106,241	120,495	169,700		Total Materials and Services	299,100	299,100	299,100
-	-	15,000	010-540-63112	500 Gallon Fuel Trailer	-	-	-
-	-	6,000	010-540-63113	Mass Care Food Trailer	20,000	20,000	20,000
-	-	42,000	010-540-63114	Water Filtration Trailer	-	-	-
-	160,135	309,000	010-540-63130	Corona Virus State Recovery Fund	-	-	-
-	-	50,000	010-540-63135	NACCHO - Rise Grant	-	-	-
6,250	-	-	010-540-63680	Storage Container	-	-	-
6,250	160,135	422,000		Total Capital Outlay	20,000	20,000	20,000
303,690	481,625	804,879	Total Expenditures - Emergency Management Department		551,685	551,685	551,685

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

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Non-Departmental							
106,749	114,219	131,173	010-100-62095	Adm Svcs - IT	176,133	176,133	176,133
61,267	65,150	74,676	010-100-62096	Adm Svcs - PW Admin	77,144	77,144	77,144
216,919	245,053	309,255	010-100-62097	Adm Svcs - Exec	337,125	337,125	337,125
103,407	104,282	136,789	010-100-62098	Adm Svcs - Finance	149,072	149,072	149,072
88,245	103,900	120,992	010-100-62099	Adm Svcs - Central Svcs	137,527	137,527	137,527
576,587	632,605	772,885		Total Materials and Services	877,001	877,001	877,001
-	-	-	010-100-63000		-	-	-
-	-	-		Total Capital Outlay	-	-	-
215,152	192,134	200,904	010-910-69100	Transfer to Debt Service	213,642	213,642	213,642
-	-	50,959	010-910-69110	Transfer to Wastewater	-	-	-
199,901	746,461	466,181	010-910-69115	Transfer to Roads Fund	708,326	708,326	708,326
-	400,000	700,000	010-910-69125	Transfer to General Reserve	700,000	700,000	700,000
-	-	-	010-910-69145	Transfer to Bridge Reserve	120,414	120,414	120,414
-	-	27,621	010-910-69160	Transfer to Storm Drain Fund	-	-	-
-	-	-	010-910-69165	Transfer to Wastewater Reserve	164,000	164,000	164,000
-	29,162	-	010-910-69170	Transfer to Recycling Fund	-	-	-
415,053	1,367,757	1,445,665		Total Transfers Out	1,906,382	1,906,382	1,906,382
-	-	550,548	010-900-64050	Contingency 10.0% of expenditures	734,091	737,091	737,091
-	-	550,548		Total Contingency	734,091	737,091	737,091
991,640	2,000,362	2,769,098	Grand Total Expenditures - Non Departmental		3,517,474	3,520,474	3,520,474
3,431,881	4,540,658	724,805	010-920-79100	Ending Fund Balance	970,454	937,454	937,454

GENERAL RESERVE FUND

The budget includes the reserve fund for general governmental needs.

City of Cannon Beach General Reserve Fund (059)

	Fiscal Year End							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	1,313,821	1,313,821	1,313,821	913,821	513,821	513,821	513,821	198,926
Transfer In - General Fund	400,000	-	-	400,000	400,000	-	-	314,895
Total Revenue	400,000	-	-	400,000	400,000	-	-	314,895
Transfer out - General Fund	-	-	-	-	-	-	-	-
Transfer out - Storm Drain Fund	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	1,713,821	1,313,821	1,313,821	1,313,821	913,821	513,821	513,821	513,821

**City of Cannon Beach
Budget Document**

<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	General Reserve		<u>2023-24</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>
1,313,821	1,313,821	1,713,820	059-000-33000	Unrestricted Fund Balance	2,413,820	2,413,820	2,413,820
-	400,000	700,000	059-100-49110	Transfer In General Fund	700,000	700,000	700,000
1,313,821	1,713,821	2,413,820		Total Resources	3,113,820	3,113,820	3,113,820
-	-	2,413,820	059-100-63999	Unallocated Project	3,113,820	3,113,820	3,113,820
-	-	2,413,820		Total Capital Outlay	3,113,820	3,113,820	3,113,820
-	-	0	059-100-67132	Transfer To General Fund	-	-	-
-	-	0		Total Transfers Out	-	-	-
0	0	2,413,820		Total Expenditures	3,113,820	3,113,820	3,113,820
1,313,821	1,713,821	0	059-100-79000	Reserved for Future Expenditure-General	-	-	-
1,313,821	1,713,821	2,413,820		Total Requirements	3,113,820	3,113,820	3,113,820

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							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	6,394	6,394	6,394	6,394	6,394	6,394	6,394	6,394
Transfers In - General	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
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**

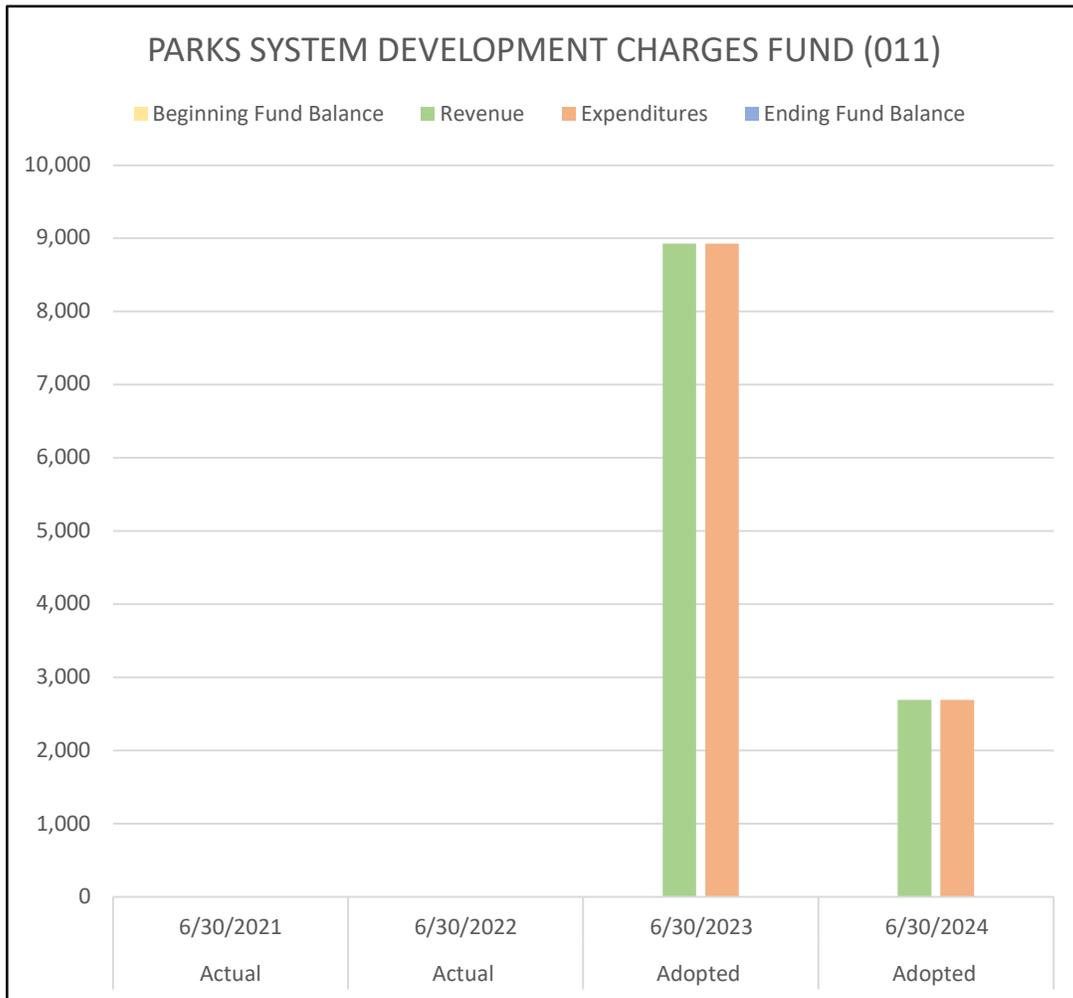
<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	Ecola Forest Reserve Resolution No. 13-01		<u>2023-24</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>			<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>
6,394	6,394	6,393	053-000-33000	Unrestricted Fund Balance	6,393	6,393	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
-	-	6,393		Total Capital Outlay	6,393	6,393	6,393
-	-	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

PARKS SDC FUND

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

City of Cannon Beach
Parks SDC Fund (011)

	Fiscal Year End							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	-	-	-	-	-	-	-	-
Improvement Fee	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	0	0	0	0
Revenue	0	0	8,928	2,690
Expenditures	0	0	8,928	2,690
Ending Fund Balance	0	0	0	0

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23	Parks System Development Charges Fund		2023-24		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	011-000-33000	Unrestricted Fund Balance	-	-	-
-	-	-	011-410-48905	Reimbursement Fee	-	-	-
-	-	8,320	011-410-48910	Improvement Fee	2,510	2,510	2,510
-	-	608	011-410-48915	Compliance Fee	180	180	180
-	-	8,928		Total Resources	2,690	2,690	2,690
-	-	8,928	011-410-63000	Capital Outlay	2,690	2,690	2,690
-	-	8,928		Total Capital Outlay	2,690	2,690	2,690
-	-	-	011-410-66100	Debt-principal	-	-	-
-	-	-	011-410-66110	Debt-interest	-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	8,928		Total Expenditures	2,690	2,690	2,690
-	-	-	011-410-79100	Ending Fund Balance	-	-	-
-	-	8,928		Total Requirements	2,690	2,690	2,690

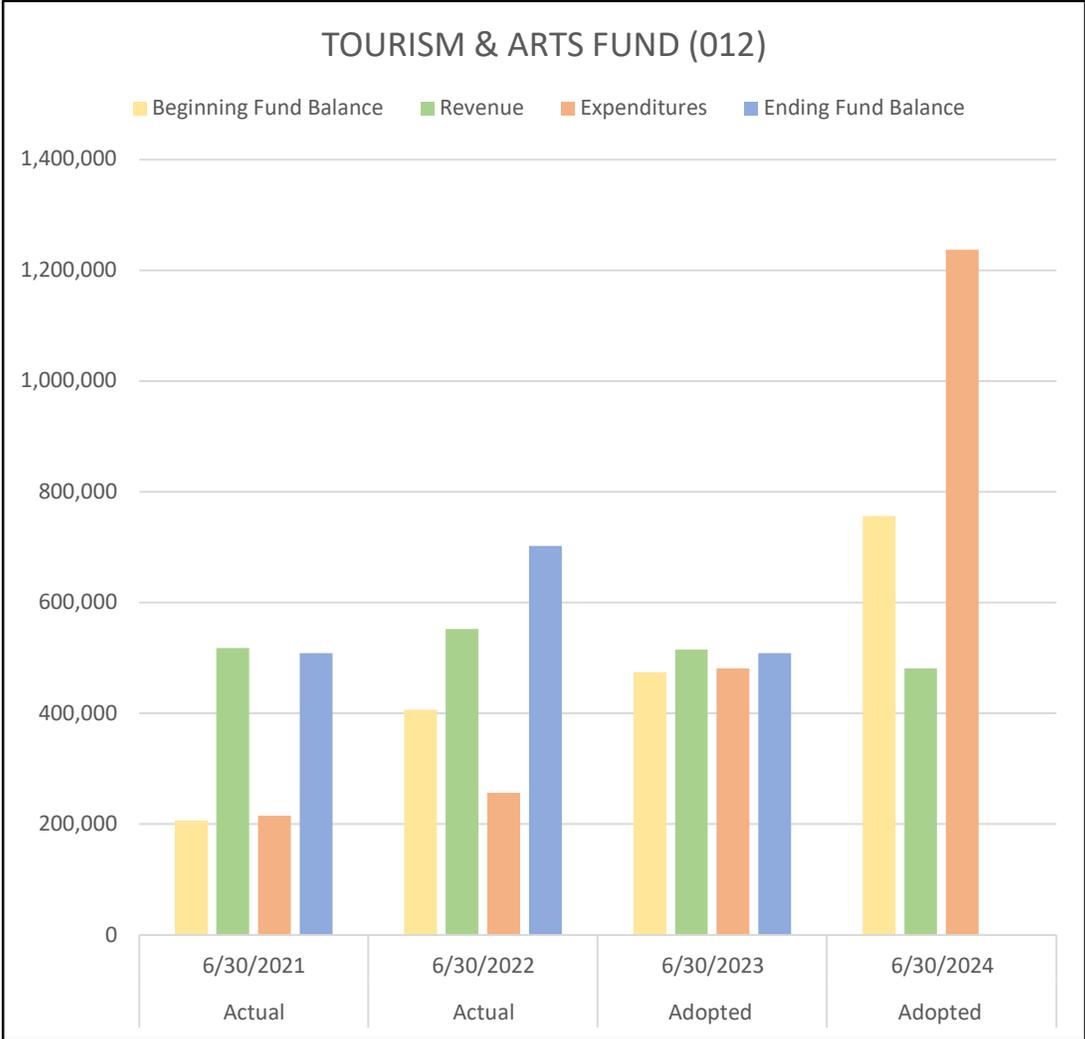
TOURISM & ARTS FUND

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	474,597	206,337	364,210	263,875	167,689	89,551	45,510	17,681
TRT - 1% TAF Share (70%)	264,037	424,116	299,983	351,414	329,358	299,640	-	-
S/T TRT - 1% TAF Shar (70%)	39,560	59,616	36,658	49,385	44,313	37,432	-	-
County TRT - Loan Repayment	34,000	-	50,855	-	-	-	-	-
Transfer In - General	-	-	-	-	-	-	326,928	304,829
Total Revenue	337,597	483,732	387,496	400,799	373,671	337,072	326,928	304,829
Materials and Services	207,898	215,472	545,369	300,464	277,485	258,934	282,887	277,000
Total Expenditures	207,898	215,472	545,369	300,464	277,485	258,934	282,887	277,000
Ending Fund Balance	604,295	474,597	206,337	364,210	263,875	167,689	89,551	45,510



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	206,337	406,597	474,597	756,332
Revenue	517,732	552,451	515,250	481,250
Expenditures	215,472	256,615	481,250	1,237,582
Ending Fund Balance	508,597	702,433	508,597	0

**City of Cannon Beach
Budget Document**

<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	Tourism and Arts Fund		<u>2023-24</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>
206,337	406,597	474,597	012-000-33000	Unrestricted Fund Balance	756,332	756,332	756,332
424,116	455,031	421,940	012-180-41305	TRT 1% TAF Share (70%)	421,940	421,940	421,940
59,616	63,420	59,310	012-180-41325	S/T TRT 1% TAF Share (70%)	59,310	59,310	59,310
34,000	34,000	34,000	012-180-47000	County TRT Interfund Loan	-	-	-
-	-	-	012-180-48000	Coronavirus Relief Grant	-	-	-
724,069	959,048	989,847		Total Resources	1,237,582	1,237,582	1,237,582
215,472	256,615	481,250	012-180-62115	TAF Award	481,250	481,250	481,250
-	-	-	012-180-62120	Tourism Purpose	756,332	756,332	756,332
215,472	256,615	481,250		Total Materials and Services	1,237,582	1,237,582	1,237,582
215,472	256,615	481,250		Total Expenditures	1,237,582	1,237,582	1,237,582
508,597	702,433	508,597	012-180-79100	Ending Fund Balance	-	-	-
724,069	959,048	989,847		Total Requirements	1,237,582	1,237,582	1,237,582

TRANSIENT ROOM TAX FUND

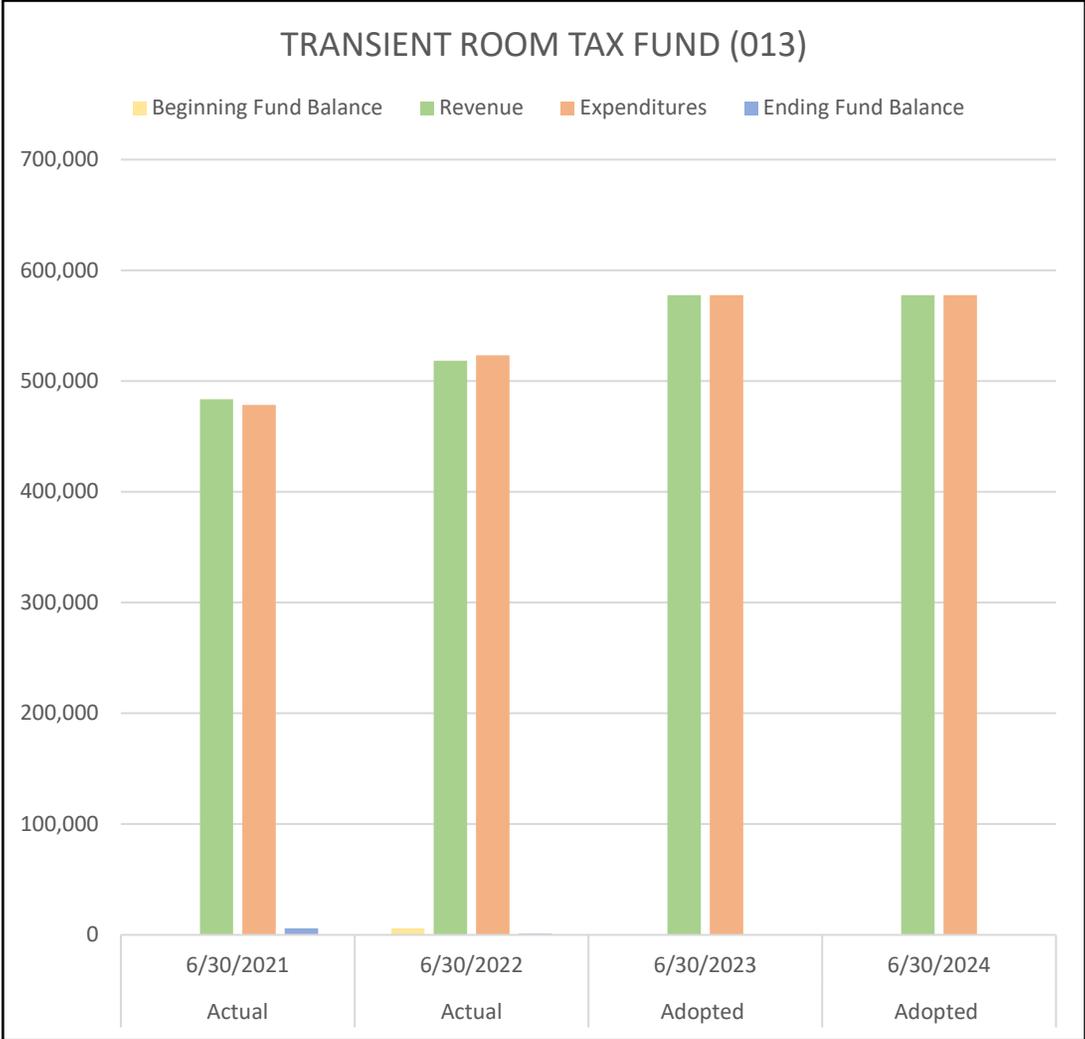
This fund accounts for receipts generated by the 1% increase in lodging taxes that went into effect October 15, 2015.

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	929	5,808	537	2,447	-	-	-	-
TRT 70% of 1% 2/28/19 Hotels	274,804	455,031	424,116	299,983	351,414	-	-	-
TRT 70% of 1% 2/28/19 S/T Rent	37,160	63,420	59,616	36,658	49,385	-	-	-
Total Revenue	311,964	518,451	483,732	336,641	400,799	-	-	-
Chamber of Commerce Visitor's Tourism Promotions	312,474	523,330	478,461	338,551	398,352	-	-	-
Total Expenditures	312,474	523,330	478,461	338,551	398,352	-	-	-
Ending Fund Balance	419	929	5,808	537	2,447	-	-	-



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	537	5,807	0	0
Revenue	483,731	518,451	577,500	577,500
Expenditures	478,461	523,330	577,500	577,500
Ending Fund Balance	5,807	928	0	0

**City of Cannon Beach
Budget Document**

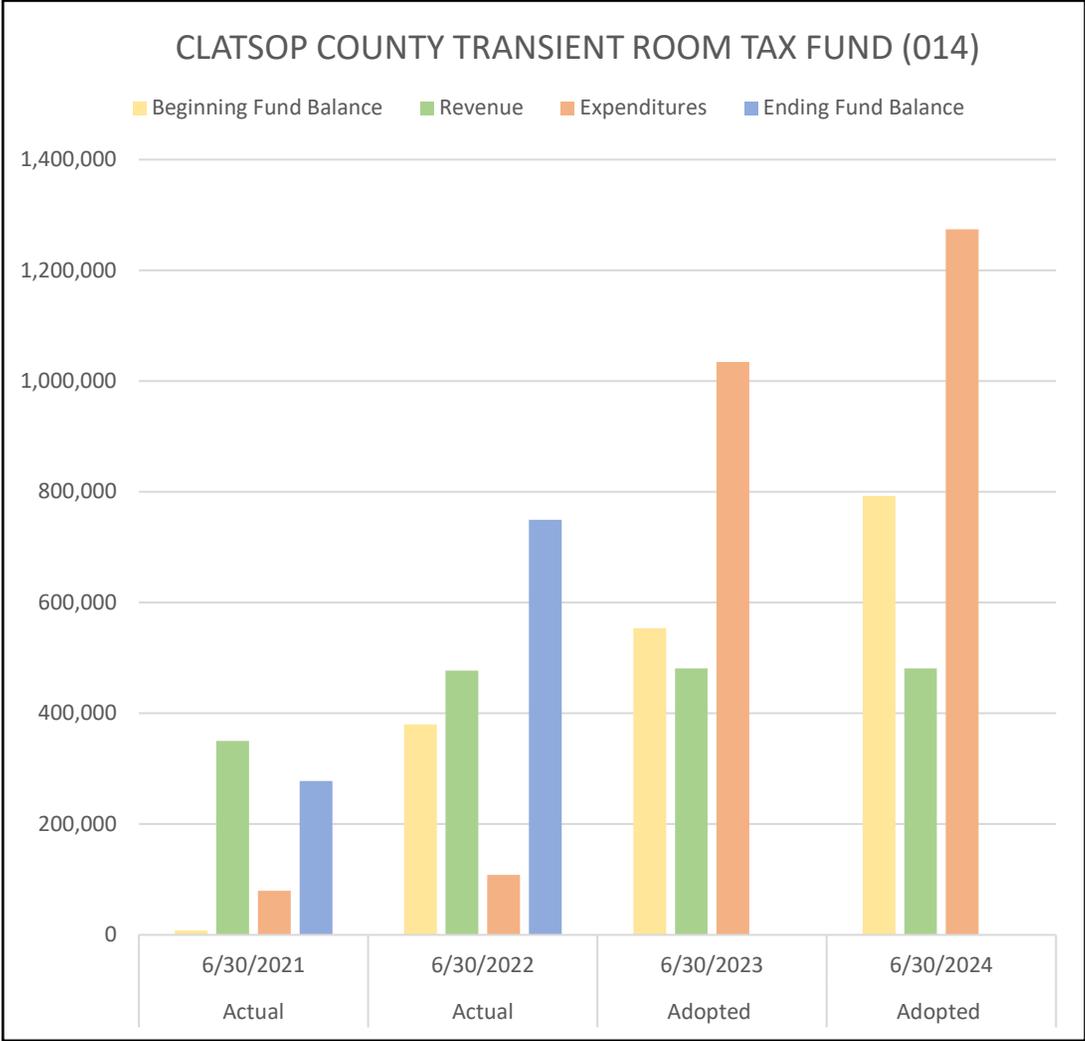
2020-21	2021-22	2022-23	Transient Room Tax Fund		2023-24		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
537	5,807	-	013-000-33000	Unrestricted Fund Balance	-	-	-
424,116	455,031	421,940	013-180-41310	TRT 1% TAF Share (70%)	421,940	421,940	421,940
59,616	63,420	59,310	013-180-41330	S/T TRT 1% TAF Share (70%)	59,310	59,310	59,310
-	-	96,250	013-180-41340	Revenue in excess of budget	96,250	96,250	96,250
484,268	524,258	577,500		Total Resources	577,500	577,500	577,500
478,461	523,330	577,500	013-180-62120	Tourism Promotions	577,500	577,500	577,500
478,461	523,330	577,500		Total Materials and Services	577,500	577,500	577,500
478,461	523,330	577,500		Total Expenditures	577,500	577,500	577,500
5,807	928	-	013-180-79100	Ending Fund Balance	-	-	-
484,268	524,258	577,500		Total Requirements	577,500	577,500	577,500

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	311,969	7,596	48,136	-	-	-	-	-
County Transient Room Tax	314,967	349,996	360,217	48,136	-	-	-	-
Total Revenue	314,967	349,996	360,217	48,136	-	-	-	-
Tourism Promotions	-	-	-	-	-	-	-	-
CB Elementary School Maintenance	-	21,403	-	-	-	-	-	-
Principle Payment - CB Elementary	34,000	-	-	-	-	-	-	-
CB Elementary School Purchase	-	-	400,757	-	-	-	-	-
Capital Outlay	287,582	24,220	-	-	-	-	-	-
Total Expenditures	321,582	45,623	400,757	-	-	-	-	-
Ending Fund Balance	305,354	311,969	7,596	48,136	-	-	-	-



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	7,596	379,969	553,505	792,813
Revenue	349,996	477,481	481,250	481,250
Expenditures	79,623	108,171	1,034,755	1,274,063
Ending Fund Balance	277,969	749,279	0	0

**City of Cannon Beach
Budget Document**

2020-21 Audit Report	2021-22	2022-23	Clatsop County TRT Fund		2023-24		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
7,596	379,969	553,505	014-000-33000	Fund Balance	792,813	792,813	792,813
349,996	477,481	481,250	014-180-42000	County Transient Room Tax	481,250	481,250	481,250
-	-	-	014-180-49010	Transfer from General Fund	-	-	-
357,592	857,450	1,034,755		Total Resources	1,274,063	1,274,063	1,274,063
-	-	481,250	014-180-62120	Tourism Purpose	1,028,163	1,028,163	1,028,163
21,403	121	92,564	014-180-62420	CBE Maintenance	-	-	-
21,403	121	573,814		Total Materials and Services	1,028,163	1,028,163	1,028,163
-	-	-	014-180-63063	CB Elementary School Purchase	-	-	-
24,220	17,095	-	014-180-63500	CB Elementary School New Roof	-	-	-
-	56,956	181,817	014-180-63510	Building Renovation	-	-	-
24,220	74,050	181,817		Total Capital Outlay	-	-	-
-	-	-	014-180-65190	Bond Issue March 2022	90,000	90,000	90,000
-	-	-	014-180-65290	Bond Issue March 2022	155,900	155,900	155,900
34,000	34,000	34,000	014-180-65510	Principle Payment - CB Elementary Interfund Loan	-	-	-
34,000	34,000	34,000		Total Debt Service	245,900	245,900	245,900
-	-	245,124	014-180-69100	Transfer to Debt Service Fund	-	-	-
-	-	-	014-180-69110	Transfer to Tourism Facility	-	-	-
-	-	245,124		Total Transfers Out	-	-	-
79,623	108,171	1,034,755		Total Expenditures	1,274,063	1,274,063	1,274,063
277,969	749,280	-	014-180-79100	Ending Fund Balance	-	-	-
357,592	857,450	1,034,755		Total Requirements	1,274,063	1,274,063	1,274,063

BUILDING OFFICIAL FUND

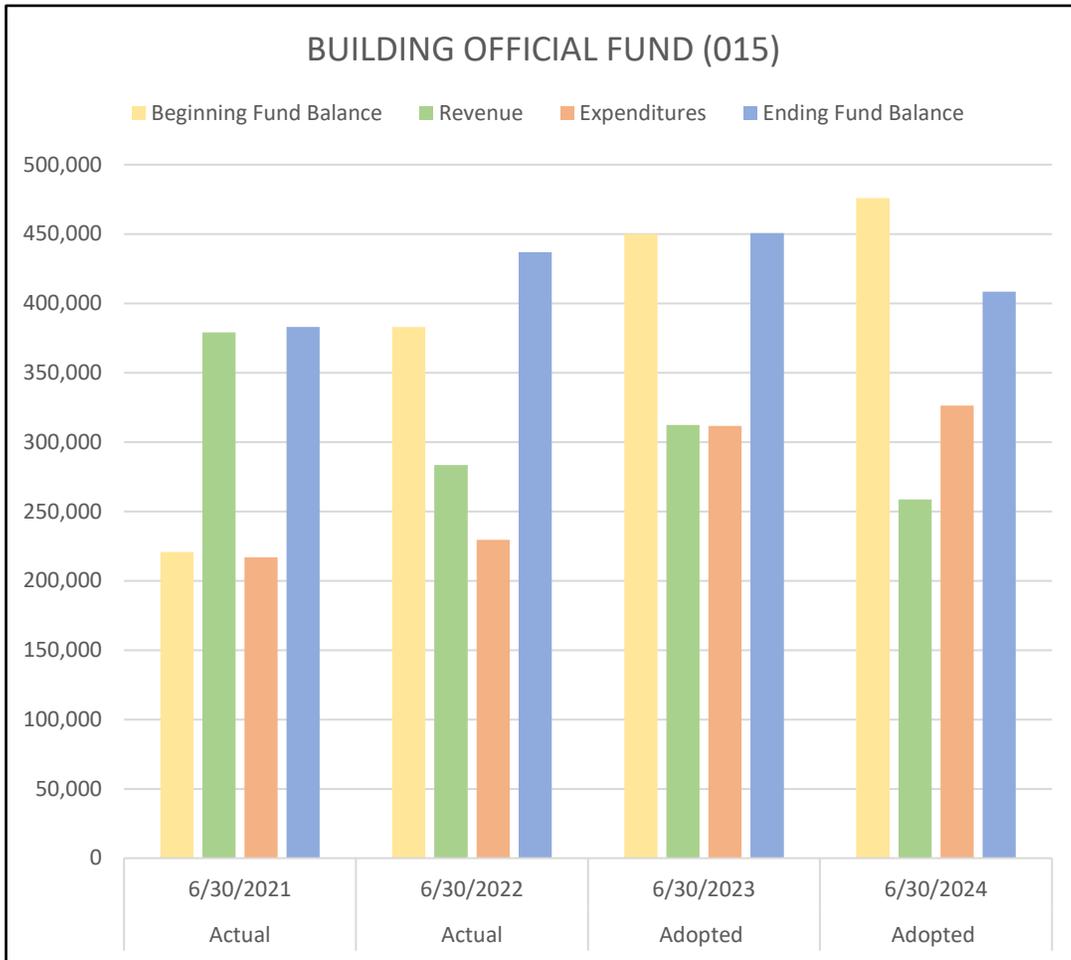
The budget is in keeping with guidelines recommended by the Oregon State Building Codes Division for use with “dedicated funds” from permit revenue as well as use of the revenue source from our local review fees.

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	383,023	220,898	96,484	64,162	66,681	50,236	42,747	47,310
Business Licenses - Contractors	-	-	-	-	-	17,150	15,587	17,088
Fees - Building Permit	69,895	126,359	111,547	93,036	74,607	92,761	69,855	66,500
Fees - Mechanical Permit	14,196	24,708	10,021	12,182	9,065	10,550	11,607	2,124
Fees - Plumbing Permit	11,759	26,811	12,083	11,354	14,598	11,794	13,498	1,952
Fees - Tree Permit	-	-	-	-	(50)	2,550	3,400	2,750
Fees - Inspection	5,625	1,300	2,000	5,300	4,762	7,062	5,800	3,850
Reimbursement - Bldg Inspector	10,080	84,585	104,363	41,250	39,000	2,373	-	-
Fees - Plan Review	69,058	111,800	83,420	60,827	43,612	70,521	56,395	47,214
Demolition	-	-	-	-	-	-	-	-
Fire Life Safety	-	-	3,462	2,465	340	6,096	4,924	824
CET Admin Fee	1,740	3,252	3,433	-	-	-	-	-
Miscellaneous Income	433	269	247	269	-	-	-	22
Transfer in - General	-	-	-	-	-	-	-	-
Total Revenue	182,785	379,084	330,575	226,683	185,933	220,855	181,065	142,324
Personnel Services	99,847	167,367	159,786	149,488	141,201	21,213	21,995	14,180
Materials and Services	36,577	49,592	46,375	44,873	47,251	183,198	151,581	132,707
Total Expenditures	136,424	216,959	206,161	194,361	188,451	204,410	173,576	146,887
Ending Fund Balance	429,384	383,023	220,898	96,484	64,162	66,681	50,236	42,747



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	220,898	383,023	450,000	476,000
Revenue	379,084	283,424	312,400	258,700
Expenditures	216,959	229,468	311,636	326,339
Ending Fund Balance	383,023	436,979	450,764	408,361

**City of Cannon Beach
Budget Document**

<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Building Official</u>		<u>2023-24</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>
220,898	383,023	450,000	015-000-33000	Unrestricted Fund Balance	476,000	476,000	476,000
126,359	120,672	135,000	015-200-42300	Fees - Building Permit	102,000	102,000	102,000
24,708	20,966	25,000	015-200-42301	Fees - Mechanical Permit	20,000	20,000	20,000
26,811	18,875	24,000	015-200-42302	Fees - Plumbing Permit	25,000	25,000	25,000
1,300	11,660	6,000	015-200-42304	Fees - Inspection	5,300	5,300	5,300
111,800	97,007	120,000	015-200-42405	Fees - Plan Review	104,000	104,000	104,000
-	-	2,400	015-200-42407	Fire Life Safety	2,400	2,400	2,400
3,252	3,203	-	015-200-44000	CET Admin Fees	-	-	-
269	961	-	015-200-48900	Miscellaneous Income	-	-	-
84,585	10,080	-	015-200-42310	Reimbursement-Building Inspector	-	-	-
599,982	666,447	762,400		Total Resources	734,700	734,700	734,700
<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>
104,488	105,212	112,000	015-200-61700	Salaries and Wages	116,000	116,000	116,000
-	34	-	015-200-61720	Overtime	-	-	-
24,453	26,399	26,456	015-200-61810	HDL Insurance	24,889	24,889	24,889
927	980	1,105	015-200-61815	Disability Insurance	1,105	1,105	1,105
28,080	30,856	32,680	015-200-61820	PERS	35,657	35,657	35,657
7,907	7,965	8,568	015-200-61830	Social Security	8,874	8,874	8,874
549	1,061	2,016	015-200-61840	Unemployment	1,276	1,276	1,276
937	643	773	015-200-61850	Workers Comp	805	805	805
25	26	29	015-200-61860	WBF Tax	29	29	29
-	-	-	015-200-61870	Paid Leave Oregon	464	464	464
167,367	173,176	183,627		Total Personnel Services	189,099	189,099	189,099
5,087	5,443	6,250	015-200-62095	Adm Svcs - IT	8,393	8,393	8,393
16,475	18,612	23,488	015-200-62097	Adm Svcs - Exec	25,605	25,605	25,605
13,734	13,850	18,167	015-200-62098	Adm Svcs - Finance	19,799	19,799	19,799
4,205	4,951	5,765	015-200-62099	Adm Svcs - Central Svcs	6,553	6,553	6,553
175	70	500	015-200-62110	Office Supplies	500	500	500
6,798	9,094	12,000	015-200-62115	Bank Service Charges	12,000	12,000	12,000
3	1	100	015-200-62120	Postage & Shipping	100	100	100
28	69	200	015-200-62130	Copier Expenses	200	200	200
-	-	2,000	015-200-62140	Computer Expenses	2,000	2,000	2,000
-	301	400	015-200-62150	Code Books & References	400	400	400
993	773	1,000	015-200-62210	Telephone	1,100	1,100	1,100
1,242	1,001	2,000	015-200-62410	Vehicle Fuel	2,000	2,000	2,000
230	124	400	015-200-62420	Vehicle Repair & Maintenance	400	400	400
398	0	300	015-200-62427	Operating Materials & Supplies	300	300	300
225	-	-	015-200-62450	Consultant / Professional Fees	-	-	-
-	740	600	015-200-62820	Dues & Subscriptions	600	600	600
-	1,080	2,000	015-200-62830	Training & Education	2,000	2,000	2,000
-	184	500	015-200-62835	Travel & Lodging	500	500	500
-	-	400	015-200-62840	Published Notices	400	400	400
49,592	56,292	76,070		Total Materials and Services	82,850	82,850	82,850
-	-	-	015-200-63012	New Vehicle	-	-	-
-	-	-		Total Capital Outlay	-	-	-
-	-	51,939	015-200-64050	Contingency 20.0% of expenditures	54,390	54,390	54,390
216,960	229,468	311,636		Total Expenditures	326,339	326,339	326,339
383,023	436,978	450,764	015-000-33000	Ending Fund Balance	408,361	408,361	408,361
599,982	666,446	762,400		Total Requirements	734,700	734,700	734,700

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

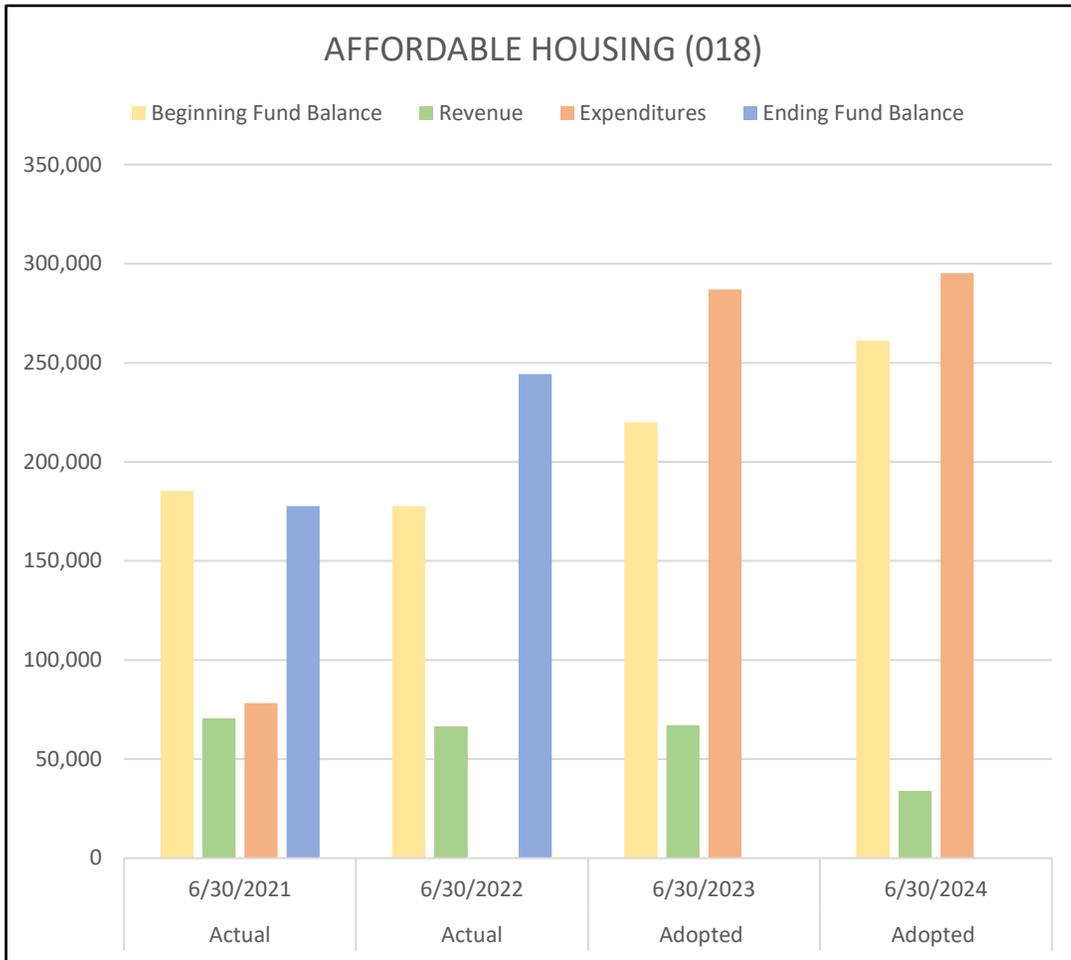
50% on builder/developer incentives

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	177,750	185,470	95,999	42,781	-	-	-	-
Construction Excise Tax - Res	35,498	66,339	81,552	64,018	24,337	-	-	-
Construction Excise Tax - Commer	900	4,256	19,435	17,885	21,948	-	-	-
Total Revenue	36,398	70,595	100,987	81,903	46,285	-	-	-
Materials and Services	-	78,315	11,516	28,685	3,505	-	-	-
Total Expenditures	-	78,315	11,516	28,685	3,505	-	-	-
Ending Fund Balance	214,148	177,750	185,470	95,999	42,781	-	-	-



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	185,470	177,750	220,000	261,243
Revenue	70,595	66,638	67,000	34,000
Expenditures	78,315	0	287,000	295,243
Ending Fund Balance	177,750	244,388	0	0

**City of Cannon Beach
Budget Document**

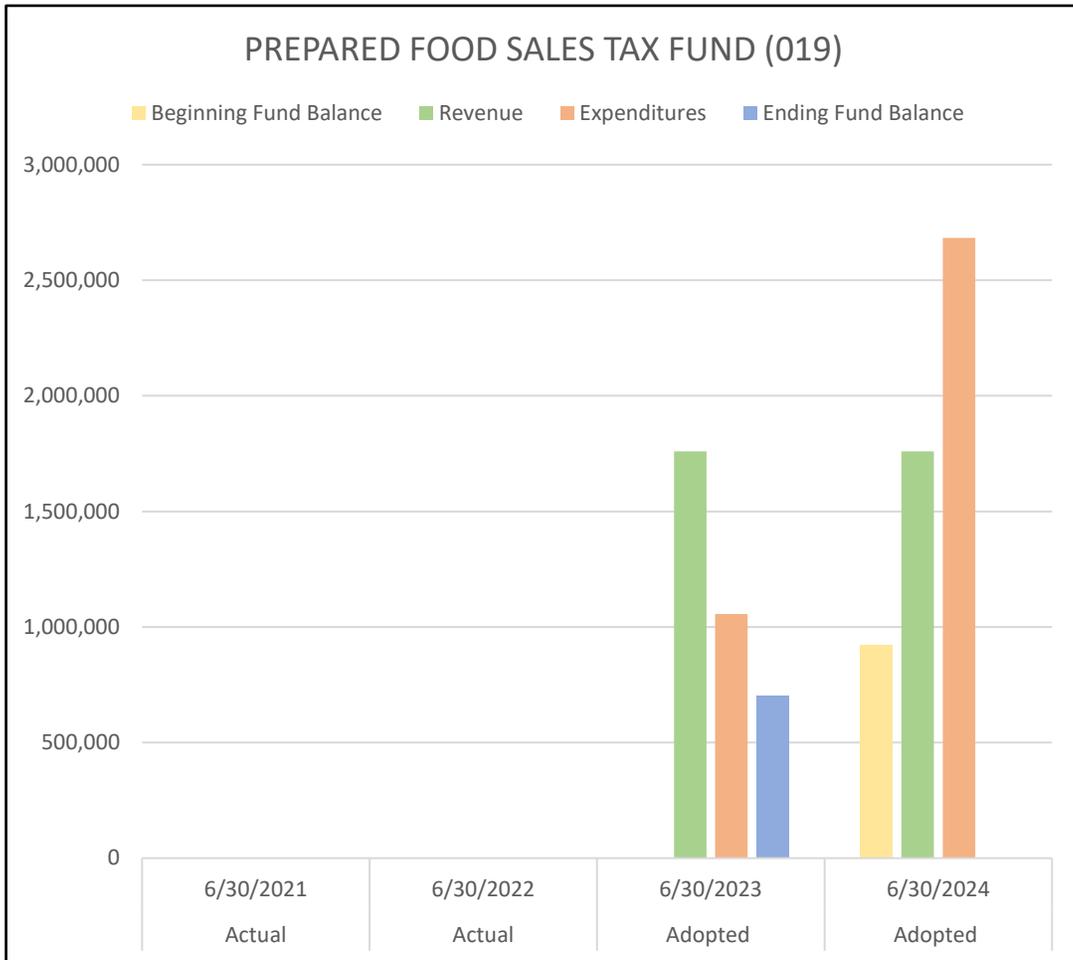
<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	Affordable Housing		2023-2024		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
185,470	177,750	220,000	018-000-33000	Unrestricted Fund Balance	261,243	261,243	261,243
66,339	65,339	65,000	018-190-42600	Construction Excise Tax-Residential	32,000	32,000	32,000
4,256	1,300	2,000	018-190-42650	Construction Excise Tax-Commercial	2,000	2,000	2,000
256,065	244,388	287,000		Total Resources	295,243	295,243	295,243
				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	-	-	-
-	-	-		Total Personnel Services	-	-	-
-	-	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
-	-	30,000	018-190-62560	Contractual Services	23,500	23,500	23,500
-	-	-	018-190-62630	OR Dept of Housing/Community Services	-	-	-
-	-	72,666	018-190-62635	Builder Incentive Programs	111,498	111,498	111,498
-	-	125,000	018-190-62640	City Program	100,538	100,538	100,538
-	-	-	018-190-62820	Dues & Subscriptions	-	-	-
-	-	-	018-190-62830	Training & Education	-	-	-
-	-	-	018-190-62835	Travel & Lodging	-	-	-
57,029	-	-	018-190-62900	CET Refund - Residential	-	-	-
21,287	-	-	018-190-62905	CET Refund - Commercial	-	-	-
78,315	-	238,166		Total Materials and Services	246,036	246,036	246,036
				Capital Outlay			
-	-	-	018-190-63000		-	-	-
-	-	-		Total Capital Outlay	-	-	-
				Debt Service			
-	-	-	018-190-65510		-	-	-
-	-	-	018-190-65610		-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	48,834	018-190-64050	Contingency 20% of expenditures	49,207	49,207	49,207
78,315	-	287,000		Total Expenditures	295,243	295,243	295,243
177,750	244,388	-	018-190-79100	Ending Fund Balance	-	-	-
256,065	244,388	287,000		Total Requirements	295,243	295,243	295,243

PREPARED FOOD SALES TAX FUND

This fund, established on July 1, 2022, will collect a 5% tax on prepared food. The tax is effective July 1, 2022. The City will share half of the tax collections with the Cannon Beach Fire District.

City of Cannon Beach
Prepared Food Sales Tax (019)

	Fiscal Year End							
	2,023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	-	-	-	-	-	-	-	-
Prepared Food Sales Tax Revenue	982,912	-	-	-	-	-	-	-
Total Revenue	982,912	-	-	-	-	-	-	-
CBRFPD 50% Share	313,824	-	-	-	-	-	-	-
Total Expenditures	313,824	-	-	-	-	-	-	-
Ending Fund Balance	669,088	-	-	-	-	-	-	-



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance				924,000
Revenue			1,760,000	1,760,000
Expenditures			1,056,000	2,684,000
Ending Fund Balance	0	0	704,000	0

**City of Cannon Beach
Budget Document**

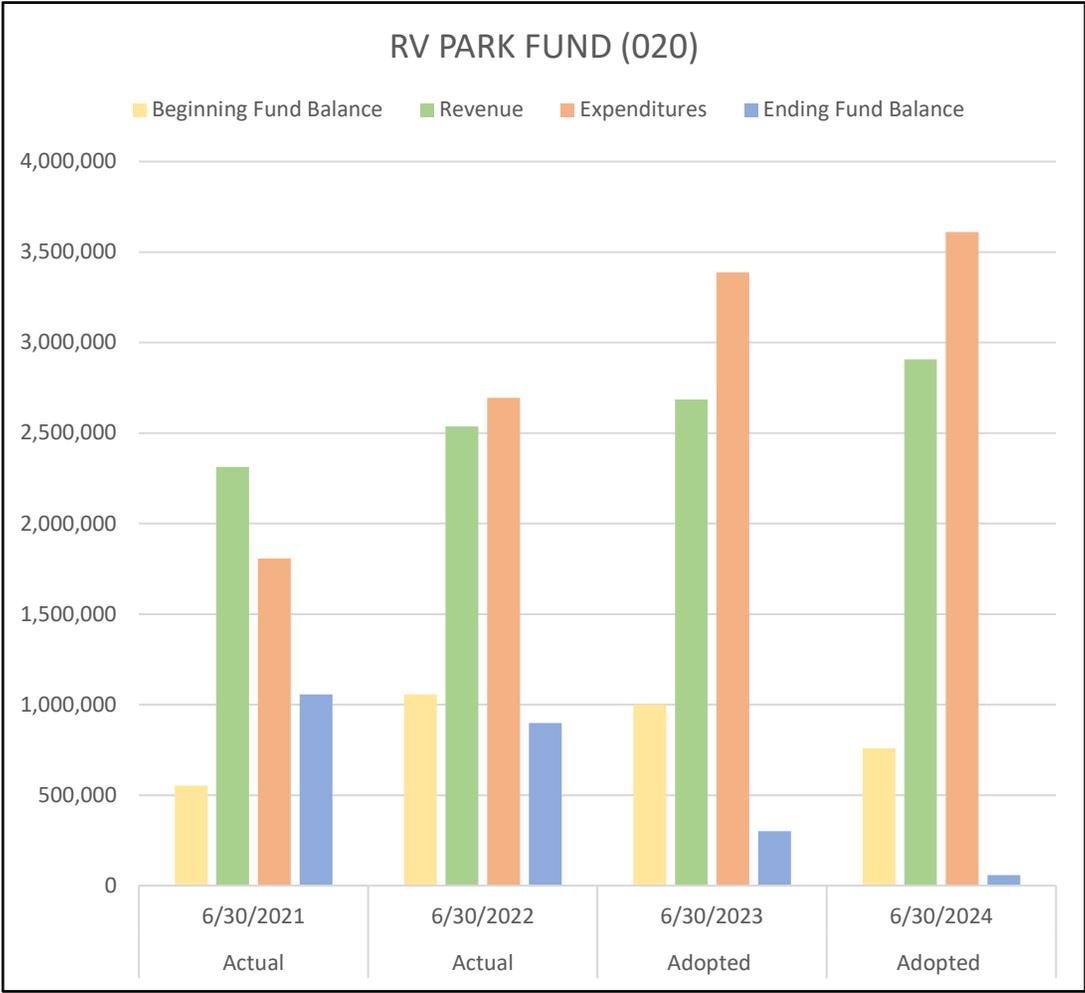
<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	Prepared Food Sales Tax Fund		<u>2023-2024</u>		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	019-180-40100	Unrestricted Fund Balance	924,000	924,000	924,000
-	-	1,760,000	019-180-42000	5% Tax on Prepared Food	1,760,000	1,760,000	1,760,000
-	-	1,760,000		Total Resources	2,684,000	2,684,000	2,684,000
-	-	880,000	019-180-62115	CB Fire District Share	900,000	900,000	900,000
-	-	880,000		Total Materials and Services	900,000	900,000	900,000
-	-	-	019-180-65195	Bond Payments-City Hall	1,336,667	1,336,667	1,336,667
-	-	-		Total Debt Service	1,336,667	1,336,667	1,336,667
-	-	176,000	019-180-64050	Contingency 20.0% of expenditures	447,333	447,333	447,333
-	-	1,056,000		Total Expenditures	2,684,000	2,684,000	2,684,000
-	-	704,000	019-180-79100	Ending Fund Balance	-	-	-
-	-	1,760,000		Total Requirements	2,684,000	2,684,000	2,684,000

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)

	Fiscal Year End							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	1,057,259	551,451	674,133	570,298	311,900	644,834	824,609	594,038
Miscellaneous Income	39	-	-	-	-	-	-	-
RV Park Revenue	1,607,823	2,313,548	1,706,882	1,955,142	1,861,445	1,436,235	1,553,090	1,602,691
Total Revenue	1,607,863	2,313,548	1,706,882	1,955,142	1,861,445	1,436,235	1,553,090	1,602,691
Personnel Services	-	-	60	2,069	2,002	1,284	-	-
Materials and Services	1,293,762	1,807,740	1,518,729	1,649,238	1,594,606	1,317,075	1,329,342	1,365,539
Capital Outlay	-	-	-	-	-	200,811	403,522	6,581
Transfer out - General Fund	250,000	-	210,775	200,000	-	150,000	-	-
Transfer out - RV Park Reserve	250,000	-	100,000	-	6,438	100,000	-	-
Total Expenditures	1,793,762	1,807,740	1,829,564	1,851,307	1,603,047	1,769,169	1,732,865	1,372,120
Ending Fund Balance	871,360	1,057,259	551,451	674,133	570,298	311,900	644,834	824,609



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	551,451	1,057,259	1,000,000	760,000
Revenue	2,313,548	2,535,823	2,686,709	2,907,792
Expenditures	1,807,740	2,695,587	3,386,709	3,609,967
Ending Fund Balance	1,057,259	897,495	300,000	57,825

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23	RV Park Fund		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
551,451	1,057,259	1,000,000	020-000-33000	Unrestricted Fund Balance	760,000	760,000	760,000
12	39	-	020-160-48900	Miscellaneous Income	-	-	-
2,313,536	2,535,783	2,686,709	020-160-48905	RV Park Revenue	2,907,792	2,907,792	2,907,792
2,864,999	3,593,082	3,686,709		Total Resources	3,667,792	3,667,792	3,667,792
<i>0.0000</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>
-	-	-	020-160-61700	Salaries and Wages	-	-	-
-	-	1,000	020-160-61720	Overtime	1,000	1,000	1,000
-	-	-	020-160-61810	HDL Insurance	-	-	-
-	-	-	020-160-61815	Disability Insurance	-	-	-
-	-	250	020-160-61820	PERS	313	313	313
-	-	77	020-160-61830	Social Security	77	77	77
-	-	18	020-160-61840	Unemployment	11	11	11
0	0	77	020-160-61850	Workers Comp	80	80	80
-	-	-	020-160-61860	WBF Tax	-	-	-
-	-	-	020-160-61870	Paid Leave Oregon	4	4	4
0	0	1,422		Total Personnel Services	1,485	1,485	1,485
96,874	109,439	138,111	020-160-62097	Adm Svcs - Exec	150,557	150,557	150,557
36,354	36,662	48,090	020-160-62098	Adm Svcs - Finance	52,408	52,408	52,408
11,188	11,738	14,000	020-160-62530	Insurance	14,000	14,000	14,000
3,060	4,863	60,000	020-160-62580	Facility Maintenance	60,000	60,000	60,000
1,571,940	1,938,854	2,125,660	020-160-62960	RV Park Overhead	2,296,523	2,296,523	2,296,523
88,323	85,468	100,000	020-160-62970	RV Park Management Fee	100,000	100,000	100,000
1,807,740	2,187,023	2,485,861		Total Materials and Services	2,673,488	2,673,488	2,673,488
-	-	35,000	020-160-63830	Lighting	-	-	-
-	8,564	-	020-160-63000	Cart	-	-	-
-	8,564	35,000		Total Capital Outlay	-	-	-
-	250,000	300,000	020-160-67110	Transfer to General Fund	300,000	300,000	300,000
-	250,000	59,969	020-160-67120	Transfer to RV Park Reserve	100,000	100,000	100,000
-	500,000	359,969		Total Transfers	400,000	400,000	400,000
-	-	504,457	020-160-64050	Contingency 20.0% of expenditures	534,994	534,994	534,994
1,807,740	2,695,587	3,386,709		Total Expenditures	3,609,967	3,609,967	3,609,967
1,057,259	897,495	300,000	020-000-33000	Ending Fund Balance	57,825	57,825	57,825
2,864,999	3,593,082	3,686,709		Total Requirements	3,667,792	3,667,792	3,667,792

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								
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	302,573	115,923	115,923	15,923	15,923	9,485	159,485	159,485
Transfer In - RV Park	-	250,000	-	100,000	-	6,438	190,000	-
Total Revenue	-	250,000	-	100,000	-	6,438	190,000	-
Capital Outlay	-	63,350	-	-	-	-	340,000	-
Transfer to General	-	-	-	-	-	-	-	-
Total Expenditures	-	63,350	-	-	-	-	340,000	-
Ending Fund Balance	302,573	302,573	115,923	115,923	15,923	15,923	9,485	159,485

**City of Cannon Beach
Budget Document**

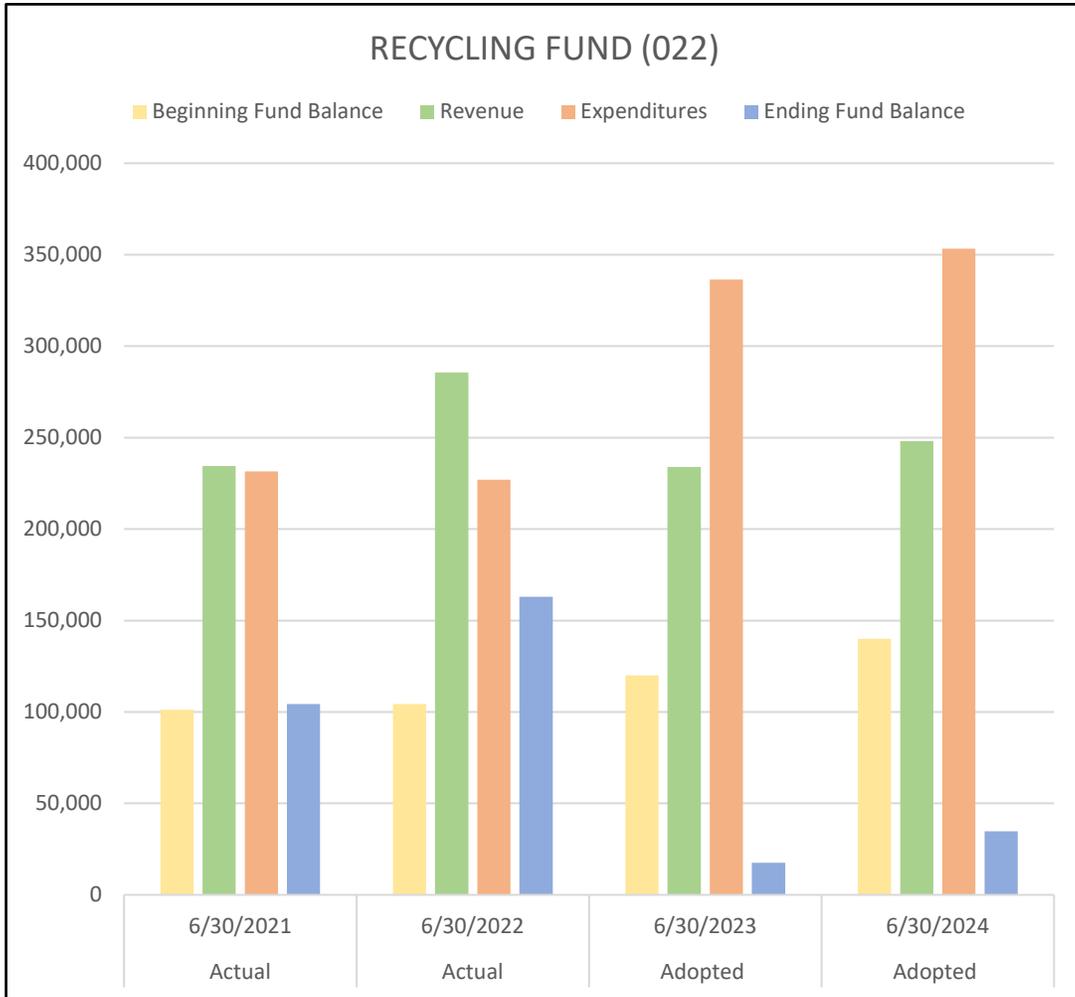
<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	RV Park Reserve		<u>2023-2024</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
115,923	115,923	290,922	050-000-33000	Unrestricted Fund Balance	362,540	362,540	362,540
-	250,000	59,969	050-160-49040	Transfer In from RV Park Fund	100,000	100,000	100,000
115,923	365,923	350,891		Total Resources	462,540	462,540	462,540
-	63,350	-	050-160-62000	Roof Replacement	-	-	-
-	63,350	-		Total Materials and Services	-	-	-
-	-	284,969	050-160-63800	Pave park grounds	300,000	300,000	300,000
-	-	65,922	050-160-63999	Unallocated Project	162,540	162,540	162,540
-	-	350,891		Total Capital Outlay	462,540	462,540	462,540
-	63,350	350,891		Total Expenditures	462,540	462,540	462,540
115,923	302,573	-	050-160-79000	Reserved for Future Expenditure	-	-	-
115,923	365,923	350,891		Total Requirements	462,540	462,540	462,540

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	104,322	101,238	66,600	66,322	72,701	72,897	83,788	85,361
Recycle Surcharge	127,724	219,445	201,031	194,763	174,094	170,977	162,472	157,767
Miscellaneous Income	984	596	865	730	-	-	1,108	123
Recycle Sales	14,682	14,489	3,331	11,309	15,226	18,345	14,237	12,916
Transfers In - General Fund	29,162	-	39,418	-	-	-	-	-
Transfers In - Recycle Reserve	-	-	-	-	-	-	-	-
Total Revenue	172,552	234,530	244,645	206,802	189,320	189,323	177,817	170,805
Personnel Services	68,555	112,599	111,489	111,485	109,184	98,776	105,491	76,117
Materials and Services	67,608	118,847	98,518	95,039	86,514	90,743	83,217	83,509
Capital Outlay	-	-	-	-	-	-	-	12,753
Transfer out - Recycling Reserve	-	-	-	-	-	-	-	-
Total Expenditures	136,163	231,446	210,007	206,524	195,698	189,519	188,708	172,378
Ending Fund Balance	140,712	104,322	101,238	66,600	66,322	72,701	72,897	83,788



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	101,238	104,322	120,000	140,000
Revenue	234,531	285,569	234,000	248,000
Expenditures	231,447	226,994	336,414	353,288
Ending Fund Balance	104,322	162,897	17,586	34,712

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23	Recycling Fund		2023-24		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
101,238	104,322	120,000	022-000-33000	Unrestricted Fund Balance	140,000	140,000	140,000
219,445	230,775	219,000	022-440-46040	Recycle Surcharge	230,000	230,000	230,000
596	1,315	-	022-440-48900	Miscellaneous Income	-	-	-
14,489	24,317	15,000	022-440-48920	Recycle Sales	18,000	18,000	18,000
-	29,162	-	022-440-49111	Transfer In - General Fund	-	-	-
335,769	389,891	354,000		Total Resources	388,000	388,000	388,000
<i>1.1300</i>	<i>1.1300</i>	<i>1.1300</i>		<i>Number of FTE</i>	<i>1.1300</i>	<i>1.1300</i>	<i>1.1300</i>
64,326	68,031	70,000	022-440-61700	Salaries and Wages	72,000	72,000	72,000
8,645	7,880	8,944	022-440-61705	Part Time Wages	8,944	8,944	8,944
92	306	1,000	022-440-61720	Overtime	1,000	1,000	1,000
12,515	12,734	13,119	022-440-61810	HDL Insurance	13,937	13,937	13,937
647	741	791	022-440-61815	Disability Insurance	791	791	791
18,328	20,338	21,722	022-440-61820	PERS	24,812	24,812	24,812
5,549	5,791	6,116	022-440-61830	Social Security	6,269	6,269	6,269
390	768	1,439	022-440-61840	Unemployment	901	901	901
2,080	1,628	2,060	022-440-61850	Workers Comp	1,900	1,900	1,900
27	26	32	022-440-61860	WBF Tax	32	32	32
-	-	-	022-440-61870	Paid Leave Oregon	328	328	328
112,599	118,242	125,223		Total Personnel Services	130,914	130,914	130,914
5,087	5,443	6,250	022-440-62095	Adm Svcs - IT	8,393	8,393	8,393
26,503	28,183	32,303	022-440-62096	Adm Svcs - PW Admin	33,371	33,371	33,371
11,862	13,401	16,911	022-440-62097	Adm Svcs - Exec	18,436	18,436	18,436
10,502	10,591	13,893	022-440-62098	Adm Svcs - Finance	15,140	15,140	15,140
4,205	4,951	5,765	022-440-62099	Adm Svcs - Central Svcs	6,553	6,553	6,553
-	-	50	022-440-62110	Office Supplies	50	50	50
196	193	300	022-440-62120	Postage & Shipping	300	300	300
11,471	10,888	25,000	022-440-62125	Recycling Freight Expense	25,000	25,000	25,000
-	3,799	1,000	022-440-62140	Computer Expense	2,500	2,500	2,500
24,182	21,910	36,000	022-440-62190	Yard Waste Program	36,000	36,000	36,000
-	281	3,000	022-440-62195	Solid Waste Services	3,000	3,000	3,000
500	477	1,700	022-440-62210	Telephone	1,700	1,700	1,700
413	661	1,200	022-440-62410	Vehicle Fuel	1,200	1,200	1,200
322	-	1,500	022-440-62420	Vehicle Repair & Maintenance	1,500	1,500	1,500
4,315	4,028	3,200	022-440-62422	Equipment Repair & Maint.	3,200	3,200	3,200
3,124	2,038	3,900	022-440-62427	Materials & Supplies	3,900	3,900	3,900
15,804	1,909	1,500	022-440-62560	Contractual Services	1,500	1,500	1,500
-	-	1,500	022-440-62580	Facility Maintenance	1,500	1,500	1,500
362	-	150	022-440-62720	Protective Clothing	250	250	250
118,847	108,752	155,122		Total Materials and Services	163,493	163,493	163,493
-	-	-		Total Capital Outlay	-	-	-
-	-	56,069	022-440-64050	Contingency 20.0% of expenditures	58,881	58,881	58,881
231,447	226,994	336,414		Total Expenditures	353,288	353,288	353,288
104,322	162,897	17,586	022-440-79100	Ending Fund Balance	34,712	34,712	34,712
335,769	389,891	354,000		Total Requirements	388,000	388,000	388,000

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	9,826	9,826	9,826	9,826	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	9,826	9,826	76,326	76,326	76,326

**City of Cannon Beach
Budget Document**

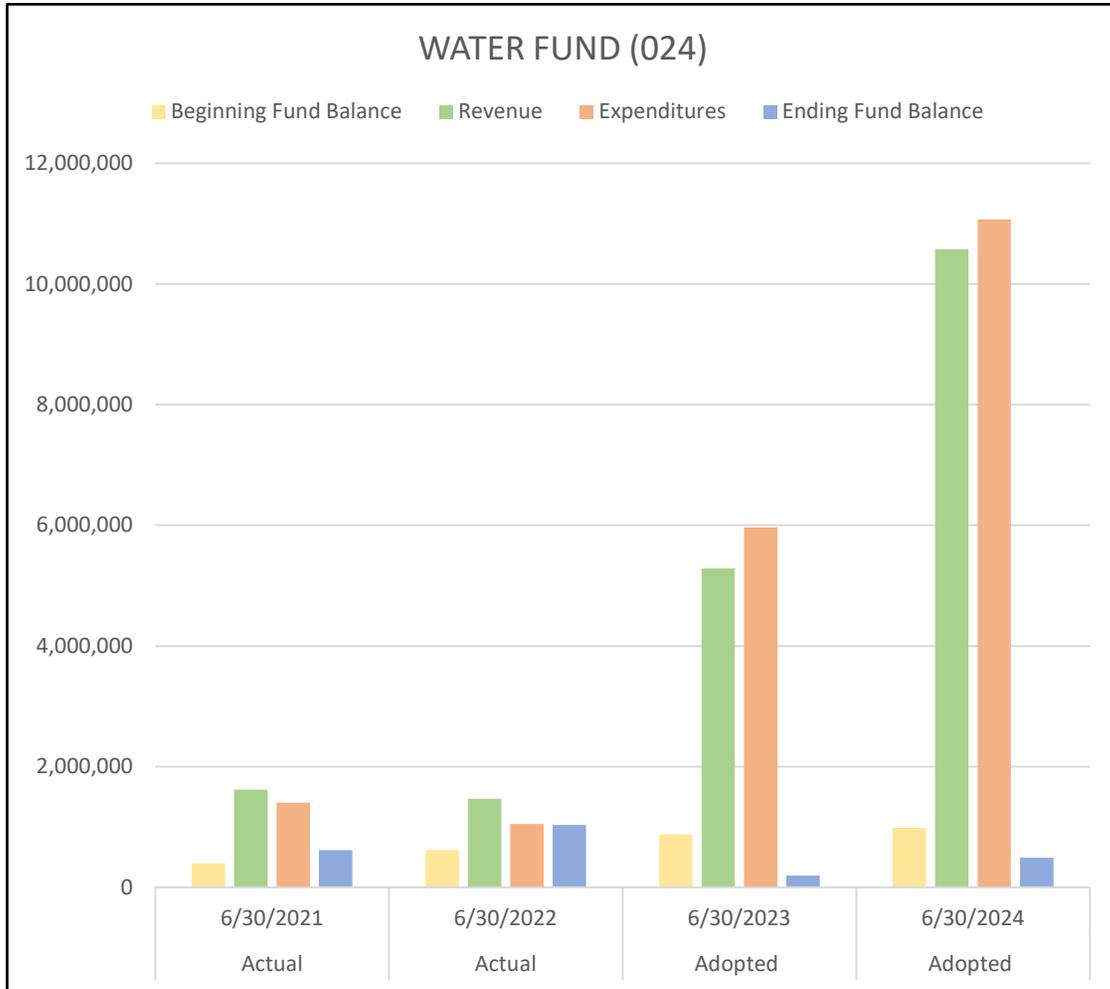
<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	Recycling Reserve		<u>2023-2024</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
9,826	9,826	9,825	052-000-33000	Unrestricted Fund Balance	9,825	9,825	9,825
9,826	9,826	9,825		Total Resources	9,825	9,825	9,825
-	-	9,825	052-440-63999	Unallocated Project	9,825	9,825	9,825
-	-	9,825		Total Capital Outlay	9,825	9,825	9,825
-	-	9,825		Total Expenditures	9,825	9,825	9,825
9,826	9,826	-	052-440-79000	Reserved for Future Expenditure	-	-	-
9,826	9,826	9,825		Total Requirements	9,825	9,825	9,825

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							
	2023 (7 mos)	2022 0	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	616,200	397,887	242,821	387,216	234,455	81,007	96,099	110,052
Monthly Water Charges	860,660	1,343,598	1,146,875	1,231,593	988,500	844,497	823,307	765,998
Fees - Water SVC Connect	2,400	5,200	1,200	2,550	1,600	2,400	636	1,935
Charge - Water System Dev	-	22,833	13,047	13,047	9,786	9,786	4,499	11,417
Loan Proceeds	56,492	240,386	-	-	-	-	16,963	-
Water Misc Incom	5,272	8,023	12,466	25,197	15,141	18,377	21,889	12,275
Transfer in - General Fund	-	-	-	-	-	175,000	-	-
Transfer in - Water Reserve Fund	-	-	-	-	-	-	-	-
Total Revenue	924,824	1,620,040	1,173,588	1,272,387	1,015,027	1,050,060	867,294	791,625
Personnel Services	186,891	300,686	294,800	301,333	312,245	269,483	267,742	246,213
Materials and Services	410,095	572,859	651,721	682,063	543,242	568,384	501,750	439,120
Debt Service	-	-	-	-	-	17,510	-	-
Capital Outlay	-	2,796	-	-	6,780	41,236	112,894	120,245
Transfer out - Water Reserve	56,492	525,386	72,000	433,386	-	-	-	-
Total Expenditures	653,479	1,401,727	1,018,522	1,416,782	862,266	896,612	882,386	805,578
Ending Fund Balance	887,546	616,200	397,887	242,821	387,216	234,455	81,007	96,099



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	397,887	616,200	875,000	985,000
Revenue	1,620,041	1,467,513	5,285,163	10,574,400
Expenditures	1,401,727	1,051,333	5,965,256	11,071,402
Ending Fund Balance	616,201	1,032,380	194,907	487,998

**City of Cannon Beach
Budget Document**

<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Water Fund</u>		<u>2023-2024</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>
397,887	616,200	875,000	024-000-33000	Unrestricted Fund Balance	985,000	985,000	985,000
1,343,598	1,386,262	1,465,163	024-450-46050	Water Charges	1,400,000	1,400,000	1,400,000
5,200	2,800	5,000	024-450-46350	Water Service Connections	2,400	2,400	2,400
22,833	-	-	024-450-46450	Water System Development Charge	-	-	-
240,386	68,069	3,807,000	024-450-47000	Loan Proceeds	9,163,000	9,163,000	9,163,000
8,023	10,382	8,000	024-450-48950	Miscellaneous Income	9,000	9,000	9,000
2,017,928	2,083,713	6,160,163		Total Resources	11,559,400	11,559,400	11,559,400
<i>2.7800</i>	<i>2.7800</i>	<i>2.8100</i>		<i>Number of FTE</i>	<i>3.7100</i>	<i>3.7100</i>	<i>3.7100</i>
163,366	171,306	253,221	024-450-61700	Salaries and Wages	267,000	267,000	267,000
9,161	9,649	9,913	024-450-61710	Standby	9,913	9,913	9,913
8,421	12,013	16,000	024-450-61720	Overtime	16,000	16,000	16,000
54,847	55,594	80,840	024-450-61810	HDL Insurance	68,208	68,208	68,208
1,801	1,890	2,876	024-450-61815	Disability Insurance	2,066	2,066	2,066
48,615	54,768	79,857	024-450-61820	PERS	88,693	88,693	88,693
9,560	10,315	21,352	024-450-61830	Social Security	22,408	22,408	22,408
977	1,933	5,024	024-450-61840	Unemployment	3,222	3,222	3,222
3,885	3,029	4,064	024-450-61850	Workers Comp	4,000	4,000	4,000
54	54	84	024-450-61860	WBF Tax	85	85	85
-	-	-	024-450-61870	Paid Leave Oregon	1,172	1,172	1,172
300,686	320,551	473,231		Total Personnel Services	482,767	482,767	482,767
51,502	55,106	63,286	024-450-62095	Adm Svcs - IT	84,977	84,977	84,977
94,649	100,647	115,363	024-450-62096	Adm Svcs - PW Admin	119,176	119,176	119,176
50,085	56,581	71,404	024-450-62097	Adm Svcs - Exec	77,839	77,839	77,839
132,490	133,611	175,261	024-450-62098	Adm Svcs - Finance	190,999	190,999	190,999
42,574	50,128	58,374	024-450-62099	Adm Svcs - Central Svcs	66,351	66,351	66,351
435	65	2,460	024-450-62110	Office Supplies	500	500	500
9,095	261	200	024-450-62116	Bad Debt Expense	200	200	200
196	236	300	024-450-62120	Postage & Shipping	300	300	300
7,283	7,774	8,800	024-450-62122	Billing Expense	8,800	8,800	8,800
-	-	400	024-450-62130	Copier Expenses	400	400	400
434	899	3,850	024-450-62140	Computer Expenses	2,500	2,500	2,500
11,601	23,631	6,000	024-450-62210	Telephone	6,000	6,000	6,000
-	4	20,000	024-450-62150	Meter Module Service	20,000	20,000	20,000
20,741	21,871	34,000	024-450-62310	Electricity	34,000	34,000	34,000
6,111	7,525	6,500	024-450-62320	Natural Gas	7,800	7,800	7,800
1,533	886	1,200	024-450-62380	Generator Fuel	1,200	1,200	1,200
3,340	5,762	8,400	024-450-62410	Vehicle Fuel	8,400	8,400	8,400
2,256	5,932	5,000	024-450-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000
11,037	1,704	22,500	024-450-62422	Equipment Repair & Maint.	22,500	22,500	22,500
3,984	1,618	15,000	024-450-62425	Equipment & Tools	15,000	15,000	15,000
35,977	70,071	59,800	024-450-62427	Materials & Supplies	59,800	59,800	59,800
7,218	8,914	18,000	024-450-62430	Pump Station Maint & Repair	18,000	18,000	18,000
1,500	1,125	5,000	024-450-62452	GIS Consultant	5,000	5,000	5,000
10,549	17,642	40,000	024-450-62540	Engineering Fees	40,000	40,000	40,000
31,561	42,077	95,000	024-450-62560	Contractual Services	95,000	95,000	95,000
1,922	1,543	8,334	024-450-62562	Electrical Services	8,334	8,334	8,334
21,557	23,191	55,000	024-450-62564	Excavation Services	55,000	55,000	55,000

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23	Water Fund		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	2,725	16,500	024-450-62580	Facility Maintenance	16,500	16,500	16,500
-	-	150	024-450-62630	Fire Protection	150	150	150
1,514	1,288	1,200	024-450-62720	Protective Clothing	1,200	1,200	1,200
3,185	2,999	1,500	024-450-62820	Dues & Subscriptions	1,500	1,500	1,500
770	1,144	2,500	024-450-62830	Training & Education	3,000	3,000	3,000
-	239	2,000	024-450-62835	Travel & Lodging	2,000	2,000	2,000
-	4,287	-	024-450-62875	Whale Park Water Main Break	-	-	-
1,628	3,603	40,050	024-450-62990	Rate Study	6,930	6,930	6,930
6,000	6,000	6,000	024-450-62992	Fire Hydrant Maintenance	6,000	6,000	6,000
134	103	-	024-450-62995	Covid-19	-	-	-
572,859	661,190	969,332		Total Materials and Services	990,356	990,356	990,356
-	-	70,000	024-450-63003	New Fleet Truck	70,000	70,000	70,000
-	-	30,000	024-450-63004	CIP - Engineering Fee	30,000	30,000	30,000
-	-	6,813	024-450-63062	Dump Truck 10%	-	-	-
2,796	-	-	024-450-63095	Hydraulic Power Unit	-	-	-
2,796	-	106,813		Total Capital Outlay	100,000	100,000	100,000
-	-	31,000	024-450-66010	Business Oregon Loan Principal	11,728	11,728	11,728
-	1,524	10,000	024-450-66060	Business Oregon Loan Interest	5,484	5,484	5,484
-	1,524	41,000		Total Debt Service	17,212	17,212	17,212
74,671	-	609,400	024-450-67610	Transfer to Water Reserve	-	-	-
450,715	68,069	3,608,400	024-450-67610	Transfer to Water Reserve loan proceeds	9,163,000	9,163,000	9,163,000
525,386	68,069	4,217,800		Total Transfers Out	9,163,000	9,163,000	9,163,000
-	-	157,080	024-450-64050	Total Contingency 20.0% of expenditures	318,067	318,067	318,067
1,401,727	1,051,333	5,965,256		Total Expenditures	11,071,402	11,071,402	11,071,402
616,200	1,032,380	194,907	024-450-79100	Ending Fund Balance	487,998	487,998	487,998
2,017,928	2,083,713	6,160,163		Total Requirements	11,559,400	11,559,400	11,559,400

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

	2023	2022	2021	2020	2019	2018	2017	2016
	(7 mos)							
Beginning Fund Balance	366,639	463,019	278,707	351,360	316,772	102,286	181,510	181,510
Transfer In - General Fund	-	-	-	-	85,932	250,000	-	-
Transfer In - Water Fund	3,913	68,069	525,386	72,000	433,386	-	-	-
Total Revenue	3,913	68,069	525,386	72,000	519,318	250,000	-	-
Materials and Services	5,321	95,468	257,503	24,597				
Capital Outlay	176,448	68,981	83,571	120,056	484,730	35,514	79,224	-
Transfer out - Water	-	-	-	-	-	-	-	-
Total Expenditures	181,769	164,449	341,074	144,653	484,730	35,514	79,224	-
Ending Fund Balance	188,783	366,639	463,019	278,707	351,360	316,772	102,286	181,510

**City of Cannon Beach
Budget Document**

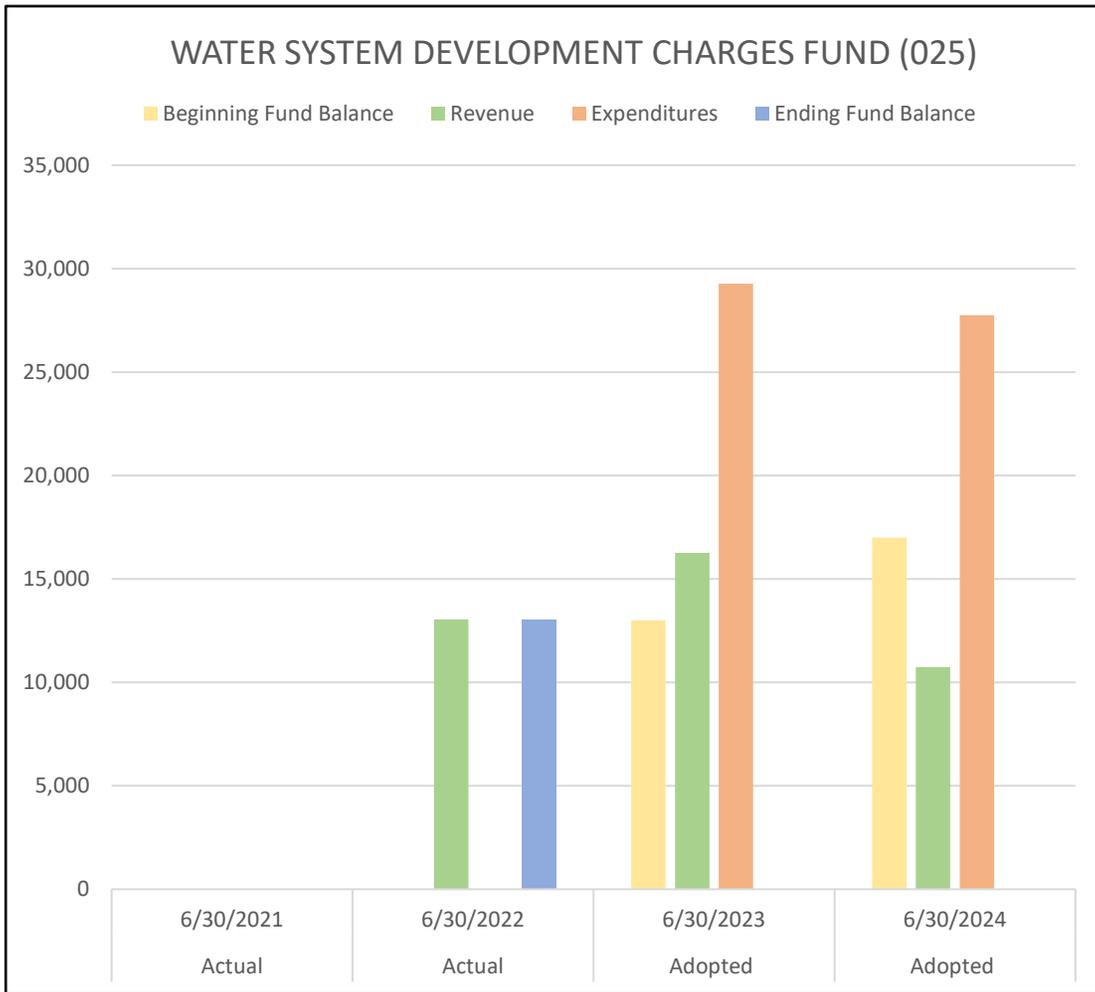
2020-21	2021-22	2022-23	Water Reserve		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
278,707	463,019	350,000	054-000-33000	Unrestricted Fund Balance	775,000	775,000	775,000
74,671	-	410,800	054-450-49050	Transfer In - Water Fund - Operations	-	-	-
450,715	68,069	3,807,000	054-450-49050	Transfer In - Water Fund -Loan Proceeds	9,163,000	9,163,000	9,163,000
804,093	531,088	4,567,800		Total Resources	9,938,000	9,938,000	9,938,000
243,766	63,537	6,000	054-450-62000	Water Meter Modules	-	-	-
13,737	31,931	-	054-450-62500	Reservoir/Tank Site Study	-	-	-
257,503	95,468	6,000		Total Materials and Services	-	-	-
-	-	120,000	054-450-63013	Water Line Replace - E Harrison	150,000	150,000	150,000
-	-	45,000	054-450-63014	Water Line Replace - Haystack Heights	385,000	385,000	385,000
83,571	68,658	-	054-450-63025	Replace Water Lines Pac/Gogana	-	-	-
-	324	586,000	054-450-63030	Water Resiliency Project Phase 1	586,000	586,000	586,000
-	-	3,215,000	054-450-63035	Water Resiliency Project Phase 2	3,215,000	3,215,000	3,215,000
-	-	-	054-450-63040	Water Resiliency Project Phase 3	5,362,000	5,362,000	5,362,000
83,571	68,981	3,966,000		Total Capital Outlay	9,698,000	9,698,000	9,698,000
-	-	595,800	054-450-64050	Contingency 2.5% of expenditures	240,000	240,000	240,000
341,073	164,449	4,567,800		Total Expenditures	9,938,000	9,938,000	9,938,000
463,019	366,639	-	054-450-79000	Reserved for Future Expenditure	-	-	-
804,093	531,088	4,567,800		Total Requirements	9,938,000	9,938,000	9,938,000

WATER SDC FUND

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

City of Cannon Beach Water SDC Fund (025)

	Fiscal Year End							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	-	-	-	-	-	-	-	-
Improvement Fee	13,047	-	-	-	-	-	-	-
Total Revenue	13,047	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	13,047	-	-	-	-	-	-	-



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	0	0	13,000	17,000
Revenue	0	13,047	16,264	10,740
Expenditures	0	0	29,264	27,740
Ending Fund Balance	0	13,047	0	0

**City of Cannon Beach
Budget Document**

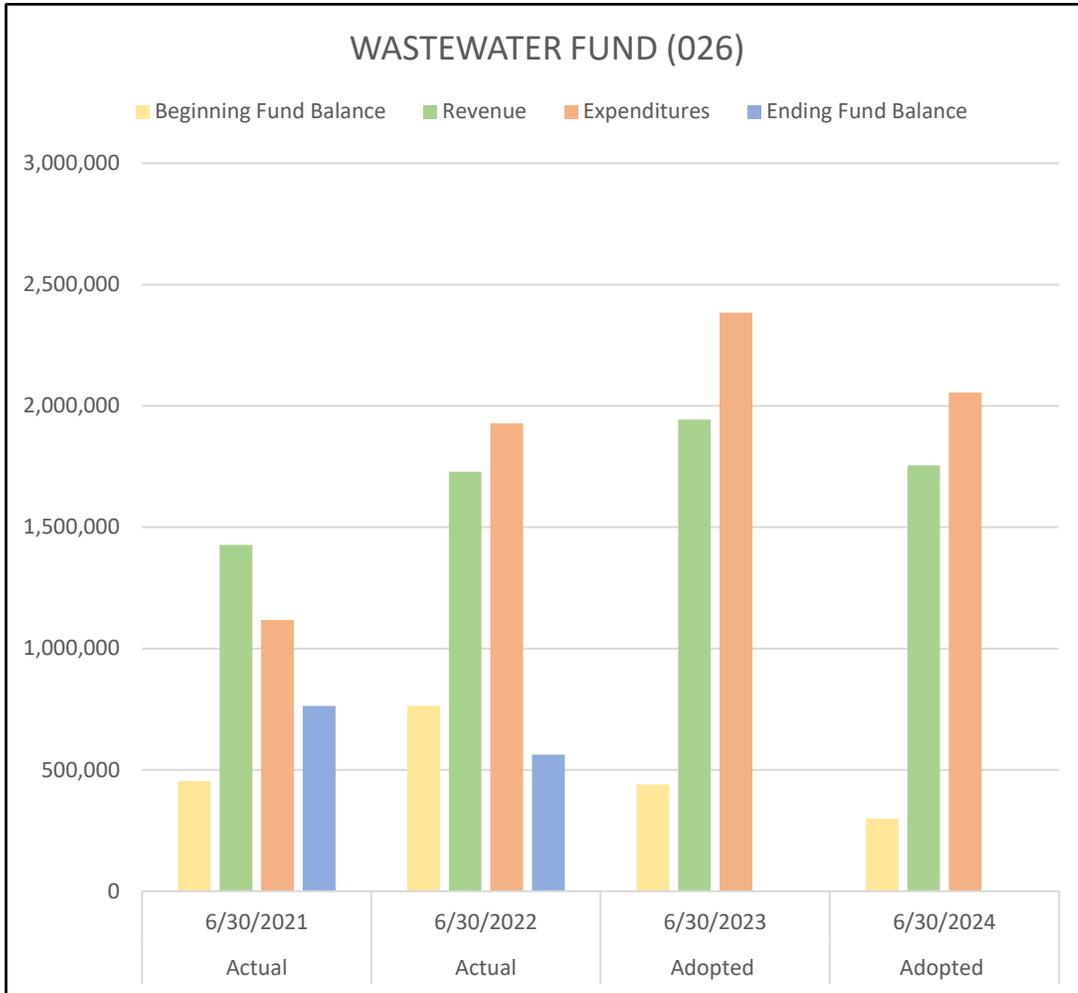
2020-21	2021-22	2022-23	Water System Development Charges Fund		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	13,000	025-000-33000	Unrestricted Fund Balance	17,000	17,000	17,000
-	-	10,976	025-450-48905	Reimbursement Fee	1,795	1,795	1,795
-	13,047	2,720	025-450-48910	Improvement Fee	7,250	7,250	7,250
-	-	2,568	025-450-48915	Compliance Fee	1,695	1,695	1,695
-	13,047	29,264		Total Resources	27,740	27,740	27,740
-	-	29,264	025-450-63000	Capital Outlay	27,740	27,740	27,740
-	-	29,264		Total Capital Outlay	27,740	27,740	27,740
-	-	-	025-450-66100	Debt-principal	-	-	-
-	-	-	025-450-66110	Debt-interest	-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	29,264		Total Expenditures	27,740	27,740	27,740
-	13,047	-	025-450-79100	Ending Fund Balance	-	-	-
-	13,047	29,264		Total Requirements	27,740	27,740	27,740

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							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	763,544	453,981	509,627	508,443	275,701	233,856	267,198	194,914
Monthly W/W Charges	897,230	1,399,317	1,206,414	1,302,874	1,233,834	1,136,555	1,106,462	1,051,536
Fees - W/W SVC Connect	2,100	5,878	6,478	2,900	1,750	2,550	1,750	2,150
Charge - W/W System Dev	-	20,138	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	4,546	1,787	2,036	1,184	240	-	-	-
Total Revenue	903,877	1,427,120	1,227,796	1,320,384	1,244,215	1,149,174	1,120,031	1,137,000
Personal Services	203,988	298,662	278,247	271,202	327,865	323,339	312,616	283,510
Materials and Services	504,634	806,280	871,604	808,946	647,017	670,563	606,174	548,197
Debt Service	-	-	-	-	-	7,007	-	-
Capital Outlay	6,384	12,615	17,894	-	36,591	106,420	234,582	233,009
Transfer out - W/W Rerserve	-	-	115,697	-	-	-	-	-
Transfer out - Debt Service	-	-	-	239,052	-	-	-	-
Total Expenditures	715,006	1,117,557	1,283,442	1,319,200	1,011,473	1,107,329	1,153,373	1,064,716
Ending Fund Balance	952,414	763,544	453,981	509,627	508,443	275,701	233,856	267,198



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	453,981	763,544	440,000	300,000
Revenue	1,427,120	1,728,500	1,944,369	1,755,370
Expenditures	1,117,557	1,928,658	2,384,369	2,055,370
Ending Fund Balance	763,544	563,386	0	0

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
453,981	763,544	440,000	026-000-33000	Unrestricted Fund Balance	300,000	300,000	300,000
1,399,317	1,453,966	1,589,410	026-460-46060	Wastewater Charges	1,500,000	1,500,000	1,500,000
-	-	-	026-460-46060	Rate increase from \$28.74 to \$33.39 monthly minimum residential	253,270	253,270	253,270
5,878	2,450	4,000	026-460-46360	Wastewater Service Connections	2,100	2,100	2,100
20,138	-	-	026-460-46460	Wastewater System Development Charges	-	-	-
-	257,567	300,000	026-460-47000	Loan Proceeds	-	-	-
1,787	14,517	-	026-460-48960	Miscellaneous Income	-	-	-
-	-	50,959	026-460-49111	Transfer From General Fund	-	-	-
1,881,101	2,492,044	2,384,369		Total Resources	2,055,370	2,055,370	2,055,370
<i>3.4650</i>	<i>3.4650</i>	<i>3.3350</i>		<i>Number of FTE</i>	<i>3.4350</i>	<i>3.4350</i>	<i>3.4350</i>
168,998	194,766	214,302	026-460-61700	Salaries and Wages	242,500	242,500	242,500
8,631	8,764	9,913	026-460-61710	Standby	9,913	9,913	9,913
4,199	7,104	20,000	026-460-61720	Overtime	20,000	20,000	20,000
60,489	64,194	64,202	026-460-61810	HDL Insurance	83,672	83,672	83,672
1,819	2,109	2,328	026-460-61815	Disability Insurance	2,238	2,238	2,238
36,976	54,135	62,301	026-460-61820	PERS	77,878	77,878	77,878
13,313	15,677	18,683	026-460-61830	Social Security	20,840	20,840	20,840
966	2,148	4,395	026-460-61840	Unemployment	2,997	2,997	2,997
3,211	2,938	3,657	026-460-61850	Workers Comp	3,600	3,600	3,600
62	69	78	026-460-61860	WBF Tax	79	79	79
-	-	-	026-460-61870	Paid Leave Oregon	1,090	1,090	1,090
298,662	351,905	399,859		Total Personnel Services	464,807	464,807	464,807
47,051	50,344	57,817	026-460-62095	Adm Svcs - IT	77,633	77,633	77,633
113,108	120,277	137,863	026-460-62096	Adm Svcs - PW Admin	142,419	142,419	142,419
43,495	49,136	62,009	026-460-62097	Adm Svcs - Exec	67,597	67,597	67,597
124,411	125,464	164,574	026-460-62098	Adm Svcs - Finance	179,352	179,352	179,352
38,895	45,796	53,329	026-460-62099	Adm Svcs - Central Svcs	60,617	60,617	60,617
420	427	740	026-460-62110	Office Supplies	500	500	500
23	98	300	026-460-62116	Bad Debt Expense	300	300	300
243	199	100	026-460-62120	Postage & Shipping	100	100	100
7,114	7,774	9,000	026-460-62122	Billing Expense	9,000	9,000	9,000
568	12,045	1,450	026-460-62140	Computer Expenses	2,500	2,500	2,500
40	87	1,500	026-460-62195	Solid Waste Services	1,500	1,500	1,500
7,804	7,046	9,140	026-460-62210	Telephone	9,140	9,140	9,140
3,445	2,577	4,000	026-460-62320	Natural Gas	4,000	4,000	4,000
12,428	21,595	19,000	026-460-62360	Power - Pump Stations	19,000	19,000	19,000
65,719	59,962	75,000	026-460-62370	Power - Control Building	75,000	75,000	75,000
64	-	2,400	026-460-62380	Generator Fuel	2,880	2,880	2,880
4,955	10,007	5,400	026-460-62410	Vehicle Fuel	6,480	6,480	6,480
2,404	2,287	5,500	026-460-62420	Vehicle Repair & Maintenance	5,500	5,500	5,500
69,011	60,762	77,000	026-460-62422	Equipment Repair & Maint.	115,000	115,000	115,000
10,120	6,130	35,000	026-460-62425	Operating Equipment & Tools	50,000	50,000	50,000
28,088	78,795	39,000	026-460-62427	Operating Materials & Supplies	39,000	39,000	39,000
60,459	72,660	75,000	026-460-62430	Chemicals	85,000	85,000	85,000
1,500	1,125	12,000	026-460-62452	GIS Consultant	5,000	5,000	5,000
1,066	1,080	1,200	026-460-62465	Internet Expense	1,200	1,200	1,200
2,569	7,162	40,000	026-460-62540	Engineering Fees - Non CIP Projects	40,000	40,000	40,000
-	-	30,000	026-460-62542	Engineering Fees - CIP Projects	30,000	30,000	30,000
72,536	76,220	75,000	026-460-62560	Contractual Services	75,000	75,000	75,000
26,879	17,980	35,000	026-460-62562	Electrical Services	35,000	35,000	35,000
24,355	29,490	45,000	026-460-62564	Excavation Services	45,000	45,000	45,000
-	-	-	026-460-62566	Lagoon Bank Rehab	50,000	50,000	50,000
-	-	13,000	026-460-62580	Facility Maintenance	13,000	13,000	13,000
2,821	1,187	2,000	026-460-62720	Protective Clothing	2,000	2,000	2,000

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23			2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
2,008	1,660	1,200	026-460-62820	Dues & Subscriptions	1,200	1,200	1,200
7,216	2,542	2,700	026-460-62830	Training & Education	3,000	3,000	3,000
236	-	2,500	026-460-62835	Travel & Lodging	2,500	2,500	2,500
22,133	43,312	50,000	026-460-62900	Infiltration & Inflow Expense	50,000	50,000	50,000
-	-	5,000	026-460-62910	FOG Study	5,000	5,000	5,000
2,444	5,407	41,670	026-460-62990	Rate Study	7,210	7,210	7,210
654	103	-	026-460-62995	COVID-19	-	-	-
806,280	920,734	1,191,392		Total Materials and Services	1,317,628	1,317,628	1,317,628
9,819	8,634	-	026-460-63010	Matanuska Lift Engineering	-	-	-
-	-	6,813	026-460-63062	Dump Truck 10%	-	-	-
-	4,819	12,000	026-460-63065	Pontoon	-	-	-
2,796	-	-	026-460-63095	Hydraulic Power Unit	-	-	-
12,615	13,453	18,813		Total Capital Outlay	-	-	-
-	-	8,690	026-460-66010	DEQ Loan Principal	3,801	3,801	3,801
-	-	2,850	026-460-66060	DEQ Loan Interest	1,215	1,215	1,215
-	-	11,540		Total Debt Service	5,016	5,016	5,016
-	385,000	190,000	026-460-67620	Transfer to Wastewater Reserve	-	-	-
-	257,567	300,000	026-460-67620	Transfer to Wastewater Reserve loan proceeds	-	-	-
-	642,567	490,000		Total Transfers Out	-	-	-
-	-	272,765	026-460-64050	Contingency 15.0% of expenditures	267,919	267,919	267,919
1,117,557	1,928,658	2,384,369		Total Expenditures	2,055,370	2,055,370	2,055,370
763,544	563,386	0	026-460-79100	Ending Fund Balance	-	-	-
1,881,101	2,492,044	2,384,369		Total Requirements	2,055,370	2,055,370	2,055,370

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							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	217,381	187,675	187,675	330,678	95,084	81,975	81,975	81,975
Transfer In - General Fund	-	-	-	-	100,000	275,526	-	-
Transfer In - W/W Fund	-	642,567	-	115,697	239,052	-	-	-
Total Revenue	-	642,567	-	115,697	339,052	275,526	-	-
Capital Outlay	122,032	612,861	-	258,700	103,458	262,417	-	-
Total Expenditures	122,032	612,861	-	258,700	103,458	262,417	-	-
Ending Fund Balance	95,349	217,381	187,675	187,675	330,678	95,084	81,975	81,975

**City of Cannon Beach
Budget Document**

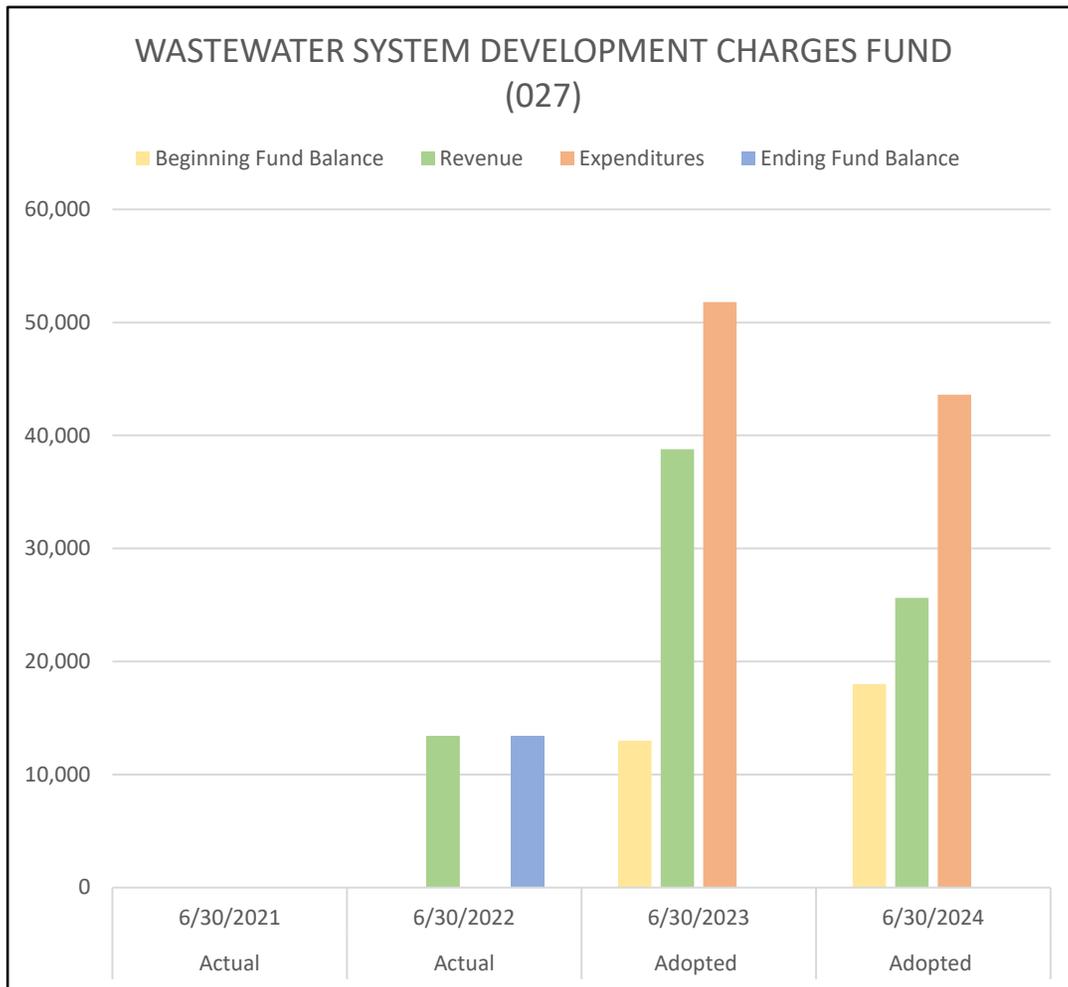
2020-21	2021-22	2022-23	Wastewater Reserve		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
187,675	187,675	230,000	056-000-33000	Unrestricted Fund Balance	280,000	280,000	280,000
-	385,000	190,000	056-460-49060	Transfer In - Wastewater Fund operations	-	-	-
-	257,567	300,000	056-460-49060	Transfer In - Wastewater Fund loan proceeds	-	-	-
-	-	-	056-460-49110	Transfer In - General Fund	164,000	164,000	164,000
187,675	830,242	720,000		Total Resources	444,000	444,000	444,000
-	69,353	-	056-460-63009	Matanuska PS Electronics/Generator	55,000	55,000	55,000
-	257,567	300,000	056-460-63010	Matanuska PS Enclose Lift Station	-	-	-
-	-	220,000	056-460-63020	Siuslaw & Midway PS Upgrade	220,000	220,000	220,000
-	-	50,000	056-460-63026	Ecola Pump Station Improve	65,000	65,000	65,000
-	75,434	-	056-460-63030	Ecola PS Generator	-	-	-
-	-	30,000	056-460-63031	Main Pump Station Improve	30,000	30,000	30,000
-	34,525	-	056-460-63035	Main PS Generator	-	-	-
-	159,540	-	056-460-63515	Haystack PS force gravity/electronics	-	-	-
-	16,443	-	056-460-63520	Haystack PS Engineering	-	-	-
-	612,861	600,000		Total Capital Outlay	370,000	370,000	370,000
-	-	120,000	056-460-64050	Contingency 20.0% of expenditures	74,000	74,000	74,000
-	612,861	720,000		Total Expenditures	444,000	444,000	444,000
187,675	217,381	-	056-460-79000	Reserved for Future Expenditure	-	-	-
187,675	830,242	720,000		Total Requirements	444,000	444,000	444,000

WASTEWATER SDC FUND

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

City of Cannon Beach
Wastewater SDC Fund (027)

	Fiscal Year End							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	-	-	-	-	-	-	-	-
Improvement Fee	13,426	-	-	-	-	-	-	-
Total Revenue	13,426	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	13,426	-	-	-	-	-	-	-



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	0	0	13,000	18,000
Revenue	0	13,426	38,792	25,620
Expenditures	0	0	51,792	43,620
Ending Fund Balance	0	13,426	0	0

**City of Cannon Beach
Budget Document**

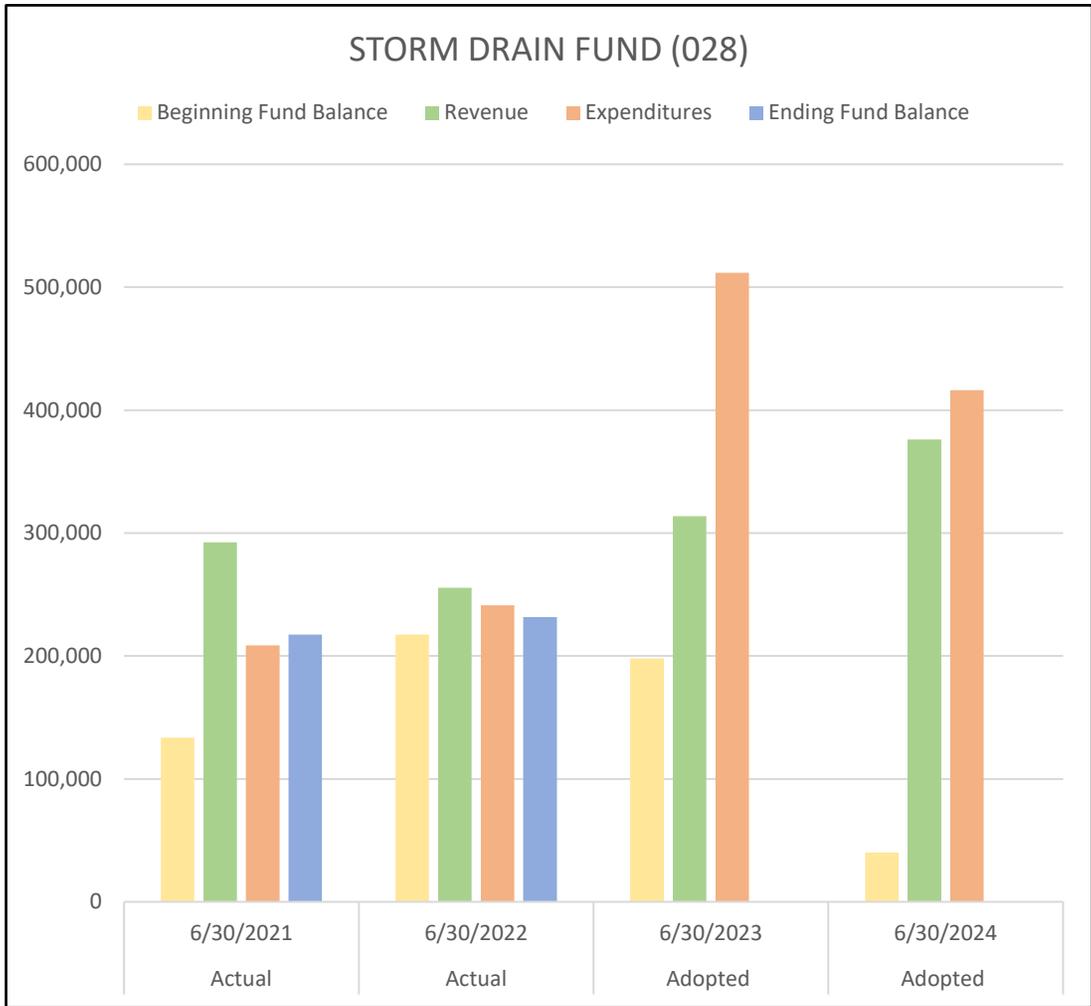
2020-21	2021-22	2022-23	Wastewater System Development Charges Fund		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	13,000	027-000-33000	Unrestricted Fund Balance	18,000	18,000	18,000
-	-	10,768	027-460-48905	Reimbursement Fee	16,815	16,815	16,815
-	13,426	25,456	027-460-48910	Improvement Fee	7,110	7,110	7,110
-	-	2,568	027-460-48915	Compliance Fee	1,695	1,695	1,695
-	13,426	51,792		Total Resources	43,620	43,620	43,620
-	-	51,792	027-460-63000	Capital Outlay	43,620	43,620	43,620
-	-	51,792		Total Capital Outlay	43,620	43,620	43,620
-	-	-	027-460-66100	Debt-principal	-	-	-
-	-	-	027-460-66110	Debt-interest	-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	51,792		Total Expenditures	43,620	43,620	43,620
-	13,426	-	027-460-79100	Ending Fund Balance	-	-	-
-	13,426	51,792		Total Requirements	43,620	43,620	43,620

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							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	217,416	133,468	49,288	51,957	64,715	52,010	63,112	104,288
Monthly Storm Drain Charges	167,110	279,151	210,741	154,150	148,365	142,323	137,794	133,949
Charge - Storm Drain Sys Dev	-	13,221	7,188	7,555	4,722	5,666	1,889	6,616
Grant - Storm Drain	-	-	-	-	-	-	-	12,998
Storm Drain Misc Income	128	119	643	483	-	-	-	24
Transfer In - General Fund	-	-	41,572	96,673	-	75,000	-	80,000
Transfer In - General Reserve Fund	-	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	4,524	-
Total Revenue	167,238	292,491	260,144	258,861	153,086	222,989	144,207	233,587
Personal Services	6,450	10,495	10,471	62,297	61,989	60,517	17,416	17,095
Materials and Services	135,330	182,347	165,493	194,348	103,856	145,097	114,763	175,534
Debt Service	-	-	-	-	-	4,670	-	-
Capital Outlay	3,928	15,701	-	-	-	-	23,129	82,135
Transfer Out-Storm Drain Reserve	-	-	-	4,885	-	-	-	-
Total Expenditures	145,707	208,543	175,964	261,530	165,845	210,284	155,309	274,763
Ending Fund Balance	238,947	217,416	133,468	49,288	51,957	64,715	52,010	63,112



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	133,468	217,417	198,000	40,000
Revenue	292,491	255,467	313,621	376,222
Expenditures	208,542	241,210	511,621	416,222
Ending Fund Balance	217,417	231,674	0	0

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23	Storm Drain Fund		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
133,468	217,417	198,000	028-000-33000	Unrestricted Fund Balance	40,000	40,000	40,000
279,151	255,307	286,000	028-470-46070	Monthly Storm Drain Charges	287,500	287,500	287,500
-	-	-	028-470-46070	Rate increase from \$9.22 to \$11.99 monthly minimum residential	88,722	88,722	88,722
119	160	-	028-470-48970	Storm Drain Misc Income	-	-	-
13,221	-	-	028-470-46470	Charge - Storm Drain Sys Dev	-	-	-
-	-	27,621	028-470-49111	Transfer in-General Fund	-	-	-
425,959	472,884	511,621		Total Resources	416,222	416,222	416,222
<i>0.1100</i>	<i>0.1100</i>	<i>0.1300</i>		<i>Number of FTE</i>	<i>0.1300</i>	<i>0.1300</i>	<i>0.1300</i>
5,914	6,333	8,000	028-470-61700	Salaries and Wages	9,000	9,000	9,000
92	131	2,100	028-470-61720	Overtime	2,100	2,100	2,100
2,244	2,194	2,598	028-470-61810	HDL Insurance	2,844	2,844	2,844
66	71	93	028-470-61815	Disability Insurance	93	93	93
1,515	1,751	2,715	028-470-61820	PERS	3,140	3,140	3,140
416	450	773	028-470-61830	Social Security	849	849	849
32	65	182	028-470-61840	Unemployment	122	122	122
214	168	283	028-470-61850	Workers Comp	294	294	294
2	2	3	028-470-61860	WBF Tax	3	3	3
-	-	-	028-470-61870	Paid Leave Oregon	44	44	44
10,495	11,165	16,747		Total Personnel Services	18,489	18,489	18,489
8,266	8,844	10,157	028-470-62095	Adm Svcs - IT	13,638	13,638	13,638
15,145	16,104	18,459	028-470-62096	Adm Svcs - PW Admin	19,069	19,069	19,069
4,943	5,584	7,046	028-470-62097	Adm Svcs - Exec	7,681	7,681	7,681
25,044	25,256	33,129	028-470-62098	Adm Svcs - Finance	36,103	36,103	36,103
6,833	8,045	9,369	028-470-62099	Adm Svcs - Central Svcs	10,649	10,649	10,649
1,608	40	100	028-470-62116	Bad Debt Expense	100	100	100
196	193	200	028-470-62120	Postage & Shipping	200	200	200
7,114	7,774	6,500	028-470-62122	Billing Expense	6,500	6,500	6,500
-	-	7,500	028-470-62425	Operating Equipment & Tools	7,500	7,500	7,500
21,434	65,053	52,000	028-470-62427	Materials & Supplies	52,000	52,000	52,000
1,500	1,125	1,500	028-470-62452	GIS Consultant	1,500	1,500	1,500
-	11,800	40,000	028-470-62540	Engineering Fees	40,000	40,000	40,000
15,728	-	-	028-470-62550	OPRD Storm Analysis	-	-	-
5,493	8,905	20,000	028-470-62560	Contractual Services	20,000	20,000	20,000
67,416	60,367	65,000	028-470-62564	Contract Excavation Services	65,000	65,000	65,000
1,628	3,603	8,280	028-470-62990	Rate Study	1,435	1,435	1,435
182,347	222,693	279,240		Total Materials and Services	281,375	281,375	281,375
-	-	20,439	028-470-63062	Dump Truck 30%	-	-	-
15,701	7,352	-	028-470-63065	Storm Improvements 7th & Oak	-	-	-
15,701	7,352	20,439		Total Capital Outlay	-	-	-
-	-	38,758	028-470-64050	Contingency 15.0% of expenditures	44,979	44,979	44,979
-	-	156,437	028-470-67470	Transfer to Storm Drain Reserve	71,379	71,379	71,379
208,542	241,210	511,621		Total Expenditures	416,222	416,222	416,222
217,417	231,674	-	028-470-79100	Ending Fund Balance	-	-	-
425,959	472,884	511,621		Total Requirements	416,222	416,222	416,222

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							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	2,185	2,185	2,185	2,185	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	2,185	2,185	7,115	7,115	7,115

**City of Cannon Beach
Budget Document**

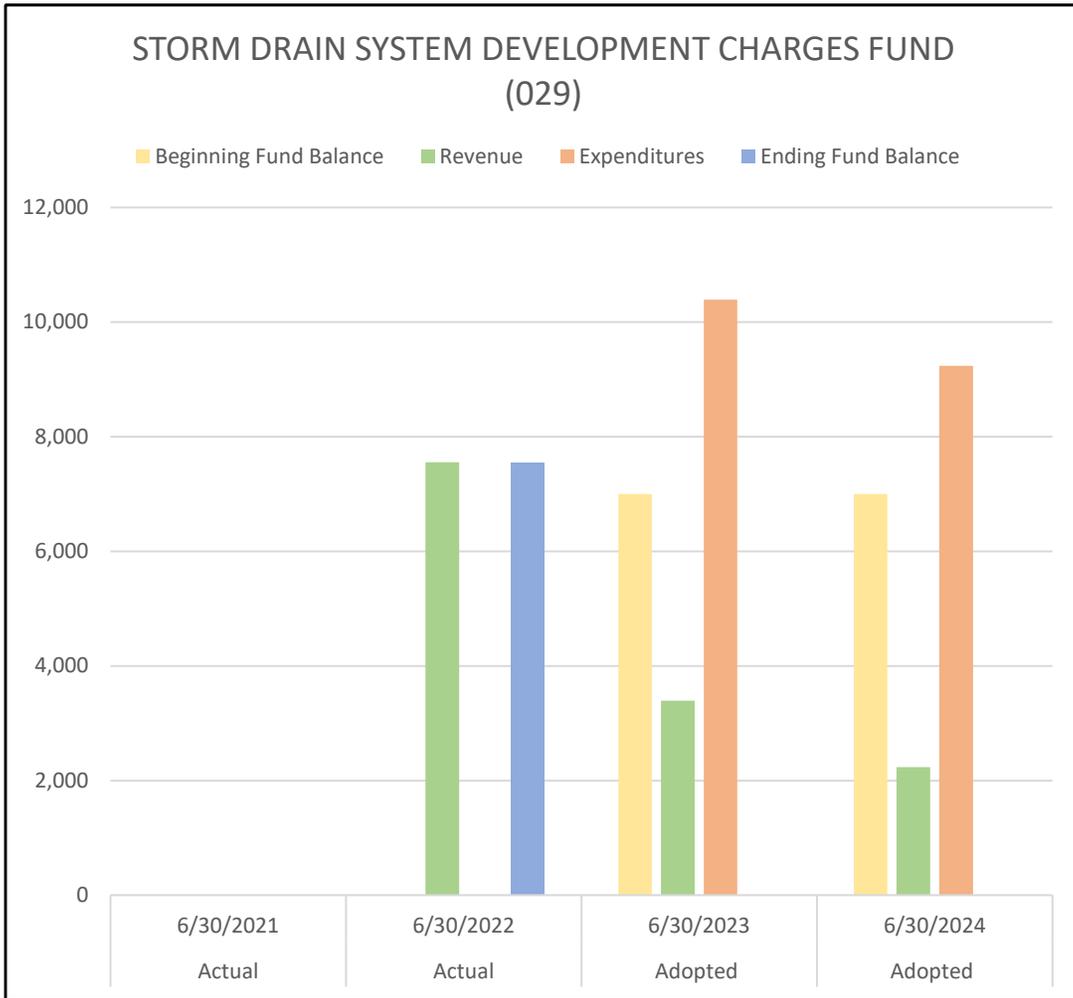
2020-21	2021-22	2022-23	Storm Drain Reserve		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
2,185	2,185	2,184	058-000-33000	Unrestricted Fund Balance	158,621	158,621	158,621
-	-	156,437	058-470-49070	Transfer In-Storm Drain Fund	71,379	71,379	71,379
2,185	2,185	158,621		Total Resources	230,000	230,000	230,000
-	-	130,000	058-470-63001	Presidential Street Outfalls	200,000	200,000	200,000
-	-	2,184	058-470-63999	Unallocated Project	-	-	-
-	-	132,184		Total Capital Outlay	200,000	200,000	200,000
-	-	26,437	058-470-64050	Contingency 15% of expenditures	30,000	30,000	30,000
-	-	158,621		Total Expenditures	230,000	230,000	230,000
2,185	2,185	-	058-470-79000	Reserved for Future Expenditure	-	-	-
2,185	2,185	158,621		Total Requirements	230,000	230,000	230,000

STORM DRAIN SDC FUND

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

City of Cannon Beach
Storm Drain SDC Fund (029)

	Fiscal Year End							
	2023 (7 mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	-	-	-	-	-	-	-	-
Improvement Fee	7,555	-	-	-	-	-	-	-
Total Revenue	7,555	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	7,555	-	-	-	-	-	-	-



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	0	0	7,000	7,000
Revenue	0	7,555	3,392	2,235
Expenditures	0	0	10,392	9,235
Ending Fund Balance	0	7,555	0	0

**City of Cannon Beach
Budget Document**

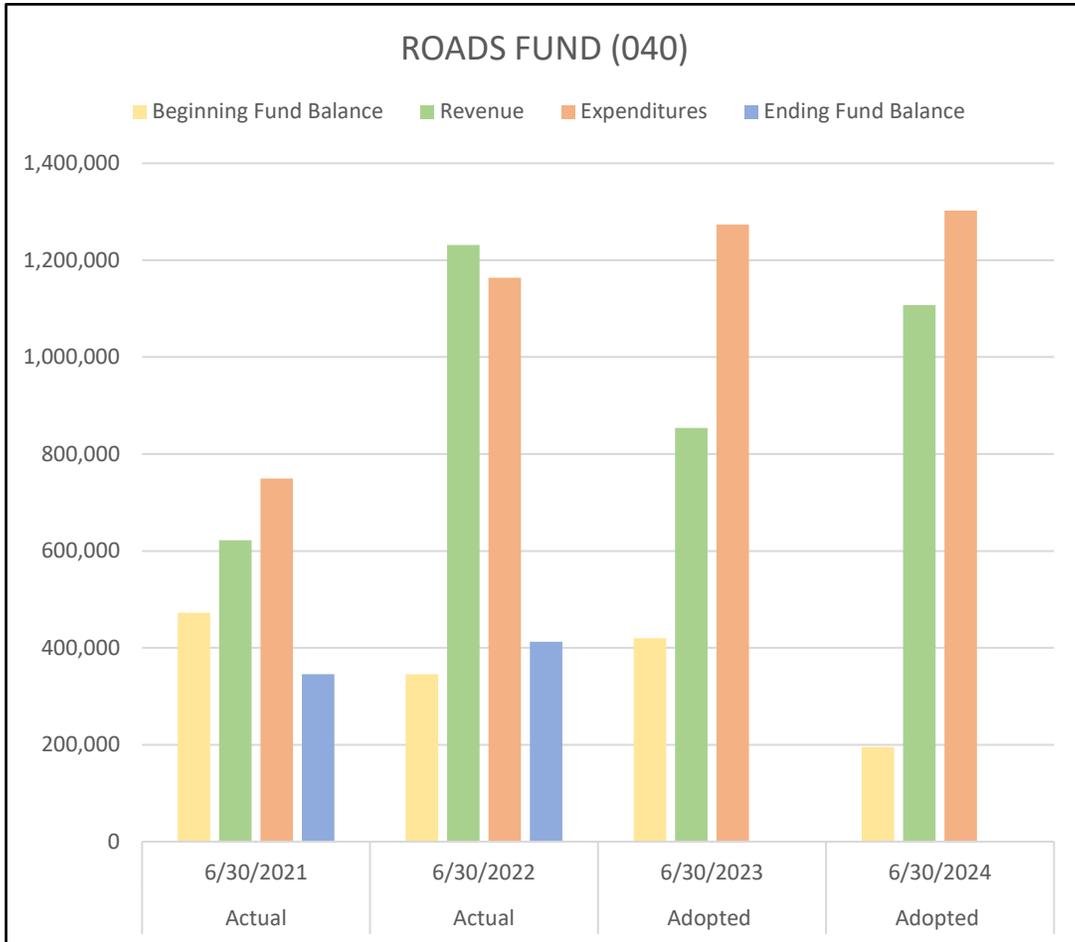
2020-21	2021-22	2022-23	Storm Drain System Development Charges Fund		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	7,000	029-000-33000	Unrestricted Fund Balance	7,000	7,000	7,000
-	-	-	029-470-48905	Reimbursement Fee	-	-	-
-	7,555	1,776	029-470-48910	Improvement Fee	1,170	1,170	1,170
-	-	1,616	029-470-48915	Compliance Fee	1,065	1,065	1,065
-	7,555	10,392		Total Resources	9,235	9,235	9,235
-	-	10,392	029-470-63000	Capital Outlay	9,235	9,235	9,235
-	-	10,392		Total Capital Outlay	9,235	9,235	9,235
-	-	-	029-470-66100	Debt-principal	-	-	-
-	-	-	029-470-66110	Debt-interest	-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	10,392		Total Expenditures	9,235	9,235	9,235
-	7,555	-	029-470-79100	Ending Fund Balance	-	-	-
-	7,555	10,392		Total Requirements	9,235	9,235	9,235

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	412,735	345,331	472,266	331,560	235,927	154,883	52,200	60,635
Property Taxes	252,377	266,278	257,899	239,773	230,570	227,377	215,761	208,502
Co. Bond Debt Service	-	(780)	(781)	(792)	(828)	(852)	(891)	(890)
Prior Taxes	1,810	306	2,040	6,381	8,880	7,451	8,160	9,556
State Highway Funds	58,487	127,877	129,078	117,677	125,236	110,086	102,168	93,467
OR Pedestrian Fuel Tax	591	-	-	-	-	-	-	-
Interest Income	82	23	69	97	121	83	52	3
Loan Proceeds	-	-	-	-	-	-	-	16,963
SCA Program Grant	-	84,300	15,700	-	-	-	-	-
Interest on Property Taxes	-	-	-	-	-	-	-	28
LID - E Hemlock	-	-	-	-	-	-	18,648	-
Capital Contribution	-	-	-	-	30,824	-	-	-
Miscellaneous Income	766	6,863	18,357	2,963	5,967	1,661	117	337
Transfer in - General	-	746,461	199,901	559,471	391,998	579,000	533,500	478,515
Transfer in - Roads Reserve	-	-	-	-	-	-	-	-
Total Revenue	314,113	1,231,327	622,263	925,570	792,768	924,805	877,515	806,481
Personnel Services	149,552	262,135	251,338	247,557	177,245	185,423	186,918	228,944
Materials and Services	239,385	613,169	479,364	518,083	505,214	555,770	439,391	364,649
Debt Service	-	-	-	-	-	-	17,496	-
Capital Outlay	27,251	288,620	18,496	19,223	14,676	102,568	131,027	221,323
Total Expenditures	416,188	1,163,923	749,198	784,864	697,135	843,761	774,832	814,916
Ending Fund Balance	310,660	412,735	345,331	472,266	331,560	235,927	154,883	52,200



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	472,266	345,330	420,000	195,000
Revenue	622,262	1,231,327	853,512	1,107,542
Expenditures	749,198	1,163,923	1,273,512	1,302,542
Ending Fund Balance	345,330	412,734	0	0

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23	Roads Fund		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
472,266	345,330	420,000	040-000-33000	Unrestricted Fund Balance	195,000	195,000	195,000
257,899	266,278	266,854	040-430-41100	Property Taxes	277,185	277,185	277,185
(781)	(780)	(1,000)	040-430-41105	County Bond Debt Service	-	-	-
2,040	306	7,000	040-430-41120	Prior Taxes	3,000	3,000	3,000
129,078	127,877	113,333	040-430-44700	State Highway Funds	117,841	117,841	117,841
-	-	1,144	040-430-44710	OR Pedestrian Fuel Tax	1,190	1,190	1,190
69	23	-	040-430-46000	Interest on Property Taxes	-	-	-
15,700	84,300	-	040-430-48500	SCA Program Grant	-	-	-
18,357	6,863	-	040-430-48900	Miscellaneous Income	-	-	-
199,901	746,461	466,181	040-430-49111	Transfer from General Fund	708,326	708,326	708,326
1,094,528	1,576,657	1,273,512		Total Resources	1,302,542	1,302,542	1,302,542
2,3500	2,3500	2,3600		<i>Number of FTE</i>	2,3600	2,3600	2,3600
132,802	140,328	149,000	040-430-61700	Salaries and Wages	157,000	157,000	157,000
-	90	-	040-430-61710	Standby Pay	-	-	-
3,688	4,577	6,180	040-430-61720	Overtime	6,180	6,180	6,180
55,066	52,492	50,020	040-430-61810	HDL Insurance	51,690	51,690	51,690
1,483	1,573	1,727	040-430-61815	Disability Insurance	1,727	1,727	1,727
37,417	41,744	43,982	040-430-61820	PERS	48,500	48,500	48,500
15,334	16,119	11,871	040-430-61830	Social Security	12,483	12,483	12,483
724	1,463	2,793	040-430-61840	Unemployment	1,795	1,795	1,795
4,776	3,702	4,636	040-430-61850	Workers Comp	4,400	4,400	4,400
47	46	54	040-430-61860	WBF Tax	54	54	54
-	-	-	040-430-61870	Paid Leave Oregon	653	653	653
251,338	262,135	270,263		Total Personnel Services	284,482	284,482	284,482
15,260	16,328	18,751	040-430-62095	Adm Svcs - IT	25,178	25,178	25,178
64,365	68,444	78,451	040-430-62096	Adm Svcs - PW Admin	81,044	81,044	81,044
25,701	29,035	36,642	040-430-62097	Adm Svcs - Exec	39,944	39,944	39,944
16,157	16,294	21,373	040-430-62098	Adm Svcs - Finance	23,293	23,293	23,293
12,615	14,853	17,296	040-430-62099	Adm Svcs - Central Svcs	19,660	19,660	19,660
99	-	500	040-430-62110	Office Supplies	500	500	500
68	9,263	1,000	040-430-62140	Computer Expenses	2,500	2,500	2,500
1,502	1,430	2,000	040-430-62210	Telephone	2,000	2,000	2,000
20,361	18,283	24,000	040-430-62250	Power - Street Lighting	24,000	24,000	24,000
6,000	-	10,000	040-430-62260	ADA Compliance	10,000	10,000	10,000
-	-	1,800	040-430-62380	Generator Fuel	2,160	2,160	2,160
4,330	7,994	6,000	040-430-62410	Vehicle Fuel	7,200	7,200	7,200
2,532	4,221	5,000	040-430-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000
4,969	3,228	3,000	040-430-62422	Equipment Repair & Maint.	3,000	3,000	3,000
717	1,103	3,000	040-430-62425	Equipment & Tools	3,000	3,000	3,000
18,505	49,104	38,350	040-430-62427	Materials & Supplies	38,350	38,350	38,350
1,500	1,125	2,500	040-430-62450	Consultant/Professional Fees	2,500	2,500	2,500
-	-	1,500	040-430-62490	Tsunami Signage	1,000	1,000	1,000
14,400	16,440	40,000	040-430-62540	Engineering Fees	40,000	40,000	40,000
5,880	-	-	040-430-62550	Nanana Rd Plan Review	-	-	-
76,213	129,706	77,500	040-430-62560	Contractual Services	87,500	87,500	87,500
1,366	-	4,834	040-430-62562	Electrical Services	4,834	4,834	4,834
123,214	85,697	108,000	040-430-62564	Excavation Services	108,000	108,000	108,000
21,436	17,722	27,000	040-430-62566	Contract Street Sweeping	27,000	27,000	27,000
-	4,745	2,000	040-430-62590	Equipment Rental	6,000	6,000	6,000
5,610	573	15,000	040-430-62600	Beach Access Impr & Maint	15,000	15,000	15,000
-	1,497	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

**City of Cannon Beach
Budget Document**

<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	Roads Fund		<u>2023-2024</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>
-	-	5,000	040-430-62630	Drainage Rehabilitation	5,000	5,000	5,000
32,333	106,123	120,000	040-430-62640	Pavement Preservation	144,000	144,000	144,000
754	5,392	7,500	040-430-62650	Street Signs & Replacement	7,500	7,500	7,500
320	-	5,000	040-430-62680	Access Projects	5,000	5,000	5,000
1,304	519	2,500	040-430-62720	Protective Clothing	2,500	2,500	2,500
-	120	500	040-430-62820	Dues & Subscriptions	500	500	500
-	224	2,000	040-430-62830	Training & Education	2,000	2,000	2,000
91	-	1,500	040-430-62835	Travel & Lodging	1,500	1,500	1,500
1,628	3,603	-	040-430-62845	Rate Study/SDC Review	-	-	-
134	103	-	040-430-62995	Covid 19	-	-	-
479,364	613,169	695,997		Total Materials and Services	753,163	753,163	753,163
-	-	30,000	040-430-63006	CIP - Engineering Fees	30,000	30,000	30,000
-	-	65,000	040-430-63007	Tolovana Beach Access Ramp	65,000	65,000	65,000
2,796	-	-	040-430-63095	Hydraulic Power Unit	-	-	-
-	-	27,252	040-430-63320	Dump Truck 40%	-	-	-
15,700	152,653	-	040-430-63340	Warren Way	-	-	-
-	99,107	-	040-430-63330	New Case Skip Loader	-	-	-
-	36,860	-	040-430-63345	New Fleet Truck	-	-	-
18,496	288,620	122,252		Total Capital Outlay	95,000	95,000	95,000
-	-	-		Total Debt Service	-	-	-
-	-	-		Total Transfers Out	-	-	-
-	-	185,000	040-430-64050	Total Contingency 15.0% of expenditures	169,897	169,897	169,897
749,198	1,163,923	1,273,512		Total Expenditures	1,302,542	1,302,542	1,302,542
345,330	412,734	-	040-430-79100	Ending Fund Balance	-	-	-
1,094,528	1,576,657	1,273,512		Total Requirements	1,302,542	1,302,542	1,302,542

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	
Beginning Fund Balance	-	-	-	-	-	-	-	21,674
Transfers In - General	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Transfer out - Debt Service	-	-	-	-	-	-	-	21,674
Transfer out - Roads	-	-	-	-	-	-	-	-
Transfer out - Bridges Reserve	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	21,674
Ending Fund Balance	-	-	-	-	-	-	-	(0)

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, 2024.

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							
	2023 (7 Mos)	2022	2021	2020 (8 Mos)	2019	2018	2017	2016
Beginning Fund Balance	8,592	8,592	8,592	8,592	8,592	83,092	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	8,592	83,092	100,000

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23	Bridge Reserve		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
8,592	8,592	4,592	055-000-33000	Unrestricted Fund Balance	792	792	792
-	-	-	055-430-48500	FEMA Grant	361,242	361,242	361,242
-	-	-	055-430-49110	Transfer In - General Fund	120,414	120,414	120,414
8,592	8,592	4,592		Total Resources	482,448	482,448	482,448
-	6,162	-	055-430-62540	Engineering Fees	-	-	-
-	6,162	-		Total Expenditures	-	-	-
-	-	4,592	055-430-63997	Fir Street Bridge Rehab	482,448	482,448	482,448
-	-	-	055-430-63999	Unallocated Project	-	-	-
-	-	4,592		Total Capital Outlay	482,448	482,448	482,448
-	6,162	4,592		Total Expenditures	482,448	482,448	482,448
8,592	2,430	-	055-430-79000	Reserved for Future Expenditure	-	-	-
8,592	8,592	4,592		Total Requirements	482,448	482,448	482,448

DEBT SERVICE FUND

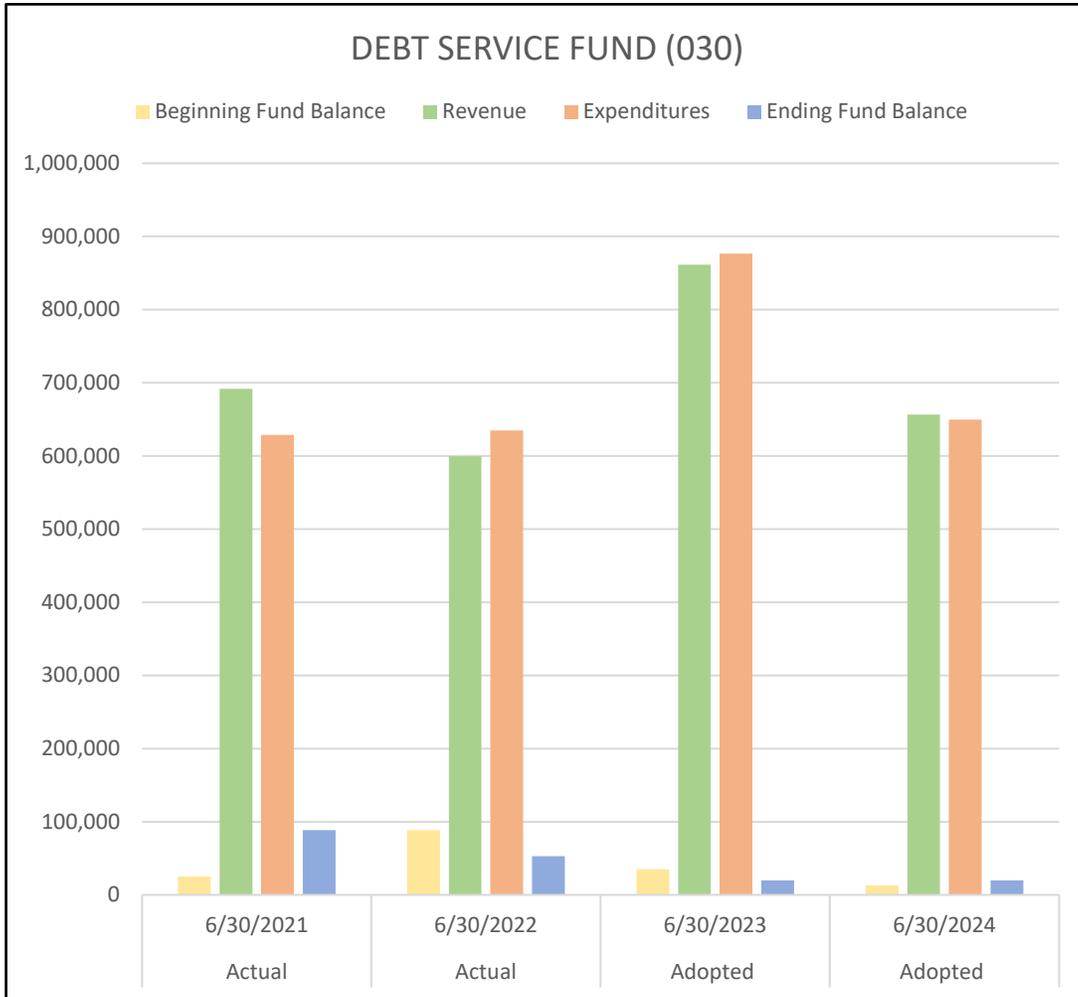
The Debt Service Fund accounts for all transactions related to the debt service of the City's general obligation bonds and Full Faith and Credit (FFC) bonds.

On March 31, 2022, the city refunded the Series 2010 bonds which financed the Ecola Creek Forest Reserve acquisition and the Series 2012 bonds which financed the Wastewater Treatment Plant. The refunding combined the two issues into GO Bonds Series 2022. The prior debt service amount is \$2,571,162.50 and the refunding debt service is \$2,513,222.78. The difference is \$57,939.72. When present value is applied as of March 31, 2022 the savings to property taxpayers is \$54,804.26 in addition to that there was a cash deposit of proceeds in the amount of \$3,651.47 that will be used to reduce the levy next year. Grand total savings to taxpayers combined is \$58,955.73.

On March 31, 2022, the city sold Full Faith and Credit bonds, Series 2022 which will finance the renovation of the Cannon Beach Elementary School. Payment of the debt service will be from a transfer from the County TRT Fund and the source will be transient room tax revenue which Clatsop County remits to us and is the 70% portion of the county-wide tax 1% imposed by the county on January 1, 2019.

City of Cannon Beach Debt Service Fund (030)

	Fiscal Year End							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	88,425	25,136	31,802	43,693	77,412	64,950	7,489	(36,529)
Property Taxes	376,454	463,142	402,873	358,384	335,337	373,997	295,063	311,671
Co. Bond Debt Service	(1,139)	(1,221)	(1,192)	(1,208)	(1,230)	(1,359)	(1,260)	-
Prior Taxes	5,488	14,791	8,935	11,314	12,041	12,374	10,559	15,933
Miscellaneous Income	-	-	-	-	-	-	-	12,739
Transfer in - W/W	-	-	-	-	-	-	-	-
Transfer in - Road Reserve	-	-	-	-	-	-	21,674	40,250
Transfer in - General Fund	192,134	215,152	197,744	175,644	163,458	161,725	299,000	222,550
Total Revenue	572,937	691,864	608,359	544,134	509,606	546,737	625,036	603,143
Principal - 2005 Go Bond	-	-	-	-	-	-	-	225,000
Principal - 2010 Go Bond	-	230,000	205,000	140,000	125,000	115,000	105,000	90,000
Principal - 2012 Go Bond	-	280,000	275,000	270,000	260,000	250,000	245,000	15,000
Interest - 2005 Go Bond	-	-	-	-	-	-	-	9,000
Interest - 2010 Go Bond	31,613	73,575	81,775	87,375	92,375	95,825	98,975	101,225
Interest - 2012 Go Bond	18,300	45,000	53,250	58,650	65,950	73,450	78,350	78,650
ST of OR - North Entrance Pmt	-	-	-	-	-	-	40,250	40,250
Total Expenditures	49,913	628,575	615,025	556,025	543,325	534,275	567,575	559,125
Ending Fund Balance	611,450	88,425	25,136	31,802	43,693	77,412	64,950	7,489



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	25,136	88,426	35,000	13,000
Revenue	691,865	599,455	861,524	656,400
Expenditures	628,575	634,960	876,524	649,400
Ending Fund Balance	88,426	52,921	20,000	20,000

**City of Cannon Beach
Budget Document**

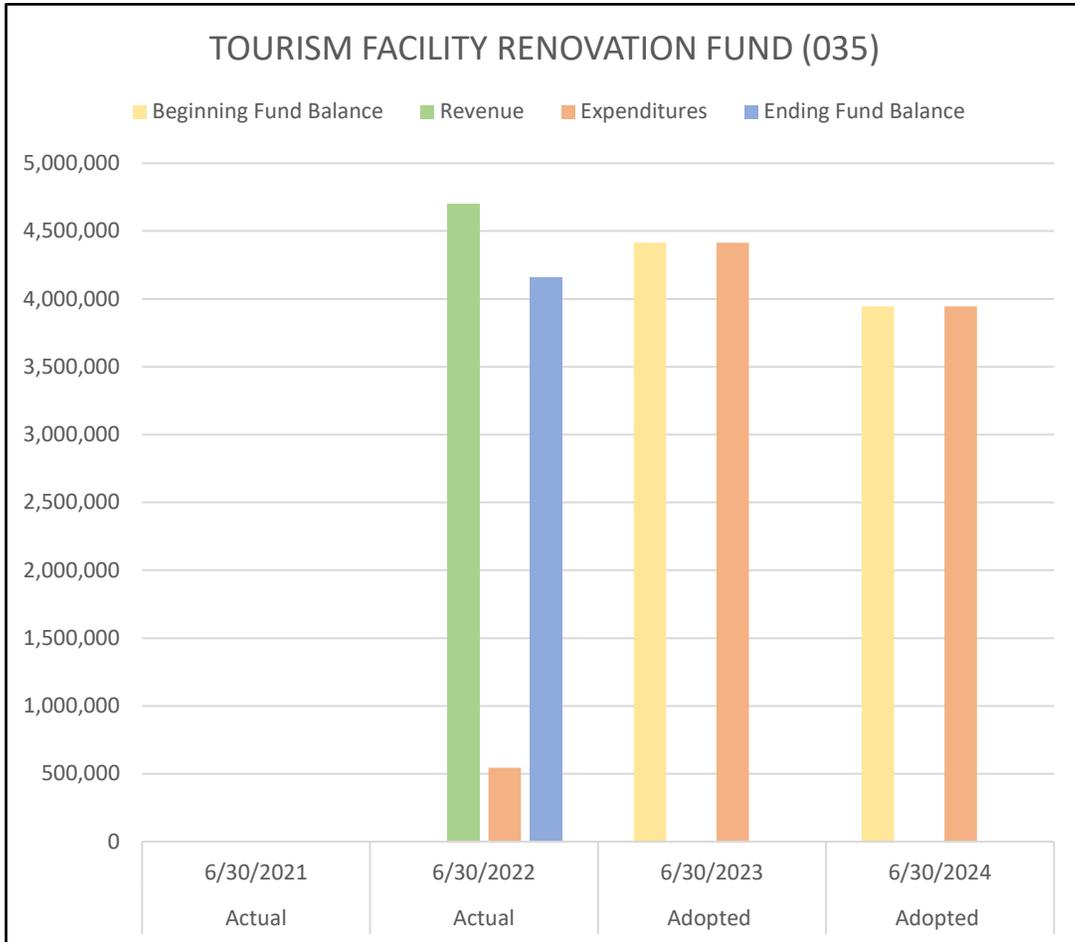
2020-21	2021-22	2022-23	Debt Service Fund		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
25,136	88,426	35,000	030-000-33000	Fund Balance	13,000	13,000	13,000
463,142	399,408	407,896	030-080-41100	Property Taxes	433,758	433,758	433,758
(1,221)	(1,139)	(1,400)	030-080-41105	Clatsop County Bond Debt Service	-	-	-
14,791	5,400	9,000	030-080-41120	Prior Taxes	9,000	9,000	9,000
-	3,651	-	030-080-48900	Miscellaneous Income	-	-	-
215,152	192,134	200,904	030-080-49610	Transfer from General Fund	213,642	213,642	213,642
-	-	245,124	030-080-49630	Transfer from County TRT Fund	-	-	-
717,001	687,881	896,524		Total Resources	669,400	669,400	669,400
230,000	-	-	030-080-65175	Principal-2010 GO Bond	-	-	-
280,000	295,000	-	030-080-65180	Principal-2012 GO Bond	-	-	-
-	270,000	550,000	030-080-65185	Principal-2022 GO Bond <small>payoff date 06/01/27</small>	590,000	590,000	590,000
-	-	60,000	030-080-65190	Principal-2022 FFC Bond <small>pay off date 06/01/52</small>	-	-	-
73,575	31,613	-	030-080-65275	Interest - 2010 GO Bond	-	-	-
45,000	22,725	-	030-080-65280	Interest - 2012 GO Bond	-	-	-
-	15,623	81,400	030-080-65285	Interest - 2022 GO Bond <small>payoff date 06/01/27</small>	59,400	59,400	59,400
-	-	185,124	030-080-65290	Interest - 2022 FFC Bond <small>pay off date 06/01/52</small>	-	-	-
628,575	634,960	876,524		Total Debt Service	649,400	649,400	649,400
628,575	634,960	876,524		Total Expenditures	649,400	649,400	649,400
88,426	52,921	20,000		Ending Fund Balance	20,000	20,000	20,000
717,001	687,881	896,524		Total Requirements	669,400	669,400	669,400

TOURISM FACILITY RENOVATION FUND

This fund holds the bond proceeds from the Full Faith and Credit Bonds Series 2022. The bonds were sold to finance the renovation of the Cannon Beach Elementary School. Design and Construction costs will be expensed from this capital project fund.

City of Cannon Beach Tourism Facility Renovation (035)

	Fiscal Year End							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	4,155,894	-	-	-	-	-	-	-
Interest Income	1,336	8,907	-	-	-	-	-	-
Bond Proceeds	-	4,692,448	-	-	-	-	-	-
Total Revenue	1,336	4,701,355	-	-	-	-	-	-
Cost of Bond Issuance		91,948	-	-	-	-	-	-
Building Renovations	330,996	175,650	-	-	-	-	-	-
Reimbursed Costs - Roof & Reno	-	277,862	-	-	-	-	-	-
Total Expenditures	330,996	545,460	-	-	-	-	-	-
Ending Fund Balance	3,826,235	4,155,894	-	-	-	-	-	-



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance			4,414,586	3,945,876
Revenue		4,701,355	0	0
Expenditures		545,460	4,414,586	3,945,876
Ending Fund Balance	0	4,155,895	0	0

**City of Cannon Beach
Budget Document**

<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	Tourism Facility Renovation Fund		<u>2023-2024</u>		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	4,414,586	035-180-40100	Unrestricted Fund Balance	3,945,876	3,945,876	3,945,876
-	8,907	-	035-180-46000	Interest Income	-	-	-
-	4,692,448	-	035-180-47500	Bond Proceeds	-	-	-
-	4,701,355	4,414,586		Total Resources	3,945,876	3,945,876	3,945,876
-	91,948	-	035-180-62115	Cost of Bond Issuance	-	-	-
-	91,948	-		Total Materials & Services	-	-	-
-	175,650	4,414,586	035-180-63510	Building Renovation	3,945,876	3,945,876	3,945,876
-	277,862	-	035-180-63515	Reimbursed Costs - Roof & Reno	-	-	-
-	453,512	4,414,586		Total Capital Outlay	3,945,876	3,945,876	3,945,876
-	-	-	035-180-64050	Contingency	-	-	-
-	545,460	4,414,586		Total Expenditures	3,945,876	3,945,876	3,945,876
-	4,155,894	-	035-180-79100	Ending Fund Balance	-	-	-
-	4,701,355	4,414,586		Total Requirements	3,945,876	3,945,876	3,945,876

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 Receiving.

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							
	2023 (7 Mos)	2022	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	-	-	-	-	-	-	-	-
Administration	314,278	466,984	514,838	524,964	430,240	385,837	410,311	320,302
Finance	287,682	462,099	443,604	374,327	343,059	324,535	288,070	296,397
IT	170,309	239,002	227,878	232,681	178,563	226,886	-	-
Central Services	210,541	197,571	198,793	186,906	177,263	186,524	306,706	276,375
Public Works	237,086	375,884	432,971	365,361	271,719	370,259	320,969	290,665
Total Revenue	1,219,897	1,741,540	1,818,084	1,684,239	1,400,844	1,494,041	1,326,056	1,183,738

Executive

Personnel Services	214,325	344,541	354,687	321,719	318,756	328,295	318,487	254,674
Materials and Services	99,953	122,443	160,151	203,245	111,483	57,542	91,823	65,628
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	314,278	466,984	514,838	524,964	430,239	385,837	410,311	320,302

Finance

Personnel Services	245,145	406,440	393,387	319,921	285,150	272,442	231,527	177,489
Materials and Services	42,536	55,659	50,217	54,405	57,909	52,093	56,530	118,908
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	287,682	462,099	443,604	374,326	343,059	324,535	288,057	296,397

IT

Personnel Services	97,546	159,630	158,448	146,399	114,104	108,753	-	-
Materials and Services	72,763	79,372	69,430	71,312	64,459	56,275	14	-
Capital Outlay	-	-	-	14,970	-	61,859	-	-
Total Expenditures	170,309	239,002	227,878	232,681	178,563	226,886	14	-

Central Services

Personnel Services	-	-	-	-	-	-	101,855	(6,561)
Materials and Services	210,541	197,571	198,793	186,906	177,263	186,524	190,834	271,625
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	14,017	11,311
Total Expenditures	210,541	197,571	198,793	186,906	177,263	186,524	306,706	276,375

Public Works

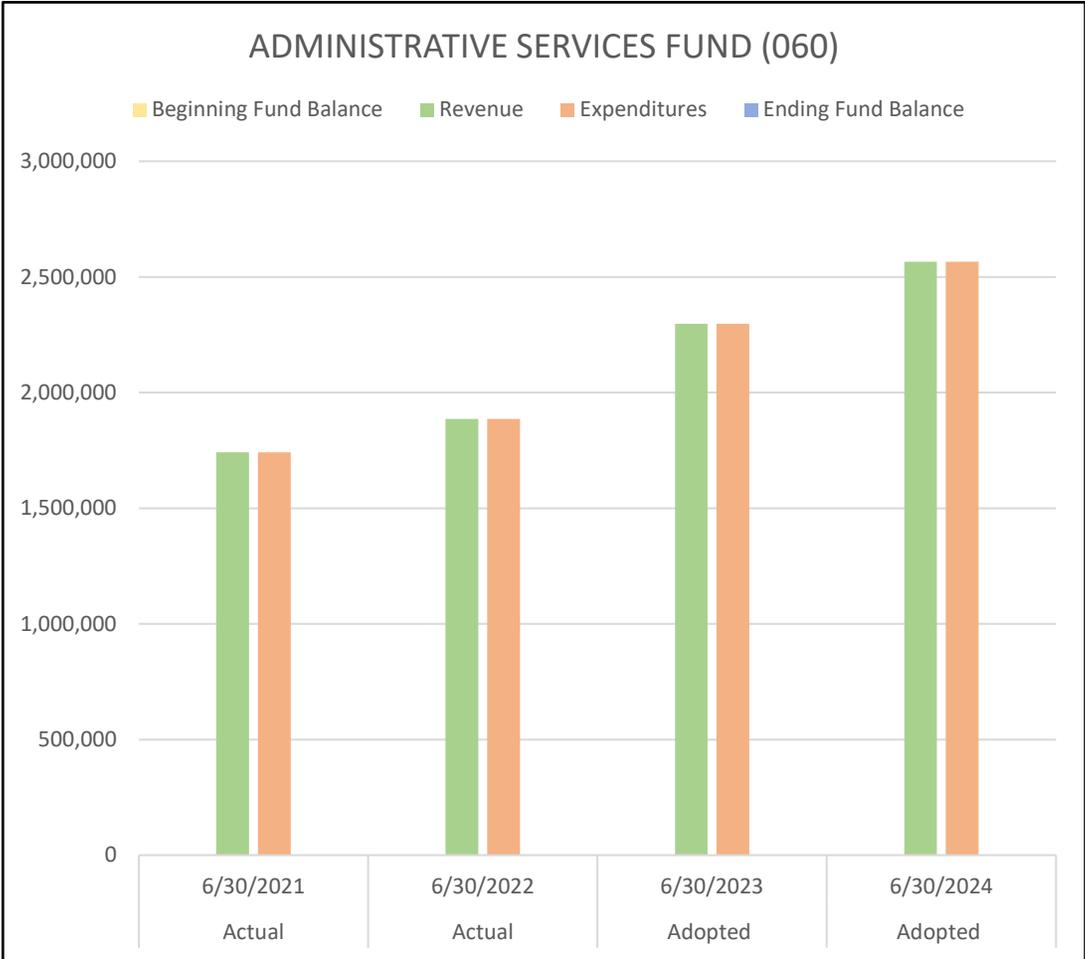
Personnel Services	231,029	358,229	383,378	348,740	250,979	326,555	308,139	284,553
Materials and Services	6,057	17,655	49,593	16,622	20,741	17,839	12,830	6,111
Capital Outlay	-	-	-	-	-	25,866	-	-
Total Expenditures	237,086	375,884	432,971	365,362	271,720	370,259	320,969	290,665

Fiscal Year End

	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
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Summary

Beginning Fund Balance	-	-	-	-	-	-	-	-
Total Revenue	1,219,897	1,741,540	1,818,084	1,684,239	1,400,844	1,494,041	1,326,056	1,183,738
Total Expenditures	1,219,897	1,741,540	1,818,084	1,684,239	1,400,844	1,494,041	1,326,056	1,183,738
Ending Fund Balance	-							



	Actual 6/30/2021	Actual 6/30/2022	Adopted 6/30/2023	Adopted 6/30/2024
Beginning Fund Balance	0	0	0	0
Revenue	1,741,539	1,886,111	2,297,831	2,565,429
Expenditures	1,741,539	1,886,111	2,297,831	2,565,429
Ending Fund Balance	0	0	0	0

City of Cannon Beach
Budget Document

Administrative Services Fund

6/30/2021	6/30/2022	6/30/2023	Resources and Requirements	7/1/2023-6/30/2024		
Actual	Actual	Adopted Budget		Proposed by Budget	Approved by Budget	Adopted by Governing
<u>Resources</u>						
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ -	\$ -
1,741,539	1,886,111	2,297,831	Charges for Service, Fees, Permits	2,565,429	2,565,429	2,565,429
<u>1,741,539</u>	<u>1,886,111</u>	<u>2,297,831</u>	Total Resources	<u>2,565,429</u>	<u>2,565,429</u>	<u>2,565,429</u>
<u>Requirements by Department</u>						
466,984	529,192	664,866	Executive	724,783	724,783	724,783
462,099	467,373	611,275	Finance	666,166	666,166	666,166
239,002	256,255	293,685	IT	394,346	394,346	394,346
197,571	232,623	270,890	Central Services	307,910	307,910	307,910
375,884	400,668	457,115	Public Works	472,224	472,224	472,224
<u>1,741,539</u>	<u>1,886,111</u>	<u>2,297,831</u>	Total Requirements by Department	<u>2,565,429</u>	<u>2,565,429</u>	<u>2,565,429</u>
-	-	-	Ending Fund Balance	-	-	-
<u>\$ 1,741,539</u>	<u>\$ 1,886,111</u>	<u>\$ 2,297,831</u>	Total Requirements	<u>\$ 2,565,429</u>	<u>\$ 2,565,429</u>	<u>\$ 2,565,429</u>

City of Cannon Beach
Budget Document
Administrative Services Fund

6/30/2021	6/30/2022	6/30/2023	Summary of Expenditures	7/1/2023-6/30/2024		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
9.7000	9.7000	10.4700	Number of FTE	10.4700	10.4700	10.4700
			Personnel Services:			
\$ 344,541	\$ 378,549	\$ 392,966	Executive	\$ 447,383	\$ 447,383	\$ 447,383
406,440	412,803	532,625	Finance	579,966	579,966	579,966
159,630	168,841	177,485	IT	193,546	193,546	193,546
-	-	-	Central Services	-	-	-
358,229	390,967	435,945	Public Works	449,654	449,654	449,654
1,268,840	1,351,159	1,539,021	Total Personnel Services	1,670,549	1,670,549	1,670,549
			Materials and Services:			
122,443	150,643	271,900	Executive	277,400	277,400	277,400
55,659	54,570	78,650	Finance	86,200	86,200	86,200
79,372	87,414	116,200	IT	200,800	200,800	200,800
197,571	232,623	270,890	Central Services	307,910	307,910	307,910
17,655	9,702	21,170	Public Works	22,570	22,570	22,570
472,699	534,952	758,810	Total Materials and Services	894,880	894,880	894,880
			Capital Outlay:			
-	-	-	- Executive	-	-	-
-	-	-	- Finance	-	-	-
-	-	-	- IT	-	-	-
-	-	-	- Central Services	-	-	-
-	-	-	- Public Works	-	-	-
-	-	-	- Total Capital Outlay	-	-	-
			Debt Service:			
-	-	-	- Total Debt Service	-	-	-
			Transfers to Other Funds:			
-	-	-	- Total Transfers to Other Fund	-	-	-
			Contingency			
\$ 1,741,539	\$ 1,886,111	\$ 2,297,831	Total Expenditures	\$ 2,565,429	\$ 2,565,429	\$ 2,565,429

**City of Cannon Beach
Budget Document**

<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	Administrative Services Fund		2023-2024		
<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>
				Executive			
630	2,352	-	060-110-48900	Miscellaneous Income	-	-	-
216,919	245,053	309,255	060-110-49110	From General Fund	337,124	337,124	337,124
16,475	18,612	23,488	060-110-49115	From Building Official Fund	25,605	25,605	25,605
96,874	109,439	138,111	060-110-49120	From RV Park Fund	150,557	150,557	150,557
11,862	13,401	16,911	060-110-49122	From Recycling Fund	18,436	18,436	18,436
50,085	56,581	71,404	060-110-49124	From Water Fund	77,839	77,839	77,839
43,495	49,136	62,009	060-110-49126	From Wastewater Fund	67,597	67,597	67,597
4,943	5,584	7,046	060-110-49128	From Storm Drain Fund	7,681	7,681	7,681
25,701	29,035	36,642	060-110-49130	From Road Fund	39,944	39,944	39,944
466,984	529,192	664,866		Total Resources	724,783	724,783	724,783
<i>2.0000</i>	<i>2.0000</i>	<i>2.0000</i>		<i>Number of FTE</i>	<i>2.0000</i>	<i>2.0000</i>	<i>2.0000</i>
-	-	-	060-110-61190	City Attorney	-	-	-
224,147	241,124	256,000	060-110-61700	Salaries and Wages	293,000	293,000	293,000
51,489	54,319	46,950	060-110-61810	HDL Insurance	47,733	47,733	47,733
1,528	1,599	1,700	060-110-61815	Disability Insurance	1,700	1,700	1,700
49,879	61,270	63,820	060-110-61820	PERS	77,775	77,775	77,775
15,960	17,481	19,584	060-110-61830	Social Security	22,415	22,415	22,415
1,217	2,471	4,608	060-110-61840	Unemployment	3,223	3,223	3,223
279	242	258	060-110-61850	Workers Comp	319	319	319
42	43	46	060-110-61860	WBF Tax	46	46	46
-	-	0	060-110-61870	Paid Leave Oregon	1,172	1,172	1,172
344,541	378,549	392,966		Total Personnel Services	447,383	447,383	447,383
2,224	481	1,000	060-110-62010	Council Expenses	5,000	5,000	5,000
614	974	1,000	060-110-62110	Office Supplies	1,000	1,000	1,000
2,037	-	-	060-110-62116	Miscellaneous Expense	-	-	-
211	42	600	060-110-62120	Postage & Shipping	600	600	600
1,541	3,094	3,500	060-110-62130	Copier Expenses	4,000	4,000	4,000
1,796	785	2,000	060-110-62140	Computer Expenses	2,000	2,000	2,000
1,800	3,743	4,000	060-110-62200	City Code Updates	4,000	4,000	4,000
2,631	2,401	3,500	060-110-62210	Telephone	3,500	3,500	3,500
572	1,320	2,000	060-110-62400	Misc Management Costs	2,000	2,000	2,000
323	291	-	060-110-62410	Vehicle Fuel	-	-	-
74	137	-	060-110-62420	Vehicle Repair & Maintenance	-	-	-
89,679	115,309	125,000	060-110-62520	Legal Services	125,000	125,000	125,000
-	768	800	060-110-62525	Oregon Govt Ethics Comm Fee	800	800	800
7,192	8,417	50,000	060-110-62560	Contractual Services	50,000	50,000	50,000
6,090	6,076	6,000	060-110-62820	Dues & Subscriptions	7,000	7,000	7,000
900	1,066	2,000	060-110-62830	Training & Education	2,000	2,000	2,000
-	-	2,000	060-110-62835	Travel & Lodging	2,000	2,000	2,000
3,780	4,940	5,000	060-110-62840	Published Notices	5,000	5,000	5,000
-	-	2,000	060-110-62860	Wellness Program	2,000	2,000	2,000
734	497	500	060-110-62865	Meeting Expenses	500	500	500
-	302	1,000	060-110-62870	In House Training	1,000	1,000	1,000
243	-	-	060-110-62875	Recruitment	-	-	-
-	-	60,000	060-110-62790	Grant Consultant	60,000	60,000	60,000
122,443	150,643	271,900		Total Materials and Services	277,400	277,400	277,400
-	-	-	060-110-63000		-	-	-
0	0	0		Total Capital Outlay	-	-	-
466,984	529,192	664,866		Total Expenditures	724,783	724,783	724,783

**City of Cannon Beach
Budget Document**

2020-21	2021-22	2022-23	Administrative Services Finance		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	1,363	-	060-120-48900	Miscellaneous Income	-	-	-
103,407	104,282	136,789	060-120-49110	From General Fund	149,072	149,072	149,072
13,734	13,850	18,167	060-120-49115	From Building Official Fund	19,799	19,799	19,799
36,354	36,662	48,090	060-120-49120	From RV Park Fund	52,408	52,408	52,408
10,502	10,591	13,893	060-120-49122	From Recycling Fund	15,140	15,140	15,140
132,490	133,611	175,261	060-120-49124	From Water Fund	190,999	190,999	190,999
124,411	125,464	164,574	060-120-49126	From Wastewater Fund	179,352	179,352	179,352
25,044	25,256	33,129	060-120-49128	From Storm Drain Fund	36,103	36,103	36,103
16,157	16,294	21,373	060-120-49130	From Road Fund	23,293	23,293	23,293
462,099	467,373	611,276		Total Resources	666,166	666,166	666,166
<i>3.5300</i>	<i>3.5300</i>	<i>4.3000</i>		<i>Number of FTE</i>	<i>4.3000</i>	<i>4.3000</i>	<i>4.3000</i>
265,738	266,904	336,000	060-120-61700	Salaries and Wages	361,000	361,000	361,000
-	-	1,000	060-120-61720	Overtime	1,000	1,000	1,000
49,988	57,412	69,934	060-120-61810	HDL Insurance	78,897	78,897	78,897
2,539	1,681	3,530	060-120-61815	Disability Insurance	3,530	3,530	3,530
66,636	64,527	90,010	060-120-61820	PERS	102,088	102,088	102,088
19,854	19,448	25,781	060-120-61830	Social Security	27,693	27,693	27,693
1,403	2,677	6,066	060-120-61840	Unemployment	3,982	3,982	3,982
207	93	206	060-120-61850	Workers Comp	230	230	230
75	61	98	060-120-61860	WBF Tax	98	98	98
-	-	0	060-120-61870	Paid Leave Oregon	1,448	1,448	1,448
406,440	412,803	532,625		Total Personnel Services	579,966	579,966	579,966
2,322	2,685	3,500	060-120-62110	Office Supplies	4,000	4,000	4,000
307	389	1,000	060-120-62116	Miscellaneous Expenses	1,000	1,000	1,000
2,488	3,589	4,000	060-120-62120	Postage & Shipping	4,000	4,000	4,000
1,108	1,337	1,600	060-120-62130	Copier Expenses	2,100	2,100	2,100
1,406	3,450	2,050	060-120-62140	Computer Expenses	2,050	2,050	2,050
750	750	750	060-120-62150	Bond Administrative Charges	1,000	1,000	1,000
1,805	1,688	2,400	060-120-62210	Telephone	2,400	2,400	2,400
39,842	34,306	51,200	060-120-62510	Audit	52,400	52,400	52,400
-	-	0	060-120-62520	Legal Consulting	500	500	500
940	1,070	1,200	060-120-62820	Dues & Subscriptions	1,200	1,200	1,200
1,025	1,523	3,250	060-120-62830	Training & Education	4,250	4,250	4,250
-	172	3,250	060-120-62835	Travel & Lodging	5,250	5,250	5,250
1,344	1,293	1,500	060-120-62840	Published Notices	1,500	1,500	1,500
498	-	1,000	060-120-62850	Office Equipment	2,500	2,500	2,500
1,764	1,836	1,950	060-120-62860	Storage	2,050	2,050	2,050
61	481	-	060-120-62875	Recruitment	-	-	-
55,659	54,570	78,650		Total Materials and Services	86,200	86,200	86,200
462,099	467,373	611,275		Total Expenditures	666,166	666,166	666,166

**City of Cannon Beach
Budget Document**

2020-21		2021-22		2022-23		2023-2024		
Administrative Services IT						Proposed by Approved by Adopted by		
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body	
-	529	-	060-130-48900	Miscellaneous Income	-	-	-	
106,749	114,219	131,173	060-130-49110	From General Fund	176,134	176,134	176,134	
5,087	5,443	6,250	060-130-49115	From Building Official Fund	8,393	8,393	8,393	
5,087	5,443	6,250	060-130-49122	From Recycling Fund	8,393	8,393	8,393	
51,502	55,106	63,286	060-130-49124	From Water Fund	84,977	84,977	84,977	
47,051	50,344	57,817	060-130-49126	From Wastewater Fund	77,633	77,633	77,633	
8,266	8,844	10,157	060-130-49128	From Storm Drain Fund	13,638	13,638	13,638	
15,260	16,328	18,751	060-130-49130	From Road Fund	25,178	25,178	25,178	
239,002	256,255	293,684		Total Resources	394,346	394,346	394,346	
<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>	
101,084	105,316	111,000	060-130-61700	Salaries and Wages	121,500	121,500	121,500	
26,772	27,159	27,218	060-130-61810	HDL Insurance	27,686	27,686	27,686	
841	842	900	060-130-61815	Disability Insurance	900	900	900	
22,725	26,386	27,751	060-130-61820	PERS	32,242	32,242	32,242	
7,573	7,981	8,492	060-130-61830	Social Security	9,295	9,295	9,295	
533	1,063	1,998	060-130-61840	Unemployment	1,337	1,337	1,337	
80	71	103	060-130-61850	Workers Comp	77	77	77	
22	22	23	060-130-61860	WBF Tax	23	23	23	
-	-	-	060-130-61870	Paid Leave Oregon	486	486	486	
159,630	168,841	177,485		Total Personnel Servcies	193,546	193,546	193,546	
41	-	-	060-130-62110	Office Supplies	-	-	-	
291	280	500	060-130-62116	Miscellaneous Expense	500	500	500	
0	-	100	060-130-62130	Copier Expense	100	100	100	
560	567	600	060-130-62210	Telephone	600	600	600	
5,954	6,720	7,200	060-130-62465	Internet Expense	7,200	7,200	7,200	
2,388	1,925	6,800	060-130-62470	Web Site Support	4,400	4,400	4,400	
17,220	22,089	25,000	060-130-62475	Services Maintenance	38,000	38,000	38,000	
944	2,095	6,000	060-130-62570	Hardware	85,000	85,000	85,000	
50,066	53,738	70,000	060-130-62590	Software Maintenance	65,000	65,000	65,000	
-	-	-	060-130-62890	Website Upgrade	-	-	-	
1,908	-	-	060-130-62995	COVID-19	-	-	-	
79,372	87,414	116,200		Total Materials and Services	200,800	200,800	200,800	
-	-	-	060-130-63110	Server Replacement	-	-	-	
-	-	-		Total Capital Outlay	-	-	-	
239,002	256,255	293,685		Total Expenditures	394,346	394,346	394,346	

**City of Cannon Beach
Budget Document**

2020-21		2021-22		2022-23		2023-2024		
Administrative Services Fund Central Services						Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
88,245	103,900	120,992	060-170-49110	From General Fund	137,527	137,527	137,527	
4,205	4,951	5,765	060-170-49115	From Building Official Fund	6,553	6,553	6,553	
4,205	4,951	5,765	060-170-49122	From Recycling Fund	6,553	6,553	6,553	
42,574	50,128	58,374	060-170-49124	From Water Fund	66,351	66,351	66,351	
38,895	45,796	53,329	060-170-49126	From Wastewater Fund	60,617	60,617	60,617	
6,833	8,045	9,369	060-170-49128	From Storm Drain Fund	10,649	10,649	10,649	
12,615	14,853	17,296	060-170-49130	From Road Fund	19,660	19,660	19,660	
197,571	232,623	270,890		Total Resources	307,910	307,910	307,910	
-	-	-	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	-	-	-	
-	-	-		Total Personnel Services	-	-	-	
3,188	3,427	5,000	060-170-62110	Office Supplies	5,500	5,500	5,500	
8,242	9,484	10,000	060-170-62115	Bank Service Charges	12,000	12,000	12,000	
42	103	1,000	060-170-62116	Miscellaneous Expense	1,000	1,000	1,000	
2,021	2,022	3,000	060-170-62120	Postage & Shipping	3,000	3,000	3,000	
6,732	6,607	6,750	060-170-62210	Telephone	6,750	6,750	6,750	
10,175	10,614	12,000	060-170-62310	Electricity	12,000	12,000	12,000	
1,311	1,554	1,500	060-170-62320	Natural Gas	2,000	2,000	2,000	
146,453	178,145	209,000	060-170-62530	Insurance	239,000	239,000	239,000	
13,563	14,061	15,780	060-170-62560	Contractual Services	17,350	17,350	17,350	
1,779	2,501	2,760	060-170-62800	Facilities Supplies	5,200	5,200	5,200	
4,065	4,105	4,100	060-170-62850	Office Equipment	4,110	4,110	4,110	
197,571	232,623	270,890		Total Materials and Services	307,910	307,910	307,910	
197,571	232,623	270,890		Total Expenditures	307,910	307,910	307,910	

**City of Cannon Beach
Budget Document**

2020-21			2021-22			2022-23			2023-2024		
Administrative Services Fund						Proposed by			Approved by		
Public Works						Budget Officer			Budget Committee		
Actual	Actual	Adopted Budget	Account Number	Account Title							Adopted by Governing Body
848	636	-	060-490-42406	Demolition	-	-	-	-	-	-	-
-	1,227	-	060-490-48900	Miscellaneous Income	-	-	-	-	-	-	-
61,267	65,150	74,676	060-490-49110	From General Fund	77,145	77,145	77,145	77,145	77,145	77,145	77,145
26,503	28,183	32,303	060-490-49122	From Recycling Fund	33,371	33,371	33,371	33,371	33,371	33,371	33,371
94,649	100,647	115,363	060-490-49124	From Water Fund	119,176	119,176	119,176	119,176	119,176	119,176	119,176
113,108	120,277	137,863	060-490-49126	From Wastewater Fund	142,419	142,419	142,419	142,419	142,419	142,419	142,419
15,145	16,104	18,459	060-490-49128	From Storm Drain Fund	19,069	19,069	19,069	19,069	19,069	19,069	19,069
64,365	68,444	78,451	060-490-49130	From Road Fund	81,044	81,044	81,044	81,044	81,044	81,044	81,044
375,884	400,668	457,115		Total Resources	472,224	472,224	472,224	472,224	472,224	472,224	
<i>3.1700</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>	<i>3.1700</i>	<i>3.1700</i>	<i>3.1700</i>	
224,620	239,574	268,000	060-490-61700	Salaries and Wages	282,000	282,000	282,000	282,000	282,000	282,000	282,000
592	597	750	060-490-61720	Overtime	750	750	750	750	750	750	750
66,739	66,373	69,650	060-490-61810	HDL Insurance	60,833	60,833	60,833	60,833	60,833	60,833	60,833
2,243	2,245	2,603	060-490-61815	Disability Insurance	2,603	2,603	2,603	2,603	2,603	2,603	2,603
43,963	60,292	67,618	060-490-61820	PERS	75,621	75,621	75,621	75,621	75,621	75,621	75,621
16,911	17,936	20,559	060-490-61830	Social Security	21,630	21,630	21,630	21,630	21,630	21,630	21,630
1,190	2,401	4,838	060-490-61840	Unemployment	3,110	3,110	3,110	3,110	3,110	3,110	3,110
1,907	1,489	1,854	060-490-61850	Workers Comp	1,903	1,903	1,903	1,903	1,903	1,903	1,903
64	61	73	060-490-61860	WBF Tax	73	73	73	73	73	73	73
			060-490-61870	Paid Leave Oregon	1,131	1,131	1,131	1,131	1,131	1,131	1,131
358,229	390,967	435,945		Total Personnel Services	449,654	449,654	449,654	449,654	449,654	449,654	
1,004	1,153	1,500	060-490-62110	Office Supplies	1,500	1,500	1,500	1,500	1,500	1,500	1,500
-	52	300	060-490-62120	Postage & Shipping	300	300	300	300	300	300	300
946	992	1,500	060-490-62130	Copier Expenses	1,500	1,500	1,500	1,500	1,500	1,500	1,500
1,891	544	2,250	060-490-62140	Computer Expenses	2,250	2,250	2,250	2,250	2,250	2,250	2,250
2,778	2,128	4,020	060-490-62210	Telephone	4,020	4,020	4,020	4,020	4,020	4,020	4,020
1,682	2,574	800	060-490-62410	Vehicle Fuel	2,000	2,000	2,000	2,000	2,000	2,000	2,000
1,690	160	1,000	060-490-62420	Vehicle Repair & Maintenance	1,000	1,000	1,000	1,000	1,000	1,000	1,000
6,039	125	1,000	060-490-62425	Operating Equipment and Tools	1,000	1,000	1,000	1,000	1,000	1,000	1,000
1,094	1,353	1,800	060-490-62465	Internet Expense	2,000	2,000	2,000	2,000	2,000	2,000	2,000
-	-	1,000	060-490-62520	Legal Services	1,000	1,000	1,000	1,000	1,000	1,000	1,000
104	-	1,000	060-490-62720	Protective Clothing	1,000	1,000	1,000	1,000	1,000	1,000	1,000
240	240	500	060-490-62820	Dues & Subscriptions	500	500	500	500	500	500	500
95	380	2,500	060-490-62830	Training & Education	2,500	2,500	2,500	2,500	2,500	2,500	2,500
93	-	2,000	060-490-62835	Travel & Lodging	2,000	2,000	2,000	2,000	2,000	2,000	2,000
17,655	9,702	21,170		Total Materials and Services	22,570	22,570	22,570	22,570	22,570	22,570	
-	-	-	060-490-63500	PW-Vehicles	-	-	-	-	-	-	-
-	-	-		Total Capital Outlay	-	-	-	-	-	-	-
375,884	400,668	457,115		Total Expenditures	472,224	472,224	472,224	472,224	472,224	472,224	

BEFORE THE CITY OF CANNON BEACH

FOR THE PURPOSE OF ADOPTING THE 2023-2024) RESOLUTION NO. 23-11
 BUDGET AS APPROVED, SUBMITTED AND ACTED)
 UPON BY THE BUDGET COMMITTEE OF THE CITY)
 OF CANNON BEACH AND AS AMENDED BY)
 CANNON BEACH CITY COUNCIL, MAKING)
 APPROPRIATIONS AND LEVYING TAXES FOR)
 MUNICIPAL PURPOSES OF THE CITY OF CANNON)
 BEACH FOR THE FISCAL YEAR COMMENCING JULY)
 1, 2023 AND ENDING JUNE 30, 2024)

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 approved budget, for the fiscal year 2023-2024, as amended by Cannon Beach City Council on June 13, 2023, in the total sum of \$59,095,268 now on file at City Hall.

Section 2. Be it resolved that the amounts for the fiscal year beginning July 1, 2023, are hereby appropriated for the purposes shown below, as follows:

<u>General Fund</u>		<u>Affordable Housing Fund</u>	
Executive Department	\$ 1,722,836	Affordable Housing Program	\$ 246,036
Community Development Department	779,477	Debt Service	0
Public Works Department	1,029,584	Contingency	49,207
Public Safety Department	2,410,328	Fund Total	<u>\$ 295,243</u>
Emergency Management Department	551,685		
Non-Departmental-Materials and Services	877,001	<u>Recycling Fund</u>	
Non-Departmental-Transfers Out	1,906,382	Recycling Program	\$ 294,407
Non-Departmental-Contingency	737,091	Contingency	58,881
Fund Total	<u>\$ 10,014,384</u>	Fund Total	<u>\$ 353,288</u>
<u>Parks System Development Charges Fund</u>		<u>Water Fund</u>	
Parks System Development Charges Program	\$ 2,690	Water Program	\$ 1,573,123
Fund Total	<u>\$ 2,690</u>	Debt Service	17,212
		Transfers Out	9,163,000
		Contingency	318,067
		Fund Total	<u>\$ 11,071,402</u>
<u>Tourism and Arts Fund</u>			
Tourism and Arts Program	\$ 1,237,582		
Fund Total	<u>\$ 1,237,582</u>		
<u>Transient Room Tax Fund</u>		<u>Wastewater Fund</u>	
Transient Room Tax Program	\$ 577,500	Wastewater Program	\$ 1,782,435
Fund Total	<u>\$ 577,500</u>	Debt Service	5,016
		Transfers Out	0
		Contingency	267,919
		Fund Total	<u>\$ 2,055,370</u>
<u>County TRT Fund</u>		<u>Prepared Food Sales Tax Fund</u>	
Transient Room Tax Program	\$ 1,028,163	Prepared Food Sales Tax Program	\$ 900,000
Debt Service	245,900	Debt Service	1,336,667
Transfers Out	0	Contingency	447,333
Fund Total	<u>\$ 1,274,063</u>	Fund Total	<u>\$ 2,684,000</u>

<u>Building Official Fund</u>		<u>Storm Drain Fund</u>	
Building Program	\$ 271,949	Storm Drain Program	\$ 299,864
Contingency	54,390	Transfers Out	71,379
Fund Total	<u>\$ 326,339</u>	Contingency	44,979
		Fund Total	<u>\$ 416,222</u>
<u>RV Park Fund</u>		<u>Debt Service Fund</u>	
RV Park Program	\$ 2,674,973	Debt Service	\$ 649,400
Transfers Out	400,000	Fund Total	<u>\$ 649,400</u>
Contingency	534,994		
Fund Total	<u>\$ 3,609,967</u>	<u>General Reserve Fund</u>	
		General Reserve Program	3,113,820
		Fund Total	<u>\$ 3,113,820</u>
<u>Roads Fund</u>		<u>Bridge Reserve Fund</u>	
Roads Program	\$ 1,132,645	Roads Program	\$ 482,448
Contingency	169,897	Fund Total	<u>\$ 482,448</u>
Fund Total	<u>\$ 1,302,542</u>		
<u>RV Park Reserve Fund</u>		<u>Wastewater Reserve Fund</u>	
RV Park Program	\$ 462,540	Wastewater Reserve Program	\$ 370,000
Fund Total	<u>\$ 462,540</u>	Contingency	74,000
		Fund Total	<u>\$ 444,000</u>
<u>Recycling Reserve Fund</u>		<u>Storm Drain Reserve Fund</u>	
Recycling Reserve Program	\$ 9,825	Storm Drain Reserve Program	\$ 200,000
	<u>\$ 9,825</u>	Contingency	30,000
		Fund Total	<u>\$ 230,000</u>
<u>Ecola Forest Reserve Fund</u>		<u>Administrative Services Fund</u>	
Ecola Forest Reserve Program	\$ 6,393	Executive Department	\$ 724,783
Fund Total	<u>\$ 6,393</u>	Finance Department	666,166
		IT Department	394,346
<u>Water Reserve Fund</u>		Central Services Department	307,910
Water Reserve Program	\$ 9,698,000	Public Works Department	472,224
Contingency	240,000	Fund Total	<u>\$ 2,565,429</u>
Fund Total	<u>\$ 9,938,000</u>		
<u>Water System Development Charges Fund</u>		<u>Wastewater System Development Charges Fund</u>	
Parks System Development Charges Program	\$ 27,740	Wastewater System Development Charges Program	\$ 43,620
Fund Total	<u>\$ 27,740</u>	Fund Total	<u>\$ 43,620</u>
<u>Storm Drain System Development Charges Fund</u>		<u>Tourism Facility Renovation Fund</u>	
Storm Drain System Development Charges Program	\$ 9,235	Tourism Facility Renovation Program	\$ 3,945,876
Fund Total	<u>\$ 9,235</u>	Fund Total	<u>\$ 3,945,876</u>

	Total Appropriations, All Funds \$	57,148,918
Total Unappropriated Ending Fund Balance/Reserved for Future Expenditure, All Funds	\$	1,946,350
	Total Adopted Budget \$	<u>59,095,268</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 \$455,628 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, 2022. 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
Permanent Rate	\$ 0.7049	\$
Cannon Beach Road District	0.2590	
General Obligation Bond Debt Service		455,628
Totals	* \$ 0.9639	\$ 455,628

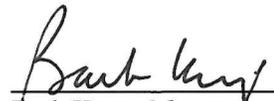
* Per thousand dollars of assessed valuation

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, 2023, 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, 2023.

PASSED by the City Council of the City of Cannon Beach this 13th day of June, 2023

APPROVED by the Mayor of the City of Cannon Beach this 13th day of June, 2023


Barb Knop, Mayor

ATTEST:


Bruce St. Denis, City Manager