



city of cannon beach
adopted budget
fiscal year 2022-2023



CITY OF CANNON BEACH
FISCAL YEAR 2022 – 2023 BUDGET
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CITY OF CANNON BEACH

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

Staff is pleased to present the Proposed Budget for FY 22-23. 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 a conservative FY 21-22 Budget and record Tourism Lodging Tax (TLT) revenues has put the City in a very strong position going into FY 22-23. This was reflected in the recent Credit Rating upgrade of Aa3 from Moody's to Standard and Poor's AA.

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

Council Budget Priorities

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

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

Budget Project Discussion

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

1. Water Supply resiliency
2. Wastewater System reliability, especially lift stations
3. A resilient City Hall/Police Station

4. Cannon Beach Elementary School Rejuvenation

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

1. Water Supply Resiliency: + \$15.9 million

The project is being done in 3 phases:

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

- Funding has been approved through Business Oregon for Phase 1
- Funded at \$586,000 (minus \$298,000 in principal forgiveness) for 30 years @ 1%
- Water Tank Isolation Valve Project is currently out for bid (Bids due on May 19th)

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

- Funding has been approved through Business Oregon for Phase 2
- Funded at \$3.2 million (minus \$515,000 in principal forgiveness) for 30 years @ 1%
- A request for engineering proposals (RFP) will be considered by Council at the May 3rd meeting
- Proposals from Engineering firms expected in July 2022

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

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

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

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

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

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

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

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

2. Wastewater System reliability

Matanuska Pump Station Enclosure \$300,000 (in progress)

- Generator, pumps and controls will all be housed in one building
- Funded by DEQ loan being held over for 22-23 budget

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

- Generators \$60,000 and building modifications \$50,000 (total \$110,000) for each location
- Generators will be ordered once budget has been adopted (currently 38-week lead time)
- Previously serviced by portables that needed to be trailered to the site for weather events

Ecola Pump Station improvement \$50,000 (Replace/install permanent generator)

- New Generator has been purchased. \$75,434
- Once new generator is delivered, we will remove the existing generator and replace it with the new one
- \$50,000 is related to electrical and pump improvements

Main Pump Station Improvements \$60,000 including replacing generator

- Generator already purchased but not delivered, \$34,525
- For electrical and building modification: \$25,000

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

The basic information for a City Hall/Police Station was completed in 2019 in the form of a Facility Program. The program materials identify every space that is intended to go into the new facility, the square footage of the space, how many people will occupy it, the functions the space needs to accommodate and the equipment that will be required to support those functions. It also includes other information like continuous exhaust to reduce air pressure in evidence rooms and spaces where drug or biological evidence may be stored or processed to keep dangerous airborne elements from entering the air supply of the remainder of the facility. The report also includes material and geological testing for most of the sites.

We are in the process of developing the RFP for an Architect/Engineer for this project. We anticipate completing the selection process for the design professional for the project in July of 2022.

A short time later we anticipate hiring a Construction Manager/General Contractor (CM/GC) to complete the project team. A CM/GC project is different than a traditionally bid project in that

the CM/GC becomes part of the team early in the design process to participate in the design and planning of the construction phase. Instead of a hard “bid”, the CM/GC is hired on the basis of qualifications and works based on 2 separate “Fees” that are part of the selection process.

The first “fee” is their cost to work with the A/E through the design phase to the point of bidding out the subcontracts. The benefit of this process is that the CM/GC has industry connections that help in material selection decisions, they can advise the architects on constructability issues, provide more accurate cost estimates and can plan for construction phasing once the project is started.

The second “fee” is what the CM/GC will earn once the construction starts as they take on the role traditionally associated with a General Contractor. Between the Architect/Engineer and the Construction Manager/General Contractor we hope the schematic design phase can be completed so we can get some solid budget numbers by February of 2023 so we can determine the size of the loan that we intend to seek in April of 2023.

The cost for the (CH/PD) project is currently estimated at \$17.5 million. This is not a “hard” estimate as it has not been professionally updated in several years other than applying “Engineering News Record” (ENR) inflation estimates to the original estimate. The project funding source will be the Prepared Food Tax (PFT) proceeds. The split for the first year’s collections is estimated at \$880,000 for both the District and the City.

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

We do not anticipate seeking the bond funds for the CH/PD project until April 2023 although it is possible to accelerate that process if such a move is dedicated by the bond market. In order to move forward with design components required to determine a total project cost, it will be necessary to borrow the amount needed from other city funds. The City Council has already initiated the process that will allow the city to recover and pay back those funds from bond proceeds by adopting a vehicle called a “Reimbursement Resolution.”

The project is expected to be completed in December of 2024.

4. Cannon Beach Elementary School Rejuvenation

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

The roof systems in the classrooms and gym had deteriorated significantly since the school was closed. A project to address the unwanted permeability and seismic resiliency of the roof structures was separated from the bulk of the renovation project in 2020 with the intent of having the facility dried-in by the 2021-22 rainy season. We were able to complete the roof over the classrooms, but we were not able to even start the gym roof project due to a rigid insulation supply shortage affecting the schedule. The gym roof project is currently under contract, and we hope it will be completed by August of 2022.

The total project budget is estimated at \$5.5 million but that figure was based on a number of assumptions about the potentially unseen issues with the structures as well as their costs to repair. Because of that uncertainty, it was decided to initially borrow less than the projected budget so we would not be left with excess funds from the bond issue if the costs were lower than what had been anticipated. We knew that there would be another bond issue in the spring of 2023 to cover the costs of the City Hall/Police Station project and at that time we could decide what funds (if any) would need to be added to the second bond issue to complete the CBE project.

The initial bonds (\$4.6 million) were received for the project on March 31st. A “Reimbursement Resolution” for the project is in place to allow a portion of these bond funds to reimburse the General Fund for the cost of the initial facility study and the classroom roof work. The bond funds are now in place to cover the cost of the Gym Roof when it is completed.

Planning activities have finally commenced. The intent is to develop a Tourism Related Facility that will convert the gym and classrooms into multipurpose meeting spaces that will attract meeting groups as well as attract tourists to the activities in the structures and grounds. The Clatsop/Nehalem community is playing a major role in the project planning (especially the grounds) which will contribute to the attraction for tourists to the site. The funding strategy is to use the county TLT collections from the county to finance the project. Those funds have been coming in yearly at around \$480,000. The annual debt service payment on the \$4.6 million in bonds is approximately \$245,000 over 30 years.

An architectural team was brought on board in early April. Soon we will start requesting proposals for a Construction Manager/General Contractor (CM/GC) team who will work with the architect during design and will manage the construction once bidding is complete.

Our first “Community Outreach Event” took place on April 30th on the school property.

Union Negotiations

A 3-year contract with both Unions was signed last year. According to the contract, this year’s COLA would be 2%. However, the relationship between both unions and the City have been positive and mutually supportive. In the first budget after COVID, both unions offered to eliminate the COLA in that budget year. In that spirit of cooperation it does not seem fair or reasonable to move forward with a 2% COLA in a volatile year where some projections for the cost of living is running at 7 to 8%. Based on

that this budget was put together with a 5% COLA for both Bargaining Units. We will need to take another look at the COLA (agreed upon @ 2%) again next year.

RECOMMENDED STAFFING ADDITIONS

Additional Staff Member in Public Works Administration

We had reported to you earlier that staff had proposed 3 procedural changes to address the difficulty of responding to reporting requirements for projects with a federal government funding source. Because of the additional workload in acquiring and reporting on the use of federal money staff had instituted 3 new practices:

1. Contracting with engineering firms for them to do initial applications for loans and grants identified by them or staff.
 - As an example we have an engineer seeking a grant to repair/replace the Fir Street Bridge to increase survivability of the structure and folks in the downtown area after a seismic event.
2. Contracting with engineering firms for them to do the federally required paperwork required by the terms of the loan or grant as part of their construction administration responsibilities.
3. Staff continues to work with the Columbia River Estuary Program (CREST) for their grant writing expertise.

Even with these modifications we are finding that we cannot keep up with the workload associated with preliminary development and planning of projects, seeking loans and grants, managing contracts for the design on those new projects and maintain the federal paperwork associated with those efforts. In addition we are finding that these “fixes” are not covering all the issues that these opportunities present.

The reality is that we have been “pushing the envelope” in trying to manage \$15.8 million in infrastructure projects and \$22 million in facility projects for a total of \$37.8 million that are anticipated to be completed over the next 5 years.

And we are doing it at our previous staffing levels. And in addition to these project development activities our current staff continues to support all the day-to-day work that has been handled over the past many years.

Staff has reluctantly acknowledged that we cannot continue at that pace.

We are proposing a new position in Public Works Administration to fill in some of the project related gaps that have been identified as well as allowing a re-allocation of responsibilities that will allow us to align the skills and responsibilities for the positions involved.

Additional police officer

For years the Police Department has often operated with one officer or no more than 2 on each shift. This is an officer safety concern for the chief when our closest cover officer could be 8-10 minutes away *at best*.

As the Cannon Beach “Season” continues to expand into the spring and fall months and the population growth in the state send more people our way in the summer and on nice weekends, our current staffing level becomes problematic.

The situation is exacerbated when we are recruiting for an opening, an officer is on annual leave or has a family emergency, or a new recruit is at the Police Academy for 4 months. As an example, the department has been down 2 officers over the past 6 weeks while an employee is dealing with a family illness and another is at the academy. This results in longer hours for the rest of the team or having our police lieutenant (who is also our detective, is on the county wide detective team and is an assistant coroner in death cases) or the police chief regularly work shifts in addition to their regular work hours. The additional shift hours worked by leadership (up to 3 shifts per week or 24 to 30 hours) has reduced management time and put the lieutenant and chief in jeopardy of forfeiting vacation hours.

Our Code Enforcement position has remained busy since it was added with many cases related to Short-Term rentals. Having police support could help code enforcement with financial subpoenas, and other investigative tools.

The ideal solution for the budget and morale of the department would be a staffing level that allows us to do more than just cover shifts. This will allow us to engage in more community activities which would help build our community partnerships and relationships as well as other collateral duties.

An additional officer would allow for the Lieutenant and Chief to complete effective evaluations on the officers more often and follow-up on current cold cases. It also allows the ability to work on grant opportunities and start a renewed strategic planning process.

FY 2022-2023 Budget

This Budget:

- Includes a \$700,000 transfer to General Fund Reserve and has an Ending Fund Balance of \$2,413,820.
- Does not require General Fund transfers to the Water Fund and Water Reserve Fund.
- Does not require a General Fund transfer to Wastewater Fund and Wastewater Reserve Fund.
- Reflects an amount of \$481,250 in County TRT collections (to be held in a separate fund) based on the return of the tourism portion of the County TRT related to the operations of the jail.
- Changes most of the funding of Utility Capital Projects from a “Pay as You Go” strategy to utilizing long term financing. This will allow the City to initiate more Utility System

improvements at a significantly lower cost to current customers while reallocating the “fair share” of those improvements to future resident who will also benefit from them.

- Consultant/Professional fees total \$120,000 and includes an increase in legal fees in Community Development to address challenges resulting from having fewer readily buildable lots in the City and consulting costs for Crest regional planning support.

Assumptions

Revenues

The following are the City’s revenue projections for 2022-2023:

- Property tax revenues will increase in line with the statutory assessment value increases or 3.0%.
- This budget is based on continuing the current room tax rate of 8.0%.
- The following revenues are projected to increase over the FY 21-22 budget by the amounts shown below in FY 2022-2023 due to the economic conditions and historical trends.
- The “Assessments” category include an estimate of tax revenue from the Prepared Food Sales Tax in the amount of \$1,760,000. Included:
 - Property Taxes and Assessments – \$1,844,580 or 148.9%
 - Charges for Service – \$1,280,095 or 15.6%
 - Transient Room Tax – \$1,015,690 or 20.1%
 - Loan Proceeds - \$1,209,333 or 41.3%

Expenditures

The following are the City’s expenditure considerations for 2022-23:

- Normally, salaries and wages will be adjusted according to the employees’ respective collective bargaining agreements which would be 2% going into this fiscal year. However, to address the current inflationary environment salaries will be adjusted up 5%. Merit and step increases will be applied as prescribed by those agreements. The budgeted amount will not exceed the maximum step of the respective union pay range. Non-represented employees are budgeted to receive merit increases and a COLA of 5%.
- Allocation of staff hours has been adjusted to reflect actual time worked for specific departments and/or specific changes to work schedules.

Key Issues or Trends

Approximately \$15,041,424 or 32.7% of budgeted resources will be derived from city-wide ending fund balance carryovers. Transient lodging taxes are estimated to account for approximately \$6,077,500 or 13.2%, Charges for Service account for \$9,469,559 or 20.6%, and Transfers-in account for \$7,062,636 or 15.4% of total resources.

City-wide personnel services expenditures reflected in the proposed budget are increasing by approximately 12.7% when compared to the previous year’s budget.

Budget Increase over FY 2021-22

The city-wide Budget requirements show an increase \$11,652,057 or 37.2%. Over 66% of this increase is partially driven by the considerations listed below.

- Of this, \$7 million is in budgeted projects.
- Budget achieves a 10% contingency instead of the 5% for past several years
- Multiple transfers to increase reserves
- Funding General Fund reserve by \$700,000
- We are achieving ending fund balances that are higher than previous years
- Utility rates are proposed to be increased to pay debt service
- Transfers out include loan proceeds which are recorded as **transfers in** as well as **transfers out**. They show up twice in the budget increase number, but they balance out as zero.

- **Personnel Services:** An increase of 7.4% or \$400,761 attributable to COLA/step increases, the addition of 1 FTE in the Finance Department, 1 FTE in Public Safety, and a .25 FTE increase in HRAP.

- **Materials and Services:** An increase of 24.2% or \$2,286,197. This shows some catch up and a return to more “normal” operations after the Covid budget years.

- **Capital Outlay:** A net increase in overall amounts from prior year budget of 83.7% or \$6,381,081. Detailed below:
 - General Fund:
 - City Hall Architect and Construction Manager/General Contractor: prefund preliminary costs of both to be reimbursed by bond funds: \$900,000
 - Cache Site Improvements, \$309,000
 - Midtown Restroom Improvements, \$250,000
 - Water Filtration Trailer, \$42,000
 - Police Vehicle, \$35,000
 - Public art of \$25,000
 - Fuel Trailer, \$15,000
 - Mass Care Food Trailer, \$6,000

 - Clatsop County TRT Fund:
 - Potential Capital Improvements, if needed, \$181,817. This is the difference after payment of CBE debt service.

 - RV Park:
 - Lighting, \$35,000
 - Future pavement, \$350,891 (Place holder)

 - Utility and Roads Funds:

- New Fleet Truck in Water Fund, \$70,000
 - CIP-Engineering, \$60,000
 - Pontoon boat designed for maintenance work in wastewater ponds of \$12,000
 - Tolovana Ramp Redesign, \$65,000
 - Water Line Replacements, \$165,000
 - Phase I and II of Water Resiliency, \$3,801,000
 - Matanuska Lift Station Enclosure, \$300,000
 - Pump Station Upgrades, \$300,000
 - Presidential Outfalls, \$130,000
 - Fir Street Bridge Rehab, \$4,592
- Capital Project Fund – Tourism Facility Renovation
 - Cannon Beach Elementary School Renovation, \$4,414,586
 - General Reserve
 - Potential ability to fund General Fund Reserve at \$2,413,820 (based on Council approval of \$700,000 transfer)
 - Other Reserves and SDCs
 - Unallocated, \$118,778 (available with Council approval)

Capital Outlay items total \$14,004,484.

- **Debt Service:** A net increase of \$238,332 or 32.9%. 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. There was a savings of \$58,956 to property taxpayers in the city.
 - Full Faith and Credit bonds were sold on March 31, 2022 to fund the Cannon Beach Elementary School Renovation. Debt Service will be paid by the County TRT Fund. This adds approximately \$245,124 of debt service annually.
 - The water and wastewater utilities have budgeted annual debt service of \$52,540 for loans for capital and major maintenance projects. This amount will service projects for water resiliency and pump station projects.
- **Utility Rates:**
 - To support the debt service for proposed projects the Water fund will require a 15% and Wastewater a 9.5% increase.
 - Water rates go from a base rate of \$25.17 to \$28.95
 - Per 100 cubic foot goes from \$6.29 to \$7.23
 - Wastewater rates go from a base rate of \$27.11 to \$29.68
 - Per 100 cubic foot goes from \$6.78 to \$7.42

- A recent rate survey conducted by Astoria compared the rates of 7 utilities in Clatsop County. The survey showed that Cannon Beach is in the middle of the 7. (3 higher and 3 lower)
- **Transfers:** Transfers are shown to be increasing by \$1,273,612. General fund transfers decreased this year by \$511,651.
 - This is being driven largely by the transfers from Water Fund to the Water Reserve and from the Wastewater Fund to the Wastewater Reserve to move the proceeds of the utility system loans to the reserve account. (\$3,807,000 in Water Fund and \$300,000 in Wastewater Fund for a total of \$4,107,000).
 - Without the movement of that \$4,107,000, this year's increase would be up only \$64,279 in FY22-23.
 - The transfer to the General Reserve was increased to \$700,000 this year.
- **Contingency:** We have been able to adjust several of the contingencies upward. The total increase is \$1,072,074 and is 10% of expenditures instead of the 5% over the past several years. Any expenditures from Contingencies must be approved by Council.

General Fund Reserve

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

Emergency Management

The Emergency Management (EM) efforts focus on upgrades to cache sites, including power and backup generators, food and tools and improvements to the EM communications networks. Approximately \$360,000 of the expenditures are subject to successful grant applications.

Community Development

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

Oregon Records System – Scanning

We stopped our scanning efforts this year when the state's system had a glitch that made it impossible to retrieve records stored on their servers. That has been resolved and we anticipate a request for a

minimum of \$50,000 for continuing the scanning/indexing of our paper records and incorporating them into the Oregon Public Records and Retrieval System.

Road Fund

This year the Road Fund will require a General Fund transfer, in the amount of \$466,181, a decrease of \$280,280.

Rolling Stock

We continue to attempt to replace vehicles that are aged out, obsolete or inappropriate for our use. There will be requests for 2 vehicle purchases in the FY 22-23 budget.

Health Insurance

We have been notified by our health insurance provider that there will be no increase in our health insurance premiums with the exception of a 9% increase in Vision in FY 22-23.

PERS Rate Increases

These rates were provided by PERS effective 7/1/2021-6/30/2023.

Tier 1/Tier 2	(10 employees)	from 29.15% to 30.20%
OPSRP General	(24 employees)	from 22.38% to 25.02%
OPSRP Police	(5 employees)	from 27.01% to 29.38%

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

Conclusion

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

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

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

Thanks, and be well.



City Manager/Budget Officer

City of Cannon Beach
Budget
2022-2023

Committee Members

Mike Benefield

Alicia Blalock

Nancy McCarthy

Brandon Ogilvie

Robin Risley

Sam Steidel

Greg Swedenborg

Paul Vindigni

Staff

Bruce St. Denis, City Manager

Laurie Sawrey, Finance Director

Ron Logan, Assistant Finance Director

Wanna Ryon, Accounting Administrative Assistant

Nissa McCarthy, Accounting Specialist

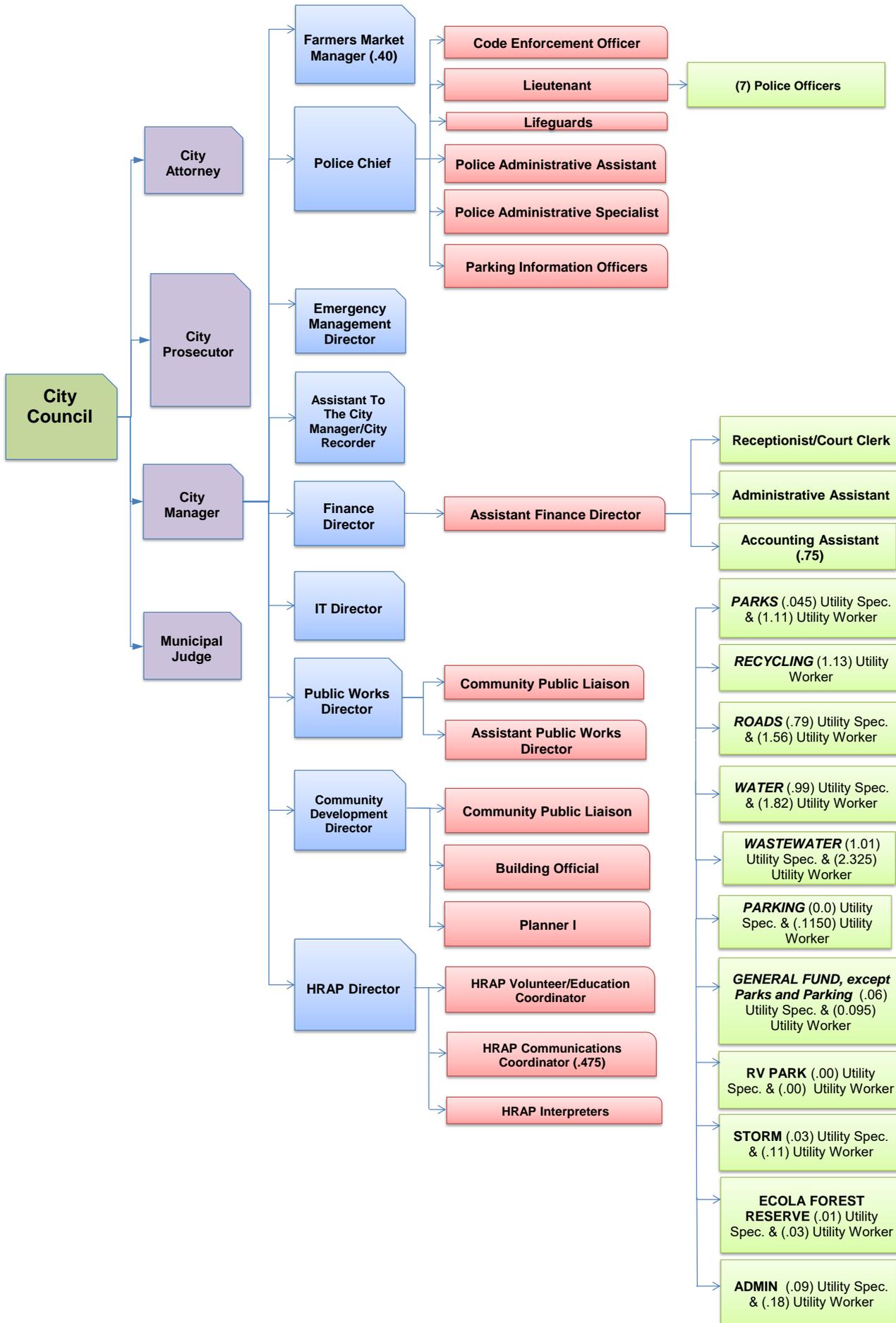
CITY OF CANNON BEACH
BUDGET CALENDAR
FISCAL YEAR 2022 – 2023

<u>DATE</u>	<u>ACTION</u>
January 1, 2022	Department Heads begin forecasting and projecting proposed budget requirements for submission to Finance Director.
February 15, 2022	Department Heads submit changes to personnel requirements (only if approved by City Manager in advance), overtime requirements, and hours for seasonal and summer workers. Send this via a memo or email to Finance Director.
February 15, 2022	Executive, IT, and PW Administrative Services Budget Backup spreadsheets due to Finance Director.
March 10, 2022	Department Heads submit Grant revenues and expenditures.
March 10, 2022 (Thursday)	Publish notice of March 16, 2022 Preliminary Budget Committee meeting convening date/time (5 – 30 days before meeting) in newspaper and on city website.
March 16, 2022 (Wednesday)	Preliminary Meeting with Budget Committee to discuss general budget topics, 1:00 p.m. Note: additional preliminary meetings may be scheduled prior to May 4, 2022.
March 25, 2022	Department Heads should have completed budget backups and be ready to insert personnel, administrative costs, revenue/resource estimates, and debt service requirements provided by Finance Director.
March 25, 2022	Finance Department to distribute personnel services costs and administrative services costs to Department Heads.
March 25, 2022	Finance Department to distribute revenue/resource estimates, and debt service requirements to Department Heads.
April 1, 2022	Department Heads complete Fiscal Year 2022/2023 budget requests in the form of the Budget Backup Spreadsheets and submit to Finance Director.
April 20, 2022 through April 26, 2022	Budget Officer and Finance Director meet with Department Heads and review budget requests.
April 27, 2022 through May 3, 2022	Budget Officer prepares proposed budget and budget message.

CITY OF CANNON BEACH
BUDGET CALENDAR
 FISCAL YEAR 2022 – 2023

<u>DATE</u>	<u>ACTION</u>
May 5, 2022 (Thursday)	Publish notice of May 11, 2022 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 – 30 days before meeting) and notice of Public Hearing on the uses of State Shared Revenues, in newspaper and on city website.
May 4, 2022 (Wednesday)	Proposed budget complete. Distribute to Budget Committee.
May 11, 2022 (Wednesday)	Budget Committee meeting (City Council Chambers, 1:00 p.m.) Receive Proposed Fiscal Year 2022/2023 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, 2022 (Monday)	Budget Committee meeting, 1:00 p.m.
May 26, 2022 (Thursday)	Budget Committee meeting, 1:00 p.m. (if needed)
May 30, 2022 (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 14, 2022.
June 2, 2022 (Thursday)	Publish LB-1 and State Revenue Public Hearing notice in advance of City Council public hearing (5 days in advance; 5 - 25 required).
June 14, 2022	City Council conducts Public Hearings on Approved Fiscal Year 2022/2023 City of Cannon Beach Budget as approved by Budget Committee (City Council Chambers, 6:00 p.m.)
June 14, 2022	City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 6:00 p.m.)
June 14, 2022	City Council to adopt Fiscal Year 2022/2023 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, 2022).
July 1, 2022	Budget Officer submits Fiscal Year 2022/2023 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2022). Budget Officer submits to Clatsop County Clerk a complete electronic copy of the budget (must be accomplished prior to September 30, 2022).

City of Cannon Beach Organization Chart



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

	Budget Year				
	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
General Fund					
Building Maintenance	0.0600	0.0000	0.0000	0.0000	0.0000
HRAP	1.7500	3.2250	1.9333	2.2500	2.4900
Farmer's Market	0.4200	0.4250	0.4100	0.4100	0.4100
Municipal Court	0.3000	0.2250	0.4500	0.2200	0.4500
Total Executive	<u>2.5300</u>	<u>3.8750</u>	<u>2.7933</u>	<u>2.8800</u>	<u>3.3500</u>
Total Community Development	<u>1.7500</u>	<u>1.7500</u>	<u>1.7500</u>	<u>2.7500</u>	<u>2.7500</u>
Ecola Creek Forest Reserve	0.0400	0.0300	0.0400	0.0300	0.0400
Parks	1.3000	1.1400	1.1550	1.1450	1.1550
Parking	0.1900	0.1050	0.1150	0.1050	0.1150
Total Public Works	<u>1.5300</u>	<u>1.2750</u>	<u>1.3100</u>	<u>1.2800</u>	<u>1.3100</u>
Police	10.5500	10.6200	11.6200	10.6200	11.6200
Lifesaving	0.3100	0.3300	0.3500	0.3300	0.3500
Total Public Safety	<u>10.8600</u>	<u>10.9500</u>	<u>11.9700</u>	<u>10.9500</u>	<u>11.9700</u>
Total Emergency Management	<u>1.1800</u>	<u>1.4800</u>	<u>1.5467</u>	<u>1.2300</u>	<u>1.2600</u>
Total General Fund	17.8500	19.3300	19.3700	19.0900	20.6400
Special Revenue Funds					
Building Official Fund	1.2500	1.2500	1.2500	1.2500	1.2500
Road Fund	1.9600	2.3400	2.3600	2.3500	2.3600
Total Special Revenue Fund	<u>3.2100</u>	<u>3.5900</u>	<u>3.6100</u>	<u>3.6000</u>	<u>3.6100</u>
Enterprise Funds					
Water Fund	2.8500	2.7800	2.8100	2.7800	2.8100
Wastewater Fund	3.0500	3.4650	3.3350	3.4650	3.3350
Storm Drain Fund	0.6900	0.1100	0.1300	0.1100	0.1300
Recycling Fund	1.2800	1.1300	1.1300	1.1300	1.1300
RV Park Fund	0.0200	0.0000	0.0000	0.0000	0.0000
Total Enterprise Fund	<u>7.8900</u>	<u>7.4850</u>	<u>7.4050</u>	<u>7.4850</u>	<u>7.4050</u>
Internal Service Funds					
Administration	2.0000	2.0000	2.0000	2.0000	2.0000
Finance	3.7000	3.5250	4.3000	3.5300	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	3.0000	3.1700	3.1700	3.1700	3.1700
Total Internal Service Fund	<u>9.7000</u>	<u>9.6950</u>	<u>10.4700</u>	<u>9.7000</u>	<u>10.4700</u>
Total All Funds	<u><u>38.6500</u></u>	<u><u>40.1000</u></u>	<u><u>40.8550</u></u>	<u><u>39.8750</u></u>	<u><u>42.1250</u></u>
Add: Police Officer					1.0000
Add: HRAP .75 FTE increase to 1.0 FTE					0.2500
Add: Receptionist/Court Clerk					1.0000
Change from prior year					<u>2.2500</u>

**City of Cannon Beach
Labor Allocation by Department
2022-2023**

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	RV Park		
Management																						
City Manager - St.Denis	1.000	100%																			100%	
Assistant to the City Manager and City Recorder - Barrett, J	1.000	100%																			100%	
Chief of Police - Schermerhorn	1.000							70%	20%	10%											100%	
Police Lieutenant - Wilbur	1.000							90%	10%												100%	
IT Director - Barrett, R	1.000	100%																			100%	
Finance Director - Sawrey	1.000		100%																		100%	
Assistant Finance Director - Logan	1.000		100%																		100%	
Community Development Director - Adams	1.000					5%	95%														100%	
Planner I - St. Clair	1.000						100%														100%	
Building Official - Butler	1.000					100%															100%	
Public Works Director - La Bonte'	1.000									10%	90%										100%	
Assistant Public Works Director - Mount	1.000										100%										100%	
Emergency Management Director - Hudson	1.000									100%											100%	
HRAP Director - Ennis	1.000			100%																	100%	
Clerical/Professional																						
Administrative Assistant, Finance - Vacant	1.000		100%																		100%	
Accounting Assistant, Finance - McCarthy	0.750		100%																		100%	
Receptionist/Court Clerk - Pfund	1.000		55%		45%																100%	
Community Public Liaison, Public Works - Vacant	1.000										100%										100%	
Community Public Liaison, Community Development - Hillenhagen	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 - Tony	0.475			100%																	100%	
Farmers Market Manager - Lloyd	0.400			100%																	100%	
Public Safety																						
Police Officers	7.000							100%													100%	
Code Enforcement Officer	1.000							100%													100%	
Public Works																						
Utility Specialist, Roads - Phillips	1.000			1%				1%	2%	2%	3%	1%	4%		77%	3%	2%	4%			100%	
Utility Specialist, Water - Willyard	1.000										3%						97%				100%	
Utility Specialist, Wastewater - Brown	1.000										3%							97%			100%	
Utility Worker I - Grudenic	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 Specialist - Anderson, K	1.000			0.5%					1%		3%	1%	61.5%	5%	6%		3%	10%	9%		100%	
Utility Worker II - Walker	1.000										2%						86%	12%			100%	
Utility Worker II - Mackey	1.000										2%		5%						93%		100%	
Utility Worker I - Anderson, L	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	42.125	3.0000	4.3000	2.9000	0.4500	1.2500	2.7500	11.6200	0.3500	1.2600	3.1700	0.0400	1.1550	0.1150	2.3600	0.1300	2.8100	3.3350	1.1300	-	42.125	

City of Cannon Beach
Staffing
2022-2023

CLASSIFICATION	FTE	BRIEF DESCRIPTION
Community Public Liaison	2.000	Performs a full range of administrative/secretarial and support services for department heads. Coordinates administrative activities of the department or functional area assigned. Administers municipal website and social media.
Administrative Assistant	3.000	Performs a full range of routine to complex administrative, secretarial and support services for the city managers. Coordinates the administrative activities of the department or functional area assigned.
Administrative Specialist	1.750	Performs a variety and wide range of routine clerical and administrative support tasks and activities.
City Building Official	1.000	Provides overall management and administration for ensuring compliance with the City's building codes and State adopted building codes, as applicable.
City Manager	1.000	Provides overall management of the City and its operations.
Assistant to the City Manager, City Recorder	1.000	Performs a wide range of tasks regarding record keeping and procedures of the city. Administers special projects assigned by the City Manager, manages department heads in City Manager's absence.
Community Development Director	1.000	Manages overall planning, implementation and coordination of community development programs and projects and the application of and compliance with City and State land use policies and regulations.
Planner I	1.000	Assists Director performing complex current and long-range planning duties in accordance with the city's Development Code and Comprehensive Plan.
HRAP Director	1.000	Manages overall HRAP program, implementation and coordination of community development programs and projects and the application of and compliance with City and State land use policies and regulations.
Farmers Market Manager	0.400	Manages and coordinates Cannon Beach Farmers Market.
Finance Director	1.000	Performs and maintains the City's financial records and accounts in compliance with generally accepted governmental accounting principles, manages finance staff.
Assistant Finance Director	1.000	Assists Director in performing and maintaining the City's financial records and accounts in compliance with generally accepted governmental accounting principles, manages finance staff.
IT Director	1.000	Maintains computer networks and telephone systems
Police Chief	1.000	Oversees and manages police protection, law enforcement, crime investigation and prevention, community policing, beach safety operations, vehicle parking, maintenance of order within the City.
Police Lieutenant	1.000	Assists with the daily operational activities of the Police Department, shares on-call supervisory duties with the Chief of Police, and performs as Acting Chief of Police during the Chief's authorized absences.
Police Officers	7.000	Responsible for community policing and municipal law enforcement, including patrol, assistance, investigating accidents, issuing citations, crime investigation/prevention, arrests, and responding to calls and emergencies.
Code Enforcement Officer	1.000	Enforces rules, regulations, ordinances, codes and laws.
Emergency Management Director	1.000	Oversees and manages the emergency management program of the city.
HRAP Coordinator	1.475	Coordinates community program volunteers and assists program coordinator with school group scheduling.
Public Works Director	1.000	Manages budget, administrative compliance, supervision and performance of staff, and ensuring the City meets the Federal, State or City standards, ordinances, laws or regulations or policies required or applicable to maintain and operate the City's Public
Assistant Public Works Director	1.000	Responsible for project management, public works construction/repair and management of staff.
Utility Worker	8.500	Performs a variety of semi-skilled or skilled labor in the construction, maintenance, repair and related operational service activities in water, roads, recycling, wastewater, parks and parking.
Utility Specialist	3.000	Plans and performs a variety of skilled and specialized technical maintenance management duties in support of the safe and ongoing operation of the assigned utility system.
Total Regular Staff	42.125	

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

<u>6/30/2020</u>	<u>6/30/2021</u>	<u>6/30/2022</u>		FYE 06/30/23		
Actual	Actual	Adopted Budget	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
\$6,220,713	\$6,414,705	\$7,486,473	Beginning Fund Balance	\$15,041,424	\$15,041,424	\$15,041,424
1,239,429	1,289,532	1,239,063	Property Taxes and Assessments	3,083,643	3,083,643	3,083,643
410,615	476,713	397,691	Property Taxes, Levied for Debt	415,496	415,496	415,496
4,207,543	5,878,358	5,061,810	Transient Room Tax	6,077,500	6,077,500	6,077,500
197,919	199,458	201,500	Franchise Fees	201,000	201,000	201,000
6,872,971	7,988,163	8,189,464	Charges for Service, Fees, Permits	9,469,559	9,469,559	9,238,279
143,980	60,171	45,038	Interest Earnings	49,175	49,175	49,175
1,336,677	940,439	5,789,024	Transfers In	7,062,636	7,062,636	6,914,995
84,462	85,763	68,575	Other Revenue	69,040	69,040	69,040
0	240,386	2,931,667	Loan Proceeds	4,141,000	4,141,000	4,141,000
85,994	60,903	246,050	Operating Grants and Contributions	267,010	267,010	267,010
42,602	97,320	780,189	Capital Grants and Contributions	60,016	60,016	60,016
<u>20,842,905</u>	<u>23,731,911</u>	<u>\$ 32,436,544</u>	Total Resources	<u>\$ 45,937,499</u>	<u>\$ 45,937,499</u>	<u>\$ 45,558,578</u>
			Requirement Description			
4,572,637	4,680,542	5,439,134	Personnel Services	5,839,895	5,839,895	5,839,895
6,716,313	7,217,385	9,460,967	Materials and Services	11,747,164	11,762,164	11,762,164
1,187,548	180,011	7,623,403	Capital Outlay	14,004,484	14,004,484	14,004,484
615,025	628,575	724,732	Debt Service	963,064	963,064	963,064
1,336,677	940,439	5,789,024	Transfers Out	7,062,636	7,062,636	6,914,995
		2,279,843	Contingency	3,351,917	3,351,917	3,153,317
\$14,428,200	\$13,646,952	31,317,103	Total Requirements by Category	42,969,160	42,984,160	42,637,919
6,414,705	10,084,959	1,119,441	Ending Fund Balance/Reserved for Future Expenditure	2,968,339	2,953,339	2,920,659
<u>\$20,842,905</u>	<u>\$23,731,911</u>	<u>\$32,436,544</u>	Total Requirements	<u>\$45,937,499</u>	<u>\$45,937,499</u>	<u>\$45,558,578</u>

City of Cannon Beach
Summary of Requirements - All Funds
Fiscal Year Beginning July 1, 2022 and ending June 30, 2023

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers Out	Contingency	Total Expenditures	Reserved for Future Expenditure	Ending Fund Balance	Total Requirements
General Fund by Department										
Executive	\$ 437,040	\$ 306,023	\$ 925,000				\$ 1,668,063			\$ 1,668,063
Community Development	377,097	281,550					658,647			658,647
Public Works	139,701	631,434	250,000				1,021,135			1,021,135
Public Safety	1,801,085	257,918	35,000				2,094,003			2,094,003
Emergency Management	213,179	169,700	372,000				754,879			754,879
Non-Departmental		772,885			1,445,665	695,361	2,913,911		724,805	3,638,716
Total General Fund	2,968,102	2,419,510	1,582,000	-	1,445,665	695,361	9,110,638		724,805	9,835,443
Special Revenue Funds										
Parks System Development Charges Fund			8,928				8,928			8,928
Tourism & Arts Fund		481,250					481,250	508,597		989,847
Transient Room Tax Fund		577,500					577,500			577,500
County Transient Room Tax Fund		573,814	181,817	34,000	245,124		1,034,755			1,034,755
Building Official Fund	183,627	76,070				51,939	311,636		450,764	762,400
Affordable Housing Fund		238,166				48,834	287,000			287,000
Prepared Food Sales Tax Fund		880,000				176,000	1,056,000		704,000	1,760,000
Roads Fund	270,263	695,997	95,000				2,273,512			1,273,512
Total Special Revenue Funds	453,890	3,522,797	285,745	34,000	245,124	489,025	5,030,581	-	1,663,361	6,693,942
Debt Service Funds										
Debt Service Fund				876,524			876,524		20,000	896,524
Total Debt Service Funds	-	-	-	876,524	-	-	876,524		20,000	896,524
Reserve Funds										
General Reserve			2,413,820				2,413,820			2,413,820
Ecola Forest Reserve			6,393				6,393			6,393
Bridge Reserve			4,592				4,592			4,592
Total Capital Projects Funds	-	-	2,424,805	-	-	-	2,424,805	-	-	2,424,805
Enterprise Funds										
RV Park Fund	1,422	2,485,861	35,000		359,969	504,457	3,386,709		300,000	3,686,709
RV Park Reserve			350,891				350,891			350,891
Recycling Fund	125,223	155,122				56,069	336,414		17,586	354,000
Recycling Reserve			9,825				9,825			9,825
Water Fund	349,391	965,822	100,000	41,000	4,217,800	291,243	5,965,256		194,907	6,160,163
Water Fund Reserve		6,000	3,966,000			595,800	4,567,800			4,567,800
Water System Development Charges Fund			29,264				29,264			29,264
Wastewater Fund	386,099	1,169,002	12,000	11,540	490,000	315,728	2,384,369			2,384,369
Wastewater Reserve Fund			600,000			120,000	720,000			720,000
Wastewater System Development Charges Fund			51,792				51,792			51,792
Storm Drain Fund	16,747	279,240			156,437	59,197	511,621			511,621
Storm Drain Reserve			132,184			26,437	158,621			158,621
Storm Drain System Development Fund			10,392				10,392			10,392
Total Enterprise Funds	878,882	5,061,047	5,297,348	52,540	5,224,206	1,968,931	18,482,954	-	512,493	18,995,447
Capital Projects Funds										
Tourism Facility Renovation Fund			4,414,586				4,414,586		-	4,414,586
Total Capital Projects Funds	-	-	4,414,586	-	-	-	4,414,586	-	-	4,414,586
Internal Service Funds										
Administrative Services Fund	1,539,021	758,810					2,297,831		-	2,297,831
Total Internal Service Funds	1,539,021	758,810	-	-	-	-	2,297,831	-	-	2,297,831
City of Cannon Beach All Funds	\$ 5,839,895	\$ 11,762,164	\$ 14,004,484	\$ 963,064	\$ 6,914,995	\$ 3,153,317	\$ 42,637,919	\$ -	\$ 2,920,659	\$ 45,558,578

City of Cannon Beach
Fiscal Year 7/1/2022 - 6/30/2023
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (010)	200,904	Debt Service Fund (030)	200,904
[2] General Fund (010)	466,181	Roads Fund (040)	466,181
[3] General Fund (010)	700,000	General Reserve Fund (059)	700,000
[4] General Fund (010)	27,621	Storm Drain Fund (028)	27,621
[5] General Fund (010)	50,959	Wastewater Fund (026)	50,959
Total General Fund	1,445,665		
[6] County TRT Fund	245,124	Debt Service Fund (030)	245,124
[7] RV Park Fund (020)	300,000	General Fund (010)	300,000
[8] RV Park Fund (020)	59,969	RV Park Reserve Fund (050)	59,969
[9] Water Fund (024)	4,217,800	Water Reserve Fund (054)	4,217,800
[10] Wastewater Fund (026)	490,000	Wastewater Reserve Fund (056)	490,000
[11] Storm Drain Fund (028)	156,437	Storm Drain Reserve Fund (058)	156,437
Grand Total Transfers Out	\$6,914,995	Grand Total Transfers In	\$6,914,995

- [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 Storm Drain operations and capital.
- [5] To fund capital projects in the Wastewaste Reserve Fund.
- [6] To pay debt service on FFC Bonds for school renovation
- [7] To supplement the General Fund from RV Park operations fund.
- [8] To fund capital projects in the RV Park Reserve from the operations fund.
- [9] To fund capital projects in the Water Reserve from the operations fund.
- [10] To fund capital projects in the Wastewater Reserve from the operations fund.
- [11] To fund capital projects in the Storm Drain Reserve from the operations fund.

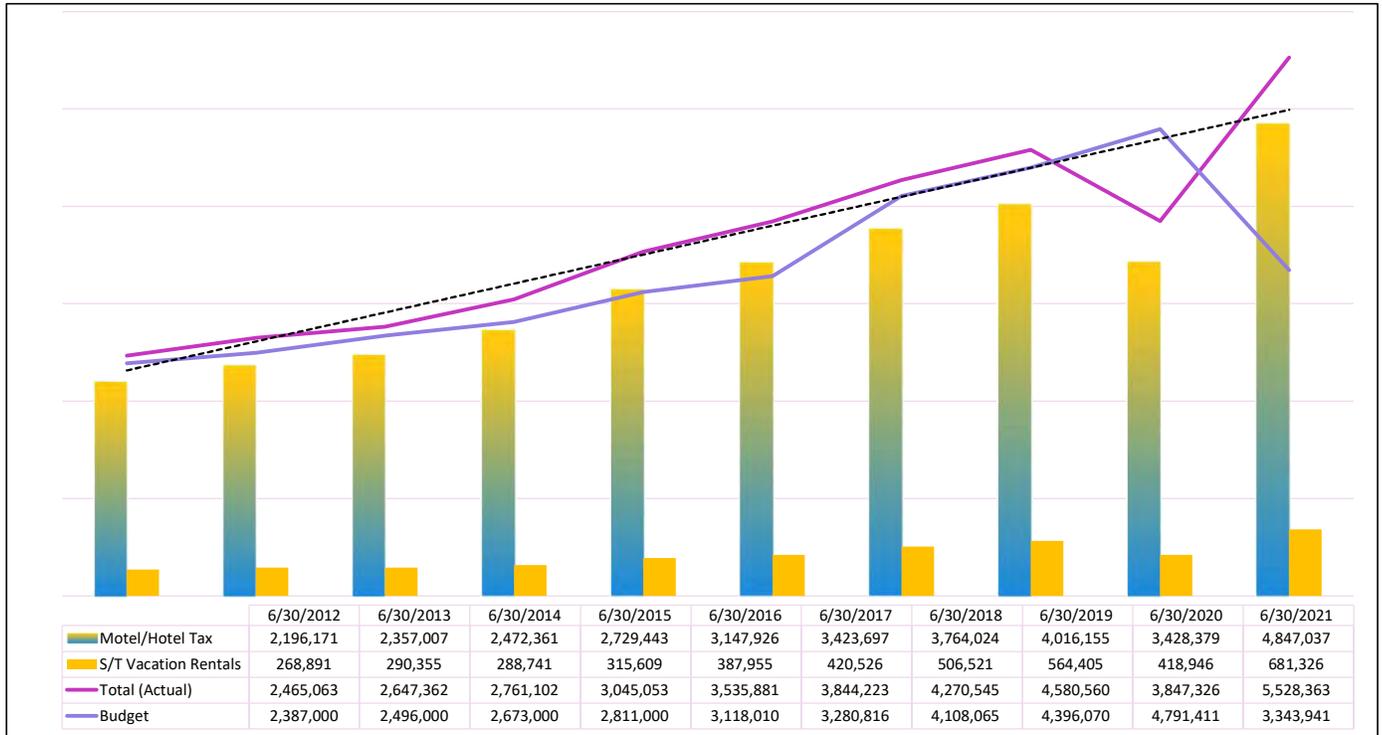
City of Cannon Beach
Analysis of Contingency
(funds that have a contingency amount are the only funds shown)
Budget
Fiscal Year Ending June 30, 2023

	General Fund	Building Fund	Affordable Housing Fund	Prepared Food Sales Tax Fund	RV Park Fund	Recycle Fund	Water Fund	Water Reserve Fund	Waste water Fund	Waste water Reserve Fund	Storm Drain Fund	Storm Drain Reserve Fund	Roads Fund
	010	015	015	019	020	022	024	054	026	056	028	058	040
Resources	9,835,443	762,400	287,000	1,760,000	3,686,709	354,000	6,160,163	4,567,800	2,384,369	720,000	511,621	158,621	1,273,512
Less: Expenditures	6,969,612	259,697	238,166	880,000	2,522,283	280,345	1,456,213	3,972,000	1,578,641	600,000	295,987	132,184	1,061,260
Less: Transfers out	1,445,665				359,969		4,217,800		490,000		156,437	0	
Less: Contingency	695,361	51,939	48,834	176,000	504,457	56,069	291,243	595,800	315,728	120,000	59,197	26,437	212,252
Ending Fund Balance	724,805	450,764	0	704,000	300,000	17,586	194,907	0	0	0	0	0	0
Contingency as a percentage of Expenditures	10.0%	20.0%	20.5%	20.0%	20.0%	20.0%	20.0%	15.0%	20.0%	20.0%	20.0%	20.0%	20.0%

Operating Funds: Expenditures equal the total of Personnel Services, Materials and Services, Capital Outlay, and Debt Service.

Reserve Funds: Expenditures equal all categories of expenditures.

Transient Room Tax



	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Motel/Hotel Tax	2,196,171	2,357,007	2,472,361	2,729,443	3,147,926	3,423,697	3,764,024	4,016,155	3,428,379	4,847,037
S/T Vacation Rentals	268,891	290,355	288,741	315,609	387,955	420,526	506,521	564,405	418,946	681,326
Total (Actual)	2,465,063	2,647,362	2,761,102	3,045,053	3,535,881	3,844,223	4,270,545	4,580,560	3,847,326	5,528,363
Budget	2,387,000	2,496,000	2,673,000	2,811,000	3,118,010	3,280,816	4,108,065	4,396,070	4,791,411	3,343,941

Transient Room Tax

Transient Room Tax Budget Estimate-All Funds							
	July - Sept	Oct - Dec	Jan - Mar	Apr - June	General Fund, TAF and TRT		Budget to Actual
Fiscal Year End	QTR 1	QTR 2	QTR 3	QTR 4	Total	Budget	Variance
2023 Budget	2,365,000	935,000	770,000	1,430,000	5,500,000	5,500,000	
2022 Actual	2,417,643	1,052,037	860,000	1,610,000	5,939,680	4,580,560	1,359,120
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	3,847,325	4,791,744	(944,418)
2019	1,967,649	708,635	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	536,408
2016	1,444,920	564,953	559,931	966,077	3,535,881	3,118,010	417,871
2015	1,335,588	481,065	444,857	783,542	3,045,052	2,811,000	234,052
2014	1,279,658	427,965	383,196	670,283	2,761,102	2,673,000	88,102
2013	1,248,163	404,291	352,632	642,276	2,647,362	2,496,000	151,362
2012	1,193,952	374,198	330,621	566,291	2,465,062	2,387,000	78,062
Actual percentage increase / Decrease over prior quarter							Year to
Fiscal Year End	July - Sept	Oct - Dec	Jan - Mar	Apr - June	Total		Year \$
	QTR 1	QTR 2	QTR 3	QTR 4			Variance
2023	-2.177%	-11.125%	-10.465%	-11.180%	-7.402%		
2022	13.540%	13.417%	-0.092%	-0.041%	7.440%		
2021	4.567%	17.239%	65.321%	222.690%	43.694%		1,681,037
2020	3.490%	11.650%	-17.040%	-58.184%	-14.457%		(733,234)
2019	6.175%	1.382%	4.478%	6.801%	5.316%		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
2012	6.7065%	2.6998%	8.3964%	3.4730%	5.5444%		129,494
NOTE: Yellow highlighted amounts are projected.							

GENERAL FUND

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

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

Top 10 GF budgeted revenue streams (Fye 2023)

	Annual	% of total revenue
1 transient room tax	4,537,500	74.7%
2 property tax	748,775	12.3%
3 franchise fees	201,000	3.3%
4 planning revenues-combined	129,500	2.1%
5 state revenues (assessments)	120,537	2.0%
6 business licenses	76,000	1.3%
7 court fines	76,000	1.3%
8 interest income	49,175	0.8%
9 land leases	47,040	0.8%
10 parking lot maintenance	38,061	0.6%
total top 10	6,023,588	99.14%
total revenues, less transfers in and grants	6,075,793	

Note: Beginning fund balance is not a revenue but is a "resource". Transfers in, \$300,000 and grants, \$259,650 are not consistent recurring sources of annual income and if included would be number 3 and number 4 in the top 10, respectively.

Transient room taxes, in the form of motel and short-term rental room taxes, represent the City's largest overall revenue source and is estimated at 74.7% of the general fund revenues. The city retains 82.5% of the total transient room tax collected by the city. The other 17.5% is dedicated to tourism purposes and are accounted for in individual funds.

The total city-wide estimate is as follows:

	% increase from prior year budget	Fiscal Year Ending				
		Budgeted Amounts				
		2023	2022	2021	2020	2019
Hotel/Motel	20.54%	3,978,288	3,300,266	2,364,235	3,387,863	3,163,260
Short Term Rentals	16.82%	559,212	478,696	394,516	565,327	463,500
Total General Fund	20.07%	4,537,500	3,778,962	2,758,751	3,953,190	3,626,760
Hotel/Motel	20.54%	421,940	350,027	250,752	359,318	335,499
Short Term Rentals	16.82%	59,310	50,772	41,843	59,959	49,156
Total Tourism and Arts Fund	20.07%	481,250	400,799	292,595	419,277	384,655
Hotel/Motel	20.54%	421,940	350,027	250,752	359,318	335,499
Short Term Rentals	16.82%	59,310	50,772	41,843	59,959	49,156
Total Transient Room Tax Fund	20.07%	481,250	400,799	292,595	419,277	384,655
Total City Imposed Transient Room Tax	20.07%	5,500,000	4,580,560	3,343,941	4,791,744	4,396,070
Total County TRT Fund	44.09%	577,500	400,799	292,595	419,277	-
Grand Total All Funds	22.00%	6,077,500	4,981,359	3,636,536	5,211,021	4,396,070
Actual Tax Collected (City imposed tax only at 8%)				5,528,363	3,847,326	4,580,560
Increase from prior year actual				43.694%	-16.008%	7.259%

Property taxes are the second largest source of revenues, at 12.3%. 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 \$748,775.

The General Fund accounts for franchise fees, which are received from Qwest, Pacific Power, Charter Communications and Northwest Natural Gas. Estimated revenue this year is \$201,000 and is 3.3% of the overall budgeted revenues.

Planning revenues are charges for the services rendered in the Community Development Department. This revenue stream remains at number 4 this year due to an increase in short-term rental permits. Those permits fees were \$75 per year and increased on July 1, 2022 to \$500 per year. Total planning revenues are estimated at \$129,500 and is 2.1% of the overall budgeted revenues.

State shared revenues are estimated at \$120,537 and are 2.0% of the estimated revenue and the city's 5th largest revenue source. Marijuana tax collections, including the 3% city tax are increasing and driving this percentage up even though new legislation has limited the state shared marijuana portion.

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

Municipal court handles traffic, parking, and ordinance violations. Fines for these infractions are estimated at \$76,000 and is 1.3% of the estimated revenue and is the seventh largest revenue stream.

Interest income is steadily declining due to current economic conditions that are pushing interest rates at the LGIP (Local Government Investment Pool) down. However, cash balances have increased and stabilized this revenue stream estimated at \$49,175. This is the city's 8th largest revenue source.

Land leases are primarily for land owned by the city and the lessor has erected cell phone towers. One lease is for land used by a hotel and another lease is for a building rented by the charter school. This is the city's 9th largest revenue source estimated at \$47,040.

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							
	2022 (7 Months)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	3,431,881	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436
General Revenue	4,257,261	5,800,762	4,453,105	5,024,655	5,047,705	4,548,481	4,820,521	3,976,561
Building Maintenance	-	-	-	-	-	-	-	-
Community Programs	-	-	-	-	-	-	-	-
HRAP	19,970	27,223	30,717	31,139	46,609	22,757	22,287	36,008
Farmer's Market	9,384	3,630	9,383	14,046	14,473	14,084	17,590	13,727
Municipal Court	58,944	76,058	66,610	56,082	60,246	47,533	40,865	48,920
Planning	193,964	86,583	37,960	41,310	40,313	48,492	52,582	53,830
PW- Ecola Forest Reserve	-	-	-	-	-	-	-	-
PW - Parks	-	-	-	500	4,000	-	-	-
PW- Parking	38,061	38,061	38,061	38,061	35,424	35,424	35,424	34,867
Police	3,561	3,899	1,337	5,731	21,311	5,621	7,208	14,925
911 Services	-	-	-	-	-	-	-	-
Emergency Preparedness	13,166	45,072	5,565	13,686	44,657	48,172	8,762	2,981
Transfer In - RV Park	-	-	210,775	200,000	-	150,000	-	-
Transfer In - RV Park Reserve	-	-	-	-	-	-	-	-
Transfer In - General Reserve	-	-	-	-	-	-	-	-
Transfer In - Stevens Case	-	-	-	-	-	-	-	-
Total Revenue	4,594,312	6,081,288	4,853,513	5,425,210	5,314,737	4,920,564	5,005,238	4,181,820

Executive Department - Building Maintenance

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

Executive Department - Community Programs

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

Executive Department - Haystack Rock Awareness Program

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

Fiscal Year End

	2022	2021	2020	2019	2018	2017	2016	2015
	(7 mos)							
Executive Department - Farmer's Market								
Personnel Services	21,012	33,589	34,291	30,876	28,977	27,763	30,219	22,493
Materials and Services	4,778	4,341	4,891	8,700	9,011	7,466	4,821	6,668
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	25,790	37,930	39,181	39,576	37,988	35,229	35,040	29,160
Executive Department - Municipal Court								
Personnel Services	22,829	21,737	16,394	11,485	15,701	16,624	52,472	33,325
Materials and Services	6,518	7,521	5,674	5,203	7,467	5,356	8,065	8,889
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	29,348	29,258	22,069	16,688	23,169	21,980	60,537	42,215
Planning Department								
Personnel Services	158,151	208,123	219,628	208,813	195,588	173,432	175,204	155,275
Materials and Services	218,340	200,238	102,604	90,177	130,685	81,958	93,045	49,080
Capital Outlay	-	-	6,622	-	-	-	-	-
Total Expenditures	376,491	408,361	328,854	298,990	326,273	255,390	268,250	204,354
Public Works Department - Ecola Forest Reserve								
Personnel Services	1,960	3,250	3,271	3,475	3,542	3,927	7,991	2,213
Materials and Services	12,829	4,534	3,969	20,169	17,098	3,163	8,240	14,623
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	14,788	7,784	7,240	23,644	20,640	7,090	16,231	16,836
Public Works Department - Existing School Site								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	4,200	2,485	160
Total Expenditures	-	-	-	-	-	4,200	2,485	160
Public Works Department - Parks								
Personnel Services	64,741	106,484	105,381	113,791	119,706	105,016	114,742	105,646
Materials and Services	67,432	143,342	84,530	89,933	115,812	85,667	44,805	60,033
Capital Outlay	5,079	-	43,788	14,534	32,864	57,244	180,942	149,320
Total Expenditures	137,253	249,826	233,698	218,258	268,381	247,927	340,489	314,999
Public Works Department - Parking								
Personnel Services	5,665	9,328	9,290	16,801	16,172	15,530	13,833	10,898
Materials and Services	2,820	15,043	1,815	14,892	1,230	7,791	13,460	12,792
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	8,485	24,371	11,105	31,693	17,402	23,321	27,294	23,690
Public Works Department - Public Restrooms and Litter								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	148,761	226,416	198,566	220,834	199,498	163,116	162,267	126,736
Capital Outlay	-	-	85,478	-	-	-	-	6,032
Total Expenditures	148,761	226,416	284,045	220,834	199,498	163,116	162,267	132,768

	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Public Safety Department - Police								
Personnel Services	788,531	1,309,405	1,317,349	1,155,808	1,062,562	1,033,005	930,310	876,868
Materials and Services	152,834	157,523	162,913	172,642	199,090	172,721	111,429	127,905
Capital Outlay	58,704	-	95,915	62,598	-	53,032	21,339	53,033
Total Expenditures	1,000,069	1,466,928	1,576,177	1,391,048	1,261,651	1,258,758	1,063,078	1,057,807

Public Safety Department - Lifesaving								
Personnel Services	86,644	120,733	116,851	101,822	102,771	94,299	99,995	92,065
Materials and Services	9,583	23,549	5,424	5,885	9,994	7,229	5,207	6,522
Capital Outlay	-	6,440	-	-	21,820	5,415	-	30,748
Total Expenditures	96,227	150,722	122,275	107,707	134,586	106,943	105,202	129,335

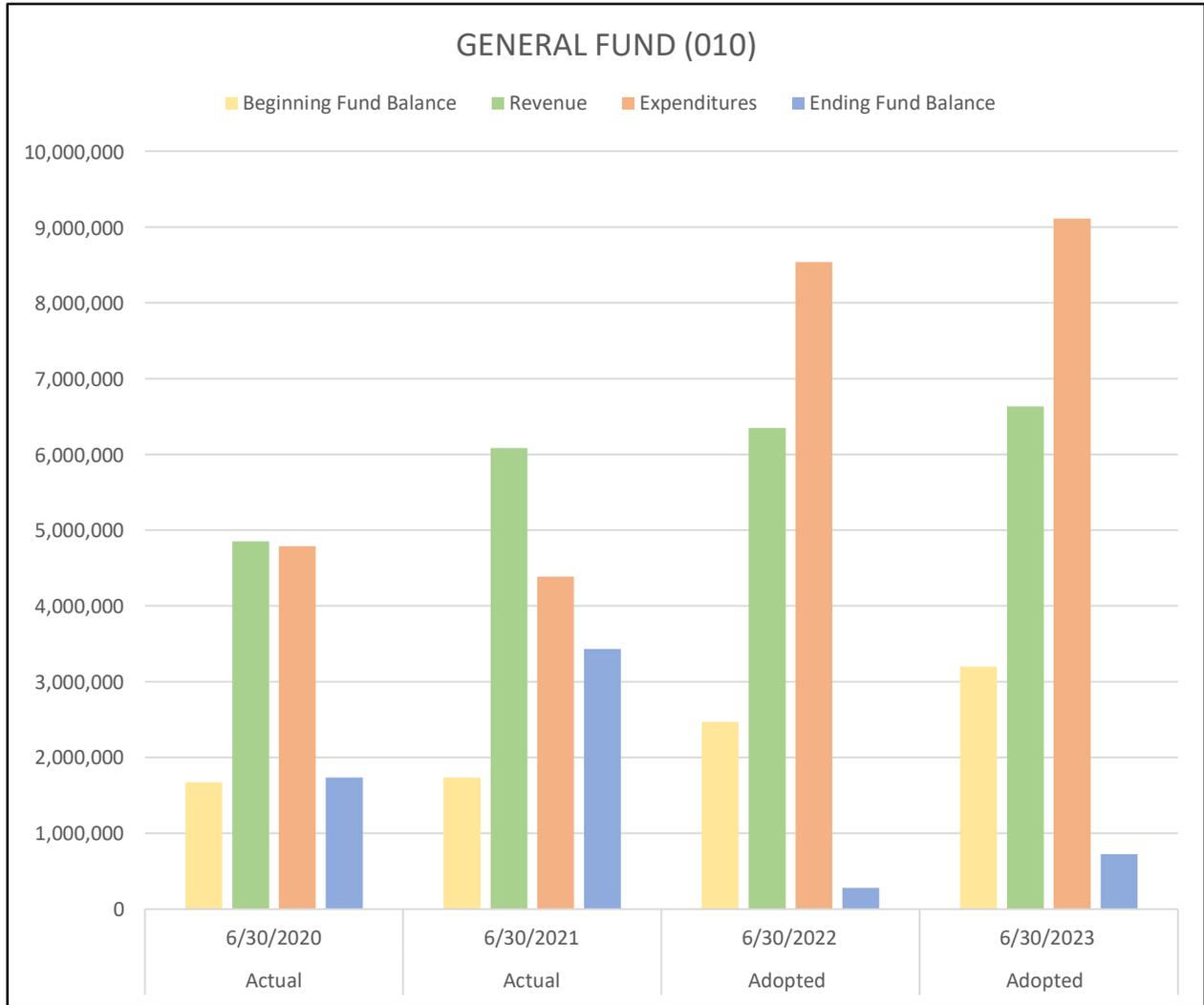
Public Safety Department - 911 Services								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	49,202	52,013
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	49,202	52,013

Public Safety Department - EPREP								
Personnel Services	116,360	191,199	120,631	67,809	26,701	23,442	23,300	33,543
Materials and Services	51,485	106,241	63,571	33,850	146,100	108,998	89,397	27,963
Capital Outlay	34,417	6,250	-	-	-	17,246	-	12,765
Total Expenditures	202,263	303,690	184,202	101,659	172,802	149,686	112,697	74,272

	Non-Departmental							
Materials and Services	418,769	576,587	593,316	574,688	480,177	497,145	444,492	388,657
Capital Outlay	-	-	-	-	-	-	300,581	-
Transfer out -Debt Service	192,134	215,152	197,744	175,644	163,458	161,725	299,000	222,550
Transfer out - Water Reserve	-	-	-	85,932	250,000	-	-	-
Transfer out - Wastewater	-	-	-	-	-	-	-	70,000
Transfer out - Roads Fund	746,461	199,901	559,471	391,998	579,000	533,500	478,515	240,238
Transfer out - Roads R&R	-	-	-	-	-	-	-	-
Transfer out - Water Fund	-	-	-	-	-	175,500	-	-
Transfer out - General R&R	400,000	-	-	400,000	400,000	-	-	314,895
Transfer out - WW Reserve	-	-	-	100,000	275,525	-	-	-
Transfer out - Bridge Reserve	-	-	-	-	-	75,000	-	-
Transfer out - RV Park	-	-	-	-	-	90,000	-	-
Transfer out - Recycling	29,162	-	39,418	-	-	-	-	-
Transfer out - Storm Drain	-	-	41,573	96,673	-	75,000	-	80,000
Transfer out - TAF	-	-	-	-	-	-	326,928	304,829
Transfer out - Ecola Reserve	-	-	-	-	-	-	-	-
Transfer out - Building Official	-	-	-	-	-	-	-	-
Total Expenditures	1,786,526	991,640	1,431,522	1,824,935	2,148,160	1,607,870	1,849,516	1,621,169

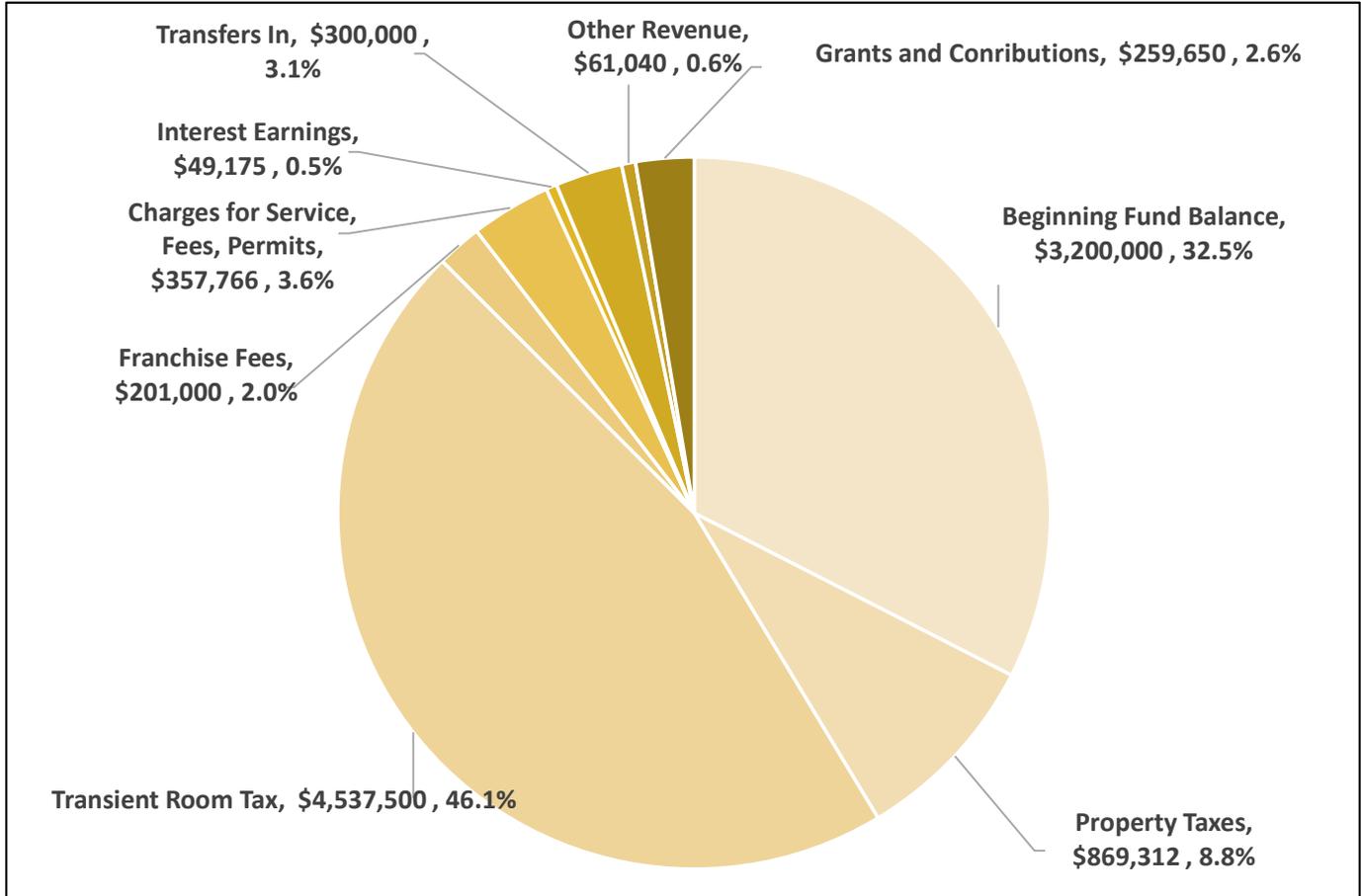
Ending Fund Balance	3,892,802	3,431,881	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233
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Summary								
Beginning Fund Balance	3,431,881	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436
Total Revenue	4,594,312	6,081,288	4,853,513	5,425,210	5,314,737	4,920,564	5,005,238	4,181,820
Total Expenditures	4,133,391	4,384,724	4,787,023	5,053,163	5,659,329	4,704,120	4,894,021	4,423,023
Ending Fund Balance	3,892,802	3,431,881	1,735,317	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233



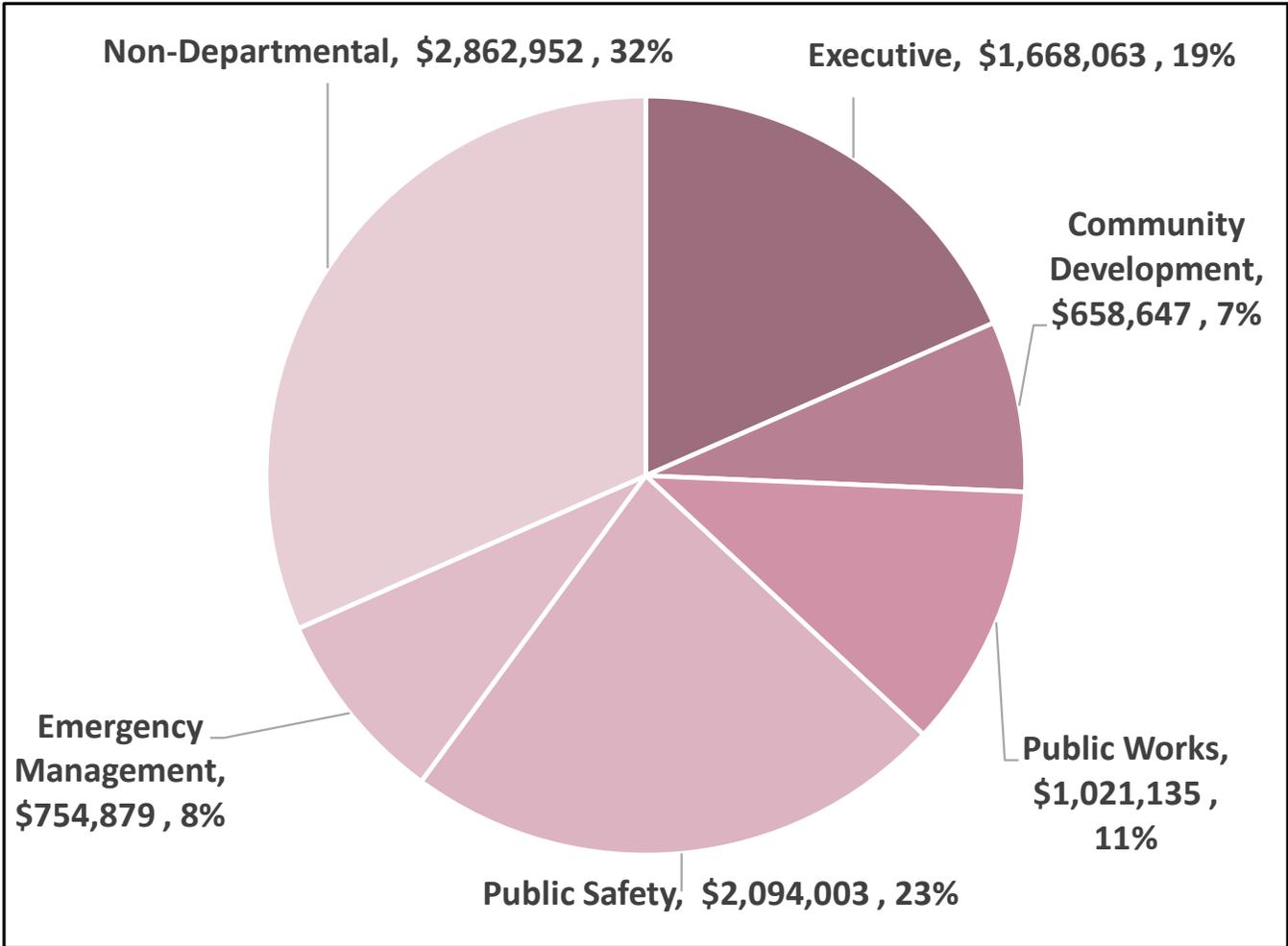
	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	1,668,827	1,735,317	2,470,000	3,200,000
Revenue	4,853,512	6,081,286	6,348,322	6,635,443
Expenditures	4,787,022	4,384,723	8,538,322	9,110,638
Ending Fund Balance	1,735,317	3,431,880	280,000	724,805

**General Fund
2022-2023
Resources by Category**



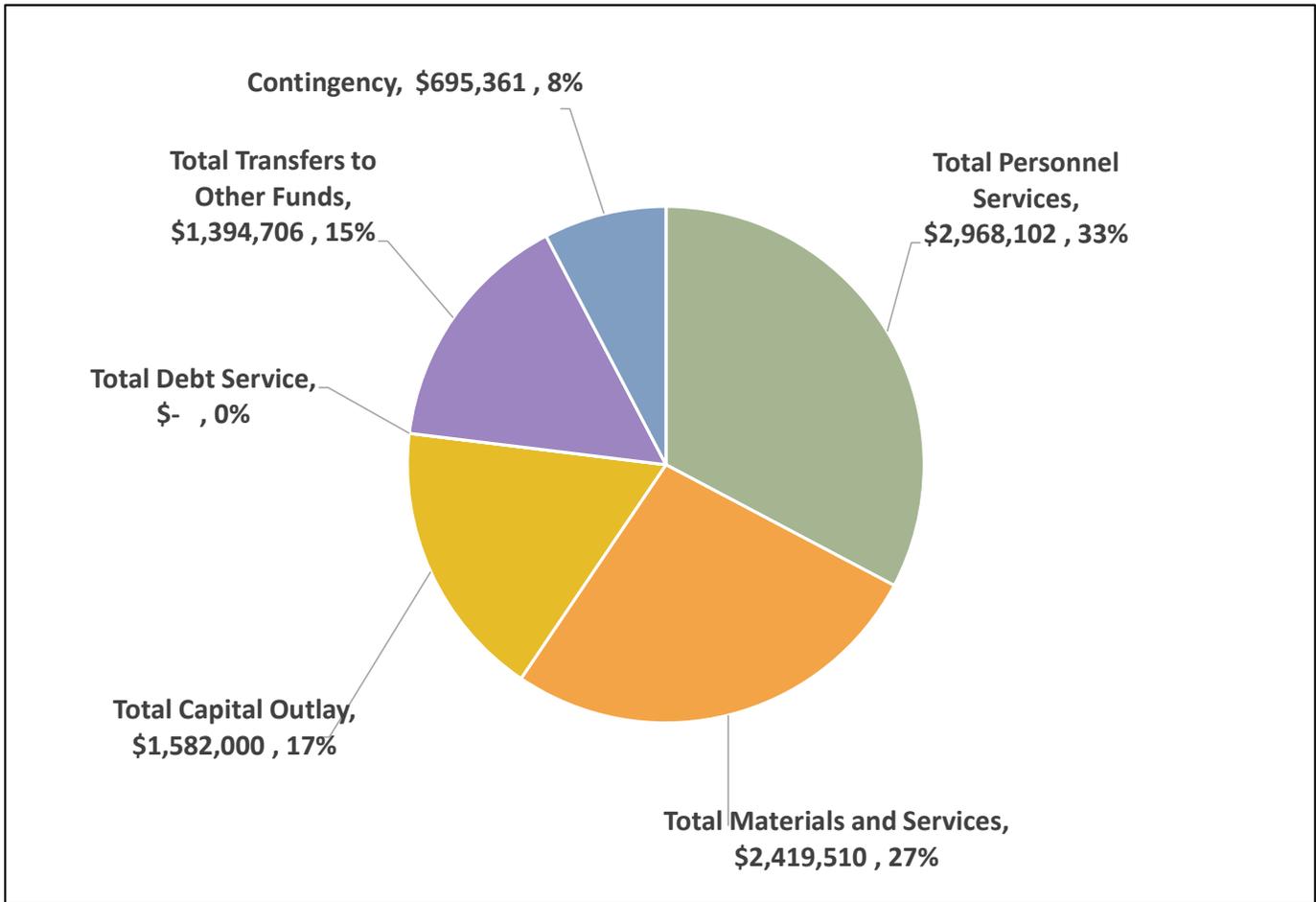
Beginning Fund Balance	\$	3,200,000
Property Taxes	\$	869,312
Transient Room Tax	\$	4,537,500
Franchise Fees	\$	201,000
Charges for Service, Fees, Permits	\$	357,766
Interest Earnings	\$	49,175
Transfers In	\$	300,000
Other Revenue	\$	61,040
Loan Proceeds	\$	-
Grants and Contributions	\$	259,650
Total Resources	\$	9,835,443

**General Fund
2022-2023
Total Requirements by Department**



Executive	\$ 1,668,063
Community Development	\$ 658,647
Public Works	\$ 1,021,135
Public Safety	\$ 2,094,003
Emergency Management	\$ 754,879
Non-Departmental	\$ 2,862,952
<hr/>	
Total Requirements by Department	\$ 9,059,679

**General Fund
2022-2023
Total Expenditures by Category**



Total Personnel Services	\$ 2,968,102
Total Materials and Services	\$ 2,419,510
Total Capital Outlay	\$ 1,582,000
Total Debt Service	\$ -
Total Transfers to Other Funds	\$ 1,394,706
Contingency	\$ 695,361
Total Expenditures	\$ 9,059,679

City of Cannon Beach
Budget Document

General Fund 010

6/30/2020	6/30/2021	6/30/2022	Resources and Requirements	7/1/2022-6/30/2023		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<u>Resources</u>						
\$ 1,668,827	\$ 1,735,317	\$ 2,470,000	Beginning Fund Balance	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000
775,403	830,701	807,157	Property Taxes and Assessments	869,312	869,312	869,312
3,174,044	4,560,899	3,778,962	Transient Room Tax	4,537,500	4,537,500	4,537,500
197,919	199,458	201,500	Franchise Fees	201,000	201,000	201,000
255,930	287,195	336,851	Charges for Service, Fees, Permits	357,766	357,766	357,766
143,883	60,102	45,038	Interest Earnings	49,175	49,175	49,175
210,775	-	250,000	Transfers In	300,000	300,000	300,000
65,218	56,601	55,575	Other Revenue	61,040	61,040	61,040
-	-	-	Loan Proceeds	-	-	-
30,341	86,330	873,239	Grants and Contributions	259,650	259,650	259,650
<u>6,522,339</u>	<u>7,816,603</u>	<u>8,818,322</u>	Total Resources	<u>9,835,443</u>	<u>9,835,443</u>	<u>9,835,443</u>
<u>Requirements by Department</u>						
607,905	554,986	1,136,310	Executive	1,668,063	1,668,063	1,668,063
328,854	408,361	711,921	Community Development	653,647	658,647	658,647
536,088	508,398	769,295	Public Works	1,011,135	1,021,135	1,021,135
1,698,452	1,617,649	1,960,781	Public Safety	2,094,003	2,094,003	2,094,003
184,202	303,690	809,328	Emergency Management	754,879	754,879	754,879
1,431,521	991,640	3,150,687	Non-Departmental	2,862,952	2,862,952	2,913,911
<u>4,787,022</u>	<u>4,384,723</u>	<u>8,538,322</u>	Total Requirements by Department	<u>9,044,679</u>	<u>9,059,679</u>	<u>9,110,638</u>
<u>1,735,317</u>	<u>3,431,880</u>	<u>280,000</u>	Ending Fund Balance	<u>790,764</u>	<u>775,764</u>	<u>724,805</u>
<u>\$ 6,522,339</u>	<u>\$ 7,816,603</u>	<u>\$ 8,818,322</u>	Total Requirements	<u>\$ 9,835,443</u>	<u>\$ 9,835,443</u>	<u>\$ 9,835,443</u>

City of Cannon Beach
Budget Document
General Fund 010

6/30/2020	6/30/2021	6/30/2022	Summary of Expenditures	7/1/2022-6/30/2023		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
19.3300	18.0900	19.0900	Number of FTE	20.6400	20.6400	20.6400
			Personnel Services:			
\$ 287,924	\$ 322,033	\$ 420,737	Executive	\$ 437,040	\$ 437,040	\$ 437,040
219,628	208,123	376,021	Community Development	377,097	377,097	377,097
117,942	119,063	128,111	Public Works	139,701	139,701	139,701
1,434,200	1,430,138	1,641,066	Public Safety	1,801,085	1,801,085	1,801,085
120,631	191,199	201,978	Emergency Management	213,179	213,179	213,179
-	-	-	Non-Departmental	-	-	-
<u>2,180,326</u>	<u>2,270,555</u>	<u>2,767,913</u>	Total Personnel Services	<u>2,968,102</u>	<u>2,968,102</u>	<u>2,968,102</u>
			Materials and Services:			
285,685	223,031	278,573	Executive	306,023	306,023	306,023
102,604	200,238	335,900	Community Development	276,550	281,550	281,550
288,880	389,335	532,184	Public Works	621,434	631,434	631,434
168,337	181,072	256,715	Public Safety	257,918	257,918	257,918
63,571	106,241	160,350	Emergency Management	169,700	169,700	169,700
593,316	576,587	667,883	Non-Departmental	772,885	772,885	772,885
<u>1,502,393</u>	<u>1,676,503</u>	<u>2,231,605</u>	Total Materials and Services	<u>2,404,510</u>	<u>2,419,510</u>	<u>2,419,510</u>
			Capital Outlay:			
34,295	9,922	437,000	Executive	925,000	925,000	925,000
6,622	-	-	Community Development	-	-	-
129,266	-	109,000	Public Works	250,000	250,000	250,000
95,915	6,440	63,000	Public Safety	35,000	35,000	35,000
-	6,250	447,000	Emergency Management	372,000	372,000	372,000
-	-	-	Non-Departmental	-	-	-
<u>266,098</u>	<u>22,612</u>	<u>1,056,000</u>	Total Capital Outlay	<u>1,582,000</u>	<u>1,582,000</u>	<u>1,582,000</u>
			Debt Service:			
-	-	-	Public Works	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>
			Transfers to Other Funds:			
197,744	215,152	192,134	Transfer to Debt Service	200,904	200,904	200,904
-	-	-	Transfer to Water Reserve	-	-	-
39,418	-	29,162	Transfer to Recycling Fund	-	-	-
559,471	199,901	746,461	Transfer to Roads	466,181	466,181	466,181
-	-	400,000	Transfer to General Reserve	700,000	700,000	700,000
-	-	-	Transfer to Storm Drain	27,621	27,621	27,621
41,572	-	-	Transfer to Wastewater Reserve	-	-	-
-	-	-	Transfer to Wastewater Fund	-	-	50,959
-	-	538,600	Transfer to County TRT Fund	-	-	-
<u>838,205</u>	<u>415,053</u>	<u>1,906,357</u>	Total Transfers to Other Funds	<u>1,394,706</u>	<u>1,394,706</u>	<u>1,445,665</u>
<u>-</u>	<u>-</u>	<u>576,447</u>	Contingency 10.0% of expenditures	<u>695,361</u>	<u>695,361</u>	<u>695,361</u>
<u>\$ 4,787,022</u>	<u>\$ 4,384,723</u>	<u>\$ 8,538,322</u>	Total Expenditures	<u>\$ 9,044,679</u>	<u>\$ 9,059,679</u>	<u>\$ 9,110,638</u>

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

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources							
1,668,827	1,735,317	2,470,000	010-000-33000	Beginning Fund Balance	3,200,000	3,200,000	3,200,000
652,683	682,115	685,918	010-100-41100	Property Taxes	726,275	726,275	726,275
(2,293)	(2,348)	(2,500)	010-100-41105	Co. Bond Debt Service	(2,500)	(2,500)	(2,500)
18,260	25,603	20,000	010-100-41120	Prior Taxes	25,000	25,000	25,000
2,571,285	3,635,277	3,000,241	010-100-41300	Transient Room Taxes - 6%	3,616,626	3,616,626	3,616,626
128,564	181,764	150,012	010-100-41305	TRT - 1% 07/01/2010	180,831	180,831	180,831
128,564	181,764	150,012	010-100-41310	TRT - 1% 10/01/2015	180,831	180,831	180,831
314,210	510,995	435,179	010-100-41320	Short Term Room Taxes - 6%	508,372	508,372	508,372
15,710	25,550	21,759	010-100-41325	S/T Room Taxes - 1% 07/01/2010	25,420	25,420	25,420
15,710	25,550	21,759	010-100-41330	S/T Room Taxes - 1% 10/01/2015	25,420	25,420	25,420
79,140	76,084	75,000	010-100-42100	Business Licenses	76,000	76,000	76,000
-	-	-	010-100-42115	Gaming License	-	-	-
1,070	225	500	010-100-42130	Alarm Fees	500	500	500
197,919	199,458	201,500	010-100-42200	Franchise Fees	201,000	201,000	201,000
30,610	33,869	32,207	010-100-44100	Liquor Taxes	27,413	27,413	27,413
285	275	290	010-100-44101	OLCC License Renewal	280	280	280
1,875	1,665	1,322	010-100-44200	Cigarette Taxes	1,124	1,124	1,124
45,312	50,937	45,000	010-100-44300	State Revenue Sharing	50,000	50,000	50,000
28,956	38,859	25,210	010-100-44400	Marijuana Tax	42,000	42,000	42,000
45,035	45,440	45,575	010-100-45100	Land Leases	47,040	47,040	47,040
15,694	15,694	22,000	010-100-45200	Fire District Share-Dispatch	16,725	16,725	16,725
50	-	-	010-100-45105	Right of Way Permits	-	-	-
400	723	400	010-100-47120	Vehicle Impound Fees	400	400	400
143,883	60,102	45,038	010-100-46000	Interest Income	49,175	49,175	49,175
-	-	180,189	010-100-48550	American Rescue Plan	196,350	196,350	196,350
19,742	10,502	10,000	010-100-48900	Miscellaneous Income	14,000	14,000	14,000
441	659	-	010-100-48925	Lien Seach Income	-	-	-
210,775	-	250,000	010-100-49110	Transfer In - RV Park	300,000	300,000	300,000
-	-	-	010-100-49125	Transfer In - General Reserve Fund	-	-	-
-	-	10,000	010-142-42355	Grants - HRAP	-	-	-
2,281	159	1,500	010-142-44000	HRAP Day Camp Revenue	500	500	500
1,865	5,046	1,800	010-142-44010	HRAP Eco Tours Revenue	5,000	5,000	5,000
705	47	-	010-142-44050	Merchandise Sales	-	-	-
15,200	14,708	17,000	010-142-48410	Donations - Friends of Haystack Rock	30,000	30,000	30,000
1,166	1,763	1,200	010-142-48475	Donations	1,500	1,500	1,500
9,500	5,500	15,100	010-142-48420	Grant - OR Community Foundation	15,000	15,000	15,000
6,354	3,415	9,500	010-145-43010	Vendor Fees	9,500	9,500	9,500
2,841	115	3,000	010-145-43017	Farmers Market Sales	3,000	3,000	3,000
188	100	1,000	010-145-43020	FM Entertainment Donations	800	800	800
66,610	76,058	66,000	010-150-47100	Fines - Municipal Court	76,000	76,000	76,000
15,522	32,400	94,500	010-300-42105	Fees - Short-term Rental Permit	94,500	94,500	94,500
14,610	23,875	14,000	010-300-42400	Fees - Planning	24,000	24,000	24,000
7,828	11,130	8,000	010-300-42405	Fees - Local Planning Fee	11,000	11,000	11,000
-	19,178	150,000	010-300-44611	Grant - ODOT (TSP)	-	-	-
-	-	-	010-410-48550	Parks Contributions	-	-	-
38,061	38,061	38,061	010-420-42500	Fees - Parking Lot Maintenance	38,061	38,061	38,061
-	1,565	-	010-510-44000	County Medical Examiner	-	-	-
482	-	1,750	010-510-44600	Grants	1,500	1,500	1,500
-	759	1,500	010-510-48100	Grant - OR Impact	1,000	1,000	1,000
-	575	1,000	010-510-48200	ODOT Safety Belt OT Grant	1,500	1,500	1,500
855	-	-	010-510-48950	K-9 Donations	-	-	-
-	1,000	500	010-510-48951	CB National Night Out	-	-	-

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

<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>			<u>2022-2023</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
285	-	-	010-540-41150	Container Revenue	-	-	-
2,330	2,324	2,300	010-540-41151	Storage Fee Revenue	2,300	2,300	2,300
2,950	2,000	-	010-540-48000	MRC Donations	2,000	2,000	2,000
-	34,498	-	010-540-48010	Business Oregon Grant	-	-	-
-	-	32,000	010-540-48325	OEM Grant (Mass Care Cashe Site)	-	-	-
-	-	5,000	010-540-48335	HPO Grant (MRC)	10,000	10,000	10,000
-	-	10,000	010-540-48345	NACCHO Grant (MRC)	-	-	-
-	6,250	-	010-540-48355	NACCHO Grant (MRC)	-	-	-
-	-	87,000	010-540-48360	American Rescue Plan Grant	-	-	-
-	-	360,000	010-540-48515	CSFRF Cache Site Improvement	-	-	-
6,522,339	7,816,604	8,818,322	Total Resources		9,835,443	9,835,443	9,835,443

City of Cannon Beach
Budget Document
General Fund

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Building Maintenance							
0.0600	0.0000	0.0000		<i>Number of FTE</i>	0.0000	0.0000	0.0000
-	-	-	010-130-61700	Salaries and Wages	-	-	-
-	-	-	010-130-61720	Overtime	-	-	-
-	-	-	010-130-61810	HDL Insurance	-	-	-
-	-	-	010-130-61815	Disability Insurance	-	-	-
-	-	-	010-130-61820	PERS	-	-	-
-	-	-	010-130-61830	Social Security	-	-	-
-	-	-	010-130-61840	Unemployment	-	-	-
-	-	-	010-130-61850	Workers Comp	-	-	-
-	-	-	010-130-61860	WBF Tax	-	-	-
-	-	-		Total Personnel Services	-	-	-
-	-	7,500	010-130-62140	Computer Expenses	-	-	-
1,465	1,509	2,500	010-130-62560	Contractual Services	2,500	2,500	2,500
4,302	2,989	10,000	010-130-62570	Maintenance Supplies	10,000	10,000	10,000
13,380	23,462	24,000	010-130-62580	Facilities Maintenance	30,000	30,000	30,000
12,846	-	-	010-130-62590	City Hall Study	-	-	-
5,842	12,539	-	010-130-62995	COVID-19	-	-	-
37,835	40,500	44,000		Total Materials and Services	42,500	42,500	42,500
-	9,922	100,000	010-130-63800	Facility Improvements	-	-	-
-	-	300,000	010-130-63805	City Hall Design	600,000	600,000	600,000
-	-	-	010-130-63835	Construction Mgmt/General Contractor	300,000	300,000	300,000
-	9,922	400,000		Total Capital Outlay	900,000	900,000	900,000
37,835	50,422	444,000	Total Expenditures-Building Maintenance		942,500	942,500	942,500

City of Cannon Beach
Budget Document
General Fund

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Community Programs							
90,000	90,000	90,000	010-140-62100	Community Service Grants	90,000	90,000	90,000
-	-	5,000	010-140-62110	Summer Concerts	5,000	5,000	5,000
16,000	16,000	18,000	010-140-62125	Cannon Beach Library	18,000	18,000	18,000
-	-	-	010-140-62130	Sea Turtles Forever	10,000	10,000	10,000
2,925	2,906	4,000	010-140-62180	Tolovana Hall Maintenance	4,500	4,500	4,500
279	-	6,500	010-140-62181	Tolovana Hall Landscaping	6,500	6,500	6,500
54,753	49,304	66,000	010-140-62400	Shuttle Subsidy	66,000	66,000	66,000
-	-	-	010-140-62830	Purchase of Public Art	-	-	-
37,553	-	-	010-140-62910	Chamber of Commerce Visitor's Center	-	-	-
201,509	158,210	189,500		Total Materials and Services	200,000	200,000	200,000
-	-	25,000	010-140-63010	Public Art Project	25,000	25,000	25,000
-	-	25,000		Total Capital Outlay	25,000	25,000	25,000
201,509	158,210	214,500	Total Expenditures-Community Programs		225,000	225,000	225,000

City of Cannon Beach
Budget Document
General Fund

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department							
Haystack Rock Awareness Program							
3,225	1,933	2,250		<i>Number of FTE</i>	2,490	2,490	2,490
92,468	99,105	121,000	010-142-61700	Salaries and Wages	140,000	140,000	140,000
65,640	87,872	91,444	010-142-61705	Part Time Salaries and Wages	121,560	121,560	121,560
46	36	-	010-142-61720	Overtime	-	-	-
40,103	36,761	33,060	010-142-61810	HDL Insurance	33,072	33,072	33,072
737	1,008	1,079	010-142-61815	Disability Insurance	1,311	1,311	1,311
22,735	22,856	33,757	010-142-61820	PERS	34,988	34,988	34,988
11,870	14,058	16,022	010-142-61830	Social Security	20,009	20,009	20,009
641	1,008	2,513	010-142-61840	Unemployment	4,708	4,708	4,708
2,920	3,903	4,000	010-142-61850	Workers Comp	4,121	4,121	4,121
80	100	113	010-142-61860	WBF Tax	130	130	130
237,239	266,707	302,988		Total Personnel Services	359,899	359,899	359,899
318	458	800	010-142-62110	Office Supplies	1,000	1,000	1,000
7,500	-	-	010-142-62116	Miscellaneous Expense	-	-	-
195	100	200	010-142-62120	Postage & Shipping	500	500	500
273	321	400	010-142-62130	Copier Expenses	400	400	400
256	178	250	010-142-62140	Computer Expenses	800	800	800
2,127	1,486	1,500	010-142-62210	Telephone	1,700	1,700	1,700
428	525	800	010-142-62410	Vehicle Fuel	1,300	1,300	1,300
8,426	194	1,200	010-142-62420	Vehicle Repair & Maintenance	1,200	1,200	1,200
198	-	500	010-142-62422	Equipment Repair & Maintenance	1,000	1,000	1,000
6,904	2,500	9,000	010-142-62427	Operating Materials & Supplies	9,000	9,000	9,000
-	114	500	010-142-62428	Wheelchair Expenses	600	600	600
300	-	300	010-142-62530	Insurance	400	400	400
305	337	500	010-142-62820	Dues & Subscriptions	800	800	800
379	328	500	010-142-62830	Training & Education	3,500	3,500	3,500
458	40	850	010-142-62835	Travel & Lodging	3,500	3,500	3,500
667	50	250	010-142-62836	Partnering Expense	250	250	250
539	30	-	010-142-62837	Membership Program	-	-	-
230	-	-	010-142-62838	Merchandise	-	-	-
-	-	-	010-142-62831	RV Site for USFWS Volunteers	7,000	7,000	7,000
-	-	-	010-142-62832	Housing for OSU Sea Grant Scholars	3,500	3,500	3,500
-	5,799	3,500	010-142-62840	Grant Expenses	1,500	1,500	1,500
6,271	-	-	010-142-62875	Recruitment	-	-	-
35,776	12,459	21,050		Total Materials and Services	37,950	37,950	37,950
34,295	-	-	010-142-63050	HRAP Vehicle	-	-	-
-	-	12,000	010-142-63052	UTV	-	-	-
34,295	-	12,000		Total Capital Outlay	-	-	-
307,310	279,166	336,038	Total Expenditures-Haystack Rock Awareness Program		397,849	397,849	397,849

City of Cannon Beach
Budget Document
General Fund

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Farmer's Market							
0.4250	0.4100	0.4100		<i>Number of FTE</i>	0.4100	0.4100	0.4100
25,494	25,075	27,000	010-145-61700	Salaries and Wages	27,500	27,500	27,500
46	36	-	010-145-61720	Overtime	-	-	-
560	407	224	010-145-61810	HDL Insurance	207	207	207
31	23	7	010-145-61815	Disability Insurance	8	8	8
5,800	5,707	6,518	010-145-61820	PERS	6,792	6,792	6,792
1,952	1,920	2,066	010-145-61830	Social Security	2,104	2,104	2,104
103	132	324	010-145-61840	Unemployment	495	495	495
296	280	250	010-145-61850	Workers Comp	227	227	227
10	9	9	010-145-61860	WBF Tax	9	9	9
34,291	33,589	36,398		Total Personnel Services	37,342	37,342	37,342
9	-	150	010-145-62110	Office Supplies	150	150	150
1	31	50	010-145-62120	Postage & Shipping	50	50	50
10	9	50	010-145-62130	Copier Expenses	50	50	50
-	-	500	010-145-62140	Computer Expenses	500	500	500
1,054	1,029	996	010-145-62210	Telephone	996	996	996
360	180	377	010-145-62740	Dues	377	377	377
70	-	400	010-145-62741	Conferences	400	400	400
-	-	600	010-145-62742	Advertising	600	600	600
664	615	550	010-145-62743	Volunteer Appreciation	550	550	550
-	510	450	010-145-62750	Bags	450	450	450
-	493	400	010-145-62751	Cups	-	-	-
358	443	500	010-145-62752	Hats	500	500	500
-	-	200	010-145-62753	Magnets	200	200	200
-	660	3,000	010-145-62754	Shirts	3,000	3,000	3,000
514	333	500	010-145-62785	Farmers Market Expenses	900	900	900
1,850	-	1,650	010-145-62790	Entertainment	1,650	1,650	1,650
-	-	-	010-145-62791	Childrens Education Program	-	-	-
-	37	-	010-145-62995	Covid-19	-	-	-
4,891	4,341	10,373		Total Materials and Services	10,373	10,373	10,373
39,181	37,930	46,771	Total Expenditures-Farmer's Market		47,715	47,715	47,715

City of Cannon Beach
Budget Document
General Fund

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Municipal Court							
0.2250	0.2200	0.2200		<i>Number of FTE</i>	0.4500	0.4500	0.4500
12,473	12,637	42,550	010-150-61700	Salaries and Wages	20,500	20,500	20,500
-	-	-	010-150-61705	Part-time Salaries and Wages	-	-	-
12	5,099	22,943	010-150-61810	HDL Insurance	12,068	12,068	12,068
121	168	176	010-150-61815	Disability Insurance	270	270	270
2,791	2,828	11,864	010-150-61820	PERS	4,993	4,993	4,993
931	926	3,282	010-150-61830	Social Security	1,568	1,568	1,568
50	63	491	010-150-61840	Unemployment	369	369	369
11	11	40	010-150-61850	Workers Comp	21	21	21
5	5	5	010-150-61860	WBF Tax	10	10	10
16,394	21,737	81,351		Total Personnel Services	39,799	39,799	39,799
210	202	400	010-150-62110	Office Supplies	400	400	400
399	413	500	010-150-62120	Postage & Shipping	500	500	500
38	43	200	010-150-62130	Copier Expense	200	200	200
687	678	750	010-150-62210	Telephone	200	200	200
1,973	2,649	4,000	010-150-62470	Municipal Judge	6,000	6,000	6,000
2,220	3,314	6,000	010-150-62520	Legal Services	6,000	6,000	6,000
73	223	200	010-150-62800	Other Expenses	200	200	200
-	-	100	010-150-62820	Dues & Subscriptions	200	200	200
75	-	500	010-150-62830	Training & Education	500	500	500
-	-	1,000	010-150-62835	Travel & Lodging	1,000	1,000	1,000
5,674	7,521	13,650		Total Materials and Services	15,200	15,200	15,200
22,069	29,258	95,001	Total Expenditures-Municipal Court		54,999	54,999	54,999
607,905	554,986	1,136,310	Grand Total Expenditures - Executive Department		1,668,063	1,668,063	1,668,063

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

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Community Development							
1,7500	1,7500	2,7500		<i>Number of FTE</i>	2,7500	2,7500	2,7500
141,644	131,307	220,000	010-300-61700	Salaries and Wages	228,000	228,000	228,000
1,062	-	-	010-300-61720	Overtime	-	-	-
31,899	40,496	74,274	010-300-61810	HDL Insurance	67,043	67,043	67,043
1,229	1,241	2,271	010-300-61815	Disability Insurance	2,296	2,296	2,296
31,428	23,537	58,443	010-300-61820	PERS	56,913	56,913	56,913
10,768	9,869	16,830	010-300-61830	Social Security	17,442	17,442	17,442
580	695	2,640	010-300-61840	Unemployment	4,104	4,104	4,104
977	944	1,500	010-300-61850	Workers Comp	1,236	1,236	1,236
40	33	63	010-300-61860	WBF Tax	63	63	63
219,628	208,123	376,021		Total Personnel Services	377,097	377,097	377,097
1,102	540	1,000	010-300-62110	Office Supplies	1,000	1,000	1,000
480	1,385	3,000	010-300-62120	Postage & Shipping	3,000	3,000	3,000
1,570	1,809	2,000	010-300-62130	Copier Expenses	3,000	3,000	3,000
-	1,154	4,000	010-300-62140	Computer Expenses	4,000	4,000	4,000
545	505	550	010-300-62210	Telephone	550	550	550
614	833	1,000	010-300-62440	Public Notices	1,000	1,000	1,000
-	-	60,000	010-300-62445	Code Audit	60,000	60,000	60,000
59,659	145,826	115,000	010-300-62450	Consultant/Professional Fees	90,000	90,000	90,000
8,200	7,850	8,000	010-300-62451	Consultant Tree Permits	8,000	13,000	13,000
6,000	6,000	5,000	010-300-62452	GIS Consultant	5,000	5,000	5,000
11,455	910	-	010-300-62453	Crest Regional Planning Support	40,000	40,000	40,000
-	-	-	010-300-62460	FEMA Grant Match Ecola N. Bank	-	-	-
-	-	-	010-300-62470	Shoreline Structure Drone Project	2,000	2,000	2,000
-	-	-	010-300-62475	Hazard Mitigation Advance	30,000	30,000	30,000
8,883	9,882	10,000	010-300-62590	Software and Maintenance	20,000	20,000	20,000
500	500	100	010-300-62820	Dues & Subscriptions	500	500	500
461	102	5,000	010-300-62830	Training & Education	5,000	5,000	5,000
120	-	1,250	010-300-62835	Travel & Lodging	2,500	2,500	2,500
3,016	1,116	-	010-300-62875	Recruitment	1,000	1,000	1,000
-	21,825	120,000	010-300-62890	TSP Document (ODOT)	-	-	-
-	-	-	010-300-62895	Vision 20/20	-	-	-
102,604	200,238	335,900		Total Materials and Services	276,550	281,550	281,550
6,622	-	-	010-300-63215	Plotter	-	-	-
6,622	-	-		Total Capital Outlay	-	-	-
328,854	408,361	711,921	Grand Total Expenditures - Community Development		653,647	658,647	658,647

City of Cannon Beach
Budget Document
General Fund

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department							
Ecola Forest Reserve and Southwind Stewardship							
<i>0.0300</i>	<i>0.0300</i>	<i>0.0300</i>		<i>Number of FTE</i>	<i>0.0400</i>	<i>0.0400</i>	<i>0.0400</i>
1,765	1,738	2,000	010-405-61700	Salaries and Wages	3,000	3,000	3,000
45	47	100	010-405-61720	Overtime	100	100	100
700	720	686	010-405-61810	HDL Insurance	828	828	828
19	19	20	010-405-61815	Disability Insurance	29	29	29
528	520	581	010-405-61820	PERS	758	758	758
136	134	161	010-405-61830	Social Security	237	237	237
7	10	25	010-405-61840	Unemployment	56	56	56
71	62	100	010-405-61850	Workers Comp	77	77	77
1	1	1	010-405-61860	WBF Tax	1	1	1
3,271	3,250	3,674		Total Personnel Services	5,086	5,086	5,086
-	-	1,000	010-405-62427	Operating Materials & Supplies	1,300	1,300	1,300
480	1,300	8,000	010-405-62560	Contracted Project Allowance	8,000	8,000	8,000
3,489	3,234	3,900	010-405-62630	Fire Protection	3,900	3,900	3,900
-	-	100	010-405-62639	FSC Fee	100	100	100
-	-	70,000	010-405-62660	IGA & Road Development	70,000	70,000	70,000
3,969	4,534	83,000		Total Materials and Services-Ecola	83,300	83,300	83,300
-	-	6,000	010-405-62428	Contractual Services	8,000	8,000	8,000
-	-	6,000		Total Materials and Services-Southwind	8,000	8,000	8,000
-	-	-	010-405-63000		-	-	-
-	-	-		Total Capital Outlay	-	-	-
7,240	7,784	92,674		Total Expenditures-EFR and SW Stewardship	96,386	96,386	96,386

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

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Parks							
1.1400	1.1450	1.1450		<i>Number of FTE</i>	1.1550	1.1550	1.1550
59,971	60,592	64,000	010-410-61700	Salaries and Wages	70,000	70,000	70,000
396	192	1,000	010-410-61720	Overtime	1,000	1,000	1,000
20,623	21,335	21,386	010-410-61810	HDL Insurance	21,636	21,636	21,636
659	677	712	010-410-61815	Disability Insurance	774	774	774
16,166	16,267	18,341	010-410-61820	PERS	20,058	20,058	20,058
4,951	4,981	4,973	010-410-61830	Social Security	5,432	5,432	5,432
243	320	780	010-410-61840	Unemployment	1,278	1,278	1,278
2,349	2,098	2,200	010-410-61850	Workers Comp	1,854	1,854	1,854
22	22	26	010-410-61860	WBF Tax	26	26	26
105,381	106,484	113,418		Total Personnel Services	122,058	122,058	122,058
-	-	3,450	010-410-62140	Computer Expenses	1,000	1,000	1,000
1,325	1,115	1,000	010-410-62165	Flower Baskets	1,000	1,000	1,000
1,110	1,001	1,000	010-410-62210	Telephone	1,000	1,000	1,000
675	22	3,000	010-410-62300	Non-Capital Parks Improvements	3,000	3,000	3,000
1,596	3,442	2,500	010-410-62410	Vehicle Fuel	3,000	3,000	3,000
785	2,531	2,500	010-410-62420	Vehicle Repair & Maintenance	2,500	2,500	2,500
1,898	2,952	3,000	010-410-62422	Equipment Repair & Maint.	3,000	3,000	3,000
1,362	2,909	3,500	010-410-62425	Equipment & Tools	3,500	3,500	3,500
28,372	22,945	28,000	010-410-62427	Materials & Supplies	36,400	36,400	36,400
-	-	1,500	010-410-62450	Engineering Fees	1,500	1,500	1,500
25,377	39,740	25,000	010-410-62454	Community Forestry	30,000	40,000	40,000
11,449	5,536	4,000	010-410-62560	Contractual Services	11,000	11,000	11,000
6,263	3,964	4,334	010-410-62562	Electrical Services	4,334	4,334	4,334
3,924	5,396	6,000	010-410-62564	Excavation Services	6,000	6,000	6,000
-	48,817	45,000	010-410-62600	Beach Access Improvement/Maint	45,000	45,000	45,000
270	1,210	1,000	010-410-62720	Protective Clothing	1,000	1,000	1,000
-	-	500	010-410-62820	Dues & Subscriptions	500	500	500
125	-	500	010-410-62830	Training & Education	500	500	500
-	-	150	010-410-62835	Travel & Lodging	150	150	150
-	-	250	010-410-62900	Sandcastle Contest Expense	250	250	250
-	-	28,000	010-410-62901	New roof and re-siding, window	28,000	28,000	28,000
-	1,628	2,000	010-410-62903	Rate Study/SDC Review	-	-	-
-	134	-	010-410-62995	Covid-19	-	-	-
84,530	143,342	166,184		Total Materials and Services	182,634	192,634	192,634
-	-	37,000	010-410-63016	Service Truck	-	-	-
-	-	7,000	010-410-63062	Dump Truck 10%	-	-	-
6,761	-	-	010-410-63070	Project from Master Plan	-	-	-
37,027	-	65,000	010-410-63075	Beach Stairs - Oak/Sitka	-	-	-
43,788	-	109,000		Total Capital Outlay	-	-	-
233,698	249,827	388,602		Total Expenditures-Parks	304,692	314,692	314,692

City of Cannon Beach
Budget Document
General Fund

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Parking							
<i>0.1050</i>	<i>0.1050</i>	<i>0.1050</i>		<i>Number of FTE</i>	<i>0.1150</i>	<i>0.1150</i>	<i>0.1150</i>
5,444	5,455	6,000	010-420-61700	Salaries and Wages	7,000	7,000	7,000
16	4	400	010-420-61720	Overtime	400	400	400
1,907	1,964	1,983	010-420-61810	HDL Insurance	2,173	2,173	2,173
60	61	64	010-420-61815	Disability Insurance	75	75	75
1,413	1,413	1,703	010-420-61820	PERS	1,949	1,949	1,949
212	212	490	010-420-61830	Social Security	566	566	566
22	29	77	010-420-61840	Unemployment	133	133	133
214	189	300	010-420-61850	Workers Comp	258	258	258
2	2	2	010-420-61860	WBF Tax	3	3	3
9,290	9,328	11,019		Total Personnel Services	12,557	12,557	12,557
1,398	11,421	15,000	010-420-62300	Parking Lot Maintenance	15,000	15,000	15,000
299	3,504	2,500	010-420-62427	Operating Materials & Supplies	3,250	3,250	3,250
118	118	1,500	010-420-62560	Contractual Services	1,500	1,500	1,500
1,815	15,043	19,000		Total Materials and Services	19,750	19,750	19,750
11,105	24,371	30,019		Total Expenditures-Parking	32,307	32,307	32,307

City of Cannon Beach
Budget Document
General Fund

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Public Restrooms and Litter							
32,298	40,764	33,000	010-480-62195	Solid Waste Services	40,000	40,000	40,000
6,491	7,488	10,000	010-480-62270	Public Restroom Maintenance	18,000	18,000	18,000
41,396	46,839	55,000	010-480-62272	Public Restroom Supplies	60,500	60,500	60,500
-	-	-	010-480-62310	Utilities - Electricity	1,500	1,500	1,500
-	-	-	010-480-62325	Utilities - Water & Sewer	40,000	40,000	40,000
-	-	-	010-480-62427	Operating Materials & Supplies	-	-	-
1,024	-	-	010-480-62560	Contractual Services	-	-	-
5,511	1,191	5,000	010-480-62562	Contract Electrical Services	5,000	5,000	5,000
111,846	130,134	155,000	010-480-62568	Public Janitorial Services	162,750	162,750	162,750
198,566	226,416	258,000		Total Materials and Services	327,750	327,750	327,750
-	-	-	010-480-63013	Midtown Restroom Rebuild	250,000	250,000	250,000
70,127	-	-	010-480-63014	2nd St Fixture Replacement	-	-	-
15,351	-	-	010-480-63015	Les Shirley Fixture Replacement	-	-	-
85,478	-	-		Total Capital Outlay	250,000	250,000	250,000
284,045	226,416	258,000	Total Expenditures-Public Restrooms & Litter		577,750	577,750	577,750
536,088	508,398	769,295	Grand Total Expenditures - Public Works Department		1,011,135	1,021,135	1,021,135

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

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Safety Department Police							
10.6200	10.6200	10.6200		<i>Number of FTE</i>	11.6200	11.6200	11.6200
730,796	721,443	808,000	010-510-61700	Salaries and Wages	897,000	897,000	897,000
52,855	50,190	56,400	010-510-61705	Part Time Salaries and Wages	58,050	58,050	58,050
63,812	57,229	55,000	010-510-61720	Overtime	55,000	55,000	55,000
192,011	194,326	229,593	010-510-61810	HDL Insurance	244,263	244,263	244,263
1,343	1,356	8,175	010-510-61815	Disability Insurance	9,255	9,255	9,255
197,284	204,833	250,712	010-510-61820	PERS	265,316	265,316	265,316
63,572	62,221	70,334	010-510-61830	Social Security	77,269	77,269	77,269
3,417	4,472	11,033	010-510-61840	Unemployment	18,181	18,181	18,181
11,987	13,095	14,000	010-510-61850	Workers Comp	13,393	13,393	13,393
273	239	283	010-510-61860	WBF Tax	304	304	304
1,317,349	1,309,405	1,503,530		Total Personnel Services	1,638,031	1,638,031	1,638,031
2,046	2,624	3,000	010-510-62110	Office Supplies	4,500	4,500	4,500
1,363	1,248	1,800	010-510-62120	Postage & Shipping	1,800	1,800	1,800
3,175	3,676	4,500	010-510-62130	Copier Expenses	4,500	4,500	4,500
814	2,766	27,750	010-510-62140	Computer Expenses	4,500	4,500	4,500
1,261	1,450	6,000	010-510-62210	Telephone	6,000	6,000	6,000
4,397	816	9,000	010-510-62220	Radio	9,000	9,000	9,000
16,462	16,739	22,000	010-510-62410	Vehicle Fuel	23,500	23,500	23,500
17,764	16,561	17,000	010-510-62420	Vehicle Repair & Maintenance	17,000	17,000	17,000
16,075	15,948	11,000	010-510-62425	Operating Equipment & Tools	11,000	11,000	11,000
-	-	-	010-510-62520	PD - Legal Services	-	-	-
2,344	2,967	5,500	010-510-62560	Contractual Services	5,500	5,500	5,500
-	-	-	010-510-62580	Facilities Maintenance	-	-	-
15,600	13,952	20,000	010-510-62590	Software Maintenance	31,000	31,000	31,000
52,189	52,312	70,115	010-510-62700	911 Dispatch Services-Seaside	72,218	72,218	72,218
3,469	4,848	9,500	010-510-62720	Uniforms	9,500	9,500	9,500
-	-	500	010-510-62730	Dog Control	500	500	500
8,582	8,648	6,000	010-510-62750	Other Materials & Supplies	14,000	14,000	14,000
1,387	627	650	010-510-62820	Dues & Subscriptions	800	800	800
10,203	8,139	22,000	010-510-62830	Training & Education	22,000	22,000	22,000
5,293	3,456	7,000	010-510-62835	Travel & Lodging	7,000	7,000	7,000
430	-	-	010-510-62841	K-9 Maintenance	-	-	-
59	746	-	010-510-62995	COVID-19	-	-	-
162,913	157,523	243,315		Total Materials and Services	244,318	244,318	244,318
69,992	-	63,000	010-510-63500	PS-01 Vehicles	35,000	35,000	35,000
25,923	-	-	010-510-63501	PS-02 Code Enforcement Vehicle	-	-	-
95,915	-	63,000		Total Capital Outlay	35,000	35,000	35,000
1,576,177	1,466,928	1,809,845		Total Expenditures-Police	1,917,349	1,917,349	1,917,349

City of Cannon Beach
Budget Document
General Fund

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Safety Department Lifeguard Program							
0.3300	0.3300	0.3300		<i>Number of FTE</i>	0.3500	0.3500	0.3500
36,050	37,418	38,000	010-520-61700	Salaries and Wages	41,000	41,000	41,000
49,134	53,054	61,366	010-520-61705	Part Time Salaries and Wages	82,500	82,500	82,500
682	47	1,000	010-520-61720	Overtime	2,000	2,000	2,000
6,752	7,165	7,211	010-520-61810	HDL Insurance	7,416	7,416	7,416
275	277	291	010-520-61815	Disability Insurance	307	307	307
15,229	13,448	18,741	010-520-61820	PERS	15,956	15,956	15,956
6,660	6,878	7,678	010-520-61830	Social Security	9,601	9,601	9,601
363	514	1,204	010-520-61840	Unemployment	2,259	2,259	2,259
1,665	1,891	2,000	010-520-61850	Workers Comp	1,957	1,957	1,957
41	41	45	010-520-61860	WBF Tax	58	58	58
116,851	120,733	137,536		Total Personnel Services	163,054	163,054	163,054
333	294	400	010-520-62210	Telephone	600	600	600
322	835	1,000	010-520-62410	Vehicle Fuel	2,000	2,000	2,000
392	11,106	1,500	010-520-62420	Vehicle Repair & Maintenance	3,000	3,000	3,000
3,282	9,593	7,500	010-520-62425	Operating Equipment & Tools	5,000	5,000	5,000
1,095	1,720	3,000	010-520-62427	Operating Materials & Supplies	3,000	3,000	3,000
5,424	23,549	13,400		Total Materials and Services	13,600	13,600	13,600
-	-	-	010-520-63500	PS-02 Vehicles	-	-	-
-	6,440	-	010-520-63510	LG-01 Vehicles	-	-	-
-	6,440	-		Total Capital Outlay	-	-	-
122,275	150,722	150,936		Total Expenditures-Lifeguard Program	176,654	176,654	176,654
1,698,452	1,617,649	1,960,781		Grand Total Expenditures - Public Safety Department	2,094,003	2,094,003	2,094,003

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

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Emergency Management							
1,4800	1,5467	1,2300		<i>Number of FTE</i>	1,2600	1,2600	1,2600
84,850	120,030	124,500	010-540-61700	Salaries and Wages	132,000	132,000	132,000
50	46	100	010-540-61720	Overtime	100	100	100
20,374	32,078	32,427	010-540-61810	HDL Insurance	33,179	33,179	33,179
652	1,011	1,065	010-540-61815	Disability Insurance	1,124	1,124	1,124
6,858	26,875	31,731	010-540-61820	PERS	33,130	33,130	33,130
6,467	9,152	9,532	010-540-61830	Social Security	10,106	10,106	10,106
348	638	1,495	010-540-61840	Unemployment	2,378	2,378	2,378
1,011	1,342	1,100	010-540-61850	Workers Comp	1,133	1,133	1,133
22	28	28	010-540-61860	WBF Tax	29	29	29
120,631	191,199	201,978		Total Personnel Services	213,179	213,179	213,179
3,569	106	-	010-540-62110	Office Supplies	-	-	-
-	-	500	010-540-62120	Postage & Shipping	-	-	-
193	6	200	010-540-62130	Copier Expenses	-	-	-
-	-	6,650	010-540-62140	Computer Expense	-	-	-
545	500	-	010-540-62210	Telephone	-	-	-
2,925	4,837	2,500	010-540-62600	Employee Readiness	1,200	1,200	1,200
12,550	6,053	11,000	010-540-62640	Cache Site Prep	12,000	12,000	12,000
602	15	6,000	010-540-62650	Plan and Website Development	7,000	7,000	7,000
20,769	7,768	31,000	010-540-62655	Cache Site Supplies	20,000	20,000	20,000
6,823	11,534	5,000	010-540-62656	Communications	13,000	13,000	13,000
-	10,000	5,000	010-540-62685	SEARC Donation	12,000	12,000	12,000
15	65	500	010-540-62820	Dues & Subscriptions	500	500	500
20	811	4,000	010-540-62830	Training & Education	2,000	2,000	2,000
408	291	2,000	010-540-62835	Travel & Lodging	2,000	2,000	2,000
-	-	10,000	010-540-62945	Pet Response (NACCHO Grant)	-	-	-
-	-	32,000	010-540-62950	Mass Care (OEM Grant)	-	-	-
-	-	5,000	010-540-62955	MRC (HPO Grant)	10,000	10,000	10,000
-	34,498	-	010-540-62981	Food (OEM Grant)	-	-	-
158	17,174	25,000	010-540-62982	Communications Allowance	12,000	12,000	12,000
7,617	4,498	6,000	010-540-62985	CERT Expenses	6,000	6,000	6,000
4,869	5,516	5,000	010-540-62990	MRC Expenses	5,000	5,000	5,000
-	-	-	010-540-62991	Coastal Outside Alarm System	48,000	48,000	48,000
-	-	-	010-540-62992	Public Education	13,000	13,000	13,000
-	-	-	010-540-62993	Drone Program	3,000	3,000	3,000
1,090	2,509	-	010-540-62995	COVID-19	-	-	-
1,419	60	3,000	010-540-62997	DART Expenses	3,000	3,000	3,000
63,571	106,241	160,350		Total Materials and Services	169,700	169,700	169,700
-	-	87,000	010-540-63005	Power to cache sites	-	-	-
-	-	-	010-540-63112	500 Gallon Fuel Trailer	15,000	15,000	15,000
-	-	-	010-540-63113	Mass Care Food Trailer	6,000	6,000	6,000
-	-	-	010-540-63114	Water Filtration Trailer	42,000	42,000	42,000
-	-	360,000	010-540-63130	Corona Virus State Recovery Fund	309,000	309,000	309,000
-	6,250	-	010-540-63680	Storage Container	-	-	-
-	6,250	447,000		Total Capital Outlay	372,000	372,000	372,000
184,202	303,690	809,328	Total Expenditures - Emergency Management Department		754,879	754,879	754,879

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

2019-20	2020-21	2021-22			2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Non-Departmental							
101,653	106,749	118,354	010-100-62095	Adm Svcs - IT	131,173	131,173	131,173
70,671	61,267	69,562	010-100-62096	Adm Svcs - PW Admin	74,676	74,676	74,676
233,224	216,919	261,330	010-100-62097	Adm Svcs - Exec	309,255	309,255	309,255
98,977	103,407	115,640	010-100-62098	Adm Svcs - Finance	136,789	136,789	136,789
88,790	88,245	102,997	010-100-62099	Adm Svcs - Central Svcs	120,992	120,992	120,992
593,316	576,587	667,883		Total Materials and Services	772,885	772,885	772,885
-	-	-	010-100-63000		-	-	-
-	-	-		Total Capital Outlay	-	-	-
197,744	215,152	192,134	010-910-69100	Transfer to Debt Service	200,904	200,904	200,904
-	-	-	010-910-69105	Transfer to Water Reserve	-	-	-
-	-	-	010-910-69110	Transfer to Wastewater	-	-	50,959
559,471	199,901	746,461	010-910-69115	Transfer to Roads Fund	466,181	466,181	466,181
-	-	400,000	010-910-69125	Transfer to General Reserve	700,000	700,000	700,000
41,572	-	-	010-910-69160	Transfer to Storm Drain Fund	27,621	27,621	27,621
-	-	-	010-910-69165	Transfer to Wastewater Reserve	-	-	-
39,418	-	29,162	010-910-69170	Transfer to Recycling Fund	-	-	-
-	-	538,600	010-910-69180	Transfer to County TRT Fund	-	-	-
838,205	415,053	1,906,357		Total Transfers Out	1,394,706	1,394,706	1,445,665
-	-	576,447	010-900-64050	Contingency 10.0% of expenditures	695,361	695,361	695,361
-	-	576,447		Total Contingency	695,361	695,361	695,361
1,431,521	991,640	3,150,687	Grand Total Expenditures - Non Departmental		2,862,952	2,862,952	2,913,911
1,735,317	3,431,881	280,000	010-920-79100	Ending Fund Balance	790,764	775,764	724,805

GENERAL RESERVE FUND

The budget includes the reserve fund for general governmental needs.

City of Cannon Beach General Reserve Fund (059)

	Fiscal Year End							
	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	1,313,821	1,313,821	1,313,821	913,821	513,821	513,821	513,821	198,926
Transfer In - General Fund	400,000	-	-	400,000	400,000	-	-	314,895
Total Revenue	400,000	-	-	400,000	400,000	-	-	314,895
Transfer out - General Fund	-	-	-	-	-	-	-	-
Transfer out - Storm Drain Fund	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	1,713,821	1,313,821	1,313,821	1,313,821	913,821	513,821	513,821	513,821

**City of Cannon Beach
Budget Document**

<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	General Reserve		<u>2022-23</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
1,313,821	1,313,821	1,313,820	059-000-33000	Unrestricted Fund Balance	1,713,820	1,713,820	1,713,820
-	-	400,000	059-100-49110	Transfer In General Fund	700,000	700,000	700,000
1,313,821	1,313,821	1,713,820		Total Resources	2,413,820	2,413,820	2,413,820
-	-	1,713,820	059-100-63999	Unallocated Project	2,413,820	2,413,820	2,413,820
-	-	1,713,820		Total Capital Outlay	2,413,820	2,413,820	2,413,820
-	-	0	059-100-67132	Transfer To General Fund	-	-	-
-	-	0		Total Transfers Out	-	-	-
0	0	1,713,820		Total Expenditures	2,413,820	2,413,820	2,413,820
1,313,821	1,313,821	0	059-100-79000	Reserved for Future Expenditure-General	-	-	-
1,313,821	1,313,821	1,713,820		Total Requirements	2,413,820	2,413,820	2,413,820

ECOLA FOREST RESERVE FUND

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

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

City of Cannon Beach
Ecola Forest Reserve Fund (053)

	Fiscal Year End							
	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	6,394	6,394	6,394	6,394	6,394	6,394	6,394	6,394
Transfers In - General	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	6,394	6,394	6,394	6,394	6,394	6,394	6,394	6,394

**City of Cannon Beach
Budget Document**

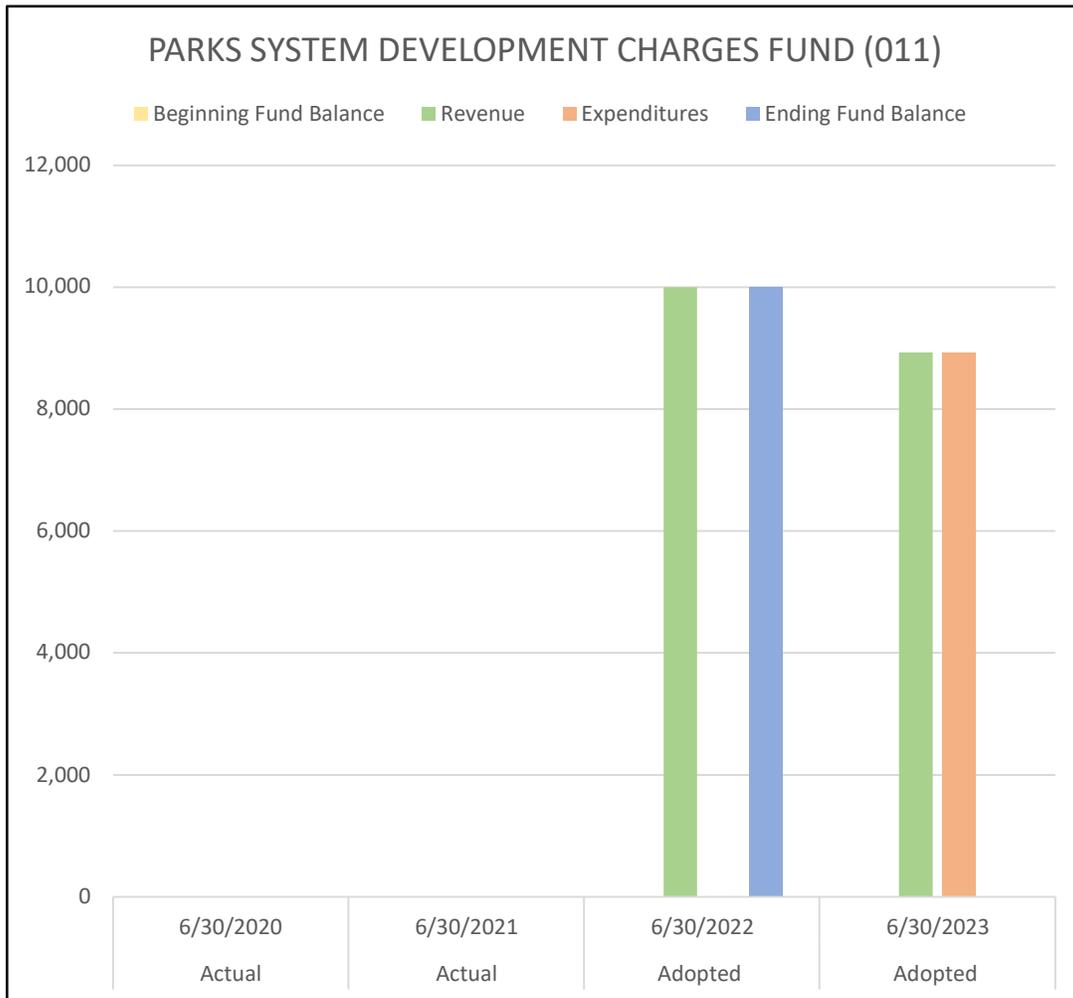
2019-20	2020-21	2021-22	Ecola Forest Reserve Resolution No. 13-01		2022-23		
Actual	Actual	Adopted Budget			Account Number	Account Title	Proposed by Budget Officer
6,394	6,394	6,393	053-000-33000	Unrestricted Fund Balance	6,393	6,393	6,393
-	-	-	053-405-49110	Transfer In - General	-	-	-
6,394	6,394	6,393		Total Resources	6,393	6,393	6,393
-	-	6,393	053-405-63999	Unallocated Project	6,393	6,393	6,393
-	-	6,393		Total Capital Outlay	6,393	6,393	6,393
-	-	6,393		Total Expenditures	6,393	6,393	6,393
6,394	6,394	-	053-405-79000	Reserved for Future Expenditure	-	-	-
6,394	6,394	6,393		Total Requirements	6,393	6,393	6,393

PARKS SDC FUND

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

City of Cannon Beach
Parks SDC Fund (011)

	Fiscal Year End							
	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	-	-	-	-	-	-	-	-
Improvement Fee	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-	-



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	0	0	0	0
Revenue	0	0	10,000	8,928
Expenditures	0	0	0	8,928
Ending Fund Balance	0	0	10,000	0

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Parks System Development Charges Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	011-000-33000	Unrestricted Fund Balance	-	-	-
-	-	-	011-410-48905	Reimbursement Fee	-	-	-
-	-	10,000	011-410-48910	Improvement Fee	8,320	8,320	8,320
-	-	-	011-410-48915	Compliance Fee	608	608	608
-	-	10,000		Total Resources	8,928	8,928	8,928
-	-	-	011-410-63000	Capital Outlay	8,928	8,928	8,928
-	-	-		Total Capital Outlay	8,928	8,928	8,928
-	-	-	011-410-66100	Debt-principal	-	-	-
-	-	-	011-410-66110	Debt-interest	-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	-		Total Expenditures	8,928	8,928	8,928
-	-	10,000	011-410-79100	Ending Fund Balance	-	-	-
-	-	10,000		Total Requirements	8,928	8,928	8,928

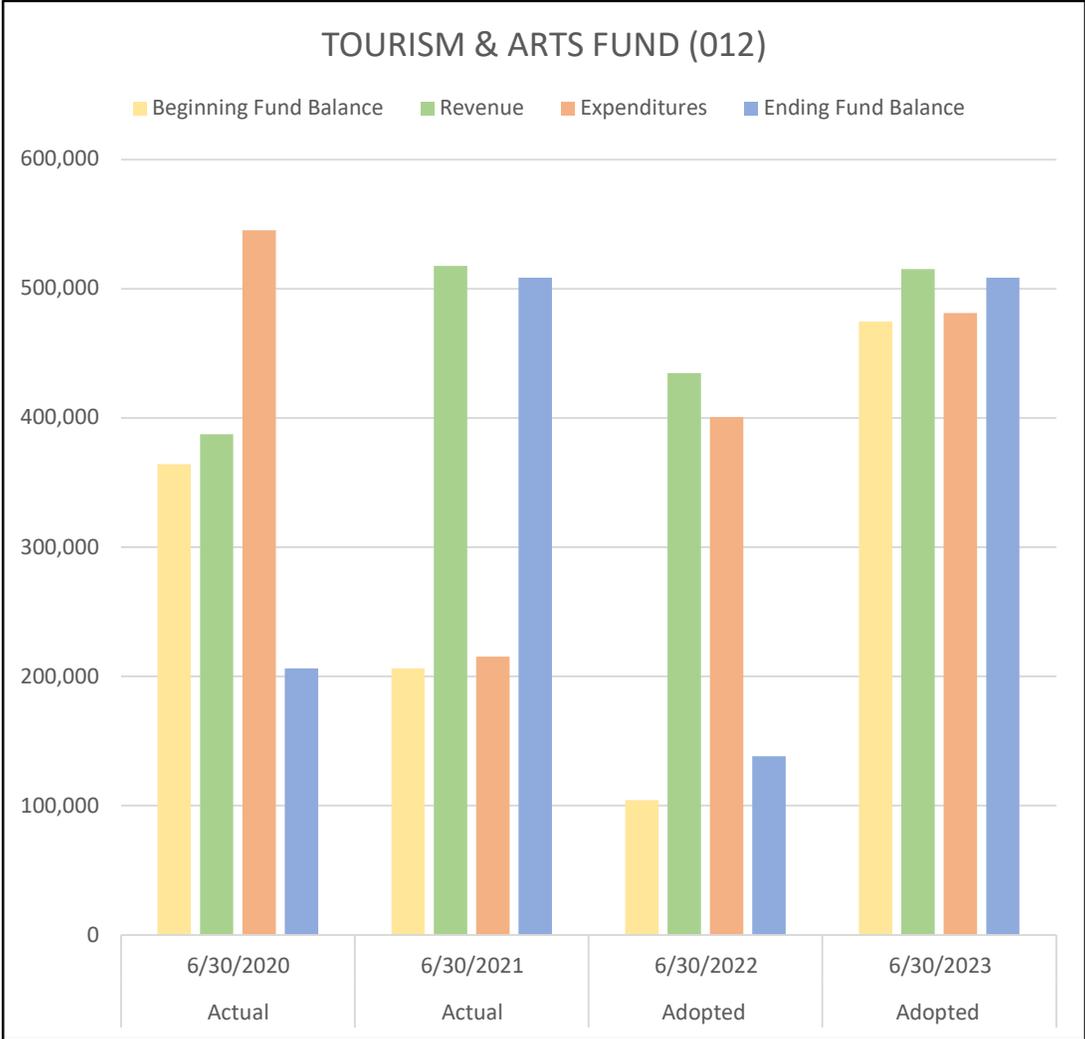
TOURISM & ARTS FUND

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							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	474,597	206,337	364,210	263,875	167,689	89,551	45,510	17,681
TRT - 1% TAF Share (70%)	264,037	424,116	299,983	351,414	329,358	299,640	-	-
S/T TRT - 1% TAF Shar (70%)	39,560	59,616	36,658	49,385	44,313	37,432	-	-
County TRT - Loan Repayment	34,000	-	50,855	-	-	-	-	-
Transfer In - General	-	-	-	-	-	-	326,928	304,829
Total Revenue	337,597	483,732	387,496	400,799	373,671	337,072	326,928	304,829
Materials and Services	207,898	215,472	545,369	300,464	277,485	258,934	282,887	277,000
Total Expenditures	207,898	215,472	545,369	300,464	277,485	258,934	282,887	277,000
Ending Fund Balance	604,295	474,597	206,337	364,210	263,875	167,689	89,551	45,510



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	364,210	206,337	104,337	474,597
Revenue	387,495	517,733	434,799	515,250
Expenditures	545,368	215,472	400,799	481,250
Ending Fund Balance	206,337	508,598	138,337	508,597

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Tourism and Arts Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
364,210	206,337	104,337	012-000-33000	Unrestricted Fund Balance	474,597	474,597	474,597
299,983	424,117	350,027	012-180-41305	TRT 1% TAF Share (70%)	421,940	421,940	421,940
36,658	59,616	50,772	012-180-41325	S/T TRT 1% TAF Share (70%)	59,310	59,310	59,310
-	34,000	34,000	012-180-47000	County TRT Interfund Loan	34,000	34,000	34,000
50,855	-	-	012-180-48000	Coronavirus Relief Grant	-	-	-
751,706	724,070	539,136		Total Resources	989,847	989,847	989,847
247,724	215,472	400,799	012-180-62115	TAF Award	481,250	481,250	481,250
297,644	-	-	012-180-62120	Tourism Purpose	-	-	-
545,368	215,472	400,799		Total Materials and Services	481,250	481,250	481,250
545,368	215,472	400,799		Total Expenditures	481,250	481,250	481,250
206,337	508,598	138,337	012-180-79100	Ending Fund Balance	508,597	508,597	508,597
751,706	724,070	539,136		Total Requirements	989,847	989,847	989,847

TRANSIENT ROOM TAX FUND

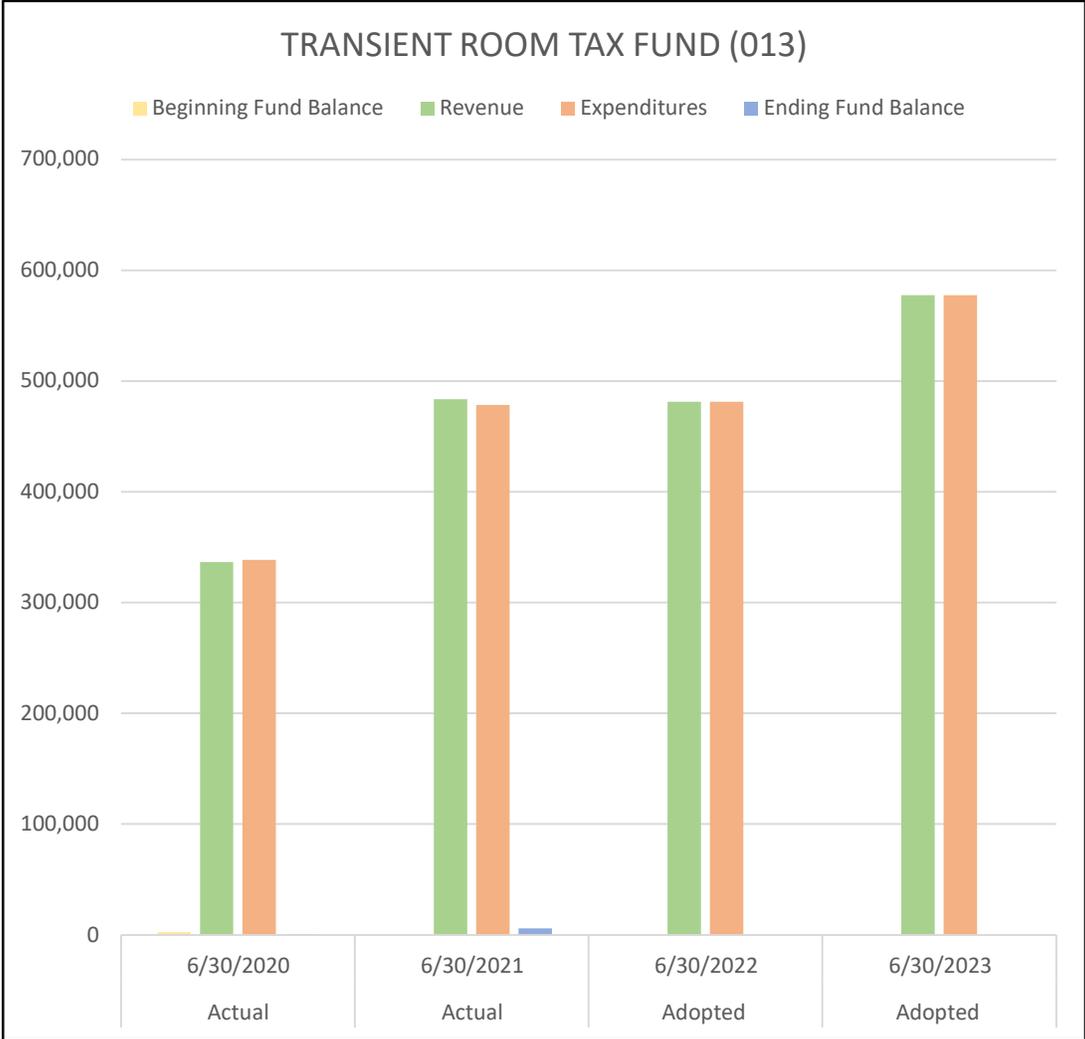
This fund accounts for receipts generated by the 1% increase in lodging taxes that went into effect October 15, 2015.

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

Previously, these revenues were posted to the General Fund.

City of Cannon Beach Transient Room Tax Fund (013)

	Fiscal Year End						
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016
Beginning Fund Balance	5,808	537	2,447	-	-	-	-
TRT 70% of 1% 2/28/19 Hotels	264,037	424,116	299,983	351,414	-	-	-
TRT 70% of 1% 2/28/19 S/T Rent	39,560	59,616	36,658	49,385	-	-	-
Total Revenue	303,597	483,732	336,641	400,799	-	-	-
Chamber of Commerce Visitor's Tourism Promotions	-	-	338,551	398,352	-	-	-
	307,679	478,461	-	-	-	-	-
Total Expenditures	307,679	478,461	338,551	398,352	-	-	-



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	2,447	537	0	0
Revenue	336,642	483,731	481,250	577,500
Expenditures	338,552	478,461	481,250	577,500
Ending Fund Balance	537	5,807	0	0

**City of Cannon Beach
Budget Document**

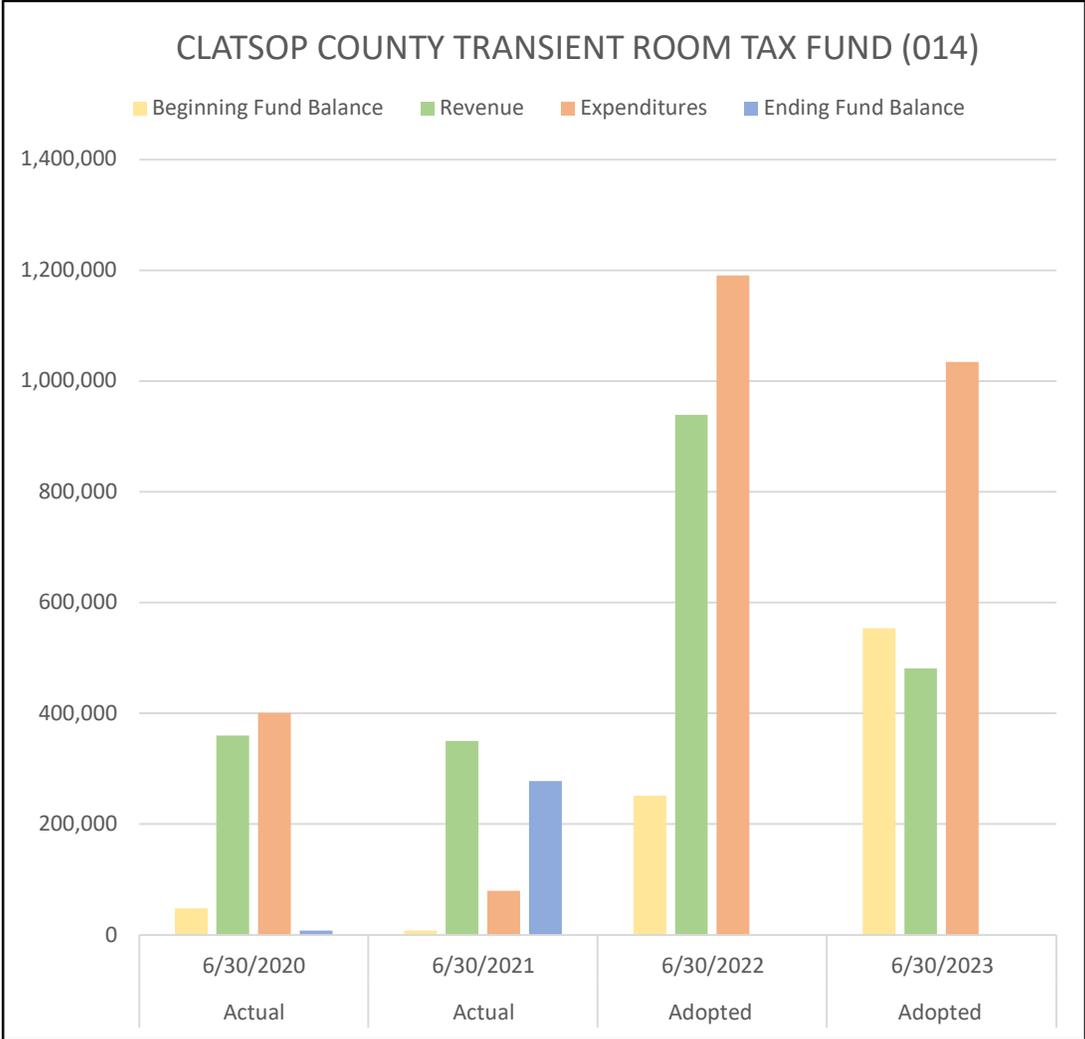
2019-20	2020-21	2021-22	Transient Room Tax Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
2,447	537	-	013-000-33000	Unrestricted Fund Balance	-	-	-
299,983	424,116	350,027	013-180-41310	TRT 1% TAF Share (70%)	421,940	421,940	421,940
36,658	59,616	50,772	013-180-41330	S/T TRT 1% TAF Share (70%)	59,310	59,310	59,310
-	-	80,451	013-180-41340	Revenue in excess of budget	96,250	96,250	96,250
339,088	484,268	481,250		Total Resources	577,500	577,500	577,500
338,552	478,461	481,250	013-180-62120	Tourism Promotions	577,500	577,500	577,500
338,552	478,461	481,250		Total Materials and Services	577,500	577,500	577,500
338,552	478,461	481,250		Total Expenditures	577,500	577,500	577,500
537	5,807	-	013-180-79100	Ending Fund Balance	-	-	-
339,088	484,268	481,250		Total Requirements	577,500	577,500	577,500

CLATSOP COUNTY TRT FUND

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

City of Cannon Beach Clatsop County TRT Fund (014)

	Fiscal Year End							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	311,969	7,596	48,136	-	-	-	-	-
County Transient Room Tax	314,967	349,996	360,217	48,136	-	-	-	-
Total Revenue	314,967	349,996	360,217	48,136	-	-	-	-
Tourism Promotions	-	-	-	-	-	-	-	-
CB Elementary School Maintenance	-	21,403	-	-	-	-	-	-
Principle Payment - CB Elementary	34,000	-	-	-	-	-	-	-
CB Elementary School Purchase	-	-	400,757	-	-	-	-	-
Capital Outlay	287,582	24,220	-	-	-	-	-	-
Total Expenditures	321,582	45,623	400,757	-	-	-	-	-
Ending Fund Balance	305,354	311,969	7,596	48,136	-	-	-	-



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	48,136	7,596	251,400	553,505
Revenue	360,217	349,996	939,399	481,250
Expenditures	400,757	79,623	1,190,799	1,034,755
Ending Fund Balance	7,596	277,969	0	0

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Clatsop County TRT Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
48,136	7,596	251,400	014-000-33000	Fund Balance	553,505	553,505	553,505
360,217	349,996	400,799	014-180-42000	County Transient Room Tax	481,250	481,250	481,250
-	-	538,600	014-180-49010	Transfer from General Fund	-	-	-
408,353	357,592	1,190,799		Total Resources	1,034,755	1,034,755	1,034,755
-	-	256,799	014-180-62120	Tourism Promotion	481,250	481,250	481,250
-	21,403	-	014-180-62420	CBE Maintenance	92,564	92,564	92,564
-	21,403	256,799		Total Materials and Services	573,814	573,814	573,814
400,757	-	-	014-180-63063	CB Elementary School Purchase	-	-	-
-	24,220	750,000	014-180-63500	CB Elementary School New Roof	-	-	-
-	-	150,000	014-180-63510	Building Renovation	181,817	181,817	181,817
400,757	24,220	900,000		Total Capital Outlay	181,817	181,817	181,817
-	34,000	34,000	014-180-65510	Principle Payment - CB Elementary Interfund Loan	34,000	34,000	34,000
-	34,000	34,000		Total Debt Service	34,000	34,000	34,000
-	-	-	014-180-69100	Transfer to Debt Service Fund	245,124	245,124	(245,124)
-	-	-	014-180-69110	Transfer to Tourism Facility	-	-	-
-	-	-		Total Transfers Out	245,124	245,124	(245,124)
400,757	79,623	1,190,799		Total Expenditures	1,034,755	1,034,755	544,507
7,596	277,969	-	014-180-79100	Ending Fund Balance	-	-	490,248
408,353	357,592	1,190,799		Total Requirements	1,034,755	1,034,755	1,034,755

BUILDING OFFICIAL FUND

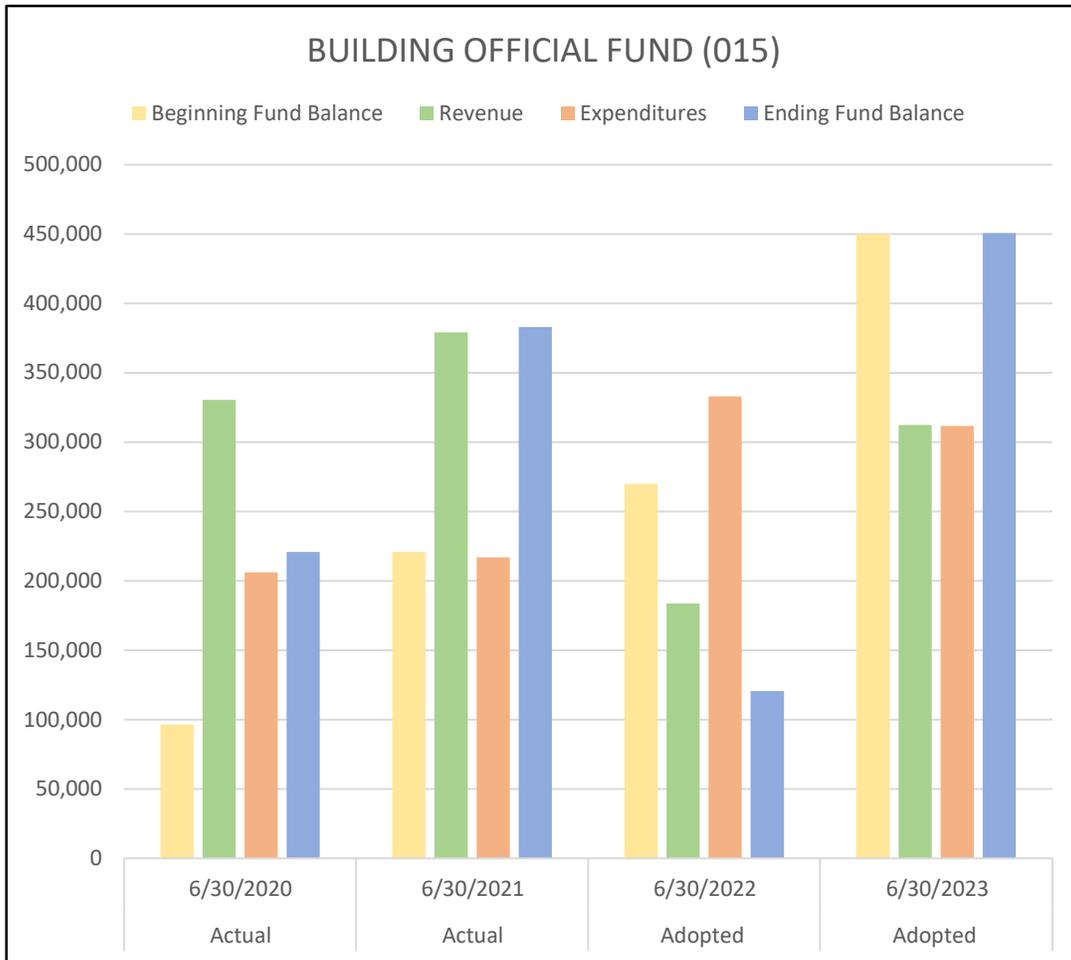
The budget is in keeping with guidelines recommended by the Oregon State Building Codes Division for use with “dedicated funds” from permit revenue as well as use of the revenue source from our local review fees.

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

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

City of Cannon Beach Building Official Fund (015)

	Fiscal Year End							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	383,023	220,898	96,484	64,162	66,681	50,236	42,747	47,310
Business Licenses - Contractors	-	-	-	-	-	17,150	15,587	17,088
Fees - Building Permit	69,895	126,359	111,547	93,036	74,607	92,761	69,855	66,500
Fees - Mechanical Permit	14,196	24,708	10,021	12,182	9,065	10,550	11,607	2,124
Fees - Plumbing Permit	11,759	26,811	12,083	11,354	14,598	11,794	13,498	1,952
Fees - Tree Permit	-	-	-	-	(50)	2,550	3,400	2,750
Fees - Inspection	5,625	1,300	2,000	5,300	4,762	7,062	5,800	3,850
Reimbursement - Bldg Inspector	10,080	84,585	104,363	41,250	39,000	2,373	-	-
Fees - Plan Review	69,058	111,800	83,420	60,827	43,612	70,521	56,395	47,214
Demolition	-	-	-	-	-	-	-	-
Fire Life Safety	-	-	3,462	2,465	340	6,096	4,924	824
CET Admin Fee	1,740	3,252	3,433	-	-	-	-	-
Miscellaneous Income	433	269	247	269	-	-	-	22
Transfer in - General	-	-	-	-	-	-	-	-
Total Revenue	182,785	379,084	330,575	226,683	185,933	220,855	181,065	142,324
Personnel Services	99,847	167,367	159,786	149,488	141,201	21,213	21,995	14,180
Materials and Services	36,577	49,592	46,375	44,873	47,251	183,198	151,581	132,707
Total Expenditures	136,424	216,959	206,161	194,361	188,451	204,410	173,576	146,887
Ending Fund Balance	429,384	383,023	220,898	96,484	64,162	66,681	50,236	42,747



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	96,484	220,898	270,000	450,000
Revenue	330,575	379,084	183,700	312,400
Expenditures	206,161	216,959	333,056	311,636
Ending Fund Balance	220,898	383,023	120,644	450,764

**City of Cannon Beach
Budget Document**

<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Building Official</u>		<u>2022-23</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
96,484	220,898	270,000	015-000-33000	Unrestricted Fund Balance	450,000	450,000	450,000
111,547	126,359	93,000	015-200-42300	Fees - Building Permit	135,000	135,000	135,000
10,021	24,708	12,000	015-200-42301	Fees - Mechanical Permit	25,000	25,000	25,000
12,083	26,811	11,000	015-200-42302	Fees - Plumbing Permit	24,000	24,000	24,000
2,000	1,300	5,300	015-200-42304	Fees - Inspection	6,000	6,000	6,000
83,420	111,800	60,000	015-200-42405	Fees - Plan Review	120,000	120,000	120,000
3,462	-	2,400	015-200-42407	Fire Life Safety	2,400	2,400	2,400
3,433	3,252	-	015-200-44000	CET Admin Fees	-	-	-
247	269	-	015-200-48900	Miscellaneous Income	-	-	-
104,363	84,585	-	015-200-42310	Reimbursement-Building Inspector	-	-	-
427,059	599,982	453,700		Total Resources	762,400	762,400	762,400
<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>
100,072	104,488	106,000	015-200-61700	Salaries and Wages	112,000	112,000	112,000
265	-	-	015-200-61720	Overtime	-	-	-
21,887	24,453	26,324	015-200-61810	HDL Insurance	26,456	26,456	26,456
928	927	1,010	015-200-61815	Disability Insurance	1,105	1,105	1,105
27,998	28,080	31,049	015-200-61820	PERS	32,680	32,680	32,680
7,594	7,907	8,109	015-200-61830	Social Security	8,568	8,568	8,568
406	549	1,272	015-200-61840	Unemployment	2,016	2,016	2,016
606	937	900	015-200-61850	Workers Comp	773	773	773
29	25	29	015-200-61860	WBF Tax	29	29	29
159,786	167,367	174,693		Total Personnel Services	183,627	183,627	183,627
4,844	5,087	5,640	015-200-62095	Adm Svcs - IT	6,250	6,250	6,250
17,714	16,475	19,848	015-200-62097	Adm Svcs - Exec	23,488	23,488	23,488
13,145	13,734	15,358	015-200-62098	Adm Svcs - Finance	18,167	18,167	18,167
4,231	4,205	4,908	015-200-62099	Adm Svcs - Central Svcs	5,765	5,765	5,765
309	175	800	015-200-62110	Office Supplies	500	500	500
-	6,798	12,000	015-200-62115	Bank Service Charges	12,000	12,000	12,000
29	3	100	015-200-62120	Postage & Shipping	100	100	100
165	28	200	015-200-62130	Copier Expenses	200	200	200
322	-	-	015-200-62140	Computer Expenses	2,000	2,000	2,000
-	-	400	015-200-62150	Code Books & References	400	400	400
1,033	993	1,000	015-200-62210	Telephone	1,000	1,000	1,000
1,710	1,242	2,000	015-200-62410	Vehicle Fuel	2,000	2,000	2,000
1,041	230	400	015-200-62420	Vehicle Repair & Maintenance	400	400	400
-	398	300	015-200-62427	Operating Materials & Supplies	300	300	300
-	225	-	015-200-62450	Consultant / Professional Fees	-	-	-
945	-	500	015-200-62820	Dues & Subscriptions	600	600	600
60	-	2,500	015-200-62830	Training & Education	2,000	2,000	2,000
826	(1)	500	015-200-62835	Travel & Lodging	500	500	500
-	-	400	015-200-62840	Published Notices	400	400	400
46,375	49,591	66,854		Total Materials and Services	76,070	76,070	76,070
-	-	36,000	015-200-63012	New Vehicle	-	-	-
-	-	36,000		Total Capital Outlay	-	-	-
-	-	55,509	015-200-64050	Contingency 20.0% of expenditures	51,939	51,939	51,939
206,161	216,959	333,056		Total Expenditures	311,636	311,636	311,636
220,898	383,023	120,644	015-000-33000	Ending Fund Balance	450,764	450,764	450,764
427,059	599,981	453,700		Total Requirements	762,400	762,400	762,400

AFFORDABLE HOUSING FUND

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

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

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

35% on housing programs of the City

50% on builder/developer incentives

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

100% on housing programs of the City

City of Cannon Beach Affordable Housing Fund (018)

	Fiscal Year End							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	177,750	185,470	95,999	42,781	-	-	-	-
Construction Excise Tax - Res	35,498	66,339	81,552	64,018	24,337	-	-	-
Construction Excise Tax - Commer	900	4,256	19,435	17,885	21,948	-	-	-
Total Revenue	36,398	70,595	100,987	81,903	46,285	-	-	-
Materials and Services	-	78,315	11,516	28,685	3,505	-	-	-
Total Expenditures	-	78,315	11,516	28,685	3,505	-	-	-
Ending Fund Balance	214,148	177,750	185,470	95,999	42,781	-	-	-



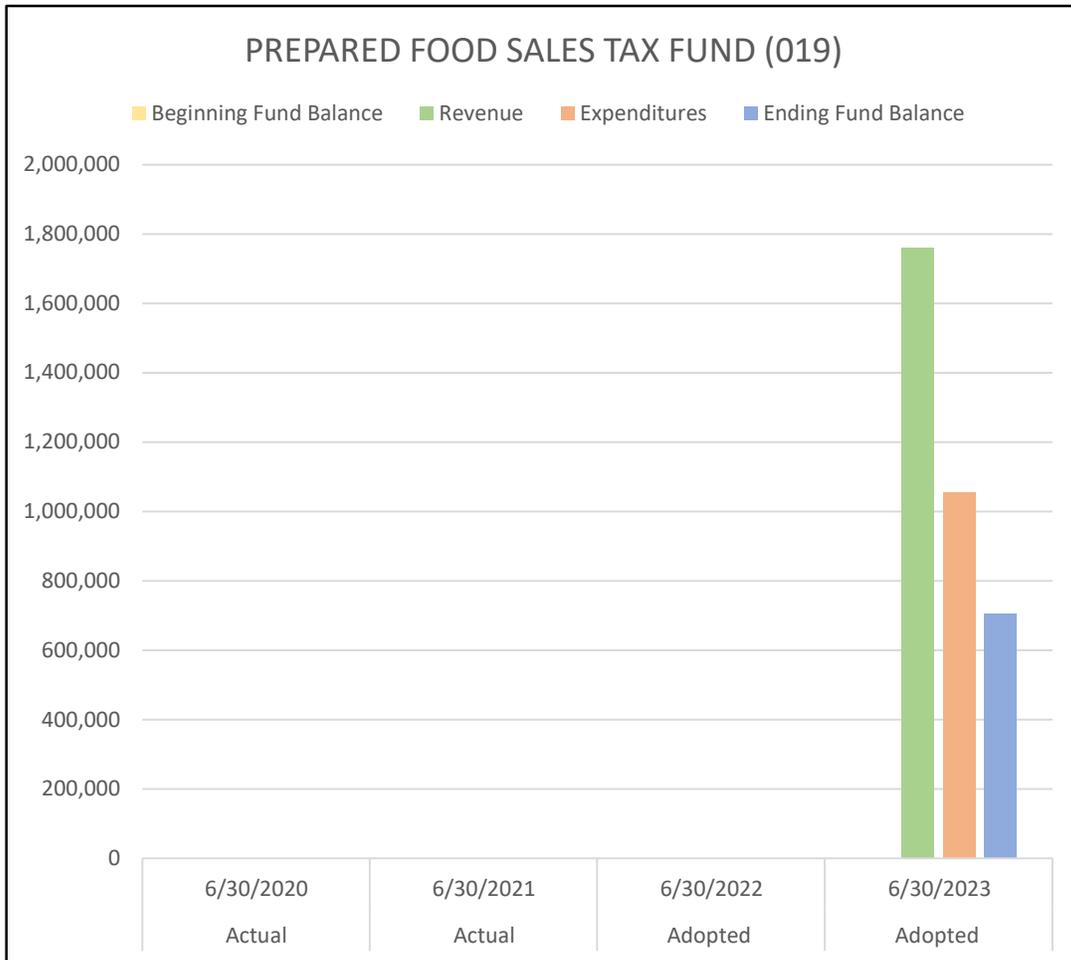
	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	95,999	185,470	230,000	220,000
Revenue	100,988	70,595	41,000	67,000
Expenditures	11,517	78,315	96,600	287,000
Ending Fund Balance	185,470	177,750	174,400	0

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Affordable Housing		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
95,999	185,470	230,000	018-000-33000	Unrestricted Fund Balance	220,000	220,000	220,000
81,552	66,339	32,000	018-190-42600	Construction Excise Tax-Residential	65,000	65,000	65,000
19,435	4,256	9,000	018-190-42650	Construction Excise Tax-Commercial	2,000	2,000	2,000
196,986	256,065	271,000		Total Resources	287,000	287,000	287,000
				Number of FTE			
-	-	-	018-190-61700	Salaries and Wages	-	-	-
-	-	-	018-190-61810	HDL Insurance	-	-	-
-	-	-	018-190-61820	PERS	-	-	-
-	-	-	018-190-61830	Social Security	-	-	-
-	-	-	018-190-61840	Unemployment	-	-	-
-	-	-	018-190-61850	Workers Comp	-	-	-
-	-	-	018-190-61860	WBF Tax	-	-	-
-	-	-		Total Personnel Services	-	-	-
-	-	200	018-190-62110	Office Supplies	200	200	200
-	-	-	018-190-62115	Bank Charges	-	-	-
-	-	200	018-190-62120	Postage & Shipping	200	200	200
-	-	100	018-190-62130	Copier Expenses	100	100	100
-	-	-	018-190-62140	Computer Expenses	-	-	-
-	-	10,000	018-190-62520	Legal Services	10,000	10,000	10,000
-	-	20,000	018-190-62560	Contractual Services	30,000	30,000	30,000
11,517	-	-	018-190-62630	OR Dept of Housing/Community Services	-	-	-
-	-	50,000	018-190-62635	Builder Incentive Programs	72,666	72,666	72,666
-	-	-	018-190-62640	City Program	125,000	125,000	125,000
-	-	-	018-190-62820	Dues & Subscriptions	-	-	-
-	-	-	018-190-62830	Training & Education	-	-	-
-	-	-	018-190-62835	Travel & Lodging	-	-	-
-	57,029	-	018-190-62900	CET Refund - Residential	-	-	-
-	21,287	-	018-190-62905	CET Refund - Commercial	-	-	-
11,517	78,315	80,500		Total Materials and Services	238,166	238,166	238,166
				Capital Outlay			
-	-	-	018-190-63000		-	-	-
-	-	-		Total Capital Outlay	-	-	-
				Debt Service			
-	-	-	018-190-65510		-	-	-
-	-	-	018-190-65610		-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	16,100	018-190-64050	Contingency 20% of expenditures	48,834	48,834	48,834
11,517	78,315	96,600		Total Expenditures	287,000	287,000	287,000
185,470	177,750	174,400	018-190-79100	Ending Fund Balance	-	-	-
196,986	256,065	271,000		Total Requirements	287,000	287,000	287,000

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.



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance				
Revenue				1,760,000
Expenditures				1,056,000
Ending Fund Balance	0	0	0	704,000

**City of Cannon Beach
Budget Document**

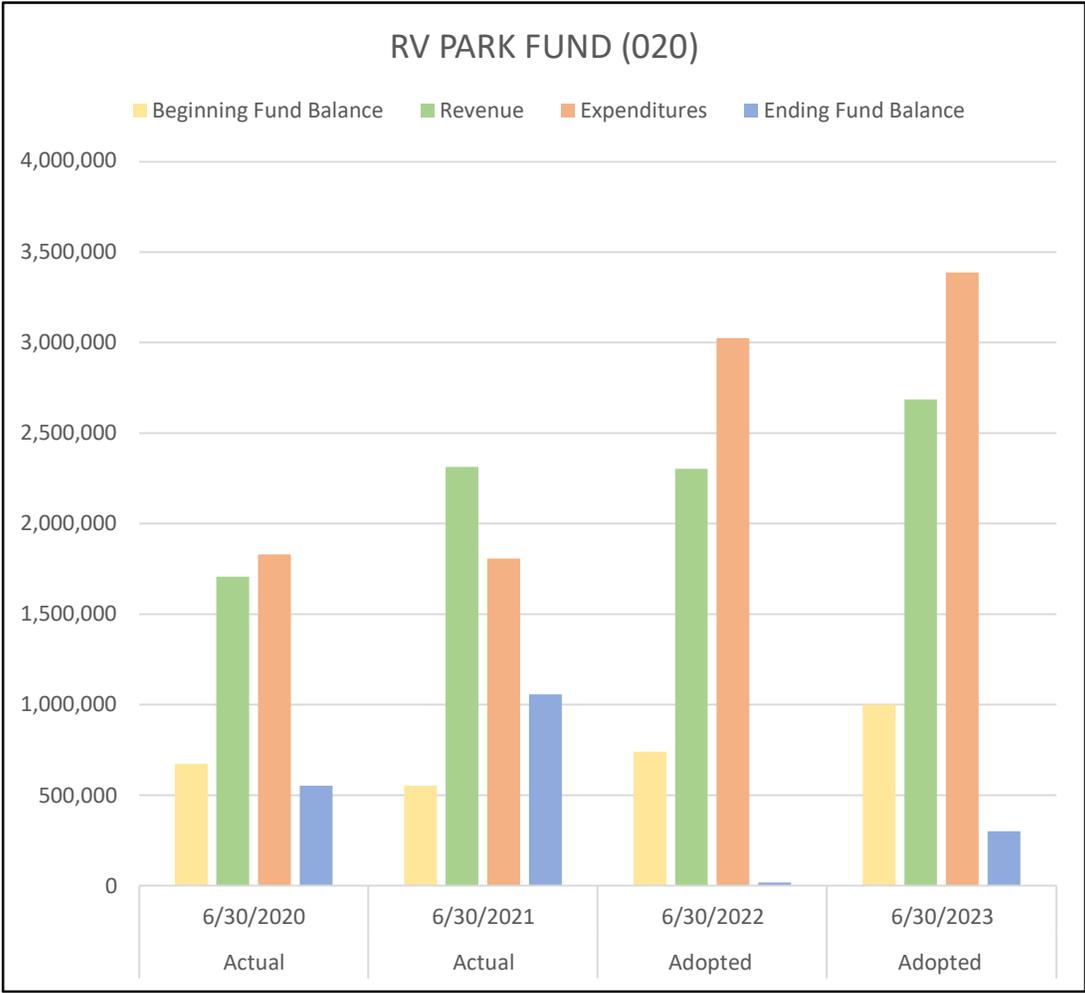
<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	Prepared Food Sales Tax Fund		<u>2022-23</u>		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	019-180-40100	Unrestricted Fund Balance	-	-	-
-	-	-	019-180-42000	5% Tax on Prepared Food	1,760,000	1,760,000	1,760,000
-	-	-		Total Resources	1,760,000	1,760,000	1,760,000
-	-	-	019-180-62115	CB Fire District Share	880,000	880,000	880,000
-	-	-		Total Materials and Services	880,000	880,000	880,000
-	-	-	019-180-69100	Transfer to Debt Service Fund	-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	-	019-180-64050	Contingency 20.0% of expenditures	176,000	176,000	176,000
-	-	-		Total Expenditures	1,056,000	1,056,000	1,056,000
-	-	-	019-180-79100	Ending Fund Balance	704,000	704,000	704,000
-	-	-		Total Requirements	1,760,000	1,760,000	1,760,000

RV PARK FUND

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

City of Cannon Beach RV Park Fund (020)

	Fiscal Year End							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	1,057,259	551,451	674,133	570,298	311,900	644,834	824,609	594,038
Miscellaneous Income	39	-	-	-	-	-	-	-
RV Park Revenue	1,607,823	2,313,548	1,706,882	1,955,142	1,861,445	1,436,235	1,553,090	1,602,691
Total Revenue	1,607,863	2,313,548	1,706,882	1,955,142	1,861,445	1,436,235	1,553,090	1,602,691
Personnel Services	-	-	60	2,069	2,002	1,284	-	-
Materials and Services	1,293,762	1,807,740	1,518,729	1,649,238	1,594,606	1,317,075	1,329,342	1,365,539
Capital Outlay	-	-	-	-	-	200,811	403,522	6,581
Transfer out - General Fund	250,000	-	210,775	200,000	-	150,000	-	-
Transfer out - RV Park Reserve	250,000	-	100,000	-	6,438	100,000	-	-
Total Expenditures	1,793,762	1,807,740	1,829,564	1,851,307	1,603,047	1,769,169	1,732,865	1,372,120
Ending Fund Balance	871,360	1,057,259	551,451	674,133	570,298	311,900	644,834	824,609



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	674,134	551,451	740,000	1,000,000
Revenue	1,706,881	2,313,573	2,302,491	2,686,709
Expenditures	1,829,564	1,807,740	3,025,008	3,386,709
Ending Fund Balance	551,451	1,057,284	17,483	300,000

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	RV Park Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
674,134	551,451	740,000	020-000-33000	Unrestricted Fund Balance	1,000,000	1,000,000	1,000,000
25	12	-	020-160-48900	Miscellaneous Income	-	-	-
1,706,857	2,313,536	2,302,491	020-160-48905	RV Park Revenue	2,686,709	2,686,709	2,686,709
2,381,016	2,864,999	3,042,491		Total Resources	3,686,709	3,686,709	3,686,709
-	-	-		<i>Number of FTE</i>	-	-	-
-	-	-	020-160-61700	Salaries and Wages	-	-	-
-	-	1,000	020-160-61720	Overtime	1,000	1,000	1,000
-	-	-	020-160-61810	HDL Insurance	-	-	-
-	-	-	020-160-61815	Disability Insurance	-	-	-
-	-	302	020-160-61820	PERS	250	250	250
-	-	77	020-160-61830	Social Security	77	77	77
-	-	12	020-160-61840	Unemployment	18	18	18
60	0	75	020-160-61850	Workers Comp	77	77	77
-	-	-	020-160-61860	WBF Tax	-	-	-
60	0	1,466		Total Personnel Services	1,422	1,422	1,422
104,156	96,874	116,708	020-160-62097	Adm Svcs - Exec	138,111	138,111	138,111
34,797	36,354	40,655	020-160-62098	Adm Svcs - Finance	48,090	48,090	48,090
11,007	11,188	13,000	020-160-62530	Insurance	14,000	14,000	14,000
2,990	3,060	20,000	020-160-62580	Facility Maintenance	60,000	60,000	60,000
1,221,412	1,571,940	1,812,345	020-160-62960	RV Park Overhead	2,125,660	2,125,660	2,125,660
74,908	88,323	90,000	020-160-62970	RV Park Management Fee	100,000	100,000	100,000
1,449,269	1,807,740	2,092,708		Total Materials and Services	2,485,861	2,485,861	2,485,861
52,148	-	-	020-160-63825	Fuel Dispensing System	-	-	-
17,312	-	-	020-160-63820	Air Quality System - Pool Room	-	-	-
-	-	-	020-160-63830	Lighting	35,000	35,000	35,000
-	-	10,000	020-160-63000	Cart	-	-	-
69,460	-	10,000		Total Capital Outlay	35,000	35,000	35,000
210,775	-	250,000	020-160-67110	Transfer to General Fund	300,000	300,000	300,000
100,000	-	250,000	020-160-67120	Transfer to RV Park Reserve	59,969	59,969	59,969
310,775	-	500,000		Total Transfers	359,969	359,969	359,969
-	-	420,834	020-160-64050	Contingency 20.0% of expenditures	504,457	504,457	504,457
1,829,564	1,807,740	3,025,008		Total Expenditures	3,386,709	3,386,709	3,386,709
551,451	1,057,259	17,483	020-000-33000	Ending Fund Balance	300,000	300,000	300,000
2,381,016	2,864,999	3,042,491		Total Requirements	3,686,709	3,686,709	3,686,709

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)								
	2022 (7 Mos)	2021	2020	Fiscal Year End		2017	2016	2015
				2019	2018			
Beginning Fund Balance	115,923	115,923	15,923	15,923	9,485	159,485	159,485	159,485
Transfer In - RV Park	250,000	-	100,000	-	6,438	190,000	-	-
Total Revenue	250,000	-	100,000	-	6,438	190,000	-	-
Capital Outlay	-	-	-	-	-	340,000	-	-
Transfer to General	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	340,000	-	-
Ending Fund Balance	365,923	115,923	115,923	15,923	15,923	9,485	159,485	159,485

**City of Cannon Beach
Budget Document**

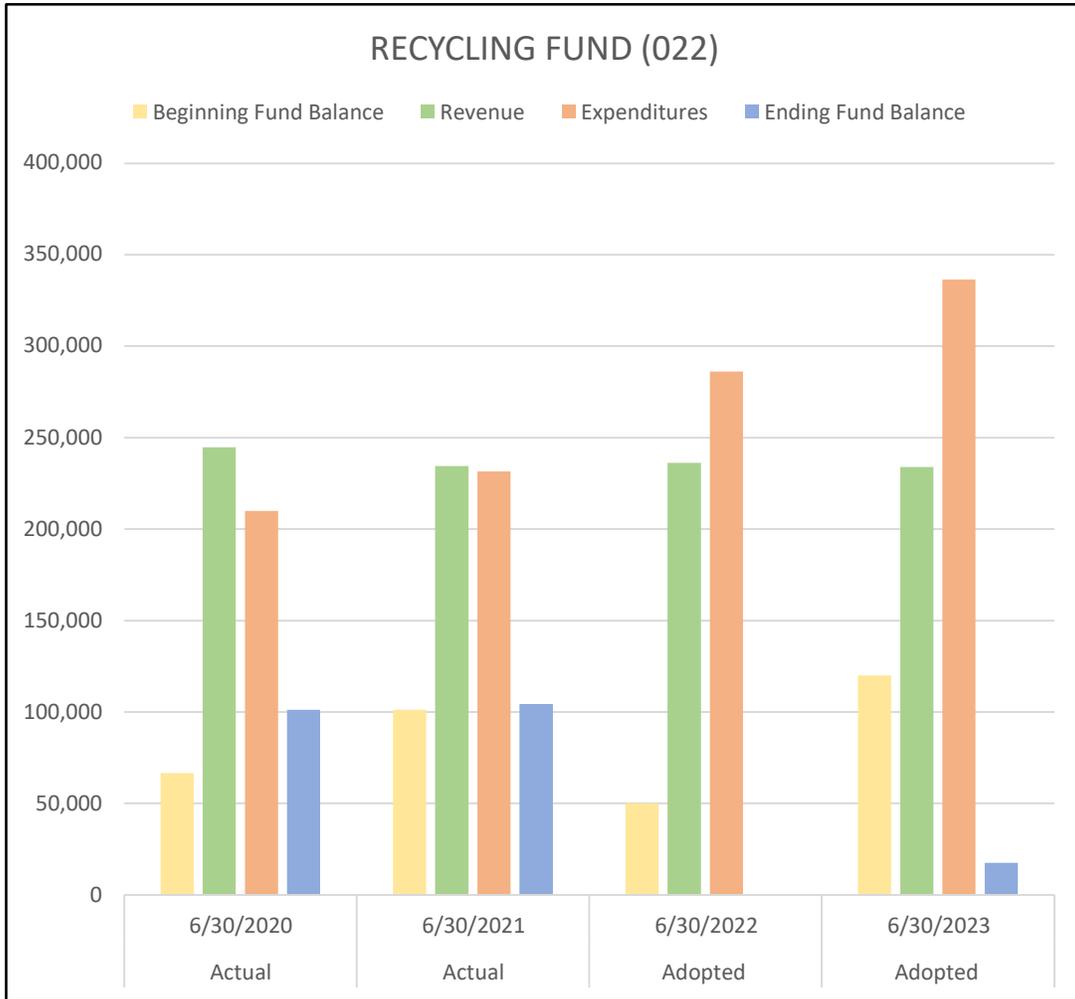
<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	RV Park Reserve		<u>2022-23</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
15,923	115,923	115,922	050-000-33000	Unrestricted Fund Balance	290,922	290,922	290,922
100,000	-	250,000	050-160-49040	Transfer In from RV Park Fund	59,969	59,969	59,969
115,923	115,923	365,922		Total Resources	350,891	350,891	350,891
-	-	300,000	050-160-63800	Pave park grounds	284,969	284,969	284,969
-	-	65,922	050-160-63999	Unallocated Project	65,922	65,922	65,922
-	-	65,922		Total Capital Outlay	350,891	350,891	350,891
-	-	65,922		Total Expenditures	350,891	350,891	350,891
115,923	115,923	300,000	050-160-79000	Reserved for Future Expenditure	-	-	-
115,923	115,923	365,922		Total Requirements	350,891	350,891	350,891

RECYCLING FUND

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

City of Cannon Beach Recycling Fund (022)

	Fiscal Year End							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	104,322	101,238	66,600	66,322	72,701	72,897	83,788	85,361
Recycle Surcharge	127,724	219,445	201,031	194,763	174,094	170,977	162,472	157,767
Miscellaneous Income	984	596	865	730	-	-	1,108	123
Recycle Sales	14,682	14,489	3,331	11,309	15,226	18,345	14,237	12,916
Transfers In - General Fund	29,162	-	39,418	-	-	-	-	-
Transfers In - Recycle Reserve	-	-	-	-	-	-	-	-
Total Revenue	172,552	234,530	244,645	206,802	189,320	189,323	177,817	170,805
Personnel Services	68,555	112,599	111,489	111,485	109,184	98,776	105,491	76,117
Materials and Services	67,608	118,847	98,518	95,039	86,514	90,743	83,217	83,509
Capital Outlay	-	-	-	-	-	-	-	12,753
Transfer out - Recycling Reserve	-	-	-	-	-	-	-	-
Total Expenditures	136,163	231,446	210,007	206,524	195,698	189,519	188,708	172,378
Ending Fund Balance	140,712	104,322	101,238	66,600	66,322	72,701	72,897	83,788



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	66,600	101,238	50,000	120,000
Revenue	244,645	234,531	236,162	234,000
Expenditures	210,007	231,447	286,162	336,414
Ending Fund Balance	101,238	104,322	0	17,586

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Recycling Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
66,600	101,238	50,000	022-000-33000	Unrestricted Fund Balance	120,000	120,000	120,000
201,031	219,445	201,000	022-440-46040	Recycle Surcharge	219,000	219,000	219,000
865	596	-	022-440-48900	Miscellaneous Income	-	-	-
3,331	14,489	6,000	022-440-48920	Recycle Sales	15,000	15,000	15,000
39,418	-	29,162	022-440-49111	Transfer In - General Fund	-	-	-
311,245	335,769	286,162		Total Resources	354,000	354,000	354,000
<i>1.1300</i>	<i>1.1300</i>	<i>1.1300</i>		<i>Number of FTE</i>	<i>1.1300</i>	<i>1.1300</i>	<i>1.1300</i>
62,974	64,326	66,500	022-440-61700	Salaries and Wages	70,000	70,000	70,000
8,556	8,645	8,944	022-440-61705	Part Time Wages	8,944	8,944	8,944
69	92	1,000	022-440-61720	Overtime	1,000	1,000	1,000
12,158	12,515	12,634	022-440-61810	HDL Insurance	13,119	13,119	13,119
690	647	743	022-440-61815	Disability Insurance	791	791	791
18,281	18,328	22,469	022-440-61820	PERS	21,722	21,722	21,722
5,439	5,549	5,848	022-440-61830	Social Security	6,116	6,116	6,116
290	390	917	022-440-61840	Unemployment	1,439	1,439	1,439
3,002	2,080	2,000	022-440-61850	Workers Comp	2,060	2,060	2,060
29	27	32	022-440-61860	WBF Tax	32	32	32
111,489	112,599	121,087		Total Personnel Services	125,223	125,223	125,223
4,844	5,087	5,640	022-440-62095	Adm Svcs - IT	6,250	6,250	6,250
30,571	26,503	30,091	022-440-62096	Adm Svcs - PW Admin	32,303	32,303	32,303
12,754	11,862	14,291	022-440-62097	Adm Svcs - Exec	16,911	16,911	16,911
10,052	10,502	11,745	022-440-62098	Adm Svcs - Finance	13,893	13,893	13,893
4,231	4,205	4,908	022-440-62099	Adm Svcs - Central Svcs	5,765	5,765	5,765
-	-	50	022-440-62110	Office Supplies	50	50	50
78	196	300	022-440-62120	Postage & Shipping	300	300	300
9,437	11,471	25,000	022-440-62125	Recycling Freight Expense	25,000	25,000	25,000
-	-	4,800	022-440-62140	Computer Expense	1,000	1,000	1,000
23,471	24,182	30,000	022-440-62190	Yard Waste Program	36,000	36,000	36,000
-	-	3,000	022-440-62195	Solid Waste Services	3,000	3,000	3,000
536	500	1,700	022-440-62210	Telephone	1,700	1,700	1,700
750	413	1,000	022-440-62410	Vehicle Fuel	1,200	1,200	1,200
-	322	1,500	022-440-62420	Vehicle Repair & Maintenance	1,500	1,500	1,500
513	4,315	3,200	022-440-62422	Equipment Repair & Maint.	3,200	3,200	3,200
1,280	3,124	3,000	022-440-62427	Materials & Supplies	3,900	3,900	3,900
-	15,804	1,500	022-440-62560	Contractual Services	1,500	1,500	1,500
-	-	1,000	022-440-62580	Facility Maintenance	1,500	1,500	1,500
-	362	150	022-440-62720	Protective Clothing	150	150	150
98,518	118,847	142,875		Total Materials and Services	155,122	155,122	155,122
-	-	-		Total Capital Outlay	-	-	-
-	-	22,200	022-440-64050	Contingency 20.0% of expenditures	56,069	56,069	56,069
210,007	231,447	286,162		Total Expenditures	336,414	336,414	336,414
101,238	104,322	-	022-440-79100	Ending Fund Balance	17,586	17,586	17,586
311,245	335,769	286,162		Total Requirements	354,000	354,000	354,000

RECYCLING RESERVE FUND

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

City of Cannon Beach Recycling Reserve Fund (052)

	Fiscal Year End							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	9,826	9,826	9,826	76,326	76,326	76,326	76,326	76,326
Transfers In - Recycling	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	66,500	-	-	-	-
Transfer out - Recycling	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	66,500	-	-	-	-
Ending Fund Balance	9,826	9,826	9,826	9,826	76,326	76,326	76,326	76,326

**City of Cannon Beach
Budget Document**

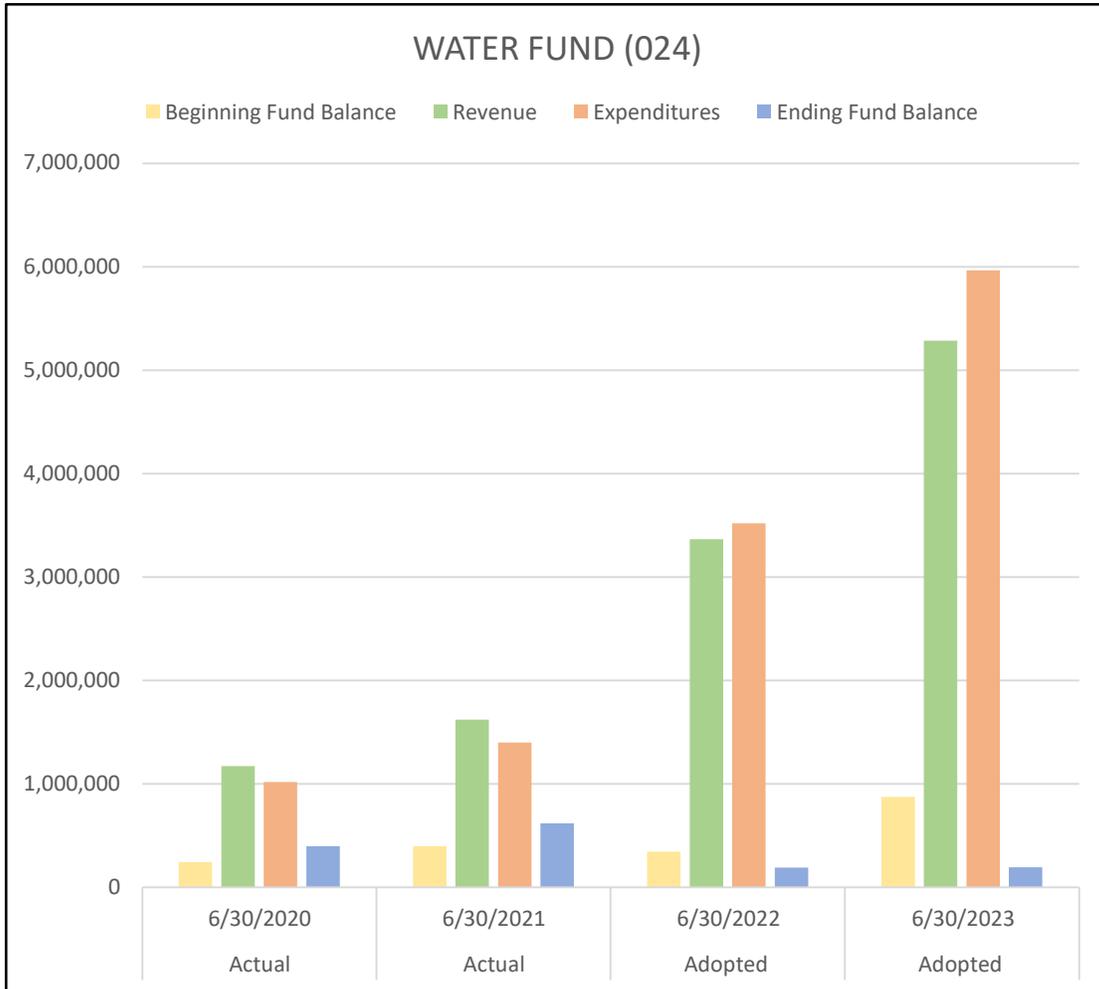
<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	Recycling Reserve		<u>2022-23</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
9,826	9,825	9,825	052-000-33000	Unrestricted Fund Balance	9,825	9,825	9,825
9,826	9,825	9,825		Total Resources	9,825	9,825	9,825
-	-	9,825	052-440-63999	Unallocated Project	9,825	9,825	9,825
-	-	9,825		Total Capital Outlay	9,825	9,825	9,825
-	-	9,825		Total Expenditures	9,825	9,825	9,825
9,826	9,825	-	052-440-79000	Reserved for Future Expenditure	-	-	-
9,826	9,825	9,825		Total Requirements	9,825	9,825	9,825

WATER FUND

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

City of Cannon Beach Water Fund (024)

	Fiscal Year End							
	2022 (7 mos)	2021 0	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	616,200	397,887	242,821	387,216	234,455	81,007	96,099	110,052
Monthly Water Charges	860,660	1,343,598	1,146,875	1,231,593	988,500	844,497	823,307	765,998
Fees - Water SVC Connect	2,400	5,200	1,200	2,550	1,600	2,400	636	1,935
Charge - Water System Dev	-	22,833	13,047	13,047	9,786	9,786	4,499	11,417
Loan Proceeds	56,492	240,386	-	-	-	-	16,963	-
Water Misc Incom	5,272	8,023	12,466	25,197	15,141	18,377	21,889	12,275
Transfer in - General Fund	-	-	-	-	-	175,000	-	-
Transfer in - Water Reserve Fund	-	-	-	-	-	-	-	-
Total Revenue	924,824	1,620,040	1,173,588	1,272,387	1,015,027	1,050,060	867,294	791,625
Personnel Services	186,891	300,686	294,800	301,333	312,245	269,483	267,742	246,213
Materials and Services	410,095	572,859	651,721	682,063	543,242	568,384	501,750	439,120
Debt Service	-	-	-	-	-	17,510	-	-
Capital Outlay	-	2,796	-	-	6,780	41,236	112,894	120,245
Transfer out - Water Reserve	56,492	525,386	72,000	433,386	-	-	-	-
Total Expenditures	653,479	1,401,727	1,018,522	1,416,782	862,266	896,612	882,386	805,578
Ending Fund Balance	887,546	616,200	397,887	242,821	387,216	234,455	81,007	96,099



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	242,821	397,887	344,000	875,000
Revenue	1,173,588	1,620,041	3,366,324	5,285,163
Expenditures	1,018,522	1,398,797	3,519,594	5,965,256
Ending Fund Balance	397,887	619,131	190,730	194,907

**City of Cannon Beach
Budget Document**

<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Water Fund</u>		<u>2022-23</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
242,821	397,887	344,000	024-000-33000	Unrestricted Fund Balance	875,000	875,000	875,000
1,146,875	1,343,599	1,403,657	024-450-46050	Water Charges Reflects 0% Increase	1,436,084	1,436,084	1,436,084
-	-	-	024-450-46051	Water Charges Reflects 2% Increase	209,400	209,400	29,079
1,200	5,200	2,000	024-450-46350	Water Service Connections	5,000	5,000	5,000
13,047	22,833	-	024-450-46450	Water System Development Charge	-	-	-
-	240,386	1,947,667	024-450-47000	Loan Proceeds	3,807,000	3,807,000	3,807,000
12,466	8,023	13,000	024-450-48950	Miscellaneous Income	8,000	8,000	8,000
1,416,409	2,017,929	3,710,324		Total Resources	6,340,484	6,340,484	6,160,163
<i>2.7800</i>	<i>2.7800</i>	<i>2.7800</i>		<i>Number of FTE</i>	<i>2.8100</i>	<i>2.8100</i>	<i>2.8100</i>
158,103	163,366	170,000	024-450-61700	Salaries and Wages	183,000	183,000	183,000
9,261	9,161	9,913	024-450-61710	Standby	9,913	9,913	9,913
7,393	8,421	16,000	024-450-61720	Overtime	16,000	16,000	16,000
53,396	54,847	55,395	024-450-61810	HDL Insurance	56,343	56,343	56,343
1,714	1,801	1,898	024-450-61815	Disability Insurance	2,066	2,066	2,066
47,418	48,615	56,148	024-450-61820	PERS	58,657	58,657	58,657
9,463	9,560	14,987	024-450-61830	Social Security	15,982	15,982	15,982
706	977	2,351	024-450-61840	Unemployment	3,760	3,760	3,760
7,287	3,885	4,200	024-450-61850	Workers Comp	3,606	3,606	3,606
59	54	64	024-450-61860	WBF Tax	64	64	64
294,800	300,686	330,956		Total Personnel Services	349,391	349,391	349,391
49,044	51,502	57,101	024-450-62095	Adm Svcs - IT	63,286	63,286	63,286
109,177	94,649	107,464	024-450-62096	Adm Svcs - PW Admin	115,363	115,363	115,363
53,849	50,085	60,339	024-450-62097	Adm Svcs - Exec	71,404	71,404	71,404
126,815	132,490	148,163	024-450-62098	Adm Svcs - Finance	175,261	175,261	175,261
42,838	42,574	49,692	024-450-62099	Adm Svcs - Central Svcs	58,374	58,374	58,374
142	435	300	024-450-62110	Office Supplies	300	300	300
377	9,095	200	024-450-62116	Bad Debt Expense	200	200	200
106	196	300	024-450-62120	Postage & Shipping	300	300	300
6,902	7,283	8,800	024-450-62122	Billing Expense	8,800	8,800	8,800
-	-	400	024-450-62130	Copier Expenses	400	400	400
78	434	5,350	024-450-62140	Computer Expenses	2,500	2,500	2,500
6,328	11,601	6,000	024-450-62210	Telephone	6,000	6,000	6,000
-	-	1,800	024-450-62150	Meter Module Service	20,000	20,000	20,000
27,623	20,741	34,000	024-450-62310	Electricity	34,000	34,000	34,000
5,565	6,111	6,500	024-450-62320	Natural Gas	6,500	6,500	6,500
1,158	1,533	1,000	024-450-62380	Generator Fuel	1,200	1,200	1,200
3,185	3,340	7,000	024-450-62410	Vehicle Fuel	8,400	8,400	8,400
2,854	2,256	5,000	024-450-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000
6,921	11,037	15,000	024-450-62422	Equipment Repair & Maint.	22,500	22,500	22,500
1,013	3,984	15,000	024-450-62425	Equipment & Tools	15,000	15,000	15,000
57,392	35,977	46,000	024-450-62427	Materials & Supplies	59,800	59,800	59,800
4,760	7,218	12,000	024-450-62430	Pump Station Maint & Repair	18,000	18,000	18,000
1,500	1,500	5,000	024-450-62452	GIS Consultant	5,000	5,000	5,000
-	10,549	35,000	024-450-62540	Engineering Fees	40,000	40,000	40,000
61,877	31,561	80,000	024-450-62560	Contractual Services	95,000	95,000	95,000
2,034	1,922	8,334	024-450-62562	Electrical Services	8,334	8,334	8,334
58,334	21,557	55,000	024-450-62564	Excavation Services	55,000	55,000	55,000
3,300	-	-	024-450-62567	North Tank Perimeter	-	-	-
9,718	-	-	024-450-62568	Oak Street Hydrant Relocation	-	-	-

**City of Cannon Beach
Budget Document**

<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Water Fund</u>		<u>2022-23</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
-	-	16,500	024-450-62580	Facility Maintenance	16,500	16,500	16,500
1,282	-	-	024-450-62585	Isolation Valves	-	-	-
-	-	150	024-450-62630	Fire Protection	150	150	150
992	1,514	1,200	024-450-62720	Protective Clothing	1,200	1,200	1,200
3,571	3,185	1,500	024-450-62820	Dues & Subscriptions	1,500	1,500	1,500
1,100	770	2,000	024-450-62830	Training & Education	2,500	2,500	2,500
1,889	-	1,500	024-450-62835	Travel & Lodging	2,000	2,000	2,000
-	1,628	2,000	024-450-62990	Rate Study	40,050	40,050	40,050
-	6,000	6,000	024-450-62992	Fire Hydrant Maintenance	6,000	6,000	6,000
-	134	-	024-450-62995	Covid-19	-	-	-
651,721	572,859	801,593		Total Materials and Services	965,822	965,822	965,822
-	-	-	024-450-63003	New Fleet Truck	70,000	70,000	70,000
-	-	-	024-450-63004	CIP - Engineering Fee	30,000	30,000	30,000
-	-	7,000	024-450-63062	Dump Truck 10%	-	-	-
-	2,796	-	024-450-63095	Hydraulic Power Unit	-	-	-
-	2,796	7,000		Total Capital Outlay	100,000	100,000	100,000
-	-	13,719	024-450-66010	Business Oregon Loan Principal	31,000	31,000	31,000
-	-	13,688	024-450-66060	Business Oregon Loan Interest	10,000	10,000	10,000
-	-	27,407		Total Debt Service	41,000	41,000	41,000
72,000	74,671	175,000	024-450-67610	Transfer to Water Reserve	609,400	609,400	410,800
-	450,715	1,947,667	024-450-67610	Transfer to Water Reserve loan proceeds	3,807,000	3,807,000	3,807,000
72,000	525,386	2,122,667		Total Transfers Out	4,416,400	4,416,400	4,217,800
-	-	229,971	024-450-64050	Total Contingency 15.0% of expenditures	291,243	291,243	291,243
1,018,522	1,401,727	3,519,594		Total Expenditures	6,163,856	6,163,856	5,965,256
397,887	616,201	190,730	024-450-79100	Ending Fund Balance	176,628	176,628	194,907
1,416,409	2,017,929	3,710,324		Total Requirements	6,340,484	6,340,484	6,160,163

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

	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	463,019	278,707	351,360	316,772	102,286	181,510	181,510	181,510
Transfer In - General Fund	-	-	-	85,932	250,000	-	-	-
Transfer In - Water Fund	56,492	525,386	72,000	433,386	-	-	-	-
Total Revenue	56,492	525,386	72,000	519,318	250,000	-	-	-
Materials and Services	75,883	257,503	24,597					
Capital Outlay	68,402	83,571	120,056	484,730	35,514	79,224	-	-
Transfer out - Water	-	-	-	-	-	-	-	-
Total Expenditures	144,285	341,074	144,653	484,730	35,514	79,224	-	-
Ending Fund Balance	375,226	463,019	278,707	351,360	316,772	102,286	181,510	181,510

**City of Cannon Beach
Budget Document**

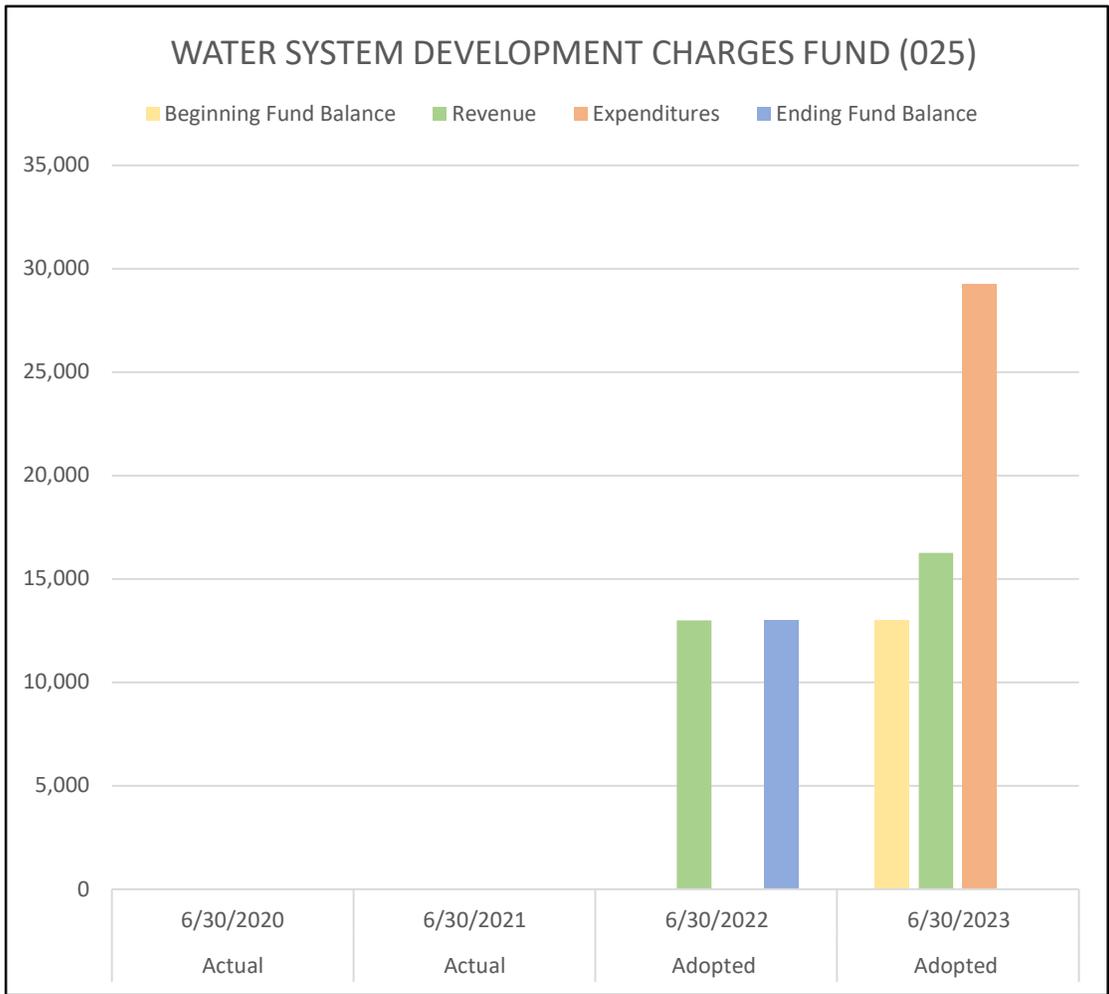
2019-20	2020-21	2021-22	Water Reserve		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
351,360	278,707	385,000	054-000-33000	Unrestricted Fund Balance	350,000	350,000	350,000
72,000	285,000	175,000	054-450-49050	Transfer In - Water Fund - Operations	609,400	609,400	410,800
-	240,386	1,947,667	054-450-49050	Transfer In - Water Fund -Loan Proceeds	3,807,000	3,807,000	3,807,000
423,360	804,093	2,507,667		Total Resources	4,766,400	4,766,400	4,567,800
97	243,766	325,000	054-450-62000	Water Meter Modules	6,000	6,000	6,000
24,500	13,737	45,000	054-450-62500	Reservoir/Tank Site Study	-	-	-
24,597	257,503	370,000		Total Materials and Services	6,000	6,000	6,000
110,057	-	-	054-450-63009	Poplar Water Line	-	-	-
-	-	-	054-450-63013	Water Line Replacement - E Harrison	120,000	120,000	120,000
-	-	-	054-450-63014	Water Line Replacement - E Chinook	45,000	45,000	45,000
10,000	-	-	054-450-63020	Isolation Valves	-	-	-
-	-	155,000	054-450-63595	Water Resiliency Engineering	-	-	-
-	83,571	-	054-450-63025	Replace Water Lines Pac/Gogana	-	-	-
-	-	556,000	054-450-63030	Water Resiliency Project Phase 1	586,000	586,000	586,000
-	-	1,066,667	054-450-63035	Water Resiliency Project Phase 2	3,215,000	3,215,000	3,215,000
120,057	83,571	1,777,667		Total Capital Outlay	3,966,000	3,966,000	3,966,000
-	-	360,000	054-450-64050	Contingency 15.0% of expenditures	794,400	794,400	595,800
144,653	341,073	2,507,667		Total Expenditures	4,766,400	4,766,400	4,567,800
278,707	463,019	-	054-450-79000	Reserved for Future Expenditure	-	-	-
423,360	804,093	2,507,667		Total Requirements	4,766,400	4,766,400	4,567,800

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							
	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	-	-	-	-	-	-	-	-
Improvement Fee	13,047	-	-	-	-	-	-	-
Total Revenue	13,047	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	13,047	-	-	-	-	-	-	-



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	0	0	0	13,000
Revenue	0	0	13,000	16,264
Expenditures	0	0	0	29,264
Ending Fund Balance	0	0	13,000	0

**City of Cannon Beach
Budget Document**

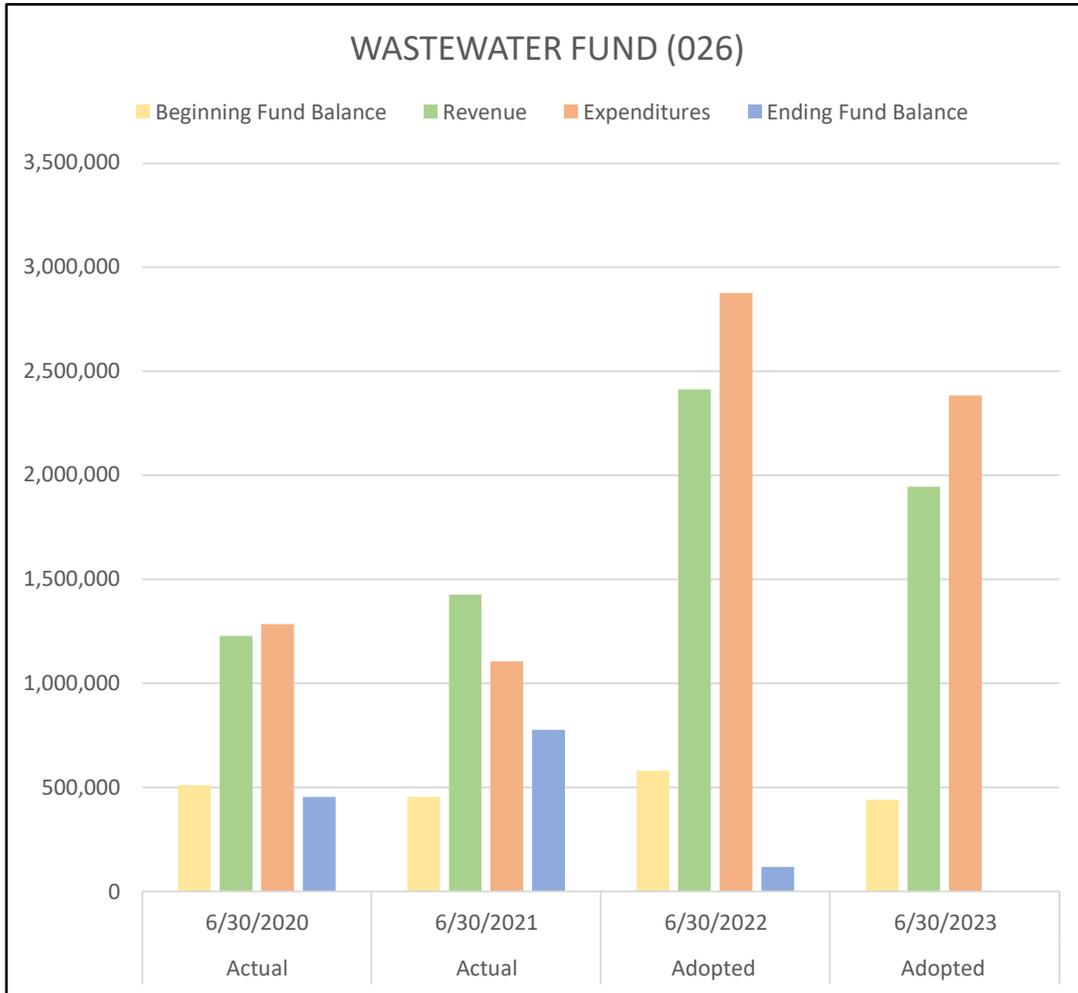
2019-20	2020-21	2021-22	Water System Development Charges Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	025-000-33000	Unrestricted Fund Balance	13,000	13,000	13,000
-	-	-	025-450-48905	Reimbursement Fee	10,976	10,976	10,976
-	-	13,000	025-450-48910	Improvement Fee	2,720	2,720	2,720
-	-	-	025-450-48915	Compliance Fee	2,568	2,568	2,568
-	-	13,000		Total Resources	29,264	29,264	29,264
-	-	-	025-450-63000	Capital Outlay	29,264	29,264	29,264
-	-	-		Total Capital Outlay	29,264	29,264	29,264
-	-	-	025-450-66100	Debt-principal	-	-	-
-	-	-	025-450-66110	Debt-interest	-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	-		Total Expenditures	29,264	29,264	29,264
-	-	13,000	025-450-79100	Ending Fund Balance	-	-	-
-	-	13,000		Total Requirements	29,264	29,264	29,264

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							
	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	763,544	453,981	509,627	508,443	275,701	233,856	267,198	194,914
Monthly W/W Charges	897,230	1,399,317	1,206,414	1,302,874	1,233,834	1,136,555	1,106,462	1,051,536
Fees - W/W SVC Connect	2,100	5,878	6,478	2,900	1,750	2,550	1,750	2,150
Charge - W/W System Dev	-	20,138	12,167	13,426	8,391	10,069	5,034	11,747
Loan Proceeds	-	-	-	-	-	-	6,785	1,567
Coronavirus Relief Grant	-	-	701	-	-	-	-	-
TLR Transfer In - General Fund	-	-	-	-	-	-	-	70,000
W/W Misc Income	4,546	1,787	2,036	1,184	240	-	-	-
Total Revenue	903,877	1,427,120	1,227,796	1,320,384	1,244,215	1,149,174	1,120,031	1,137,000
Personal Services	203,988	298,662	278,247	271,202	327,865	323,339	312,616	283,510
Materials and Services	504,634	806,280	871,604	808,946	647,017	670,563	606,174	548,197
Debt Service	-	-	-	-	-	7,007	-	-
Capital Outlay	6,384	12,615	17,894	-	36,591	106,420	234,582	233,009
Transfer out - W/W Rerserve	-	-	115,697	-	-	-	-	-
Transfer out - Debt Service	-	-	-	239,052	-	-	-	-
Total Expenditures	715,006	1,117,557	1,283,442	1,319,200	1,011,473	1,107,329	1,153,373	1,064,716
Ending Fund Balance	952,414	763,544	453,981	509,627	508,443	275,701	233,856	267,198



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	509,627	453,981	580,000	440,000
Revenue	1,227,796	1,427,120	2,413,270	1,944,369
Expenditures	1,283,442	1,104,941	2,876,157	2,384,369
Ending Fund Balance	453,981	776,160	117,113	0

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Wastewater Fund		2022-23	Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Officer	Budget	Budget	Governing
							Committee	Body
509,627	453,981	580,000	026-000-33000	Unrestricted Fund Balance	440,000	440,000	440,000	440,000
1,206,414	1,399,317	1,460,270	026-460-46060	Wastewater Charges <small>Reflects 0% rate increase</small>	1,499,443	1,499,443	1,499,443	1,499,443
-	-	-	026-460-46060	Wastewater Charges <small>Reflects 6.0% rate increas</small>	140,926	140,926	140,926	89,967
6,478	5,878	3,000	026-460-46360	Wastewater Service Connections	4,000	4,000	4,000	4,000
12,167	20,138	-	026-460-46460	Wastewater System Development Charges	-	-	-	-
-	-	950,000	026-460-47000	Loan Proceeds	300,000	300,000	300,000	300,000
701	-	-	026-460-48000	Coronavirus Relief Grant	-	-	-	-
2,036	1,787	-	026-460-48960	Miscellaneous Income	-	-	-	-
-	-	-	026-460-49111	Transfer From General Fund	-	-	-	50,959
1,737,423	1,881,101	2,993,270		Total Resources	2,384,369	2,384,369	2,384,369	2,384,369
<i>3.4650</i>	<i>3.4650</i>	<i>3.4650</i>		<i>Number of FTE</i>	<i>3.3350</i>	<i>3.3350</i>	<i>3.3350</i>	<i>3.3350</i>
154,512	168,998	195,000	026-460-61700	Salaries and Wages	206,500	206,500	206,500	206,500
7,763	8,631	9,913	026-460-61710	Standby	9,913	9,913	9,913	9,913
3,621	4,199	20,000	026-460-61720	Overtime	20,000	20,000	20,000	20,000
53,857	60,489	63,952	026-460-61810	HDL Insurance	61,480	61,480	61,480	61,480
1,483	1,819	2,089	026-460-61815	Disability Insurance	2,238	2,238	2,238	2,238
34,277	36,976	58,773	026-460-61820	PERS	59,945	59,945	59,945	59,945
12,768	13,313	17,206	026-460-61830	Social Security	18,086	18,086	18,086	18,086
709	966	2,699	026-460-61840	Unemployment	4,255	4,255	4,255	4,255
9,205	3,211	4,000	026-460-61850	Workers Comp	3,606	3,606	3,606	3,606
52	62	79	026-460-61860	WBF Tax	76	76	76	76
278,247	298,662	373,711		Total Personnel Services	386,099	386,099	386,099	386,099
44,805	47,051	52,166	026-460-62095	Adm Svcs - IT	57,817	57,817	57,817	57,817
130,469	113,108	128,422	026-460-62096	Adm Svcs - PW Admin	137,863	137,863	137,863	137,863
46,764	43,495	52,399	026-460-62097	Adm Svcs - Exec	62,009	62,009	62,009	62,009
119,082	124,411	139,129	026-460-62098	Adm Svcs - Finance	164,574	164,574	164,574	164,574
39,136	38,895	45,397	026-460-62099	Adm Svcs - Central Svcs	53,329	53,329	53,329	53,329
377	420	500	026-460-62110	Office Supplies	500	500	500	500
380	23	300	026-460-62116	Bad Debt Expense	300	300	300	300
78	243	100	026-460-62120	Postage & Shipping	100	100	100	100
6,902	7,114	9,000	026-460-62122	Billing Expense	9,000	9,000	9,000	9,000
26	568	8,900	026-460-62140	Computer Expenses	1,300	1,300	1,300	1,300
397	40	1,500	026-460-62195	Solid Waste Services	1,500	1,500	1,500	1,500
7,660	7,804	9,140	026-460-62210	Telephone	9,140	9,140	9,140	9,140
3,426	3,445	4,000	026-460-62320	Natural Gas	4,000	4,000	4,000	4,000
18,591	12,428	19,000	026-460-62360	Power - Pump Stations	19,000	19,000	19,000	19,000
61,632	65,719	75,000	026-460-62370	Power - Control Building	75,000	75,000	75,000	75,000
1,246	64	2,000	026-460-62380	Generator Fuel	2,400	2,400	2,400	2,400
1,971	4,955	4,500	026-460-62410	Vehicle Fuel	5,400	5,400	5,400	5,400
6,206	2,404	5,500	026-460-62420	Vehicle Repair & Maintenance	5,500	5,500	5,500	5,500
96,122	69,011	115,000	026-460-62422	Equipment Repair & Maint.	55,000	55,000	55,000	55,000
2,740	10,120	20,000	026-460-62425	Operating Equipment & Tools	35,000	35,000	35,000	35,000
27,845	28,088	30,000	026-460-62427	Operating Materials & Supplies	39,000	39,000	39,000	39,000
53,910	60,459	60,000	026-460-62430	Chemicals	75,000	75,000	75,000	75,000
3,375	1,500	12,000	026-460-62452	GIS Consultant	12,000	12,000	12,000	12,000
1,208	1,066	1,200	026-460-62465	Internet Expense	1,200	1,200	1,200	1,200
10,333	2,569	40,000	026-460-62540	Engineering Fees - Non CIP Projects	40,000	40,000	40,000	40,000
-	-	-	026-460-62542	Engineering Fees - CIP Projects	30,000	30,000	30,000	30,000
55,082	72,536	75,000	026-460-62560	Contractual Services	75,000	75,000	75,000	75,000
21,249	26,879	35,000	026-460-62562	Electrical Services	35,000	35,000	35,000	35,000
27,387	24,355	45,000	026-460-62564	Excavation Services	45,000	45,000	45,000	45,000
19,330	-	-	026-460-62566	Lagoon Bank Rehab	-	-	-	-
-	-	-	026-460-62580	Facility Maintenance	13,000	13,000	13,000	13,000

**City of Cannon Beach
Budget Document**

2019-20		2020-21		2021-22		Wastewater Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
3,257	2,821	2,000	026-460-62720	Protective Clothing	2,000	2,000	2,000			
770	2,008	1,200	026-460-62820	Dues & Subscriptions	1,200	1,200	1,200			
2,018	7,216	2,000	026-460-62830	Training & Education	2,700	2,700	2,700			
1,083	236	1,500	026-460-62835	Travel & Lodging	2,500	2,500	2,500			
56,047	22,133	40,000	026-460-62900	Infiltration & Inflow Expense	50,000	50,000	50,000			
-	-	-	026-460-62910	FOG Study	5,000	5,000	5,000			
-	2,444	2,000	026-460-62990	Rate Study	41,670	41,670	41,670			
701	654	-	026-460-62995	COVID-19	-	-	-			
871,604	806,280	1,038,853		Total Materials and Services	1,169,002	1,169,002	1,169,002			
17,894	-	-	026-460-63039	Magnesium Ladder	-	-	-			
-	-	7,000	026-460-63062	Dump Truck 10%	-	-	-			
-	-	8,000	026-460-63065	Pontoon	12,000	12,000	12,000			
17,894	-	15,000		Total Capital Outlay	12,000	12,000	12,000			
-	-	-	026-460-66010	DEQ Loan Principal	8,690	8,690	8,690			
-	-	28,500	026-460-66060	DEQ Loan Interest	2,850	2,850	2,850			
-	-	28,500		Total Debt Service	11,540	11,540	11,540			
115,697	-	310,000	026-460-67620	Transfer to Wastewater Reserve	190,000	190,000	190,000			
-	-	950,000	026-460-67620	Transfer to Wastewater Reserve loan proceeds	300,000	300,000	300,000			
115,697	-	1,260,000		Total Transfers Out	490,000	490,000	490,000			
-	-	160,093	026-460-64050	Contingency 20.0% of expenditures	315,728	315,728	315,728			
1,283,443	1,104,941	2,876,157		Total Expenditures	2,384,369	2,384,369	2,384,369			
453,981	776,160	117,113	026-460-79100	Ending Fund Balance	-	-	-			
1,737,423	1,881,101	2,993,270		Total Requirements	2,384,369	2,384,369	2,384,369			

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							
	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	187,675	187,675	330,678	95,084	81,975	81,975	81,975	81,975
Transfer In - General Fund	-	-	-	100,000	275,526	-	-	-
Transfer In - W/W Fund	-	-	115,697	239,052	-	-	-	-
Total Revenue	-	-	115,697	339,052	275,526	-	-	-
Capital Outlay	223,871	-	258,700	103,458	262,417	-	-	-
Total Expenditures	223,871	-	258,700	103,458	262,417	-	-	-
Ending Fund Balance	(36,197)	187,675	187,675	330,678	95,084	81,975	81,975	81,975

**City of Cannon Beach
Budget Document**

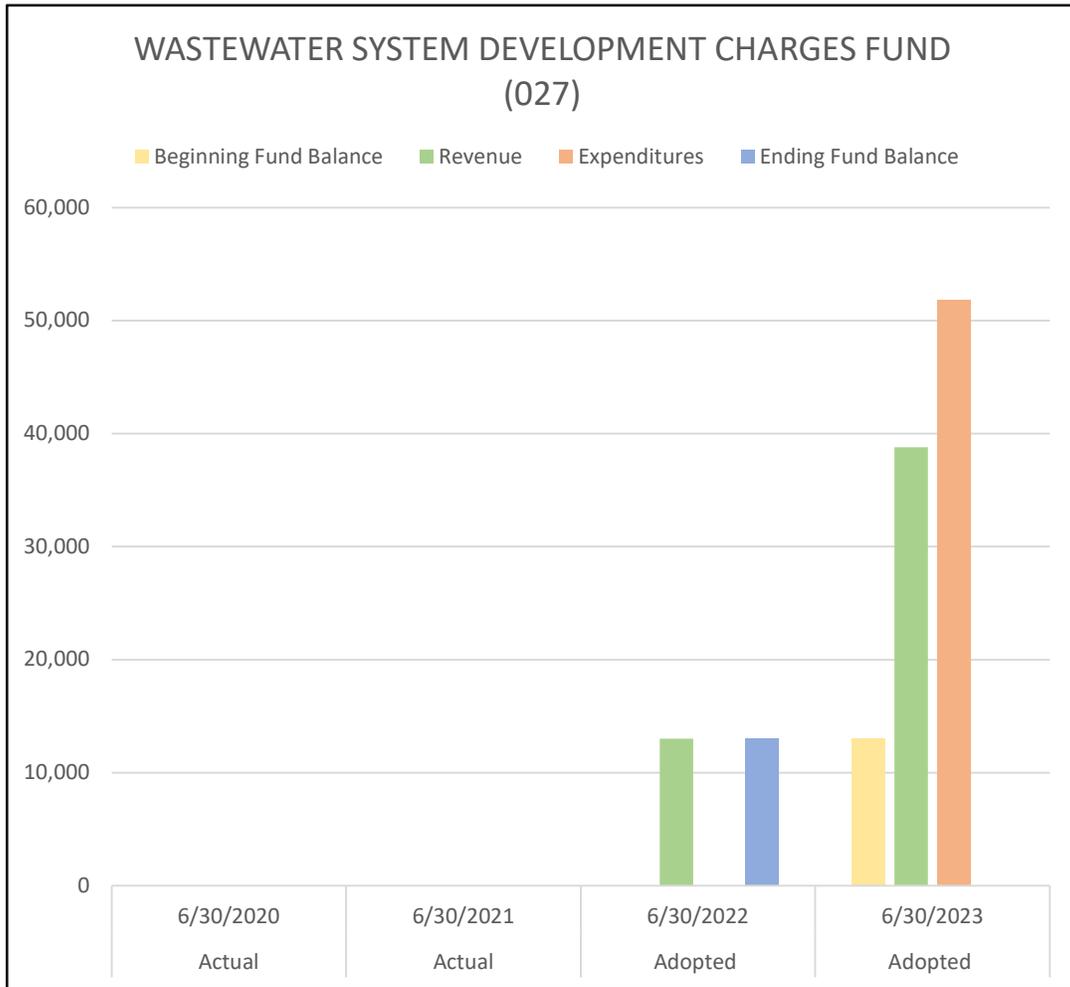
2019-20	2020-21	2021-22	Wastewater Reserve		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
330,678	187,675	180,000	056-000-33000	Unrestricted Fund Balance	230,000	230,000	230,000
115,697	-	310,000	056-460-49060	Transfer In - Wastewater Fund operations	190,000	190,000	190,000
-	-	950,000	056-460-49060	Transfer In - Wastewater Fund loan proceeds	300,000	300,000	300,000
446,375	187,675	1,440,000		Total Resources	720,000	720,000	720,000
258,700	-	-	056-460-63005	Enclosure for Headworks/UV	-	-	-
-	-	260,000	056-460-63009	Matanuska PS Electronics/Generator	-	-	-
-	-	300,000	056-460-63010	Matanuska PS Enclose Lift Station	300,000	300,000	300,000
-	-	260,000	056-460-63020	Siuslaw & Midway PS Upgrade	220,000	220,000	220,000
-	-	40,000	056-460-63025	Siuslaw & Midway Engineering	-	-	-
-	-	-	056-460-63026	Ecola Pump Station Improve	50,000	50,000	50,000
-	-	50,000	056-460-63030	Ecola PS Generator	-	-	-
-	-	-	056-460-63031	Main Pump Station Improve	30,000	30,000	30,000
-	-	30,000	056-460-63035	Main PS Generator	-	-	-
-	-	350,000	056-460-63515	Haystack PS force gravity/electronics	-	-	-
258,700	-	1,290,000		Total Capital Outlay	600,000	600,000	600,000
-	-	150,000	056-460-64050	Contingency 20.0% of expenditures	120,000	120,000	120,000
258,700	-	1,440,000		Total Expenditures	720,000	720,000	720,000
187,675	187,675	-	056-460-79000	Reserved for Future Expenditure	-	-	-
446,375	187,675	1,440,000		Total Requirements	720,000	720,000	720,000

WASTEWATER SDC FUND

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

City of Cannon Beach
Wastewater SDC Fund (027)

	Fiscal Year End							
	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	-	-	-	-	-	-	-	-
Improvement Fee	13,426	-	-	-	-	-	-	-
Total Revenue	13,426	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	13,426	-	-	-	-	-	-	-



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	0	0	0	13,000
Revenue	0	0	13,000	38,792
Expenditures	0	0	0	51,792
Ending Fund Balance	0	0	13,000	0

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Wastewater System Development Charges Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	027-000-33000	Unrestricted Fund Balance	13,000	13,000	13,000
-	-	-	027-460-48905	Reimbursement Fee	10,768	10,768	10,768
-	-	13,000	027-460-48910	Improvement Fee	25,456	25,456	25,456
-	-	-	027-460-48915	Compliance Fee	2,568	2,568	2,568
-	-	13,000		Total Resources	51,792	51,792	51,792
-	-	-	027-460-63000	Capital Outlay	51,792	51,792	51,792
-	-	-		Total Capital Outlay	51,792	51,792	51,792
-	-	-	027-460-66100	Debt-principal	-	-	-
-	-	-	027-460-66110	Debt-interest	-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	-		Total Expenditures	51,792	51,792	51,792
-	-	13,000	027-460-79100	Ending Fund Balance	-	-	-
-	-	13,000		Total Requirements	51,792	51,792	51,792

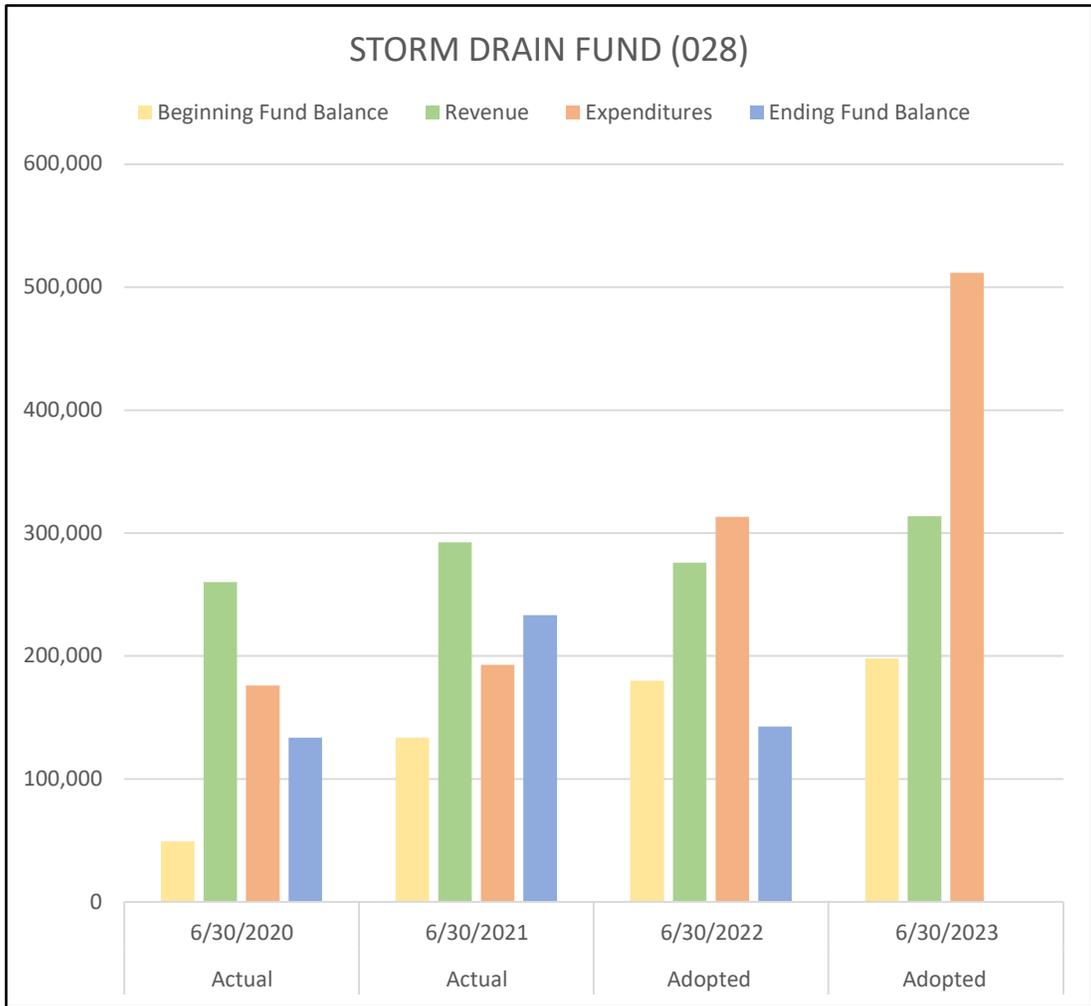
STORM DRAIN FUND

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							
	2022	2021	2020	2019	2018	2017	2016	2015
	(7 mos)							
Beginning Fund Balance	217,416	133,468	49,288	51,957	64,715	52,010	63,112	104,288
Monthly Storm Drain Charges	167,110	279,151	210,741	154,150	148,365	142,323	137,794	133,949
Charge - Storm Drain Sys Dev	-	13,221	7,188	7,555	4,722	5,666	1,889	6,616
Grant - Storm Drain	-	-	-	-	-	-	-	12,998
Storm Drain Misc Income	128	119	643	483	-	-	-	24
Transfer In - General Fund	-	-	41,572	96,673	-	75,000	-	80,000
Transfer In - General Reserve Fund	-	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-	4,524	-
Total Revenue	167,238	292,491	260,144	258,861	153,086	222,989	144,207	233,587
Personal Services	6,450	10,495	10,471	62,297	61,989	60,517	17,416	17,095
Materials and Services	135,330	182,347	165,493	194,348	103,856	145,097	114,763	175,534
Debt Service	-	-	-	-	-	4,670	-	-
Capital Outlay	3,928	15,701	-	-	-	-	23,129	82,135
Transfer Out-Storm Drain Reserve	-	-	-	4,885	-	-	-	-
Total Expenditures	145,707	208,543	175,964	261,530	165,845	210,284	155,309	274,763
Ending Fund Balance	238,947	217,416	133,468	49,288	51,957	64,715	52,010	63,112



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	49,288	133,468	180,000	198,000
Revenue	260,144	292,492	276,000	313,621
Expenditures	175,964	192,842	313,266	511,621
Ending Fund Balance	133,468	233,118	142,734	0

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Storm Drain Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
49,288	133,468	180,000	028-000-33000	Unrestricted Fund Balance	198,000	198,000	198,000
210,741	279,151	276,000	028-470-46070	Monthly Storm Drain Charges	286,000	286,000	286,000
643	119	-	028-470-48970	Storm Drain Misc Income	-	-	-
7,188	13,221	-	028-470-46470	Charge - Storm Drain Sys Dev	-	-	-
41,572	-	-	028-470-49111	Transfer in-General Fund	27,621	27,621	27,621
309,432	425,959	456,000		Total Resources	511,621	511,621	511,621
<i>0.1100</i>	<i>0.1100</i>	<i>0.1100</i>		<i>Number of FTE</i>	<i>0.1300</i>	<i>0.1300</i>	<i>0.1300</i>
5,658	5,914	7,000	028-470-61700	Salaries and Wages	8,000	8,000	8,000
132	92	2,100	028-470-61720	Overtime	2,100	2,100	2,100
2,179	2,244	2,185	028-470-61810	HDL Insurance	2,598	2,598	2,598
64	66	69	028-470-61815	Disability Insurance	93	93	93
1,463	1,515	2,357	028-470-61820	PERS	2,715	2,715	2,715
400	416	696	028-470-61830	Social Security	773	773	773
23	32	109	028-470-61840	Unemployment	182	182	182
550	214	275	028-470-61850	Workers Comp	283	283	283
2	2	3	028-470-61860	WBF Tax	3	3	3
10,471	10,495	14,794		Total Personnel Services	16,747	16,747	16,747
7,871	8,266	9,164	028-470-62095	Adm Svcs - IT	10,157	10,157	10,157
17,469	15,145	17,195	028-470-62096	Adm Svcs - PW Admin	18,459	18,459	18,459
5,314	4,943	5,954	028-470-62097	Adm Svcs - Exec	7,046	7,046	7,046
23,971	25,044	28,006	028-470-62098	Adm Svcs - Finance	33,129	33,129	33,129
6,875	6,833	7,975	028-470-62099	Adm Svcs - Central Svcs	9,369	9,369	9,369
3	1,608	100	028-470-62116	Bad Debt Expense	100	100	100
78	196	200	028-470-62120	Postage & Shipping	200	200	200
6,902	7,114	6,500	028-470-62122	Billing Expense	6,500	6,500	6,500
536	-	7,500	028-470-62425	Operating Equipment & Tools	7,500	7,500	7,500
9,148	21,434	40,000	028-470-62427	Materials & Supplies	52,000	52,000	52,000
3,985	1,500	1,500	028-470-62452	GIS Consultant	1,500	1,500	1,500
48,196	-	5,000	028-470-62540	Engineering Fees	40,000	40,000	40,000
-	15,728	-	028-470-62550	OPRD Storm Analysis	-	-	-
17,720	5,493	20,000	028-470-62560	Contractual Services	20,000	20,000	20,000
17,426	67,416	65,000	028-470-62564	Contract Excavation Services	65,000	65,000	65,000
-	1,628	2,000	028-470-62990	Rate Study	8,280	8,280	8,280
165,493	182,347	216,094		Total Materials and Services	279,240	279,240	279,240
-	-	21,000	028-470-63062	Dump Truck 30%	-	-	-
-	15,701	55,000	028-470-63065	Storm Improvements 7th & Oak	-	-	-
-	15,701	76,000		Total Capital Outlay	-	-	-
-	-	61,378	028-470-64050	Contingency 20.0% of expenditures	59,197	59,197	59,197
-	-	-	028-470-67470	Transfer to Storm Drain Reserve	156,437	156,437	156,437
175,964	208,542	368,266		Total Expenditures	511,621	511,621	511,621
133,468	217,417	87,734	028-470-79100	Ending Fund Balance	-	-	-
309,432	425,959	456,000		Total Requirements	511,621	511,621	511,621

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							
	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	2,185	2,185	2,185	7,115	7,115	7,115	7,115	7,115
Transfer from Storm Drain				4,885				
Total Revenue	-	-	-	4,885	-	-	-	-
Personal Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay				9,815	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	9,815	-	-	-	-
Ending Fund Balance	2,185	2,185	2,185	2,185	7,115	7,115	7,115	7,115

**City of Cannon Beach
Budget Document**

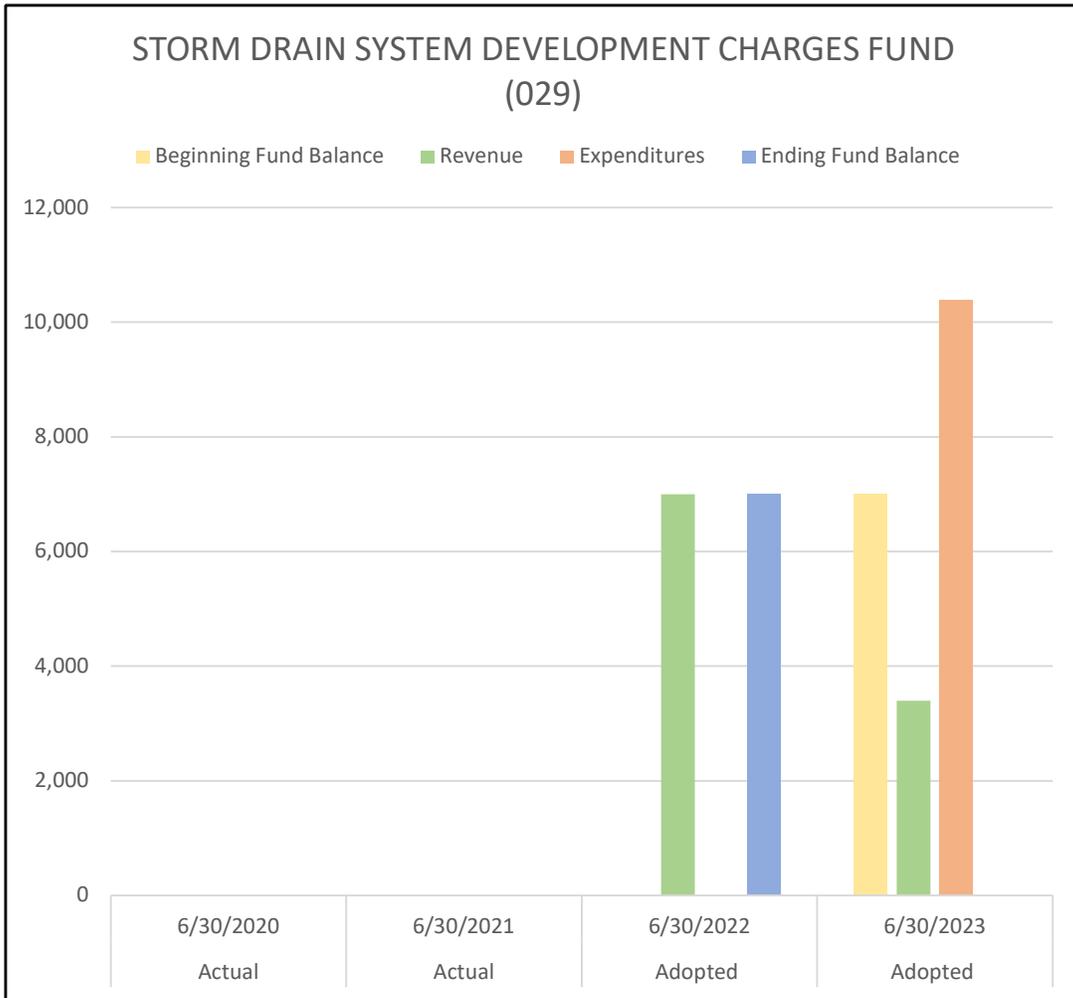
2019-20	2020-21	2021-22	Storm Drain Reserve		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
2,185	2,184	2,184	058-000-33000	Unrestricted Fund Balance	2,184	2,184	2,184
-	-	-	058-470-49070	Transfer In-Storm Drain Fund	156,437	156,437	156,437
2,185	2,184	2,184		Total Resources	158,621	158,621	158,621
-	-	-	058-470-63001	Presidential Street Outfalls	130,000	130,000	130,000
-	-	2,184	058-470-63999	Unallocated Project	2,184	2,184	2,184
-	-	2,184		Total Capital Outlay	132,184	132,184	132,184
-	-	-	058-470-64050	Contingency 20% of expenditures	26,437	26,437	26,437
-	-	2,184		Total Expenditures	158,621	158,621	158,621
2,185	2,184	-	058-470-79000	Reserved for Future Expenditure	-	-	-
2,185	2,184	2,184		Total Requirements	158,621	158,621	158,621

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							
	2022 (7 mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	-	-	-	-	-	-	-	-
Improvement Fee	7,555	-	-	-	-	-	-	-
Total Revenue	7,555	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	7,555	-	-	-	-	-	-	-



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	0	0	0	7,000
Revenue	0	0	7,000	3,392
Expenditures	0	0	0	10,392
Ending Fund Balance	0	0	7,000	0

**City of Cannon Beach
Budget Document**

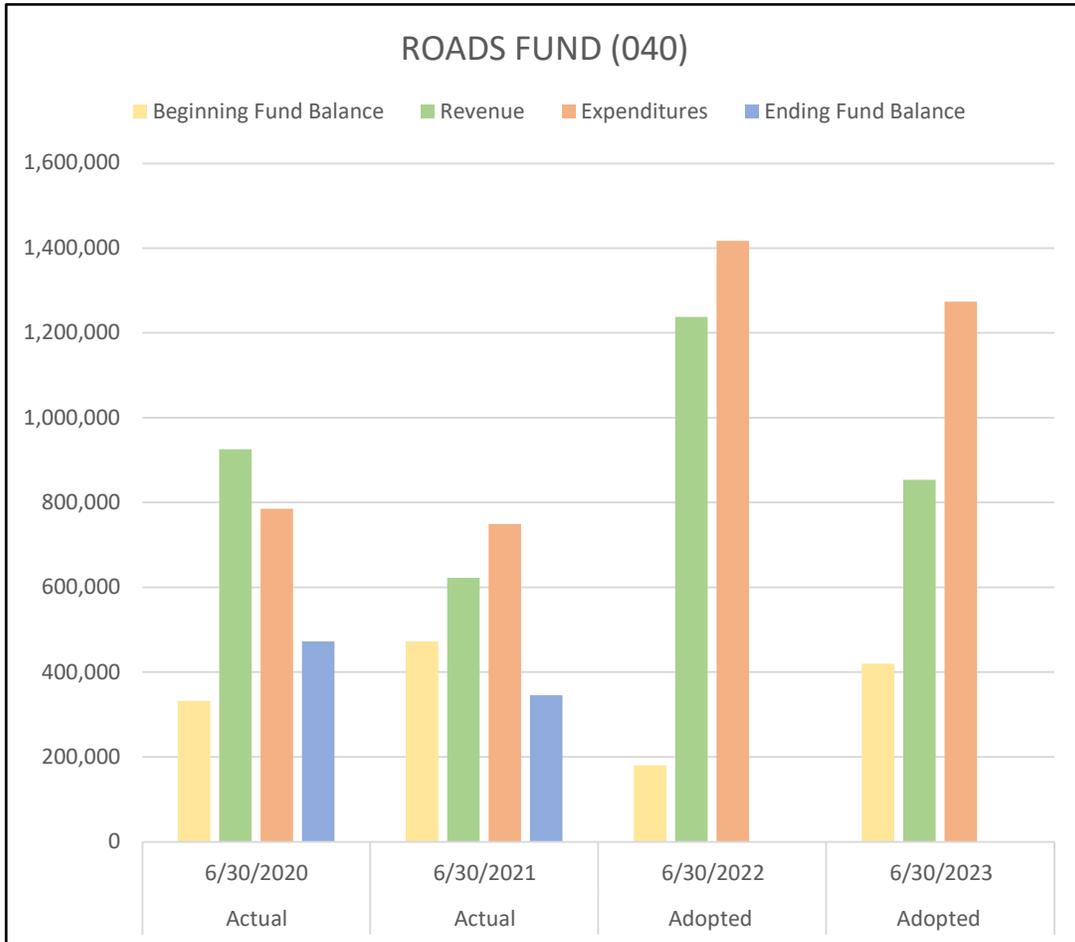
2019-20	2020-21	2021-22	Storm Drain System Development Charges Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	029-000-33000	Unrestricted Fund Balance	7,000	7,000	7,000
-	-	-	029-470-48905	Reimbursement Fee	-	-	-
-	-	7,000	029-470-48910	Improvement Fee	1,776	1,776	1,776
-	-	-	029-470-48915	Compliance Fee	1,616	1,616	1,616
-	-	7,000		Total Resources	10,392	10,392	10,392
-	-	-	029-470-63000	Capital Outlay	10,392	10,392	10,392
-	-	-		Total Capital Outlay	10,392	10,392	10,392
-	-	-	029-470-66100	Debt-principal	-	-	-
-	-	-	029-470-66110	Debt-interest	-	-	-
-	-	-		Total Debt Service	-	-	-
-	-	-		Total Expenditures	10,392	10,392	10,392
-	-	7,000	029-470-79100	Ending Fund Balance	-	-	-
-	-	7,000		Total Requirements	10,392	10,392	10,392

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							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	345,331	472,266	331,560	235,927	154,883	52,200	60,635	142,560
Property Taxes	241,446	257,899	239,773	230,570	227,377	215,761	208,502	201,525
Co. Bond Debt Service	(780)	(781)	(792)	(828)	(852)	(891)	(890)	-
Prior Taxes	5,522	2,040	6,381	8,880	7,451	8,160	9,556	9,512
State Highway Funds	68,657	129,078	117,677	125,236	110,086	102,168	93,467	105,863
Interest Income	18	69	97	121	83	52	3	-
Loan Proceeds	-	-	-	-	-	-	16,963	-
SCA Program Grant	-	15,700	-	-	-	-	-	-
Interest on Property Taxes	-	-	-	-	-	-	28	24
LID - E Hemlock	-	-	-	-	-	18,648	-	-
Capital Contribution	-	-	-	30,824	-	-	-	-
Miscellaneous Income	2,401	18,357	2,963	5,967	1,661	117	337	624
Transfer in - General	746,461	199,901	559,471	391,998	579,000	533,500	478,515	240,238
Transfer in - Roads Reserve	-	-	-	-	-	-	-	-
Total Revenue	1,063,724	622,263	925,570	792,768	924,805	877,515	806,481	557,786
Personnel Services	152,601	251,338	247,557	177,245	185,423	186,918	228,944	206,315
Materials and Services	322,851	479,364	518,083	505,214	555,770	439,391	364,649	279,706
Debt Service	-	-	-	-	-	17,496	-	-
Capital Outlay	112,046	18,496	19,223	14,676	102,568	131,027	221,323	153,690
Total Expenditures	587,498	749,198	784,864	697,135	843,761	774,832	814,916	639,711
Ending Fund Balance	821,557	345,331	472,266	331,560	235,927	154,883	52,200	60,635



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	331,561	472,266	180,000	420,000
Revenue	925,569	622,262	1,237,367	853,512
Expenditures	784,864	749,198	1,417,367	1,273,512
Ending Fund Balance	472,266	345,330	0	0

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Roads Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
331,561	472,266	180,000	040-000-33000	Unrestricted Fund Balance	420,000	420,000	420,000
239,773	257,899	252,944	040-430-41100	Property Taxes	266,854	266,854	266,854
(792)	(781)	(1,000)	040-430-41105	County Bond Debt Service	(1,000)	(1,000)	(1,000)
6,381	2,040	7,000	040-430-41120	Prior Taxes	7,000	7,000	7,000
117,677	129,078	131,962	040-430-44700	State Highway Funds	113,333	113,333	113,333
-	-	-	040-430-44710	OR Pedestrian Fuel Tax	1,144	1,144	1,144
97	69	-	040-430-46000	Interest on Property Taxes	-	-	-
-	15,700	100,000	040-430-48500	SCA Program Grant	-	-	-
2,963	18,357	-	040-430-48900	Miscellaneous Income	-	-	-
559,471	199,901	746,461	040-430-49111	Transfer from General Fund	466,181	466,181	466,181
1,257,130	1,094,528	1,417,367		Total Resources	1,273,512	1,273,512	1,273,512
<i>2.3400</i>	<i>2.3500</i>	<i>2.3500</i>		<i>Number of FTE</i>	<i>2.3600</i>	<i>2.3600</i>	<i>2.3600</i>
131,041	132,802	142,000	040-430-61700	Salaries and Wages	149,000	149,000	149,000
3,860	3,688	6,180	040-430-61720	Overtime	6,180	6,180	6,180
53,314	55,066	52,349	040-430-61810	HDL Insurance	50,020	50,020	50,020
1,434	1,483	1,561	040-430-61815	Disability Insurance	1,727	1,727	1,727
37,085	37,417	42,461	040-430-61820	PERS	43,982	43,982	43,982
14,731	15,334	11,336	040-430-61830	Social Security	11,871	11,871	11,871
544	724	1,778	040-430-61840	Unemployment	2,793	2,793	2,793
5,499	4,776	5,000	040-430-61850	Workers Comp	4,636	4,636	4,636
49	47	54	040-430-61860	WBF Tax	54	54	54
247,558	251,338	262,719		Total Personnel Services	270,263	270,263	270,263
14,531	15,260	16,919	040-430-62095	Adm Svcs - IT	18,751	18,751	18,751
74,244	64,365	73,079	040-430-62096	Adm Svcs - PW Admin	78,451	78,451	78,451
27,633	25,701	30,963	040-430-62097	Adm Svcs - Exec	36,642	36,642	36,642
15,465	16,157	18,069	040-430-62098	Adm Svcs - Finance	21,373	21,373	21,373
12,693	12,615	14,723	040-430-62099	Adm Svcs - Central Svcs	17,296	17,296	17,296
45	99	500	040-430-62110	Office Supplies	500	500	500
-	68	10,250	040-430-62140	Computer Expenses	1,000	1,000	1,000
1,743	1,502	2,000	040-430-62210	Telephone	2,000	2,000	2,000
20,595	20,361	24,000	040-430-62250	Power - Street Lighting	24,000	24,000	24,000
1,721	6,000	10,000	040-430-62260	ADA Compliance	10,000	10,000	10,000
-	-	1,500	040-430-62380	Generator Fuel	1,800	1,800	1,800
4,339	4,330	5,000	040-430-62410	Vehicle Fuel	6,000	6,000	6,000
4,176	2,532	5,000	040-430-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000
5,210	4,969	3,000	040-430-62422	Equipment Repair & Maint.	3,000	3,000	3,000
1,307	717	3,000	040-430-62425	Equipment & Tools	3,000	3,000	3,000
19,009	18,505	29,500	040-430-62427	Materials & Supplies	38,350	38,350	38,350
1,500	1,500	2,500	040-430-62450	Consultant/Professional Fees	2,500	2,500	2,500
200	-	1,500	040-430-62490	Tsunami Signage	1,500	1,500	1,500
8,450	14,400	10,000	040-430-62540	Engineering Fees	40,000	40,000	40,000
-	5,880	-	040-430-62550	Nanana Rd Plan Review	-	-	-
78,843	76,213	77,500	040-430-62560	Contractual Services	77,500	77,500	77,500
366	1,366	4,834	040-430-62562	Electrical Services	4,834	4,834	4,834
159,657	123,214	108,000	040-430-62564	Excavation Services	108,000	108,000	108,000
15,479	21,436	27,000	040-430-62566	Contract Street Sweeping	27,000	27,000	27,000
-	-	2,000	040-430-62590	Equipment Rental	2,000	2,000	2,000
663	5,610	15,000	040-430-62600	Beach Access Impr & Maint	15,000	15,000	15,000
1,200	-	5,000	040-430-62605	S-Curves Maintenance	5,000	5,000	5,000
-	-	1,500	040-430-62615	Snow & Ice Control Materials	1,500	1,500	1,500
-	-	5,000	040-430-62630	Drainage Rehabilitation	5,000	5,000	5,000
46,044	32,333	100,000	040-430-62640	Pavement Preservation	120,000	120,000	120,000

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Roads Fund		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1,812	754	7,500	040-430-62650	Street Signs & Replacement	7,500	7,500	7,500
-	320	5,000	040-430-62680	Access Projects	5,000	5,000	5,000
877	1,304	2,500	040-430-62720	Protective Clothing	2,500	2,500	2,500
-	-	500	040-430-62820	Dues & Subscriptions	500	500	500
250	-	2,000	040-430-62830	Training & Education	2,000	2,000	2,000
29	91	1,500	040-430-62835	Travel & Lodging	1,500	1,500	1,500
-	1,628	2,000	040-430-62845	Rate Study/SDC Review	-	-	-
-	134	-	040-430-62995	Covid 19	-	-	-
518,083	479,364	628,337		Total Materials and Services	695,997	695,997	695,997
-	-	-	040-430-63006	CIP - Engineering Fees	30,000	30,000	30,000
-	-	-	040-430-63007	Tolovana Beach Access Ramp	65,000	65,000	65,000
5,600	-	-	040-430-63065	Pave Elk Run Park	-	-	-
-	2,796	-	040-430-63095	Hydraulic Power Unit	-	-	-
13,622	-	-	040-430-63315	Building Add-on	-	-	-
-	-	28,000	040-430-63320	Dump Truck 40%	-	-	-
-	15,700	138,000	040-430-63340	Warren Way	-	-	-
-	-	98,000	040-430-63330	New Case Skip Loader	-	-	-
-	-	35,000	040-430-63345	New Fleet Truck	-	-	-
19,222	18,496	299,000		Total Capital Outlay	95,000	95,000	95,000
-	-	-		Total Debt Service	-	-	-
-	-	-		Total Transfers Out	-	-	-
-	-	227,311	040-430-64050	Total Contingency 20.0% of expenditures	212,252	212,252	212,252
784,864	749,198	1,417,367		Total Expenditures	1,273,512	1,273,512	1,273,512
472,266	345,330	-	040-430-79100	Ending Fund Balance	-	-	-
1,257,130	1,094,528	1,417,367		Total Requirements	1,273,512	1,273,512	1,273,512

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.

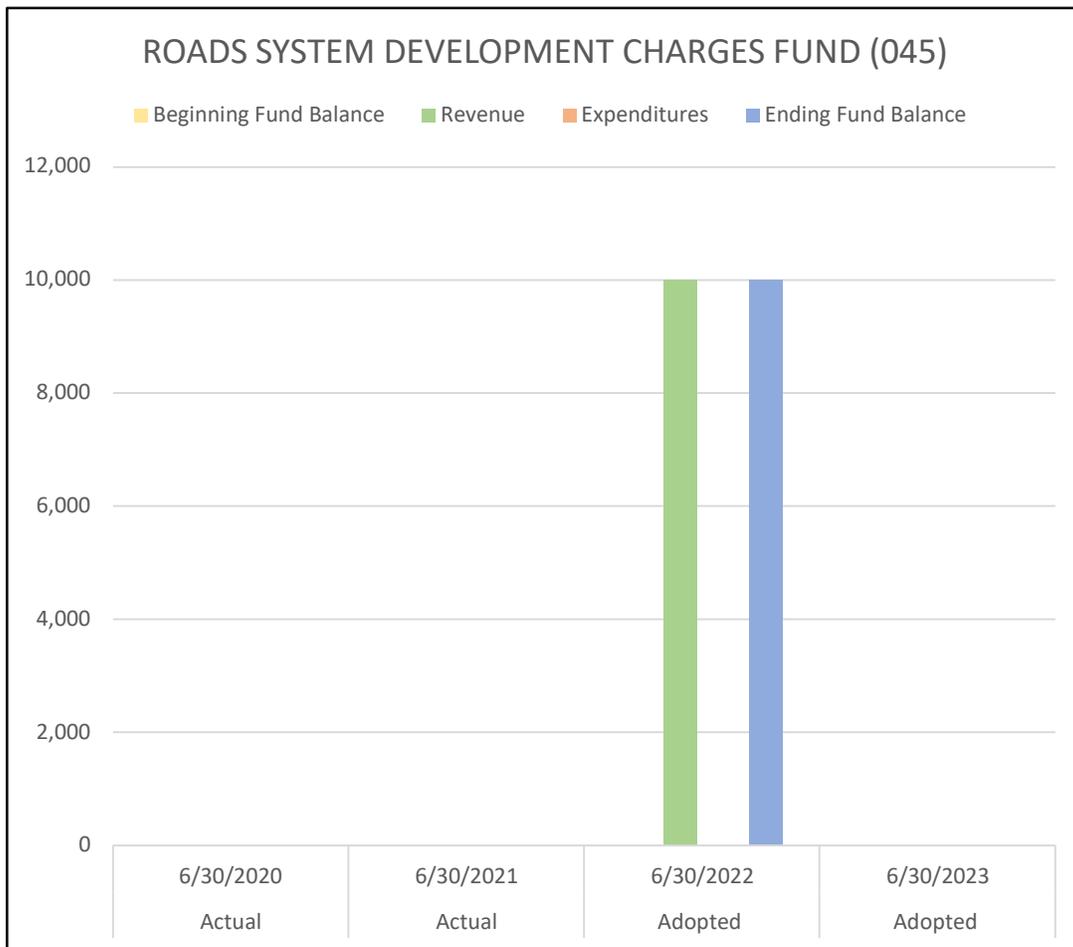
City of Cannon Beach Roads Reserve Fund (051)

	Fiscal Year End							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	-	-	-	-	-	-	21,674	61,924
Transfers In - General	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Transfer out - Debt Service	-	-	-	-	-	-	21,674	40,250
Transfer out - Roads	-	-	-	-	-	-	-	-
Transfer out - Bridges Reserve	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	21,674	40,250
Ending Fund Balance	-	-	-	-	-	-	(0)	21,674

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, 2023.

ROADS SDC FUND

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



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	0	0	0	0
Revenue	0	0	10,000	0
Expenditures	0	0	0	0
Ending Fund Balance	0	0	10,000	0

**City of Cannon Beach
Budget Document**

<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	Roads System Development Charges Fund		<u>2022-23</u>		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	045-000-33000	Unrestricted Fund Balance	-	-	-
-	-	-	045-430-48905	Reimbursement Fee	-	-	-
-	-	10,000	045-430-48910	Improvement Fee	-	-	-
-	-	10,000		Total Resources	-	-	-
-	-	-	045-430-63000	Capital Outlay	-	-	-
-	-	-		Total	-	-	-
-	-	-	045-430-66100	Debt-principal	-	-	-
-	-	-	045-430-66110	Debt-interest	-	-	-
-	-	-		Total	-	-	-
-	-	-		Total Expenditures	-	-	-
-	-	10,000	045-430-79100	Ending Fund Balance	-	-	-
-	-	10,000		Total Requirements	-	-	-

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							
	2022 (7 Mos)	2021	2020	2019 (8 Mos)	2018	2017	2016	2015
Beginning Fund Balance	8,592	8,592	8,592	8,592	8,592	83,092	100,000	100,000
Transfers In - General	-	-	-	-	-	75,500	-	-
Total Revenue	-	-	-	-	-	75,500	-	-
Capital Outlay	-	-	-	-	-	150,000	16,908	-
Total Expenditures	-	-	-	-	-	150,000	16,908	-
Ending Fund Balance	8,592	8,592	8,592	8,592	8,592	8,592	83,092	100,000

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Bridge Reserve		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
8,592	8,592	8,592	055-000-33000	Unrestricted Fund Balance	4,592	4,592	4,592
-	-	-	055-430-49110	Transfer In - General Fund	-	-	-
8,592	8,592	8,592		Total Resources	4,592	4,592	4,592
-	-	-	055-430-63997	Fir Street Bridge Rehab	4,592	4,592	4,592
-	-	8,592	055-430-63999	Unallocated Project	-	-	-
-	-	8,592		Total Capital Outlay	4,592	4,592	4,592
-	-	8,592		Total Expenditures	4,592	4,592	4,592
8,592	8,592	-	055-430-79000	Reserved for Future Expenditure	-	-	-
8,592	8,592	8,592		Total Requirements	4,592	4,592	4,592

DEBT SERVICE FUND

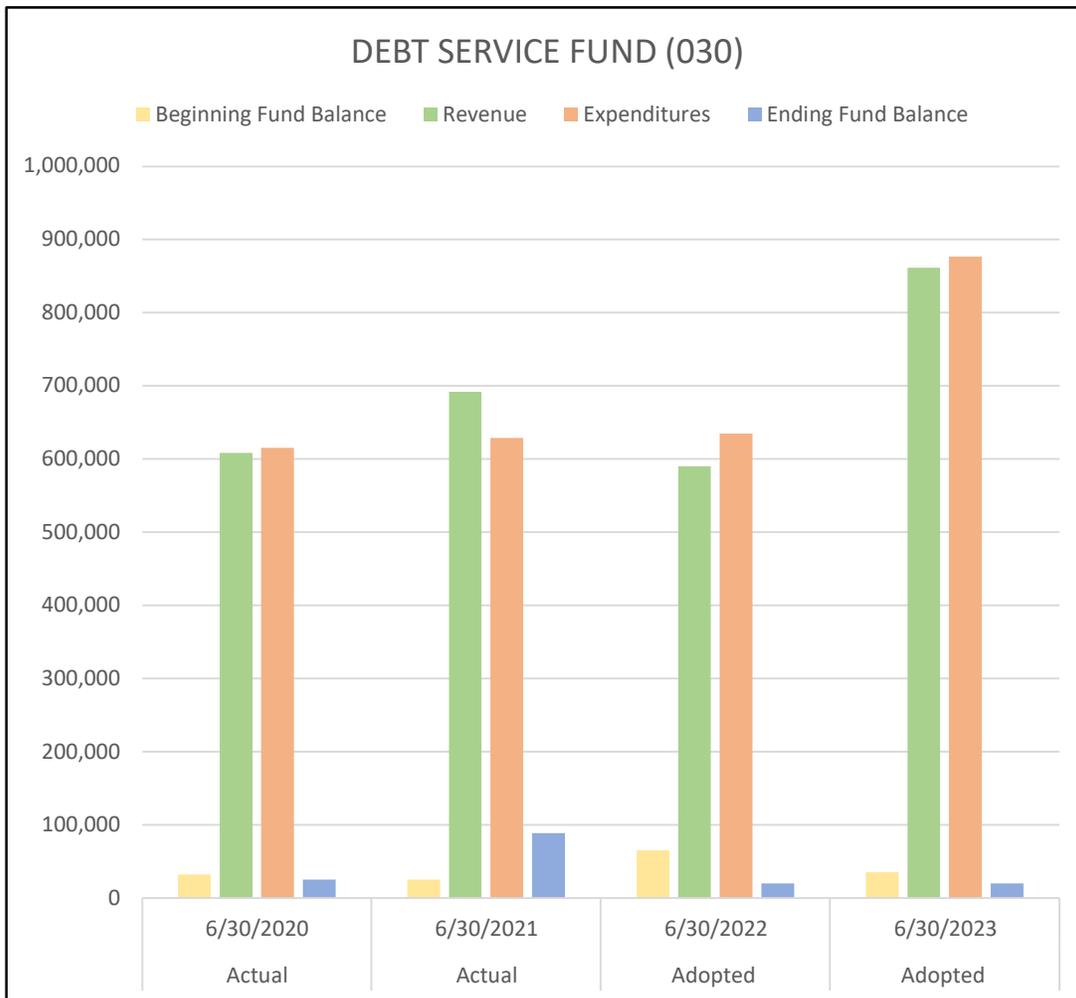
The Debt Service Fund accounts for all transactions related to the debt service of the City's general obligation bonds and Full Faith and Credit (FFC) bonds.

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

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

City of Cannon Beach Debt Service Fund (030)

	Fiscal Year End							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	88,425	25,136	31,802	43,693	77,412	64,950	7,489	(36,529)
Property Taxes	376,454	463,142	402,873	358,384	335,337	373,997	295,063	311,671
Co. Bond Debt Service	(1,139)	(1,221)	(1,192)	(1,208)	(1,230)	(1,359)	(1,260)	-
Prior Taxes	5,488	14,791	8,935	11,314	12,041	12,374	10,559	15,933
Miscellaneous Income	-	-	-	-	-	-	-	12,739
Transfer in - W/W	-	-	-	-	-	-	-	-
Transfer in - Road Reserve	-	-	-	-	-	-	21,674	40,250
Transfer in - General Fund	192,134	215,152	197,744	175,644	163,458	161,725	299,000	222,550
Total Revenue	572,937	691,864	608,359	544,134	509,606	546,737	625,036	603,143
Principal - 2005 Go Bond	-	-	-	-	-	-	-	225,000
Principal - 2010 Go Bond	-	230,000	205,000	140,000	125,000	115,000	105,000	90,000
Principal - 2012 Go Bond	-	280,000	275,000	270,000	260,000	250,000	245,000	15,000
Interest - 2005 Go Bond	-	-	-	-	-	-	-	9,000
Interest - 2010 Go Bond	31,613	73,575	81,775	87,375	92,375	95,825	98,975	101,225
Interest - 2012 Go Bond	18,300	45,000	53,250	58,650	65,950	73,450	78,350	78,650
ST of OR - North Entrance Pmt	-	-	-	-	-	-	40,250	40,250
Total Expenditures	49,913	628,575	615,025	556,025	543,325	534,275	567,575	559,125
Ending Fund Balance	611,450	88,425	25,136	31,802	43,693	77,412	64,950	7,489



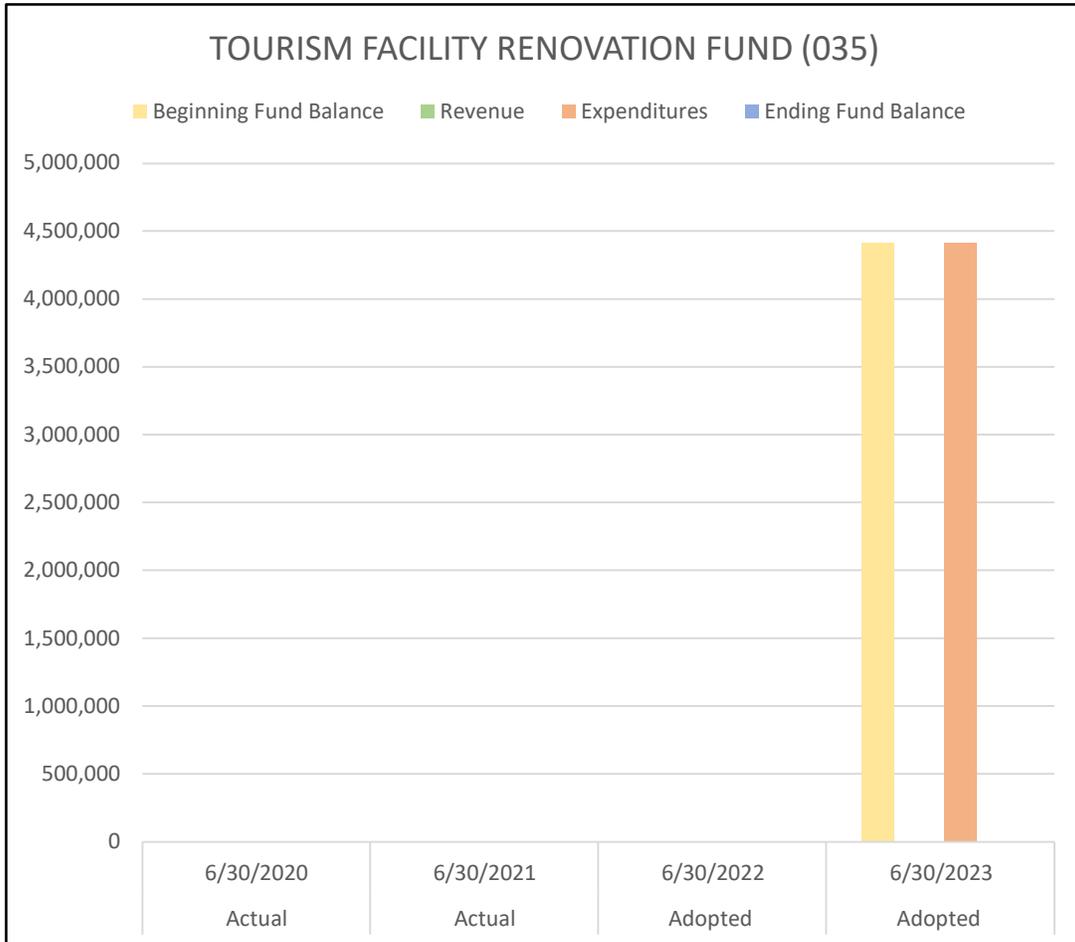
	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	31,802	25,136	65,000	35,000
Revenue	608,359	691,865	589,825	861,524
Expenditures	615,025	628,575	634,825	876,524
Ending Fund Balance	25,136	88,426	20,000	20,000

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Debt Service Fund		2022-2023		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
31,802	25,136	65,000	030-000-33000	Fund Balance	35,000	35,000	35,000
402,873	463,142	390,091	030-080-41100	Property Taxes	407,896	407,896	407,896
(1,192)	(1,221)	(1,400)	030-080-41105	Clatsop County Bond Debt Service	(1,400)	(1,400)	(1,400)
8,935	14,791	9,000	030-080-41120	Prior Taxes	9,000	9,000	9,000
-	-	-	030-080-48900	Miscellaneous Income	-	-	-
197,744	215,152	192,134	030-080-49610	Transfer from General Fund	200,904	200,904	200,904
-	-	-	030-080-49630	Transfer from County TRT Fund	245,124	245,124	245,124
640,161	717,001	654,825		Total Resources	896,524	896,524	896,524
205,000	230,000	240,000	030-080-65175	Principal-2010 GO Bond	-	-	-
275,000	280,000	295,000	030-080-65180	Principal-2012 GO Bond	-	-	-
-	-	-	030-080-65185	Principal-2022 GO Bond <small>payoff date 06/01/27</small>	550,000	550,000	550,000
-	-	-	030-080-65190	Principal-2022 FFC Bond <small>pay off date 06/01/52</small>	60,000	60,000	60,000
81,775	73,575	63,225	030-080-65275	Interest - 2010 GO Bond	-	-	-
53,250	45,000	36,600	030-080-65280	Interest - 2012 GO Bond	-	-	-
-	-	-	030-080-65285	Interest - 2022 GO Bond <small>payoff date 06/01/27</small>	81,400	81,400	81,400
-	-	-	030-080-65290	Interest - 2022 FFC Bond <small>pay off date 06/01/52</small>	185,124	185,124	185,124
615,025	628,575	634,825		Total Debt Service	876,524	876,524	876,524
615,025	628,575	634,825		Total Expenditures	876,524	876,524	876,524
25,136	88,426	20,000		Ending Fund Balance	20,000	20,000	20,000
640,161	717,001	654,825		Total Requirements	896,524	896,524	896,524

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.



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance				4,414,586
Revenue				
Expenditures				4,414,586
Ending Fund Balance	0	0	0	0

**City of Cannon Beach
Budget Document**

<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	Tourism Facility Renovation Fund		<u>2022-23</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Account Number</u>	<u>Account Title</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
-	-	-	035-180-40100	Unrestricted Fund Balance	4,414,586	4,414,586	4,414,586
-	-	-		Total Resources	4,414,586	4,414,586	4,414,586
-	-	-	035-180-63510	Building Renovation	4,414,586	4,414,586	4,414,586
-	-	-		Total Capital Outlay	4,414,586	4,414,586	4,414,586
-	-	-	035-180-64050	Contingency	-	-	-
-	-	-		Total Expenditures	4,414,586	4,414,586	4,414,586
-	-	-	035-180-79100	Ending Fund Balance	-	-	-
-	-	-		Total Requirements	4,414,586	4,414,586	4,414,586

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							
	2022 (7 Mos)	2021	2020	2019	2018	2017	2016	2015
Beginning Fund Balance	-	-	-	-	-	-	-	-
Administration	314,278	466,984	514,838	524,964	430,240	385,837	410,311	320,302
Finance	287,682	462,099	443,604	374,327	343,059	324,535	288,070	296,397
IT	170,309	239,002	227,878	232,681	178,563	226,886	-	-
Central Services	210,541	197,571	198,793	186,906	177,263	186,524	306,706	276,375
Public Works	237,086	375,884	432,971	365,361	271,719	370,259	320,969	290,665
Total Revenue	1,219,897	1,741,540	1,818,084	1,684,239	1,400,844	1,494,041	1,326,056	1,183,738

Executive

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

Finance

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

IT

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

Central Services

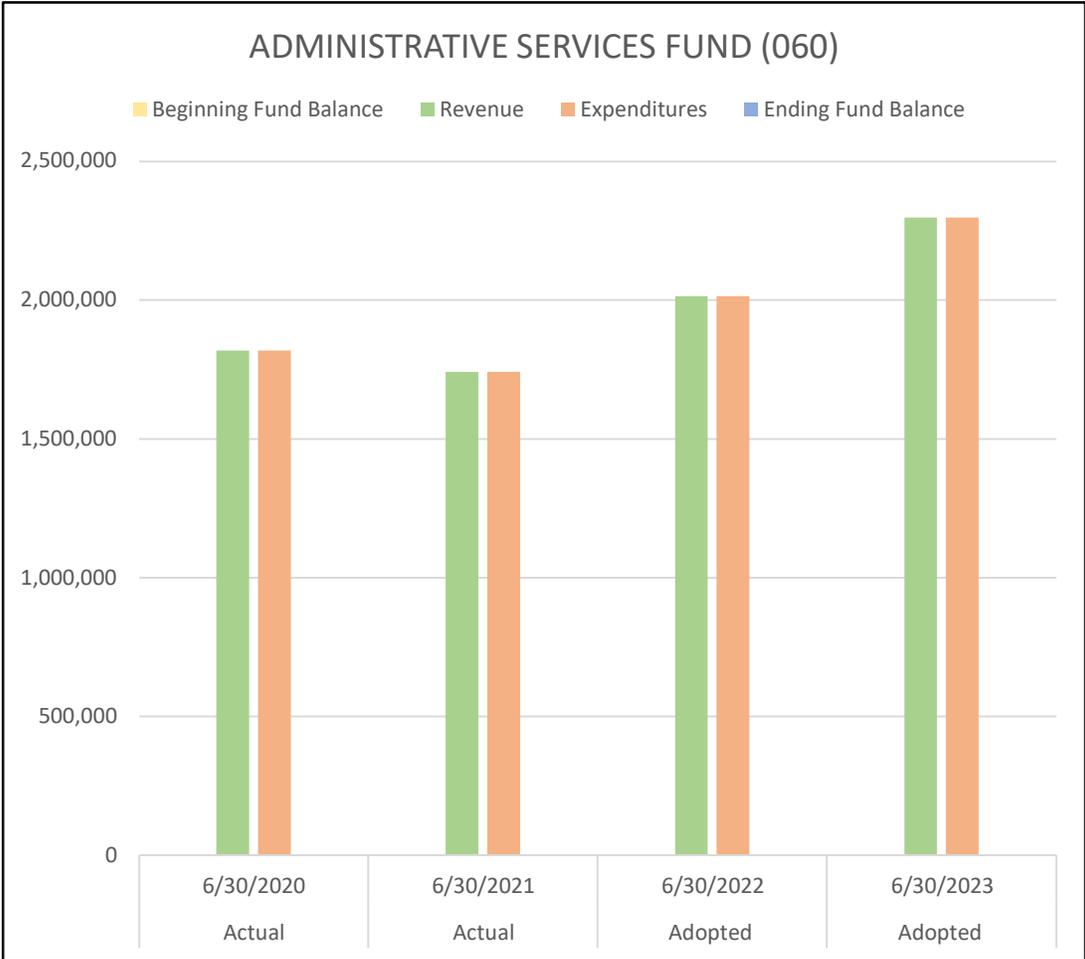
Personnel Services	-	-	-	-	-	-	101,855	(6,561)
Materials and Services	210,541	197,571	198,793	186,906	177,263	186,524	190,834	271,625
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	14,017	11,311
Total Expenditures	210,541	197,571	198,793	186,906	177,263	186,524	306,706	276,375

Public Works

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

Fiscal Year End

	2022	2021	2020	2019	2018	2017	2016	2015
	(7 Mos)							
Summary								
Beginning Fund Balance	-	-	-	-	-	-	-	-
Total Revenue	1,219,897	1,741,540	1,818,084	1,684,239	1,400,844	1,494,041	1,326,056	1,183,738
Total Expenditures	1,219,897	1,741,540	1,818,084	1,684,239	1,400,844	1,494,041	1,326,056	1,183,738
Ending Fund Balance	-	-	-	-	-	-	-	-



	Actual 6/30/2020	Actual 6/30/2021	Adopted 6/30/2022	Adopted 6/30/2023
Beginning Fund Balance	0	0	0	0
Revenue	1,818,084	1,741,539	2,014,495	2,297,831
Expenditures	1,818,084	1,741,539	2,014,495	2,297,831
Ending Fund Balance	0	0	0	0

City of Cannon Beach
Budget Document

Administrative Services Fund

6/30/2020	6/30/2021	6/30/2022	Resources and Requirements	7/1/2022-6/30/2023		
Actual	Actual	Adopted Budget		Proposed by Budget	Approved by Budget	Adopted by Governing
<u>Resources</u>						
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ -	\$ -
1,818,084	1,741,539	2,014,495	Charges for Service, Fees, Permits	2,297,831	2,297,831	2,297,831
<u>1,818,084</u>	<u>1,741,539</u>	<u>2,014,495</u>	Total Resources	<u>2,297,831</u>	<u>2,297,831</u>	<u>2,297,831</u>
<u>Requirements by Department</u>						
514,838	466,984	561,832	Executive	664,866	664,866	664,866
443,604	462,099	516,765	Finance	611,275	611,275	611,275
227,798	239,002	264,984	IT	293,685	293,685	293,685
198,793	197,571	245,100	Central Services	270,890	270,890	270,890
432,971	375,884	425,814	Public Works	457,115	457,115	457,115
<u>1,818,004</u>	<u>1,741,539</u>	<u>2,014,495</u>	Total Requirements by Department	<u>2,297,831</u>	<u>2,297,831</u>	<u>2,297,831</u>
-	-	-	Ending Fund Balance	-	-	-
<u>\$ 1,818,004</u>	<u>\$ 1,741,539</u>	<u>\$ 2,014,495</u>	Total Requirements	<u>\$ 2,297,831</u>	<u>\$ 2,297,831</u>	<u>\$ 2,297,831</u>

City of Cannon Beach
Budget Document
Administrative Services Fund

6/30/2020	6/30/2021	6/30/2022	Summary of Expenditures	7/1/2022-6/30/2023		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
9.6950	9.7000	9.7000	Number of FTE	10.4700	10.4700	10.4700
			Personnel Services:			
\$ 354,687	\$ 344,541	\$ 376,082	Executive	\$ 392,966	\$ 392,966	\$ 392,966
393,387	406,440	439,985	Finance	532,625	532,625	532,625
158,448	159,630	170,584	IT	177,485	177,485	177,485
-	-	-	Central Services	-	-	-
383,378	358,229	405,144	Public Works	435,945	435,945	435,945
1,289,899	1,268,840	1,391,795	Total Personnel Services	1,539,021	1,539,021	1,539,021
			Materials and Services:			
160,151	122,443	185,750	Executive	271,900	271,900	271,900
50,217	55,659	76,780	Finance	78,650	78,650	78,650
69,351	79,372	94,400	IT	116,200	116,200	116,200
198,793	197,571	245,100	Central Services	270,890	270,890	270,890
14,233	17,655	20,670	Public Works	21,170	21,170	21,170
492,745	472,699	622,700	Total Materials and Services	758,810	758,810	758,810
			Capital Outlay:			
-	-	-	- Executive	-	-	-
-	-	-	- Finance	-	-	-
-	-	-	- IT	-	-	-
-	-	-	- Central Services	-	-	-
35,360	-	-	- Public Works	-	-	-
35,360	-	-	- Total Capital Outlay	-	-	-
			Debt Service:			
-	-	-	- Total Debt Service	-	-	-
			Transfers to Other Funds:			
-	-	-	- Total Transfers to Other Funds	-	-	-
			Contingency			
\$ 1,818,004	\$ 1,741,539	\$ 2,014,495	Total Expenditures	\$ 2,297,831	\$ 2,297,831	\$ 2,297,831

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Administrative Services Fund Executive		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
12,714	-	-	060-110-48000	Coronavirus Relief Grant	-	-	-
717	630	-	060-110-48900	Miscellaneous Income	-	-	-
233,224	216,919	261,330	060-110-49110	From General Fund	309,255	309,255	309,255
17,714	16,475	19,848	060-110-49115	From Building Official Fund	23,488	23,488	23,488
104,156	96,874	116,708	060-110-49120	From RV Park Fund	138,111	138,111	138,111
12,754	11,862	14,291	060-110-49122	From Recycling Fund	16,911	16,911	16,911
53,849	50,085	60,339	060-110-49124	From Water Fund	71,404	71,404	71,404
46,764	43,495	52,399	060-110-49126	From Wastewater Fund	62,009	62,009	62,009
5,314	4,943	5,954	060-110-49128	From Storm Drain Fund	7,046	7,046	7,046
27,633	25,701	30,963	060-110-49130	From Road Fund	36,642	36,642	36,642
514,838	466,984	561,832		Total Resources	664,866	664,866	664,866
<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>-</i>
-	-	-	060-110-61190	City Attorney	-	-	-
236,877	224,147	239,000	060-110-61700	Salaries and Wages	256,000	256,000	256,000
44,880	51,489	54,190	060-110-61810	HDL Insurance	46,950	46,950	46,950
1,609	1,528	1,668	060-110-61815	Disability Insurance	1,700	1,700	1,700
53,013	49,879	59,726	060-110-61820	PERS	63,820	63,820	63,820
16,970	15,960	18,284	060-110-61830	Social Security	19,584	19,584	19,584
957	1,217	2,868	060-110-61840	Unemployment	4,608	4,608	4,608
338	279	300	060-110-61850	Workers Comp	258	258	258
44	42	46	060-110-61860	WBF Tax	46	46	46
354,687	344,541	376,082		Total Personnel Services	392,966	392,966	392,966
6,731	2,224	1,000	060-110-62010	Council Expenses	1,000	1,000	1,000
429	614	1,000	060-110-62110	Office Supplies	1,000	1,000	1,000
-	2,037	-	060-110-62116	Miscellaneous Expense	-	-	-
613	211	600	060-110-62120	Postage & Shipping	600	600	600
3,561	1,541	3,500	060-110-62130	Copier Expenses	3,500	3,500	3,500
1,816	1,796	1,000	060-110-62140	Computer Expenses	2,000	2,000	2,000
4,993	1,800	4,000	060-110-62200	City Code Updates	4,000	4,000	4,000
2,896	2,631	2,000	060-110-62210	Telephone	3,500	3,500	3,500
1,696	572	2,000	060-110-62400	Misc Management Costs	2,000	2,000	2,000
1,150	323	2,000	060-110-62410	Vehicle Fuel	-	-	-
978	74	350	060-110-62420	Vehicle Repair & Maintenance	-	-	-
95,244	89,679	100,000	060-110-62520	Legal Services	125,000	125,000	125,000
-	-	800	060-110-62525	Oregon Govt Ethics Comm Fee	800	800	800
21,460	7,192	50,000	060-110-62560	Contractual Services	50,000	50,000	50,000
7,636	6,090	5,000	060-110-62820	Dues & Subscriptions	6,000	6,000	6,000
2,361	900	2,000	060-110-62830	Training & Education	2,000	2,000	2,000
1,796	-	2,000	060-110-62835	Travel & Lodging	2,000	2,000	2,000
4,197	3,780	5,000	060-110-62840	Published Notices	5,000	5,000	5,000
70	-	2,000	060-110-62860	Wellness Program	2,000	2,000	2,000
1,303	734	500	060-110-62865	Meeting Expenses	500	500	500
-	-	1,000	060-110-62870	In House Training	1,000	1,000	1,000
-	243	-	060-110-62875	Recruitment	-	-	-
1,220	-	-	060-110-62995	COVID-19	-	-	-
-	-	-	060-110-62790	Grant Consultant	60,000	60,000	60,000
160,151	122,443	185,750		Total Materials and Services	271,900	271,900	271,900
-	-	-	060-110-63000		-	-	-
0	0	0		Total Capital Outlay	-	-	-
514,838	466,984	561,832		Total Expenditures	664,866	664,866	664,866

**City of Cannon Beach
Budget Document**

2019-20	2020-21	2021-22	Administrative Services Finance		2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1,298	-	-	060-120-48000	Coronavirus Relief Grant	-	-	-
98,977	103,407	115,640	060-120-49110	From General Fund	136,789	136,789	136,789
13,145	13,734	15,358	060-120-49115	From Building Official Fund	18,167	18,167	18,167
34,797	36,354	40,655	060-120-49120	From RV Park Fund	48,090	48,090	48,090
10,052	10,502	11,745	060-120-49122	From Recycling Fund	13,893	13,893	13,893
126,815	132,490	148,163	060-120-49124	From Water Fund	175,261	175,261	175,261
119,082	124,411	139,129	060-120-49126	From Wastewater Fund	164,574	164,574	164,574
23,971	25,044	28,006	060-120-49128	From Storm Drain Fund	33,129	33,129	33,129
15,465	16,157	18,069	060-120-49130	From Road Fund	21,373	21,373	21,373
443,604	462,099	516,765		Total Resources	611,276	611,276	611,276
<i>3.5250</i>	<i>3.5300</i>	<i>3.5300</i>		<i>Number of FTE</i>	<i>4.3000</i>	<i>4.3000</i>	<i>4.3000</i>
265,128	265,738	274,000	060-120-61700	Salaries and Wages	336,000	336,000	336,000
-	-	1,000	060-120-61720	Overtime	1,000	1,000	1,000
38,339	49,988	63,467	060-120-61810	HDL Insurance	69,934	69,934	69,934
2,485	2,539	2,676	060-120-61815	Disability Insurance	3,530	3,530	3,530
66,198	66,636	74,223	060-120-61820	PERS	90,010	90,010	90,010
19,825	19,854	21,038	060-120-61830	Social Security	25,781	25,781	25,781
1,071	1,403	3,300	060-120-61840	Unemployment	6,066	6,066	6,066
265	207	200	060-120-61850	Workers Comp	206	206	206
76	75	81	060-120-61860	WBF Tax	98	98	98
393,387	406,440	439,985		Total Personnel Services	532,625	532,625	532,625
1,853	2,322	3,500	060-120-62110	Office Supplies	3,500	3,500	3,500
129	307	1,000	060-120-62116	Miscellaneous Expenses	1,000	1,000	1,000
2,902	2,488	4,000	060-120-62120	Postage & Shipping	4,000	4,000	4,000
1,042	1,108	1,200	060-120-62130	Copier Expenses	1,600	1,600	1,600
160	1,406	2,050	060-120-62140	Computer Expenses	2,050	2,050	2,050
750	750	750	060-120-62150	Bond Administrative Charges	750	750	750
575	1,805	2,400	060-120-62210	Telephone	2,400	2,400	2,400
33,690	39,842	50,000	060-120-62510	Audit	51,200	51,200	51,200
1,355	940	1,020	060-120-62820	Dues & Subscriptions	1,200	1,200	1,200
2,372	1,025	3,250	060-120-62830	Training & Education	3,250	3,250	3,250
987	-	3,250	060-120-62835	Travel & Lodging	3,250	3,250	3,250
1,390	1,344	1,500	060-120-62840	Published Notices	1,500	1,500	1,500
-	498	1,000	060-120-62850	Office Equipment	1,000	1,000	1,000
1,693	1,764	1,860	060-120-62860	Storage	1,950	1,950	1,950
20	61	-	060-120-62875	Recruitment	-	-	-
1,298	-	-	060-120-62995	COVID-19	-	-	-
50,217	55,659	76,780		Total Materials and Services	78,650	78,650	78,650
443,604	462,099	516,765		Total Expenditures	611,275	611,275	611,275

**City of Cannon Beach
Budget Document**

2019-20		2020-21		2021-22		2022-23		
Administrative Services IT						Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
286	-	-	060-130-48000	Coronavirus Relief Grant	-	-	-	
101,653	106,749	118,354	060-130-49110	From General Fund	131,173	131,173	131,173	
4,844	5,087	5,640	060-130-49115	From Building Official Fund	6,250	6,250	6,250	
4,844	5,087	5,640	060-130-49122	From Recycling Fund	6,250	6,250	6,250	
49,044	51,502	57,101	060-130-49124	From Water Fund	63,286	63,286	63,286	
44,805	47,051	52,166	060-130-49126	From Wastewater Fund	57,817	57,817	57,817	
7,871	8,266	9,164	060-130-49128	From Storm Drain Fund	10,157	10,157	10,157	
14,531	15,260	16,919	060-130-49130	From Road Fund	18,751	18,751	18,751	
227,878	239,002	264,984		Total Resources	293,684	293,684	293,684	
<i>1.0000</i>	<i>1.0000</i>	<i>1.0000</i>		<i>Number of FTE</i>	<i>1.0000</i>	<i>1.0000</i>	<i>1.0000</i>	
101,084	101,084	106,500	060-130-61700	Salaries and Wages	111,000	111,000	111,000	
26,079	26,772	27,095	060-130-61810	HDL Insurance	27,218	27,218	27,218	
830	841	885	060-130-61815	Disability Insurance	900	900	900	
22,623	22,725	26,556	060-130-61820	PERS	27,751	27,751	27,751	
7,303	7,573	8,147	060-130-61830	Social Security	8,492	8,492	8,492	
408	533	1,278	060-130-61840	Unemployment	1,998	1,998	1,998	
99	80	100	060-130-61850	Workers Comp	103	103	103	
22	22	23	060-130-61860	WBF Tax	23	23	23	
158,448	159,630	170,584		Total Personnel Services	177,485	177,485	177,485	
21	41	50	060-130-62110	Office Supplies	-	-	-	
129	291	500	060-130-62116	Miscellaneous Expense	500	500	500	
-	-	100	060-130-62120	Postage & Shipping	-	-	-	
2	-	100	060-130-62130	Copier Expense	100	100	100	
650	560	550	060-130-62210	Telephone	600	600	600	
6,060	5,954	7,200	060-130-62465	Internet Expense	7,200	7,200	7,200	
2,388	2,388	2,400	060-130-62470	Web Site Support	6,800	6,800	6,800	
9,803	17,220	22,000	060-130-62475	Services Maintenance	25,000	25,000	25,000	
493	944	6,000	060-130-62570	Hardware	6,000	6,000	6,000	
49,474	50,066	55,000	060-130-62590	Software Maintenance	70,000	70,000	70,000	
-	-	500	060-130-62890	Website Upgrade	-	-	-	
331	1,908	-	060-130-62995	COVID-19	-	-	-	
69,351	79,372	94,400		Total Materials and Services	116,200	116,200	116,200	
-	-	-	060-130-63110	Server Replacement	-	-	-	
-	-	-		Total Capital Outlay	-	-	-	
227,798	239,002	264,984		Total Expenditures	293,685	293,685	293,685	

**City of Cannon Beach
Budget Document**

2019-20		2020-21		2021-22		2022-23		
Administrative Services Fund Central Services						Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
88,790	88,245	109,473	060-170-49110	From General Fund	120,992	120,992	120,992	
4,231	4,205	5,217	060-170-49115	From Building Official Fund	5,765	5,765	5,765	
4,231	4,205	5,217	060-170-49122	From Recycling Fund	5,765	5,765	5,765	
42,838	42,574	52,817	060-170-49124	From Water Fund	58,374	58,374	58,374	
39,136	38,895	48,252	060-170-49126	From Wastewater Fund	53,329	53,329	53,329	
6,875	6,833	8,475	060-170-49128	From Storm Drain Fund	9,369	9,369	9,369	
12,693	12,615	15,649	060-170-49130	From Road Fund	17,296	17,296	17,296	
198,793	197,571	245,100		Total Resources	270,890	270,890	270,890	
-	-	-	060-170-61700	Salaries and Wages	-	-	-	
-	-	-	060-170-61810	HDL Insurance	-	-	-	
-	-	-	060-170-61820	PERS	-	-	-	
-	-	-	060-170-61830	Social Security	-	-	-	
-	-	-	060-170-61840	Unemployment	-	-	-	
-	-	-	060-170-61850	Workers Comp	-	-	-	
-	-	-	060-170-61860	WBF Tax	-	-	-	
-	-	-		Total Personnel Services	-	-	-	
4,872	3,188	5,000	060-170-62110	Office Supplies	5,000	5,000	5,000	
13,236	8,242	10,000	060-170-62115	Bank Service Charges	10,000	10,000	10,000	
1,025	42	1,000	060-170-62116	Miscellaneous Expense	1,000	1,000	1,000	
2,197	2,021	3,000	060-170-62120	Postage & Shipping	3,000	3,000	3,000	
9,083	6,732	6,600	060-170-62210	Telephone	6,750	6,750	6,750	
10,709	10,175	12,000	060-170-62310	Electricity	12,000	12,000	12,000	
1,234	1,311	1,500	060-170-62320	Natural Gas	1,500	1,500	1,500	
135,877	146,453	183,500	060-170-62530	Insurance	209,000	209,000	209,000	
14,456	13,563	15,780	060-170-62560	Contractual Services	15,780	15,780	15,780	
2,094	1,779	2,760	060-170-62800	Facilities Supplies	2,760	2,760	2,760	
4,013	4,065	3,960	060-170-62850	Office Equipment	4,100	4,100	4,100	
198,793	197,571	245,100		Total Materials and Services	270,890	270,890	270,890	
198,793	197,571	245,100		Total Expenditures	270,890	270,890	270,890	

**City of Cannon Beach
Budget Document**

2019-20		2020-21		2021-22		Administrative Services Fund Public Works			2022-23		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
369	848	-	060-490-42406	Demolition	-	-	-				
70,671	61,267	69,562	060-490-49110	From General Fund	74,676	74,676	74,676				
30,571	26,503	30,092	060-490-49122	From Recycling Fund	32,303	32,303	32,303				
109,177	94,649	107,464	060-490-49124	From Water Fund	115,363	115,363	115,363				
130,469	113,108	128,422	060-490-49126	From Wastewater Fund	137,863	137,863	137,863				
17,469	15,145	17,195	060-490-49128	From Storm Drain Fund	18,459	18,459	18,459				
74,244	64,365	73,079	060-490-49130	From Road Fund	78,451	78,451	78,451				
432,971	375,884	425,814		Total Resources	457,115	457,115	457,115				
<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>				
234,098	224,620	246,500	060-490-61700	Salaries and Wages	268,000	268,000	268,000				
388	592	750	060-490-61720	Overtime	750	750	750				
73,393	66,739	69,363	060-490-61810	HDL Insurance	69,650	69,650	69,650				
2,127	2,243	2,425	060-490-61815	Disability Insurance	2,603	2,603	2,603				
53,090	43,963	62,251	060-490-61820	PERS	67,618	67,618	67,618				
17,586	16,911	18,915	060-490-61830	Social Security	20,559	20,559	20,559				
949	1,190	2,967	060-490-61840	Unemployment	4,838	4,838	4,838				
1,680	1,907	1,900	060-490-61850	Workers Comp	1,854	1,854	1,854				
69	64	73	060-490-61860	WBF Tax	73	73	73				
383,378	358,229	405,144		Total Personnel Services	435,945	435,945	435,945				
1,374	1,004	1,500	060-490-62110	Office Supplies	1,500	1,500	1,500				
-	-	300	060-490-62120	Postage & Shipping	300	300	300				
596	946	1,500	060-490-62130	Copier Expenses	1,500	1,500	1,500				
-	1,891	2,250	060-490-62140	Computer Expenses	2,250	2,250	2,250				
3,893	2,778	4,020	060-490-62210	Telephone	4,020	4,020	4,020				
377	1,682	800	060-490-62410	Vehicle Fuel	800	800	800				
1,876	1,690	1,000	060-490-62420	Vehicle Repair & Maintenance	1,000	1,000	1,000				
1,104	6,039	1,000	060-490-62425	Operating Equipment and Tools	1,000	1,000	1,000				
1,679	1,094	1,800	060-490-62465	Internet Expense	1,800	1,800	1,800				
459	-	1,000	060-490-62520	Legal Services	1,000	1,000	1,000				
675	104	500	060-490-62720	Protective Clothing	1,000	1,000	1,000				
-	240	500	060-490-62820	Dues & Subscriptions	500	500	500				
2,200	95	2,500	060-490-62830	Training & Education	2,500	2,500	2,500				
-	93	2,000	060-490-62835	Travel & Lodging	2,000	2,000	2,000				
14,233	17,655	20,670		Total Materials and Services	21,170	21,170	21,170				
35,360	-	-	060-490-63500	PW-Vehicles	-	-	-				
35,360	-	-		Total Capital Outlay	-	-	-				
432,971	375,884	425,814		Total Expenditures	457,115	457,115	457,115				

BEFORE THE CITY OF CANNON BEACH

FOR THE PURPOSE OF ADOPTING THE 2022-2023) RESOLUTION NO. 22-18
 BUDGET AS APPROVED, SUBMITTED AND ACTED)
 UPON BY THE BUDGET COMMITTEE OF THE CITY)
 OF CANNON BEACH AND AS AMENDED BY)
 CANNON BEACH CITY COUNCIL, MAKING)
 APPROPRIATIONS AND LEVYING TAXES FOR)
 MUNICIPAL PURPOSES OF THE CITY OF CANNON)
 BEACH FOR THE FISCAL YEAR COMMENCING JULY)
 1, 2022 AND ENDING JUNE 30, 2023

The City of Cannon Beach hereby does resolve as follows:

Section 1. Be it resolved that the Cannon Beach City Council, for the City of Cannon Beach, hereby adopts the approved budget, for the fiscal year 2022-2023, as amended by Cannon Beach City Council on June 14, 2022, in the total sum of \$45,558,578 now on file at City Hall.

Section 2. Be it resolved that the amounts for the fiscal year beginning July 1, 2022, are hereby appropriated for the purposes shown below, as follows:

<u>General Fund</u>		<u>Affordable Housing Fund</u>	
Executive Department	\$ 1,668,063	Affordable Housing Program	\$ 238,166
Community Development Department	658,647	Debt Service	0
Public Works Department	1,021,135	Contingency	48,834
Public Safety Department	2,094,003	Fund Total	<u>\$ 287,000</u>
Emergency Management Department	754,879		
Non-Departmental-Materials and Services	772,885	<u>Recycling Fund</u>	
Non-Departmental-Transfers Out	1,445,665	Recycling Program	\$ 280,345
Non-Departmental-Contingency	695,361	Contingency	56,069
Fund Total	<u>\$ 9,110,638</u>	Fund Total	<u>\$ 336,414</u>
<u>Parks System Development Charges Fund</u>		<u>Water Fund</u>	
Parks System Development Charges Program	\$ 8,928	Water Program	\$ 1,415,213
Fund Total	<u>\$ 8,928</u>	Debt Service	41,000
		Transfers Out	4,217,800
<u>Tourism and Arts Fund</u>		Contingency	291,243
Tourism and Arts Program	\$ 481,250	Fund Total	<u>\$ 5,965,256</u>
Fund Total	<u>\$ 481,250</u>		
<u>Transient Room Tax Fund</u>		<u>Wastewater Fund</u>	
Transient Room Tax Program	\$ 577,500	Wastewater Program	\$ 1,567,101
Fund Total	<u>\$ 577,500</u>	Debt Service	11,540
		Transfers Out	490,000
<u>County TRT Fund</u>		Contingency	315,728
Transient Room Tax Program	\$755,631	Fund Total	<u>\$ 2,384,369</u>
Debt Service	34,000	<u>Prepared Food Sales Tax Fund</u>	
Transfers Out	245,124	Prepared Food Sales Tax Program	\$ 880,000
Fund Total	<u>\$ 1,034,755</u>	Contingency	176,000
		Fund Total	<u>\$ 1,056,000</u>

<u>Building Official Fund</u>		<u>Storm Drain Fund</u>	
Building Program	\$ 259,697	Storm Drain Program	\$ 295,987
Contingency	51,939	Transfers Out	156,437
Fund Total	<u>\$ 311,636</u>	Contingency	59,197
		Fund Total	<u>\$ 511,621</u>
<u>RV Park Fund</u>		<u>Debt Service Fund</u>	
RV Park Program	\$ 2,522,283	Debt Service	\$ 876,524
Transfers Out	359,969	Fund Total	<u>\$ 876,524</u>
Contingency	504,457		
Fund Total	<u>\$ 3,386,709</u>	<u>General Reserve Fund</u>	
		General Reserve Program	2,413,820
		Fund Total	<u>\$ 2,413,820</u>
<u>Roads Fund</u>		<u>Bridge Reserve Fund</u>	
Roads Program	\$ 1,061,260	Roads Program	\$ 4,592
Contingency	212,252	Fund Total	<u>\$ 4,592</u>
Fund Total	<u>\$ 1,273,512</u>		
<u>RV Park Reserve Fund</u>		<u>Wastewater Reserve Fund</u>	
RV Park Program	\$ 350,891	Wastewater Reserve Program	\$ 600,000
Fund Total	<u>\$ 350,891</u>	Contingency	120,000
		Fund Total	<u>\$ 720,000</u>
<u>Recycling Reserve Fund</u>		<u>Storm Drain Reserve Fund</u>	
Recycling Reserve Program	\$ 9,825	Storm Drain Reserve Program	\$ 132,184
	<u>\$ 9,825</u>	Contingency	26,437
		Fund Total	<u>\$ 158,621</u>
<u>Ecola Forest Reserve Fund</u>		<u>Administrative Services Fund</u>	
Ecola Forest Reserve Program	\$ 6,393	Executive Department	\$ 664,866
Fund Total	<u>\$ 6,393</u>	Finance Department	611,275
		IT Department	293,685
<u>Water Reserve Fund</u>		Central Services Department	270,890
Water Reserve Program	\$ 3,972,000	Public Works Department	457,115
Contingency	595,800	Fund Total	<u>\$ 2,297,831</u>
Fund Total	<u>\$ 4,567,800</u>		
<u>Water System Development Charges Fund</u>		<u>Wastewater System Development Charges Fund</u>	
Parks System Development Charges Program	\$ 29,264	Wastewater System Development Charges Program	\$ 51,792
Fund Total	<u>\$ 29,264</u>	Fund Total	<u>\$ 51,792</u>
<u>Storm Drain System Development Charges Fund</u>		<u>Tourism Facility Renovation Fund</u>	
Storm Drain System Development Charges Program	\$ 10,392	Tourism Facility Renovation Program	\$ 4,414,586
Fund Total	<u>\$ 10,392</u>	Fund Total	<u>\$ 4,414,586</u>

	Total Appropriations, All Funds \$	42,637,919
Total Unappropriated Ending Fund Balance/Reserved for Future Expenditure, All Funds	<u>2,920,659</u>	
	Total Adopted Budget \$	<u>45,558,578</u>

Section 3. Be it resolved that the City Council of the City of Cannon Beach hereby imposes the taxes provided for in the adopted budget at the permanent rate of \$.7049 per thousand dollars of assessed valuation for General Government, \$.2590 per thousand dollars of assessed valuation for the Cannon Beach Road District, and \$429,933 for bonded indebtedness excluded from the limitation, that these taxes are hereby imposed upon all taxable properties within said city as of 1:00 AM January 1, 2022. The following allocations and categorization subject to the limits of Section 11b, Article XI of the Oregon constitution make up the above aggregate levy:

	Rate Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$ 0.7049	\$
Cannon Beach Road District	0.2590	
General Obligation Bond Debt Service		429,933
Totals	* \$ 0.9639	\$ 429,933

* Per thousand dollars of assessed valuation

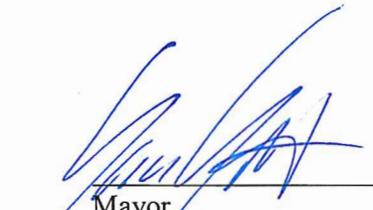
Section 4. Be it resolved that the City Manager/Budget Officer of the City of Cannon Beach is hereby directed to send, no later than July 15th, 2022, to the Assessor and the Clerk of Clatsop County, State of Oregon, written notices, accompanied by copies of the budget as adopted, showing the amount of money proposed to be raised by taxation.

This resolution is effective on July 1, 2022.

PASSED by the City Council of the City of Cannon Beach this 21st day of June, 2022

APPROVED by the Mayor of the City of Cannon Beach this 21st day of June, 2022

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



 Mayor

ATTEST:


 City Manager