



# **proposed budget fiscal year 2024-2025**





**This page intentionally left blank**

**CITY OF CANNON BEACH**  
**FISCAL YEAR 2024 – 2025 BUDGET**  
**TABLE OF CONTENTS**

---

	Page
Budget Message .....	i
Budget Committee Members.....	1
Budget Calendar .....	2
City of Cannon Beach Organization Chart .....	4
Budgeted Full Time Equivalents.....	5
Labor Allocation .....	6
Staffing .....	7
Summary of Resources and Requirements – All Funds.....	8
Summary of Requirements – All Funds.....	9
Transfers .....	10
Analysis of Contingency.....	11
Transient Room Tax Graph and Chart.....	12
General Fund.....	14
General Fund – Resources & Requirements.....	26
General Fund – Summary of Expenditures .....	27
General Fund – Resources .....	28
Building Maintenance .....	30
Community Programs.....	31
Haystack Rock Awareness Program .....	32
Farmers Market.....	33
Municipal Court .....	34
Community Development .....	35
Ecola Forest Reserve.....	36
Parks .....	37
Parking .....	38
Public Restrooms & Litter .....	39
Police .....	40
Lifeguard Program .....	41
Emergency Management .....	42

**CITY OF CANNON BEACH**  
**FISCAL YEAR 2024 – 2025 BUDGET**  
**TABLE OF CONTENTS**

---

Non-Departmental (includes Contingency and Transfers).....	43
General Reserve Fund .....	44
Ecola Forest Reserve Fund.....	46
Parks SDC Fund .....	48
Tourism & Arts Fund 1% .....	51
Transient Room Tax Fund 1%.....	54
Transient Room Tax Fund 1.5%.....	57
Clatsop County TRT Fund.....	59
Building Official Fund .....	62
Affordable Housing Fund.....	65
Prepared Food Sales Tax Fund .....	68
RV Park Fund.....	71
RV Park Reserve Fund .....	74
Recycling Fund .....	76
Recycling Reserve Fund .....	79
Water Fund .....	81
Water Reserve Fund .....	85
Water SDC Fund.....	87
Wastewater Fund .....	90
Wastewater Reserve Fund.....	94
Wastewater SDC Fund.....	96
Storm Drain Fund.....	99
Storm Drain Reserve Fund.....	102
Storm Drain SDC Fund .....	104
Roads Fund.....	107
Roads Reserve Fund .....	111
Bridge Reserve Fund .....	112
Debt Service Fund.....	114
Tourism Facility Renovation Fund.....	117
City Hall and Police Station Construction Fund.....	120



**CITY OF CANNON BEACH**  
**FISCAL YEAR 2024 – 2025 BUDGET**  
**TABLE OF CONTENTS**

---

Administrative Services Fund.....	122
Administrative Services Fund – Resources & Requirements.....	125
Administrative Services Fund – Summary of Expenditures.....	126
Administrative Services Fund – Executive.....	127
Administrative Services Fund – Finance.....	128
Administrative Services Fund – IT.....	129
Administrative Services Fund – Central Services.....	130
Administrative Services Fund – Public Works.....	131
Resolution Number 24-XX, Adopting the Fiscal Year Ending 2025 Budget.....	132

**This page intentionally left blank**



# 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 24-25. 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 on-going conservative budgeting practices and strong Tourism Room Tax (TRT) revenues has put the City in a very positive position going into FY 24-25. This was reflected in the current Credit Rating upgrade to Standard and Poor's AA.

## **Major Facility Capital Projects**

The biggest challenge for the city in the upcoming fiscal year will be the management of the Potable Water Resiliency Project, the rejuvenation of the Cannon Beach Elementary School site and the construction of the Police Station and City Hall. The Water Resiliency project is underway, and all three facility projects are anticipated to start construction in the October 2024 time frame and take between 12 (CBE) and 14 months (CH and PD) to complete.

The establishment of the Prepared Food Tax at 5% and the increase of the Tourist Room Tax (TRT) from 8% to 9.5% makes each of these projects possible without imposing a tax on Cannon Beach property owners.

### **Police Station \$10.2 million**

The Police Station will be located on US 101 close to the Southwind site. There are many challenges to the site including grade changes and the need to relocate the existing emergency management cache resources at the beginning of construction.

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. The cache site is practically a given for the location of the Police Station/EOC because of the elevation.

### **City Hall \$15.3 million**

After a great deal of consideration of factors such as cost and resident preferences it was decided to place the new City Hall on the current City Hall site. To accommodate construction, City Hall and police facilities will be located into portable modular units located at the east end of 2<sup>nd</sup> street, just west of the recycling center.

Construction is expected to commence in the September/October timeframe of 2024 and be completed at the end of 2025.

The City Hall is in a tight, urban setting and will require the closing of a short section of East Gower Street for public safety and to maximize construction efficiency.

### **CBE Rejuvenation \$12.4 million**

The Cannon Beach Elementary School rejuvenation will display the best aspects (ecological, environmental, historical, and art) of Cannon Beach for both residents and visitors when it is completed.

The facility will play an important role in the social framework of Cannon Beach with its' capacity to serve as a community gathering place for residents.

Design activities for all three projects have been on-going for almost 2 years. We are now at the point of developing construction documents that will be used to solicit bids from subcontractors. We anticipate the bidding process to start in early summer and construction around October, 2024.

Project delays combined with market 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 have tried to minimize delays 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.

The city has started the loan process and has met with Standard and Poor's to review our credit rating. We will get that information in early May. We expect the funding to be in hand in late May.

## **Public Works Budget Project Discussion**

### **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 or other event.**

- Funding has been approved through Business Oregon for Phase 1
- Funded at \$586,000 for 30 years @ 1%
- \$298,000 of the \$586,000 total is subject to principal forgiveness)
- Design work is 100% complete.
- Construction of this phase is 90% complete. We're waiting for the delivery of the seismic and check valves. Electrical wiring will be completed after installation of the valves.

**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 for 30 years @ 1%
- Loan terms include \$515,000 in principal forgiveness
- Design work is 95% complete. We need final design configuration for the Horizontal Directional Drilling (HDD) on the road down from the spring's to the new tank location. This detail is expected within 2-3 weeks.
- This phase has been delayed due to a pending easement agreement.

**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.
  - This phase has been delayed due to a pending easement agreement.
- 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.
- 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.

### **PHASE 3 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.
- Design update and progress to date:
  - The new reservoir design parameters have been finalized and it is in the early design stages.
  - The water system masterplan update is approximately 10% complete.
  - The Main Reservoir Replacement is approximately 30% complete.
  - The main backbone Pipeline is approximately 30% completed. Wetland delineation report has been completed.

### **OUTSTANDING ITEMS:**

- What remains in this phase 3 is to secure the \$6.7M funding for the construction of the backbone along HWY 101.
- City staff has submitted for a \$7M grant through FEMA and the Oregon Water Resources Dept. for this phase. There is a 25% matching component that has already been identified within the city’s budget. We hope to hear something on the status of this grant application before the fall 2024.
- New Federal Funding was just announced April 25th via a call with Congresswoman Suzanne Bonamici. City staff may submit a funding application through this new funding source as a backup in the event we are not awarded the \$7M FEMA grant.

## **2. Waterline Replacement Project**

- E. Harrison Water Line replacement - \$169,258.00
  - This waterline replacement is part of the Water Masterplan and was publicly bid.
  - The project was completed on time and UNDER budget. (\$145,605.50)



### 3. 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 of the project started in March 2024 and includes the demo of the old electronics “hut” and moving all the electronics to the interior walls of the newly constructed enclosure. This phase also includes the upgrade of the existing control panel at this pump station.
- This phase is estimated at \$55K and the funding is part of the adopted 2023-24 budget.

#### **Siuslaw and Midway Pump Station Upgrade \$512,270.00 (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.*
- Both building additions have been completed and have new permanent generators in place. Start-up testing is complete.
- This project was completed on time and **UNDER** budget! (\$481,635.20)

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

- New Generator installation was completed.
- New electrical and venting requirements to meet new generator specs have been completed. Pump improvements in progress.

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

- A new permanent generator was purchased and installed. Building improvements (venting and electrical requirements) have been completed.
- Project was completed on time and UNDER budget.

### 4. MISC Infrastructure Improvements

- *Fir Street Bridge Infrastructure Improvements - \$482,448.00*
  - This project scope is to complete the evaluation for performing a seismic retrofit on the existing Fir Street Bridge.

1. A FEMA grant was awarded to the city to complete the evaluation for performing a seismic retrofit on the existing bridge.
  2. This project was awarded to Civil West Engineering to complete the evaluation scope of work.
  3. If a retrofit is not possible, proposed design options will be provided to the city for consideration of a rebuild of the existing bridge.
- Center Street Stairs Beach Access - \$45,000
    - This project was a partnership between the City and State Parks due to the footprint location of the access point. The project was tackled in two phases.
      1. Phase 1 has been completed. This included the concrete pad and base of the stairs on the ocean shore footprint (State Parks covered the cost) and the first section of the actual stair steps.
      2. The second phase is currently underway and will complete the remaining stairs and the replacement of a failing handrail.
  - Midtown Restroom Addition - \$447,522.78
    - This project will construct an addition to increase the size of the existing restroom in midtown.
    - The project will be funded by using TAF funds.
      1. The public bidding process was completed and awarded. Construction will begin in October of 2024.

## **Employee Retention**

### **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 23-24 budget was put together with a 5% COLA for both Bargaining Units.

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**

- **Cannon Beach Elementary School Executive Director \$50,000** - This budget provides funding for a portion of an FTE to allow the hiring of an executive director in advance of the completion of construction of the Cannon Beach Elementary School project.

### **FY 2024-2025 Budget**

- 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%. In addition the city implemented a TRT of 1.5 % to fund the CBE construction and operations.
- The following revenues are projected to increase/decrease over the FY **23-24** budget by the amounts shown below in FY **2024-2025** due to the economic conditions and historical trends.
  - Property Taxes and Assessments – **increased \$102,660 or 3.5%**
  - Charges for Service – **increased \$1,159,381 or 11.7%**
  - Transient Room Tax – **increased \$1,660,703 or 27.3%**
  - Loan Proceeds – **decreased \$1,123,800 or 12.3%**
  - Capital Grants – **increased \$14,457 or 3.6%**

### **Expenditures**

The following are the City's expenditure considerations for **2024-25**:

- Staff wages will depend on the results of the current contract negotiations.
- The 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 **\$51,816,834 or 54.8%** of the total budgeted resources will be derived from city-wide ending fund balance carryovers. Transient lodging taxes are estimated to account for approximately **\$7,738,203 or 8.2%**, Charges for Service account for **\$11,069,289 or 11.7%**, and Transfers-in account for **\$11,234,980 or 11.9%** of total resources.

City-wide personnel services expenditure reflected in the proposed budget are increasing by approximately **4.9%** of total requirements.

The General Fund Budget achieves a **15%** contingency instead of the **10% for the past year**.

### Budget Increase over FY 2023-24

The city-wide Budget requirements by category show an **increase of \$31,911,275 or 55.6%**. **This increase is mostly driven** by the considerations listed below.

- Of this, **\$51.7** million is in budgeted projects, **an increase of \$31.5 million over the prior year budget in the capital outlay category**.
- Debt service increased to pay Full Faith & Credit bond payments for the CBE **and City Hall/Police Station in the amount of .6 million**

**Personnel Services:** An increase of **4.9% or \$309,655** attributable to COLA/step increases.

**Materials and Services:** **A decrease of 4.4% or \$629,934.**

**Capital Outlay:** An increase in overall amounts from prior year budget of **155.7% or \$31,518,800**. Detailed below:

### General Fund:

- Food Bank Building and Canopy, \$488,000
- Police Vehicle, \$75,000

### Public Art:

- Public art has been increased to \$50,000 to allow the opportunity to add art to the new facilities, specifically the Cannon Beach Elementary School Rejuvenation.
- The intent is to also add \$50,000 to the FY 25-26 budget in time for the Police Station and City Hall.

### **Tourism and Arts Fund:**

- Midtown Restroom Improvements, \$477,525

### **RV Park Fund:**

- Future pavement and other projects, \$739,347

### **Utility and Roads Funds:**

- New Fleet Truck in Water Fund, \$70,000
- New Fleet Truck in Roads Fund, \$70,000
- CIP-Engineering, \$60,000
- Forklift, \$49,999
- Tolovana Ramp Redesign, \$65,000
- Water Line Replacements, \$385,000
- Phase I, II and III of Water Resiliency, \$8,039,200
- New Road to Spoils Site, \$45,000
- Pump Station Upgrades, \$160,000
- Presidential Outfalls, \$130,000
- Fir Street Bridge Rehab, \$481,656

### **Capital Project Funds:**

- Cannon Beach Elementary School Renovation, \$11,381,619
- City Hall and Police Station Constructions, \$25,000,000

### **General Reserve**

- Potential ability to fund General Fund Reserve at \$3,813,820 (based on Council approval of \$700,000 transfer)

### **Other Reserves and SDCs**

- Unallocated, \$181,349 (available with Council approval)

**Capital Outlay items total \$51,762,515.**

**Debt Service:** A net increase over prior year budget of \$609,982 or 27.1%. 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 **\$645,800** annually.

- Full Faith and Credit bonds were sold on March 31, 2022 **in the amount of \$4,535,000** to fund the Cannon Beach Elementary School Renovation. Debt Service will be paid by the County TRT Fund.
- This adds approximately **\$247,300** of debt service annually.
- The water and wastewater utilities have budgeted annual debt service of **\$11,694** 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 **payments** in the Prepared Food Sales Tax Fund in the amount of **\$1,488,757 for future financing for construction of a new city hall and a new police station in the amount of 25 million.**
- There is a reserve for debt service payments in the Transient Room Tax 1.5% Fund new tax effective on January 1, 2024 in the amount of **\$470,626 for the additional bond proceeds to fund the remainder of Cannon Beach Elementary renovation in the amount of 7.7 million.**

**Total Debt Service is \$2,684,177**

#### Utility Rates:

**The City adopted a ten-year Utility Rate Study plan to ensure financial stability of the Water, Wastewater, and Storm Drain systems. The revenue generated will provide for operation and maintenance and capital projects in each utility to sustain future needs over the ten-year period. A copy of the study is on our website under “Government” click on “Finance”.**

- To support operations and the debt service for projects the following is proposed:
- Residential monthly Water rates based on a  $\frac{3}{4}$  inch meter go from a base rate of \$31.57 to \$30.80
  - The rate per 100 cubic foot goes from \$7.90 to \$12.07 (applies to consumption over 400 cubic feet)
  - The base rate amount decreases by \$.77
  - This is a 2.4% decrease to the base rate
  - The total amount of revenue expected to be generated is \$2,083,999
- Residential monthly Wastewater rates based on a  $\frac{3}{4}$  inch meter go from a base rate of \$33.39 to \$36.90
  - The rate per 100 cubic foot goes from \$8.35 to \$9.23 (applies to consumption over 400 cubic feet)
  - The base rate amount increases by \$3.51
  - This is a 10.5% increase to the base rate
  - The total amount of revenue expected to be generated is \$1,945,275



- Residential monthly Storm Drain rates based on a ¾ inch meter go from a base rate of \$11.99 to \$13.43
  - The base rate amount increases by \$1.44
  - This is a 12.0% increase to the base rate
  - The total amount of revenue expected to be generated is \$422,633

**Transfers:** Transfers are shown to be decreasing by \$542,551 or 4.6%. General fund transfers decreased this year by \$42,618.

- 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 which were less this year in the amount of \$8,039,200 versus \$9,163,000 last year.
- There is less dependence on the General Fund to support utility operations as the rate study results are implemented.
- 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% is the goal.** The Water Fund Reserve is an exception where there is loan funding for projects and if there were cost overruns the loan funding would increase to cover and the need for contingency would not be required. The amount of **\$421,210** is sufficient to cover operation funded projects this year. Any expenditures from Contingencies must be approved by the Council.

### **General Fund Reserve**

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

### **Emergency Management**

The emergency management program has grown drastically over the past 5 years. The program started as a grass roots campaign with some great community roots but required a large commitment to bring a real vision and a physical plan to bear. We have developed and improved 4 community resilient hubs, 1 communications network system and two emergency operations centers. These physical sites have been the backbone of emergency management framework. We have incorporated these adventures into daily city life while connecting with all versions of public safety agencies and volunteer/community members. We have improved community outreach and notification systems. Most of the funding for this growth has come from planning and developing grants. We have been successful in being awarded over \$750,000 dollars in grant funding and equipment. These past several years have represented a large growth

building process of the program and now there is a transition into the next phases of the program.

This transition of the program pivots from building the physical network with hard costs to managing and executing more details of the program with softer costs. This emergency management budget represents a 30% decrease on the previous budget, but a continued need for diligence. These details will be raised with some long-term planning that will be effective immediately but with long-term goal implications. These planning efforts are in a new Emergency Operations Plan (grant funded) regionally impacted and coordinated with other local cities and Clatsop County. We will need to develop a recovery plan, more critical infrastructure mitigation planning with improvements to the Fir St. bridge, and increased utilizations of the Coastal Outside Warning System (COWS) notification system. Continued efforts need to be improved and explored in the areas of community outreach/public information, managing emergency community volunteers, and maintaining the emergency management structure network.

### **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 **\$106,000, an approximate increase each year of \$90,000.**

### **Oregon Records System – Scanning**

We request a minimum of \$100,000 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 **\$732,193, an increase of \$23,867.**

### **Rolling Stock**

We continue to attempt to replace vehicles that are aged out, obsolete or inappropriate for our use. There will be requests for **3** vehicle purchases in the FY **24-25** 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, vision, and dental of 10%, 6% and 7.5%**, respectively in **FY 24-25**.

### PERS Rate Increases

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

Tier 1/Tier 2	(11 employees)	from 30.20% to 31.31%
OPSRP General	(26 employees)	from 25.02% to 25.02%
OPSRP Police	(7 employees)	from 29.38% to 31.41%

### 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 signature is written in a cursive, slightly stylized font.

City Manager/Budget Officer

**City of Cannon Beach**  
**Budget**  
**2024-2025**

**Committee Members**

*Sharon Clyde*

Gary Hayes

Lisa Kerr

Barb Knop

Marlene Laws

Nancy McCarthy

Brandon Ogilvie

Tim Ramey

Vacancy

Vacancy

**Staff**

Bruce St. Denis, City Manager

Ron Logan, Assistant Finance Director

Nissa McCarthy

Duncan Wallace

Bara Mbathie



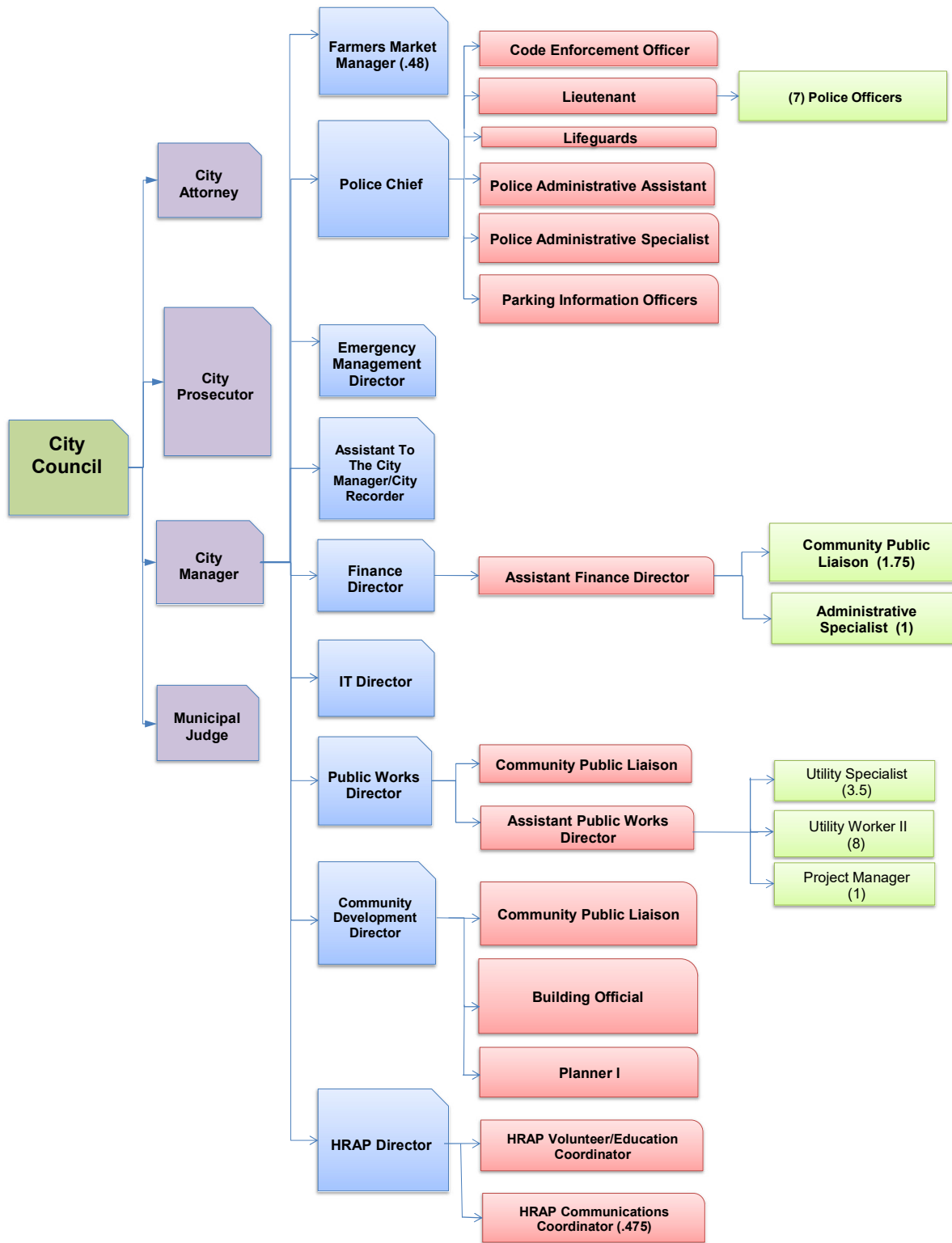
**CITY OF CANNON BEACH**  
**BUDGET CALENDAR**  
FISCAL YEAR 2024 – 2025

<u>DATE</u>	<u>ACTION</u>
December 20, 2023	<b>Department Heads</b> begin forecasting and projecting proposed budget requirements ( <b>grant revenues, materials and services</b> and <b>capital outlay</b> ), for submission to Finance Director.
January 15, 2024	Department Heads submit changes/additions to personnel requirements (only if approved by City Manager in advance), overtime requirements, and hours for seasonal and summer workers and any revisions to allocations between funds. Send this via a memo or email to Finance Director.
January 15, 2024	Department Heads submit Grant revenues and expenditures on prescribed form to Finance Director.
February 1, 2024	Executive, IT, and PW <b>Administrative Services</b> Budget Backup spreadsheets due to Finance Director without personnel services included.
February 29, 2024 ( <b>Thursday</b> )	Publish <b>notice</b> of March 7, 2024 Preliminary Budget Committee meeting convening date/time (5 – 30 days before meeting) in newspaper and on city website.
March 7, 2024 (Thursday)	Preliminary Meeting with Budget Committee to discuss general budget topics, <b>9:00 a.m.</b> Note: additional preliminary meetings may be scheduled prior to May 9, 2024.
March 25, 2024	Finance Department to distribute personnel services costs and administrative services costs to Department Heads.
March 25, 2024	Finance Department to distribute revenue/resource estimates, and debt service requirements to Department Heads.
April 1, 2024	Department Heads complete Fiscal Year 2024/2025 budget requests in the form of the Budget Backup Spreadsheets and submit to Finance Director.
April 10, 2024 through April 19, 2024	Budget Officer and Finance Director meet with Department Heads and review budget requests.
April 22, 2024 through April 30, 2024	Budget Officer prepares proposed budget and budget message.

**CITY OF CANNON BEACH**  
**BUDGET CALENDAR**  
 FISCAL YEAR 2024 – 2025

<u>DATE</u>	<u>ACTION</u>
May 2, 2024 ( <b>Thursday</b> )	Publish <b>notice</b> of May 9, 2024 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 3, 2024 (Friday)	Proposed budget complete. Distribute to Budget Committee.
May 9, 2024 (Thursday)	1 <sup>st</sup> Budget Committee meeting (City Council Chambers, <b>1:00 p.m.</b> ) Receive Proposed Fiscal Year 2024/2025 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 16, 2024 (Thursday)	2 <sup>nd</sup> Budget Committee meeting, <b>1:00 p.m.</b>
May 23, 2024 (Thursday)	3 <sup>rd</sup> Budget Committee meeting, <b>1:00 p.m.</b> (if needed)
June 3, 2024 (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 18, 2024.
June 6, 2024 ( <b>Thursday</b> )	<b>Publish LB-1 and State Revenue Public Hearing notice</b> in advance of City Council public hearing (5 days in advance; 5 - 25 required).
June 18, 2024	City Council conducts Public Hearings on Approved Fiscal Year 2024/2025 City of Cannon Beach Budget as approved by Budget Committee (City Council Chambers, 6:00 p.m.)
June 18, 2024	City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 6:00 p.m.)
June 18, 2024	City Council to adopt Fiscal Year 2024/2025 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, 2024).
July 1, 2024	Budget Officer submits Fiscal Year 2024/2025 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2024). Budget Officer submits to Clatsop County Clerk a complete electronic copy of the budget (must be accomplished prior to September 30, 2024).

# City of Cannon Beach Organization Chart



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

	2020/2021	Budget Year 2021/2022	2022/2023	2023/2024	2024/2025
<b>General Fund</b>					
Building Maintenance	0.0000	0.0000	0.0000	0.0000	0.0000
HRAP	1.9333	2.2500	2.4900	2.4875	2.4875
Farmer's Market	0.4925	0.4100	0.4100	0.4125	0.4925
Municipal Court	0.2200	0.2200	0.4500	0.4500	0.4500
<b>Total Executive</b>	<b>2.6458</b>	<b>2.8800</b>	<b>3.3500</b>	<b>3.3500</b>	<b>3.4300</b>
 Total Community Development	 <b>1.7500</b>	 <b>2.7500</b>	 <b>2.7500</b>	 <b>2.7500</b>	 <b>2.7500</b>
 Ecola Creek Forest Reserve	 0.0300	 0.0300	 0.0400	 0.0400	 0.0400
Parks	1.1450	1.1450	1.1550	1.1550	1.1550
Parking	0.1050	0.1050	0.1150	0.1150	0.1150
<b>Total Public Works</b>	<b>1.2800</b>	<b>1.2800</b>	<b>1.3100</b>	<b>1.3100</b>	<b>1.3100</b>
 Police	 10.6200	 10.6200	 11.6200	 11.6200	 11.9200
Lifesaving	0.3300	0.3300	0.3500	0.3500	0.0500
<b>Total Public Safety</b>	<b>10.9500</b>	<b>10.9500</b>	<b>11.9700</b>	<b>11.9700</b>	<b>11.9700</b>
 Total Emergency Management	 <b>1.5467</b>	 <b>1.2300</b>	 <b>1.2600</b>	 <b>1.2600</b>	 <b>1.2600</b>
 <b>Total General Fund</b>	 <b>18.1725</b>	 <b>19.0900</b>	 <b>20.6400</b>	 <b>20.6400</b>	 <b>20.7200</b>
 <b>Special Revenue Funds</b>					
Building Official Fund	1.2500	1.2500	1.2500	1.2500	1.2500
Road Fund	2.3500	2.3500	2.3600	2.3600	2.3600
<b>Total Special Revenue Fund</b>	<b>3.6000</b>	<b>3.6000</b>	<b>3.6100</b>	<b>3.6100</b>	<b>3.6100</b>
 <b>Enterprise Funds</b>					
Water Fund	2.7800	2.7800	2.8100	3.7100	3.4850
Wastewater Fund	3.4650	3.4650	3.3350	3.4350	3.4100
Storm Drain Fund	0.1100	0.1100	0.1300	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
<b>Total Enterprise Fund</b>	<b>7.4850</b>	<b>7.4850</b>	<b>7.4050</b>	<b>8.4050</b>	<b>8.1550</b>
 <b>Internal Service Funds</b>					
Administration	2.0000	2.0000	2.0000	2.0000	2.0000
Finance	3.5300	3.5300	4.3000	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
<b>Total Internal Service Fund</b>	<b>9.7000</b>	<b>9.7000</b>	<b>10.4700</b>	<b>10.4700</b>	<b>10.4700</b>
 <b>Total All Funds</b>	 <b>38.9575</b>	 <b>39.8750</b>	 <b>42.1250</b>	 <b>43.1250</b>	 <b>42.9550</b>
 Reduce: Public Works Project Manager fte from 1.0 to .75					(0.2500)
Increase: Farmer's Market fte from .40 to .48					0.0800
 Change from prior year					<u>(0.1700)</u>

**City of Cannon Beach  
Labor Allocation by Department  
2024-2025**

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							90%		10%											100%
Police Lieutenant - Wilbur	1.000							100%													100%
IT Director - Barrett, R	1.000	100%																			100%
Finance Director - Collier	1.000		100%																		100%
Assistant Finance Director - Logan	1.000		100%																		100%
Community Development Director - Sokolowski	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 - Mbathe	1.000		55%		45%																100%
Community Public Liaison, Public Works - Skotland	1.000										100%										100%
Project Manager, Public Works - Benefield	0.750																90%	10%			100%
Community Public Liaison, Community Development - Pfund	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 - Miklas	0.475			100%																	100%
Farmers Market Manager - Abel	0.480			100%																	100%
Public Safety																					
Police Officers	7.000							100%													100%
Code Enforcement Officer - Contier	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 II - 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 II - Johnston	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%	2%	1%	5%	1%	71.5%	6%	2%	4%	3%		100%
Total FTE	42.955	3.0000	4.3000	2.9800	0.4500	1.2500	2.7500	11.9200	0.0500	1.2600	3.1700	0.0400	1.1550	0.1150	2.3600	0.1300	3.4850	3.4100	1.1300	42.955	



City of Cannon Beach  
Staffing  
2024-2025

<b>CLASSIFICATION</b>	<b>FTE</b>	<b>BRIEF DESCRIPTION</b>
Community Public Liaison	3.750	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	1.000	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	2.000	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	0.480	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	0.750	Assists Public Works Director with managing infrastructure projects.
Utility Worker	7.500	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	4.000	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.
<b>Total Regular Staff</b>	<b>42.955</b>	

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

<u>6/30/2022</u>	<u>6/30/2023</u>	<u>6/30/2024</u>		<b>FYE 06/30/25</b>		
Actual	Actual	Adopted Budget	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$10,084,959	\$16,839,322	\$17,838,255	Beginning Fund Balance	\$51,816,834		
1,291,452	2,888,687	2,965,898	Property Taxes and Assessments	3,068,558		
403,670	422,680	442,758	Property Taxes, Levied for Debt	432,586		
6,402,631	6,276,067	6,077,500	Transient Room Tax	7,738,203		
203,781	217,222	201,500	Franchise Fees	211,200		
8,449,760	8,985,222	9,909,908	Charges for Service, Fees, Permits	11,069,289		
71,799	542,240	275,000	Interest Earnings	300,000		
2,578,393	3,379,312	11,777,531	Transfers In	11,234,980		
108,741	106,543	77,080	Other Revenue	80,079		
5,052,084	605,317	9,163,000	Loan Proceeds	8,039,200		
244,187	272,258	215,716	Operating Grants and Contributions	142,838		
401,850	435,545	397,892	Capital Grants and Contributions	412,349		
<u>35,293,307</u>	<u>40,970,415</u>	<u>\$ 59,342,038</u>	Total Resources	<u>\$ 94,546,116</u>	<u>\$ -</u>	<u>\$ -</u>
Requirement Description						
5,078,481	5,440,247	6,322,257	Personnel Services	6,631,912		
8,325,310	9,177,765	14,180,760	Materials and Services	13,550,826		
1,801,317	1,790,844	20,243,715	Capital Outlay	51,762,515		
670,484	911,509	2,254,195	Debt Service	2,864,177		
2,578,393	3,379,312	11,777,531	Transfers Out	11,234,980		
		2,617,230	Contingency	3,262,553		
\$18,453,985	\$20,699,677	57,395,688	Total Requirements by Category	89,306,963	0	0
<b>16,839,322</b>	<b>20,270,738</b>	<b>1,946,350</b>	<b>Ending Fund Balance/Reserved for Future Expenditure</b>	<b>5,239,153</b>	<b>0</b>	<b>0</b>
<u>\$35,293,307</u>	<u>\$40,970,415</u>	<u>\$59,342,038</u>	Total Requirements	<u>\$94,546,116</u>	<u>\$0</u>	<u>\$0</u>

**City of Cannon Beach**  
**Summary of Requirements - All Funds**  
**Fiscal Year Beginning July 1, 2024 and ending June 30, 2025**

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers Out	Contingency	Total Expenditures	Reserved for Future Expenditure	Ending Fund Balance	Total Requirements
<b>General Fund by Department</b>										
Executive	\$ 490,977	\$ 345,567	\$ 538,000				\$ 1,374,544			\$ 1,374,544
Community Development	418,739	449,800					868,539			868,539
Public Works	165,884	578,583					744,467			744,467
Public Safety	1,826,171	574,700	75,000				2,475,871			2,475,871
Emergency Management	245,039	191,500					436,539			436,539
Non-Departmental		907,571			1,863,764	1,021,130	3,792,465		1,109,990	4,902,455
Total General Fund	3,146,810	3,047,721	613,000	-	1,863,764	1,021,130	9,692,425		1,109,990	10,802,415
<b>Special Revenue Funds</b>										
Parks System Development Charges Fund			10,364				10,364			10,364
Tourism & Arts Fund-1% 07/1/10		1,126,602	477,525				1,604,127			1,604,127
Transient Room Tax Fund-1% 10/1/15		628,635					628,635			628,635
Transient Room Tax Fund-1.5% 1/1/24				470,626		70,594	541,220		604,575	1,145,795
County Transient Room Tax Fund	50,000		5,000	247,300		45,345	347,645		1,192,033	1,539,678
Building Official Fund	202,020	86,380				43,260	331,660		346,840	678,500
Affordable Housing Fund		267,170				40,075	307,245		26,718	333,963
Prepared Food Sales Tax Fund		900,000		1,488,757		358,314	2,747,071		844,429	3,591,500
Roads Fund	305,472	796,867	210,000			196,851	1,509,190			1,509,190
Total Special Revenue Funds	557,492	3,805,654	702,889	2,206,683	-	754,439	8,027,157	-	3,014,595	11,041,752
<b>Debt Service Funds</b>										
Debt Service Fund				645,800			645,800		20,000	665,800
Total Debt Service Funds	-	-	-	645,800	-	-	645,800		20,000	665,800
<b>Reserve Funds</b>										
General Reserve			3,813,820				3,813,820			3,813,820
Ecola Forest Reserve			6,393				6,393			6,393
Bridge Reserve			481,656				481,656			481,656
Total Capital Projects Funds	-	-	4,301,869	-	-	-	4,301,869	-	-	4,301,869
<b>Enterprise Funds</b>										
RV Park Fund	1,422	2,689,669			576,806	403,664	3,671,561		134,555	3,806,116
RV Park Reserve			739,347				739,347			739,347
Recycling Fund	134,465	208,952	16,665			46,811	406,893		2,107	409,000
Recycling Reserve			9,825				9,825			9,825
Water Fund	505,881	1,035,423	116,667	6,053	8,625,410	249,603	10,539,037		586,562	11,125,599
Water Fund Reserve			8,424,200			421,210	8,845,410			8,845,410
Water System Development Charges Fund			47,048				47,048			47,048
Wastewater Fund	470,253	1,348,517	16,667	5,641	169,000	276,162	2,286,240		61,135	2,347,375
Wastewater Reserve Fund			160,000			24,000	184,000			184,000
Wastewater System Development Charges Fund			85,659				85,659			85,659
Storm Drain Fund	19,324	287,566				46,034	352,924		229,709	582,633
Storm Drain Reserve			130,000			19,500	149,500	80,500		230,000
Storm Drain System Development Fund			17,060				17,060			17,060
Total Enterprise Funds	1,131,345	5,570,127	9,763,138	11,694	9,371,216	1,486,984	27,334,504	80,500	1,014,068	28,429,072
<b>Capital Projects Funds</b>										
Tourism Facility Renovation Fund			11,381,619				11,381,619			11,381,619
City Hall and Police Station Construction Fund		225,000	25,000,000				25,225,000			25,225,000
Total Capital Projects Funds	-	225,000	36,381,619	-	-	-	36,606,619	-	-	36,606,619
<b>Internal Service Funds</b>										
Administrative Services Fund	1,796,265	902,324					2,698,589		-	2,698,589
Total Internal Service Funds	1,796,265	902,324	-	-	-	-	2,698,589	-	-	2,698,589
City of Cannon Beach All Funds	\$ 6,631,912	\$ 13,550,826	\$ 51,762,515	\$ 2,864,177	\$ 11,234,980	\$ 3,262,553	\$ 89,306,963	\$ 80,500	\$ 5,158,653	\$ 94,546,116

**City of Cannon Beach**  
**Fiscal Year 7/1/2024 - 6/30/2025**  
**Summary of Interfund Transfers**

<b>Transfers Out:</b>		<b>Transfers In:</b>	
[1] General Fund (010)	203,214	Debt Service Fund (030)	203,214
[2] General Fund (010)	732,193	Roads Fund (040)	732,193
[3] General Fund (010)	700,000	General Reserve Fund (059)	700,000
[4] General Fund (010)	3,357	Bridge Reserve Fund (055)	3,357
[5] General Fund (010)	225,000	City Hall/Police Station Construction Fund (036)	225,000
Total General Fund			
	1,863,764		
[6] RV Park Fund (020)	300,000	General Fund (010)	300,000
[7] RV Park Fund (020)	276,806	RV Park Reserve Fund (050)	276,806
[8] Water Fund (024)	8,625,410	Water Reserve Fund (054)	8,625,410
[9] Wastewater Fund (026)	169,000	Wastewater Reserve Fund (056)	169,000
Grand Total Transfers Out	<u>\$11,234,980</u>	Grand Total Transfers In	<u>\$11,234,980</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 FEMA grant match for Fir Street Bridge.

[5] To fund the relocation of Connex Boxes and to Demo/Rebuild/Relocate Garage.

[6] To supplement the General Fund from RV Park operations fund.

[7] To fund capital projects in the RV Park Reserve from the operations fund.

[8] To fund capital projects in the Water Reserve from the operations fund.

[9] To fund capital projects in the Wastewater Reserve from the operations fund.

**City of Cannon Beach**  
**Analysis of Contingency**  
(funds that have a contingency amount are the only funds shown)  
**Budget**  
**Fiscal Year Ending June 30, 2025**

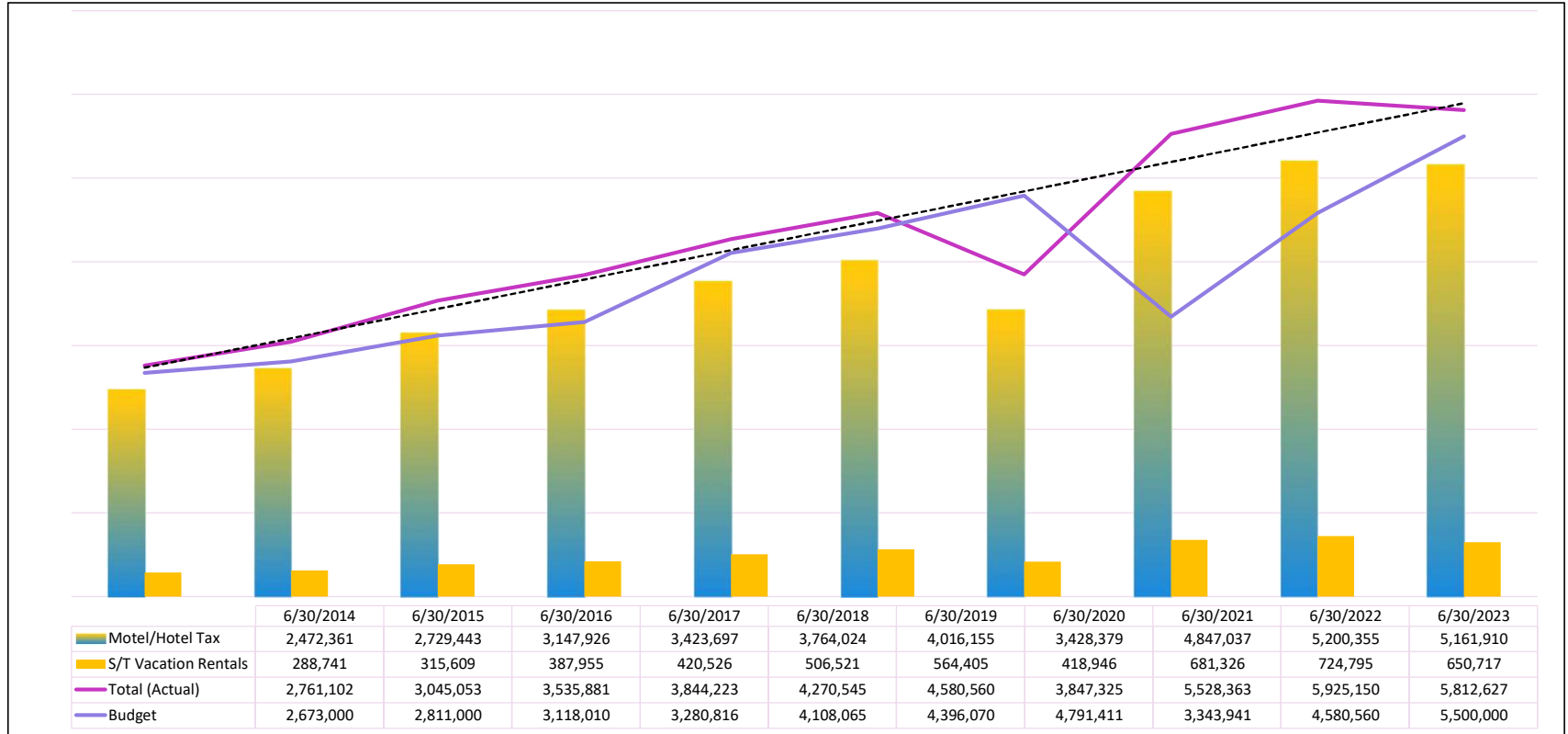
	General Fund 010	Transient Room Tax Fund 1.5% 038	Clatsop County TRT Fund 014	Building Fund 015	Affordable Housing Fund 018	Prepared Food Sales Tax Fund 019	RV Park Fund 020	Recycle Fund 022	Water Fund 024	Water Reserve Fund 054	Waste water Fund 026	Waste water Reserve Fund 056	Storm Drain Fund 028	Storm Drain Reserve Fund 058	Roads Fund 040
Resources	10,802,415	1,145,795	1,539,678	678,500	333,963	3,591,500	3,806,116	409,000	11,125,599	8,845,410	2,347,375	184,000	582,633	230,000	1,509,190
Less: Expenditures	6,807,531	470,626	302,300	288,400	267,170	2,388,757	2,691,091	360,082	1,664,024	8,424,200	1,841,078	160,000	306,890	130,000	1,312,339
Less: Transfers out	1,863,764						576,806		8,625,410		169,000			0	
<b>Less: Contingency</b>	<b>1,021,130</b>	<b>70,594</b>	<b>45,345</b>	<b>43,260</b>	<b>40,075</b>	<b>358,314</b>	<b>403,664</b>	<b>46,811</b>	<b>249,603</b>	<b>421,210</b>	<b>276,162</b>	<b>24,000</b>	<b>46,034</b>	<b>19,500</b>	<b>196,851</b>
Ending Fund Balance	1,109,990	604,575	1,192,033	346,840	26,718	844,429	134,555	2,107	586,562	0	61,135	0	229,709	80,500	0
 <b>Contingency as a percentage of Expenditures</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>13.0%</b>	 <b>15.0%</b>	 <b>5.0%</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>15.0%</b>	 <b>15.0%</b>

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



	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Motel/Hotel Tax	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	5,161,910
S/T Vacation Rentals	288,741	315,609	387,955	420,526	506,521	564,405	418,946	681,326	724,795	650,717
<b>Total (Actual)</b>	<b>2,761,102</b>	<b>3,045,053</b>	<b>3,535,881</b>	<b>3,844,223</b>	<b>4,270,545</b>	<b>4,580,560</b>	<b>3,847,325</b>	<b>5,528,363</b>	<b>5,925,150</b>	<b>5,812,627</b>
<b>Budget</b>	<b>2,673,000</b>	<b>2,811,000</b>	<b>3,118,010</b>	<b>3,280,816</b>	<b>4,108,065</b>	<b>4,396,070</b>	<b>4,791,411</b>	<b>3,343,941</b>	<b>4,580,560</b>	<b>5,500,000</b>

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

	July - Sept	Oct - Dec	Jan - Mar	Apr - June	All four funds	Budget	Budget to Actual Variance
Fiscal Year End	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Total	projected	
2025 Budget	3,119,153	1,241,659	906,123	1,842,634	7,109,569	7,109,569	
2024 Actual	2,639,056	1,019,089	740,826	1,101,029	5,500,000	5,500,000	
2023	2,550,150	1,015,153	740,826	1,506,497	5,812,627	5,500,000	312,627
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

**Actual percentage increase over prior quarter**

Fiscal Year End	July - Sept	Oct - Dec	Jan - Mar	Apr - June	Total	Year to Year \$ Variance
	Qtr 1	Qtr 2	Qtr 3	Qtr 4		
2025	18.192%	21.840%	22.313%	67.356%	29.265%	
2024	3.486%	0.388%	0.000%	-26.915%	-5.378%	(312,627)
2023	5.481%	-3.506%	-18.437%	-2.630%	-1.899%	(112,523)
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	19.0376%	3.3266%	-7.2437%	5.6963%	8.7204%	308,343
2016	8.1861%	17.4380%	25.8676%	23.2961%	16.1189%	490,829
2015	4.3707%	12.4076%	16.0912%	16.8972%	10.2839%	283,950
2014	2.5233%	5.8557%	8.6674%	4.3606%	4.2964%	113,740
2013	4.5405%	8.0420%	6.6575%	13.4180%	7.3954%	182,300

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, emergency management, parks, community development, community programs, HRAP and Farmer's Market, forest stewardship, and administrative support services.

### **Top 10 General Fund budgeted revenue streams (Fye 2025)**

	<b>Annual</b>	<b>% of total revenue</b>
1 transient room tax	5,276,047	73.4%
2 property tax	797,318	11.1%
3 interest income	300,000	4.2%
4 franchise fees	211,200	2.9%
5 planning revenues-combined	144,000	2.0%
6 state revenues (assessments)	124,132	1.7%
7 court fines	105,000	1.5%
8 business licenses	82,000	1.1%
9 land leases	50,079	0.7%
10 parking lot maintenance	38,061	0.5%
<b>total top 10</b>	<b>7,127,837</b>	<b>99.14%</b>
<b>total revenues, less transfers in and grants</b>	<b>7,189,453</b>	

Note: Beginning fund balance is not a revenue but is a "resource". Transfers in, \$300,000 and grants, \$12,962 are not consistent recurring sources of annual income and if included Transfers in would be number 4 and parking lot maintenance and grants would not make the list.

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 73.4% of the general fund revenues. The city retains 74.21% of the total transient room tax collected by the city. The other 25.79% is dedicated to tourism purposes and are accounted for in individual funds. On January 1, 2024, the City imposed an additional 1.5% transient room tax bringing the total tax rate to 9.5%.

The total city-wide estimate is as follows:

	% increase from prior year budget	Fiscal Year Ending				
		Budgeted Amounts				
		2025	2024	2023	2022	2021
Hotel/Motel	17.77%	4,685,399	3,978,288	3,978,288	3,300,266	2,364,235
Short Term Rentals	5.62%	590,648	559,212	559,212	478,696	394,516
<b>Total General Fund</b>	<b>23.40%</b>	<b>5,276,047</b>	<b>4,537,500</b>	<b>4,537,500</b>	<b>3,778,962</b>	<b>2,758,751</b>
Hotel/Motel	10.26%	465,217	421,940	421,940	350,027	250,752
Short Term Rentals	-1.12%	58,646	59,310	59,310	50,772	41,843
Total Tourism and Arts 1% Fund	9.14%	523,863	481,250	481,250	400,799	292,595
Hotel/Motel	10.26%	465,217	421,940	421,940	350,027	250,752
Short Term Rentals	-1.12%	58,646	59,310	59,310	50,772	41,843
Total Transient Room Tax 1% Fund	9.14%	523,863	481,250	481,250	400,799	292,595
Hotel/Motel	100.00%	697,826	-	-	-	-
Short Term Rentals	100.00%	87,969	-	-	-	-
Total Transient Room Tax 1.5% Fund	100.00%	785,795	-	-	-	-
<b>Total City Imposed Transient Room Tax</b>	<b>29.26%</b>	<b>7,109,568</b>	<b>5,500,000</b>	<b>5,500,000</b>	<b>4,580,560</b>	<b>3,343,941</b>
<b>Total County TRT Fund</b>	<b>8.85%</b>	<b>523,863</b>	<b>481,250</b>	<b>481,250</b>	<b>400,799</b>	<b>292,595</b>
<b>Grand Total All Funds</b>	<b>27.62%</b>	<b>7,633,431</b>	<b>5,981,250</b>	<b>5,981,250</b>	<b>4,981,359</b>	<b>3,636,536</b>
Actual Tax Collected (city imposed tax only)				5,812,627	5,925,150	5,528,363
Increase from prior year actual				-1.899%	7.177%	43.694%

Property taxes are the second largest source of revenues, at 11.1%. 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 \$797,318.

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 5.2%, this revenue stream is estimated at \$300,000. This is the city's 3rd largest revenue source at 4.2% 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 \$211,200 and is 2.9% of the overall budgeted revenues.

Planning revenues are charges for the services rendered in the Community Development Department. Total planning revenues are estimated at \$144,000 and is 2.0% of the overall budgeted revenues.

State shared revenues are estimated at \$124,132 and are 1.7% of the estimated revenue and the city's 6<sup>th</sup> largest revenue source. The city's imposed 3% Marijuana tax is included in this total.

Municipal court handles traffic, parking, and ordinance violations. Fines for these infractions are estimated at \$105,000 and is 1.5% of the estimated revenue and is the seventh largest revenue stream.

Business licenses represent 1.1% of the city's estimated revenues at \$82,000 and the eighth largest revenue stream.

Land leases are primarily for land owned by the city where 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 9<sup>th</sup> largest revenue source estimated at \$50,079.

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 99.14% 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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>5,308,228</b>	<b>4,540,658</b>	<b>3,431,881</b>	<b>1,735,317</b>	<b>1,668,827</b>	<b>1,296,780</b>	<b>1,641,372</b>	<b>1,522,449</b>
General Revenue	4,724,377	6,963,238	6,599,811	5,800,762	4,453,105	5,024,655	5,047,705	4,548,481
Building Maintenance		-	-	-	-	-	-	-
Community Programs		-	-	-	-	-	-	-
HRAP	5,628	39,188	24,828	27,223	30,717	31,139	46,609	22,757
Farmer's Market	3,035	25,452	17,150	3,630	9,383	14,046	14,473	14,084
Municipal Court	59,717	122,170	88,310	76,058	66,610	56,082	60,246	47,533
Planning	79,360	195,264	266,654	86,583	37,960	41,310	40,313	48,492
PW- Ecola Forest Reserve		-	-	-	-	-	-	-
PW - Parks	5,000	-	-	-	-	500	4,000	-
PW- Parking	38,061	38,061	38,061	38,061	38,061	38,061	35,424	35,424
Police	250	11,247	5,713	3,899	1,337	5,731	21,311	5,621
911 Services		-	-	-	-	-	-	-
Emergency Preparedness	24,416	250,416	183,594	45,072	5,565	13,686	44,657	48,172
Transfer In - RV Park		-	-	-	210,775	200,000	-	150,000
Transfer In - RV Park Reserve		-	-	-	-	-	-	-
Transfer In - General Reserve		-	-	-	-	-	-	-
Transfer In - Stevens Case		-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,939,844</b>	<b>7,645,036</b>	<b>7,224,122</b>	<b>6,081,288</b>	<b>4,853,513</b>	<b>5,425,210</b>	<b>5,314,737</b>	<b>4,920,564</b>
<b>Executive Department - Building Maintenance</b>								
Personnel Services	-	-	-	-	-	5,607	4,946	4,712
Materials and Services	27,211	87,038	43,845	40,500	37,835	176,922	30,330	24,704
Capital Outlay	619,085	192,703	403	9,922	-	9,696	22,218	68,104
<b>Total Expenditures</b>	<b>646,296</b>	<b>279,741</b>	<b>44,248</b>	<b>50,422</b>	<b>37,835</b>	<b>192,225</b>	<b>57,494</b>	<b>97,521</b>
<b>Executive Department - Community Programs</b>								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	113,476	124,237	126,690	158,210	201,509	205,157	677,269	619,784
Capital Outlay	-	-	-	-	-	-	-	2,334
<b>Total Expenditures</b>	<b>113,476</b>	<b>124,237</b>	<b>126,690</b>	<b>158,210</b>	<b>201,509</b>	<b>205,157</b>	<b>677,269</b>	<b>622,118</b>
<b>Executive Department - Haystack Rock Awareness Program</b>								
Personnel Services	202,240	356,594	284,069	266,707	237,159	351,483	283,964	182,909
Materials and Services	19,707	29,586	16,851	12,459	35,856	29,266	30,051	17,583
Capital Outlay	13,787	-	-	-	34,295	-	-	-
<b>Total Expenditures</b>	<b>235,734</b>	<b>386,180</b>	<b>300,921</b>	<b>279,166</b>	<b>307,310</b>	<b>380,749</b>	<b>314,014</b>	<b>200,491</b>

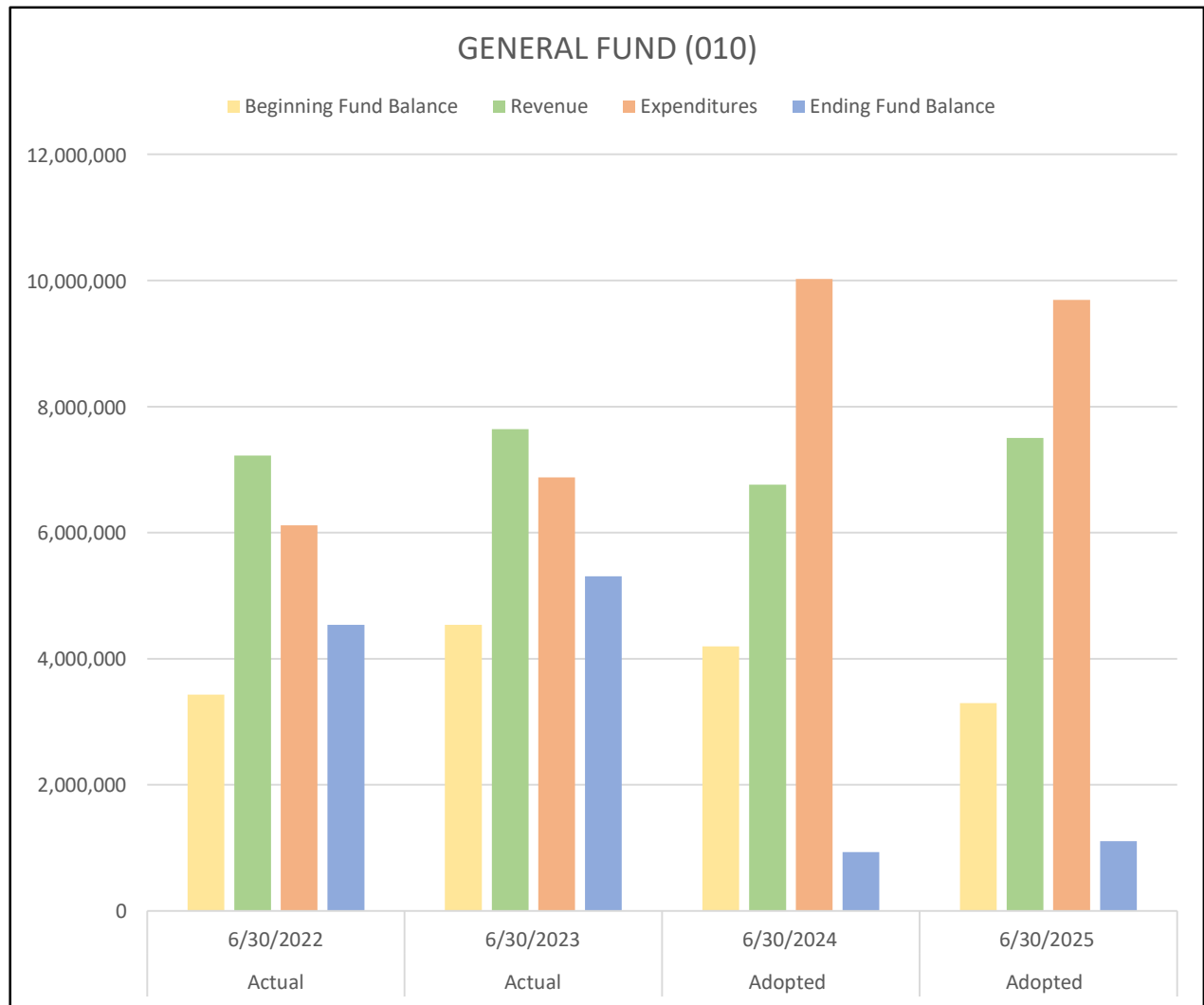


	Fiscal Year End							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
Executive Department - Farmer's Market								
Personnel Services	9,598	37,917	36,836	33,589	34,291	30,876	28,977	27,763
Materials and Services	6,471	11,974	9,444	4,341	4,891	8,700	9,011	7,466
Capital Outlay		-	-	-	-	-	-	-
Total Expenditures	16,069	49,891	46,280	37,930	39,181	39,576	37,988	35,229
Executive Department - Municipal Court								
Personnel Services	17,787	29,384	46,840	21,737	16,394	11,485	15,701	16,624
Materials and Services	2,790	11,170	8,854	7,521	5,674	5,203	7,467	5,356
Capital Outlay		-	-	-	-	-	-	-
Total Expenditures	20,577	40,555	55,695	29,258	22,069	16,688	23,169	21,980
Planning Department								
Personnel Services	226,178	317,196	307,570	208,123	219,628	208,813	195,588	173,432
Materials and Services	228,233	385,877	334,614	200,238	102,604	90,177	130,685	81,958
Capital Outlay		-	-	-	6,622	-	-	-
Total Expenditures	454,412	703,074	642,183	408,361	328,854	298,990	326,273	255,390
Public Works Department - Ecola Forest Reserve								
Personnel Services	2,642	4,485	3,353	3,250	3,271	3,475	3,542	3,927
Materials and Services	36,527	9,458	22,509	4,534	3,969	20,169	17,098	3,163
Capital Outlay		-	-	-	-	-	-	-
Total Expenditures	39,169	13,943	25,862	7,784	7,240	23,644	20,640	7,090
Public Works Department - Existing School Site								
Capital Outlay	-	-	-	-	-	-	-	4,200
Total Expenditures	-	-	-	-	-	-	-	4,200
Public Works Department - Parks								
Personnel Services	76,788	112,291	111,806	106,484	105,381	113,791	119,706	105,016
Materials and Services	70,681	86,951	152,445	143,342	84,530	89,933	115,812	85,667
Capital Outlay	-	6,787	53,433	-	43,788	14,534	32,864	57,244
Total Expenditures	147,469	206,029	317,684	249,826	233,698	218,258	268,381	247,927
Public Works Department - Parking								
Personnel Services	8,028	9,830	9,787	9,328	9,290	16,801	16,172	15,530
Materials and Services	2,611	20,089	4,173	15,043	1,815	14,892	1,230	7,791
Capital Outlay		-	-	-	-	-	-	-
Total Expenditures	10,638	29,920	13,960	24,371	11,105	31,693	17,402	23,321
Public Works Department - Public Restrooms and Litter								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	205,293	274,241	240,737	226,416	198,566	220,834	199,498	163,116
Capital Outlay	12,626	11,628	-	-	85,478		-	-
Total Expenditures	217,919	285,868	240,737	226,416	284,045	220,834	199,498	163,116

	Fiscal Year End							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Public Safety Department - Police</b>								
Personnel Services	931,096	1,462,907	1,348,319	1,309,405	1,317,349	1,155,808	1,062,562	1,033,005
Materials and Services	177,607	250,145	243,163	157,523	162,913	172,642	199,090	172,721
Capital Outlay	41,792	82,524	59,954	-	95,915	62,598	-	53,032
<b>Total Expenditures</b>	<b>1,150,496</b>	<b>1,795,576</b>	<b>1,651,436</b>	<b>1,466,928</b>	<b>1,576,177</b>	<b>1,391,048</b>	<b>1,261,651</b>	<b>1,258,758</b>
<b>Public Safety Department - Lifesaving</b>								
Personnel Services	40,653	153,204	140,572	120,733	116,851	101,822	102,771	94,299
Materials and Services	132,269	17,999	27,091	23,549	5,424	5,885	9,994	7,229
Capital Outlay	-	-	-	6,440	-	-	21,820	5,415
<b>Total Expenditures</b>	<b>172,922</b>	<b>171,203</b>	<b>167,662</b>	<b>150,722</b>	<b>122,275</b>	<b>107,707</b>	<b>134,586</b>	<b>106,943</b>
<b>Emergency Management</b>								
Personnel Services	133,567	214,676	200,996	191,199	120,631	67,809	26,701	23,442
Materials and Services	70,994	187,407	120,495	106,241	63,571	33,850	146,100	108,998
Capital Outlay	-	251,886	160,135	6,250	-	-	-	17,246
<b>Total Expenditures</b>	<b>204,561</b>	<b>653,969</b>	<b>481,625</b>	<b>303,690</b>	<b>184,202</b>	<b>101,659</b>	<b>172,802</b>	<b>149,686</b>
<b>Non-Departmental</b>								
Materials and Services	467,077	691,618	632,605	576,587	593,316	574,688	480,177	497,145
Capital Outlay	-	-	-	-	-	-	-	-
Transfer out - Debt Service	213,642	200,904	192,134	215,152	197,744	175,644	163,458	161,725
Transfer out - Water Reserve	-	-	-	-	-	85,932	250,000	-
Transfer out - Wastewater	50,959	-	-	-	-	-	-	-
Transfer out - Roads Fund	708,326	466,181	746,461	199,901	559,471	391,998	579,000	533,500
Transfer out - Roads R&R	-	-	-	-	-	-	-	-
Transfer out - Water Fund	-	-	-	-	-	-	-	175,500
Transfer out - General R&R	700,000	700,000	400,000	-	-	400,000	400,000	-
Transfer out - WW Reserve	164,000	-	-	-	-	100,000	275,525	-
Transfer out - Bridge Reserve	120,414	-	-	-	-	-	-	75,000
Transfer out - RV Park	-	-	-	-	-	-	-	90,000
Transfer out - Recycling	-	29,162	-	-	39,418	-	-	-
Transfer out - Storm Drain	27,621	-	-	-	41,573	96,673	-	75,000
Transfer out - TAF	-	-	-	-	-	-	-	-
Transfer out - Ecola Reserve	-	-	-	-	-	-	-	-
Transfer out - Building Official	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,373,459</b>	<b>2,137,283</b>	<b>2,000,362</b>	<b>991,640</b>	<b>1,431,522</b>	<b>1,824,935</b>	<b>2,148,160</b>	<b>1,607,870</b>
<b>Ending Fund Balance</b>	<b>4,444,875</b>	<b>5,308,228</b>	<b>4,540,658</b>	<b>3,431,881</b>	<b>1,735,317</b>	<b>1,668,827</b>	<b>1,296,780</b>	<b>1,641,372</b>
<b>Summary</b>								
Beginning Fund Balance	5,308,228	4,540,658	3,431,881	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449
Total Revenue	4,939,844	7,645,036	7,224,122	6,081,288	4,853,513	5,425,210	5,314,737	4,920,564
Total Expenditures	5,803,196	6,877,467	6,115,345	4,384,724	4,787,023	5,053,163	5,659,329	4,704,120
<b>Ending Fund Balance</b>	<b>4,444,875</b>	<b>5,308,228</b>	<b>4,540,658</b>	<b>3,431,881</b>	<b>1,735,317</b>	<b>1,668,827</b>	<b>1,296,780</b>	<b>1,641,372</b>

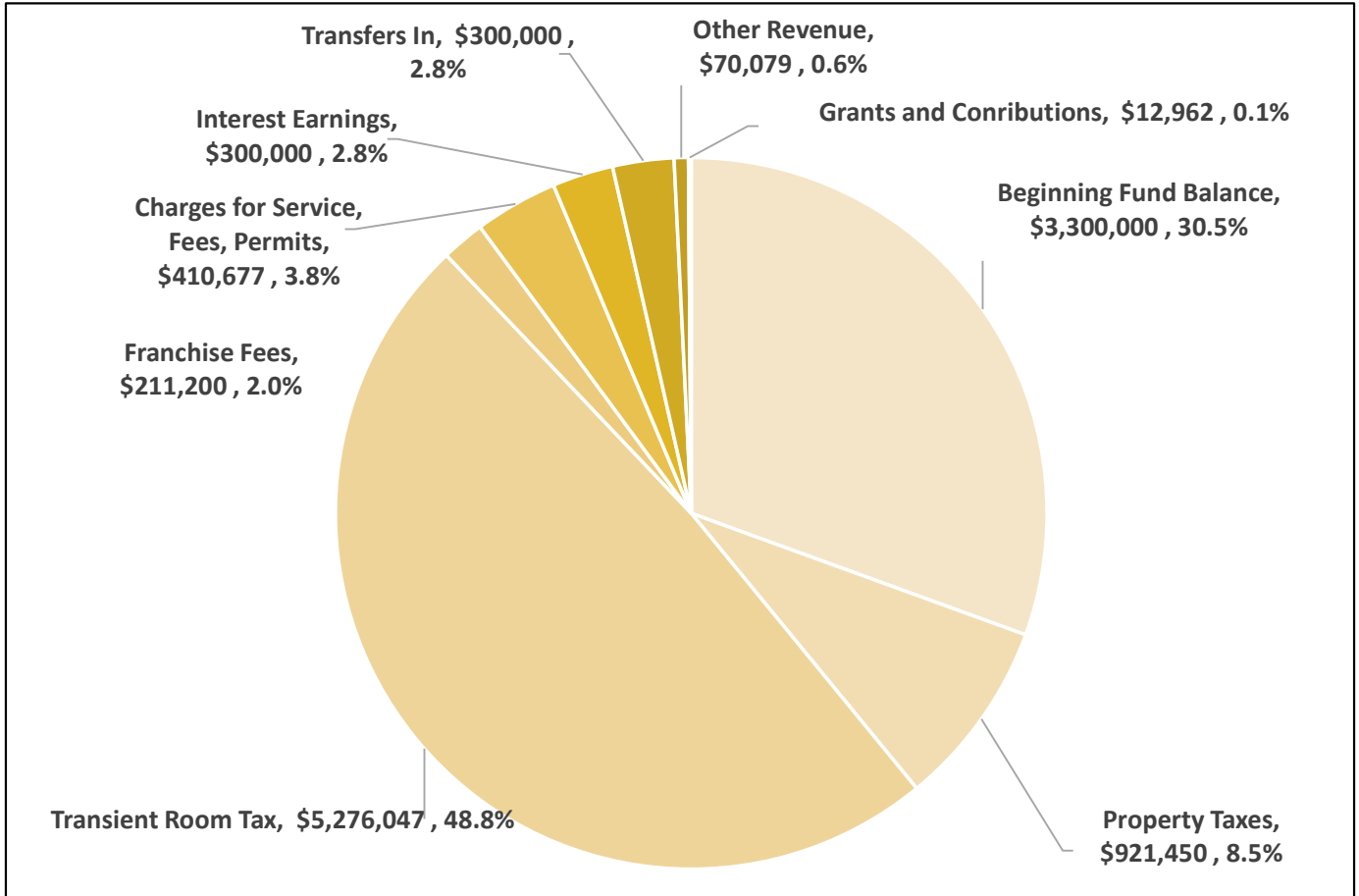
	Fiscal Year End							
	2023 (7 Months)	2022	2021	2020	2019	2018	2017	2016
<b>Executive Department - Farmer's Market</b>								
Personnel Services	21,012	33,589	34,291	30,876	28,977	27,763	30,219	22,493
Materials and Services	4,778	4,341	4,891	8,700	9,011	7,466	4,821	6,668
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>25,790</b>	<b>37,930</b>	<b>39,181</b>	<b>39,576</b>	<b>37,988</b>	<b>35,229</b>	<b>35,040</b>	<b>29,160</b>
<b>Executive Department - Municipal Court</b>								
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	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>29,348</b>	<b>29,258</b>	<b>22,069</b>	<b>16,688</b>	<b>23,169</b>	<b>21,980</b>	<b>60,537</b>	<b>42,215</b>
<b>Planning Department</b>								
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	-	-	-	-	-
<b>Total Expenditures</b>	<b>376,491</b>	<b>408,361</b>	<b>328,854</b>	<b>298,990</b>	<b>326,273</b>	<b>255,390</b>	<b>268,250</b>	<b>204,354</b>
<b>Public Works Department - Ecola Forest Reserve</b>								
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	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,788</b>	<b>7,784</b>	<b>7,240</b>	<b>23,644</b>	<b>20,640</b>	<b>7,090</b>	<b>16,231</b>	<b>16,836</b>
<b>Public Works Department - Existing School Site</b>								
Capital Outlay	-	-	-	-	-	4,200	2,485	160
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,200</b>	<b>2,485</b>	<b>160</b>
<b>Public Works Department - Parks</b>								
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
<b>Total Expenditures</b>	<b>137,253</b>	<b>249,826</b>	<b>233,698</b>	<b>218,258</b>	<b>268,381</b>	<b>247,927</b>	<b>340,489</b>	<b>314,999</b>
<b>Public Works Department - Parking</b>								
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	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,485</b>	<b>24,371</b>	<b>11,105</b>	<b>31,693</b>	<b>17,402</b>	<b>23,321</b>	<b>27,294</b>	<b>23,690</b>
<b>Public Works Department - Public Restrooms and Litter</b>								
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
<b>Total Expenditures</b>	<b>148,761</b>	<b>226,416</b>	<b>284,045</b>	<b>220,834</b>	<b>199,498</b>	<b>163,116</b>	<b>162,267</b>	<b>132,768</b>

	Fiscal Year End							
	2023 (7 Months)	2022	2021	2020	2019	2018	2017	2016
<b>Public Safety Department - Police</b>								
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
<b>Total Expenditures</b>	<b>1,000,069</b>	<b>1,466,928</b>	<b>1,576,177</b>	<b>1,391,048</b>	<b>1,261,651</b>	<b>1,258,758</b>	<b>1,063,078</b>	<b>1,057,807</b>
<b>Public Safety Department - Lifesaving</b>								
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
<b>Total Expenditures</b>	<b>96,227</b>	<b>150,722</b>	<b>122,275</b>	<b>107,707</b>	<b>134,586</b>	<b>106,943</b>	<b>105,202</b>	<b>129,335</b>
<b>Public Safety Department - 911 Services</b>								
Materials and Services	-	-	-	-	-	-	49,202	52,013
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,202</b>	<b>52,013</b>
<b>Public Safety Department - EPREP</b>								
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
<b>Total Expenditures</b>	<b>202,263</b>	<b>303,690</b>	<b>184,202</b>	<b>101,659</b>	<b>172,802</b>	<b>149,686</b>	<b>112,697</b>	<b>74,272</b>
<b>Non-Departmental</b>								
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	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,786,526</b>	<b>991,640</b>	<b>1,431,522</b>	<b>1,824,935</b>	<b>2,148,160</b>	<b>1,607,870</b>	<b>1,849,516</b>	<b>1,621,169</b>
<b>Ending Fund Balance</b>	<b>3,892,802</b>	<b>3,431,881</b>	<b>1,735,317</b>	<b>1,668,827</b>	<b>1,296,780</b>	<b>1,641,372</b>	<b>1,522,449</b>	<b>1,411,233</b>
<b>Summary</b>								
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
<b>Ending Fund Balance</b>	<b>3,892,802</b>	<b>3,431,881</b>	<b>1,735,317</b>	<b>1,668,827</b>	<b>1,296,780</b>	<b>1,641,372</b>	<b>1,522,449</b>	<b>1,411,233</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	3,431,881	4,540,658	4,200,000	3,300,000
Revenue	7,224,121	7,645,036	6,761,838	7,502,415
Expenditures	6,115,345	6,877,467	10,024,384	9,692,425
Ending Fund Balance	4,540,657	5,308,227	937,454	1,109,990

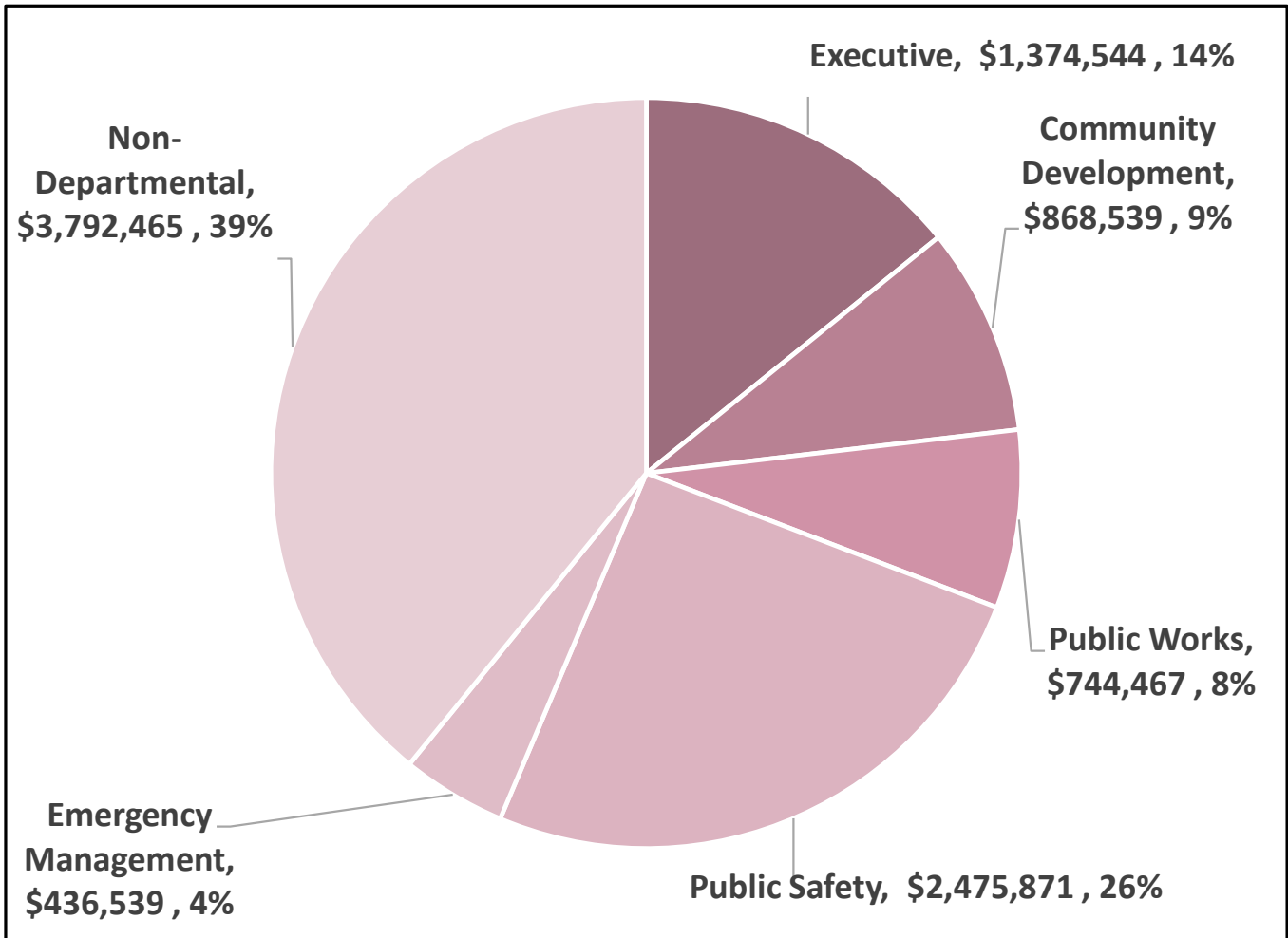
**General Fund  
2024-2025  
Resources by Category**



Beginning Fund Balance	\$	3,300,000
Property Taxes	\$	921,450
Transient Room Tax	\$	5,276,047
Franchise Fees	\$	211,200
Charges for Service, Fees, Permits	\$	410,677
Interest Earnings	\$	300,000
Transfers In	\$	300,000
Other Revenue	\$	70,079
Loan Proceeds	\$	-
Grants and Contributions	\$	12,962
<hr/>		
<b>Total Resources</b>	<b>\$</b>	<b>10,802,415</b>

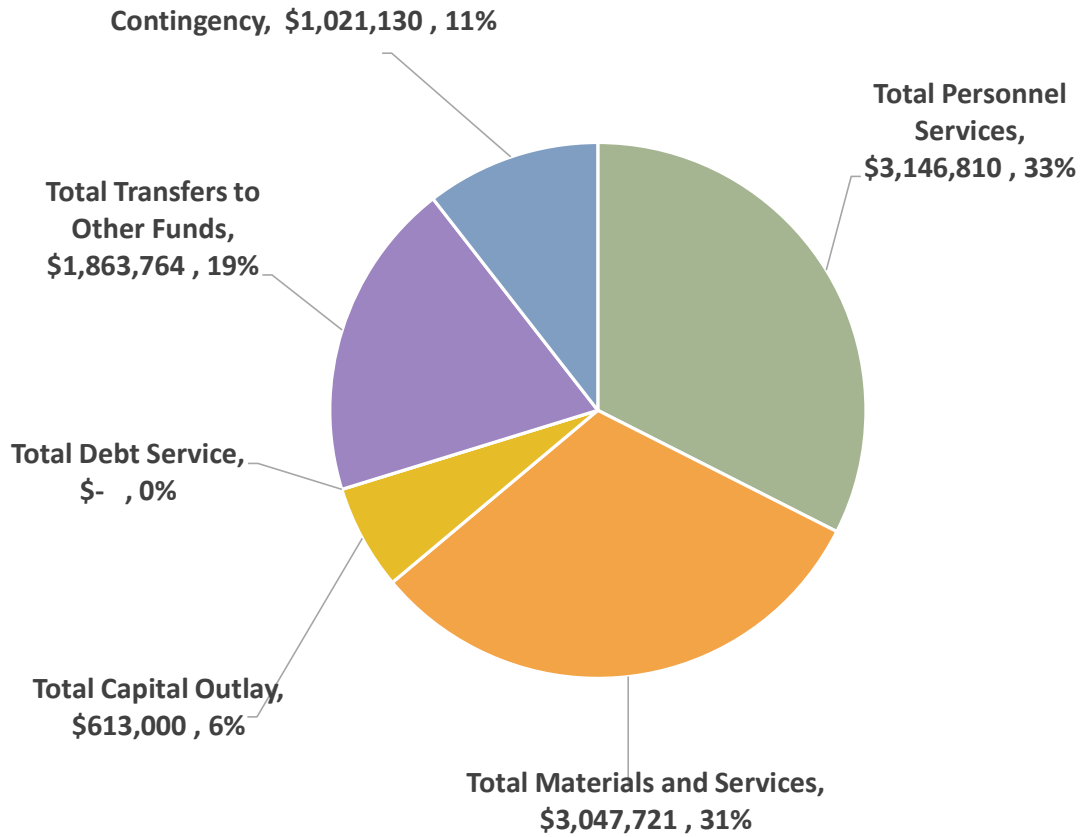


# General Fund 2024-2025 Total Requirements by Department



Executive	\$	1,374,544
Community Development	\$	868,539
Public Works	\$	744,467
Public Safety	\$	2,475,871
Emergency Management	\$	436,539
Non-Departmental	\$	3,792,465
<hr/>		
<b>Total Requirements by Department</b>	<b>\$</b>	<b>9,692,425</b>

**General Fund  
2024-2025  
Total Expenditures by Category**



<b>Total Personnel Services</b>	<b>\$</b>	<b>3,146,810</b>
<b>Total Materials and Services</b>	<b>\$</b>	<b>3,047,721</b>
<b>Total Capital Outlay</b>	<b>\$</b>	<b>613,000</b>
<b>Total Debt Service</b>	<b>\$</b>	<b>-</b>
<b>Total Transfers to Other Funds</b>	<b>\$</b>	<b>1,863,764</b>
<b>Contingency</b>	<b>\$</b>	<b>1,021,130</b>
<hr/>		
<b>Total Expenditures</b>	<b>\$</b>	<b>9,692,425</b>

City of Cannon Beach  
Budget Document

**General Fund 010**

6/30/2022	6/30/2023	6/30/2024	Resources and Requirements	7/1/2024-6/30/2025		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
\$ 3,431,881	\$ 4,540,658	\$ 4,200,000	Beginning Fund Balance	\$ 3,300,000	\$ -	\$ -
831,133	864,867	891,713	Property Taxes and Assessments	921,450	-	-
4,888,249	4,795,417	4,537,500	Transient Room Tax	5,276,047	-	-
203,781	217,222	201,500	Franchise Fees	211,200	-	-
389,528	439,063	395,995	Charges for Service, Fees, Permits	410,677	-	-
62,869	415,621	275,000	Interest Earnings	300,000	-	-
250,000	300,000	300,000	Transfers In	300,000	-	-
70,853	74,392	68,080	Other Revenue	70,079	-	-
527,708	538,454	92,050	Grants and Contributions	12,962	-	-
10,656,002	12,185,694	10,961,838	Total Resources	10,802,415	-	-
			Requirements by Department			
573,833	880,604	1,735,836	Executive	1,374,544	-	-
642,183	703,074	779,477	Community Development	868,539	-	-
598,243	535,759	1,034,584	Public Works	744,467	-	-
1,819,099	1,966,779	2,410,328	Public Safety	2,475,871	-	-
481,625	653,969	551,685	Emergency Management	436,539	-	-
2,000,362	2,137,283	3,512,474	Non-Departmental (inc 15% contingency)	3,792,465	-	-
6,115,345	6,877,467	10,024,384	Total Requirements by Department	9,692,425	-	-
4,540,658	5,308,227	937,454	Ending Fund Balance	1,109,990	-	-
\$ 10,656,002	\$ 12,185,694	\$ 10,961,838	Total Requirements	\$ 10,802,415	\$ -	\$ -

City of Cannon Beach  
Budget Document  
**General Fund 010**

6/30/2022	6/30/2023	6/30/2024		7/1/2024-6/30/2025		
		Adopted Budget	Summary of Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
19.3300	18.0900	19.0900	Number of FTE	20.7200	20.7200	20.7200
			Personnel Services:			
\$ 367,746	\$ 423,896	\$ 455,713	Executive	\$ 490,977	\$ -	\$ -
307,570	317,196	402,427	Community Development	418,739	-	-
124,946	126,607	152,912	Public Works	165,884	-	-
1,488,891	1,616,111	1,836,028	Public Safety	1,826,171	-	-
200,996	214,676	232,585	Emergency Management	245,039	-	-
-	-	-	Non-Departmental	-	-	-
2,490,148	2,698,485	3,079,665	Total Personnel Services	3,146,810	-	-
			Materials and Services:			
205,684	264,005	347,123	Executive	345,567	-	-
334,614	385,877	377,050	Community Development	449,800	-	-
419,864	390,738	631,672	Public Works	578,583	-	-
270,254	268,144	502,300	Public Safety	574,700	-	-
120,495	187,407	299,100	Emergency Management	191,500	-	-
632,605	691,618	877,001	Non-Departmental	907,571	-	-
1,983,515	2,187,789	3,034,246	Total Materials and Services	3,047,721	-	-
			Capital Outlay:			
403	192,703	933,000	Executive	538,000	-	-
-	-	-	Community Development	-	-	-
53,433	18,415	250,000	Public Works	-	-	-
59,954	82,524	72,000	Public Safety	75,000	-	-
160,135	251,886	20,000	Emergency Management	-	-	-
-	-	-	Non-Departmental	-	-	-
273,925	545,528	1,275,000	Total Capital Outlay	613,000	-	-
			Transfers to Other Funds:			
192,134	200,904	213,642	Transfer to Debt Service	203,214	-	-
29,162	-	-	Transfer to Recycling Fund	-	-	-
746,461	466,181	708,326	Transfer to Roads	732,193	-	-
400,000	700,000	700,000	Transfer to General Reserve	700,000	-	-
-	27,621	164,000	Transfer to Wastewater Reserve	-	-	-
-	50,959	-	Transfer to Wastewater Fund	-	-	-
-	-	120,414	Transfer to Bridge Reserve Fund	3,357	-	-
-	-	-	Transfer to City Hall Police Construction Fund	225,000	-	-
1,367,757	1,445,665	1,906,382	Total Transfers to Other Funds	1,863,764	-	-
-	-	729,091	Contingency 15.0% of expenditures	1,021,130	-	-
\$ 6,115,345	\$ 6,877,467	\$ 10,024,384	Total Expenditures	\$ 9,692,425	\$ -	\$ -

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
<b>Resources</b>							
3,431,881	4,540,658	4,200,000	010-000-33000	Beginning Fund Balance	3,300,000	-	-
704,235	728,236	754,393	010-100-41100	Property Taxes	777,318	-	-
(2,190)	-	-	010-100-41105	Co. Bond Debt Service	-	-	-
7,624	25,735	25,000	010-100-41120	Prior Taxes	20,000	-	-
3,900,266	3,871,433	3,616,626	010-100-41300	Transient Room Taxes - 6%	3,987,576	-	-
195,013	193,572	180,831	010-100-41305	TRT - 1% 07/01/2010	199,378	-	-
195,013	193,572	180,831	010-100-41310	TRT - 1% 10/01/2015	199,378	-	-
-	-	-	010-100-41315	TRT - 1.5% 01/01/2024	299,067	-	-
543,596	488,038	508,372	010-100-41320	Short Term Room Taxes - 6%	502,679	-	-
27,180	24,402	25,420	010-100-41325	S/T Room Taxes - 1% 07/01/2010	25,134	-	-
27,180	24,402	25,420	010-100-41330	S/T Room Taxes - 1% 10/01/2015	25,134	-	-
-	-	-	010-100-41335	S/T Room Taxes - 1.5% 01/01/2024	37,701	-	-
79,607	81,665	80,000	010-100-42100	Business Licenses	82,000	-	-
200	300	500	010-100-42130	Alarm Fees	400	-	-
203,781	217,222	201,500	010-100-42200	Franchise Fees	211,200	-	-
30,042	29,526	29,226	010-100-44100	Liquor Taxes	33,028	-	-
240	240	240	010-100-44101	OLCC License Renewal	250	-	-
1,394	1,105	1,094	010-100-44200	Cigarette Taxes	1,104	-	-
50,025	50,819	50,000	010-100-44300	State Revenue Sharing	50,000	-	-
40,003	29,446	32,000	010-100-44400	Marijuana Tax	40,000	-	-
46,175	47,073	48,080	010-100-45100	Land Leases	50,079	-	-
-	50	-	010-100-45105	Right of Way Permits	-	-	-
15,929	16,566	17,394	010-100-45200	Fire District Share-Dispatch	16,566	-	-
-	40	-	010-100-45700	Cash Short / (Over)	-	-	-
600	549	400	010-100-47120	Vehicle Impound Fees	400	-	-
62,869	415,621	275,000	010-100-46000	Interest Income	300,000	-	-
196,350	196,350	-	010-100-48550	American Rescue Plan	-	-	-
24,106	27,110	20,000	010-100-48900	Miscellaneous Income	20,000	-	-
573	168	-	010-100-48925	Lien Seach Income	-	-	-
250,000	300,000	300,000	010-100-49110	Transfer In - RV Park	300,000	-	-
181	1,432	200	010-142-44000	HRAP Day Camp Revenue	1,500	-	-
6,890	3,351	6,900	010-142-44010	HRAP Eco Tours Revenue	4,000	-	-
333	-	-	010-142-44050	Merchandise Sales	-	-	-
262	32,601	30,000	010-142-48410	Donations - Friends of Haystack Rock	-	-	-
2,061	1,804	2,000	010-142-48475	Donations	-	-	-
15,100	-	-	010-142-48420	Grant - OR Community Foundation	-	-	-
-	-	5,000	010-142-48500	ODOT Grant-Beach Wheelchairs	-	-	-
12,515	18,678	13,000	010-145-43010	Vendor Fees	10,500	-	-
3,685	5,774	6,000	010-145-43017	Farmers Market Sales	5,100	-	-
950	1,000	800	010-145-43020	FM Entertainment Donations	600	-	-
4,993	10,460	-	010-150-47080	Fines - State of Oregon	-	-	-
83,317	111,710	90,000	010-150-47100	Fines - Municipal Court	105,000	-	-
102,725	106,000	103,000	010-300-42105	Fees - Short-term Rental Permit	106,000	-	-
30,725	33,318	28,000	010-300-42400	Fees - Planning	30,000	-	-
9,593	7,738	10,000	010-300-42405	Fees - Local Planning Fee	8,000	-	-
123,611	48,208	-	010-300-44611	Grant - ODOT (TSP)	-	-	-
-	-	5,000	010-410-48550	Contributions-Parks	-	-	-
38,061	38,061	38,061	010-420-42500	Fees - Parking Lot Maintenance	38,061	-	-
1,455	-	1,750	010-510-44600	Grant-BVP	2,362	-	-
1,835	3,947	1,500	010-510-48100	Grant - OR Impact	-	-	-
1,420	-	1,000	010-510-48200	Grant - ODOT Safety Belt OT	-	-	-
1,003	6,000	-	010-510-48950	K-9 Donations	-	-	-
-	1,300	-	010-510-48951	CB National Night Out	-	-	-
-	402	-	010-540-41150	Container Revenue	-	-	-
(67)	2,770	2,300	010-540-41151	Storage Fee Revenue	2,900	-	-
15,000	-	-	010-540-48000	MRC Donations	10,000	-	-
-	-	20,000	010-540-48325	OEM Grant (Mass Care Cashe Site)	-	-	-
-	-	10,000	010-540-48335	HPO Grant (MRC)	-	-	-
-	35,000	15,000	010-540-48345	NACCHO Grant (MRC)	-	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
3,750	-	-	010-540-48355	NACCHO Grant (MRC)	-	-	-
5,000	-	-	010-540-48365	NACCHO Grant (MRC)	-	-	-
-	9,000	-	010-540-48505	OEM Grant (Pit Tank Building OSCAR)	-	-	-
159,911	200,089	-	010-540-48515	CSFRF Cache Site Improvement	-	-	-
-	3,155	-	010-540-48525	OHA Masscare Equipment Grant	-	-	-
<b>10,656,002</b>	<b>12,185,694</b>	<b>10,961,838</b>	<b>Total Resources</b>		<b>10,802,415</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
				Executive Department Building Maintenance			
0.0600	0.0000	0.0000		Number of FTE	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	-	-	-
-	-	-		<b>Total Personnel Services</b>	-	-	-
11,171	-	-	010-130-62140	Computer Expenses	-	-	-
1,599	67,789	2,500	010-130-62560	Contractual Services	3,500	-	-
3,831	6,648	10,000	010-130-62570	Maintenance Supplies	10,000	-	-
26,754	12,601	30,000	010-130-62580	Facilities Maintenance	30,000	-	-
490	-	-	010-130-62995	COVID-19	-	-	-
<b>43,845</b>	<b>87,038</b>	<b>42,500</b>		<b>Total Materials and Services</b>	<b>43,500</b>	-	-
-	-	-	010-130-63800	Facility Improvements	-	-	-
403	173,989	600,000	010-130-63805	City Hall Design	-	-	-
-	10,600	-	010-130-63825	City Hall CM/GC	-	-	-
-	8,114	300,000	010-130-63835	Construction Mgmt/General Contractor	-	-	-
-	-	-	010-130-63845	Food Bank Building	325,000	-	-
-	-	-	010-130-63850	Food Bank Canopy	163,000	-	-
<b>403</b>	<b>192,703</b>	<b>900,000</b>		<b>Total Capital Outlay</b>	<b>488,000</b>	-	-
<b>44,248</b>	<b>279,741</b>	<b>942,500</b>	<b>Total Expenditures-Building Maintenance</b>		<b>531,500</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
		Adopted	Account Number	Account Title	Budget	Budget	Governing
Actual	Actual	Budget			Officer	Committee	Body
Executive Department Community Programs							
85,560	86,831	90,000	010-140-62100	Community Service Grants	110,000	-	-
2,400	2,800	5,000	010-140-62110	Summer Concerts	5,000	-	-
18,000	18,000	20,000	010-140-62125	Cannon Beach Library	20,000	-	-
-	10,000	-	010-140-62130	Sea Turtles Forever	-	-	-
-	-	10,000	010-140-62133	Beach Plastic Remediation	-	-	-
2,910	3,259	-	010-140-62135	POS Grant Program	-	-	-
2,917	2,834	4,500	010-140-62180	Tolovana Hall Maintenance	4,500	-	-
-	513	6,500	010-140-62181	Tolovana Hall Landscaping	6,500	-	-
9,978	-	66,000	010-140-62400	Shuttle Subsidy	66,000	-	-
4,925	-	-	010-140-62830	Purchase of Public Art	-	-	-
126,690	124,237	202,000		Total Materials and Services	212,000	-	-
-	-	25,000	010-140-63010	Public Art Project	50,000	-	-
-	-	25,000		Total Capital Outlay	50,000	-	-
126,690	124,237	227,000	Total Expenditures-Community Programs		262,000	-	-



			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Executive Department Haystack Rock Awareness Program							
1.9333	2.2500	2.4900		Number of FTE	2.4875	2.4875	2.4875
129,179	139,212	150,000	010-142-61700	Salaries and Wages	160,000	-	-
72,395	114,904	110,063	010-142-61705	Part Time Salaries and Wages	119,740	-	-
79	1,502	-	010-142-61720	Overtime	-	-	-
33,085	33,013	33,502	010-142-61810	HDL Insurance	44,561	-	-
1,078	1,078	1,311	010-142-61815	Disability Insurance	1,163	-	-
27,526	39,126	52,730	010-142-61820	PERS	49,563	-	-
15,326	19,340	19,895	010-142-61830	Social Security	21,400	-	-
2,041	3,593	2,861	010-142-61840	Unemployment	559	-	-
3,260	4,180	4,539	010-142-61850	Workers Comp	4,687	-	-
101	121	130	010-142-61860	WBF Tax	112	-	-
-	527	1,040	010-142-61870	Paid Leave Oregon	1,119	-	-
<b>284,069</b>	<b>356,594</b>	<b>376,071</b>		<b>Total Personnel Services</b>	<b>402,904</b>	-	-
620	410	800	010-142-62110	Office Supplies	800	-	-
-	2	-	010-142-62116	Miscellaneous Expense	-	-	-
196	24	500	010-142-62120	Postage & Shipping	500	-	-
184	236	400	010-142-62130	Copier Expenses	400	-	-
116	1,279	800	010-142-62140	Computer Expenses	800	-	-
1,954	1,743	2,000	010-142-62210	Telephone	2,000	-	-
1,389	1,697	2,500	010-142-62410	Vehicle Fuel	2,800	-	-
685	458	1,200	010-142-62420	Vehicle Repair & Maintenance	1,600	-	-
468	329	500	010-142-62422	Equipment Repair & Maintenance	500	-	-
7,291	12,790	9,000	010-142-62427	Operating Materials & Supplies	9,000	-	-
311	-	5,600	010-142-62428	Wheelchair Expenses	1,200	-	-
377	300	400	010-142-62530	Insurance	400	-	-
475	1,479	1,100	010-142-62820	Dues & Subscriptions	1,400	-	-
320	3,031	3,500	010-142-62830	Training & Education	3,500	-	-
393	3,334	3,500	010-142-62835	Travel & Lodging	4,000	-	-
161	285	250	010-142-62836	Partnering Expense	250	-	-
-	-	7,000	010-142-62831	RV Site for USFWS Volunteers	-	-	-
271	2,189	3,500	010-142-62832	Housing for OSU Sea Grant Scholars	-	-	-
1,641	-	1,000	010-142-62840	Grant Expenses	1,000	-	-
-	-	-	010-142-62875	Recruitment	-	-	-
<b>16,851</b>	<b>29,586</b>	<b>43,550</b>		<b>Total Materials and Services</b>	<b>30,150</b>	-	-
-	-	8,000	010-142-63052	UTV	-	-	-
-	-	<b>8,000</b>		<b>Total Capital Outlay</b>	-	-	-
<b>300,921</b>	<b>386,180</b>	<b>427,621</b>	<b>Total Expenditures-Haystack Rock Awareness Program</b>		<b>433,054</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Executive Department Farmer's Market							
0.4125	0.4100	0.4100		Number of FTE	0.4925	0.4925	0.4925
26,182	28,652	32,500	010-145-61700	Salaries and Wages	32,500	-	-
55	19	-	010-145-61720	Overtime	-	-	-
383	269	278	010-145-61810	HDL Insurance	299	-	-
1,102	17	8	010-145-61815	Disability Insurance	7	-	-
6,616	6,071	8,624	010-145-61820	PERS	8,650	-	-
2,006	2,192	2,486	010-145-61830	Social Security	2,486	-	-
265	401	358	010-145-61840	Unemployment	65	-	-
218	226	236	010-145-61850	Workers Comp	254	-	-
9	10	11	010-145-61860	WBF Tax	10	-	-
-	60	130	010-145-61870	Paid Leave Oregon	130	-	-
<b>36,836</b>	<b>37,917</b>	<b>44,631</b>		<b>Total Personnel Services</b>	<b>44,401</b>	-	-
7	149	150	010-145-62110	Office Supplies	150	-	-
10	13	50	010-145-62120	Postage & Shipping	50	-	-
14	32	50	010-145-62130	Copier Expenses	50	-	-
1,032	964	500	010-145-62140	Computer Expenses	500	-	-
994	2,204	996	010-145-62210	Telephone	840	-	-
70	-	377	010-145-62740	Dues	377	-	-
-	33	400	010-145-62741	Conferences	400	-	-
866	1,130	600	010-145-62742	Advertising	1,000	-	-
178	584	550	010-145-62743	Volunteer Appreciation	550	-	-
-	884	450	010-145-62750	Bags	600	-	-
1,167	1,791	500	010-145-62752	Hats	800	-	-
-	-	200	010-145-62753	Magnets	-	-	-
1,047	1,373	3,000	010-145-62754	Shirts	3,000	-	-
-	366	-	010-145-62755	Mugs	-	-	-
1,784	102	900	010-145-62785	Farmers Market Expenses	900	-	-
2,275	2,350	1,650	010-145-62790	Entertainment	2,000	-	-
<b>9,444</b>	<b>11,974</b>	<b>10,373</b>		<b>Total Materials and Services</b>	<b>11,217</b>	-	-
<b>46,280</b>	<b>49,891</b>	<b>55,004</b>	<b>Total Expenditures-Farmer's Market</b>		<b>55,618</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Executive Department Municipal Court							
0.2200	0.2200	0.4500		Number of FTE	0.4500	0.4500	0.4500
33,645	19,877	22,500	010-150-61700	Salaries and Wages	29,000	-	-
-	115	-	010-150-61720	Overtime	-	-	-
7,701	4,213	4,249	010-150-61810	HDL Insurance	4,600	-	-
184	210	270	010-150-61815	Disability Insurance	182	-	-
1,846	3,129	5,909	010-150-61820	PERS	7,475	-	-
3,076	1,517	1,721	010-150-61830	Social Security	2,219	-	-
352	272	248	010-150-61840	Unemployment	58	-	-
22	12	14	010-150-61850	Workers Comp	13	-	-
13	9	10	010-150-61860	WBF Tax	9	-	-
-	30	90	010-150-61870	Paid Leave Oregon	116	-	-
<b>46,840</b>	<b>29,384</b>	<b>35,011</b>		<b>Total Personnel Services</b>	<b>43,672</b>	-	-
48	137	400	010-150-62110	Office Supplies	400	-	-
347	694	1,200	010-150-62120	Postage & Shipping	1,200	-	-
23	33	200	010-150-62130	Copier Expense	200	-	-
223	180	200	010-150-62210	Telephone	200	-	-
4,495	4,811	7,900	010-150-62470	Municipal Judge	7,900	-	-
853	3,113	7,900	010-150-62520	Legal Services	7,900	-	-
-	-	28,500	010-150-62560	Contractual Services	28,500	-	-
2,716	507	200	010-150-62800	Other Expenses	200	-	-
-	77	200	010-150-62820	Dues & Subscriptions	200	-	-
150	206	1,000	010-150-62830	Training & Education	1,000	-	-
-	1,414	1,000	010-150-62835	Travel & Lodging	1,000	-	-
<b>8,854</b>	<b>11,170</b>	<b>48,700</b>		<b>Total Materials and Services</b>	<b>48,700</b>	-	-
<b>55,695</b>	<b>40,555</b>	<b>83,711</b>	<b>Total Expenditures-Municipal Court</b>		<b>92,372</b>	-	-
<b>573,833</b>	<b>880,604</b>	<b>1,735,836</b>	<b>Grand Total Expenditures - Executive Department</b>		<b>1,374,544</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
<b>Community Development</b>							
1.7500	1.7500	2.7500		Number of FTE	2.7500	2.7500	2.7500
185,203	198,893	245,000	010-300-61700	Salaries and Wages	260,000	-	-
437	1,840	-	010-300-61720	Overtime	1,000	-	-
56,973	55,277	59,895	010-300-61810	HDL Insurance	57,640	-	-
1,736	1,769	2,296	010-300-61815	Disability Insurance	1,674	-	-
46,361	39,928	71,218	010-300-61820	PERS	75,148	-	-
13,976	15,147	18,743	010-300-61830	Social Security	19,890	-	-
1,879	2,806	2,695	010-300-61840	Unemployment	520	-	-
956	1,109	1,537	010-300-61850	Workers Comp	1,770	-	-
49	51	63	010-300-61860	WBF Tax	57	-	-
-	376	980	010-300-61870	Paid Leave Oregon	1,040	-	-
<b>307,570</b>	<b>317,196</b>	<b>402,427</b>		<b>Total Personnel Services</b>	<b>418,739</b>	-	-
433	824	1,000	010-300-62110	Office Supplies	1,000	-	-
1,379	1,316	3,000	010-300-62120	Postage & Shipping	3,500	-	-
3,958	3,876	3,000	010-300-62130	Copier Expenses	3,500	-	-
1,380	6,489	4,000	010-300-62140	Computer Expenses	4,000	-	-
477	256	550	010-300-62210	Telephone	550	-	-
-	144	-	010-300-62410	Vehicle Fuel	750	-	-
-	-	-	010-300-62420	Vehicle Repair & Maintenance	1,000	-	-
1,030	210	1,000	010-300-62440	Public Notices	1,000	-	-
40,495	66,915	100,000	010-300-62445	Code Audit	100,000	-	-
113,749	204,451	130,000	010-300-62450	Consultant/Professional Fees	200,000	-	-
5,125	6,850	28,000	010-300-62451	Consultant Tree Permits	28,000	-	-
6,000	1,100	5,000	010-300-62452	GIS Consultant	5,000	-	-
990	22,942	40,000	010-300-62453	Crest Regional Planning Support	40,000	-	-
-	-	2,000	010-300-62470	Shoreline Structure Drone Project	2,000	-	-
-	-	30,000	010-300-62475	Hazard Mitigation Advance	30,000	-	-
15,666	15,302	20,000	010-300-62590	Software and Maintenance	20,000	-	-
500	599	1,000	010-300-62820	Dues & Subscriptions	1,000	-	-
459	125	5,000	010-300-62830	Training & Education	5,000	-	-
360	424	2,500	010-300-62835	Travel & Lodging	2,500	-	-
440	3,556	1,000	010-300-62875	Recruitment	1,000	-	-
142,175	50,497	-	010-300-62890	TSP Document (ODOT)	-	-	-
<b>334,614</b>	<b>385,877</b>	<b>377,050</b>		<b>Total Materials and Services</b>	<b>449,800</b>	-	-
-	-	-	010-300-63215	Plotter	-	-	-
-	-	-		<b>Total Capital Outlay</b>	-	-	-
<b>642,183</b>	<b>703,074</b>	<b>779,477</b>	<b>Grand Total Expenditures - Community Development</b>		<b>868,539</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Public Works Department							
Ecola Forest Reserve and Southwind Stewardship							
0.0300	0.0300	0.0400		Number of FTE	0.0400	0.0400	0.0400
1,817	2,552	3,000	010-405-61700	Salaries and Wages	3,000	-	-
56	42	100	010-405-61720	Overtime	100	-	-
687	881	916	010-405-61810	HDL Insurance	984	-	-
20	21	29	010-405-61815	Disability Insurance	23	-	-
565	691	764	010-405-61820	PERS	839	-	-
141	196	237	010-405-61830	Social Security	237	-	-
19	36	34	010-405-61840	Unemployment	6	-	-
47	62	71	010-405-61850	Workers Comp	73	-	-
1	1	1	010-405-61860	WBF Tax	1	-	-
-	5	12	010-405-61870	Paid Leave Oregon	12	-	-
<b>3,353</b>	<b>4,485</b>	<b>5,164</b>		<b>Total Personnel Services</b>	<b>5,275</b>	-	-
4,652	-	1,300	010-405-62427	Operating Materials & Supplies	1,300	-	-
11,033	4,600	8,000	010-405-62560	Contracted Project Allowance	8,000	-	-
3,614	4,858	3,900	010-405-62630	Fire Protection	3,900	-	-
100	-	100	010-405-62639	FSC Fee	100	-	-
-	-	70,000	010-405-62660	IGA & Road Development	30,000	-	-
<b>19,400</b>	<b>9,458</b>	<b>83,300</b>		<b>Total Materials and Services-Ecola</b>	<b>43,300</b>	-	-
3,109	-	8,000	010-405-62428	Contractual Services	8,000	-	-
<b>3,109</b>	-	<b>8,000</b>		<b>Total Materials and Services-Southwind</b>	<b>8,000</b>	-	-
-	-	-	010-405-63000		-	-	-
-	-	-		<b>Total Capital Outlay</b>	-	-	-
<b>25,862</b>	<b>13,943</b>	<b>96,464</b>	<b>Total Expenditures-EFR and SW Stewardship</b>		<b>56,575</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Public Works Department Parks							
1.1450	1.1450	1.1550		Number of FTE	1.1550	1.1550	1.1550
63,735	65,002	70,000	010-410-61700	Salaries and Wages	77,000	-	-
294	447	1,000	010-410-61720	Overtime	1,000	-	-
21,531	21,955	34,588	010-410-61810	HDL Insurance	37,151	-	-
711	754	774	010-410-61815	Disability Insurance	869	-	-
18,045	16,343	18,706	010-410-61820	PERS	20,637	-	-
5,247	5,209	5,432	010-410-61830	Social Security	5,967	-	-
645	917	781	010-410-61840	Unemployment	156	-	-
1,578	1,530	1,897	010-410-61850	Workers Comp	1,963	-	-
21	20	26	010-410-61860	WBF Tax	24	-	-
-	115	284	010-410-61870	Paid Leave Oregon	312	-	-
<b>111,806</b>	<b>112,291</b>	<b>133,488</b>		<b>Total Personnel Services</b>	<b>145,079</b>	-	-
2,438	882	2,500	010-410-62140	Computer Expenses	1,000	-	-
-	-	12,000	010-410-62160	Playground Equipment Replacement	5,000	-	-
1,140	1,440	1,000	010-410-62165	Flower Baskets	1,500	-	-
991	1,196	1,000	010-410-62210	Telephone	1,000	-	-
1,778	-	3,000	010-410-62300	Non-Capital Parks Improvements	3,000	-	-
6,103	5,912	3,600	010-410-62410	Vehicle Fuel	3,870	-	-
1,765	2,384	2,500	010-410-62420	Vehicle Repair & Maintenance	2,500	-	-
10,574	8,671	3,000	010-410-62422	Equipment Repair & Maint.	3,000	-	-
2,419	998	3,500	010-410-62425	Equipment & Tools	3,500	-	-
30,496	21,620	36,400	010-410-62427	Materials & Supplies	36,400	-	-
-	1,500	1,500	010-410-62450	Engineering Fees	1,500	-	-
42,370	23,095	40,000	010-410-62454	Community Forestry	30,000	-	-
-	-	5,000	010-410-62455	Little Pompey Invasive Species	-	-	-
6,699	7,584	11,000	010-410-62560	Contractual Services	11,000	-	-
2,280	356	4,334	010-410-62562	Electrical Services	4,811	-	-
6,164	-	6,000	010-410-62564	Excavation Services	6,000	-	-
5,666	10,281	45,000	010-410-62600	Beach Access Improvement/Maint	45,000	-	-
231	1,020	1,000	010-410-62720	Protective Clothing	1,000	-	-
-	-	500	010-410-62820	Dues & Subscriptions	500	-	-
224	-	500	010-410-62830	Training & Education	1,000	-	-
-	12	150	010-410-62835	Travel & Lodging	150	-	-
-	-	250	010-410-62900	Sandcastle Contest Expense	250	-	-
27,402	-	1,000	010-410-62901	New roof and re-siding, window	1,000	-	-
3,603	-	-	010-410-62903	Rate Study/SDC Review	-	-	-
103	-	-	010-410-62995	Covid-19	-	-	-
<b>152,445</b>	<b>86,951</b>	<b>184,734</b>		<b>Total Materials and Services</b>	<b>162,981</b>	-	-
-	-	-	010-410-63012	Playground Equipment	-	-	-
36,860	-	-	010-410-63016	Service Truck	-	-	-
-	6,787	-	010-410-63062	Dump Truck 10%	-	-	-
16,573	-	-	010-410-63075	Beach Stairs - Oak/Sitka	-	-	-
<b>53,433</b>	<b>6,787</b>	-		<b>Total Capital Outlay</b>	-	-	-
<b>317,684</b>	<b>206,029</b>	<b>318,222</b>	<b>Total Expenditures-Parks</b>		<b>308,060</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Public Works Department Parking							
0.1050	0.1050	0.1150		Number of FTE	0.1150	0.1150	0.1150
5,720	5,897	7,200	010-420-61700	Salaries and Wages	8,000	-	-
4	28	400	010-420-61720	Overtime	400	-	-
1,998	1,928	3,710	010-420-61810	HDL Insurance	3,987	-	-
64	68	75	010-420-61815	Disability Insurance	99	-	-
1,575	1,361	1,971	010-420-61820	PERS	2,139	-	-
223	314	581	010-420-61830	Social Security	643	-	-
58	83	84	010-420-61840	Unemployment	17	-	-
142	140	206	010-420-61850	Workers Comp	209	-	-
2	2	3	010-420-61860	WBF Tax	2	-	-
-	9	30	010-420-61870	Paid Leave Oregon	34	-	-
<b>9,787</b>	<b>9,830</b>	<b>14,260</b>		<b>Total Personnel Services</b>	<b>15,530</b>	-	-
979	15,000	15,000	010-420-62300	Parking Lot Maintenance	15,000	-	-
2,941	4,720	3,250	010-420-62427	Operating Materials & Supplies	3,250	-	-
253	370	1,500	010-420-62560	Contractual Services	1,500	-	-
<b>4,173</b>	<b>20,089</b>	<b>19,750</b>		<b>Total Materials and Services</b>	<b>19,750</b>	-	-
<b>13,960</b>	<b>29,920</b>	<b>34,010</b>	<b>Total Expenditures-Parking</b>		<b>35,280</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Public Works Department Public Restrooms and Litter							
37,262	37,057	40,000	010-480-62195	Solid Waste Services	40,000	-	-
8,928	5,781	18,000	010-480-62270	Public Restroom Maintenance	18,000	-	-
40,636	47,430	60,500	010-480-62272	Public Restroom Supplies	60,500	-	-
1,690	3,164	1,500	010-480-62310	Utilities - Electricity	1,665	-	-
31,898	32,704	40,000	010-480-62325	Utilities - Water & Sewer	40,000	-	-
-	43	-	010-480-62427	Operating Materials & Supplies	-	-	-
-	-	-	010-480-62560	Contractual Services	-	-	-
598	2,154	5,000	010-480-62562	Contract Electrical Services	5,000	-	-
119,727	145,909	170,888	010-480-62568	Public Janitorial Services	179,387	-	-
<b>240,737</b>	<b>274,241</b>	<b>335,888</b>		<b>Total Materials and Services</b>	<b>344,552</b>	-	-
-	11,628	250,000	010-480-63013	Midtown Restroom Rebuild	-	-	-
-	<b>11,628</b>	<b>250,000</b>		<b>Total Capital Outlay</b>	-	-	-
<b>240,737</b>	<b>285,868</b>	<b>585,888</b>	<b>Total Expenditures-Public Restrooms &amp; Litter</b>		<b>344,552</b>	-	-
<b>598,243</b>	<b>535,759</b>	<b>1,034,584</b>	<b>Grand Total Expenditures - Public Works Department</b>		<b>744,467</b>	-	-



			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
				Public Safety Department Police			
10.6200	10.6200	11.6200		Number of FTE	11.9200	11.9200	11.9200
747,202	822,945	965,500	010-510-61700	Salaries and Wages	1,033,000	-	-
37,224	38,807	60,700	010-510-61705	Part Time Salaries and Wages	58,050	-	-
72,362	57,118	55,000	010-510-61720	Overtime	55,000	-	-
189,624	193,558	246,937	010-510-61810	HDL Insurance	223,665	-	-
6,952	7,304	9,255	010-510-61815	Disability Insurance	7,562	-	-
210,772	246,888	315,568	010-510-61820	PERS	331,807	-	-
64,006	69,107	82,712	010-510-61830	Social Security	87,673	-	-
8,577	13,260	11,893	010-510-61840	Unemployment	2,292	-	-
11,369	11,542	14,158	010-510-61850	Workers Comp	15,934	-	-
232	240	304	010-510-61860	WBF Tax	282	-	-
-	2,137	4,325	010-510-61870	Paid Leave Oregon	4,584	-	-
<b>1,348,319</b>	<b>1,462,907</b>	<b>1,766,352</b>		<b>Total Personnel Services</b>	<b>1,819,849</b>	-	-
3,894	1,956	4,500	010-510-62110	Office Supplies	4,500	-	-
1,871	1,981	2,200	010-510-62120	Postage & Shipping	2,200	-	-
3,798	4,279	4,500	010-510-62130	Copier Expenses	4,500	-	-
26,748	4,110	30,000	010-510-62140	Computer Expenses	17,000	-	-
1,461	1,574	6,000	010-510-62210	Telephone	6,000	-	-
216	1,280	9,000	010-510-62220	Radio	9,000	-	-
30,501	33,858	26,000	010-510-62410	Vehicle Fuel	26,000	-	-
15,540	26,946	20,000	010-510-62420	Vehicle Repair & Maintenance	20,000	-	-
34,064	34,146	20,000	010-510-62425	Operating Equipment & Tools	20,000	-	-
5,788	4,845	34,000	010-510-62560	Contractual Services	34,000	-	-
14,509	14,593	31,000	010-510-62590	Software Maintenance	31,000	-	-
53,097	55,221	75,000	010-510-62700	911 Dispatch Services-Seaside	78,000	-	-
12,416	9,230	9,500	010-510-62720	Uniforms	9,500	-	-
78	-	500	010-510-62730	Dog Control	500	-	-
12,151	22,983	14,000	010-510-62750	Other Materials & Supplies	14,000	-	-
-	434	-	010-510-62760	National Night Out Expense	-	-	-
1,418	1,987	3,000	010-510-62820	Dues & Subscriptions	3,000	-	-
18,410	18,085	22,000	010-510-62830	Training & Education	22,000	-	-
7,203	12,638	8,500	010-510-62835	Travel & Lodging	8,500	-	-
<b>243,163</b>	<b>250,145</b>	<b>319,700</b>		<b>Total Materials and Services</b>	<b>309,700</b>	-	-
59,954	82,524	72,000	010-510-63500	PS-01 Vehicles	75,000	-	-
<b>59,954</b>	<b>82,524</b>	<b>72,000</b>		<b>Total Capital Outlay</b>	<b>75,000</b>	-	-
<b>1,651,436</b>	<b>1,795,576</b>	<b>2,158,052</b>	<b>Total Expenditures-Police</b>		<b>2,204,549</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Public Safety Department Lifeguard Program							
0.3300	0.3300	0.3500		Number of FTE	0.0500	0.0500	0.0500
38,780	63,303	43,500	010-520-61700	Salaries and Wages	3,600	-	-
66,986	55,112	-	010-520-61705	Part Time Salaries and Wages	-	-	-
1,825	373	-	010-520-61720	Overtime	-	-	-
7,236	7,466	7,608	010-520-61810	HDL Insurance	1,196	-	-
279	287	307	010-520-61815	Disability Insurance	29	-	-
14,267	15,131	13,545	010-520-61820	PERS	1,059	-	-
8,253	8,021	3,328	010-520-61830	Social Security	275	-	-
1,139	1,478	479	010-520-61840	Unemployment	7	-	-
1,757	1,903	677	010-520-61850	Workers Comp	91	-	-
49	45	58	010-520-61860	WBF Tax	51	-	-
-	86	174	010-520-61870	Paid Leave Oregon	14	-	-
<b>140,572</b>	<b>153,204</b>	<b>69,676</b>		<b>Total Personnel Services</b>	<b>6,322</b>	-	-
1,197	900	600	010-520-62210	Telephone	-	-	-
2,595	2,070	2,000	010-520-62410	Vehicle Fuel	-	-	-
8,061	5,221	3,000	010-520-62420	Vehicle Repair & Maintenance	-	-	-
8,518	8,136	7,500	010-520-62425	Operating Equipment & Tools	-	-	-
2,195	390	4,500	010-520-62427	Operating Materials & Supplies	-	-	-
4,524	1,281	165,000	010-520-62560	Contractual Services-Fire District	265,000	-	-
<b>27,091</b>	<b>17,999</b>	<b>182,600</b>		<b>Total Materials and Services</b>	<b>265,000</b>	-	-
<b>167,662</b>	<b>171,203</b>	<b>252,276</b>	<b>Total Expenditures-Lifeguard Program</b>		<b>271,322</b>	-	-
<b>1,819,099</b>	<b>1,966,779</b>	<b>2,410,328</b>	<b>Grand Total Expenditures - Public Safety Department</b>		<b>2,475,871</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
<b>Emergency Management</b>							
1.5467	1.2300	1.2600		Number of FTE	1.2600	1.2600	1.2600
124,057	133,212	144,000	010-540-61700	Salaries and Wages	152,500	-	-
59	73	100	010-540-61720	Overtime	100	-	-
32,507	33,156	33,746	010-540-61810	HDL Insurance	36,204	-	-
1,029	1,043	1,124	010-540-61815	Disability Insurance	923	-	-
31,655	33,855	39,112	010-540-61820	PERS	41,375	-	-
9,415	10,083	11,024	010-540-61830	Social Security	11,674	-	-
1,256	1,866	1,585	010-540-61840	Unemployment	305	-	-
991	1,095	1,289	010-540-61850	Workers Comp	1,322	-	-
27	27	29	010-540-61860	WBF Tax	26	-	-
-	266	576	010-540-61870	Paid Leave Oregon	610	-	-
<b>200,996</b>	<b>214,676</b>	<b>232,585</b>		<b>Total Personnel Services</b>	<b>245,039</b>	-	-
66	5	-	010-540-62130	Copier Expenses	-	-	-
6,647	-	-	010-540-62140	Computer Expense	-	-	-
477	841	600	010-540-62210	Telephone	-	-	-
-	8,564	12,000	010-540-62310	Utilities	14,000	-	-
1,011	3,877	3,000	010-540-62600	Employee Readiness	3,000	-	-
28	2,313	8,000	010-540-62640	Cache Site Prep	36,000	-	-
3,888	665	24,000	010-540-62650	Plan and Website Development	50,000	-	-
26,198	30,909	25,000	010-540-62655	Cache Site Supplies	10,000	-	-
4,005	31,952	13,000	010-540-62656	Communications	13,000	-	-
5,000	12,213	18,000	010-540-62685	SEARC Donation	5,000	-	-
344	390	500	010-540-62820	Dues & Subscriptions	500	-	-
1,355	1,591	10,000	010-540-62830	Training & Education	3,000	-	-
932	3,540	5,000	010-540-62835	Travel & Lodging	3,000	-	-
11,226	-	-	010-540-62940	Travel & Lodging	-	-	-
-	26,044	-	010-540-62943	RISE Grant Non-Capital	-	-	-
-	1,714	-	010-540-62944	OHA Mass Care Equipment	-	-	-
2,900	-	-	010-540-62945	Pet Respnse (NACCHO Grant)	-	-	-
-	-	30,000	010-540-62950	Mass Care (OEM Grant)	-	-	-
654	4,303	10,000	010-540-62955	MRC (HPO Grant)	20,000	-	-
-	-	20,000	010-540-62960	MRC (NACCHO Grant)	-	-	-
44,068	13,643	30,000	010-540-62982	Communications Allowance	4,000	-	-
6,688	4,371	6,000	010-540-62985	CERT Expenses	4,000	-	-
1,057	5,198	5,000	010-540-62990	MRC Expenses	3,000	-	-
-	32,496	60,000	010-540-62991	Coastal Outside Alarm System	18,000	-	-
-	-	13,000	010-540-62992	Public Education	2,000	-	-
-	-	3,000	010-540-62993	Drone Program	-	-	-
3,951	2,776	3,000	010-540-62997	DART Expenses	3,000	-	-
<b>120,495</b>	<b>187,407</b>	<b>299,100</b>		<b>Total Materials and Services</b>	<b>191,500</b>	-	-
-	18,181	-	010-540-63105	Water Trailer	-	-	-
-	-	20,000	010-540-63113	Mass Care Food Trailer	-	-	-
160,135	199,865	-	010-540-63130	Corona Virus State Recovery Fund	-	-	-
-	8,899	-	010-540-63135	NACCHO - Rise Grant	-	-	-
-	24,941	-	010-540-63145	(2) Pit Tanks OSCAR/WHISKEY	-	-	-
<b>160,135</b>	<b>251,886</b>	<b>20,000</b>		<b>Total Capital Outlay</b>	-	-	-
<b>481,625</b>	<b>653,969</b>	<b>551,685</b>	<b>Total Expenditures - Emergency Management Department</b>		<b>436,539</b>	-	-

			City of Cannon Beach Budget Document General Fund		2024-2025		
2021-22	2022-23	2023-24			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
Non-Departmental							
114,219	118,256	176,133	010-100-62095	Adm Svcs - IT	161,722	-	-
65,150	65,757	77,144	010-100-62096	Adm Svcs - PW Admin	84,575	-	-
245,053	261,428	337,125	010-100-62097	Adm Svcs - Exec	338,974	-	-
104,282	129,229	149,072	010-100-62098	Adm Svcs - Finance	165,232	-	-
103,900	116,948	137,527	010-100-62099	Adm Svcs - Central Svcs	157,068	-	-
<b>632,605</b>	<b>691,618</b>	<b>877,001</b>		<b>Total Materials and Services</b>	<b>907,571</b>	-	-
-	-	-	010-100-63000		-	-	-
-	-	-		<b>Total Capital Outlay</b>	-	-	-
192,134	200,904	213,642	010-910-69100	Transfer to Debt Service Fund	203,214	-	-
-	50,959	-	010-910-69110	Transfer to Wastewater Fund	-	-	-
746,461	466,181	708,326	010-910-69115	Transfer to Roads Fund	732,193	-	-
400,000	700,000	700,000	010-910-69125	Transfer to General Reserve Fund	700,000	-	-
-	-	120,414	010-910-69145	Transfer to Bridge Reserve Fund	3,357	-	-
-	27,621	-	010-910-69160	Transfer to Storm Drain Fund	-	-	-
-	-	164,000	010-910-69165	Transfer to Wastewater Reserve Fund	-	-	-
29,162	-	-	010-910-69170	Transfer to Recycling Fund	-	-	-
-	-	-	010-910-69185	Transfer to City Hall and Police Station Construction Fund	225,000	-	-
<b>1,367,757</b>	<b>1,445,665</b>	<b>1,906,382</b>		<b>Total Transfers Out</b>	<b>1,863,764</b>	-	-
-	-	729,091	010-900-64050	Contingency 15.0% of expenditures	1,021,130	-	-
-	-	<b>729,091</b>		<b>Total Contingency</b>	<b>1,021,130</b>	-	-
<b>2,000,362</b>	<b>2,137,283</b>	<b>3,512,474</b>	<b>Grand Total Expenditures - Non Departmental</b>		<b>3,792,465</b>	-	-
<b>4,540,658</b>	<b>5,308,227</b>	<b>937,454</b>	<b>010-920-79100</b>	<b>Ending Fund Balance</b>	<b>1,109,990</b>	-	-

## **GENERAL RESERVE FUND**

The budget includes the reserve fund for general governmental needs.

### **City of Cannon Beach** General Reserve Fund (059)

	Fiscal Year End							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>2,413,821</b>	<b>1,713,821</b>	<b>1,313,821</b>	<b>1,313,821</b>	<b>913,821</b>	<b>513,821</b>	<b>513,821</b>	<b>513,821</b>
<b>Transfer In - General Fund</b>	<b>700,000</b>	<b>700,000</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>700,000</b>	<b>700,000</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>-</b>
Transfer out - General Fund	-	-	-	-	-	-	-	-
Transfer out - Storm Drain Fund	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>3,113,821</b>	<b>2,413,821</b>	<b>1,713,821</b>	<b>1,313,821</b>	<b>1,313,821</b>	<b>913,821</b>	<b>513,821</b>	<b>513,821</b>

City of Cannon Beach  
Budget Document

2021-22	2022-23	2023-24	General Reserve		2024-25		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1,313,821	1,713,821	2,413,820	059-000-33000	Unrestricted Fund Balance	3,113,820	-	-
400,000	700,000	700,000	059-100-49110	Transfer In General Fund	700,000	-	-
<b>1,713,821</b>	<b>2,413,821</b>	<b>3,113,820</b>		<b>Total Resources</b>	<b>3,813,820</b>	-	-
-	-	3,113,820	059-100-63999	Unallocated Project	3,813,820	-	-
-	-	<b>3,113,820</b>		<b>Total Capital Outlay</b>	<b>3,813,820</b>	-	-
-	-	0	059-100-67132	Transfer To General Fund	-	-	-
-	-	<b>0</b>		<b>Total Transfers Out</b>	-	-	-
<b>0</b>	<b>0</b>	<b>3,113,820</b>		<b>Total Expenditures</b>	<b>3,813,820</b>	-	-
1,713,821	2,413,821	0	059-100-79000	Reserved for Future Expenditure-General	-	-	-
<b>1,713,821</b>	<b>2,413,821</b>	<b>3,113,820</b>		<b>Total Requirements</b>	<b>3,813,820</b>	-	-

## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>
Transfers In - General	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers Out	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>	<b>6,394</b>

**City of Cannon Beach  
Budget Document**

<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<b>Ecola Forest Reserve Resolution No. 13-01</b>		<u>2024-25</u>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>			<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
6,394	6,394	6,393	053-000-33000	Unrestricted Fund Balance	6,393	-	-
-	-	-	053-405-49110	Transfer In - General	-	-	-
<b>6,394</b>	<b>6,394</b>	<b>6,393</b>		<b>Total Resources</b>	<b>6,393</b>	-	-
-	-	6,393	053-405-63999	Unallocated Project	6,393	-	-
-	-	<b>6,393</b>		<b>Total Capital Outlay</b>	<b>6,393</b>	-	-
-	-	<b>6,393</b>		<b>Total Expenditures</b>	<b>6,393</b>	-	-
6,394	6,394	-	<b>053-405-79000</b>	Reserved for Future Expenditure	-	-	-
<b>6,394</b>	<b>6,394</b>	<b>6,393</b>		<b>Total Requirements</b>	<b>6,393</b>	-	-



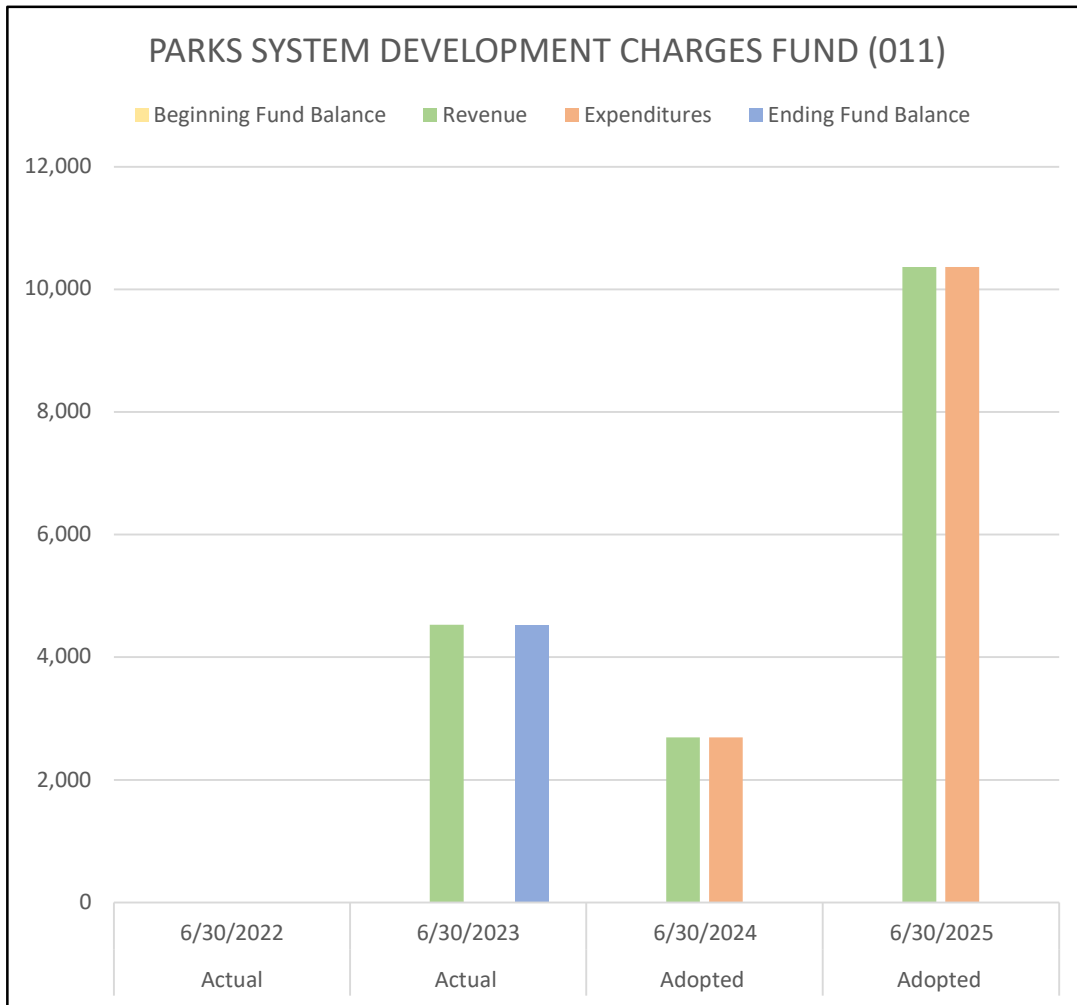
## **PARKS SDC FUND**

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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>4,528</b>	-	-	-	-	-	-	-
Improvement Fee	1,040	4,220	-	-	-	-	-	-
Compliance Fee	76	308						
<b>Total Revenue</b>	<b>1,116</b>	<b>4,528</b>	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>5,644</b>	<b>4,528</b>	-	-	-	-	-	-



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	0	0	0	0
Revenue	0	4,528	2,690	10,364
Expenditures	0	0	2,690	10,364
Ending Fund Balance	0	4,528	0	0

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Parks System Development Charges Fund		2024-25		
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	6,824	-	-
-	-	-	011-410-48905	Reimbursement Fee	-	-	-
-	4,220	2,510	011-410-48910	Improvement Fee	3,297	-	-
-	308	180	011-410-48915	Compliance Fee	243	-	-
-	<b>4,528</b>	<b>2,690</b>		<b>Total Resources</b>	<b>10,364</b>	-	-
-	-	2,690	011-410-63000	Capital Outlay	10,364	-	-
-	-	<b>2,690</b>		<b>Total Capital Outlay</b>	<b>10,364</b>	-	-
-	-	-	011-410-66100	Debt-principal	-	-	-
-	-	-	011-410-66110	Debt-interest	-	-	-
-	-	-		<b>Total Debt Service</b>	-	-	-
-	-	<b>2,690</b>		<b>Total Expenditures</b>	<b>10,364</b>	-	-
-	<b>4,528</b>	-	<b>011-410-79100</b>	<b>Ending Fund Balance</b>	-	-	-
-	<b>4,528</b>	<b>2,690</b>		<b>Total Requirements</b>	<b>10,364</b>	-	-

## **TOURISM & ARTS FUND**

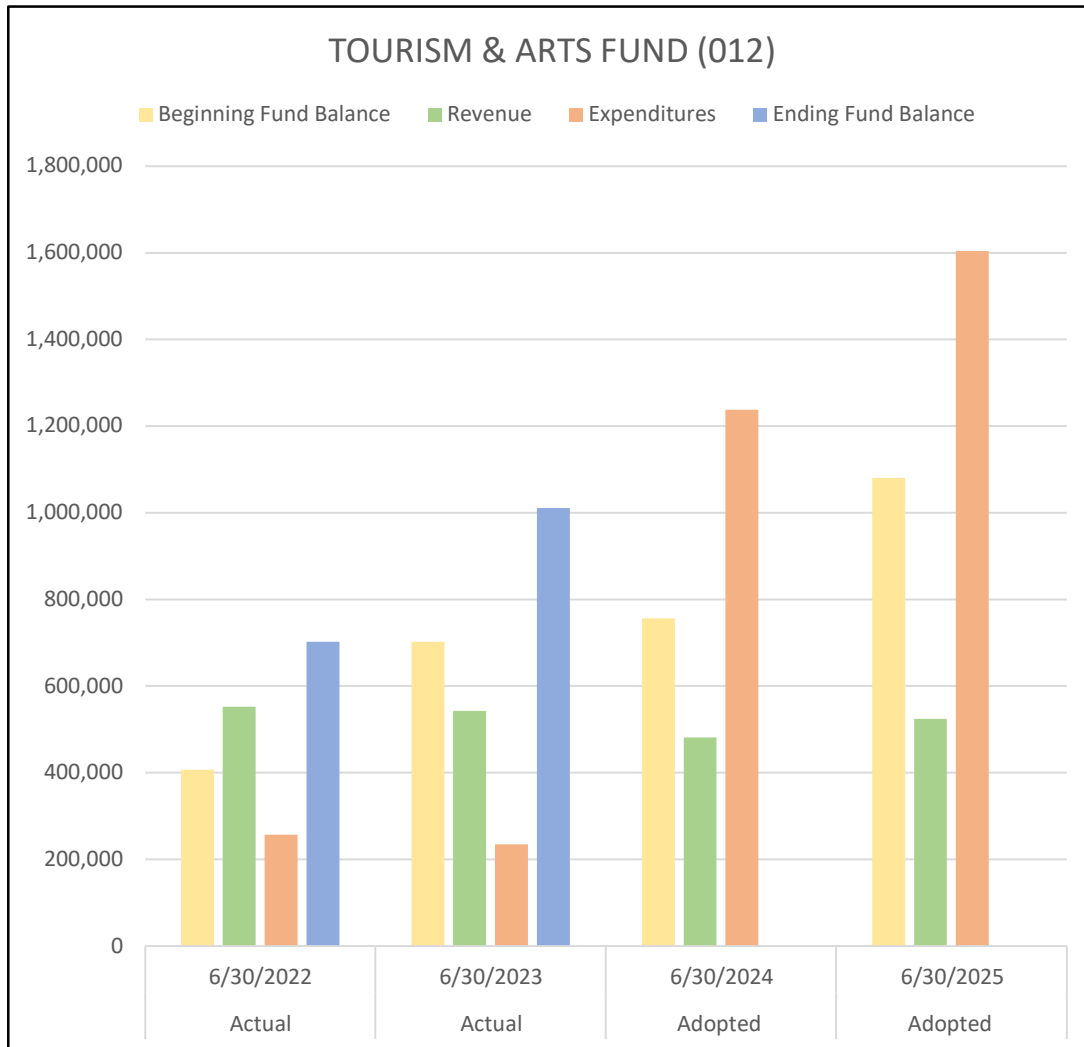
This fund accounts for receipts generated by the **1%** increase in lodging taxes that went into effect July 1, 2010.

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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>1,010,777</b>	<b>736,432</b>	<b>474,596</b>	<b>206,336</b>	<b>364,210</b>	<b>263,875</b>	<b>167,689</b>	<b>89,551</b>
TRT - 1% TAF Share (70%)	284,269	451,667	455,031	424,116	299,983	351,414	329,358	299,640
S/T TRT - 1% TAF Shar (70%)	35,819	56,938	63,420	59,616	36,658	49,385	44,313	37,432
County TRT - Loan Repayment					50,855	-	-	-
Transfer In - General		-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>320,088</b>	<b>508,605</b>	<b>518,451</b>	<b>483,732</b>	<b>387,496</b>	<b>400,799</b>	<b>373,671</b>	<b>337,072</b>
Materials and Services	100,108	234,260	256,615	215,472	545,369	300,464	277,485	258,934
<b>Total Expenditures</b>	<b>100,108</b>	<b>234,260</b>	<b>256,615</b>	<b>215,472</b>	<b>545,369</b>	<b>300,464</b>	<b>277,485</b>	<b>258,934</b>
<b>Ending Fund Balance</b>	<b>1,230,757</b>	<b>1,010,777</b>	<b>736,432</b>	<b>474,596</b>	<b>206,336</b>	<b>364,210</b>	<b>263,875</b>	<b>167,689</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	406,597	702,433	756,332	1,080,264
Revenue	552,451	542,605	481,250	523,863
Expenditures	256,615	234,260	1,237,582	1,604,127
Ending Fund Balance	702,433	1,010,778	0	0

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Tourism and Arts Fund 1%		2024-25		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
406,597	702,433	756,332	012-000-33000	Unrestricted Fund Balance	1,080,264	-	-
455,031	451,667	421,940	012-180-41305	TRT 1% TAF Share (70%)	465,217	-	-
63,420	56,938	59,310	012-180-41325	S/T TRT 1% TAF Share (70%)	58,646	-	-
34,000	34,000	-	012-180-47000	County TRT Interfund Loan	-	-	-
<b>959,048</b>	<b>1,245,038</b>	<b>1,237,582</b>		<b>Total Resources</b>	<b>1,604,127</b>	<b>-</b>	<b>-</b>
256,615	234,260	481,250	012-180-62115	TAF Award	523,863	-	-
-	-	756,332	012-180-62120	Tourism Purpose	602,739	-	-
<b>256,615</b>	<b>234,260</b>	<b>1,237,582</b>		<b>Total Materials and Services</b>	<b>1,126,602</b>	<b>-</b>	<b>-</b>
-	-	-	012-180-63013	Midtown Restroom Rebuild	477,525	-	-
-	-	-		<b>Total Capital Outlay</b>	<b>477,525</b>	<b>-</b>	<b>-</b>
<b>256,615</b>	<b>234,260</b>	<b>1,237,582</b>		<b>Total Expenditures</b>	<b>1,604,127</b>	<b>-</b>	<b>-</b>
<b>702,433</b>	<b>1,010,778</b>	<b>-</b>	<b>012-180-79100</b>	<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>959,048</b>	<b>1,245,038</b>	<b>1,237,582</b>		<b>Total Requirements</b>	<b>1,604,127</b>	<b>-</b>	<b>-</b>

## **TRANSIENT ROOM TAX FUND**

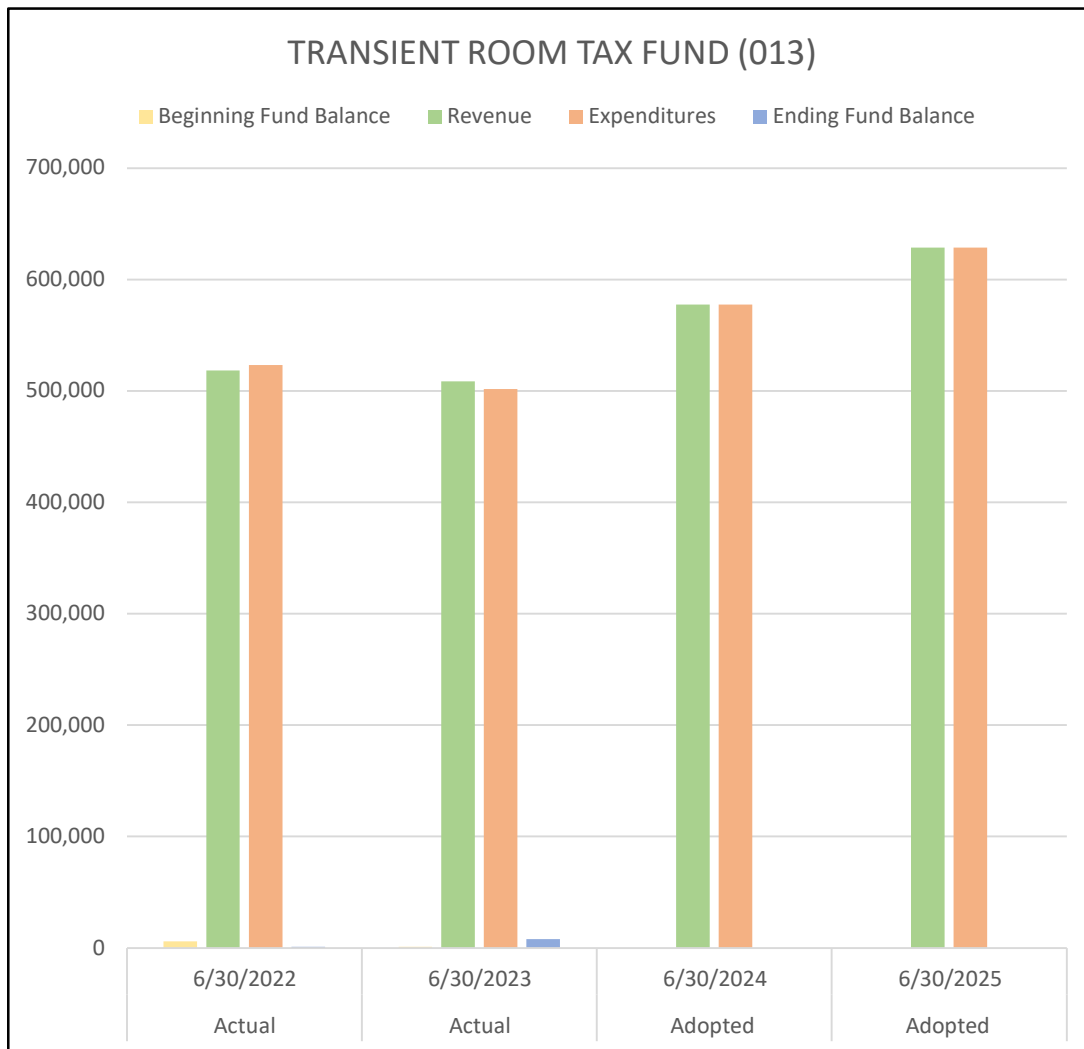
This fund accounts for receipts generated by the **1%** increase in lodging taxes that went into effect October 15, 2015.

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)

	<b>Fiscal Year End</b>							
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>7,770</b>	<b>928</b>	<b>5,808</b>	<b>537</b>	<b>2,447</b>	-	-	-
TRT 70% of 1% 2/28/19 Hotels	284,269	451,667	455,031	424,116	299,983	351,414	-	-
TRT 70% of 1% 2/28/19 S/T Rent	35,819	56,938	63,420	59,616	36,658	49,385	-	-
<b>Total Revenue</b>	<b>320,088</b>	<b>508,605</b>	<b>518,451</b>	<b>483,732</b>	<b>336,641</b>	<b>400,799</b>	-	-
Chamber of Commerce Visitor's Tourism Promotions	327,526	501,763	523,330	478,461	338,551	398,352	-	-
			-	-	-	-	-	-
<b>Total Expenditures</b>	<b>327,526</b>	<b>501,763</b>	<b>523,330</b>	<b>478,461</b>	<b>338,551</b>	<b>398,352</b>	-	-
<b>Ending Fund Balance</b>	<b>332</b>	<b>7,770</b>	<b>928</b>	<b>5,808</b>	<b>537</b>	<b>2,447</b>	-	-



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	5,807	928	0	0
Revenue	518,451	508,604	577,500	628,635
Expenditures	523,330	501,763	577,500	628,635
Ending Fund Balance	928	7,769	0	0



**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Transient Room Tax Fund 1%		2024-25		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
5,807	928	-	013-000-33000	Unrestricted Fund Balance	-	-	-
455,031	451,667	421,940	013-180-41310	TRT 1% TAF Share (70%)	465,217	-	-
63,420	56,938	59,310	013-180-41330	S/T TRT 1% TAF Share (70%)	58,646	-	-
-	-	96,250	013-180-41340	Revenue in excess of budget	104,772	-	-
<b>524,258</b>	<b>509,532</b>	<b>577,500</b>		<b>Total Resources</b>	<b>628,635</b>	-	-
523,330	501,763	577,500	013-180-62120	Tourism Promotions-Chamber	628,635	-	-
<b>523,330</b>	<b>501,763</b>	<b>577,500</b>		<b>Total Materials and Services</b>	<b>628,635</b>	-	-
<b>523,330</b>	<b>501,763</b>	<b>577,500</b>		<b>Total Expenditures</b>	<b>628,635</b>	-	-
<b>928</b>	<b>7,769</b>	-	<b>013-180-79100</b>	<b>Ending Fund Balance</b>	-	-	-
<b>524,258</b>	<b>509,532</b>	<b>577,500</b>		<b>Total Requirements</b>	<b>628,635</b>	-	-

**TRANSIENT ROOM TAX FUND (Tourism Facility Renovation)**

This fund accounts for receipts generated by the **1.5%** increase in lodging taxes that went into effect January 1, 2024.

Revenue generated by the 1.5% 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.

**City of Cannon Beach  
Budget Document**

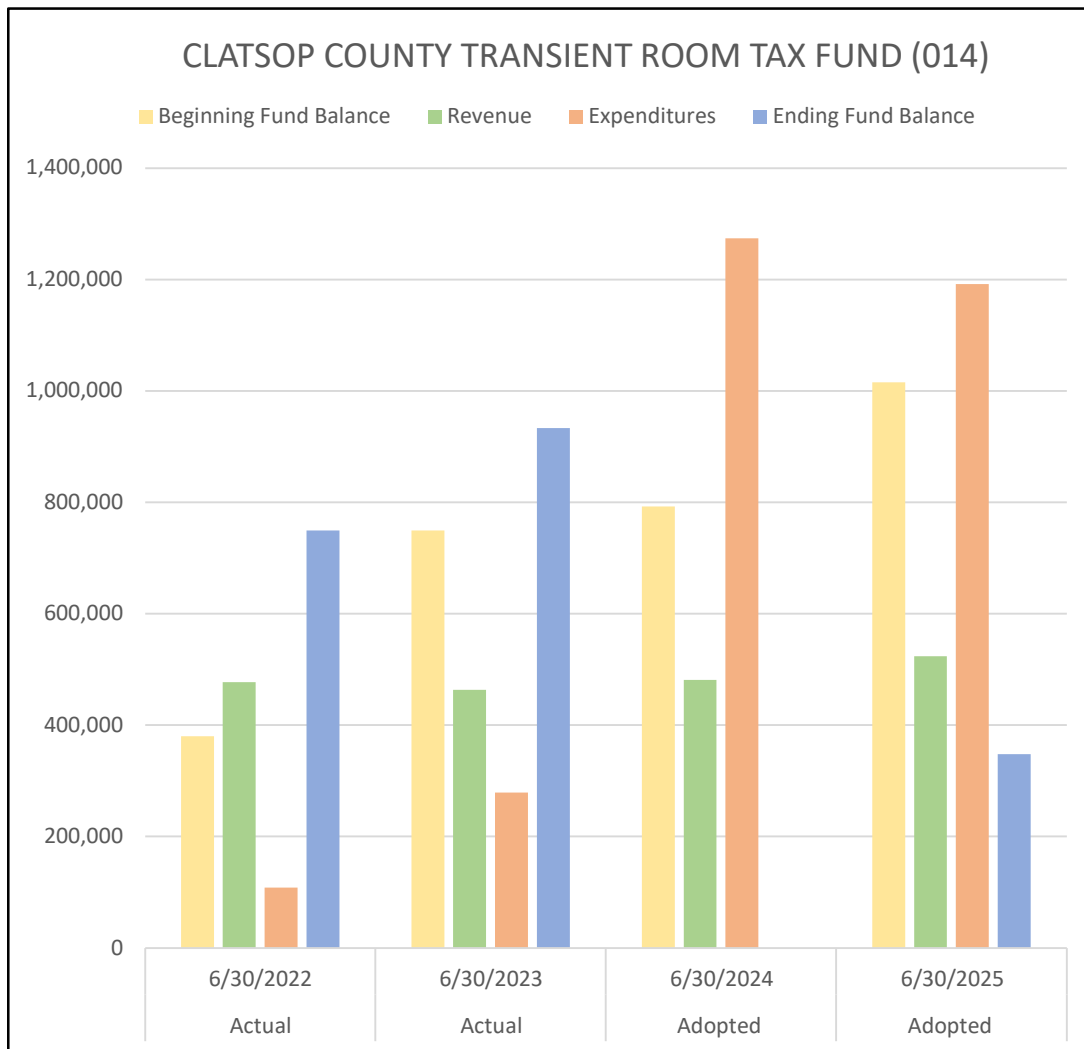
2021-22	2022-23	2023-24	Transient Room Tax Fund 1.5%		2024-25		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	038-000-33000	Unrestricted Fund Balance	360,000	-	-
-	-	-	038-180-41310	TRT 1.5% (70%) Share Hotel	697,826	-	-
-	-	-	038-180-41330	TRT 1.5% (70%) Share S/T Rental	87,969	-	-
-	-	-	<b>Total Resources</b>		<b>1,145,795</b>	-	-
-	-	-	038-180-62120	Tourism Purpose	-	-	-
-	-	-	<b>Total Materials and Services</b>		-	-	-
-	-	-	038-180-65190	FFC Bond Series 2024 Principal-CBE	40,000	-	-
-	-	-	038-180-65290	FFC Bond Series 2024 Interest-CBE	430,626	-	-
-	-	-	<b>Total Debt Service</b>		<b>470,626</b>	-	-
			<b>038-180-64050</b>	<b>Contingency 15%</b>	70,594	-	-
-	-	-	<b>Total Expenditures</b>		<b>541,220</b>	-	-
-	-	-	<b>013-180-79100</b>	<b>Ending Fund Balance</b>	<b>604,575</b>	-	-
-	-	-	<b>Total Requirements</b>		<b>1,145,795</b>	-	-

## **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 in the county where collections occur. The City of Cannon Beach will use these funds for promotions and tourism related purposes. 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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>933,596</b>	<b>715,280</b>	<b>311,969</b>	<b>7,596</b>	<b>48,136</b>	-	-	-
County Transient Room Tax	328,119	463,440	477,481	349,996	360,217	48,136	-	-
<b>Total Revenue</b>	<b>328,119</b>	<b>463,440</b>	<b>477,481</b>	<b>349,996</b>	<b>360,217</b>	<b>48,136</b>	-	-
Tourism Promotions		-	-	-	-	-	-	-
CB Elementary School Maintenance		-	121	21,403	-	-	-	-
Principle Payment - CB Elementary		-	-	-	-	-	-	-
Interest Payment - CB Elementary	77,950	-	-	-	-	-	-	-
CB Elementary School Purchase		-	-	-	400,757	-	-	-
Capital Outlay		-	-	24,220	-	-	-	-
Transfer to Debt Service Fund		245,124	74,050	-	-	-	-	-
<b>Total Expenditures</b>	<b>77,950</b>	<b>245,124</b>	<b>74,171</b>	<b>45,623</b>	<b>400,757</b>	-	-	-
<b>Ending Fund Balance</b>	<b>1,183,764</b>	<b>933,596</b>	<b>715,280</b>	<b>311,969</b>	<b>7,596</b>	<b>48,136</b>	-	-



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	379,969	749,280	792,813	1,015,815
Revenue	477,481	463,440	481,250	523,863
Expenditures	108,171	279,124	1,274,063	1,192,033
Ending Fund Balance	749,279	933,596	0	347,645

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Clatsop County TRT Fund		2024-25		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
379,969	749,280	792,813	014-000-33000	Fund Balance	1,015,815	-	-
477,481	463,440	481,250	014-180-42000	County Transient Room Tax	523,863	-	-
<b>857,450</b>	<b>1,212,720</b>	<b>1,274,063</b>		<b>Total Resources</b>	<b>1,539,678</b>	-	-
-	-	-	014-180-61700	Salaries and Wages	50,000	-	-
-	-	-		<b>Total Personnel Services</b>	<b>50,000</b>	-	-
-	-	1,028,163	014-180-62120	Tourism Purpose	-	-	-
121	-	-	014-180-62420	CBE Maintenance	-	-	-
<b>121</b>	<b>-</b>	<b>1,028,163</b>		<b>Total Materials and Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	014-180-63063	CB Elementary School Purchase	-	-	-
17,095	-	-	014-180-63500	CB Elementary School New Roof	-	-	-
56,956	-	-	014-180-63510	CB Elementary Building Renovator	-	-	-
-	-	-	014-180-63515	Capital Expenditure	5,000	-	-
<b>74,050</b>	<b>-</b>	<b>-</b>		<b>Total Capital Outlay</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
-	-	90,000	014-180-65190	FFC Bond Series 2022 Principal CBE	95,000	-	-
-	-	155,900	014-180-65290	FFC Bond Series 2022 Interest CBE	152,300	-	-
34,000	34,000	-	014-180-65510	Principle Payment - CB Elementary Interfund Loan	-	-	-
<b>34,000</b>	<b>34,000</b>	<b>245,900</b>		<b>Total Debt Service</b>	<b>247,300</b>	<b>-</b>	<b>-</b>
-	245,124	-	<b>014-180-69100</b>	Transfer to Debt Service Fund	-	-	-
-	<b>245,124</b>	<b>-</b>		<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	<b>014-180-64050</b>	<b>Contingency 15%</b>	45,345	-	-
<b>108,171</b>	<b>279,124</b>	<b>1,274,063</b>		<b>Total Expenditures</b>	<b>347,645</b>	<b>-</b>	<b>-</b>
<b>749,280</b>	<b>933,596</b>	<b>-</b>	<b>014-180-79100</b>	<b>Ending Fund Balance</b>	<b>1,192,033</b>	<b>-</b>	<b>-</b>
<b>857,450</b>	<b>1,212,720</b>	<b>1,274,063</b>		<b>Total Requirements</b>	<b>1,539,678</b>	<b>-</b>	<b>-</b>

## **BUILDING FUND**

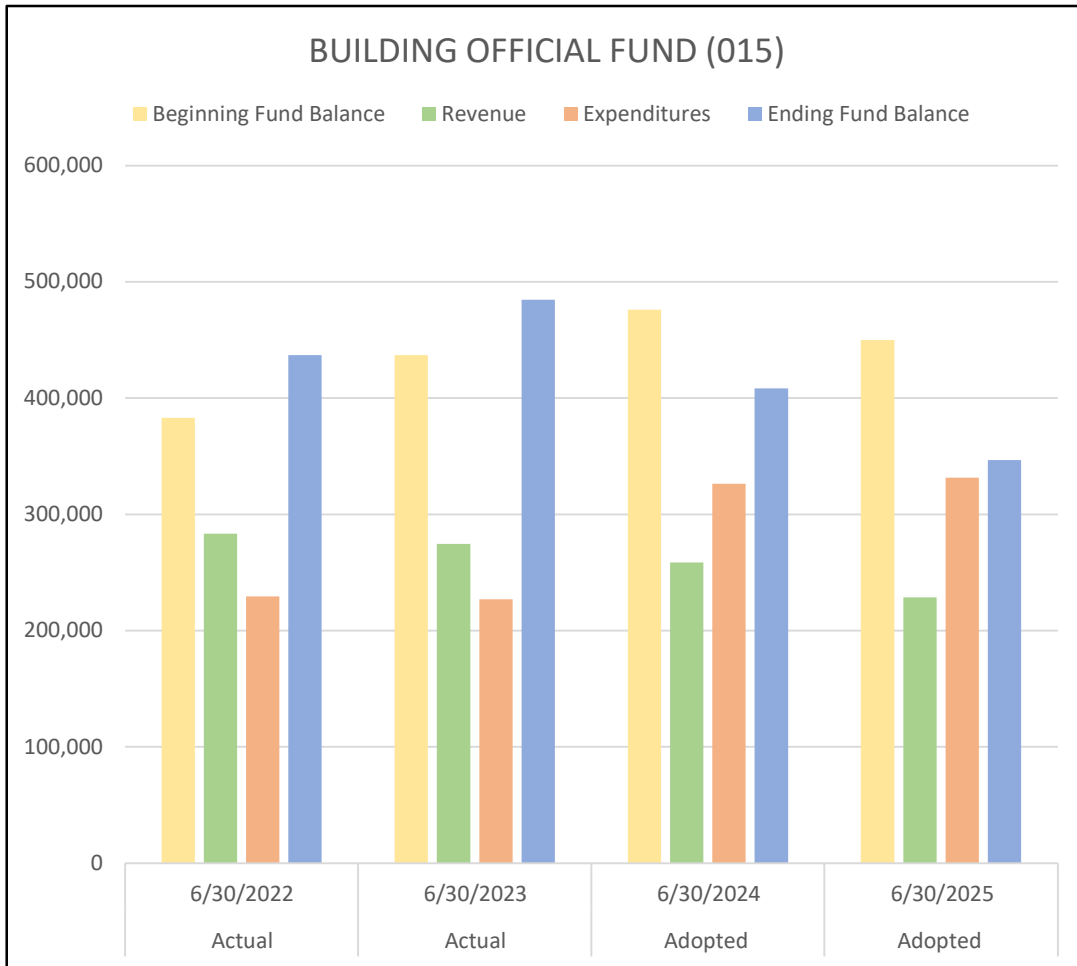
The budget is in keeping with guidelines recommended by the Oregon State Building Codes Division for use with “dedicated funds” from permit revenue as well as use of the revenue source from our local review fees.

**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 Fund (015)**

	Fiscal Year End							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>484,768</b>	<b>436,978</b>	<b>383,023</b>	<b>220,898</b>	<b>96,484</b>	<b>64,162</b>	<b>66,681</b>	<b>50,236</b>
Business Licenses - Contractors	-	-	-	-	-	-	-	17,150
Fees - Building Permit	57,675	97,810	120,672	126,359	111,547	93,036	74,607	92,761
Fees - Mechanical Permit	12,469	21,630	20,966	24,708	10,021	12,182	9,065	10,550
Fees - Plumbing Permit	17,398	24,578	18,875	26,811	12,083	11,354	14,598	11,794
Fees - Tree Permit	-	-	-	-	-	-	(50)	2,550
Fees - Inspection	2,544	5,300	11,660	1,300	2,000	5,300	4,762	7,062
Reimbursement - Bldg Inspector	6,490	26,300	10,080	84,585	104,363	41,250	39,000	2,373
Fees - Plan Review	60,364	97,978	97,007	111,800	83,420	60,827	43,612	70,521
Demolition	-	-	-	-	-	-	-	-
Fire Life Safety	-	-	-	-	3,462	2,465	340	6,096
CET Admin Fee	669	826	3,203	3,252	3,433	-	-	-
Miscellaneous Income	156	232	961	269	247	269	-	-
Transfer in - General	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>157,766</b>	<b>274,655</b>	<b>283,424</b>	<b>379,084</b>	<b>330,575</b>	<b>226,683</b>	<b>185,933</b>	<b>220,855</b>
Personnel Services	111,554	167,476	173,176	167,367	159,786	149,488	141,201	21,213
Materials and Services	39,393	59,389	56,293	49,592	46,375	44,873	47,251	183,198
<b>Total Expenditures</b>	<b>150,948</b>	<b>226,865</b>	<b>229,469</b>	<b>216,959</b>	<b>206,161</b>	<b>194,361</b>	<b>188,451</b>	<b>204,410</b>
<b>Ending Fund Balance</b>	<b>491,586</b>	<b>484,768</b>	<b>436,978</b>	<b>383,023</b>	<b>220,898</b>	<b>96,484</b>	<b>64,162</b>	<b>66,681</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	383,023	436,978	476,000	450,000
Revenue	283,424	274,655	258,700	228,500
Expenditures	229,469	226,864	326,339	331,660
Ending Fund Balance	436,978	484,769	408,361	346,840



**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Building Fund		2024-25		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
383,023	436,978	476,000	015-000-33000	Unrestricted Fund Balance	450,000	-	-
120,672	97,810	102,000	015-200-42300	Fees - Building Permit	105,000	-	-
20,966	21,630	20,000	015-200-42301	Fees - Mechanical Permit	20,000	-	-
18,875	24,578	25,000	015-200-42302	Fees - Plumbing Permit	24,000	-	-
11,660	5,300	5,300	015-200-42304	Fees - Inspection	4,500	-	-
97,007	97,978	104,000	015-200-42405	Fees - Plan Review	75,000	-	-
-	-	2,400	015-200-42407	Fire Life Safety	-	-	-
3,203	826	-	015-200-44000	CET Admin Fees	-	-	-
961	232	-	015-200-48900	Miscellaneous Income	-	-	-
10,080	26,300	-	015-200-42310	Reimbursement-Building Inspector	-	-	-
<b>666,447</b>	<b>711,633</b>	<b>734,700</b>		<b>Total Resources</b>	<b>678,500</b>	-	-
<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>
105,212	103,272	116,000	015-200-61700	Salaries and Wages	126,000	-	-
34	209	-	015-200-61720	Overtime	-	-	-
26,399	23,103	24,889	015-200-61810	HDL Insurance	25,088	-	-
980	958	1,105	015-200-61815	Disability Insurance	849	-	-
30,856	29,721	35,657	015-200-61820	PERS	38,772	-	-
7,965	7,845	8,874	015-200-61830	Social Security	9,639	-	-
1,061	1,449	1,276	015-200-61840	Unemployment	252	-	-
643	690	805	015-200-61850	Workers Comp	890	-	-
26	25	29	015-200-61860	WBF Tax	26	-	-
-	205	464	015-200-61870	Paid Leave Oregon	504	-	-
<b>173,176</b>	<b>167,476</b>	<b>189,099</b>		<b>Total Personnel Services</b>	<b>202,020</b>	-	-
5,443	5,635	8,393	015-200-62095	Adm Svcs - IT	7,706	-	-
18,612	19,856	25,605	015-200-62097	Adm Svcs - Exec	25,745	-	-
13,850	17,163	19,799	015-200-62098	Adm Svcs - Finance	21,945	-	-
4,951	5,573	6,553	015-200-62099	Adm Svcs - Central Svcs	7,484	-	-
70	12	500	015-200-62110	Office Supplies	500	-	-
9,094	5,485	12,000	015-200-62115	Bank Service Charges	12,000	-	-
1	22	100	015-200-62120	Postage & Shipping	100	-	-
69	26	200	015-200-62130	Copier Expenses	200	-	-
-	15	2,000	015-200-62140	Computer Expenses	2,000	-	-
301	731	400	015-200-62150	Code Books & References	800	-	-
773	1,605	1,100	015-200-62210	Telephone	1,100	-	-
1,001	887	2,000	015-200-62410	Vehicle Fuel	2,000	-	-
124	1,148	400	015-200-62420	Vehicle Repair & Maintenance	1,000	-	-
0	-	300	015-200-62427	Operating Materials & Supplies	300	-	-
740	220	600	015-200-62820	Dues & Subscriptions	600	-	-
1,080	884	2,000	015-200-62830	Training & Education	2,000	-	-
185	128	500	015-200-62835	Travel & Lodging	500	-	-
-	-	400	015-200-62840	Published Notices	400	-	-
<b>56,293</b>	<b>59,388</b>	<b>82,850</b>		<b>Total Materials and Services</b>	<b>86,380</b>	-	-
-	-	-	015-200-63012	New Vehicle	-	-	-
-	-	-		<b>Total Capital Outlay</b>	-	-	-
-	-	54,390	<b>015-200-64050</b>	Contingency 15.0% of expenditures	43,260	-	-
<b>229,469</b>	<b>226,864</b>	<b>326,339</b>		<b>Total Expenditures</b>	<b>331,660</b>	-	-
-	-	<b>408,361</b>	015-200-79100	<b>Ending Fund Balance</b>	<b>346,840</b>	-	-
<b>229,469</b>	<b>226,864</b>	<b>734,700</b>		<b>Total Requirements</b>	<b>678,500</b>	-	-

## **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

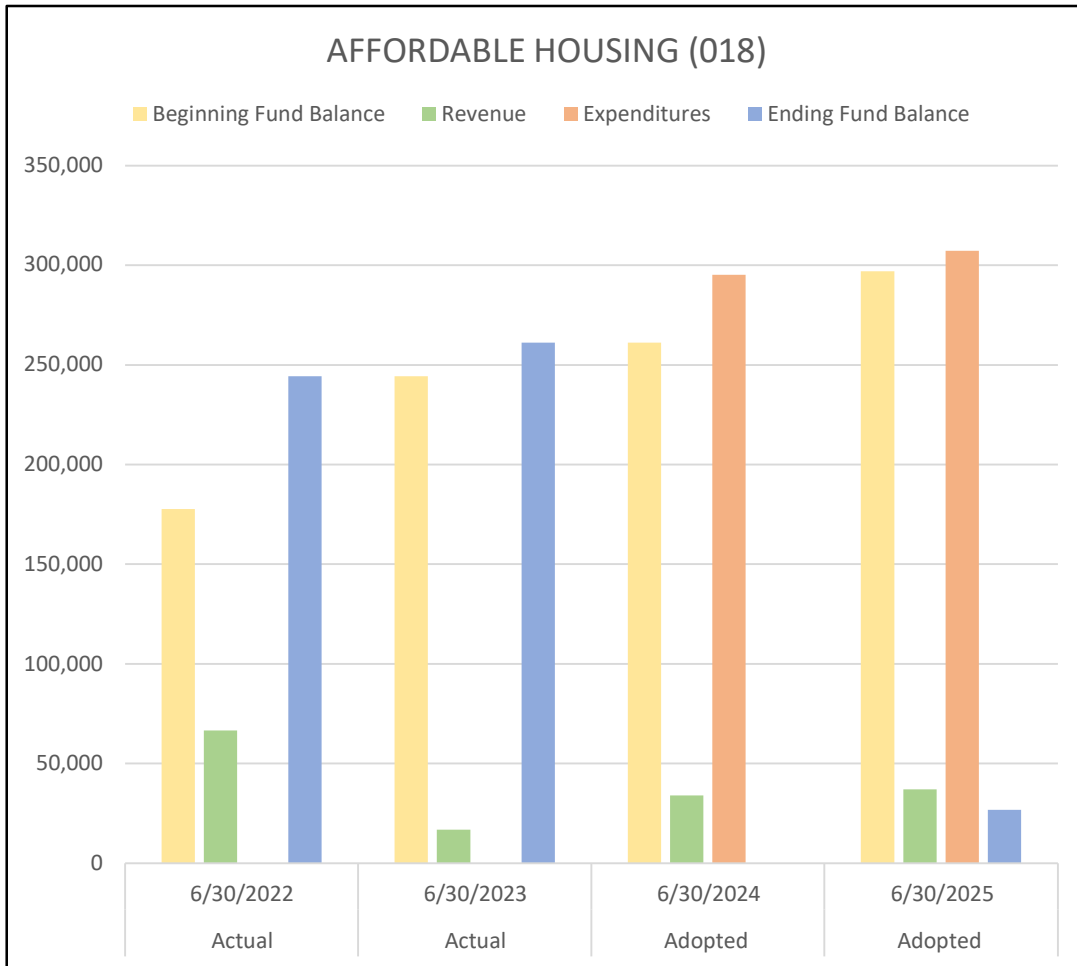
50% on builder/developer incentives

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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>261,244</b>	<b>244,389</b>	<b>177,750</b>	<b>185,470</b>	<b>95,999</b>	<b>42,781</b>	<b>-</b>	<b>-</b>
Construction Excise Tax - Res	13,645	16,855	65,339	66,339	81,552	64,018	24,337	-
Construction Excise Tax - Commer		-	1,300	4,256	19,435	17,885	21,948	-
<b>Total Revenue</b>	<b>13,645</b>	<b>16,855</b>	<b>66,639</b>	<b>70,595</b>	<b>100,987</b>	<b>81,903</b>	<b>46,285</b>	<b>-</b>
Materials and Services		-	-	78,315	11,516	28,685	3,505	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,315</b>	<b>11,516</b>	<b>28,685</b>	<b>3,505</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>274,889</b>	<b>261,244</b>	<b>244,389</b>	<b>177,750</b>	<b>185,470</b>	<b>95,999</b>	<b>42,781</b>	<b>-</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	177,750	244,388	261,243	296,963
Revenue	66,638	16,855	34,000	37,000
Expenditures	0	0	295,243	307,245
Ending Fund Balance	244,388	261,243	0	26,718

**City of Cannon Beach  
Budget Document**

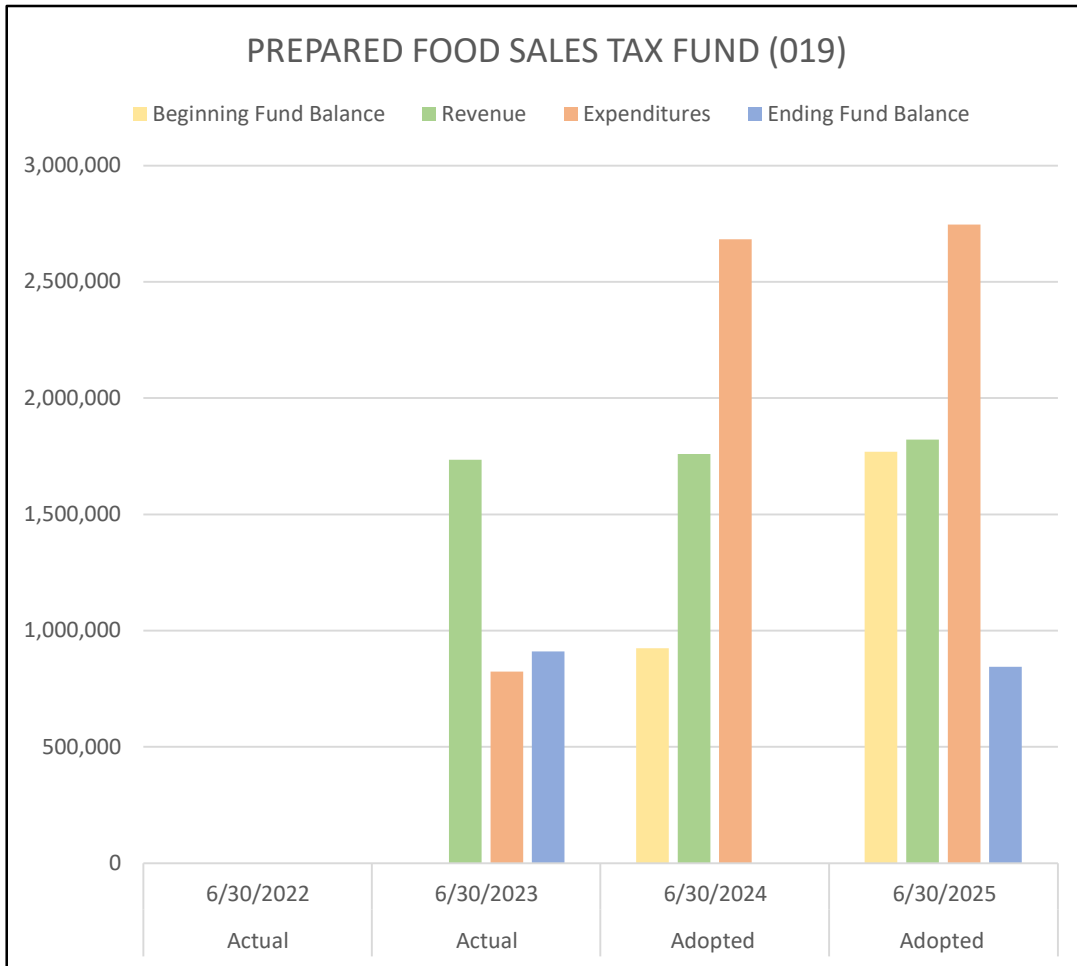
2021-22	2022-23	2023-24	Affordable Housing		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
177,750	244,388	261,243	018-000-33000	Unrestricted Fund Balance	296,963	-	-
65,339	16,855	32,000	018-190-42600	Construction Excise Tax-Residential	35,000	-	-
1,300	-	2,000	018-190-42650	Construction Excise Tax-Commercial	2,000	-	-
<b>244,388</b>	<b>261,243</b>	<b>295,243</b>		<b>Total Resources</b>	<b>333,963</b>	-	-
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	-	-	-
-	-	-		<b>Total Personnel Services</b>	-	-	-
-	-	200	018-190-62110	Office Supplies	200	-	-
-	-	-	018-190-62115	Bank Charges	-	-	-
-	-	200	018-190-62120	Postage & Shipping	200	-	-
-	-	100	018-190-62130	Copier Expenses	100	-	-
-	-	-	018-190-62140	Computer Expenses	-	-	-
-	-	10,000	018-190-62520	Legal Services	10,000	-	-
-	-	23,500	018-190-62560	Contractual Services	23,500	-	-
-	-	111,498	018-190-62635	Builder Incentive Programs	129,358	-	-
-	-	100,538	018-190-62640	City Program	103,812	-	-
-	-	-	018-190-62820	Dues & Subscriptions	-	-	-
-	-	-	018-190-62830	Training & Education	-	-	-
-	-	-	018-190-62835	Travel & Lodging	-	-	-
-	-	<b>246,036</b>		<b>Total Materials and Services</b>	<b>267,170</b>	-	-
<b>Debt Service</b>							
-	-	-	018-190-65510	Principal	-	-	-
-	-	-	018-190-65610	Interest	-	-	-
-	-	-		<b>Total Debt Service</b>	-	-	-
-	-	49,207	<b>018-190-64050</b>	Contingency 15% of expenditures	40,075	-	-
-	-	<b>295,243</b>		<b>Total Expenditures</b>	<b>307,245</b>	-	-
<b>244,388</b>	<b>261,243</b>	-	018-190-79100	<b>Ending Fund Balance</b>	<b>26,718</b>	-	-
<b>244,388</b>	<b>261,243</b>	<b>295,243</b>		<b>Total Requirements</b>	<b>333,963</b>	-	-

## **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)

	<b>Fiscal Year End</b>							
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>910,913</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Prepared Food Sales Tax Revenue	1,063,068	1,734,830	-	-	-	-	-	-
			-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,063,068</b>	<b>1,734,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
CBRFPD 50% Share	347,709	823,917	-	-	-	-	-	-
			-	-	-	-	-	-
<b>Total Expenditures</b>	<b>347,709</b>	<b>823,917</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>1,626,273</b>	<b>910,913</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance			924,000	1,770,000
Revenue		1,734,830	1,760,000	1,821,500
Expenditures		823,917	2,684,000	2,747,071
Ending Fund Balance	0	910,913	0	844,429

**City of Cannon Beach  
Budget Document**

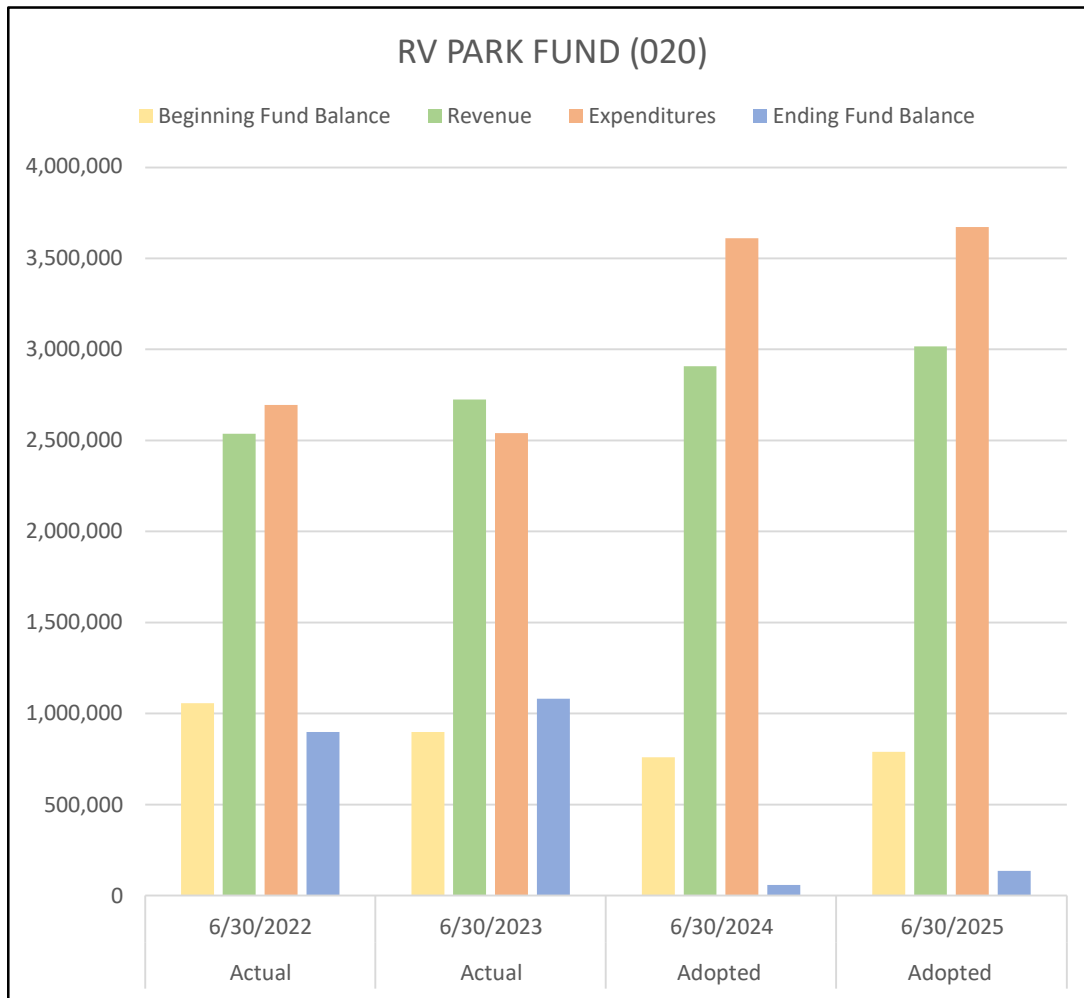
2020-21	2021-22	2022-23	Prepared Food Sales Tax Fund		2023-2024		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	924,000	019-180-33000	Unrestricted Fund Balance	1,770,000	-	-
-	1,734,830	1,760,000	019-180-42000	5% Tax on Prepared Food	1,821,500	-	-
-	<b>1,734,830</b>	<b>2,684,000</b>		<b>Total Resources</b>	<b>3,591,500</b>	-	-
-	823,917	900,000	019-180-62115	CB Fire District Share	900,000	-	-
-	<b>823,917</b>	<b>900,000</b>		<b>Total Materials and Services</b>	<b>900,000</b>	-	-
-	-	1,336,667	019-180-65195	FFC Bond Series 2024 Principal-CH/PD	320,000	-	-
-	-	-	019-180-65295	FFC Bond Series 2024 Interest-CH/PD	1,168,757	-	-
-	-	<b>1,336,667</b>		<b>Total Debt Service</b>	<b>1,488,757</b>	-	-
-	-	447,333	<b>019-180-64050</b>	<b>Contingency 15.0% of expenditures</b>	<b>358,314</b>	-	-
-	<b>823,917</b>	<b>2,684,000</b>		<b>Total Expenditures</b>	<b>2,747,071</b>	-	-
-	<b>910,913</b>	-	<b>019-180-79100</b>	<b>Ending Fund Balance</b>	<b>844,429</b>	-	-
-	<b>1,734,830</b>	<b>2,684,000</b>		<b>Total Requirements</b>	<b>3,591,500</b>	-	-

## **RV PARK FUND**

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

	Fiscal Year End							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>1,081,936</b>	<b>897,493</b>	<b>1,057,258</b>	<b>551,450</b>	<b>674,132</b>	<b>570,297</b>	<b>311,899</b>	<b>644,834</b>
Miscellaneous Income	16	11	39	12	-	-	-	-
RV Park Revenue	2,043,820	2,724,474	2,535,783	2,313,536	1,706,882	1,955,142	1,861,445	1,436,235
<b>Total Revenue</b>	<b>2,043,835</b>	<b>2,724,484</b>	<b>2,535,822</b>	<b>2,313,548</b>	<b>1,706,882</b>	<b>1,955,142</b>	<b>1,861,445</b>	<b>1,436,235</b>
Personnel Services		1	-	0	60	2,069	2,002	1,284
Materials and Services	1,406,344	2,180,070	2,187,023	1,807,740	1,518,729	1,649,238	1,594,606	1,317,075
Capital Outlay		-	8,564	-	-		-	200,811
Transfer out - General Fund	300,000	300,000	250,000	-	210,775	200,000	-	150,000
Transfer out - RV Park Reserve	100,000	59,969	250,000	-	100,000		6,438	100,000
<b>Total Expenditures</b>	<b>1,806,344</b>	<b>2,540,041</b>	<b>2,695,587</b>	<b>1,807,740</b>	<b>1,829,564</b>	<b>1,851,307</b>	<b>1,603,047</b>	<b>1,769,170</b>
<b>Ending Fund Balance</b>	<b>1,319,427</b>	<b>1,081,936</b>	<b>897,493</b>	<b>1,057,258</b>	<b>551,450</b>	<b>674,132</b>	<b>570,297</b>	<b>311,899</b>





	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	1,057,259	897,495	760,000	790,000
Revenue	2,535,823	2,724,484	2,907,792	3,016,116
Expenditures	2,695,587	2,540,041	3,609,967	3,671,561
Ending Fund Balance	897,495	1,081,938	57,825	134,555

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	RV Park Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1,057,259	897,495	760,000	020-000-33000	Unrestricted Fund Balance	790,000	-	-
39	11	-	020-160-48900	Miscellaneous Income	-	-	-
2,535,783	2,724,474	2,907,792	020-160-48905	RV Park Revenue	3,016,116	-	-
<b>3,593,082</b>	<b>3,621,979</b>	<b>3,667,792</b>		<b>Total Resources</b>	<b>3,806,116</b>	-	-
<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	-	-
-	-	-	020-160-61810	HDL Insurance	-	-	-
-	-	-	020-160-61815	Disability Insurance	-	-	-
-	-	313	020-160-61820	PERS	313	-	-
-	-	77	020-160-61830	Social Security	77	-	-
-	-	11	020-160-61840	Unemployment	2	-	-
0	1	80	020-160-61850	Workers Comp	26	-	-
-	-	-	020-160-61860	WBF Tax	4	-	-
-	-	4	020-160-61870	Paid Leave Oregon	-	-	-
<b>0</b>	<b>1</b>	<b>1,485</b>		<b>Total Personnel Services</b>	<b>1,422</b>	-	-
109,439	116,751	150,557	020-160-62097	Adm Svcs - Exec	151,382	-	-
36,662	45,432	52,408	020-160-62098	Adm Svcs - Finance	58,089	-	-
11,738	12,534	14,000	020-160-62530	Insurance	15,000	-	-
4,863	1,946	60,000	020-160-62580	Facility Maintenance	60,000	-	-
1,938,854	1,910,844	2,296,523	020-160-62960	RV Park Overhead	2,295,198	-	-
85,468	92,564	100,000	020-160-62970	RV Park Management Fee	110,000	-	-
<b>2,187,023</b>	<b>2,180,070</b>	<b>2,673,488</b>		<b>Total Materials and Services</b>	<b>2,689,669</b>	-	-
-	-	-	020-160-63830	Lighting	-	-	-
8,564	-	-	020-160-63000	Cart	-	-	-
<b>8,564</b>	-	-		<b>Total Capital Outlay</b>	-	-	-
250,000	300,000	300,000	020-160-67110	Transfer to General Fund	300,000	-	-
250,000	59,969	100,000	020-160-67120	Transfer to RV Park Reserve	276,806	-	-
<b>500,000</b>	<b>359,969</b>	<b>400,000</b>		<b>Total Transfers</b>	<b>576,806</b>	-	-
-	-	<b>534,994</b>	<b>020-160-64050</b>	<b>Contingency 15.0% of expenditures</b>	<b>403,664</b>	-	-
<b>2,695,587</b>	<b>2,540,041</b>	<b>3,609,967</b>		<b>Total Expenditures</b>	<b>3,671,561</b>	-	-
897,495	1,081,938	57,825	020-160-79100	Ending Fund Balance	134,555	-	-
<b>3,593,082</b>	<b>3,621,979</b>	<b>3,667,792</b>		<b>Total Requirements</b>	<b>3,806,116</b>	-	-

## **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)

	2024	2023	2022	2021	Fiscal Year End 2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>362,542</b>	<b>302,573</b>	<b>115,923</b>	<b>115,923</b>	<b>15,923</b>	<b>15,923</b>	<b>9,485</b>	<b>159,485</b>
Transfer In - RV Park	100,000	59,969	250,000	-	100,000	-	6,438	190,000
<b>Total Revenue</b>	<b>100,000</b>	<b>59,969</b>	<b>250,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>6,438</b>	<b>190,000</b>
Capital Outlay	-	-	63,350	-	-	-	-	340,000
Transfer to General	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>63,350</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>340,000</b>
<b>Ending Fund Balance</b>	<b>462,542</b>	<b>362,542</b>	<b>302,573</b>	<b>115,923</b>	<b>115,923</b>	<b>15,923</b>	<b>15,923</b>	<b>9,485</b>

**City of Cannon Beach  
Budget Document**

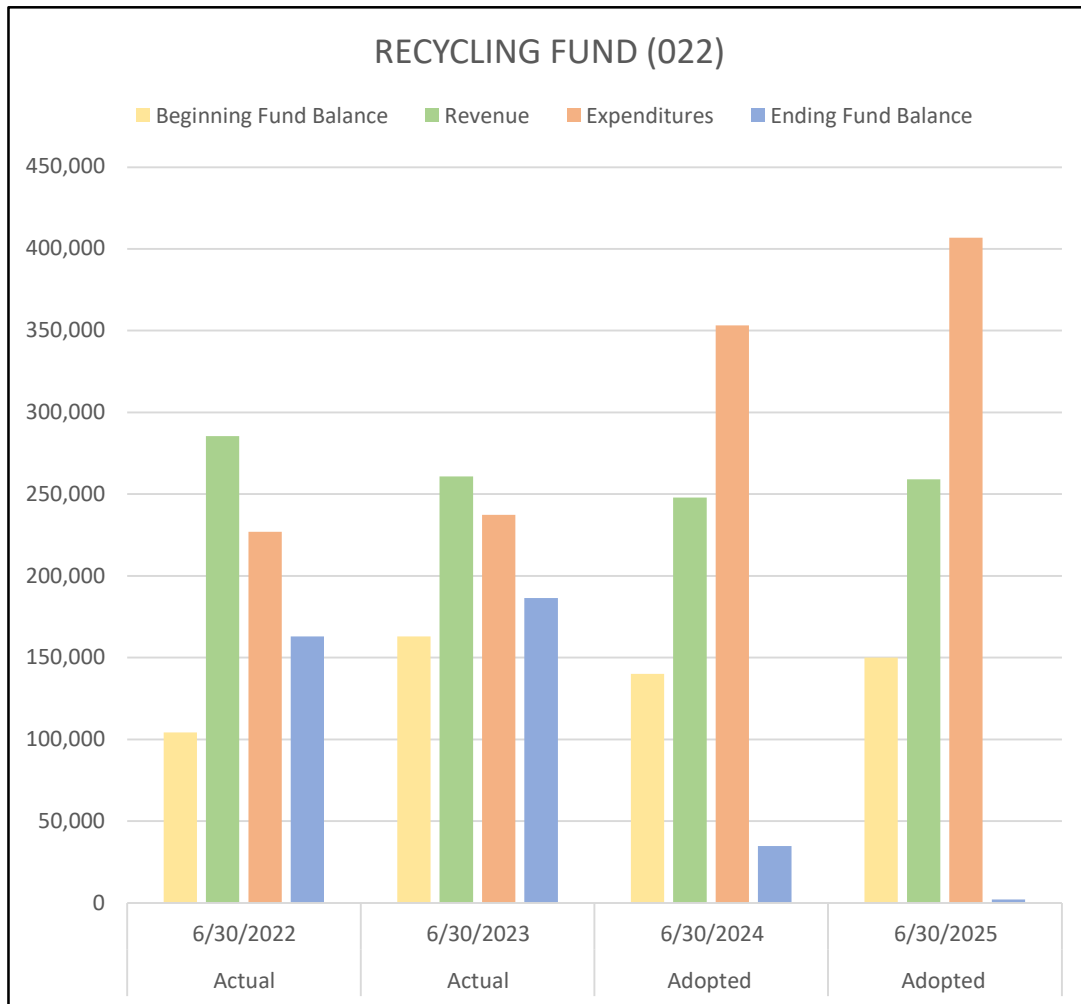
<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>RV Park Reserve</b>		<b>2024-2025</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
115,923	302,573	362,540	050-000-33000	Unrestricted Fund Balance	462,541	-	-
250,000	59,969	100,000	050-160-49040	Transfer In from RV Park Fund	276,806	-	-
<b>365,923</b>	<b>362,542</b>	<b>462,540</b>		<b>Total Resources</b>	<b>739,347</b>	-	-
63,350	-	-	050-160-62000	Roof Replacement	-	-	-
63,350	-	-		<b>Total Materials and Services</b>	-	-	-
-	-	300,000	050-160-63800	Pave park grounds	400,000	-	-
-	-	162,540	050-160-63999	Unallocated Project	339,347	-	-
-	-	<b>462,540</b>		<b>Total Capital Outlay</b>	<b>739,347</b>	-	-
<b>63,350</b>	-	<b>462,540</b>		<b>Total Expenditures</b>	<b>739,347</b>	-	-
302,573	362,542	-	<b>050-160-79000</b>	Reserved for Future Expenditure	-	-	-
<b>365,923</b>	<b>362,542</b>	<b>462,540</b>		<b>Total Requirements</b>	<b>739,347</b>	-	-

## **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)

	<b>Fiscal Year End</b>							
	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>186,432</b>	<b>162,896</b>	<b>104,322</b>	<b>101,238</b>	<b>66,600</b>	<b>66,322</b>	<b>72,701</b>	<b>72,897</b>
Recycle Surcharge	135,773	245,047	230,775	219,445	201,031	194,763	174,094	170,977
Miscellaneous Income	417	1,405	1,315	596	865	730	-	-
Recycle Sales	8,369	14,428	24,317	14,489	3,331	11,309	15,226	18,345
Transfers In - General Fund		-	29,162	-	39,418	-	-	-
Transfers In - Recycle Reserve		-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>144,558</b>	<b>260,880</b>	<b>285,569</b>	<b>234,530</b>	<b>244,645</b>	<b>206,802</b>	<b>189,320</b>	<b>189,323</b>
Personnel Services	75,360	122,249	118,242	112,599	111,489	111,485	109,184	98,776
Materials and Services	66,475	115,096	108,752	118,847	98,518	95,039	86,514	90,743
Capital Outlay		-	-	-	-	-	-	-
Transfer out - Recycling Reserve		-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>141,835</b>	<b>237,345</b>	<b>226,994</b>	<b>231,446</b>	<b>210,007</b>	<b>206,524</b>	<b>195,698</b>	<b>189,519</b>
<b>Ending Fund Balance</b>	<b>189,155</b>	<b>186,432</b>	<b>162,896</b>	<b>104,322</b>	<b>101,238</b>	<b>66,600</b>	<b>66,322</b>	<b>72,701</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	104,322	162,897	140,000	150,000
Revenue	285,569	260,880	248,000	259,000
Expenditures	226,994	237,345	353,288	406,893
Ending Fund Balance	162,897	186,432	34,712	2,107

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Recycling Fund		2024-25		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
104,322	162,897	140,000	022-000-33000	Unrestricted Fund Balance	150,000	-	-
230,775	245,047	230,000	022-440-46040	Recycle Surcharge	245,000	-	-
1,315	1,405	-	022-440-48900	Miscellaneous Income	-	-	-
24,317	14,428	18,000	022-440-48920	Recycle Sales	14,000	-	-
29,162	-	-	022-440-49111	Transfer In - General Fund	-	-	-
<b>389,891</b>	<b>423,777</b>	<b>388,000</b>		<b>Total Resources</b>	<b>409,000</b>	-	-
<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>
68,031	72,621	72,000	022-440-61700	Salaries and Wages	76,000	-	-
7,880	5,764	8,944	022-440-61705	Part Time Wages	8,944	-	-
306	54	1,000	022-440-61720	Overtime	1,000	-	-
12,734	13,598	13,937	022-440-61810	HDL Insurance	15,038	-	-
741	741	791	022-440-61815	Disability Insurance	656	-	-
20,338	20,549	24,812	022-440-61820	PERS	23,716	-	-
5,791	5,960	6,269	022-440-61830	Social Security	6,575	-	-
768	1,098	901	022-440-61840	Unemployment	172	-	-
1,628	1,692	1,900	022-440-61850	Workers Comp	1,990	-	-
26	26	32	022-440-61860	WBF Tax	30	-	-
-	146	328	022-440-61870	Paid Leave Oregon	344	-	-
<b>118,242</b>	<b>122,249</b>	<b>130,914</b>		<b>Total Personnel Services</b>	<b>134,465</b>	-	-
5,443	5,635	8,393	022-440-62095	Adm Svcs - IT	7,706	-	-
28,183	28,446	33,371	022-440-62096	Adm Svcs - PW Admin	36,586	-	-
13,401	14,296	18,436	022-440-62097	Adm Svcs - Exec	18,537	-	-
10,591	13,125	15,140	022-440-62098	Adm Svcs - Finance	16,781	-	-
4,951	5,573	6,553	022-440-62099	Adm Svcs - Central Svcs	7,484	-	-
-	-	50	022-440-62110	Office Supplies	50	-	-
193	65	300	022-440-62120	Postage & Shipping	300	-	-
10,888	16,424	25,000	022-440-62125	Recycling Freight Expense	25,000	-	-
3,799	-	2,500	022-440-62140	Computer Expense	1,000	-	-
21,910	20,057	36,000	022-440-62190	Yard Waste Program	36,000	-	-
281	68	3,000	022-440-62195	Solid Waste Services	3,000	-	-
477	539	1,700	022-440-62210	Telephone	1,700	-	-
661	336	1,200	022-440-62410	Vehicle Fuel	1,200	-	-
-	753	1,500	022-440-62420	Vehicle Repair & Maintenance	1,500	-	-
4,028	5,424	3,200	022-440-62422	Equipment Repair & Maint.	45,000	-	-
2,038	3,261	3,900	022-440-62427	Materials & Supplies	3,900	-	-
1,909	828	1,500	022-440-62560	Contractual Services	1,558	-	-
-	-	1,500	022-440-62580	Facility Maintenance	1,500	-	-
-	266	250	022-440-62720	Protective Clothing	150	-	-
<b>108,752</b>	<b>115,096</b>	<b>163,493</b>		<b>Total Materials and Services</b>	<b>208,952</b>	-	-
-	-	-	022-440-63300	Forklift 33.3%	16,665	-	-
-	-	-		<b>Total Capital Outlay</b>	<b>16,665</b>	-	-
-	-	58,881	022-440-64050	<b>Contingency 13.0% of expenditures</b>	46,811	-	-
<b>226,994</b>	<b>237,345</b>	<b>353,288</b>		<b>Total Expenditures</b>	<b>406,893</b>	-	-
<b>162,897</b>	<b>186,432</b>	<b>34,712</b>	<b>022-440-79100</b>	<b>Ending Fund Balance</b>	<b>2,107</b>	-	-
<b>389,891</b>	<b>423,777</b>	<b>388,000</b>		<b>Total Requirements</b>	<b>409,000</b>	-	-

## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
<b>Beginning Fund Balance</b>	<b>9,826</b>	<b>9,826</b>	<b>9,826</b>	<b>9,826</b>	<b>9,826</b>	<b>9,826</b>	<b>76,326</b>	<b>76,326</b>
Transfers In - Recycling		-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**City of Cannon Beach  
Budget Document**

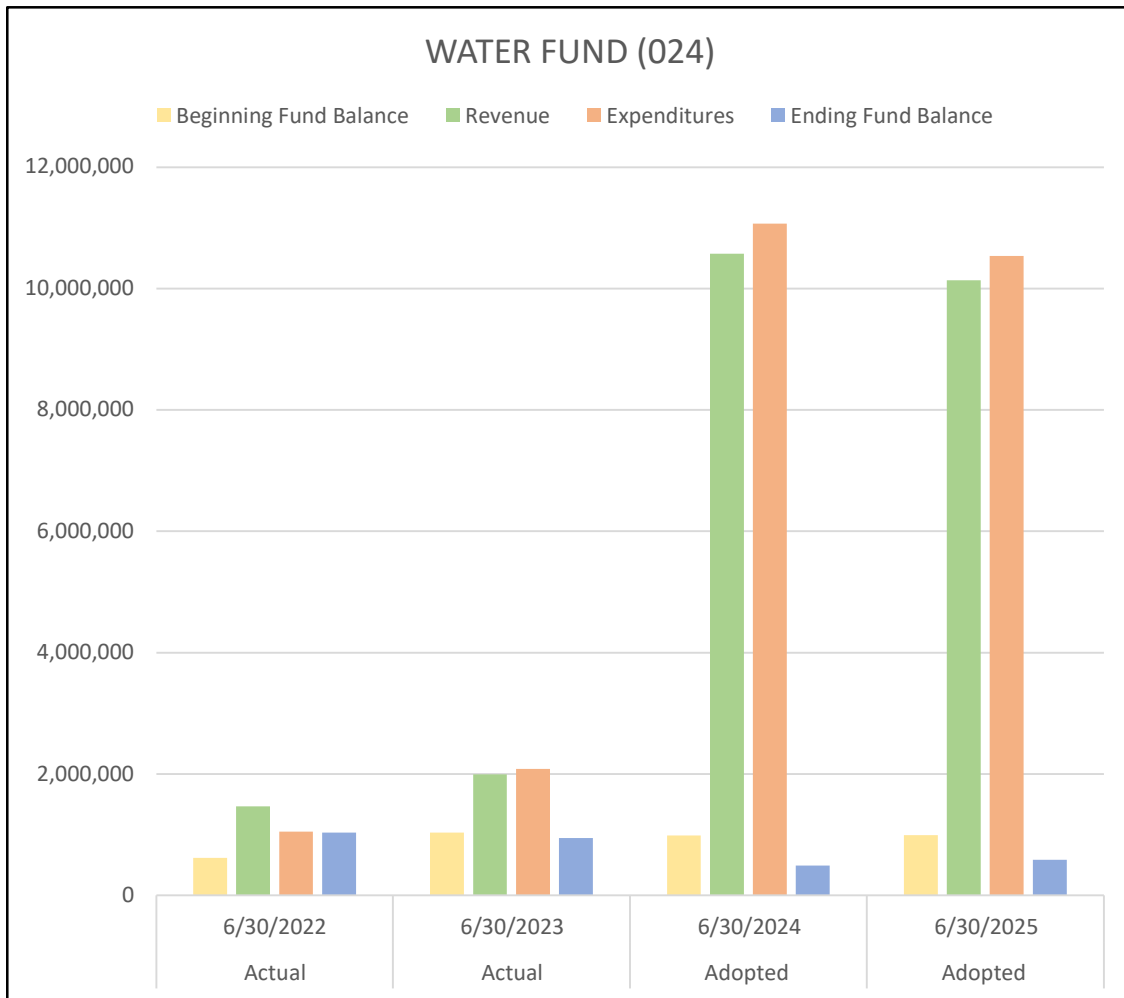
<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Recycling Reserve</b>		<b>2024-2025</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
9,826	9,826	9,825	052-000-33000	Unrestricted Fund Balance	9,825	-	-
<b>9,826</b>	<b>9,826</b>	<b>9,825</b>		<b>Total Resources</b>	<b>9,825</b>	-	-
-	-	9,825	052-440-63999	Unallocated Project	9,825	-	-
-	-	<b>9,825</b>		<b>Total Capital Outlay</b>	<b>9,825</b>	-	-
-	-	<b>9,825</b>		<b>Total Expenditures</b>	<b>9,825</b>	-	-
9,826	9,826	-	<b>052-440-79000</b>	Reserved for Future Expenditure	-	-	-
<b>9,826</b>	<b>9,826</b>	<b>9,825</b>		<b>Total Requirements</b>	<b>9,825</b>	-	-

## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>942,832</b>	<b>1,032,379</b>	<b>616,200</b>	<b>397,887</b>	<b>242,821</b>	<b>387,216</b>	<b>234,455</b>	<b>81,007</b>
Monthly Water Charges	880,194	1,404,867	1,386,261	1,343,598	1,146,875	1,231,593	988,500	844,497
Fees - Water SVC Connect	400	3,200	2,800	5,200	1,200	2,550	1,600	2,400
Charge - Water System Dev		-	-	22,833	13,047	13,047	9,786	9,786
Loan Proceeds	327,542	571,317	68,069	240,386	-	-	-	-
Water Misc Incom	8,982	15,583	10,382	8,023	12,466	25,197	15,141	18,377
Transfer in - General Fund		-	-	-	-	-	-	175,000
Transfer in - Water Reserve Fund		-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,217,118</b>	<b>1,994,967</b>	<b>1,467,512</b>	<b>1,620,040</b>	<b>1,173,588</b>	<b>1,272,387</b>	<b>1,015,027</b>	<b>1,050,060</b>
Personnel Services	222,052	346,515	320,551	300,686	294,800	301,333	312,245	269,483
Materials and Services	486,296	730,595	661,190	572,859	651,721	682,063	543,242	568,384
Debt Service	6,052	-	1,524	-	-	-	-	17,510
Capital Outlay	6,070	25,287	-	2,796	-	-	6,780	41,236
Transfer out - Water Reserve	327,542	982,117	68,069	525,386	72,000	433,386	-	-
<b>Total Expenditures</b>	<b>1,048,012</b>	<b>2,084,514</b>	<b>1,051,333</b>	<b>1,401,727</b>	<b>1,018,522</b>	<b>1,416,782</b>	<b>862,266</b>	<b>896,612</b>
<b>Ending Fund Balance</b>	<b>1,111,938</b>	<b>942,832</b>	<b>1,032,379</b>	<b>616,200</b>	<b>397,887</b>	<b>242,821</b>	<b>387,216</b>	<b>234,455</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	616,200	1,032,379	985,000	990,000
Revenue	1,467,512	1,994,967	10,574,400	10,135,599
Expenditures	1,051,333	2,084,514	11,071,402	10,539,037
Ending Fund Balance	1,032,379	942,832	487,998	586,562

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Water Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
616,200	1,032,379	985,000	024-000-33000	Unrestricted Fund Balance	990,000	-	-
1,386,261	1,404,867	1,400,000	024-450-46050	Water Charges	2,083,999	-	-
2,800	3,200	2,400	024-450-46350	Water Service Connections	2,400	-	-
68,069	571,317	9,163,000	024-450-47000	Loan Proceeds	8,039,200	-	-
10,382	15,583	9,000	024-450-48950	Miscellaneous Income	10,000	-	-
<b>2,083,712</b>	<b>3,027,346</b>	<b>11,559,400</b>		<b>Total Resources</b>	<b>11,125,599</b>	-	-
<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>
171,306	190,575	267,000	024-450-61700	Salaries and Wages	289,000	-	-
9,649	10,219	9,913	024-450-61710	Standby	9,913	-	-
12,013	14,532	16,000	024-450-61720	Overtime	16,000	-	-
55,594	52,118	68,208	024-450-61810	HDL Insurance	66,406	-	-
1,890	1,911	2,066	024-450-61815	Disability Insurance	2,272	-	-
54,768	58,760	88,693	024-450-61820	PERS	91,901	-	-
10,315	11,630	22,408	024-450-61830	Social Security	24,091	-	-
1,933	3,001	3,222	024-450-61840	Unemployment	630	-	-
3,029	3,236	4,000	024-450-61850	Workers Comp	4,336	-	-
54	59	85	024-450-61860	WBF Tax	72	-	-
-	474	1,172	024-450-61870	Paid Leave Oregon	1,260	-	-
<b>320,551</b>	<b>346,515</b>	<b>482,767</b>		<b>Total Personnel Services</b>	<b>505,881</b>	-	-
55,106	57,054	84,977	024-450-62095	Adm Svcs - IT	78,024	-	-
100,647	101,586	119,176	024-450-62096	Adm Svcs - PW Admin	130,656	-	-
56,581	60,361	77,839	024-450-62097	Adm Svcs - Exec	78,265	-	-
133,611	165,574	190,999	024-450-62098	Adm Svcs - Finance	211,704	-	-
50,128	56,423	66,351	024-450-62099	Adm Svcs - Central Svcs	75,779	-	-
65	264	500	024-450-62110	Office Supplies	500	-	-
261	-	200	024-450-62116	Bad Debt Expense	200	-	-
236	215	300	024-450-62120	Postage & Shipping	300	-	-
7,774	8,627	8,800	024-450-62122	Billing Expense	8,800	-	-
-	-	400	024-450-62130	Copier Expenses	400	-	-
899	3,200	2,500	024-450-62140	Computer Expenses	2,500	-	-
23,631	5,541	6,000	024-450-62210	Telephone	6,000	-	-
4	19,846	20,000	024-450-62150	Meter Module Service	20,000	-	-
21,871	23,502	34,000	024-450-62310	Electricity	37,740	-	-
7,525	10,090	7,800	024-450-62320	Natural Gas	8,060	-	-
886	231	1,200	024-450-62380	Generator Fuel	1,200	-	-
5,762	6,132	8,400	024-450-62410	Vehicle Fuel	10,080	-	-
5,932	1,762	5,000	024-450-62420	Vehicle Repair & Maintenance	5,000	-	-
1,704	6,795	22,500	024-450-62422	Equipment Repair & Maint.	22,500	-	-
1,618	7,163	15,000	024-450-62425	Equipment & Tools	15,000	-	-
70,071	55,714	59,800	024-450-62427	Materials & Supplies	59,800	-	-
8,914	1,841	18,000	024-450-62430	Pump Station Maint & Repair	18,000	-	-
1,125	1,100	5,000	024-450-62452	GIS Consultant	5,000	-	-
17,642	15,892	40,000	024-450-62540	Engineering Fees	40,000	-	-
42,077	64,691	95,000	024-450-62560	Contractual Services	95,000	-	-
1,543	3,981	8,334	024-450-62562	Electrical Services	10,835	-	-
23,191	14,616	55,000	024-450-62564	Excavation Services	55,000	-	-

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Water Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
2,725	7,697	16,500	024-450-62580	Facility Maintenance	16,500	-	-
-	-	150	024-450-62630	Fire Protection	150	-	-
1,288	1,540	1,200	024-450-62720	Protective Clothing	1,200	-	-
2,999	3,028	1,500	024-450-62820	Dues & Subscriptions	2,000	-	-
1,144	2,077	3,000	024-450-62830	Training & Education	3,800	-	-
239	1,870	2,000	024-450-62835	Travel & Lodging	2,500	-	-
4,287	-	-	024-450-62875	Whale Park Water Main Break	-	-	-
3,603	16,185	6,930	024-450-62990	Rate Study	6,930	-	-
6,000	6,000	6,000	024-450-62992	Fire Hydrant Maintenance	6,000	-	-
103	-	-	024-450-62995	Covid-19	-	-	-
<b>661,190</b>	<b>730,595</b>	<b>990,356</b>		<b>Total Materials and Services</b>	<b>1,035,423</b>	-	-
-	-	70,000	024-450-63003	New Fleet Truck	70,000	-	-
-	18,500	30,000	024-450-63004	CIP - Engineering Fee	30,000	-	-
-	6,787	-	024-450-63062	Dump Truck 10%	-	-	-
-	-	-	024-450-63300	Forklift 33.3%	16,667	-	-
-	<b>25,287</b>	<b>100,000</b>		<b>Total Capital Outlay</b>	<b>116,667</b>	-	-
-	-	11,728	024-450-66010	Business Oregon Loan Principal	4,525	-	-
1,524	-	5,484	024-450-66060	Business Oregon Loan Interest	1,528	-	-
<b>1,524</b>	-	<b>17,212</b>		<b>Total Debt Service</b>	<b>6,053</b>	-	-
-	982,117	-	<b>024-450-67610</b>	Transfer to Water Reserve	586,210	-	-
68,069	-	9,163,000	<b>024-450-67610</b>	Transfer to Water Reserve loan proceeds	8,039,200	-	-
<b>68,069</b>	<b>982,117</b>	<b>9,163,000</b>		<b>Total Transfers Out</b>	<b>8,625,410</b>	-	-
-	-	318,067	<b>024-450-64050</b>	Total Contingency 15.0% of expenditures	249,603	-	-
<b>1,051,333</b>	<b>2,084,514</b>	<b>11,071,402</b>		<b>Total Expenditures</b>	<b>10,539,037</b>	-	-
<b>1,032,379</b>	<b>942,832</b>	<b>487,998</b>	<b>024-450-79100</b>	<b>Ending Fund Balance</b>	<b>586,562</b>	-	-
<b>2,083,712</b>	<b>3,027,346</b>	<b>11,559,400</b>		<b>Total Requirements</b>	<b>11,125,599</b>	-	-

## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>776,255</b>	<b>366,639</b>	<b>463,019</b>	<b>278,707</b>	<b>351,360</b>	<b>316,772</b>	<b>102,286</b>	<b>181,510</b>
Transfer In - General Fund		-	-	-	-	85,932	250,000	-
Transfer In - Water Fund	327,542	982,117	68,069	525,386	72,000	433,386	-	-
<b>Total Revenue</b>	<b>327,542</b>	<b>982,117</b>	<b>68,069</b>	<b>525,386</b>	<b>72,000</b>	<b>519,318</b>	<b>250,000</b>	<b>-</b>
Materials and Services	-	5,321	95,468	257,503	24,597			
Capital Outlay	717,003	567,180	68,981	83,571	120,056	484,730	35,514	79,224
Transfer out - Water		-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>717,003</b>	<b>572,501</b>	<b>164,449</b>	<b>341,074</b>	<b>144,653</b>	<b>484,730</b>	<b>35,514</b>	<b>79,224</b>
<b>Ending Fund Balance</b>	<b>386,794</b>	<b>776,255</b>	<b>366,639</b>	<b>463,019</b>	<b>278,707</b>	<b>351,360</b>	<b>316,772</b>	<b>102,286</b>

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Water Reserve		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
463,019	366,639	775,000	054-000-33000	Unrestricted Fund Balance	220,000	-	-
-	-	-	054-450-49050	Transfer In - Water Fund - Operations	586,210	-	-
68,069	982,117	9,163,000	054-450-49050	Transfer In - Water Fund -Loan Proceeds	8,039,200	-	-
<b>531,088</b>	<b>1,348,756</b>	<b>9,938,000</b>		<b>Total Resources</b>	<b>8,845,410</b>	-	-
63,537	5,321	-	054-450-62000	Water Meter Modules	-	-	-
31,931	-	-	054-450-62500	Reservoir/Tank Site Study	-	-	-
<b>95,468</b>	<b>5,321</b>	-		<b>Total Materials and Services</b>	-	-	-
-	100	169,258	054-450-63013	Water Line Replace - E Harrison	-	-	-
-	-	385,000	054-450-63014	Water Line Replace - Haystack Heights	385,000	-	-
68,658	-	-	054-450-63025	Replace Water Lines Pac/Gogana	-	-	-
324	140,897	676,000	054-450-63030	Water Resiliency Project Phase 1	435,243	-	-
-	426,183	3,215,000	054-450-63035	Water Resiliency Project Phase 2	2,642,852	-	-
-	-	5,362,000	054-450-63040	Water Resiliency Project Phase 3	4,961,105	-	-
<b>68,981</b>	<b>567,180</b>	<b>9,807,258</b>		<b>Total Capital Outlay</b>	<b>8,424,200</b>	-	-
-	-	<b>130,742</b>	<b>054-450-64050</b>	Contingency 5% of expenditures	<b>421,210</b>	-	-
<b>164,449</b>	<b>572,501</b>	<b>9,938,000</b>		<b>Total Expenditures</b>	<b>8,845,410</b>	-	-
<b>366,639</b>	<b>776,255</b>	-	<b>054-450-79000</b>	Reserved for Future Expenditure	-	-	-
<b>531,088</b>	<b>1,348,756</b>	<b>9,938,000</b>		<b>Total Requirements</b>	<b>8,845,410</b>	-	-

## **WATER SDC FUND**

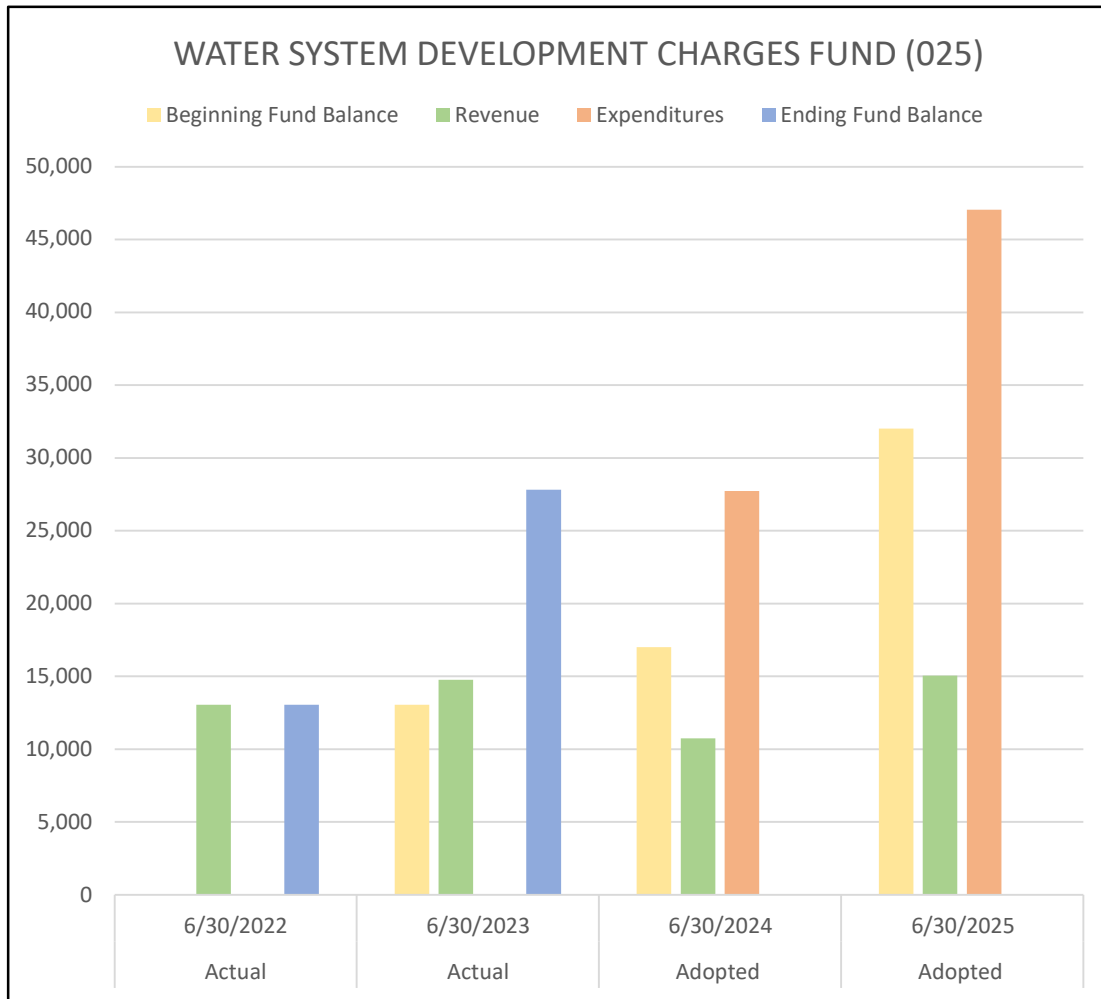
The budget accounts for all transactions related to the Water System Development Charges (SDC). SDCs are a one-time charge assessed on new development to pay for the costs of expanding public facilities.

### **City of Cannon Beach**

Water SDC Fund (025)

	Fiscal Year End							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>27,822</b>	<b>13,047</b>	-	-	-	-	-	-
Reimbursement Fee	340	1,379						
Improvement Fee	1,372	12,090	13,047					
Compliance Fee	322	1,306	-	-	-	-	-	-
<b>Total Revenue</b>	<b>2,034</b>	<b>14,775</b>	<b>13,047</b>	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>29,856</b>	<b>27,822</b>	<b>13,047</b>	-	-	-	-	-





	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	0	13,047	17,000	32,005
Revenue	13,047	14,775	10,740	15,043
Expenditures	0	0	27,740	47,048
Ending Fund Balance	13,047	27,822	0	0

**City of Cannon Beach  
Budget Document**

<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Water System Development Charges Fund</b>		<b>2024-2025</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
-	13,047	17,000	025-000-33000	Unrestricted Fund Balance	32,005	-	-
-	1,379	1,795	025-450-48905	Reimbursement Fee	2,520	-	-
13,047	12,090	7,250	025-450-48910	Improvement Fee	10,150	-	-
-	1,306	1,695	025-450-48915	Compliance Fee	2,373	-	-
<b>13,047</b>	<b>27,822</b>	<b>27,740</b>		<b>Total Resources</b>	<b>47,048</b>	-	-
-	-	27,740	025-450-63000	Capital Outlay	47,048	-	-
-	-	<b>27,740</b>		<b>Total Capital Outlay</b>	<b>47,048</b>	-	-
-	-	-	025-450-66100	Debt-principal	-	-	-
-	-	-	025-450-66110	Debt-interest	-	-	-
-	-	-		<b>Total Debt Service</b>	-	-	-
-	-	<b>27,740</b>		<b>Total Expenditures</b>	<b>47,048</b>	-	-
<b>13,047</b>	<b>27,822</b>	-	<b>025-450-79100</b>	<b>Ending Fund Balance</b>	-	-	-
<b>13,047</b>	<b>27,822</b>	<b>27,740</b>		<b>Total Requirements</b>	<b>47,048</b>	-	-

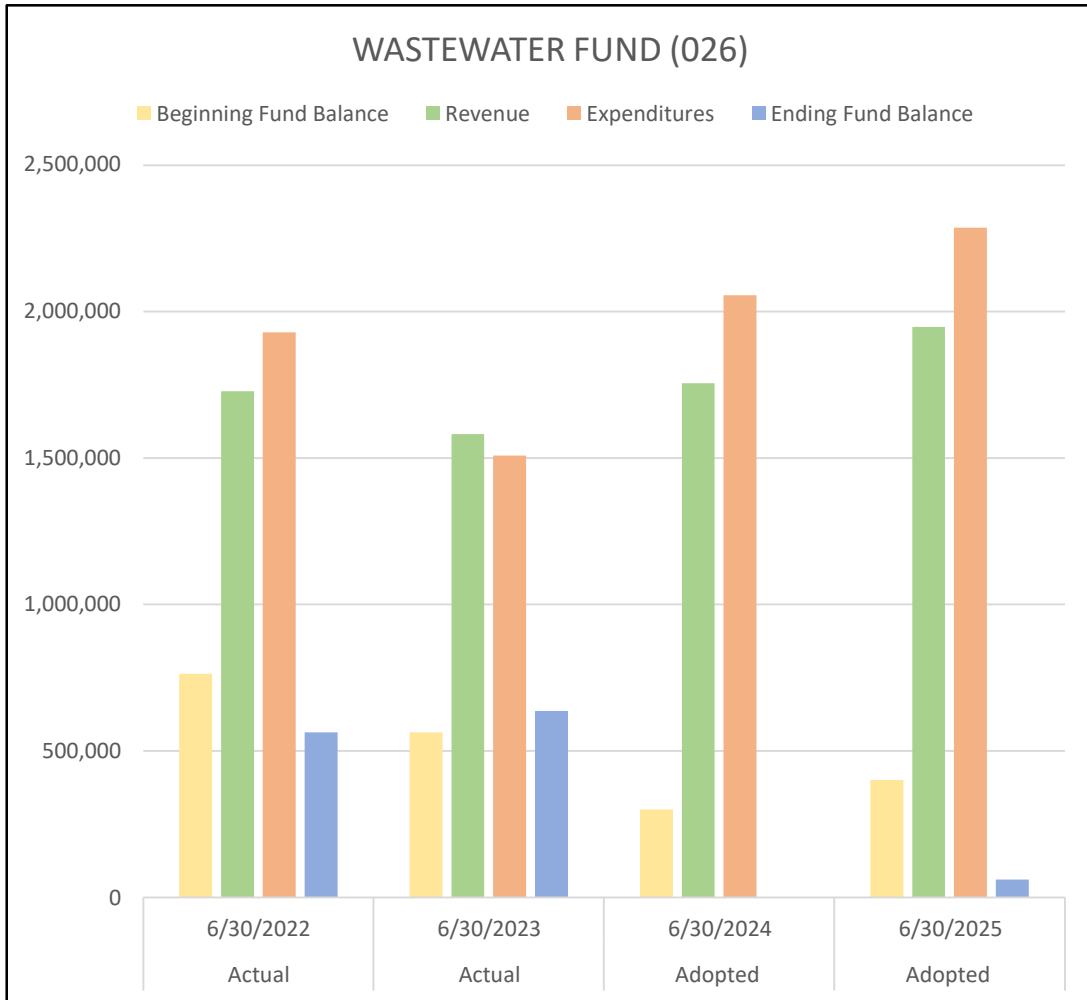
## **WASTEWATER FUND**

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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>636,664</b>	<b>563,386</b>	<b>763,544</b>	<b>453,981</b>	<b>509,627</b>	<b>508,443</b>	<b>275,701</b>	<b>233,856</b>
Monthly W/W Charges	1,072,986	1,527,524	1,453,966	1,399,317	1,206,414	1,302,874	1,233,834	1,136,555
Fees - W/W SVC Connect	350	2,800	2,450	5,878	6,478	2,900	1,750	2,550
Charge - W/W System Dev		-	-	20,138	12,167	13,426	8,391	10,069
Loan Proceeds		-	257,567	-	-	-	-	-
Coronavirus Relief Grant		-	-	-	701	-	-	-
TLR Transfer In - General Fund		50,959	-	-	-	-	-	-
W/W Misc Income	3,275	613	14,517	1,787	2,036	1,184	240	-
<b>Total Revenue</b>	<b>1,076,610</b>	<b>1,581,896</b>	<b>1,728,500</b>	<b>1,427,120</b>	<b>1,227,796</b>	<b>1,320,384</b>	<b>1,244,215</b>	<b>1,149,174</b>
Personal Services	244,457	349,393	351,905	298,662	278,247	271,202	327,865	323,339
Materials and Services	596,560	951,150	920,734	806,280	871,604	808,946	647,017	670,563
Debt Service	3,152	986	-	-	-	-	-	7,007
Capital Outlay	5,005	17,088	13,453	12,615	17,894	-	36,591	106,420
Transfer out - W/W Rerserve	236,770	190,000	642,567	-	115,697	-	-	-
Transfer out - Debt Service		-	-	-	-	239,052	-	-
<b>Total Expenditures</b>	<b>1,085,944</b>	<b>1,508,617</b>	<b>1,928,658</b>	<b>1,117,557</b>	<b>1,283,442</b>	<b>1,319,200</b>	<b>1,011,473</b>	<b>1,107,329</b>
<b>Ending Fund Balance</b>	<b>627,331</b>	<b>636,664</b>	<b>563,386</b>	<b>763,544</b>	<b>453,981</b>	<b>509,627</b>	<b>508,443</b>	<b>275,701</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	763,544	563,386	300,000	400,000
Revenue	1,728,500	1,581,896	1,755,370	1,947,375
Expenditures	1,928,658	1,508,617	2,055,370	2,286,240
Ending Fund Balance	563,386	636,665	0	61,135

City of Cannon Beach Budget Document					2024-2025		
2021-22	2022-23	2023-24	Wastewater Fund		Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
763,544	563,386	300,000	026-000-33000	Unrestricted Fund Balance	400,000	-	-
1,453,966	1,527,524	1,753,270	026-460-46060	Wastewater Charges	1,945,275	-	-
2,450	2,800	2,100	026-460-46360	Wastewater Service Connections	2,100	-	-
257,567	-	-	026-460-47000	Loan Proceeds	-	-	-
14,517	613	-	026-460-48960	Miscellaneous Income	-	-	-
-	50,959	-	026-460-49111	Transfer From General Fund	-	-	-
<b>2,492,044</b>	<b>2,145,282</b>	<b>2,055,370</b>		<b>Total Resources</b>	<b>2,347,375</b>	-	-
<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>
194,766	196,570	242,500	026-460-61700	Salaries and Wages	261,000	-	-
8,764	8,911	9,913	026-460-61710	Standby	9,913	-	-
7,104	7,050	20,000	026-460-61720	Overtime	20,000	-	-
64,194	59,536	83,672	026-460-61810	HDL Insurance	70,393	-	-
2,109	1,952	2,238	026-460-61815	Disability Insurance	1,899	-	-
54,135	53,455	77,878	026-460-61820	PERS	79,357	-	-
15,677	15,703	20,840	026-460-61830	Social Security	22,255	-	-
2,148	2,982	2,997	026-460-61840	Unemployment	582	-	-
2,938	2,776	3,600	026-460-61850	Workers Comp	3,619	-	-
69	62	79	026-460-61860	WBF Tax	71	-	-
-	397	1,090	026-460-61870	Paid Leave Oregon	1,164	-	-
<b>351,905</b>	<b>349,393</b>	<b>464,807</b>		<b>Total Personnel Services</b>	<b>470,253</b>	-	-
50,344	52,123	77,633	026-460-62095	Adm Svcs - IT	71,281	-	-
120,277	121,398	142,419	026-460-62096	Adm Svcs - PW Admin	156,138	-	-
49,136	52,419	67,597	026-460-62097	Adm Svcs - Exec	67,967	-	-
125,464	155,478	179,352	026-460-62098	Adm Svcs - Finance	198,795	-	-
45,796	51,547	60,617	026-460-62099	Adm Svcs - Central Svcs	69,230	-	-
427	600	500	026-460-62110	Office Supplies	500	-	-
98	-	300	026-460-62116	Bad Debt Expense	300	-	-
199	95	100	026-460-62120	Postage & Shipping	100	-	-
7,774	8,627	9,000	026-460-62122	Billing Expense	9,000	-	-
12,045	1,659	2,500	026-460-62140	Computer Expenses	1,000	-	-
87	-	1,500	026-460-62195	Solid Waste Services	1,500	-	-
7,046	8,108	9,140	026-460-62210	Telephone	9,140	-	-
2,577	1,362	4,000	026-460-62320	Natural Gas	4,134	-	-
21,595	20,300	19,000	026-460-62360	Power - Pump Stations	21,090	-	-
59,962	61,765	75,000	026-460-62370	Power - Control Building	83,500	-	-
-	3,753	2,880	026-460-62380	Generator Fuel	3,456	-	-
10,007	6,674	6,480	026-460-62410	Vehicle Fuel	7,776	-	-
2,287	3,894	5,500	026-460-62420	Vehicle Repair & Maintenance	5,500	-	-
60,762	74,454	115,000	026-460-62422	Equipment Repair & Maint.	115,000	-	-
6,130	29,055	50,000	026-460-62425	Operating Equipment & Tools	50,000	-	-
78,795	41,399	39,000	026-460-62427	Operating Materials & Supplies	45,000	-	-
72,660	75,595	85,000	026-460-62430	Chemicals	87,500	-	-
1,125	1,100	5,000	026-460-62452	GIS Consultant	5,000	-	-
1,080	1,161	1,200	026-460-62465	Internet Expense	1,200	-	-
7,162	6,145	40,000	026-460-62540	Engineering Fees - Non CIP Projects	40,000	-	-
-	36,511	30,000	026-460-62542	Engineering Fees - CIP Projects	40,000	-	-
76,220	51,185	75,000	026-460-62560	Contractual Services	75,000	-	-
17,980	11,069	35,000	026-460-62562	Electrical Services	45,500	-	-
29,490	11,713	45,000	026-460-62564	Excavation Services	45,000	-	-
-	-	50,000	026-460-62566	Lagoon Bank Rehab	5,000	-	-
-	9,507	13,000	026-460-62580	Facility Maintenance	13,000	-	-
1,187	2,490	2,000	026-460-62720	Protective Clothing	2,000	-	-
1,660	598	1,200	026-460-62820	Dues & Subscriptions	1,200	-	-
2,542	2,784	3,000	026-460-62830	Training & Education	3,000	-	-
-	34	2,500	026-460-62835	Travel & Lodging	2,500	-	-

City of Cannon Beach Budget Document					2024-2025		
2021-22	2022-23	2023-24	Wastewater Fund		Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
43,312	29,708	50,000	026-460-62900	Infiltration & Inflow Expense	50,000	-	-
-	-	5,000	026-460-62910	FOG Study	5,000	-	-
5,407	16,840	7,210	026-460-62990	Rate Study	7,210	-	-
103	-	-	026-460-62995	COVID-19	-	-	-
<b>920,734</b>	<b>951,150</b>	<b>1,317,628</b>		<b>Total Materials and Services</b>	<b>1,348,517</b>	-	-
8,634	-	-	026-460-63010	Matanuska Lift Engineering	-	-	-
-	6,787	-	026-460-63062	Dump Truck 10%	-	-	-
4,819	10,301	-	026-460-63065	Pontoon	-	-	-
-	-	-	026-460-63300	Forklift 33.3%	16,667	-	-
<b>13,453</b>	<b>17,088</b>	-		<b>Total Capital Outlay</b>	<b>16,667</b>	-	-
-	-	3,801	026-460-66010	DEQ Loan Principal	3,837	-	-
-	986	1,215	026-460-66060	DEQ Loan Interest	1,804	-	-
-	<b>986</b>	<b>5,016</b>		<b>Total Debt Service</b>	<b>5,641</b>	-	-
385,000	190,000	-	026-460-67620	Transfer to Wastewater Reserve	169,000	-	-
257,567	-	-	026-460-67620	Transfer to Wastewater Reserve loan proceeds	-	-	-
<b>642,567</b>	<b>190,000</b>	-		<b>Total Transfers Out</b>	<b>169,000</b>	-	-
-	-	267,919	<b>026-460-64050</b>	<b>Contingency 15.0% of expenditures</b>	276,162	-	-
<b>1,928,658</b>	<b>1,508,617</b>	<b>2,055,370</b>		<b>Total Expenditures</b>	<b>2,286,240</b>	-	-
<b>563,386</b>	<b>636,664</b>	<b>0</b>	<b>026-460-79100</b>	<b>Ending Fund Balance</b>	<b>61,135</b>	-	-
<b>2,492,044</b>	<b>2,145,282</b>	<b>2,055,370</b>		<b>Total Requirements</b>	<b>2,347,375</b>	-	-

## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
<b>Beginning Fund Balance</b>	<b>279,941</b>	<b>217,381</b>	<b>187,675</b>	<b>187,675</b>	<b>187,675</b>	<b>330,678</b>	<b>95,084</b>	<b>81,975</b>
Transfer In - General Fund	164,000	-	-	-	-	-	100,000	275,526
Transfer In - W/W Fund	236,770	190,000	642,567	-	-	115,697	239,052	-
<b>Total Revenue</b>	<b>400,770</b>	<b>190,000</b>	<b>642,567</b>	<b>-</b>	<b>-</b>	<b>115,697</b>	<b>339,052</b>	<b>275,526</b>
Capital Outlay	494,554	127,440	612,861	-	-	258,700	103,458	262,417
<b>Total Expenditures</b>	<b>494,554</b>	<b>127,440</b>	<b>612,861</b>	<b>-</b>	<b>-</b>	<b>258,700</b>	<b>103,458</b>	<b>262,417</b>
<b>Ending Fund Balance</b>	<b>186,158</b>	<b>279,941</b>	<b>217,381</b>	<b>187,675</b>	<b>187,675</b>	<b>187,675</b>	<b>330,678</b>	<b>95,084</b>

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Wastewater Reserve		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
187,675	217,381	280,000	056-000-33000	Unrestricted Fund Balance	15,000	-	-
385,000	190,000	-	056-460-49060	Transfer In - Wastewater Fund operations	169,000	-	-
257,567	-	236,770	056-460-49060	Transfer In - Wastewater Fund loan proceeds	-	-	-
-	-	164,000	056-460-49110	Transfer In - General Fund	-	-	-
<b>830,242</b>	<b>407,381</b>	<b>680,770</b>		<b>Total Resources</b>	<b>184,000</b>	-	-
69,353	-	55,000	056-460-63009	Matanuska PS Electronics/Generator	55,000	-	-
257,567	-	-	056-460-63010	Matanuska PS Enclose Lift Station	-	-	-
-	127,440	512,270	056-460-63020	Siuslaw & Midway PS Upgrade	-	-	-
-	-	-	056-460-63025	Siuslaw & Midway PS Engineering	30,000	-	-
-	-	65,000	056-460-63026	Ecola Pump Station Improvement	65,000	-	-
75,434	-	-	056-460-63030	Ecola PS Generator	-	-	-
-	-	30,000	056-460-63031	Main Pump Station Improve	10,000	-	-
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	-	-	-
<b>612,861</b>	<b>127,440</b>	<b>662,270</b>		<b>Total Capital Outlay</b>	<b>160,000</b>	-	-
-	-	18,500	<b>056-460-64050</b>	Contingency 15.0% of expenditures	24,000	-	-
<b>612,861</b>	<b>127,440</b>	<b>680,770</b>		<b>Total Expenditures</b>	<b>184,000</b>	-	-
<b>217,381</b>	<b>279,941</b>	-	<b>056-460-79000</b>	Reserved for Future Expenditure	-	-	-
<b>830,242</b>	<b>407,381</b>	<b>680,770</b>		<b>Total Requirements</b>	<b>184,000</b>	-	-

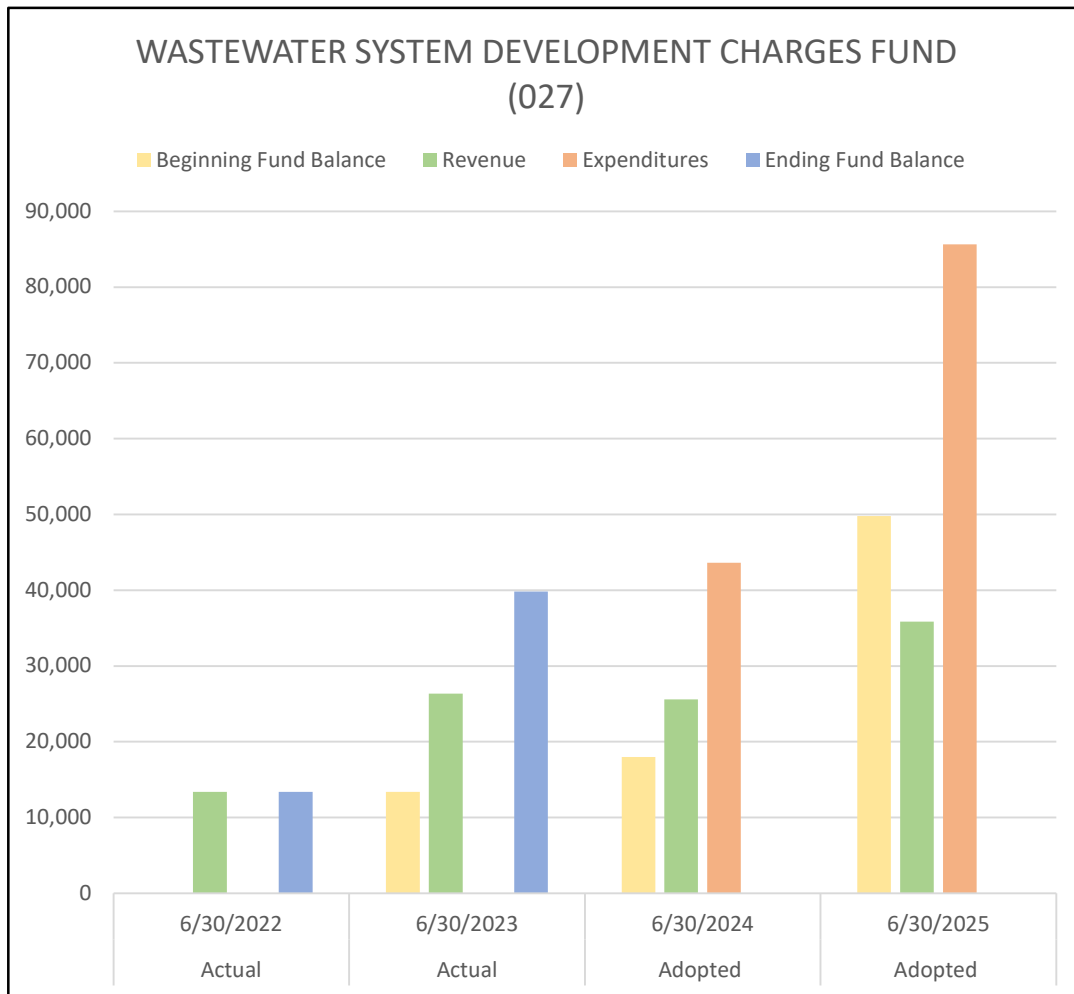


## **WASTEWATER SDC FUND**

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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>39,810</b>	<b>13,426</b>	-	-	-	-	-	-
Reimbursement Fee	3,182	12,909	-	-	-	-	-	-
Improvement Fee	1,346	12,174	13,426					
Compliance Fee	321	1,302						
<b>Total Revenue</b>	<b>4,849</b>	<b>26,385</b>	<b>13,426</b>	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>44,659</b>	<b>39,810</b>	<b>13,426</b>	-	-	-	-	-



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	0	13,426	18,000	49,784
Revenue	13,426	26,384	25,620	35,875
Expenditures	0	0	43,620	85,659
Ending Fund Balance	13,426	39,810	0	0

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Wastewater System Development Charges Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	13,426	18,000	027-000-33000	Unrestricted Fund Balance	49,784	-	-
-	12,909	16,815	027-460-48905	Reimbursement Fee	23,541	-	-
13,426	12,174	7,110	027-460-48910	Improvement Fee	9,961	-	-
-	1,302	1,695	027-460-48915	Compliance Fee	2,373	-	-
<b>13,426</b>	<b>39,810</b>	<b>43,620</b>		<b>Total Resources</b>	<b>85,659</b>	-	-
-	-	43,620	027-460-63000	Capital Outlay	85,659	-	-
-	-	<b>43,620</b>		<b>Total Capital Outlay</b>	<b>85,659</b>	-	-
-	-	-	027-460-66100	Debt-principal	-	-	-
-	-	-	027-460-66110	Debt-interest	-	-	-
-	-	-		<b>Total Debt Service</b>	-	-	-
-	-	<b>43,620</b>		<b>Total Expenditures</b>	<b>85,659</b>	-	-
<b>13,426</b>	<b>39,810</b>	-	<b>027-460-79100</b>	<b>Ending Fund Balance</b>	-	-	-
<b>13,426</b>	<b>39,810</b>	<b>43,620</b>		<b>Total Requirements</b>	<b>85,659</b>	-	-

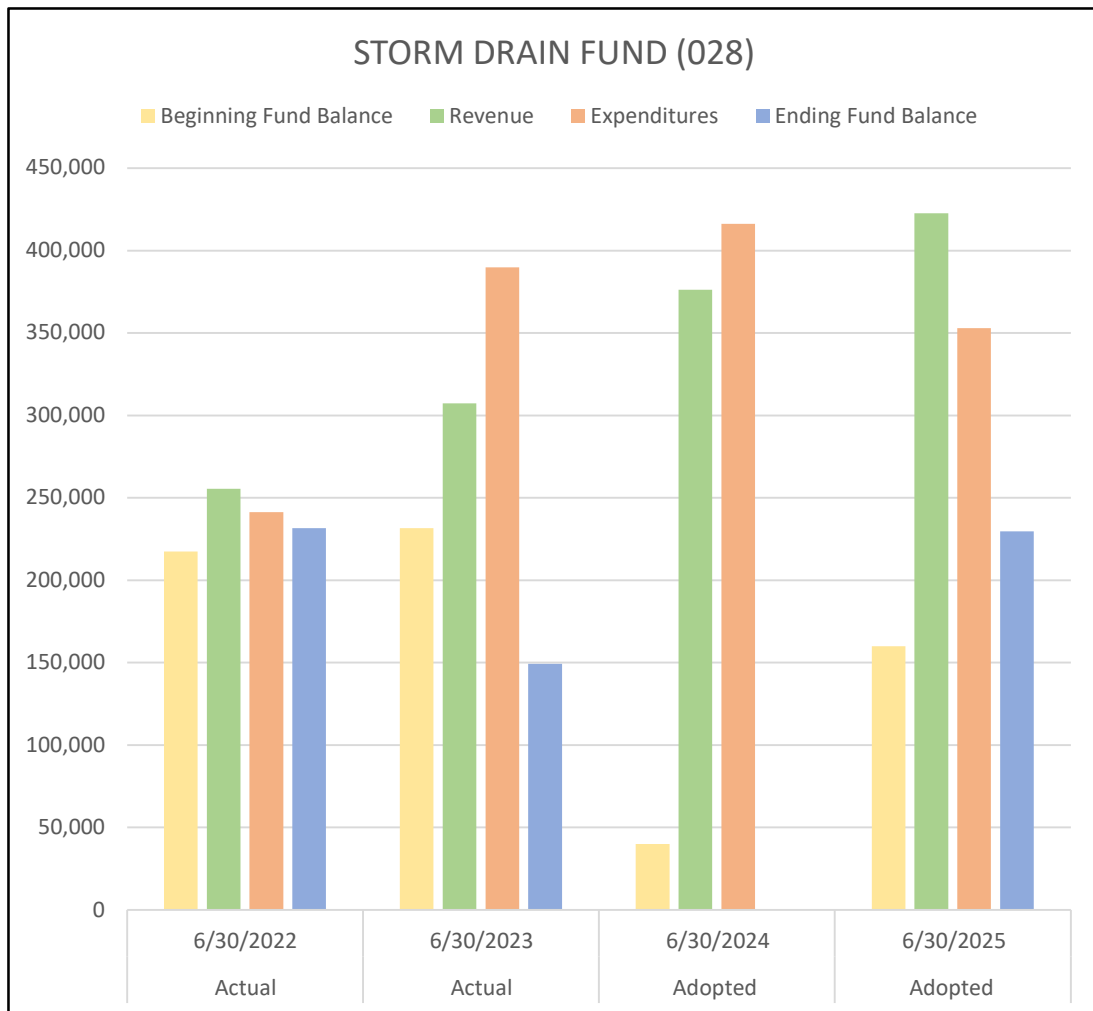
## **STORM DRAIN FUND**

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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>149,205</b>	<b>231,673</b>	<b>217,416</b>	<b>133,468</b>	<b>49,288</b>	<b>51,957</b>	<b>64,715</b>	<b>52,010</b>
Monthly Storm Drain Charges	219,682	279,683	255,307	279,151	210,741	154,150	148,365	142,323
Charge - Storm Drain Sys Dev		-	-	13,221	7,188	7,555	4,722	5,666
Grant - Storm Drain		-	-	-	-	-	-	-
Storm Drain Misc Income	57	39	160	119	643	483	-	-
Transfer In - General Fund		27,621	-	-	41,572	96,673	-	75,000
Transfer In - General Reserve Fund		-	-	-	-	-	-	-
Loan Proceeds		-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>219,739</b>	<b>307,342</b>	<b>255,467</b>	<b>292,491</b>	<b>260,144</b>	<b>258,861</b>	<b>153,086</b>	<b>222,989</b>
Personal Services	8,974	13,471	11,165	10,495	10,471	62,297	61,989	60,517
Materials and Services	113,281	199,464	222,693	182,347	165,493	194,348	103,856	145,097
Debt Service		-	-	-	-	-	-	4,670
Capital Outlay		20,438	7,352	15,701	-	-	-	-
Transfer Out-Storm Drain Reserve	71,379	156,437	-	-	-	4,885	-	-
<b>Total Expenditures</b>	<b>193,633</b>	<b>389,810</b>	<b>241,210</b>	<b>208,543</b>	<b>175,964</b>	<b>261,530</b>	<b>165,845</b>	<b>210,284</b>
<b>Ending Fund Balance</b>	<b>175,311</b>	<b>149,205</b>	<b>231,673</b>	<b>217,416</b>	<b>133,468</b>	<b>49,288</b>	<b>51,957</b>	<b>64,715</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	217,417	231,674	40,000	160,000
Revenue	255,467	307,342	376,222	422,633
Expenditures	241,210	389,810	416,222	352,924
Ending Fund Balance	231,674	149,206	0	229,709

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Storm Drain Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
217,417	231,674	40,000	028-000-33000	Unrestricted Fund Balance	160,000	-	-
255,307	279,683	376,222	028-470-46070	Monthly Storm Drain Charges	422,633	-	-
160	39	-	028-470-48970	Storm Drain Misc Income	-	-	-
-	27,621	-	028-470-49111	Transfer in-General Fund	-	-	-
<b>472,884</b>	<b>539,016</b>	<b>416,222</b>		<b>Total Resources</b>	<b>582,633</b>	-	-
<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>
6,333	7,720	9,000	028-470-61700	Salaries and Wages	9,500	-	-
131	121	2,100	028-470-61720	Overtime	2,100	-	-
2,194	2,502	2,844	028-470-61810	HDL Insurance	3,057	-	-
71	86	93	028-470-61815	Disability Insurance	85	-	-
1,751	2,158	3,140	028-470-61820	PERS	3,332	-	-
450	568	849	028-470-61830	Social Security	887	-	-
65	110	122	028-470-61840	Unemployment	23	-	-
168	189	294	028-470-61850	Workers Comp	291	-	-
2	2	3	028-470-61860	WBF Tax	3	-	-
-	16	44	028-470-61870	Paid Leave Oregon	46	-	-
<b>11,165</b>	<b>13,471</b>	<b>18,489</b>		<b>Total Personnel Services</b>	<b>19,324</b>	-	-
8,844	9,157	13,638	028-470-62095	Adm Svcs - IT	12,522	-	-
16,104	16,255	19,069	028-470-62096	Adm Svcs - PW Admin	20,906	-	-
5,584	5,957	7,681	028-470-62097	Adm Svcs - Exec	7,724	-	-
25,256	31,298	36,103	028-470-62098	Adm Svcs - Finance	40,017	-	-
8,045	9,055	10,649	028-470-62099	Adm Svcs - Central Svcs	12,162	-	-
40	-	100	028-470-62116	Bad Debt Expense	100	-	-
193	65	200	028-470-62120	Postage & Shipping	200	-	-
7,774	8,627	6,500	028-470-62122	Billing Expense	6,500	-	-
-	-	7,500	028-470-62425	Operating Equipment & Tools	7,500	-	-
65,053	26,001	52,000	028-470-62427	Materials & Supplies	52,000	-	-
1,125	1,100	1,500	028-470-62452	GIS Consultant	1,500	-	-
11,800	32,237	40,000	028-470-62540	Engineering Fees	40,000	-	-
-	-	-	028-470-62550	OPRD Storm Analysis	-	-	-
8,905	3,787	20,000	028-470-62560	Contractual Services	20,000	-	-
-	3,766	-	028-470-62562	Contract Electrical Services	-	-	-
60,367	48,813	65,000	028-470-62564	Contract Excavation Services	65,000	-	-
3,603	3,346	1,435	028-470-62990	Rate Study	1,435	-	-
<b>222,693</b>	<b>199,464</b>	<b>281,375</b>		<b>Total Materials and Services</b>	<b>287,566</b>	-	-
-	20,438	-	028-470-63062	Dump Truck 30%	-	-	-
7,352	-	-	028-470-63065	Storm Improvements 7th & Oak	-	-	-
<b>7,352</b>	<b>20,438</b>	-		<b>Total Capital Outlay</b>	-	-	-
-	-	<b>44,979</b>	<b>028-470-64050</b>	<b>Contingency 15.0% of expenditures</b>	<b>46,034</b>	-	-
-	<b>156,437</b>	<b>71,379</b>	<b>028-470-67470</b>	<b>Transfer to Storm Drain Reserve</b>	-	-	-
<b>241,210</b>	<b>389,810</b>	<b>416,222</b>		<b>Total Expenditures</b>	<b>352,924</b>	-	-
<b>231,674</b>	<b>149,206</b>	-	<b>028-470-79100</b>	<b>Ending Fund Balance</b>	<b>229,709</b>	-	-
<b>472,884</b>	<b>539,016</b>	<b>416,222</b>		<b>Total Requirements</b>	<b>582,633</b>	-	-

## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>158,622</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>7,115</b>	<b>7,115</b>
Transfer from Storm Drain	71,379	156,437	-				4,885	
<b>Total Revenue</b>	<b>71,379</b>	<b>156,437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,885</b>	<b>-</b>
Personal Services		-	-	-	-	-	-	-
Materials and Services		-	-	-	-	-	-	-
Debt Service		-	-	-	-	-	-	-
Capital Outlay		-	-	-	-	-	9,815	-
Transfers		-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,815</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>230,001</b>	<b>158,622</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>2,185</b>	<b>7,115</b>

**City of Cannon Beach  
Budget Document**

<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Storm Drain Reserve</b>		<b>2024-2025</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
2,185	2,185	158,621	058-000-33000	Unrestricted Fund Balance	230,000	-	-
-	156,437	71,379	058-470-49070	Transfer In-Storm Drain Fund	-	-	-
<b>2,185</b>	<b>158,622</b>	<b>230,000</b>		<b>Total Resources</b>	<b>230,000</b>	-	-
-	-	200,000	058-470-63001	Presidential Street Outfalls	130,000	-	-
-	-	-	058-470-63999	Unallocated Project	-	-	-
-	-	<b>200,000</b>		<b>Total Capital Outlay</b>	<b>130,000</b>	-	-
-	-	30,000	058-470-64050	Contingency 15% of expenditures	19,500	-	-
-	-	<b>230,000</b>		<b>Total Expenditures</b>	<b>149,500</b>	-	-
2,185	158,622	-	<b>058-470-79000</b>	Reserved for Future Expenditure	80,500	-	-
<b>2,185</b>	<b>158,622</b>	<b>230,000</b>		<b>Total Requirements</b>	<b>230,000</b>	-	-

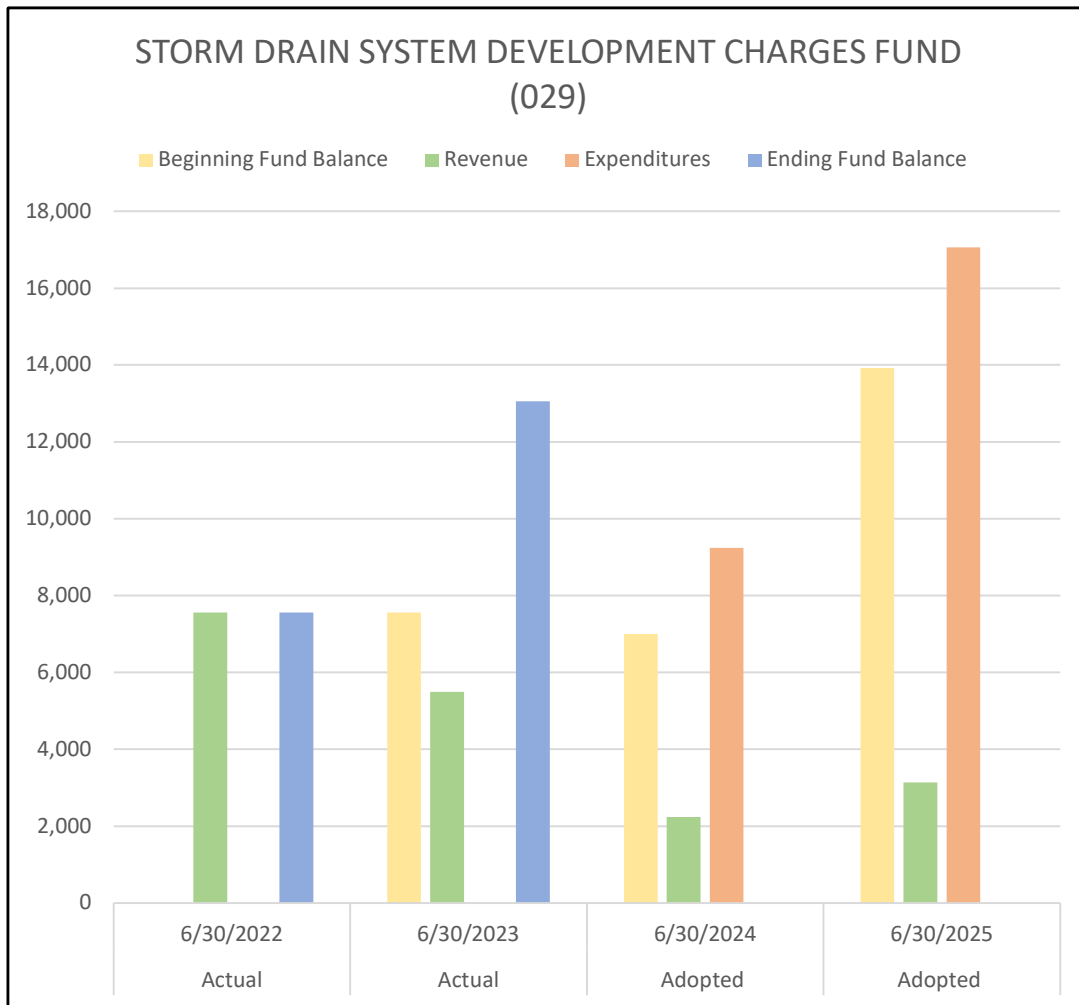


## **STORM DRAIN SDC FUND**

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						
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>13,052</b>	<b>7,555</b>	-	-	-	-	-	-
Improvement Fee	222	4,678	7,555					
Compliance Fee	202	819	-	-	-	-	-	-
<b>Total Revenue</b>	<b>424</b>	<b>5,497</b>	<b>7,555</b>	-	-	-	-	-
Capital Outlay		-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>13,476</b>	<b>13,052</b>	<b>7,555</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	0	7,555	7,000	13,924
Revenue	7,555	5,497	2,235	3,136
Expenditures	0	0	9,235	17,060
Ending Fund Balance	7,555	13,052	0	0

**City of Cannon Beach  
Budget Document**

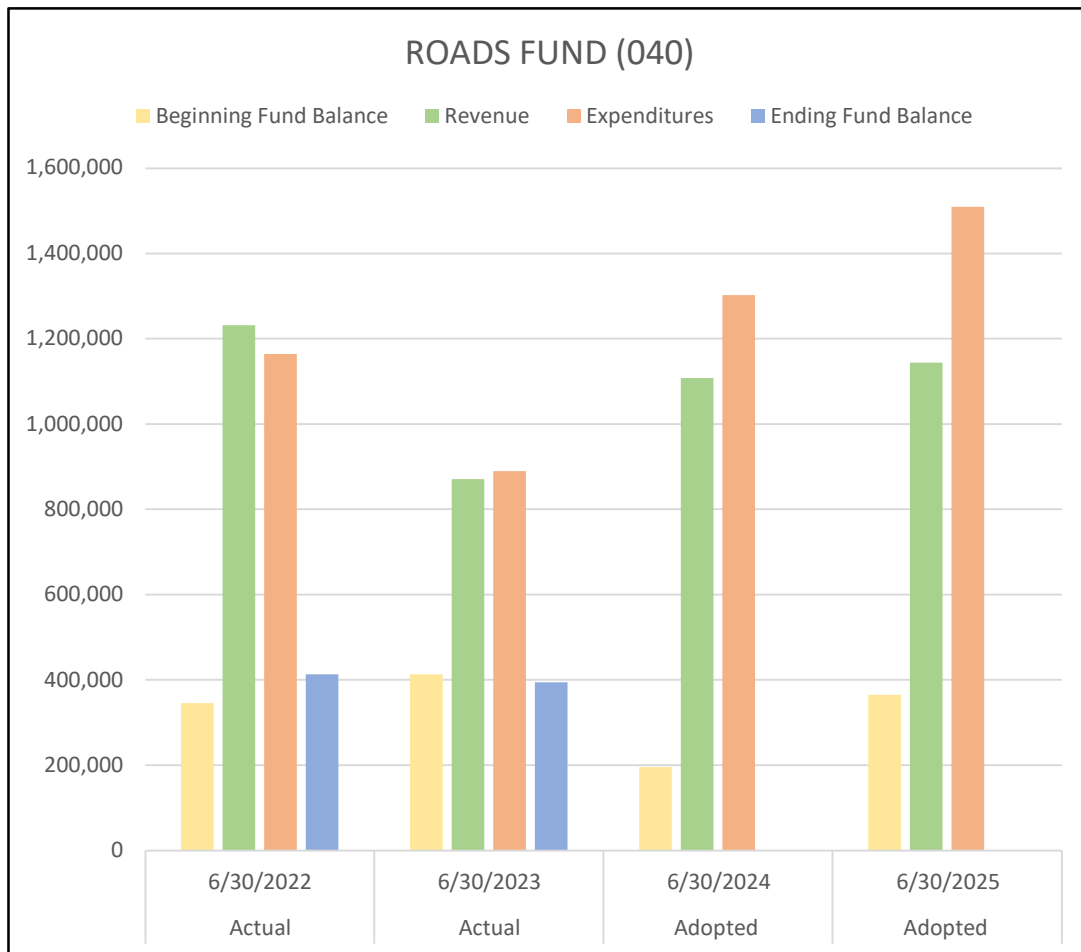
2021-22	2022-23	2023-24	Storm Drain System Development Charges Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	7,555	7,000	029-000-33000	Unrestricted Fund Balance	13,924	-	-
-	-	-	029-470-48905	Reimbursement Fee	-	-	-
7,555	4,678	1,170	029-470-48910	Improvement Fee	1,638	-	-
-	819	1,065	029-470-48915	Compliance Fee	1,498	-	-
<b>7,555</b>	<b>13,052</b>	<b>9,235</b>		<b>Total Resources</b>	<b>17,060</b>	-	-
-	-	9,235	029-470-63000	Capital Outlay	17,060	-	-
-	-	<b>9,235</b>		<b>Total Capital Outlay</b>	<b>17,060</b>	-	-
-	-	-	029-470-66100	Debt-principal	-	-	-
-	-	-	029-470-66110	Debt-interest	-	-	-
-	-	-		<b>Total Debt Service</b>	-	-	-
-	-	<b>9,235</b>		<b>Total Expenditures</b>	<b>17,060</b>	-	-
<b>7,555</b>	<b>13,052</b>	-	<b>029-470-79100</b>	<b>Ending Fund Balance</b>	-	-	-
<b>7,555</b>	<b>13,052</b>	<b>9,235</b>		<b>Total Requirements</b>	<b>17,060</b>	-	-

## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>394,412</b>	<b>412,735</b>	<b>345,331</b>	<b>472,266</b>	<b>331,560</b>	<b>235,927</b>	<b>154,883</b>	<b>52,200</b>
Property Taxes	257,032	267,582	266,278	257,899	239,773	230,570	227,377	215,761
Co. Bond Debt Service		-	(780)	(781)	(792)	(828)	(852)	(891)
Prior Taxes	3,033	4,553	306	2,040	6,381	8,880	7,451	8,160
State Highway Funds	59,088	116,983	127,877	129,078	117,677	125,236	110,086	102,168
OR Pedestrian Fuel Tax	597	1,182	-	-	-	-	-	-
Interest Income	162	121	23	69	97	121	83	52
Loan Proceeds		-	-	-	-	-	-	-
SCA Program Grant		-	84,300	15,700	-	-	-	-
Interest on Property Taxes		-	-	-	-	-	-	-
LID - E Hemlock		-	-	-	-	-	-	18,648
Capital Contribution		-	-	-	-	30,824	-	-
Miscellaneous Income	985	14,270	6,863	18,357	2,963	5,967	1,661	117
Transfer in - General	708,326	466,181	746,461	199,901	559,471	391,998	579,000	533,500
Transfer in - Roads Reserve		-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>1,029,223</b>	<b>870,871</b>	<b>1,231,327</b>	<b>622,263</b>	<b>925,570</b>	<b>792,768</b>	<b>924,805</b>	<b>877,515</b>
Personnel Services	167,640	264,533	262,135	251,338	247,557	177,245	185,423	186,918
Materials and Services	369,637	597,410	613,169	479,364	518,083	505,214	555,770	439,391
Debt Service		-	-	-	-	-	-	17,496
Capital Outlay	5,005	27,251	288,620	18,496	19,223	14,676	102,568	131,027
<b>Total Expenditures</b>	<b>542,283</b>	<b>889,194</b>	<b>1,163,923</b>	<b>749,198</b>	<b>784,864</b>	<b>697,135</b>	<b>843,761</b>	<b>774,832</b>
<b>Ending Fund Balance</b>	<b>881,352</b>	<b>394,412</b>	<b>412,735</b>	<b>345,331</b>	<b>472,266</b>	<b>331,560</b>	<b>235,927</b>	<b>154,883</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	345,330	412,734	195,000	365,000
Revenue	1,231,327	870,871	1,107,542	1,144,190
Expenditures	1,163,923	889,194	1,302,542	1,509,190
Ending Fund Balance	412,734	394,411	0	0

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Roads Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
345,330	412,734	195,000	040-000-33000	Unrestricted Fund Balance	365,000	-	-
266,278	267,582	277,185	040-430-41100	Property Taxes	285,608	-	-
(780)	-	-	040-430-41105	County Bond Debt Service	-	-	-
306	4,553	3,000	040-430-41120	Prior Taxes	3,000	-	-
127,877	116,983	117,841	040-430-44700	State Highway Funds	122,155	-	-
-	1,182	1,190	040-430-44710	OR Pedestrian Fuel Tax	1,234	-	-
23	121	-	040-430-46000	Interest on Property Taxes	-	-	-
84,300	-	-	040-430-48500	SCA Program Grant	-	-	-
6,863	14,270	-	040-430-48900	Miscellaneous Income	-	-	-
746,461	466,181	708,326	040-430-49111	Transfer from General Fund	732,193	-	-
<b>1,576,657</b>	<b>1,283,605</b>	<b>1,302,542</b>		<b>Total Resources</b>	<b>1,509,190</b>	-	-
2.3500	2.3500	2.3600		<i>Number of FTE</i>	2.3600	2.3600	2.3600
140,328	145,257	157,000	040-430-61700	Salaries and Wages	170,500	-	-
90	-	-	040-430-61710	Standby Pay	-	-	-
4,577	2,872	6,180	040-430-61720	Overtime	6,180	-	-
52,492	50,128	51,690	040-430-61810	HDL Insurance	55,531	-	-
1,573	1,558	1,727	040-430-61815	Disability Insurance	1,434	-	-
41,744	41,977	48,500	040-430-61820	PERS	52,689	-	-
16,119	16,787	12,483	040-430-61830	Social Security	13,516	-	-
1,463	2,075	1,795	040-430-61840	Unemployment	353	-	-
3,702	3,531	4,400	040-430-61850	Workers Comp	4,513	-	-
46	43	54	040-430-61860	WBF Tax	49	-	-
-	304	653	040-430-61870	Paid Leave Oregon	707	-	-
<b>262,135</b>	<b>264,533</b>	<b>284,482</b>		<b>Total Personnel Services</b>	<b>305,472</b>	-	-
16,328	16,905	25,178	040-430-62095	Adm Svcs - IT	23,118	-	-
68,444	69,082	81,044	040-430-62096	Adm Svcs - PW Admin	88,851	-	-
29,035	30,975	39,944	040-430-62097	Adm Svcs - Exec	40,163	-	-
16,294	20,192	23,293	040-430-62098	Adm Svcs - Finance	25,818	-	-
14,853	16,718	19,660	040-430-62099	Adm Svcs - Central Svcs	22,453	-	-
-	215	500	040-430-62110	Office Supplies	500	-	-
9,263	1,057	2,500	040-430-62140	Computer Expenses	1,000	-	-
1,430	1,694	2,000	040-430-62210	Telephone	2,000	-	-
18,283	18,389	24,000	040-430-62250	Power - Street Lighting	26,640	-	-
-	-	10,000	040-430-62260	ADA Compliance	10,000	-	-
-	1,475	2,160	040-430-62380	Generator Fuel	2,600	-	-
7,994	8,443	7,200	040-430-62410	Vehicle Fuel	8,640	-	-
4,221	4,083	5,000	040-430-62420	Vehicle Repair & Maintenance	5,000	-	-
3,228	1,435	3,000	040-430-62422	Equipment Repair & Maint.	3,000	-	-
1,103	3,719	3,000	040-430-62425	Equipment & Tools	3,000	-	-
49,104	15,414	38,350	040-430-62427	Materials & Supplies	48,350	-	-
1,125	1,100	2,500	040-430-62450	Consultant/Professional Fees	2,500	-	-
-	-	1,000	040-430-62490	Tsunami Signage	1,000	-	-
16,440	8,141	40,000	040-430-62540	Engineering Fees	40,000	-	-
129,706	99,846	87,500	040-430-62560	Contractual Services	97,500	-	-
-	1,005	4,834	040-430-62562	Electrical Services	4,834	-	-
85,697	100,071	108,000	040-430-62564	Excavation Services	108,000	-	-
17,722	19,650	27,000	040-430-62566	Contract Street Sweeping	27,000	-	-
-	-	-	040-430-62580	Facility Maintenance	3,400	-	-
4,745	2,295	6,000	040-430-62590	Equipment Rental	6,000	-	-
573	876	15,000	040-430-62600	Beach Access Impr & Maint	15,000	-	-
1,497	-	5,000	040-430-62605	S-Curves Maintenance	5,000	-	-
-	-	1,500	040-430-62615	Snow & Ice Control Materials	1,500	-	-

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Roads Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	5,000	040-430-62630	Drainage Rehabilitation	5,000	-	-
106,123	146,346	144,000	040-430-62640	Pavement Preservation	150,000	-	-
5,392	5,536	7,500	040-430-62650	Street Signs & Replacement	7,500	-	-
-	-	5,000	040-430-62680	Access Projects	5,000	-	-
519	1,821	2,500	040-430-62720	Protective Clothing	2,500	-	-
120	-	500	040-430-62820	Dues & Subscriptions	500	-	-
224	927	2,000	040-430-62830	Training & Education	2,000	-	-
-	-	1,500	040-430-62835	Travel & Lodging	1,500	-	-
3,603	-	-	040-430-62845	Rate Study/SDC Review	-	-	-
103	-	-	040-430-62995	Covid 19	-	-	-
<b>613,169</b>	<b>597,410</b>	<b>753,163</b>		<b>Total Materials and Services</b>	<b>796,867</b>	-	-
-	-	30,000	040-430-63006	CIP - Engineering Fees	30,000	-	-
-	-	65,000	040-430-63007	Tolovana Beach Access Ramp	65,000	-	-
-	27,251	-	040-430-63320	Dump Truck 40%	-	-	-
152,653	-	-	040-430-63340	Warren Way	-	-	-
99,107	-	-	040-430-63330	New Case Skip Loader	-	-	-
36,860	-	-	040-430-63345	New Fleet Truck	70,000	-	-
-	-	-	040-430-63355	New Road to Spoils Site	45,000	-	-
<b>288,620</b>	<b>27,251</b>	<b>95,000</b>		<b>Total Capital Outlay</b>	<b>210,000</b>	-	-
-	-	-		<b>Total Debt Service</b>	-	-	-
-	-	-		<b>Total Transfers Out</b>	-	-	-
-	-	169,897	<b>040-430-64050</b>	Total Contingency 15.0% of expenditures	196,851	-	-
<b>1,163,923</b>	<b>889,194</b>	<b>1,302,542</b>		<b>Total Expenditures</b>	<b>1,509,190</b>	-	-
<b>412,734</b>	<b>394,411</b>	-	<b>040-430-79100</b>	<b>Ending Fund Balance</b>	-	-	-
<b>1,576,657</b>	<b>1,283,605</b>	<b>1,302,542</b>		<b>Total Requirements</b>	<b>1,509,190</b>	-	-

## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-	-
Transfers In - General	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	-	-	-	-	-	-
Transfer out - Debt Service	-	-	-	-	-	-	-	-
Transfer out - Roads	-	-	-	-	-	-	-	-
Transfer out - Bridges Reserve	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-	-	-

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, 2025.



## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)				(8 Mos)			
<b>Beginning Fund Balance</b>	<b>(0)</b>	<b>2,430</b>	<b>8,592</b>	<b>8,592</b>	<b>8,592</b>	<b>8,592</b>	<b>83,092</b>	<b>100,000</b>
Transfers In - General	120,414	-	-	-	-	-	75,500	-
<b>Total Revenue</b>	<b>120,414</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>75,500</b>	<b>-</b>
Capital Outlay	3,356	2,430	6,162	-	-	-	150,000	16,908
<b>Total Expenditures</b>	<b>3,356</b>	<b>2,430</b>	<b>6,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>16,908</b>
<b>Ending Fund Balance</b>	<b>117,057</b>	<b>(0)</b>	<b>2,430</b>	<b>8,592</b>	<b>8,592</b>	<b>8,592</b>	<b>8,592</b>	<b>83,092</b>

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Bridge Reserve		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
8,592	2,430	792	055-000-33000	Unrestricted Fund Balance	117,057	-	-
-	-	361,242	055-430-48500	FEMA Grant	361,242	-	-
-	-	120,414	055-430-49110	Transfer In - General Fund	3,357	-	-
<b>8,592</b>	<b>2,430</b>	<b>482,448</b>		<b>Total Resources</b>	<b>481,656</b>	-	-
6,162	(51)	-	055-430-62540	Engineering Fees	-	-	-
<b>6,162</b>	<b>(51)</b>	-		<b>Total Expenditures</b>	-	-	-
-	2,482	482,448	055-430-63997	Fir Street Bridge Rehab	481,656	-	-
-	-	-	055-430-63999	Unallocated Project	-	-	-
-	<b>2,482</b>	<b>482,448</b>		<b>Total Capital Outlay</b>	<b>481,656</b>	-	-
<b>6,162</b>	<b>2,430</b>	<b>482,448</b>		<b>Total Expenditures</b>	<b>481,656</b>	-	-
<b>2,430</b>	-	-	<b>055-430-79000</b>	Reserved for Future Expenditure	-	-	-
<b>8,592</b>	<b>2,430</b>	<b>482,448</b>		<b>Total Requirements</b>	<b>481,656</b>	-	-

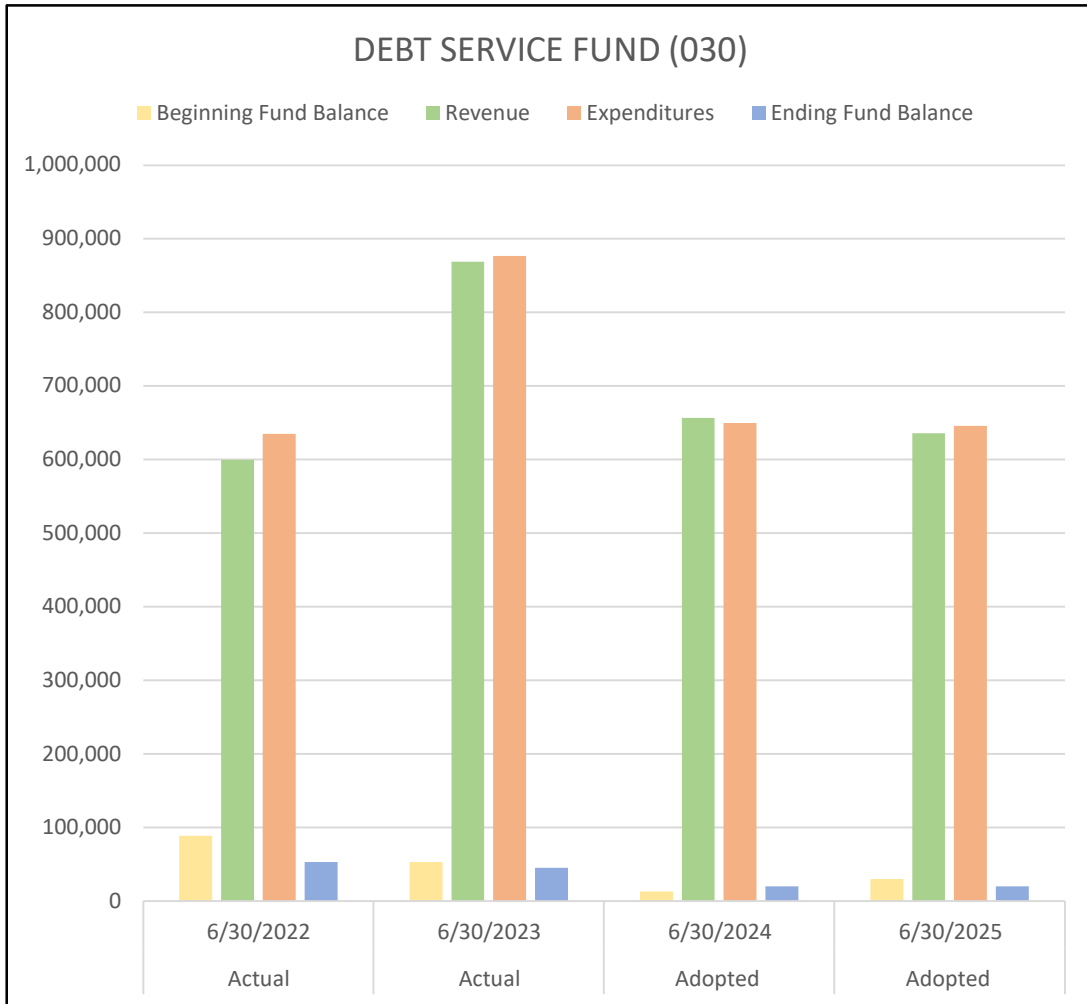
## **DEBT SERVICE FUND**

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

### City of Cannon Beach Debt Service Fund (030)

	Fiscal Year End							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>45,105</b>	<b>52,920</b>	<b>88,425</b>	<b>25,136</b>	<b>31,802</b>	<b>43,693</b>	<b>77,412</b>	<b>64,950</b>
Property Taxes	399,991	406,972	399,408	463,142	402,873	358,384	335,337	373,997
Co. Bond Debt Service		-	(1,139)	(1,221)	(1,192)	(1,208)	(1,230)	(1,359)
Prior Taxes	4,750	15,708	5,400	14,791	8,935	11,314	12,041	12,374
Miscellaneous Income		-	3,651	-	-	-	-	-
Transfer in - W/W		-	-	-	-	-	-	-
Transfer in - Road Reserve		-	-	-	-	-	-	-
Transfer in - General Fund	213,642	200,904	192,134	215,152	197,744	175,644	163,458	161,725
Transfer in - County TRT Fund		245,124	-					
<b>Total Revenue</b>	<b>618,383</b>	<b>868,708</b>	<b>599,455</b>	<b>691,864</b>	<b>608,359</b>	<b>544,134</b>	<b>509,606</b>	<b>546,737</b>
Principal - 2022 Go Bond		550,000	270,000	-	-	-	-	-
Principal - 2022 FFC Bond CBE		60,000	-					
Principal - 2010 Go Bond		-	-	230,000	205,000	140,000	125,000	115,000
Principal - 2012 Go Bond		-	295,000	280,000	275,000	270,000	260,000	250,000
Interest - 2022 Go Bond	29,700	81,400	15,623	-	-	-	-	-
Interest - 2022 FCC Bond CBE		185,123	-					
Interest - 2010 Go Bond		-	31,613	73,575	81,775	87,375	92,375	95,825
Interest - 2012 Go Bond		-	22,725	45,000	53,250	58,650	65,950	73,450
ST of OR - North Entrance Pmt		-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>29,700</b>	<b>876,523</b>	<b>634,960</b>	<b>628,575</b>	<b>615,025</b>	<b>556,025</b>	<b>543,325</b>	<b>534,275</b>
<b>Ending Fund Balance</b>	<b>633,788</b>	<b>45,105</b>	<b>52,920</b>	<b>88,425</b>	<b>25,136</b>	<b>31,802</b>	<b>43,693</b>	<b>77,412</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	88,426	52,921	13,000	30,000
Revenue	599,455	868,708	656,400	635,800
Expenditures	634,960	876,523	649,400	645,800
Ending Fund Balance	52,921	45,106	20,000	20,000

**City of Cannon Beach  
Budget Document**

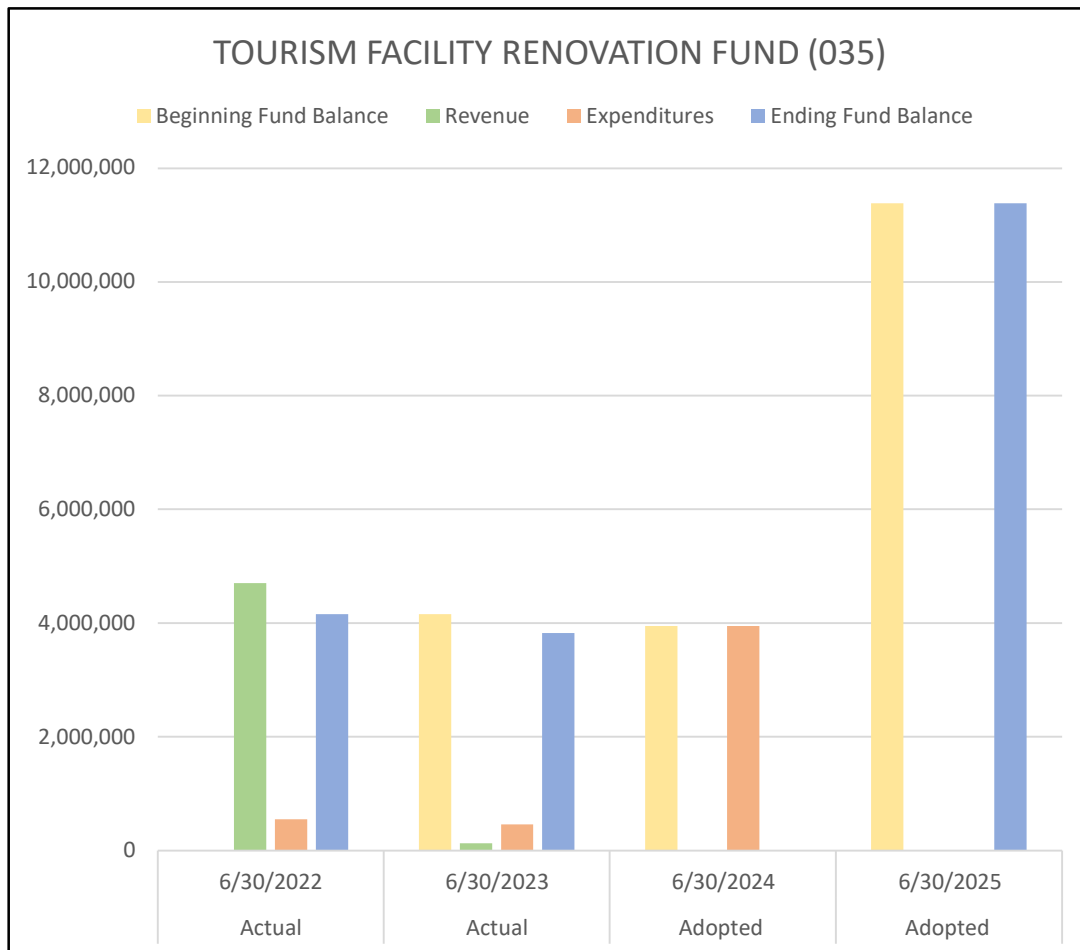
2021-22	2022-23	2023-24	Debt Service Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
88,426	52,921	13,000	030-000-33000	Fund Balance	30,000	-	-
399,408	406,972	433,758	030-080-41100	Property Taxes	412,586	-	-
(1,139)	-	-	030-080-41105	Clatsop County Bond (Debt Service)	-	-	-
5,400	15,708	9,000	030-080-41120	Prior Taxes	20,000	-	-
3,651	-	-	030-080-48900	Miscellaneous Income	-	-	-
192,134	200,904	213,642	030-080-49610	Transfer from General Fund	203,214	-	-
-	245,124	-	030-080-49630	Transfer from County TRT Fund	-	-	-
<b>687,881</b>	<b>921,629</b>	<b>669,400</b>		<b>Total Resources</b>	<b>665,800</b>	-	-
295,000	-	-	030-080-65180	Principal-2012 GO Bond	-	-	-
270,000	550,000	590,000	030-080-65185	Principal-2022 GO Bond <small>payoff date 06/01/27</small>	610,000	-	-
-	60,000	-	030-080-65190	Principal-2022 FFC Bond <small>pay off date 06/01/52</small>	-	-	-
31,613	-	-	030-080-65275	Interest - 2010 GO Bond	-	-	-
22,725	-	-	030-080-65280	Interest - 2012 GO Bond	-	-	-
15,623	81,400	59,400	030-080-65285	Interest - 2022 GO Bond <small>payoff date 06/01/27</small>	35,800	-	-
-	185,123	-	030-080-65290	Interest - 2022 FFC Bond <small>pay off date 06/01/52</small>	-	-	-
<b>634,960</b>	<b>876,523</b>	<b>649,400</b>		<b>Total Debt Service</b>	<b>645,800</b>	-	-
<b>634,960</b>	<b>876,523</b>	<b>649,400</b>		<b>Total Expenditures</b>	<b>645,800</b>	-	-
<b>52,921</b>	<b>45,106</b>	<b>20,000</b>	<b>030-080-79100</b>	<b>Ending Fund Balance</b>	<b>20,000</b>	-	-
<b>687,881</b>	<b>921,629</b>	<b>669,400</b>		<b>Total Requirements</b>	<b>665,800</b>	-	-

## **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							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>3,824,240</b>	<b>4,155,894</b>	-	-	-	-	-	-
Interest Income	116,083	126,498	8,907	-	-	-	-	-
Bond Proceeds		-	4,692,448	-	-	-	-	-
Miscellaneous Income	2,500							
<b>Total Revenue</b>	<b>118,583</b>	<b>126,498</b>	<b>4,701,355</b>	-	-	-	-	-
Cost of Bond Issuance			91,948	-	-	-	-	-
Building Renovations	261,743	458,151	175,650					
Reimbursed Costs - Roof & Reno		-	277,862	-	-	-	-	-
<b>Total Expenditures</b>	<b>261,743</b>	<b>458,151</b>	<b>545,460</b>	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>3,681,080</b>	<b>3,824,240</b>	<b>4,155,894</b>	-	-	-	-	-



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance		4,155,894	3,945,876	11,381,619
Revenue	4,701,355	126,498	0	0
Expenditures	545,460	458,151	3,945,876	0
Ending Fund Balance	4,155,895	3,824,241	0	11,381,619

**City of Cannon Beach  
Budget Document**

2021-22	2022-23	2023-24	Tourism Facility Renovation Fund		2024-2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	4,155,894	3,945,876	035-180-40100	Unrestricted Fund Balance	11,381,619	-	-
8,907	126,498	-	035-180-46000	Interest Income	-	-	-
4,692,448	-	-	035-180-47500	Bond Proceeds	-	-	-
<b>4,701,355</b>	<b>4,282,392</b>	<b>3,945,876</b>		<b>Total Resources</b>	<b>11,381,619</b>	<b>-</b>	<b>-</b>
91,948	-	-	035-180-62115	Cost of Bond Issuance	-	-	-
<b>91,948</b>	<b>-</b>	<b>-</b>		<b>Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
175,650	458,151	3,945,876	035-180-63510	Building Renovation-CBE	11,381,619	-	-
277,862	-	-	035-180-63515	Reimbursed Costs - Roof & Reno	-	-	-
<b>453,512</b>	<b>458,151</b>	<b>3,945,876</b>		<b>Total Capital Outlay</b>	<b>11,381,619</b>	<b>-</b>	<b>-</b>
-	-	-	035-180-64050	Contingency	-	-	-
<b>545,460</b>	<b>458,151</b>	<b>3,945,876</b>		<b>Total Expenditures</b>	<b>11,381,619</b>	<b>-</b>	<b>-</b>
<b>4,155,894</b>	<b>3,824,240</b>	<b>-</b>	<b>035-180-79100</b>	<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4,701,355</b>	<b>4,282,392</b>	<b>3,945,876</b>		<b>Total Requirements</b>	<b>11,381,619</b>	<b>-</b>	<b>-</b>



## **CITY HALL AND POLICE STATION CONSTRUCTION FUND**

This fund holds the bond proceeds from the Full Faith and Credit Bonds Series 2024. The bonds were sold to finance the construction of Cannon Beach City Hall and Cannon Beach Police Department. Design and Construction costs will be expensed from this capital project fund.

**City of Cannon Beach  
Budget Document**

<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Ciy Hall and Police Station Construction Fund</b>		<b>2024-2025</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
-	-	-	036-180-40100	Unrestricted Fund Balance	25,000,000	-	-
			036-180-49110	Transfer In-General Fund	225,000		
-	-	-		<b>Total Resources</b>	<b>25,225,000</b>	-	-
			036-180-62120	Relocation of Connex Boxes	100,000		
			036-180-62125	Demo/Rebuild/Relocate Garage	125,000		
-	-	-		<b>Total Materials &amp; Services</b>	<b>225,000</b>	-	-
-	-	-	036-180-63825	Building Construction	25,000,000	-	-
-	-	-		<b>Total Capital Outlay</b>	<b>25,000,000</b>	-	-
-	-	-	035-180-64050	Contingency	-	-	-
-	-	-		<b>Total Expenditures</b>	<b>25,225,000</b>	-	-
-	-	-	<b>036-180-79100</b>	<b>Ending Fund Balance</b>	-	-	-
-	-	-		<b>Total Requirements</b>	<b>25,225,000</b>	-	-

## **ADMINISTRATIVE SERVICES FUND**

### **Executive Division**

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

### **Finance Division**

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

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

### **Information Technology Division**

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

### **Central Services Division**

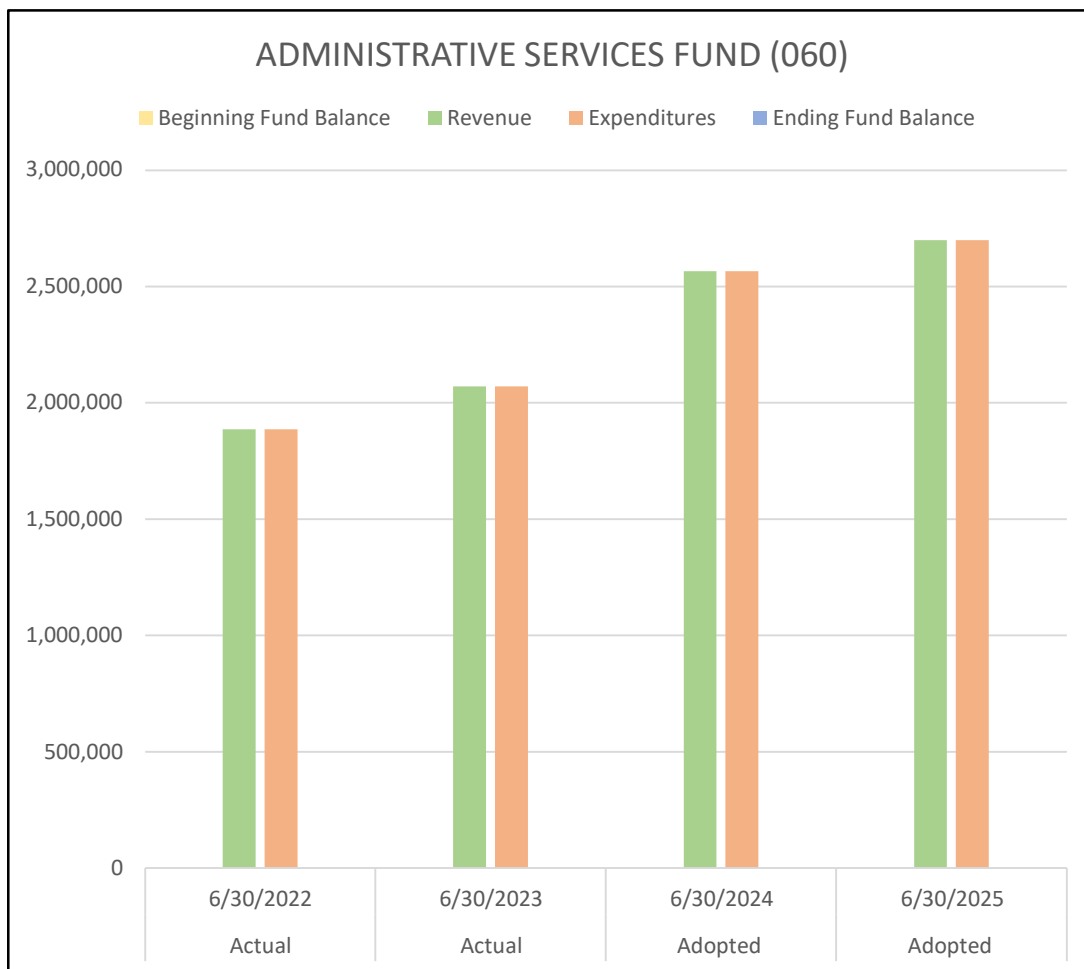
The Central Services Division accounts for non-departmental specific expenditures, such as office supplies, utilities and telecommunications, and property/liability insurance. The formula used to calculate each fund's level of support consists of the percentage of city-wide budget for operating expenses,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

### **PW Administration Division**

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

**City of Cannon Beach**  
Administrative Services Fund (060)

	Fiscal Year End							
	2024	2023	2022	2021	2020	2019	2018	2017
	(7 Months)							
<b>Beginning Fund Balance</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Administration	319,976	562,394	529,192	466,984	514,838	524,964	430,240	385,837
Finance	363,820	577,491	467,373	462,099	443,604	374,327	343,059	324,535
IT	213,237	264,764	256,255	239,002	227,878	232,681	178,563	226,886
Central Services	225,438	261,836	232,623	197,571	198,793	186,906	177,263	186,524
Public Works	251,954	403,229	400,668	375,884	432,971	365,361	271,719	370,259
<b>Total Revenue</b>	<b>1,374,424</b>	<b>2,069,713</b>	<b>1,886,111</b>	<b>1,741,540</b>	<b>1,818,084</b>	<b>1,684,239</b>	<b>1,400,844</b>	<b>1,494,041</b>
<b>Executive</b>								
Personnel Services	243,983	401,484	378,549	344,541	354,687	321,719	318,756	328,295
Materials and Services	75,993	160,910	150,643	122,443	160,151	203,245	111,483	57,542
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>319,976</b>	<b>562,394</b>	<b>529,192</b>	<b>466,984</b>	<b>514,838</b>	<b>524,964</b>	<b>430,239</b>	<b>385,837</b>
<b>Finance</b>								
Personnel Services	316,219	508,452	412,803	406,440	393,387	319,921	285,150	272,442
Materials and Services	47,600	69,039	54,570	55,659	50,217	54,405	57,909	52,093
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>363,819</b>	<b>577,491</b>	<b>467,373</b>	<b>462,099</b>	<b>443,604</b>	<b>374,326</b>	<b>343,059</b>	<b>324,535</b>
<b>Information Technology</b>								
Personnel Services	110,779	176,718	168,841	159,630	158,448	146,399	114,104	108,753
Materials and Services	76,232	88,045	87,414	79,372	69,430	71,312	64,459	56,275
Capital Outlay	26,226	-	-	-	-	14,970	-	61,859
<b>Total Expenditures</b>	<b>213,236</b>	<b>264,764</b>	<b>256,255</b>	<b>239,002</b>	<b>227,878</b>	<b>232,681</b>	<b>178,563</b>	<b>226,886</b>
<b>Central Services</b>								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	225,438	261,836	232,623	197,571	198,793	186,906	177,263	186,524
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>225,438</b>	<b>261,836</b>	<b>232,623</b>	<b>197,571</b>	<b>198,793</b>	<b>186,906</b>	<b>177,263</b>	<b>186,524</b>
<b>Public Works</b>								
Personnel Services	243,599	391,468	390,967	358,229	383,378	348,740	250,979	326,555
Materials and Services	8,355	11,761	9,702	17,655	49,593	16,622	20,741	17,839
Capital Outlay	-	-	-	-	-	-	-	25,866
<b>Total Expenditures</b>	<b>251,954</b>	<b>403,229</b>	<b>400,668</b>	<b>375,884</b>	<b>432,971</b>	<b>365,362</b>	<b>271,720</b>	<b>370,259</b>
<b>Summary</b>								
Beginning Fund Balance	(0)	(0)	-	-	-	-	-	-
Total Revenue	1,374,424	2,069,713	1,886,111	1,741,540	1,818,084	1,684,239	1,400,844	1,494,041
Total Expenditures	1,374,423	2,069,713	1,886,111	1,741,540	1,818,084	1,684,239	1,400,844	1,494,041
<b>Ending Fund Balance</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



	Actual 6/30/2022	Actual 6/30/2023	Adopted 6/30/2024	Adopted 6/30/2025
Beginning Fund Balance	0	0	0	0
Revenue	1,886,111	2,069,713	2,565,429	2,698,589
Expenditures	1,886,111	2,069,713	2,565,429	2,698,589
Ending Fund Balance	0	0	0	0

City of Cannon Beach  
Budget Document

**Administrative Services Fund**

6/30/2022	6/30/2023	6/30/2024	Resources and Requirements	7/1/2024-6/30/2025		
Actual	Actual	Adopted Budget		Proposed by Budget	Approved by Budget	Adopted by Governing
			Resources			
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ -	\$ -
1,886,111	2,069,713	2,565,429	Charges for Service, Fees, Permits	2,698,589	-	-
1,886,111	2,069,713	2,565,429	Total Resources	2,698,589	-	-
			Requirements by Department			
529,192	562,394	724,783	Executive	728,754	-	-
467,373	577,491	666,166	Finance	738,381	-	-
256,255	264,764	394,346	IT	362,081	-	-
232,623	261,836	307,910	Central Services	351,660	-	-
400,668	403,229	472,224	Public Works	517,713	-	-
1,886,111	2,069,713	2,565,429	Total Requirements by Department	2,698,589	-	-
-	-	-	Ending Fund Balance	-	-	-
\$ 1,886,111	\$ 2,069,713	\$ 2,565,429	Total Requirements	\$ 2,698,589	\$ -	\$ -

City of Cannon Beach  
Budget Document  
**Administrative Services Fund**

6/30/2022	6/30/2023	6/30/2024		7/1/2024-6/30/2025		
				Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Summary of Expenditures	Budget Officer	Budget Committee	Governing Body
9.7000	9.7000	10.4700	Number of FTE	10.4700	10.4700	10.4700
			Personnel Services:			
\$ 378,549	\$ 401,484	\$ 447,383	Executive	\$ 452,154	\$ -	\$ -
412,803	508,452	579,966	Finance	640,787	-	-
168,841	176,718	193,546	IT	208,381	-	-
-	-	-	Central Services	-	-	-
390,967	391,468	449,654	Public Works	494,943	-	-
1,351,159	1,478,123	1,670,549	Total Personnel Services	1,796,265	-	-
			Materials and Services:			
150,643	160,910	277,400	Executive	276,600	-	-
54,570	69,039	86,200	Finance	97,594	-	-
87,414	88,045	200,800	IT	153,700	-	-
232,623	261,836	307,910	Central Services	351,660	-	-
9,702	11,761	22,570	Public Works	22,770	-	-
534,952	591,590	894,880	Total Materials and Services	902,324	-	-
			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			
\$ 1,886,111	\$ 2,069,713	\$ 2,565,429	Total Expenditures	\$ 2,698,589	\$ -	\$ -

**City of Cannon Beach  
Budget Document**

6/30/2022	6/30/2023	6/30/2024	Administrative Services Fund Executive		7/1/2024-6/30/2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
2,352	350	-	060-110-48900	Miscellaneous Income	-	-	-
245,053	261,428	337,124	060-110-49110	From General Fund	338,971	-	-
18,612	19,856	25,605	060-110-49115	From Building Official Fund	25,745	-	-
109,439	116,751	150,557	060-110-49120	From RV Park Fund	151,382	-	-
13,401	14,296	18,436	060-110-49122	From Recycling Fund	18,537	-	-
56,581	60,361	77,839	060-110-49124	From Water Fund	78,265	-	-
49,136	52,419	67,597	060-110-49126	From Wastewater Fund	67,967	-	-
5,584	5,957	7,681	060-110-49128	From Storm Drain Fund	7,724	-	-
29,035	30,975	39,944	060-110-49130	From Road Fund	40,163	-	-
<b>529,192</b>	<b>562,394</b>	<b>724,783</b>		<b>Total Resources</b>	<b>728,754</b>	-	-
<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	-	-	-
241,124	263,898	293,000	060-110-61700	Salaries and Wages	296,000	-	-
54,319	46,919	47,733	060-110-61810	HDL Insurance	51,256	-	-
1,599	1,599	1,700	060-110-61815	Disability Insurance	1,478	-	-
61,270	66,411	77,775	060-110-61820	PERS	78,701	-	-
17,481	18,195	22,415	060-110-61830	Social Security	22,644	-	-
2,471	3,716	3,223	060-110-61840	Unemployment	592	-	-
242	190	319	060-110-61850	Workers Comp	257	-	-
43	42	46	060-110-61860	WBF Tax	42	-	-
-	514	1,172	060-110-61870	Paid Leave Oregon	1,184	-	-
<b>378,549</b>	<b>401,484</b>	<b>447,383</b>		<b>Total Personnel Services</b>	<b>452,154</b>	<b>0</b>	<b>0</b>
481	3,040	5,000	060-110-62010	Council Expenses	7,500	-	-
974	2,608	1,000	060-110-62110	Office Supplies	1,000	-	-
-	-	-	060-110-62116	Miscellaneous Expense	-	-	-
42	23	600	060-110-62120	Postage & Shipping	600	-	-
3,094	3,793	4,000	060-110-62130	Copier Expenses	5,000	-	-
785	578	2,000	060-110-62140	Computer Expenses	2,000	-	-
3,743	3,370	4,000	060-110-62200	City Code Updates	4,000	-	-
2,401	1,097	3,500	060-110-62210	Telephone	3,500	-	-
1,320	1,575	2,000	060-110-62400	Misc Management Costs	2,000	-	-
291	-	-	060-110-62410	Vehicle Fuel	-	-	-
137	-	-	060-110-62420	Vehicle Repair & Maintenance	-	-	-
115,309	127,254	125,000	060-110-62520	Legal Services	100,000	-	-
768	768	800	060-110-62525	Oregon Govt Ethics Comm Fee	1,500	-	-
8,417	4,576	50,000	060-110-62560	Contractual Services	100,000	-	-
6,076	6,172	7,000	060-110-62820	Dues & Subscriptions	7,000	-	-
1,066	1,580	2,000	060-110-62830	Training & Education	2,000	-	-
-	-	2,000	060-110-62835	Travel & Lodging	2,000	-	-
4,940	3,780	5,000	060-110-62840	Published Notices	5,000	-	-
-	-	2,000	060-110-62860	Wellness Program	2,000	-	-
497	695	500	060-110-62865	Meeting Expenses	500	-	-
302	-	1,000	060-110-62870	In House Training	1,000	-	-
-	-	-	060-110-62875	Recruitment	-	-	-
-	-	60,000	060-110-62790	Grant Consultant	30,000	-	-
<b>150,643</b>	<b>160,910</b>	<b>277,400</b>		<b>Total Materials and Services</b>	<b>276,600</b>	-	-
-	-	-	060-110-63000		-	-	-
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	-	-	-
<b>529,192</b>	<b>562,394</b>	<b>724,783</b>		<b>Total Expenditures</b>	<b>728,754</b>	-	-



**City of Cannon Beach  
Budget Document**

6/30/2022	6/30/2023	6/30/2024	Administrative Services Finance		7/1/2024-6/30/2025		
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	-	-	-
104,282	129,229	149,072	060-120-49110	From General Fund	165,232	-	-
13,850	17,163	19,799	060-120-49115	From Building Official Fund	21,945	-	-
36,662	45,432	52,408	060-120-49120	From RV Park Fund	58,089	-	-
10,591	13,125	15,140	060-120-49122	From Recycling Fund	16,781	-	-
133,611	165,574	190,999	060-120-49124	From Water Fund	211,704	-	-
125,464	155,478	179,352	060-120-49126	From Wastewater Fund	198,795	-	-
25,256	31,298	36,103	060-120-49128	From Storm Drain Fund	40,017	-	-
16,294	20,192	23,293	060-120-49130	From Road Fund	25,818	-	-
<b>467,373</b>	<b>577,491</b>	<b>666,166</b>		<b>Total Resources</b>	<b>738,381</b>	-	-
<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>
266,904	326,936	361,000	060-120-61700	Salaries and Wages	396,000	-	-
-	141	1,000	060-120-61720	Overtime	1,000	-	-
57,412	73,422	78,897	060-120-61810	HDL Insurance	96,059	-	-
1,681	2,849	3,530	060-120-61815	Disability Insurance	3,012	-	-
64,527	75,146	102,088	060-120-61820	PERS	111,691	-	-
19,448	24,722	27,693	060-120-61830	Social Security	30,371	-	-
2,677	4,588	3,982	060-120-61840	Unemployment	794	-	-
93	(91)	230	060-120-61850	Workers Comp	183	-	-
61	83	98	060-120-61860	WBF Tax	89	-	-
-	656	1,448	060-120-61870	Paid Leave Oregon	1,588	-	-
<b>412,803</b>	<b>508,452</b>	<b>579,966</b>		<b>Total Personnel Services</b>	<b>640,787</b>	<b>0</b>	<b>0</b>
2,685	2,976	4,000	060-120-62110	Office Supplies	4,000	-	-
389	1,462	1,000	060-120-62116	Miscellaneous Expenses	1,000	-	-
3,589	3,004	4,000	060-120-62120	Postage & Shipping	4,000	-	-
1,337	1,614	2,100	060-120-62130	Copier Expenses	2,100	-	-
3,450	580	2,050	060-120-62140	Computer Expenses	2,050	-	-
750	1,000	1,000	060-120-62150	Bond Administrative Charges	3,000	-	-
1,688	1,720	2,400	060-120-62210	Telephone	2,400	-	-
-	1,693	0	060-120-62420	Vehicle Repairs	-	-	-
34,306	37,250	52,400	060-120-62510	Audit	56,400	-	-
-	-	500	060-120-62520	Legal Consulting	500	-	-
1,070	825	1,200	060-120-62820	Dues & Subscriptions	1,200	-	-
1,523	750	4,250	060-120-62830	Training & Education	6,050	-	-
172	2,123	5,250	060-120-62835	Travel & Lodging	5,250	-	-
1,293	1,127	1,500	060-120-62840	Published Notices	1,500	-	-
-	126	2,500	060-120-62850	Office Equipment	944	-	-
1,836	1,920	2,050	060-120-62860	Storage	2,200	-	-
481	-	-	060-120-62875	Recruitment	-	-	-
<b>54,570</b>	<b>69,039</b>	<b>86,200</b>		<b>Total Materials and Services</b>	<b>97,594</b>	-	-
<b>467,373</b>	<b>577,491</b>	<b>666,166</b>		<b>Total Expenditures</b>	<b>738,381</b>	-	-

**City of Cannon Beach  
Budget Document**

<u>6/30/2022</u>	<u>6/30/2023</u>	<u>6/30/2024</u>	<b>Administrative Services IT</b>		<b>7/1/2024-6/30/2025</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
529	-	-	060-130-48900	Miscellaneous Income	-	-	-
114,219	118,256	176,134	060-130-49110	From General Fund	161,724	-	-
5,443	5,635	8,393	060-130-49115	From Building Official Fund	7,706	-	-
5,443	5,635	8,393	060-130-49122	From Recycling Fund	7,706	-	-
55,106	57,054	84,977	060-130-49124	From Water Fund	78,024	-	-
50,344	52,123	77,633	060-130-49126	From Wastewater Fund	71,281	-	-
8,844	9,157	13,638	060-130-49128	From Storm Drain Fund	12,522	-	-
16,328	16,905	25,178	060-130-49130	From Road Fund	23,118	-	-
<b>256,255</b>	<b>264,764</b>	<b>394,346</b>		<b>Total Resources</b>	<b>362,081</b>	-	-
<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>
105,316	110,787	121,500	060-130-61700	Salaries and Wages	132,000	-	-
27,159	27,198	27,686	060-130-61810	HDL Insurance	29,697	-	-
842	842	900	060-130-61815	Disability Insurance	677	-	-
26,386	27,731	32,242	060-130-61820	PERS	35,035	-	-
7,981	8,396	9,295	060-130-61830	Social Security	10,098	-	-
1,063	1,552	1,337	060-130-61840	Unemployment	264	-	-
71	(11)	77	060-130-61850	Workers Comp	61	-	-
22	21	23	060-130-61860	WBF Tax	21	-	-
-	202	486	060-130-61870	Paid Leave Oregon	528	-	-
<b>168,841</b>	<b>176,718</b>	<b>193,546</b>		<b>Total Personnel Servcies</b>	<b>208,381</b>	-	-
-	-	-	060-130-62110	Office Supplies	-	-	-
280	322	500	060-130-62116	Miscellaneous Expense	500	-	-
-	-	100	060-130-62130	Copier Expense	100	-	-
567	630	600	060-130-62210	Telephone	600	-	-
6,720	7,173	7,200	060-130-62465	Internet Expense	12,000	-	-
1,925	3,561	4,400	060-130-62470	Web Site Support	5,500	-	-
22,089	12,469	38,000	060-130-62475	Services Maintenance	28,000	-	-
2,095	6,298	85,000	060-130-62570	Hardware	45,000	-	-
53,738	57,593	65,000	060-130-62590	Software Maintenance	62,000	-	-
-	-	-	060-130-62890	Website Upgrade	-	-	-
-	-	-	060-130-62995	COVID-19	-	-	-
<b>87,414</b>	<b>88,045</b>	<b>200,800</b>		<b>Total Materials and Services</b>	<b>153,700</b>	-	-
-	-	-	060-130-63110	Server Replacement	-	-	-
-	-	-		<b>Total Capital Outlay</b>	-	-	-
<b>256,255</b>	<b>264,764</b>	<b>394,346</b>		<b>Total Expenditures</b>	<b>362,081</b>	-	-

**City of Cannon Beach  
Budget Document**

6/30/2022	6/30/2023	6/30/2024	Administrative Services Fund Central Services		7/1/2024-6/30/2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
103,900	116,948	137,527	060-170-49110	From General Fund	157,068	-	-
4,951	5,573	6,553	060-170-49115	From Building Official Fund	7,484	-	-
4,951	5,573	6,553	060-170-49122	From Recycling Fund	7,484	-	-
50,128	56,423	66,351	060-170-49124	From Water Fund	75,779	-	-
45,796	51,547	60,617	060-170-49126	From Wastewater Fund	69,230	-	-
8,045	9,055	10,649	060-170-49128	From Storm Drain Fund	12,162	-	-
14,853	16,718	19,660	060-170-49130	From Road Fund	22,453	-	-
<b>232,623</b>	<b>261,836</b>	<b>307,910</b>		<b>Total Resources</b>	<b>351,660</b>	-	-
-	-	-	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	-	-	-
-	-	-		<b>Total Personnel Services</b>	-	-	-
3,427	4,153	5,500	060-170-62110	Office Supplies	5,500	-	-
9,484	10,859	12,000	060-170-62115	Bank Service Charges	12,000	-	-
103	-	1,000	060-170-62116	Miscellaneous Expense	1,000	-	-
2,022	1,608	3,000	060-170-62120	Postage & Shipping	1,700	-	-
6,607	6,881	6,750	060-170-62210	Telephone	13,800	-	-
10,614	12,677	12,000	060-170-62310	Electricity	13,500	-	-
1,554	1,947	2,000	060-170-62320	Natural Gas	2,500	-	-
178,145	200,346	239,000	060-170-62530	Insurance	275,000	-	-
14,061	16,334	17,350	060-170-62560	Contractual Services	17,350	-	-
2,501	3,052	5,200	060-170-62800	Facilities Supplies	5,200	-	-
4,105	3,978	4,110	060-170-62850	Office Equipment	4,110	-	-
<b>232,623</b>	<b>261,836</b>	<b>307,910</b>		<b>Total Materials and Services</b>	<b>351,660</b>	-	-
<b>232,623</b>	<b>261,836</b>	<b>307,910</b>		<b>Total Expenditures</b>	<b>351,660</b>	-	-

**City of Cannon Beach  
Budget Document**

6/30/2022	6/30/2023	6/30/2024	Administrative Services Fund Public Works		7/1/2024-6/30/2025		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
636	318	-	060-490-42406	Demolition	-	-	-
1,227	387	-	060-490-48900	Miscellaneous Income	-	-	-
65,150	65,757	77,145	060-490-49110	From General Fund	84,576	-	-
28,183	28,446	33,371	060-490-49122	From Recycling Fund	36,586	-	-
100,647	101,586	119,176	060-490-49124	From Water Fund	130,656	-	-
120,277	121,398	142,419	060-490-49126	From Wastewater Fund	156,138	-	-
16,104	16,255	19,069	060-490-49128	From Storm Drain Fund	20,906	-	-
68,444	69,082	81,044	060-490-49130	From Road Fund	88,851	-	-
<b>400,668</b>	<b>403,229</b>	<b>472,224</b>		<b>Total Resources</b>	<b>517,713</b>	-	-
<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>
239,574	249,739	282,000	060-490-61700	Salaries and Wages	300,500	-	-
597	749	750	060-490-61720	Overtime	750	-	-
66,373	58,584	60,833	060-490-61810	HDL Insurance	84,060	-	-
2,245	2,157	2,603	060-490-61815	Disability Insurance	2,153	-	-
60,292	55,735	75,621	060-490-61820	PERS	80,618	-	-
17,936	18,891	21,630	060-490-61830	Social Security	23,046	-	-
2,401	3,514	3,110	060-490-61840	Unemployment	603	-	-
1,489	1,522	1,903	060-490-61850	Workers Comp	1,942	-	-
61	64	73	060-490-61860	WBF Tax	66	-	-
-	512	1,131	060-490-61870	Paid Leave Oregon	1,205	-	-
<b>390,967</b>	<b>391,468</b>	<b>449,654</b>		<b>Total Personnel Services</b>	<b>494,943</b>	<b>0</b>	<b>0</b>
1,153	1,193	1,500	060-490-62110	Office Supplies	1,500	-	-
52	1	300	060-490-62120	Postage & Shipping	300	-	-
992	1,305	1,500	060-490-62130	Copier Expenses	1,500	-	-
544	211	2,250	060-490-62140	Computer Expenses	2,250	-	-
2,128	3,027	4,020	060-490-62210	Telephone	4,020	-	-
2,574	2,993	2,000	060-490-62410	Vehicle Fuel	2,000	-	-
160	-	1,000	060-490-62420	Vehicle Repair & Maintenance	1,000	-	-
125	30	1,000	060-490-62425	Operating Equipment and Tools	1,000	-	-
1,353	1,595	2,000	060-490-62465	Internet Expense	2,000	-	-
-	-	1,000	060-490-62520	Legal Services	1,000	-	-
-	-	1,000	060-490-62720	Protective Clothing	1,200	-	-
240	240	500	060-490-62820	Dues & Subscriptions	500	-	-
380	1,167	2,500	060-490-62830	Training & Education	2,500	-	-
-	-	2,000	060-490-62835	Travel & Lodging	2,000	-	-
<b>9,702</b>	<b>11,761</b>	<b>22,570</b>		<b>Total Materials and Services</b>	<b>22,770</b>	-	-
-	-	-	060-490-63500	PW-Vehicles	-	-	-
-	-	-		<b>Total Capital Outlay</b>	-	-	-
<b>400,668</b>	<b>403,229</b>	<b>472,224</b>		<b>Total Expenditures</b>	<b>517,713</b>	-	-