

cannon beach adopted budget
fiscal year 2020-2021

CITY OF CANNON BEACH
FISCAL YEAR 2020 – 2021 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 2020-2021. 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.

It will come as no surprise that the COVID-19 situation has and will continue to have a negative financial impact on Cannon Beach with our high reliance on tourism for our financial strength.

Starting in early March City staff modified our work practices to minimize the possibility of a single employee infecting the rest of the team. To date that approach has been successful.

We also took steps to protect the financial health of the City by scrutinizing every project and purchase remaining in the 2019-20 budget.

Assumptions regarding the next 14 months

Because of the COVID-19 situation we had to make certain assumptions in order to move forward with creating this document.

This budget anticipates that the city will be at least partially open for business in June of 2020. Because of the possible reluctance of the public to travel so soon after the shutdown, we do not think that we will meet the TLT numbers for June that we have seen in the past several years. This means revenues for the fourth quarter (April through June) will be weak which combined with lower third quarter revenues will leave the city with a greatly diminished beginning fund balance for the FY 20-21 budget.

The first quarter (July through September) is when the city has historically generated approximately 44% of our annual TLT revenue. We anticipate that this quarter will be somewhat lower than what we have seen in previous years which means that we will proceed into the rest of the fiscal year without some of the revenues that usually carry us for the rest of the fiscal year.

We are also allowing for another bump in COVID-19 cases later in 2020 which will reduce travel which again which could further impact revenue for the second quarter.

As we have seen in the past six weeks, major changes can occur very rapidly and can be significant.

We will need to be nimble to stay responsive.

The Approach to the Budget

Staff will be presenting two budgets for the Budget Committee's consideration. One will be a budget that would have been proposed in more "normal" times. This will demonstrate the needs that had been projected earlier in the FY 20-21 budget process.

The actual budget that is being recommended is what we are considering to be a "Minimalist Budget". This is a budget that will be adequate to maintain our essential services plus some other expenditures that are thought to be important to the Cannon Beach Community.

The idea of side-by-side budgets is that our citizens and the Budget Committee will have the opportunity to decide on a budget that will be based on what are determined to be reasonable/responsible revenue expectations and expenditures considering these uncertain times. You will also have access to a roadmap for gradually expanding the budget through amendments if the revenue projections are exceeded.

What is and what is not in the Recommended (Minimalist) Budget?

- We have made the continued operations of the water, wastewater, and drainage systems a top priority.
- Utility operating budgets remain essentially the same as the current fiscal year as most of their costs are fixed.
- We will be continuing our normal police operations.
- The employees in the Police Guild and the General Employee's Union both initiated conversations with the City and said that they understand the position the city is in and are forgoing any COLA increases that would have been budgeted in the upcoming fiscal year. Exempt employees will not be receiving a COLA as well. This amounts to a \$150,665 savings.
- We will be fixing potholes but not doing any paving.
- We will continue our normal support system operations.
- We will not be buying any vehicles or heavy equipment.
- We are not adding any new positions but will maintain our operational staff.
- We will still be maintaining our parks and public spaces.
- There will be no significant projects undertaken unless stimulus grant funds become available.
- We are including funding for the design of several projects that we recommend as "investments" to favorably position the City in the event that the federal grant environment is looking to fund infrastructure projects that are ready to go or "shovel ready".
- Community Grants continue to be funded at \$90,000.
- The records management program has been suspended for the rest of FY 19-20 and FY 20-21.
- Police Station/City Hall Project is on hold.
- The Recommended Budget retains the Affordable Housing Fund and existing fund balance. It remains available to structure any other concepts that might be considered in the future.
- This year the Road Fund will require a General Fund transfer \$199,901. This is a decrease of \$359,570 from last years budget.

- The Stormwater Fund still requires an \$ 41,573 transfer from the General Fund each year. This was reduced last year from \$83,145 by increasing the Storm fund assessment by approximately \$2.00 per month. This budget proposes a \$ 2.03 per month increase the Stormwater Fee (from \$ 7.19 to \$ 9.22 per month) to eliminate the General Fund Transfer. If this proposal is not accepted reinstatement of the \$41,573 transfer from the General Fund will be required.

Revenue Assumptions

- The following are the city's revenue assumptions for FY 2020-21:
- Property tax revenues will increase in line with the statutory assessment value increases or 3%.
- However, we have reduced the collection rate estimate from 94% to 90%
- This budget is based on continuing the current room tax rate of 8.0%.
- It is assumed that room occupancy rates will be down for at least the first 2 quarters of FY 2020-21 and this is reflected in our revenue estimates.
- The General Fund Beginning Fund Balance is down 62% from FY 19-20 (\$377,976 vs \$1,000,000)
- Total Resources are down 12% from FY 19-20 (\$5,933,250 vs. \$6,753,150)
- Transient Room Tax collections are down 30% (\$2,758,751 vs. \$3,953,190)
- Property Taxes and Assessments are 1% above FY 19-20 (\$760,152 vs. \$758,685).
- Total of General Fund Expenditures are down 20% (\$5,198,835 vs. \$6,535,003)

Because there is no reliable guidance as to what any of us can expect in the next 12 to 14 months, staff has been extremely conservative in calculating both revenue and expenditure estimates.

Even though we have been cautious, staff recommends that the current General Fund Reserve (\$1.3 million) be budgeted as a revenue source so that it will be readily available to Council in the FY 20-21 fiscal year if it becomes necessary. The expenditure side of the equation would be to put approximately \$600,000 into a General Fund contingency and project a \$700,000 towards an Ending Fund Balance.

With this methodology the General Fund Reserve will not be a designated funding source for any budgeted expenditures. And if we are fortunate enough that we never have a reason to call for its' use, the entire \$1.3 million would be untouched at the end of FY 20-21.

Having this flexibility will enable us to have the cash flow to absorb front-loaded costs that require payment in the first two quarters and to absorb below estimated revenues throughout the rest of the year.

And based on an unreliable revenue stream staff also feels that transferring the GF Reserve funds could prevent us from dropping into a negative balance at various moments based on what our cash flow is at a particular time.

Staff can provide additional information to the Committee on any of these items at your request.

We all appreciate the hard work, insight and guidance provided by the Budget Committee. You have an especially tough job this year. Staff looks forward to working with you on developing a budget that will bring Cannon Beach out the other side of this situation stronger than ever.

Thanks, and Stay Well!

Diane S. Oando

City Manager/Budget Officer

Cover credit:

This photograph was offered by Public Works Director Karen La Borte.

Thanks Karen

**City of Cannon Beach
Budget
2020-2021**

Committee Members

Mike Benefield

Phyllis Bernt

Richard Bertellotti

Alicia Blalock

Sharon Clyde

Nancy McCarthy

Brandon Ogilvie

Carolyn Propst

Robin Risley

Sam Steidel

Staff

Bruce St. Denis, City Manager

Laurie Sawrey, Finance Director

Marni Johnston, Assistant Finance Director

Wanna Ryon, Accounting Administrative Assistant

Nissa McCarthy, Accounting Specialist

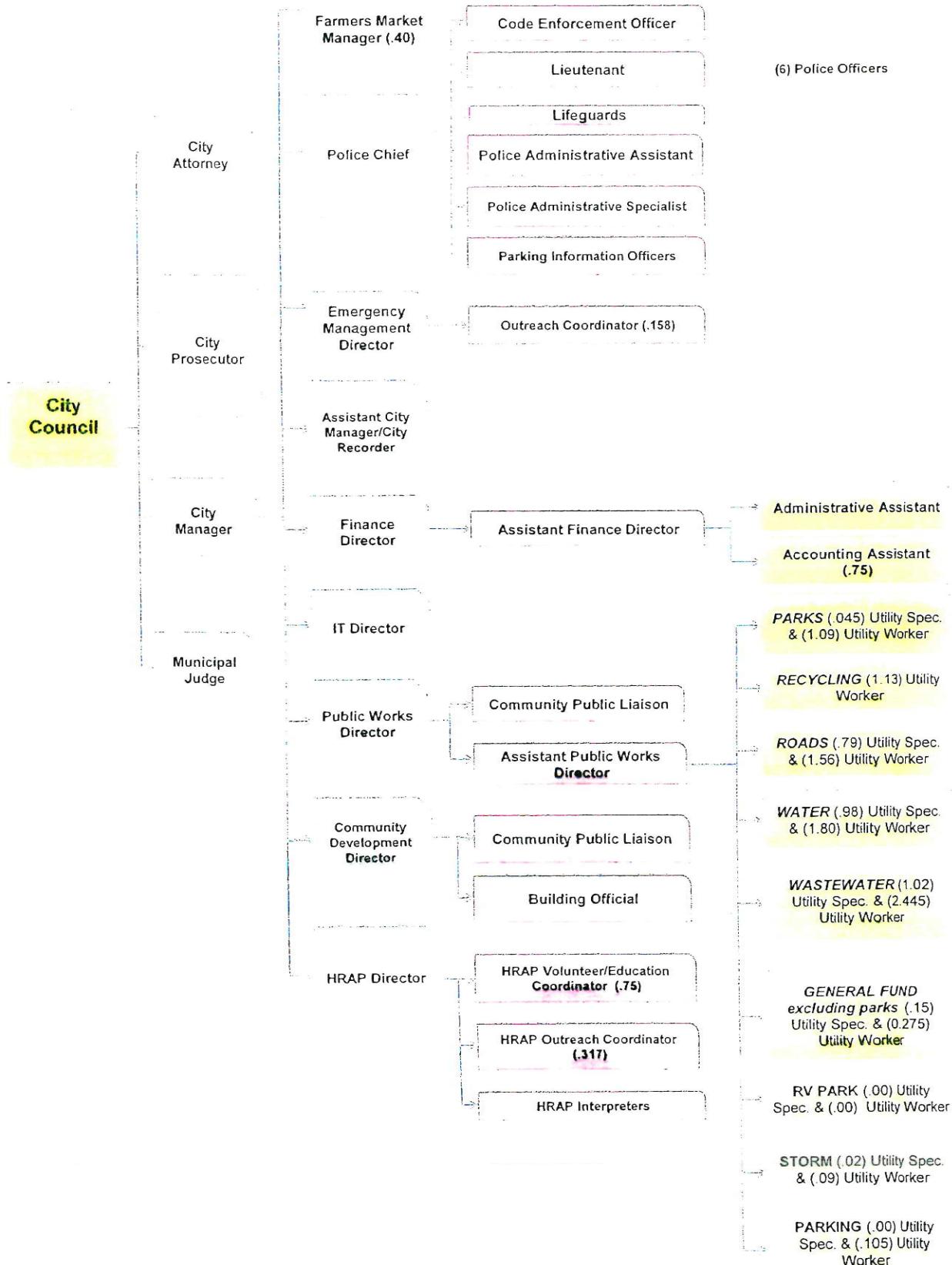
CITY OF CANNON BEACH
BUDGET CALENDAR
FISCAL YEAR 2020/2021

<u>DATE</u>	<u>ACTION</u>
January 1, 2020	Department Heads begin forecasting and projecting proposed budget requirements for submission to Finance Director.
January 15, 2020	Department Heads submit changes to personnel requirements (only if approved by City Manager in advance), overtime requirements, and hours for seasonal and summer workers. Also, submit anticipated capital acquisitions. Send this via a memo or email to Finance Director.
February 14, 2020	Executive, IT, and PW Administrative Services Budget Backup spreadsheets due to Finance Director.
March 9, 2020	Finance Department to distribute personnel services costs, administrative services costs, revenue/resource estimates, and debt service requirements to Department Heads.
March 16, 2020	Department Heads complete Fiscal Year 2020/2021 budget requests in the form of the Budget Backup Spreadsheets and submit to Finance Director.
March 25, 2020 (Wednesday)	Preliminary Meeting with Budget Committee to discuss general budget topics, 5:30 p.m. Note: additional preliminary meetings may be scheduled prior to May 6, 2020.
March 23, 2020 through April 10, 2020	Budget Officer and Finance Director meet with Department Heads and review budget requests.
April 13, 2020 through April 27, 2020	Budget Officer prepares proposed budget and budget message.
April 23, 2020	Publish first notice of May 6, 2020 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 – 30 days before meeting) in newspaper and on city website.
April 28, 2020 (Wednesday)	Proposed budget complete. Distribute to Budget Committee.

**CITY OF CANNON BEACH
BUDGET CALENDAR
FISCAL YEAR 2020 – 2021**

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City of Cannon Beach
Organization Chart



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

	Budget Year				
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
General Fund					
Building Maintenance	0.0600	0.0600	0.0600	0.0000	0.0000
HRAP	1.9500	1.7500	1.7500	3.2250	1.9333
Farmer's Market	0.4200	0.4200	0.4200	0.4250	0.4100
Municipal Court	0.3000	0.3000	0.3000	0.2250	0.2200
Total Executive	2.7300	2.5300	2.5300	3.8750	2.5633
Planning	1.5425	1.8650	1.7500	1.7500	1.7500
Ecola Creek Forest Reserve	0.0400	0.0400	0.0400	0.0300	0.0300
Parks	1.3000	1.3000	1.3000	1.1400	1.1450
Parking	0.1900	0.1900	0.1900	0.1050	0.1050
Total Public Works	1.5300	1.5300	1.5300	1.2750	1.2800
Police	9.3000	9.5500	10.5500	10.6200	10.6200
Lifesaving	0.3100	0.3100	0.3100	0.3300	0.3300
EPREP	0.1800	0.5550	1.1800	1.4800	1.5467
Total Public Safety	9.7900	10.4150	12.0400	12.4300	12.4967
Total General Fund	15.5925	16.3400	17.8500	19.3300	18.0900
Special Revenue Funds					
Building Official Fund	0.1200	1.1225	1.2500	1.2500	1.2500
Road Fund	1.9600	1.9600	1.9600	2.3400	2.3500
Total Special Revenue Fund	2.0800	3.0825	3.2100	3.5900	3.6000
Enterprise Funds					
Water Fund	2.8500	2.8500	2.8500	2.7800	2.7800
Wastewater Fund	3.0500	3.0500	3.0500	3.4650	3.4650
Storm Drain Fund	0.6900	0.6900	0.6900	0.1100	0.1100
Recycling Fund	1.2800	1.2800	1.2800	1.1300	1.1300
RV Park Fund	0.0200	0.0200	0.0200	0.0000	0.0000
Total Enterprise Fund	7.8900	7.8900	7.8900	7.4850	7.4850
Internal Service Funds					
Administration	2.0000	2.0000	2.0000	2.0000	2.0000
Finance	3.4500	3.7000	3.7000	3.5250	3.5300
IT	0.8000	0.8000	1.0000	1.0000	1.0000
Central Services	0.0000	0.0000	0.0000	0.0000	0.0000
Public Works	2.6375	2.6375	3.0000	3.1700	3.1700
Total Internal Service Fund	8.8875	9.1375	9.7000	9.6950	9.7000
Total All Funds	34.4500	36.4500	38.6500	40.1000	38.8750
HRAP Outreach Coordinator					(0.7500)
HRAP Beach Wheelchair/Bilingual Interpretation Coordinator					(0.4750)
Change from prior year					(1.2250)

City of Cannon Beach
Labor Allocation by Department
2020-2021

Title	FTE	Executive			Community Programs			Building Planning			Public Safety			Public Works			RV Park	
		Admin	Finance	Court	HRAP/FM	HRAP/FM		Lifeguard	Parks	Parking	Roads	Storm	Water	VW	Recycle			
Management																		
City Manager - St. Denis	1,000	100%															100%	
Assistant City Manager and City Recorder - Dick	1,000	100%															100%	
Chief of Police - Schermerhorn	1,000							70%	20%								100%	
Police Lieutenant - Willaur	1,000	100%						90%	10%								100%	
IT Director - Barrett	1,000	100%															100%	
Finance Director - Sawyer	1,000	100%															100%	
Assistant Finance Director - Johnston	1,000	78%						22%									100%	
Community Development Director - Adams	1,000							5%	95%								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 - Ryon	1,000	100%															100%	
Accounting Assistant, Finance - McCarthy	0.750	100%															100%	
Community Public Liaison, PW - Barrett	1,000							20%	80%				100%				100%	
Community Public Liaison, Community Development - Janosec	1,000																100%	
Administrative Assistant, Police - Yokoyama	1,000																100%	
Administrative Specialist, Police - Mannix	1,000																100%	
HRAP Volunteer/Education Coordinator - Habecker	0.750							100%									100%	
HRAP Communications Coordinator - Henningsgaard	0.475							66.7%									100%	
Farmers Market Manager - Lloyd	0.400							100%									100%	
Public Safety																		
Police Officers	6,000											100%					100%	
Code Enforcement Officer	1,000											100%					100%	
Public Works																		
Utility Specialist, Roads - Phillips	1,000							2%				1%	1%	3%	1%	4%	75%	
Utility Specialist, Roads - Garvin	1,000							0.5%				1%	1%	2%	1%	1%	79.5%	
Utility Specialist, Water - Williard	1,000											3%	3%	2%	2%	2%	97%	
Utility Specialist, Water - Walker	1,000											2%	2%	2%	2%	2%	80%	
Utility Specialist, Wastewater - Brown	1,000											3%	3%	2%	2%	2%	97%	
Utility Specialist, Parks - Anderson	1,000							0.5%				1%	1%	61.5%	5%	6%	6%	
Utility Worker I - Grudeinic	0.500													2%	78%	11%	3%	
Utility Worker II - Mackey	1,000													2%	3%		93%	
Utility Worker II - Vacancy	1,000													2%			98%	
Utility Worker II - Cole	1,000													2%		89%	7%	
Utility Worker II - Parsons	1,000							0.5%				1%	1%	2%	2%	2%	98%	
Utility Worker II - Steinfield	1,000													5%	66.5%	6%	3%	
Total FTE	38.875	3,000	3,520	2,502	0.220	1,2500	1,750	10,620	0.340	1,288	3,1700	0.030	1,135	0.105	2,350	0.110	2,780	3,455
																1,130	-	38.875

City of Cannon Beach

Staffing

2020-2021

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	2.000	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 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.
HRAP Director	1.000	Manages overall HRAP program, implementation and coordination of community development programs and projects and the application of and compliance with City and State land use policies and regulations.
Farmers Market Manager	0.400	Manages and coordinates Cannon Beach Farmers Market.
Finance Director	1.000	Performs and maintains the City's financial records and accounts in compliance with generally accepted governmental accounting principles, manages finance staff.
Assistant Finance Director	1.000	Assists Director in performing and maintaining the City's financial records and accounts in compliance with generally accepted governmental accounting principles, manages finance staff.
IT Director	1.000	Maintains computer networks and telephone systems
Police Chief	1.000	Oversees and manages police protection, law enforcement, crime investigation and prevention, community policing, beach safety operations, vehicle parking, maintenance of order within the City.
Police Lieutenant	1.000	Assists with the daily operational activities of the Police Department, shares on-call supervisory duties with the Chief of Police, and performs as Acting Chief of Police during the Chief's authorized absences.
Police Officers	6.000	Responsible for community policing and municipal law enforcement, including patrol, assistance, investigating accidents, issuing citations, crime investigation/prevention, arrests, and responding to calls and emergencies.
Code Enforcement Officer	1.000	Enforces rules, regulations, ordinances, codes and laws.
Emergency Management Director	1.000	Oversees and manages the emergency management program of the city.
HRAP Coordinator	1.225	Coordinates community program volunteers and assists program coordinator with school group scheduling.
Public Works Director	1.000	Manages budget, administrative compliance, supervision and performance of staff, and ensuring the City meets the Federal, State or City standards, ordinances, laws or regulations or policies required or applicable to maintain and operate the City's Public
Assistant Public Works Director	1.000	Responsible for project management, public works construction/repair and management of staff.
Utility Worker	8.500	Performs a variety of semi-skilled or skilled labor in the construction, maintenance, repair and related operational service activities in water, roads, recycling, wastewater, parks and parking.
Utility Specialist	3.000	Plans and performs a variety of skilled and specialized technical maintenance management duties in support of the safe and ongoing operation of the assigned utility system.
Total Regular Staff	38.875	

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

6/30/2018			6/30/2019			6/30/2020			FYE 06/30/21			
Actual		Actual		Adopted Budget		Resource Description		Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
\$3,873,502		\$4,971,479		\$4,764,727		Beginning Fund Balance		\$5,432,946	\$4,023,712	\$4,023,712	\$4,023,712	
1,111,473		1,193,074		1,183,791		Property Taxes and Assessments		1,219,235	1,188,615	1,188,615	1,188,615	
346,147		368,491		410,281		Property Taxes, Levied for Debt		443,423	443,423	443,423	443,423	
4,270,546		4,628,696		5,211,021		Transient Room Tax		5,177,838	3,636,536	3,636,536	3,636,536	
203,835		202,173		203,000		Franchise Fees		198,000	198,000	198,000	198,000	
6,260,463		7,025,168		7,340,920		Charges for Service, Fees, Permits		7,687,806	7,192,428	7,192,428	7,192,428	
78,473		140,326		90,000		Interest Earnings		70,000	70,000	70,000	70,000	
1,674,421		2,127,570		3,936,677		Transfers In		2,838,462	2,924,203	2,924,203	2,924,203	
89,200		91,986		66,835		Other Revenue		64,440	64,440	64,440	64,440	
0		0		2,000,000		Loan Proceeds		958,150	958,150	958,150	958,150	
93,480		69,990		220,550		Operating Grants and Contributions		150,500	157,950	157,950	157,950	
22,899		34,028		13,000		Capital Grants and Contributions		9,000	9,000	9,000	9,000	
18,024,439		20,852,981		\$ 25,440,802		Total Resources		\$ 24,249,800	\$ 20,866,457	\$ 20,866,457	\$ 20,86'	
Requirement Description												
3,969,530		4,279,667		5,099,340		Personnel Services		5,120,597	4,969,932	4,969,932	4,969,932	
6,344,914		6,888,030		9,359,635		Materials and Services		9,701,291	8,339,582	8,389,582	8,389,582	
520,770		780,976		3,450,778		Capital Outlay		3,482,752	772,916	782,916	782,916	
543,325		556,025		723,229		Debt Service		680,265	680,265	680,265	680,265	
1,674,421		2,127,570		3,936,677		Transfers Out		2,838,462	2,924,203	2,924,203	2,924,203	
				1,402,292		Contingency		1,892,103	2,367,324	2,317,324	2,317,324	
\$13,052,960		\$14,632,268		23,971,951		Total Requirements by Category		23,715,470	20,054,222	20,064,222	20,064,222	
Ending Fund Balance/Reserved for Future Expenditure												
4,971,479		6,220,713		1,468,851				534,330	812,235	802,235	802,235	
\$18,024,439		\$20,852,981		\$25,440,802		Total Requirements		\$24,249,800	\$20,866,457	\$20,866,457	\$20,866,457	

City of Cannon Beach
Summary of Requirements - All Funds
Fiscal Year Beginning July 1, 2020 and ending June 30, 2021

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	\$ 356,885	\$ 265,993					\$ 622,878		\$ 622,878	
Community Development	219,705	161,000					380,705		380,705	
Public Works	124,896	427,734					552,630		552,630	
Public Safety	1,500,373	202,227					1,702,600		1,702,600	
Emergency Management	198,694	102,700					301,394		301,394	
Non-Departmental	609,603						1,648,628		2,373,043	
Total General Fund	<u>2,400,553</u>	<u>1,769,257</u>					<u>415,053</u>	<u>623,972</u>	<u>724,415</u>	<u>2,373,043</u>
							<u>415,053</u>	<u>623,972</u>	<u>5,208,835</u>	<u>5,933,250</u>
Special Revenue Funds										
Tourism & Arts Fund	292,595						292,595		34,000	326,595
Transient Room Tax Fund	292,595						292,595			292,595
County Transient Room Tax Fund	258,595						292,595			292,595
Building Official Fund	48,938						129,453			339,455
Affordable Housing Fund	89,500						127,500			217,000
Roads Fund	261,605	596,538					117,221			975,364
Total Special Revenue Funds	<u>422,669</u>	<u>1,578,761</u>					<u>34,000</u>	<u>374,174</u>	<u>2,409,604</u>	<u>34,000</u>
							<u>34,000</u>	<u>374,174</u>	<u>2,443,604</u>	<u>34,000</u>
Debt Service Funds										
Debt Service Fund							628,575		30,000	668,575
Total Debt Service Funds							<u>628,575</u>	<u>-</u>	<u>30,000</u>	<u>668,575</u>
							<u>628,575</u>	<u>-</u>	<u>30,000</u>	<u>668,575</u>
Reserve Funds										
Bridge Reserve	8,592						8,592			8,592
Ecola Forest Reserve	6,393						6,393			6,393
General Reserve							1,300,000		13,820	1,313,820
Total Capital Projects Funds							<u>14,985</u>	<u>-</u>	<u>1,300,000</u>	<u>13,820</u>
							<u>14,985</u>	<u>-</u>	<u>1,300,000</u>	<u>13,820</u>
Enterprise Funds										
RV Park Fund	1,474	1,919,363					166,047		2,086,884	2,086,884
RV Park Reserve	116,604	122,774					115,922		115,922	115,922
Recycling Fund							35,622		275,000	275,000
Recycling Reserve									9,825	9,825
Water Fund	317,546	740,343					3,000		2,207,150	2,207,150
Water Fund Reserve	624,150						330,000		1,129,150	1,129,150
Wastewater Fund	371,831	898,175					14,690		464,304	2,049,000
Wastewater Reserve Fund							310,000		150,000	460,000
Storm Drain Fund	14,134	219,345							91,094	324,573
Storm Drain Reserve							2,184			324,573
Total Enterprise Funds	<u>821,589</u>	<u>4,524,150</u>	<u>767,931</u>	<u>17,690</u>	<u>1,209,150</u>	<u>1,319,178</u>	<u>8,659,688</u>	<u>-</u>	<u>-</u>	<u>8,659,688</u>
							<u>8,659,688</u>	<u>-</u>	<u>-</u>	<u>8,659,688</u>
Internal Service Funds										
Administrative Services Fund	<u>1,325,121</u>	<u>517,414</u>								1,842,535
Total Internal Service Funds	<u>1,325,121</u>	<u>517,414</u>								1,842,535
										1,842,535
City of Cannon Beach All Funds	<u>\$ 4,969,932</u>	<u>\$ 8,389,582</u>	<u>\$ 782,916</u>	<u>\$ 680,265</u>	<u>\$ 2,924,203</u>	<u>\$ 2,317,324</u>	<u>\$ 20,064,222</u>	<u>\$ 13,820</u>	<u>\$ 788,415</u>	<u>\$ 20,866,457</u>

City of Cannon Beach
Fiscal Year 7/1/2020 - 6/30/2021
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (010)	215,152	Debt Service Fund (030)	215,152
[2] General Fund (010)	199,901	Roads Fund (040)	199,901
Total General Fund		415,053	
[3] General Reserve Fund	1,300,000	General Fund (010)	1,300,000
[4] Water Fund (024)	909,150	Water Reserve Fund (054)	909,150
[5] Wastewater Fund (026)	300,000	Wastewater Reserve Fund (056)	300,000
Grand Total Transfers Out	<u>\$2,924,203</u>	Grand Total Transfers In	<u>\$2,924,203</u>

- [1] To fund 50% of GO Bond 2012 for construction related to the Wastewater Treatment Facility.
- [2] To fund road operations and capital.
- [3] Transfer to General Fund from General Reserve Fund to mitigate Covid-19
- [4] To fund capital projects in the Water Reserve from the operations fund.
- [5] To fund capital projects in the Wastewater Reserve from the operations fund.

City of Cannon Beach
Analysis of Contingency
(funds that have a contingency amount are the only funds shown)

Budget

Fiscal Year Ending June 30, 2021

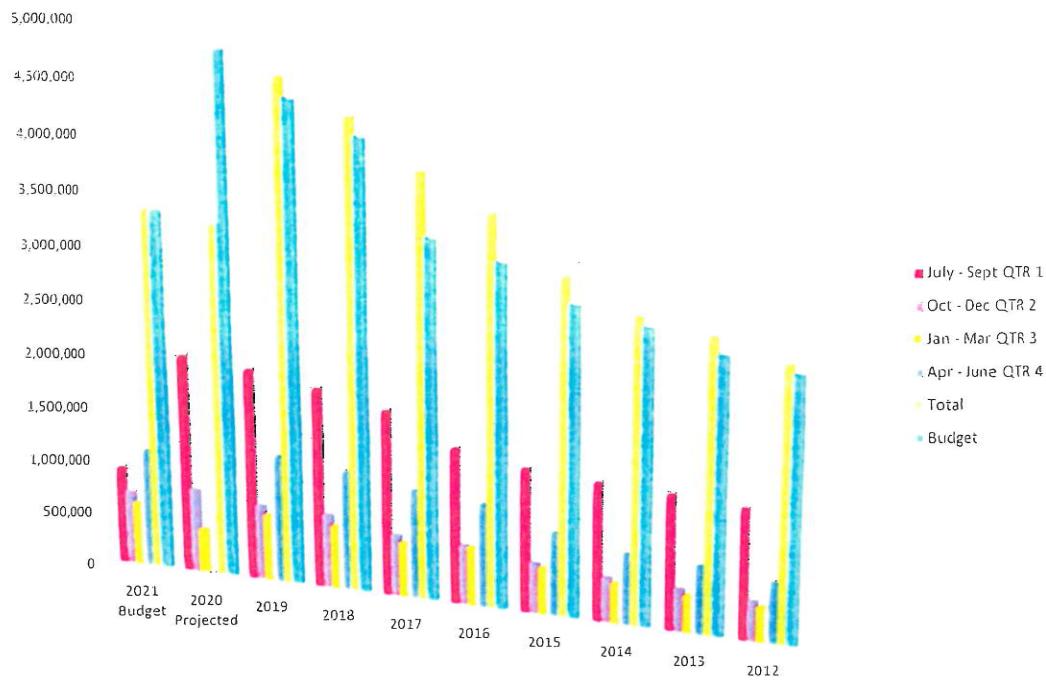
	General Fund	Building Fund	Affordable Housing Fund	RV Park Fund	Recycle Fund	Water Fund	Water Reserve Fund	Waste Water Fund	Waste Water Reserve Fund	Storm Drain Fund	Roads Fund
	010	015	015	020	022	024	054	026	056	028	040
Resources	5,933,250	339,455	217,000	2,086,884	275,000	2,207,150	1,129,150	2,049,000	460,000	324,573	975,364
Less: Expenditures	4,169,810	210,002	89,500	1,920,837	239,378	1,060,889	954,150	1,284,696	310,000	233,479	858,143
Less: Transfers out	415,053					909,150		300,000			
Less: Contingency	623,972	129,453	127,500	166,047	35,622	237,111	175,000	464,304	150,000	91,094	117,221
Ending Fund Balance	724,415	0	0	0	0	0	0	0	0	0	0
 Contingency as a percentage of Expenditures	 15.0%	 61.6%	 142.5%	 8.6%	 14.9%	 22.4%	 18.3%	 36.1%	 48.4%	 39.0%	 13.7%

Contingency as a percentage
of Expenditures

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

Reserve Funds: Expenditures equal all categories of expenditures.

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



Budget Estimate-All Funds

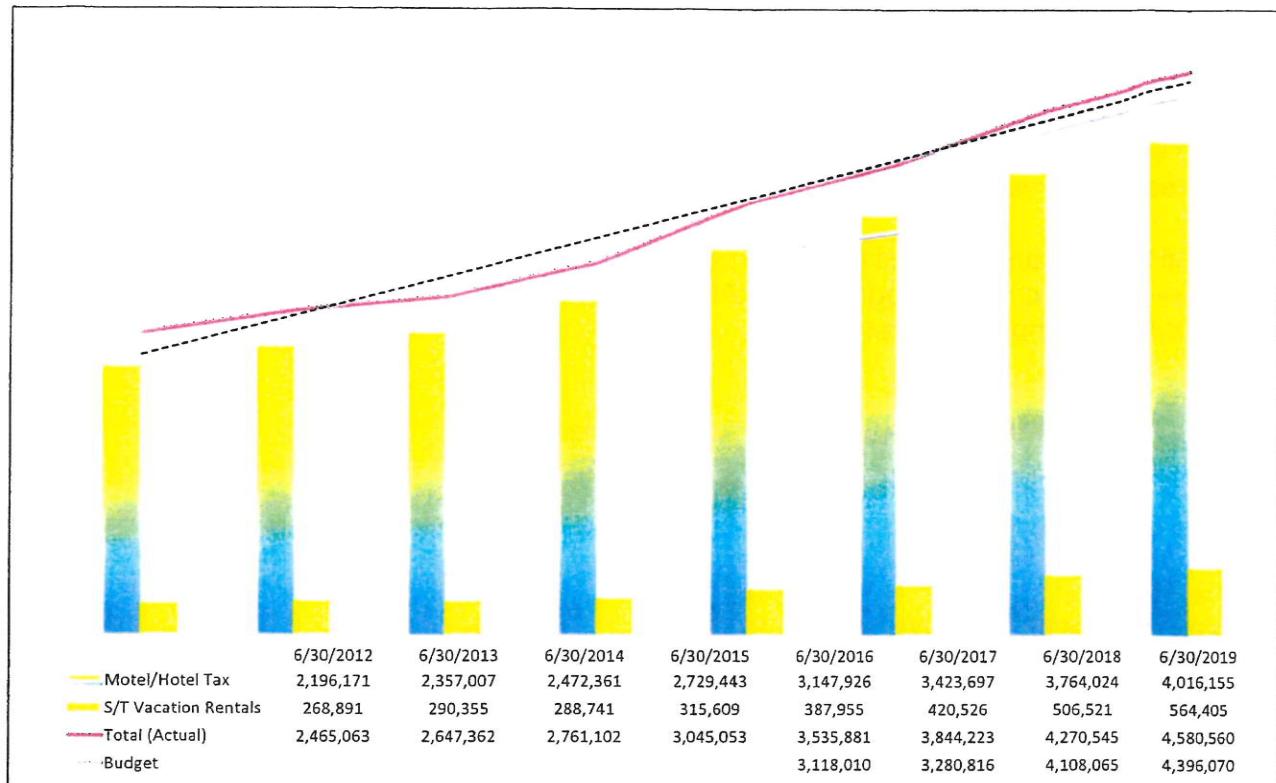
Fiscal Year End	General Fund, TAF and TRT					Budget	Budget to Actual Variance
	July - Sept QTR 1	Oct - Dec QTR 2	Jan - Mar QTR 3	Apr - June QTR 4	Total		
2021 Budget	926,605	698,972	600,726	1,117,638	3,343,941	3,343,941	0
2020 Projected	2,036,317	791,189	418,417	0	3,245,923	4,791,744	-1,545,821
2019	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

Percentage Increase / Decrease

Fiscal Year End	Budget Increase (Decrease)					
	July - Sept QTR 1	Oct - Dec QTR 2	Jan - Mar QTR 3	Apr - June QTR 4	Total	
2021	-54.496%	-11.655%	43.571%	0.000%	3.020%	-30.215%
2020	3.490%	11.650%	-33.333%	-100.000%	-27.829%	9.001%
2019	6.175%	1.382%	4.478%	6.801%	5.316%	7.011%
2018	7.745%	19.739%	15.664%	9.453%	11.090%	25.215%
2017	19.0376%	3.3266%	-7.2437%	5.6963%	8.7204%	5.2215%
2016	8.1861%	17.4380%	25.8676%	23.2961%	16.1189%	10.9217%
2015	4.3707%	12.4076%	16.0912%	16.8972%	10.2839%	5.1627%
2014	2.5233%	5.8557%	8.6674%	4.3606%	4.2964%	7.0913%
2013	4.5405%	8.0420%	6.6575%	13.4180%	7.3954%	4.5664%
2012	6.7065%	2.6998%	8.3964%	3.4730%	5.5444%	-1.1594%

NOTE: Yellow highlighted amounts are projected.

Transient Room Tax



	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
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
S/T Vacation Rentals	268,891	290,355	288,741	315,609	387,955	420,526	506,521	564,405
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
Budget					3,118,010	3,280,816	4,108,065	4,396,070

GENERAL FUND

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

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

Top 10 GF budgeted revenue streams (Fye 2021)

	Annual	% of total revenue
1 transient room tax	2,758,751	67.3%
2 property tax	658,377	16.1%
3 franchise fees	198,000	4.8%
4 state revenues (assessments)	101,775	2.5%
5 business licenses	81,000	2.0%
6 interest income	70,000	1.7%
7 court fines	58,000	1.4%
8 land leases	45,440	1.1%
9 planning revenues-combined	39,500	1.0%
10 parking lot maintenance	38,061	0.9%
 total top 10	 4,048,904	 98.82%
 total revenues, less transfers in and grants	 4,097,324	

Note: Beginning fund balance is not a revenue but is a "resource". Transfers in, \$1,300,000 and grants, \$157,950 are not consistent recurring sources of annual income and if included would be number 2 and number 5 in the top 10, respectively.

Transient room taxes, in the form of motel and short-term rental room taxes, represent the City's largest overall revenue source and is estimated at 67.0% 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		
		2021	2020	2019
Hotel/Motel	-30.21%	2,364,235	3,387,863	3,163,260
Short Term Rentals	-30.21%	394,516	565,327	463,500
Total General Fund	-30.21%	2,758,751	3,953,190	3,626,760
Hotel/Motel	-30.21%	250,752	359,318	335,499
Short Term Rentals	-30.21%	41,843	59,959	49,156
Total Tourism and Arts Fund	-30.21%	292,595	419,277	384,655
Hotel/Motel	-30.21%	250,752	359,318	335,499
Short Term Rentals	-30.21%	41,843	59,959	49,156
Total Transient Room Tax Fund	-30.21%	292,595	419,277	384,655
Total City Transient Room Tax	-30.21%	3,343,941	4,791,744	4,396,070
Total County TRT Fund	-30.21%	292,595	419,277	-
Grand Total All Funds	-30.21%	3,636,536	5,211,021	4,396,070
Actual Tax Collected (7.259% increase from prior year actual)				4,580,560

The below tables explain how the transient room tax estimates were derived:

Methodology for City Wide Transient Room Tax (trt) Estimate (Proposed by Budget Officer)					
	qtr 1	qtr 2	qtr 3	qtr 4	total
budget trt fye 2021	926,605	698,972	600,726	1,117,638	3,343,941
Percentage applied to 2018 to get 2021 budget amounts	50%	100%	100%	100%	-
actual and projected trt fye 2020	2,036,317	791,189	418,417 ¹	-	3,245,923
actual trt fye 2018	1,853,210	698,972	600,726	1,117,638	4,270,546

¹this is 2/3 of 2019 actual

Methodology for City Wide Transient Room Tax (trt) Estimate (Requested by Departments)					
	qtr 1	qtr 2	qtr 3	qtr 4	total
budget trt fye 2021	2,077,043	807,013	656,245	1,220,930	4,761,231
actual and projected trt fye 2020	2,036,317	791,189	643,377	1,196,990	4,667,873
actual trt fye 2019	1,967,649	791,635	627,626	1,193,649	4,580,559
actual trt fye 2018	1,853,210	698,972	600,726	1,117,638	4,270,546

The fye 2021 budgeted amount is an additional 2% over the projected total fiscal year end 2020 amount. This increase has been downgraded from prior year increases of 5%. The approach taken was to project the current year through June 30, 2020 recognizing that the first two quarters were under budget by \$123,870. Qtr 3 and 4 projections assume the budgeted amounts will be collected. So, the 2020 budget is \$4,791,744 and the projection to year end is \$4,667,873 and is under budget by \$123,870.

Property taxes are the second largest source of revenues, at 16.0%. 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 \$658,377.

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 \$198,000 and is 4.80% of the overall budgeted revenues.

State shared revenues are estimated at \$101,775 and are 2.50% of the estimated revenue and the city's 4th largest revenue source. Marijuana tax collections are increasing and driving this percentage up.

Business licenses represent 2.00% of the city's estimated revenues at \$81,000 and the fifth largest revenue stream.

Interest income is steadily declining due to current economic conditions that are pushing interest rates at the LGIP down and is estimated at \$70,000. This is the sixth largest revenue source.

Municipal court handles traffic, parking, and ordinance violations. Fines for these infractions are estimated at 58,000 and is 1.4% of the estimated revenue and is the seventh largest revenue stream.

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

Planning revenues are charges for the service in the Community Development Department.

Parking lot maintenance is a user fee for the use of city-owned parking.

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							
	2020 (7 mos)	2019	2018	2017	2016	2015	2014	2013
Beginning Fund Balance	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298	1,416,189
General Revenue	3,278,338	5,024,655	5,047,705	4,548,481	4,820,521	3,976,561	3,767,659	3,506,656
Building Maintenance	-	-	-	-	-	-	-	28,031
Community Programs	-	-	-	-	-	-	-	-
HRAP	26,190	31,139	46,609	22,757	22,287	36,008	17,000	19,022
Farmer's Market	9,348	14,046	14,473	14,084	17,590	13,727	7,709	10,183
Municipal Court	44,737	56,082	60,246	47,533	40,865	48,920	56,384	47,145
Planning	25,341	41,310	40,313	48,492	52,582	53,830	35,182	34,999
PW- Ecola Forest Reserve	-	-	-	-	-	-	6,544	400
PW - Parks	-	500	4,000	-	-	-	-	-
PW- Parking	38,061	38,061	35,424	35,424	35,424	34,867	34,340	31,762
Police	855	5,731	21,311	5,621	7,208	14,925	13,550	-
911 Services	-	-	-	-	-	-	-	2,061
Emergency Preparedness	2,588	13,686	44,657	48,172	8,762	2,981	3,780	4,960
Transfer In - RV Park	-	200,000	-	150,000	-	-	150,000	-
Transfer In - RV Park Reserve	-	-	-	-	-	-	50,000	-
Transfer In - General Reserve	-	-	-	-	-	-	50,000	-
Transfer In - Stevens Case	-	-	-	-	-	-	-	20,862
Total Revenue	3,425,458	5,425,210	5,314,737	4,920,564	5,005,238	4,181,820	4,192,148	3,706,081

Executive Department - Building Maintenance								
Personnel Services	-	5,607	4,946	4,712	10,693	231	77	5,361
Materials and Services	25,521	176,922	30,330	24,704	39,045	26,737	6,042	6,109
Capital Outlay	-	9,696	22,218	68,104	37,379	132,167	28,698	75,458
Total Expenditures	25,521	192,225	57,494	97,521	87,117	159,135	34,817	86,927

Executive Department - Community Programs								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	143,596	205,157	677,269	619,784	532,896	360,943	308,897	324,730
Capital Outlay	-	-	-	2,334	11,462	26,812	15,342	-
Total Expenditures	143,596	205,157	677,269	622,118	544,359	387,754	324,239	324,730

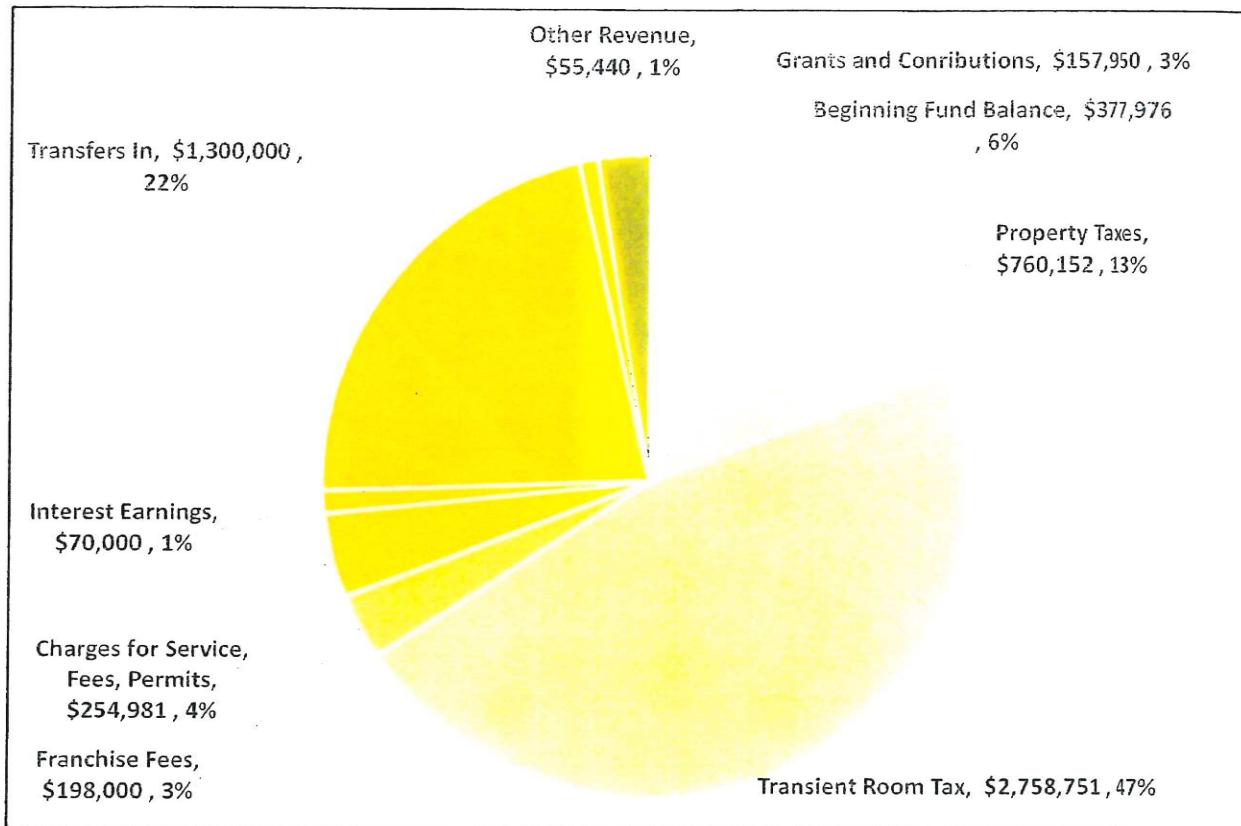
Executive Department - Haystack Rock Awareness Program								
Personnel Services	155,897	351,483	283,964	182,909	151,803	136,851	116,258	118,124
Materials and Services	16,642	29,266	30,051	17,583	18,457	10,672	12,901	11,843
Capital Outlay	-	-	-	-	-	29,835	-	-
Total Expenditures	172,539	380,749	314,014	200,491	170,260	177,358	129,159	129,967

	Fiscal Year End							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 mos)							
Executive Department - Farmer's Market								
Personnel Services	19,865	30,876	28,977	27,763	30,219	22,493	18,870	18,754
Materials and Services	3,972	8,700	9,011	7,466	4,821	6,668	7,365	3,528
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	23,837	39,576	37,988	35,229	35,040	29,160	26,235	22,282
Executive Department - Municipal Court								
Personnel Services	9,446	11,485	15,701	16,624	52,472	33,325	18,264	10,443
Materials and Services	4,472	5,203	7,467	5,356	8,065	8,889	9,071	12,230
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	13,918	16,688	23,169	21,980	60,537	42,215	27,335	22,674
Planning Department								
Personnel Services	123,847	208,813	195,588	173,432	175,204	155,275	138,339	137,254
Materials and Services	67,473	90,177	130,685	81,958	93,045	49,080	11,287	10,883
Capital Outlay	6,622	-	-	-	-	-	-	-
Total Expenditures	197,942	298,990	326,273	255,390	268,250	204,354	149,626	148,138
Public Works Department - Ecola Forest Reserve								
Personnel Services	1,930	3,475	3,542	3,927	7,991	2,213	4,805	9,341
Materials and Services	3,589	20,169	17,098	3,163	8,240	14,623	4,568	6,402
Capital Outlay	-	-	-	-	-	-	2,130	36,839
Total Expenditures	5,519	23,644	20,640	7,090	16,231	16,836	11,502	52,588
Public Works Department - Sports Park								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	8,110	-
Total Expenditures	-	-	-	-	-	-	8,110	-
Public Works Department - Campbell Property								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	366,200	-
Total Expenditures	-	-	-	-	-	-	366,200	-

	Fiscal Year End							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 mos)							
Public Works Department - Existing School Site								
Personnel Services								
Materials and Services				-	-	-		2,250
Capital Outlay			-	4,200	2,485	160	6,284	
Total Expenditures	-	-	-	4,200	2,485	160	8,534	-
Public Works Department - Parks								
Personnel Services	61,282	113,791	119,706	105,016	114,742	105,646	99,155	102,698
Materials and Services	49,684	89,933	115,812	85,667	44,805	60,033	48,490	55,241
Capital Outlay	-	14,534	32,864	57,244	180,942	149,320	155,192	177,300
Total Expenditures	110,966	218,258	268,381	247,927	340,489	314,999	302,837	335,238
Public Works Department - Parking								
Personnel Services	5,387	16,801	16,172	15,530	13,833	10,898	18,972	12,594
Materials and Services	672	14,892	1,230	7,791	13,460	12,792	19,397	5,380
Capital Outlay	-	-	-	-	-	-	6,747	-
Total Expenditures	6,059	31,693	17,402	23,321	27,294	23,690	45,115	17,974
Public Works Department - Public Restrooms and Litter								
Personnel Services								
Materials and Services	131,334	220,834	199,498	163,116	162,267	126,736	128,366	121,748
Capital Outlay	85,478	-	-	-	-	6,032	-	12,463
Total Expenditures	216,812	220,834	199,498	163,116	162,267	132,768	128,366	134,210
Public Safety Department - Police								
Personnel Services	773,576	1,155,808	1,062,562	1,033,005	930,310	876,868	872,815	908,166
Materials and Services	107,058	172,642	199,090	172,721	111,429	127,905	107,306	98,347
Capital Outlay	95,595	62,598	-	53,032	21,339	53,033	48,542	62,974
Total Expenditures	976,229	1,391,048	1,261,651	1,258,758	1,063,078	1,057,807	1,028,662	1,069,487
Public Safety Department - Lifesaving								
Personnel Services	76,413	101,822	102,771	94,299	99,995	92,065	75,227	72,352
Materials and Services	1,346	5,885	9,994	7,229	5,207	6,522	5,645	5,656
Capital Outlay	-	21,820	5,415	-	-	30,748	-	3,277
Total Expenditures	77,759	107,707	134,586	106,943	105,202	129,335	80,872	81,285
Public Safety Department - 911 Services								
Personnel Services				-	-	-	-	-
Materials and Services			-	-	49,202	52,013	46,936	46,831
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	49,202	52,013	46,936	46,831

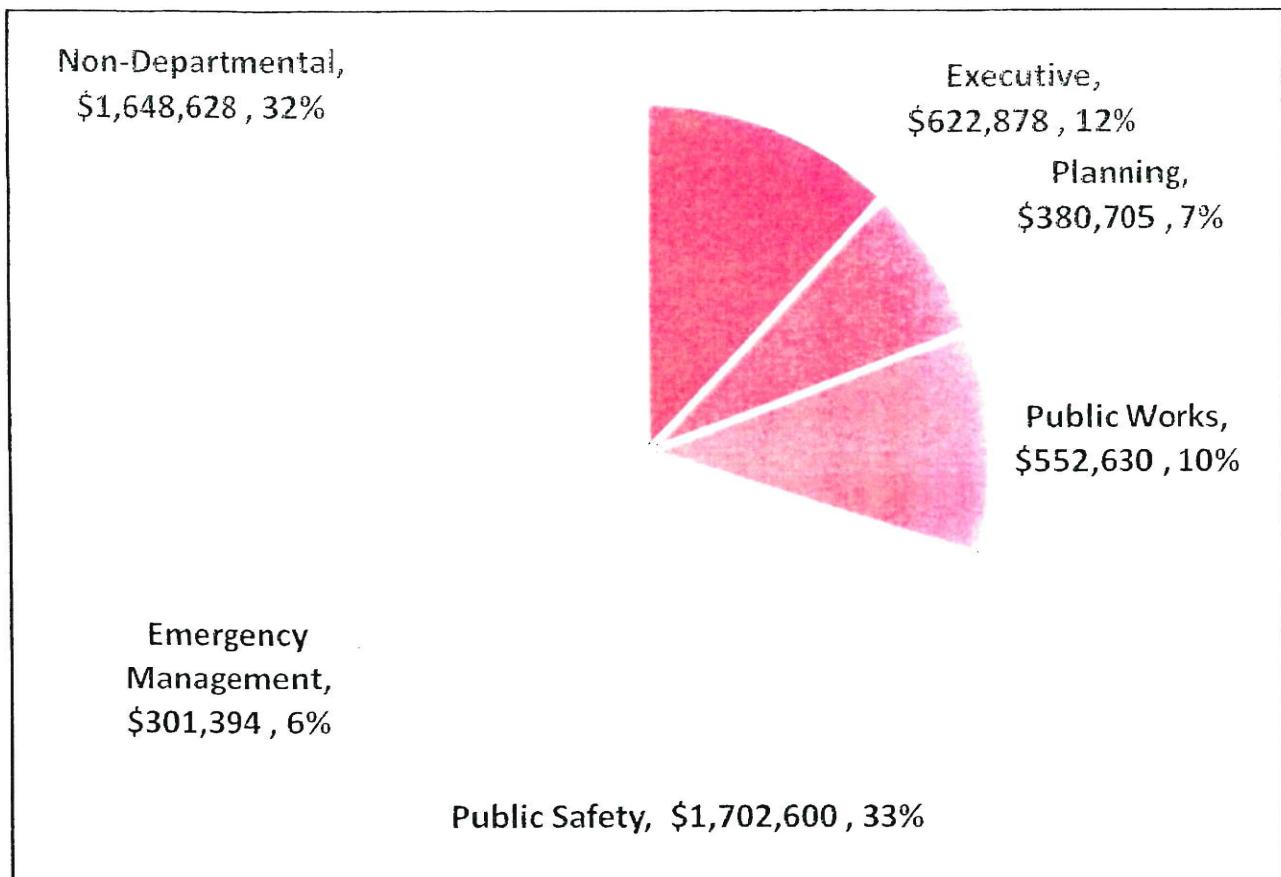
	Fiscal Year End							
	2020 (7 mos)	2019	2018	2017	2016	2015	2014	2013
	Public Safety Department - EPREP							
Personnel Services	52,134	67,809	26,701	23,442	23,300	33,543	26,357	6,890
Materials and Services	16,343	33,850	146,100	108,998	89,397	27,963	25,241	36,161
Capital Outlay			-	17,246	-	12,765	59,261	44,496
Total Expenditures	68,477	101,659	172,802	149,686	112,697	74,272	110,858	87,547
	Non-Departmental							
Materials and Services	381,644	574,688	480,177	497,145	444,492	388,657	408,596	388,234
Capital Outlay	-	-	-	-	300,581	-	-	-
Transfer out -Debt Service	-	175,644	163,458	161,725	299,000	222,550	142,575	167,015
Transfer out - Water Reserve	-	85,932	250,000	-	-	-	-	-
Transfer out - Wastewater	-	-	-	-	-	70,000	-	-
Transfer out - Roads Fund	-	391,998	579,000	533,500	478,515	240,238	262,200	295,785
Transfer out - Roads R&R	-	-	-	-	-	-	-	-
Transfer out - Water Fund	-	-	-	175,500	-	-	-	-
Transfer out - General R&R	-	400,000	400,000	-	-	314,895	-	-
Transfer out - WW Reserve	-	100,000	275,525	-	-	-	-	-
Transfer out - Bridge Reserve	-	-	-	75,000	-	-	-	-
Transfer out - RV Park	-	-	-	90,000	-	-	-	-
Transfer out - Storm Drain	-	96,673	-	75,000	-	80,000	-	-
Transfer out - TAF	-	-	-	-	326,928	304,829	277,281	260,631
Transfer out - Ecola Reserve	-	-	-	-	-	-	6,394	-
Transfer out - Building Official	-	-	-	-	-	-	22,560	41,425
Total Expenditures	381,644	1,824,935	2,148,160	1,607,870	1,849,516	1,621,169	1,119,606	1,153,095
Ending Fund Balance	2,673,467	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298
	Summary							
Beginning Fund Balance	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298	1,416,189
Total Revenue	3,425,458	5,425,210	5,314,737	4,920,564	5,005,238	4,181,820	4,192,148	3,706,081
Total Expenditures	2,420,818	5,053,163	5,659,329	4,704,120	4,894,021	4,423,023	3,949,010	3,712,972
Ending Fund Balance	2,673,467	1,668,827	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298

**General Fund
2020-2021
Revenues by Category**



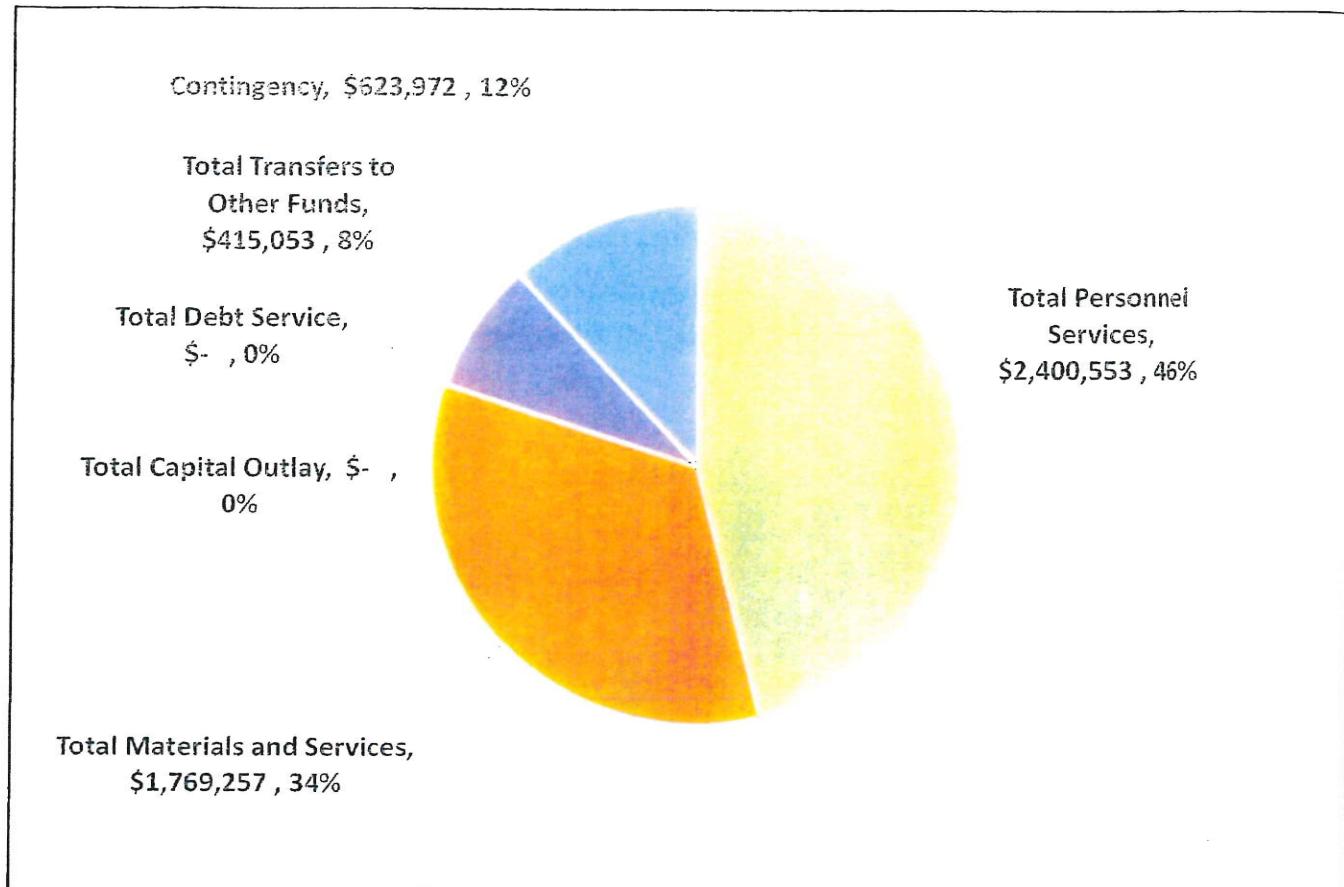
Beginning Fund Balance	\$ 377,976
Property Taxes	\$ 760,152
Transient Room Tax	\$ 2,758,751
Franchise Fees	\$ 198,000
Charges for Service, Fees, Permits	\$ 254,981
Interest Earnings	\$ 70,000
Transfers In	\$ 1,300,000
Other Revenue	\$ 55,440
Loan Proceeds	\$ -
Grants and Contributions	\$ 157,950
 Total Resources	 \$ 5,933,250

**General Fund
2020-2021
Total Requirements by Department**

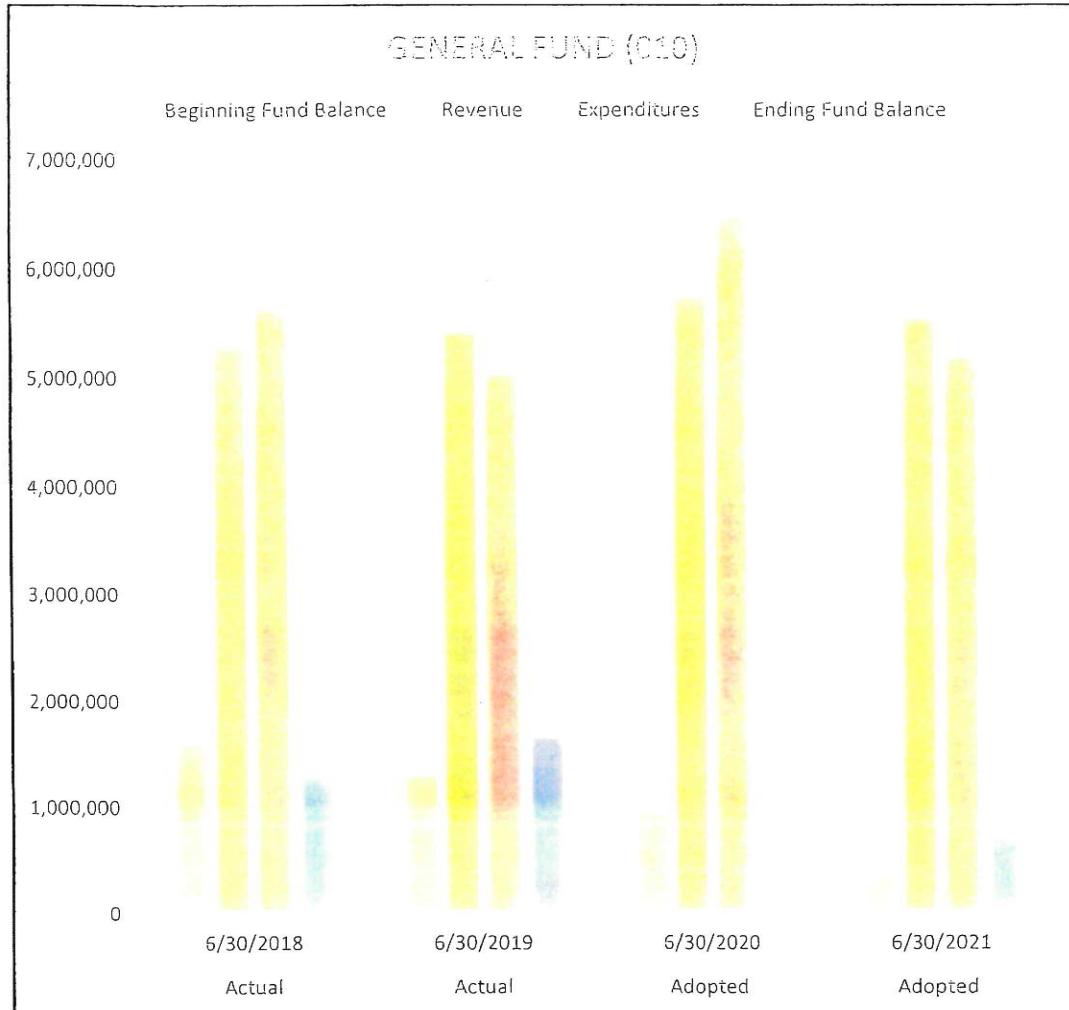


Executive	\$ 622,878
Planning	\$ 380,705
Public Works	\$ 552,630
Public Safety	\$ 1,702,600
Emergency Management	\$ 301,394
Non-Departmental	\$ 1,648,628
Total Requirements by Department	\$ 5,208,835

General Fund
2020-2021
Total Expenditures by Category



Total Personnel Services	\$	2,400,553
Total Materials and Services	\$	1,769,257
Total Capital Outlay	\$	-
Total Debt Service	\$	-
Total Transfers to Other Funds	\$	415,053
Contingency	\$	623,972
Total Expenditures	\$	5,208,835



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	1,641,372	1,296,780	1,000,000	377,976
Revenue	5,314,736	5,425,210	5,753,150	5,555,274
Expenditures	5,659,329	5,053,163	6,535,003	5,208,835
Ending Fund Balance	1,296,779	1,668,827	218,147	724,415

City of Cannon Beach
Budget Document

General Fund 010

6/30/2018			6/30/2019			6/30/2020			7/1/2020-6/30/2021			
						Resources and Requirements	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Actual	Actual	Adopted Budget										
<u>Resources</u>												
\$ 1,641,372	\$ 1,296,780	\$ 1,000,000	Beginning Fund Balance			\$ 1,025,000	\$ 377,976	\$ 377,976	\$ 377,976			
721,127	747,312	758,685	Property Taxes and Assessments			790,772	760,152	760,152	760,152			
3,896,875	3,778,962	3,953,190	Transient Room Tax			3,928,017	2,758,751	2,758,751	2,758,751			
203,835	202,173	203,000	Franchise Fees			198,000	198,000	198,000	198,000			
248,873	259,248	263,115	Charges for Service, Fees, Permits			255,481	254,981	254,981	254,981			
78,389	140,205	90,000	Interest Earnings			70,000	70,000	70,000	70,000			
-	200,000	210,775	Transfers In			-	1,300,000	1,300,000	1,300,000			
72,158	58,143	53,835	Other Revenue			55,440	55,440	55,440	55,440			
-	-	-	Loan Proceeds			-	-	-	-			
93,480	39,166	220,550	Grants and Contributions			150,500	157,950	157,950	157,950			
6,956,108	6,721,990	6,753,150	Total Resources			6,473,210	5,933,250	5,933,250	5,933,250			
<u>Requirements by Department</u>												
1,109,934	834,396	668,501	Executive			660,589	622,878	622,878	622,878			
326,273	298,990	529,987	Community Development			508,108	380,705	380,705	380,705			
505,922	494,428	742,366	Public Works			665,303	542,630	552,630	552,630			
1,396,238	1,498,754	1,842,756	Public Safety			1,822,256	1,702,600	1,702,600	1,702,600			
172,802	101,659	394,911	Emergency Management			519,604	301,394	301,394	301,394			
2,148,160	1,824,936	2,356,482	Non-Departmental			2,089,230	1,648,628	1,648,628	1,648,628			
5,659,329	5,053,163	6,535,003	Total Requirements by Department			6,265,090	5,198,835	5,208,835	5,208,835			
1,296,780	1,668,827	218,147	Ending Fund Balance			208,120	734,415	724,415	724,415			
\$ 6,956,108	\$ 6,721,990	\$ 6,753,150	Total Requirements			\$ 6,473,210	\$ 5,933,250	\$ 5,933,250	\$ 5,933,250			

City of Cannon Beach
Budget Document
General Fund 010

			7/1/2020-6/30/2021						
6/30/2018		6/30/2019		6/30/2020		Summary of Expenditures			
Actual		Actual		Adopted Budget		Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
16,3400	17,8500	19,3300	Number of FTE				18,0950		
			Personnel Services:						
\$ 333,588	\$ 399,451	\$ 393,949	Executive			\$ 366,146	\$ 356,885	\$ 356,885	\$ 356,885
195,588	208,813	217,337	Community Development			227,458	219,705	219,705	219,705
139,420	134,067	126,849	Public Works			129,569	124,896	124,896	124,896
1,165,333	1,257,630	1,561,376	Public Safety			1,551,029	1,500,373	1,500,373	1,500,373
26,701	67,809	204,811	Emergency Management			205,504	198,694	198,694	198,694
-	-	-	- Non-Departmental			-	-	-	-
1,860,631	2,067,771	2,504,322	Total Personnel Services			2,479,706	2,400,553	2,400,553	2,400,553
			Materials and Services:						
754,129	425,249	264,552	Executive			284,443	265,993	265,993	265,993
130,685	90,177	305,650	Community Development			280,650	161,000	161,000	161,000
333,639	345,827	475,034	Public Works			520,734	417,734	427,734	427,734
209,084	178,526	199,380	Public Safety			216,227	202,227	202,227	202,227
146,100	33,850	80,100	Emergency Management			195,100	102,700	102,700	102,700
480,177	574,689	675,572	Non-Departmental			704,810	609,603	609,603	609,603
2,053,814	1,648,319	2,000,288	Total Materials and Services			2,201,964	1,759,257	1,769,257	1,769,257
			Capital Outlay:						
22,218	9,696	10,000	Executive			10,000	-	-	-
-	-	7,000	Community Development			-	-	-	-
32,864	14,534	140,483	Public Works			15,000	-	-	-
21,820	62,598	82,000	Public Safety			55,000	-	-	-
-	-	110,000	Emergency Management			119,000	-	-	-
-	-	-	- Non-Departmental			-	-	-	-
76,901	86,827	349,483	Total Capital Outlay			199,000	-	-	-
			Debt Service:			-	-	-	-
-	-	-	Public Works			-	-	-	-
-	-	-	Total Debt Service			-	-	-	-
			Transfers to Other Funds:						
163,458	175,644	197,744	Transfer to Debt Service			215,152	215,152	215,152	215,152
250,000	85,932	-	Transfer to Water Reserve			-	-	-	-
-	-	39,418	Transfer to Recycling Fund			-	-	-	-
579,000	391,998	559,471	Transfer to Roads			597,824	199,901	199,901	199,901
400,000	400,000	600,000	Transfer to General Reserve			-	-	-	-
-	96,673	41,572	Transfer to Storm Drain			-	-	-	-
275,525	100,000	-	Transfer to Wastewater Reserve			185,375	-	-	-
1,667,983	1,250,247	1,438,205	Total Transfers to Other Funds			998,351	415,053	415,053	415,053
-	-	242,705	Contingency 5.0% of expenditures			-	623,972	623,972	623
\$ 5,659,329	\$ 5,053,163	\$ 6,535,003	Total Expenditures			\$ 5,879,021	\$ 5,198,835	\$ 5,208,835	\$ 5,208,835

2017-18					2018-19					2019-20					City of Cannon Beach Budget Document General Fund			
Actual		Actual		Adopted Budget		Account Number		Account Title		Requested by Departments		Proposed by Budget Officer		Approved by Budget Committee		Adopted by Governing Body		
Resources																		
1,641,372	\$1,296,780	1,000,000	010-100-40100	Beginning Fund Balance						1,025,000	377,976	377,976	377,976					
624,216	631,549	649,223	010-100-41100	Property Taxes						671,497	640,877	640,877	640,877					
(2,366)	(2,323)	(2,390)	010-100-41105	Co. Bond Debt Service						(2,500)	(2,500)	(2,500)	(2,500)					
20,258	20,215	20,000	010-100-41120	Prior Taxes						20,000	20,000	20,000	20,000					
2,823,004	3,012,116	3,079,875	010-100-41300	Transient Room Taxes - 6%						3,060,263	2,149,305	2,149,305	2,149,305					
141,153	150,606	153,994	010-100-41305	TRT - 1% 07/01/2010						153,013	107,465	107,465	107,465					
470,510	150,606	153,994	010-100-41310	TRT - 1% 10/01/2015						153,013	107,465	107,465	107,465					
379,891	423,304	513,935	010-100-41320	Short Term Room Taxes - 6%						510,662	358,652	358,652	358,652					
19,002	21,165	25,696	010-100-41325	S/T Room Taxes - 1% 07/01/2010						25,533	17,932	17,932	17,932					
63,316	21,165	25,696	010-100-41330	S/T Room Taxes - 1% 10/01/2015						25,533	17,932	17,932	17,932					
75,053	80,772	77,000	010-100-42100	Business Licenses						81,000	81,000	81,000	81,000					
-	25	25	010-100-42115	Gaming License						25	25	25	25					
1,170	1,225	1,100	010-100-42130	Alarm Fees						1,200	1,200	1,200	1,200					
203,835	202,173	203,000	010-100-42200	Franchise Fees						198,000	198,000	198,000	198,000					
27,214	28,458	31,738	010-100-44100	Liquor Taxes						33,841	33,841	33,841	33,841					
285	285	300	010-100-44101	OLCC License Renewal						295	295	295	295					
2,108	1,964	2,035	010-100-44200	Cigarette Taxes						1,932	1,932	1,932	1,932					
37,518	42,187	38,000	010-100-44300	State Revenue Sharing						40,000	40,000	40,000	40,000					
12,179	25,263	20,079	010-100-44400	Marijuana Tax						26,002	26,002	26,002	26,002					
500	-	500	010-100-44650	Other Grant Funds						-	-	-	-					
41,208	43,296	43,835	010-100-45100	Land Leases						45,440	45,440	45,440	45,440					
15,251	15,251	15,500	010-100-45200	Fire District Share-Dispatch						15,700	15,700	15,700	15,700					
400	-	-	010-100-45105	Right of Way Permits						-	-	-	-					
250	300	500	010-100-47120	Vehicle Impound Fees						300	300	300	300					
78,389	140,205	90,000	010-100-46000	Interest Income						70,000	70,000	70,000	70,000					
-	-	-	010-100-48500	Contributions						-	-	-	-					
13,363	14,416	10,000	010-100-48900	Miscellaneous Income						10,000	10,000	10,000	10,000					
-	431	-	010-100-48925	Lien Search Income						-	-	-	-					
-	200,000	210,775	010-100-49110	Transfer In - RV Park						-	-	-	-					
-	-	-	010-100-49125	Transfer In - General Reserve Fund						-	1,300,000	1,300,000	1,300,000					
350	347	1,000	010-142-42355	Grants - HRAP						-	1,000	1,000	1,000					
385	3,676	4,000	010-142-44000	HRAP Day Camp Revenue						3,500	3,500	3,500	3,500					
1,957	2,192	3,000	010-142-44010	HRAP Eco Tours Revenue						2,000	2,000	2,000	2,000					
2,383	4,268	2,000	010-142-44050	Merchandise Sales						-	-	-	-					
27,112	5,300	16,000	010-142-48410	Donations - Friends of Haystack Rock						-	20,000	20,000	20,000					
14,422	15,356	5,000	010-142-48475	Donations						-	500	500	500					
10,985	9,770	11,000	010-145-43010	Vendor Fees						9,800	9,800	9,800	9,800					
2,988	3,276	3,000	010-145-43017	Farmers Market Sales						3,300	3,300	3,300	3,300					
500	1,000	500	010-145-43020	FM Entertainment Donations						500	500	500	500					
60,246	56,082	55,000	010-150-47100	Fines - Municipal Court						58,000	58,000	58,000	58,000					
17,550	16,952	16,500	010-300-42105	Fees - Short-term Rental Permit						16,500	16,500	16,500	16,500					
550	-	-	010-300-42303	Fees - Sign Permit						-	-	-	-					
13,550	16,975	17,000	010-300-42400	Fees - Planning						16,000	16,000	16,000	16,000					
5,113	7,383	15,400	010-300-42405	Fees - Local Planning Fee						7,000	7,000	7,000	7,000					
2,550	-	-	010-300-44250	Tree Permits						-	-	-	-					
1,000	-	-	010-300-44600	Grant - LCDC						-	-	-	-					
-	-	150,000	010-300-44611	Grant - ODOT (TSP)						150,000	100,000	100,000	100,000					
-	-	14,500	010-405-48000	NCWA - Contribution						-	-	-	-					
4,000	500	-	010-410-48550	Parks Contributions						-	-	-	-					
35,424	38,061	38,990	010-420-42500	Fees - Parking Lot Maintenance						38,061	38,061	38,061	38,061					

2017-18			2018-19			2019-20			City of Cannon Beach Budget Document General Fund			2020-2021			
Actual	Actual	Adopted Budget	Account Number	Account Title		Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body						
-	2,436	-	010-510-44600	Grants		-	-	-	-						
17,587	-	-	010-510-45000	Training Cost Reimbursement		-	-	-	-						
756	122	1,200	010-510-48100	Grant - OR Impact		-	1,200	1,200	1,200						
915	244	-	010-510-48200	ODOT Safety Belt OT Grant		-	-	-	-						
1,703	2,680	1,500	010-510-48950	K-9 Donations		-	-	-	-						
350	250	350	010-510-48951	CB National Night Out		-	250	250	250						
480	600	500	010-540-41150	Container Revenue		500	-	-	-						
2,305	2,153	2,300	010-540-41151	Storage Fee Revenue		2,300	2,300	2,300	2,300						
-	-	30,000	010-540-48010	Business Oregon Grant		-	34,500	34,500	34,500						
4,272	-	-	010-540-48320	OEM Grant (FOG)		-	-	-	-						
-	10,933	-	010-540-48330	OHA Grant (MRC)		-	-	-	-						
13,000	-	-	010-540-48350	NAACHO Grant (Vulnerable Pop)		-	-	-	-						
24,600	-	-	010-540-48340	OEM Grant (Disaster Recovery)		-	-	-	-						
-	-	-	010-540-48500	OEM Grant (Radio Tower)		-	-	-	-						
6,956,108	6,721,989	6,753,150	Total Resources			6,473,210	5,933,250	5,933,250	5,933,250						

				City of Cannon Beach Budget Document General Fund	2020-2021			
2017-18	2018-19	2019-20			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
Executive Department Building Maintenance								
0.0600	0.0600	0.0000		Number of FTE	0	0		
2,508	3,094	-	010-130-61700	Salaries and Wages	-	-	-	-
272	139	-	010-130-61720	Overtime	-	-	-	-
1,389	1,467	-	010-130-61810	HDL Insurance	-	-	-	-
32	35	-	010-130-61815	Disability Insurance	-	-	-	-
540	623	-	010-130-61820	PERS	-	-	-	-
44	49	-	010-130-61830	Social Security	-	-	-	-
14	13	-	010-130-61840	Unemployment	-	-	-	-
147	186	-	010-130-61850	Workers Comp	-	-	-	-
1	1	-	010-130-61860	WBF Tax	-	-	-	-
4,946	5,607	0		Total Personnel Services	0	0	0	0
13,567	91,220	-	010-130-62560	Contractual Services	-	-	-	-
5,337	7,867	15,000	010-130-62570	Maintenance Supplies	15,000	15,000	15,000	15,000
11,426	12,275	15,000	010-130-62580	Facilities Maintenance	15,000	15,000	15,000	15,000
-	65,561	-	010-130-62590	City Hall Study	-	-	-	-
30,330	176,922	30,000		Total Materials and Services	30,000	30,000	30,000	30,000
10,967	9,696	-	010-130-63800	Facility Improvements	-	-	-	-
11,251	-	-	010-130-63000	City Hall Remodel Phase II	-	-	-	-
22,218	9,696	0		Total Capital Outlay	0	0	0	0
57,494	192,225	30,000		Total Expenditures-Building Maintenance	30,000	30,000	30,000	30,000

2017-18				2018-19				2019-20				City of Cannon Beach Budget Document General Fund				2020-2021			
												Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
Actual	Actual	Actual	Adopted Budget	Account Number				Account Title											
Executive Department Community Programs																			
75,000	75,000	90,000	010-140-62100	Community Service Grants				90,000		90,000		90,000		90,000					
-	-	5,000	010-140-62110	Summer Concerts				5,000		-		-		-					
16,000	16,000	16,000	010-140-62125	Cannon Beach Library				16,000		16,000		16,000		16,000					
-	7,000	-	010-140-62130	Sea Turtles Forever				-		-		-		-					
2,264	8,132	3,000	010-140-62180	Tolovana Hall				3,000		3,000		3,000		3,000					
-	-	6,500	010-140-62181	Tolovana Landscaping				6,500		6,500		6,500		6,500					
50,327	52,722	60,000	010-140-62400	Shuttle Subsidy				60,000		60,000		60,000		60,000					
-	-	-	010-140-62830	Purchase of Public Art				-		-		-		-					
160,000	46,303	-	010-140-62910	Chamber of Commerce Visitor's Center				20,000		20,000		20,000		20,000					
373,678	-	-	010-140-62930	Chamber of Commerce TRT				-		-		-		-					
677,269	205,157	180,500		Total Materials and Services				200,500		195,500		195,500		195,500					
-	-	10,000	010-140-63010	Public Art Project				10,000		-		-		-					
0	0	10,000		Total Capital Outlay				10,000		0		0		0					
677,269	205,157	190,500		Total Expenditures-Community Programs				210,500		195,500		195,500		195,500					

				City of Cannon Beach Budget Document General Fund	2020-2021			
2017-18	2018-19	2019-20			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
Executive Department Haystack Rock Awareness Program								
1.7500	1.7500	3.2250		<i>Number of FTE</i>		2,1020		
101,917	114,045	122,500	010-142-61700	Salaries and Wages	110,000	106,000	106,000	106,000
94,859	127,204	87,110	010-142-61705	Part Time Salaries and Wages	89,000	89,000	89,000	89,000
43,435	49,962	66,449	010-142-61810	HDL Insurance	50,704	50,704	50,704	50,704
705	1,048	2,288	010-142-61815	Disability Insurance	1,026	1,026	1,026	1,026
21,896	33,490	38,718	010-142-61820	PERS	29,763	28,988	28,988	28,988
14,870	18,188	16,036	010-142-61830	Social Security	15,224	14,918	14,918	14,918
984	965	838	010-142-61840	Unemployment	995	975	975	975
5,142	6,434	5,730	010-142-61850	Workers Comp	5,000	4,500	4,500	4,500
155	145	142	010-142-61860	WBF Tax	108	108	108	108
283,964	351,483	339,811		Total Personnel Services	301,820	296,219	296,219	296,219
1,003	2,661	2,500	010-142-62110	Office Supplies	2,000	500	500	500
164	262	500	010-142-62120	Postage & Shipping	500	200	200	200
714	1,155	1,500	010-142-62130	Copier Expenses	800	500	500	500
1,312	1,645	250	010-142-62140	Computer Expenses	500	250	250	250
2,429	1,820	2,300	010-142-62210	Telephone	2,300	2,000	2,000	2,000
794	654	1,000	010-142-62410	Vehicle Fuel	1,000	1,000	1,000	1,000
1,175	826	1,500	010-142-62420	Vehicle Repair & Maintenance	1,500	1,200	1,200	1,200
1,121	1,559	1,000	010-142-62422	Equipment Repair & Maintenance	1,000	500	500	500
7,217	6,403	5,000	010-142-62427	Operating Materials & Supplies	5,000	2,500	2,500	2,500
-	1,098	500	010-142-62428	Wheelchair Expenses	500	500	500	500
300	300	300	010-142-62530	Insurance	300	300	300	300
483	701	500	010-142-62820	Dues & Subscriptions	500	500	500	500
2,528	5,145	3,500	010-142-62830	Training & Education	3,500	800	800	800
867	1,368	2,500	010-142-62835	Travel & Lodging	2,500	500	500	500
-	1,217	1,000	010-142-62836	Partnering Expense	1,000	500	500	500
-	-	1,500	010-142-62837	Membership Program	1,500	500	500	500
-	-	800	010-142-62838	Merchandise	800	-	-	-
9,943	2,453	2,000	010-142-62840	Grant Expenses	2,000	1,500	1,500	1,500
-	-	-	010-142-62841	Grant-Charlotte Martin	-	-	-	-
-	-	-	010-142-62842	Grant-Travel Oregon	-	-	-	-
30,051	29,266	28,150		Total Materials and Services	27,200	13,750	13,750	13,750
-	-	-	010-142-63050	HRAP Vehicle	-	-	-	-
0	0	0		Total Capital Outlay	0	0	0	0
314,014	380,749	367,961		Total Expenditures-Haystack Rock Awareness Program	329,020	309,969	309,969	309,969

2017-18			2018-19			2019-20			City of Cannon Beach Budget Document General Fund			2020-2021			
									Adopted by Departments		Proposed by Budget Officer		Approved by Budget Committee		Adopted by Governing Body
Actual	Actual	Adopted Budget		Account Number			Account Title								
Executive Department Farmer's Market															
0.4200 22,394	0.4200 23,887	0.4250 27,000	010-145-61700	<i>Number of FTE</i>					0.4000 27,000		25,000		25,000		25,000
39	67	-	010-145-61720	Salaries and Wages		Overtime			-		-		-		-
366	361	566	010-145-61810	HDL Insurance					266		266		266		266
11	11	23	010-145-61815	Disability Insurance					8		8		8		8
4,044	4,292	5,784	010-145-61820	PERS					5,785		5,568		5,568		5,568
1,714	1,831	2,066	010-145-61830	Social Security					2,066		1,913		1,913		1,913
112	96	108	010-145-61840	Unemployment					135		125		125		125
284	321	400	010-145-61850	Workers Comp					350		300		300		300
12	11	11	010-145-61860	WBF Tax					9		9		9		9
28,977	30,876	35,958		Total Personnel Services					35,619		33,189		33,189		33,189
94	67	-	010-145-62110	Office Supplies					-		-		-		-
-	2	50	010-145-62120	Postage & Shipping					50		50		50		50
42	26	50	010-145-62130	Copier Expenses					50		50		50		50
979	1,000	500	010-145-62140	Computer Expenses					500		500		500		500
626	746	1,205	010-145-62210	Telephone					996		996		996		996
312	60	377	010-145-62740	Dues					377		377		377		377
156	-	400	010-145-62741	Conferences					400		400		400		400
478	50	600	010-145-62742	Advertising					600		600		600		600
526	562	550	010-145-62743	Volunteer Appreciation					550		550		550		550
-	314	450	010-145-62750	Bags					450		450		450		450
-	355	400	010-145-62751	Cups					400		400		400		400
496	774	500	010-145-62752	Hats					500		500		500		500
-	33	200	010-145-62753	Magnets					200		200		200		200
2,184	1,715	3,000	010-145-62754	Shirts					3,000		3,000		3,000		3,000
634	546	500	010-145-62785	Farmers Market Expenses					500		500		500		500
2,400	2,450	1,650	010-145-62790	Entertainment					1,650		1,650		1,650		1,650
86	-	200	010-145-62791	Childrens Education Program					200		200		200		200
9,011	8,700	10,632		Total Materials and Services					10,423		10,423		10,423		10,423
37,988	39,576	46,590		Total Expenditures-Farmer's Market					46,042		43,612		43,612		43,612

				City of Cannon Beach Budget Document General Fund	2020-2021			
2017-18	2018-19	2019-20			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number		Account Title			
Executive Department Municipal Court								
0.3000	0.3000	0.2250		Number of FTE		0.2250		
9,275	6,984	14,000	010-150-61700	Salaries and Wages	18,000	17,000	17,000	17,000
-	-	-	010-150-61705	Part-time Salaries and Wages	-	-	-	-
3,907	2,623	-	010-150-61810	HDL Insurance	5,155	5,155	5,155	5,155
121	90	272	010-150-61815	Disability Insurance	194	194	194	194
1,657	1,226	2,755	010-150-61820	PERS	3,866	3,717	3,717	3,717
679	523	1,071	010-150-61830	Social Security	1,377	1,301	1,301	1,301
46	28	56	010-150-61840	Unemployment	90	85	85	85
9	8	20	010-150-61850	Workers Comp	20	20	20	20
6	4	6	010-150-61860	WBF Tax	5	5	5	5
15,701	11,485	18,180		Total Personnel Services	28,707	27,477	27,477	27,477
341	46	500	010-150-62110	Office Supplies	550	550	550	550
442	366	650	010-150-62120	Postage & Shipping	700	700	700	700
55	129	240	010-150-62130	Copier Expense	240	240	240	240
1,025	1,026	1,080	010-150-62210	Telephone	1,080	1,080	1,080	1,080
3,386	2,690	5,500	010-150-62470	Municipal Judge	5,500	5,500	5,500	5,500
1,430	850	5,500	010-150-62520	Legal Services	7,050	7,050	7,050	7,050
-	97	200	010-150-62800	Other Expenses	200	200	200	200
75	-	100	010-150-62820	Dues & Subscriptions	100	100	100	100
400	-	500	010-150-62830	Training & Education	250	250	250	250
313	-	1,000	010-150-62835	Travel & Lodging	650	650	650	650
7,467	5,203	15,270		Total Materials and Services	16,320	16,320	16,320	16,320
23,169	16,688	33,450		Total Expenditures-Municipal Court	45,027	43,797	43,797	43,797
1,109,934	834,396	668,501		Grand Total Expenditures - Executive Department	660,589	622,878	622,878	622,878

2017-18				2018-19				2019-20				City of Cannon Beach Budget Document General Fund				2020-2021			
Actual		Actual		Adopted Budget		Account Number		Account Title		Requested by Departments		Proposed by Budget Officer		Approved by Budget Committee		Adopted by Governing Body			
Community Development																			
1,8650	1,7500	1,7500																	
120,835	149,550	140,000	010-300-61700	<i>Number of FTE</i>															
41,307	33,195	31,893	010-300-61810	Salaries and Wages															
1,318	1,301	1,586	010-300-61815	HDL Insurance															
21,557	11,738	31,044	010-300-61820	Disability Insurance															
9,073	11,322	10,710	010-300-61830	PERS															
604	598	560	010-300-61840	Social Security															
852	1,062	1,500	010-300-61850	Unemployment															
43	47	44	010-300-61860	Workers Comp															
195,588	208,813	217,337		Total Personnel Services															
344	810	300	010-300-62110	WBF Tax															
1,537	1,134	3,000	010-300-62120	Salaries and Wages															
1,847	2,104	2,000	010-300-62130	HDL Insurance															
-	1,199	-	010-300-62140	Disability Insurance															
-	414	-	010-300-62210	PERS															
1,887	494	1,000	010-300-62440	Social Security															
44,020	31,866	45,000	010-300-62450	Unemployment															
7,223	10,057	8,000	010-300-62451	Workers Comp															
6,000	5,000	5,000	010-300-62452	WBF Tax															
19,483	6,030	10,000	010-300-62453	Salaries and Wages															
34,411	-	-	010-300-62454	HDL Insurance															
10,000	-	-	010-300-62457	Disability Insurance															
-	13,000	10,000	010-300-62590	PERS															
635	635	100	010-300-62820	Social Security															
115	1,185	10,000	010-300-62830	Unemployment															
171	1,125	1,250	010-300-62835	Workers Comp															
3,014	15,122	-	010-300-62875	WBF Tax															
-	-	160,000	010-300-62890	Salaries and Wages															
-	-	50,000	010-300-62895	HDL Insurance															
130,685	90,177	305,650		Total Materials and Services															
-	-	7,000	010-300-63215	Plotter															
0	0	7,000		Total Capital Outlay															
326,273	298,990	529,987	Grand Total Expenditures - Community Development																

2017-18				2018-19				2019-20				City of Cannon Beach Budget Document General Fund				2020-2021			
Actual		Actual		Adopted Budget		Account Number		Account Title		Requested by Departments		Proposed by Budget Officer		Approved by Budget Committee		Adopted by Governing Body			
Public Works Department Ecola Forest Reserve and Southwind Stewardship																			
0.0400	0.0400	0.0300														0.0300			
2,001	1,937	2,000	010-405-61700	Salaries and Wages						2,000		2,000		2,000		2,000			
79	134	-	010-405-61720	Overtime						100		100		100		100			
732	723	708	010-405-61810	HDL Insurance						725		725		725		725			
21	21	27	010-405-61815	Disability Insurance						22		22		22		22			
453	374	506	010-405-61820	PERS						562		552		552		552			
156	156	153	010-405-61830	Social Security						161		161		161		161			
10	8	8	010-405-61840	Unemployment						11		11		11		11			
89	121	175	010-405-61850	Workers Comp						125		100		100		100			
1	1	1	010-405-61860	WBF Tax						1		1		1		1			
3,542	3,475	3,578								Total Personnel Services		3,707		3,672		3,672			
11,292	3,157	1,000	010-405-62427	Operating Materials & Supplies						1,000		1,000		1,000		1,000			
2,020	10,800	40,000	010-405-62560	Contracted Project Allowance						8,000		8,000		8,000		8,000			
-	-	19,300	010-405-62565	NCWA Beaver Project						8,000		-		-		-			
3,786	3,760	3,900	010-405-62630	Fire Protection						3,900		3,900		3,900		3,900			
-	-	100	010-405-62639	FSC Fee						100		100		100		100			
-	-	-	010-405-62650	Beaver Restoration						-		-		-		-			
-	-	-	010-405-62655	Conifer Planting						-		-		-		-			
17,098	17,717	64,300								Total Materials and Services-Ecola		21,000		13,000		13,000			
-	2,452	12,000	010-405-62428	Contractual Services						6,000		6,000		6,000		6,000			
0	2,452	12,000								Total Materials and Services-Southwind		6,000		6,000		6,000			
-	-	-	010-405-63000							-		-		-		-			
0	0	0								Total Capital Outlay		0		0		0			
20,640	23,644	79,878								Total Expenditures-EFR and SW Stewardship		30,707		22,672		22,672			

2017-18				2018-19				2019-20				City of Cannon Beach Budget Document General Fund				2020-2021																	
Actual		Actual		Adopted Budget		Account Number		Account Title		Requested by Departments		Proposed by Budget Officer		Approved by Budget Committee		Adopted by Governing Body																	
Public Works Department																																	
Parks																																	
1,3000	1,3000	1,1400																															
71,882	66,545	62,000	010-410-61700	Salaries and Wages						64,000	62,500	62,500	62,500																				
842	526	1,000	010-410-61720	Overtime						1,000	1,000	1,000	1,000																				
23,322	23,070	20,838	010-410-61810	HDL Insurance						21,457	21,457	21,457	21,457																				
713	744	1,024	010-410-61815	Disability Insurance						763	763	763	763																				
14,353	14,640	16,365	010-410-61820	PERS						17,375	17,040	17,040	17,040																				
5,335	4,848	4,820	010-410-61830	Social Security						4,973	4,858	4,858	4,858																				
363	268	252	010-410-61840	Unemployment						325	318	318	318																				
2,863	3,121	3,900	010-410-61850	Workers Comp						3,500	2,500	2,500	2,500																				
32	29	28	010-410-61860	WBF Tax						26	26	26	26																				
119,706	113,791	110,227								Total Personnel Services	113,419	110,462	110,462	110,462																			
-	-	1,000	010-410-62140	Computer Expenses						1,000	1,000	1,000	1,000																				
1,430	1,075	1,000	010-410-62165	Flower Baskets						1,000	1,000	1,000	1,000																				
-	-	1,000	010-410-62210	Telephone						1,000	1,000	1,000	1,000																				
-	363	1,000	010-410-62300	Non-Capital Parks Improvements						1,000	1,000	1,000	1,000																				
2,719	2,638	2,500	010-410-62410	Vehicle Fuel						2,500	2,500	2,500	2,500																				
2,514	897	2,500	010-410-62420	Vehicle Repair & Maintenance						2,500	2,500	2,500	2,500																				
2,590	1,953	3,000	010-410-62422	Equipment Repair & Maint.						3,000	3,000	3,000	3,000																				
3,716	2,577	3,500	010-410-62425	Equipment & Tools						3,500	3,500	3,500	3,500																				
24,576	19,643	25,000	010-410-62427	Materials & Supplies						25,000	25,000	25,000	25,000																				
-	-	1,500	010-410-62450	Engineering Fees						1,500	1,500	1,500	1,500																				
934	-	-	010-410-62520	Legal Services						-	-	-	-																				
-	19,886	23,000	010-410-62454	Community Forestry						23,000	23,000	23,000	23,000																				
1,008	8,599	4,000	010-410-62560	Contractual Services						4,000	4,000	4,000	4,000																				
1,289	149	4,334	010-410-62562	Electrical Services						4,334	4,334	4,334	4,334																				
990	6,423	6,000	010-410-62564	Excavation Services						6,000	6,000	6,000	6,000																				
73,576	23,805	45,000	010-410-62600	Beach Access Improvement/Maint						45,000	45,000	45,000	45,000																				
271	678	1,000	010-410-62720	Protective Clothing						1,000	1,000	1,000	1,000																				
-	-	500	010-410-62820	Dues & Subscriptions						500	500	500	500																				
-	386	500	010-410-62830	Training & Education						500	500	500	500																				
52	-	150	010-410-62835	Travel & Lodging						150	150	150	150																				
147	860	250	010-410-62900	Sandcastle Contest Expense						250	250	250	250																				
-	-	-	010-410-62901	New Roof & Siding on Parks Tool Bld						20,000	-	-	-																				
-	-	-	010-410-62902	RE-Build Beach Access Stairs - Oak/Sitka						65,000	-	-	-																				
-	-	-	010-410-62903	Rate Study/SDC Review						10,000	-	-	10,000																				
115,812	89,933	126,734								Total Materials and Services	221,734	126,734	136,734	136,734																			
32,864	-	-	010-410-63016	PW50 -Service Truck Replacement						-	-	-	-																				
-	14,534	15,000	010-410-63070	Project from Master Plan						15,000	-	-	-																				
-	-	40,000	010-410-63075	Noatak Stairs						-	-	-	-																				
32,864	14,534	55,000								Total Capital Outlay	15,000	0	0	0																			
268,381	218,257	291,961								Total Expenditures-Parks	350,153	237,196	247,196	247,196																			

2017-18				2018-19				2019-20				City of Cannon Beach Budget Document General Fund				2020-2021													
Actual		Actual		Adopted Budget		Account Number		Account Title		Requested by Departments		Proposed by Budget Officer		Approved by Budget Committee		Adopted by Governing Body													
Public Works Department																													
Parking																													
0.1900	0.1900	0.1050														0.1050													
9,483	9,882	7,000	010-420-61700	Salaries and Wages												5,750													
168	120	400	010-420-61720	Overtime												400													
3,217	3,373	1,926	010-420-61810	HDL Insurance												1,974													
106	110	95	010-420-61815	Disability Insurance												69													
2,192	2,239	1,524	010-420-61820	PERS												1,566													
522	535	566	010-420-61830	Social Security												566													
48	40	30	010-420-61840	Unemployment												37													
433	499	1,500	010-420-61850	Workers Comp												500													
4	4	3	010-420-61860	WBF Tax												2													
16,172	16,801	13,044		Total Personnel Services												10,762													
-	14,500	15,000	010-420-62300	Parking Lot Maintenance												15,000													
979	294	2,500	010-420-62427	Operating Materials & Supplies												2,500													
104	-	-	010-420-62520	Legal Services												-													
147	98	1,500	010-420-62560	Contractual Services												1,500													
1,230	14,892	19,000		Total Materials and Services												19,000													
17,402	31,693	32,044		Total Expenditures-Parking												29,762													
																29,762													

				City of Cannon Beach Budget Document General Fund		2020-2021			
2017-18	2018-19	2019-20				Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title					
Public Works Department									
Public Restrooms and Litter									
29,136	33,578	33,000	010-480-62195	Solid Waste Services	33,000	33,000	33,000	33,000	33,000
2,929	16,092	10,000	010-480-62270	Public Restroom Maintenance	10,000	10,000	10,000	10,000	10,000
51,074	52,891	55,000	010-480-62272	Public Restroom Supplies	55,000	55,000	55,000	55,000	55,000
224	131	-	010-480-62427	Operating Materials & Supplies	-	-	-	-	-
7,551	1,510	-	010-480-62560	Contractual Services	-	-	-	-	-
4,552	614	5,000	010-480-62562	Contract Electrical Services	5,000	5,000	5,000	5,000	5,000
104,032	116,019	150,000	010-480-62568	Public Janitorial Services	150,000	150,000	150,000	150,000	150,000
199,498	220,834	253,000		Total Materials and Services	253,000	253,000	253,000	253,000	253,000
-	-	70,133	010-480-63014	2nd St Fixture Replacement	-	-	-	-	-
-	-	15,350	010-480-63015	Les Shirley Fixture Replacement	-	-	-	-	-
0	0	85,483		Total Capital Outlay	0	0	0	0	0
199,498	220,834	338,483		Total Expenditures-Public Restrooms & Litter	253,000	253,000	253,000	253,000	253,000
505,922	494,428	742,366		Grand Total Expenditures - Public Works Department	665,303	542,630	552,630	552,630	

				City of Cannon Beach Budget Document General Fund		2020-2021			
2017-18	2018-19	2019-20		Adopted by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Actual	Actual	Adopted Budget	Account Number	Account Title					
Public Safety Department									
Police									
9,5500	10,5500	10,6200		<i>Number of FTE</i>		10,6200			
604,961	655,484	757,500	010-510-61700	Salaries and Wages	798,500	762,000	762,000		
39,561	42,059	62,900	010-510-61705	Part Time Salaries and Wages	56,306	56,306	56,306		
64,730	82,465	40,000	010-510-61720	Overtime	40,000	40,000	40,000		
142,833	160,943	250,048	010-510-61810	HDL Insurance	220,692	220,692	220,692		
1,129	1,289	1,468	010-510-61815	Disability Insurance	1,551	1,551	1,551		
139,854	139,153	229,489	010-510-61820	PERS	224,997	216,327	216,327		
53,310	58,583	65,821	010-510-61830	Social Security	68,453	65,660	65,660		
3,539	3,113	3,442	010-510-61840	Unemployment	4,474	4,292	4,292		
12,364	12,439	17,000	010-510-61850	Workers Comp	16,000	15,500	15,500		
281	279	309	010-510-61860	WBF Tax	276	276	276		
1,062,562	1,155,808	1,427,977		Total Personnel Services	1,431,249	1,382,604	1,382,604		
2,082	2,966	3,000	010-510-62110	Office Supplies	3,000	3,000	3,000		
1,532	1,354	1,800	010-510-62120	Postage & Shipping	1,800	1,800	1,800		
5,324	4,100	4,500	010-510-62130	Copier Expenses	4,500	4,500	4,500		
6,398	1,651	3,000	010-510-62140	Computer Expenses	3,000	3,000	3,000		
1,298	1,327	5,000	010-510-62210	Telephone	5,000	5,000	5,000		
1,658	2,490	5,000	010-510-62220	Radio	23,000	9,000	9,000		
16,288	17,254	20,000	010-510-62410	Vehicle Fuel	20,000	20,000	20,000		
15,072	9,972	17,000	010-510-62420	Vehicle Repair & Maintenance	17,000	17,000	17,000		
41,563	11,594	11,000	010-510-62425	Operating Equipment & Tools	11,000	11,000	11,000		
1,176	325	-	010-510-62520	PD - Legal Services	-	-	-		
2,359	6,061	5,500	010-510-62560	Contractual Services	5,500	5,500	5,500		
11,500	377	-	010-510-62580	Facilities Maintenance	-	-	-		
1,740	13,550	20,000	010-510-62590	Software Maintenance	20,000	20,000	20,000		
50,838	50,838	52,530	010-510-62700	911 Dispatch Services-Seaside	53,877	53,877	53,877		
5,204	13,719	6,000	010-510-62720	Uniforms	6,000	6,000	6,000		
675	-	500	010-510-62730	Dog Control	500	500	500		
161	-	-	010-510-62740	Uniform Cleaning Allowance	-	-	-		
15,949	18,168	6,000	010-510-62750	Other Materials & Supplies	6,000	6,000	6,000		
150	570	650	010-510-62820	Dues & Subscriptions	650	650	650		
8,472	10,218	16,000	010-510-62830	Training & Education	16,000	16,000	16,000		
8,669	5,933	7,000	010-510-62835	Travel & Lodging	7,000	7,000	7,000		
983	173	5,000	010-510-62841	K-9 Maintenance	-	-	-		
-	-	-	010-510-62900	Smith Homicide Case	-	-	-		
199,090	172,642	189,480		Total Materials and Services	203,827	189,827	189,827		
-	62,598	55,000	010-510-63500	PS-01 Vehicles	-	-	-		
-	-	27,000	010-510-63501	PS-02 Code Enforcement Vehicle	-	-	-		
-	-	-	010-510-63511	K9 Start Up Costs	-	-	-		
-	-	-	010-510-63513	Repeater Tower Installation	30,000	-	-		
0	62,598	82,000		Total Capital Outlay	30,000	0	0		
1,261,651	1,391,047	1,699,457		Total Expenditures-Police	1,665,076	1,572,431	1,572,431		
							1,572,431		

2017-18				2018-19				2019-20				City of Cannon Beach Budget Document General Fund				2020-2021			
Actual		Actual		Adopted Budget		Account Number		Account Title		Requested by Departments		Proposed by Budget Officer		Approved by Budget Committee		Adopted by Governing Body			
Public Safety Department Lifeguard Program																			
0.3100	0.3100	0.3300																	
57,725	32,818	38,000	010-520-61700	Salaries and Wages				Number of FTE											
16,461	40,718	62,000	010-520-61705	Part Time Salaries and Wages				38,000	36,500	36,500	36,500	36,500	36,500	36,500	36,500	36,500	36,500		
1,648	1,879	-	010-520-61720	Overtime				49,284	49,284	49,284	49,284	49,284	49,284	49,284	49,284	49,284	49,284		
5,472	5,847	6,971	010-520-61810	HDL Insurance					7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232	7,232		
228	258	308	010-520-61815	Disability Insurance					318	318	318	318	318	318	318	318	318		
13,187	12,194	15,000	010-520-61820	PERS					15,261	14,872	14,872	14,872	14,872	14,872	14,872	14,872	14,872		
5,828	5,809	7,650	010-520-61830	Social Security					6,677	6,562	6,562	6,562	6,562	6,562	6,562	6,562	6,562		
384	306	400	010-520-61840	Unemployment					436	429	429	429	429	429	429	429	429		
1,796	1,952	3,000	010-520-61850	Workers Comp					2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500		
44	42	70	010-520-61860	WBF Tax					72	72	72	72	72	72	72	72	72		
102,771	101,822	133,399		Total Personnel Services					119,780	117,769	117,769	117,769	117,769	117,769	117,769	117,769	117,769		
346	346	400	010-520-62210	Telephone					400	400	400	400	400	400	400	400	400		
305	551	1,000	010-520-62410	Vehicle Fuel					1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000		
2,697	2,188	1,500	010-520-62420	Vehicle Repair & Maintenance					1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500		
5,663	1,546	5,000	010-520-62425	Operating Equipment & Tools					7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500		
984	1,253	2,000	010-520-62427	Operating Materials & Supplies					2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000		
9,994	5,885	9,900		Total Materials and Services					12,400	12,400	12,400	12,400	12,400	12,400	12,400	12,400			
21,820	-	-	010-520-63500	PS-02 Vehicles					-	-	-	-	-	-	-	-	-		
	-	-	010-520-63510	LG-01 Vehicles					25,000	-	-	-	-	-	-	-	-		
21,820	0	0		Total Capital Outlay					25,000	0	0	0	0	0	0	0			
134,586	107,706	143,299		Total Expenditures-Lifeguard Program					157,180	130,169	130,169	130,169	130,169	130,169	130,169	130,169			
1,396,238	1,498,754	1,842,756		Grand Total Expenditures - Public Safety Department					1,822,256	1,702,600	1,702,600	1,702,600	1,702,600	1,702,600	1,702,600	1,702,600			

2017-18		2018-19		2019-20		City of Cannon Beach Budget Document General Fund	2020-2021			
Actual	Actual	Adopted Budget	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Emergency Management										
0.5550	1,1800	1,4800		Number of FTE			1,388			
17,432	46,070	129,000	010-540-61700	Salaries and Wages	130,000	124,750	124,750	124,750		
86	84	-	010-540-61720	Overtime	100	100	100	100		
3,255	8,041	32,586	010-540-61810	HDL Insurance	32,376	32,376	32,376	32,376		
127	344	1,341	010-540-61815	Disability Insurance	1,137	1,137	1,137	1,137		
4,003	8,791	29,260	010-540-61820	PERS	29,652	28,521	28,521	28,521		
1,318	3,495	9,869	010-540-61830	Social Security	9,953	9,551	9,551	9,551		
90	187	516	010-540-61840	Unemployment	651	624	624	624		
386	785	2,200	010-540-61850	Workers Comp	1,600	1,600	1,600	1,600		
5	12	39	010-540-61860	WBF Tax	35	35	35	35		
26,701	67,809	204,811		Total Personnel Services	205,504	198,694	198,694	198,694		
-	534	-	010-540-62110	Office Supplies	-	-	-	-		
-	-	500	010-540-62120	Postage & Shipping	500	500	500	500		
0	55	200	010-540-62130	Copier Expenses	200	200	200	200		
-	781	-	010-540-62140	Computer Expense	-	-	-	-		
-	251	-	010-540-62210	Telephone	-	-	-	-		
-	-	-	010-540-62600	Employee Go Bags	10,000	8,900	8,900	8,900		
-	-	-	010-540-62640	Cache Site Prep	10,000	3,000	3,000	3,000		
-	-	3,000	010-540-62645	Antennas	6,000	3,000	3,000	3,000		
7,052	7,701	-	010-540-62650	Emergency Management	-	-	-	-		
9,060	8,639	16,500	010-540-62655	Cache Site Supplies	54,000	5,000	5,000	5,000		
-	-	8,500	010-540-62656	Communications	8,500	4,200	4,200	4,200		
74,887	-	-	010-540-62675	Consulting	-	-	-	-		
-	-	-	010-540-62680	KMUN Translator Site	-	-	-	-		
-	-	200	010-540-62820	Dues & Subscriptions	200	200	200	200		
-	-	200	010-540-62830	Training & Education	200	200	200	200		
-	1,290	3,000	010-540-62835	Travel & Lodging	3,000	3,000	3,000	3,000		
-	3,706	-	010-540-62875	Recruitment	-	-	-	-		
-	7,017	-	010-540-62965	Pediatric Supplies (OHA Grant)	-	-	-	-		
15,000	-	-	010-540-62970	Vulnerable Population Guide (OEM Grant)	-	-	-	-		
24,600	-	-	010-540-62975	Disaster Recovery (OEM Grant)	-	-	-	-		
4,750	-	-	010-540-62980	FOG (OEM Grant)	-	-	-	-		
-	-	-	010-540-62981	OEM Food Grant	34,500	34,500	34,500	34,500		
-	-	30,000	010-540-62982	Communications Allowance	50,000	30,000	30,000	30,000		
2,775	236	11,000	010-540-62985	CERT Expenses	10,000	5,000	5,000	5,000		
7,976	3,597	5,000	010-540-62990	MRC Expenses	5,000	3,000	3,000	3,000		
-	44	2,000	010-540-62997	DART Expenses	3,000	2,000	2,000	2,000		
146,100	33,850	80,100		Total Materials and Services	195,100	102,700	102,700	102,700		
-	-	26,000	010-540-63040	High Axle 6x6 ATV's	35,000	-	-	-		
-	-	19,000	010-540-63045	Quad 4WD	19,000	-	-	-		
-	-	50,000	010-540-63110	Cache Site Prep	50,000	-	-	-		
-	-	15,000	010-540-63112	500 Gal Regular Fuel Trailer	15,000	-	-	-		
-	-	-	010-540-63115	KMUN Translator (site prep)	-	-	-	-		
-	-	-	010-540-63120	Evacuation Route Signage (Grant)	-	-	-	-		
-	-	-	010-540-63125	Radio Tower (OEM Grant)	-	-	-	-		
0	0	110,000		Total Capital Outlay	119,000	0	0	0		
172,802	101,659	394,911		Total Expenditures - Emergency Management Department	519,604	301,394	301,394	301,394		

2017-18				2018-19				2019-20				City of Cannon Beach Budget Document General Fund				2020-2021			
												Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
Actual	Actual	Actual	Adopted Budget	Account Number				Account Title											
Non-Departmental																			
79,755	103,926	109,862	010-100-62095	Adm Svcs - IT					118,820	106,965	106,965	106,965							
44,359	59,606	72,312	010-100-62096	Adm Svcs - PW Admin					68,737	66,452	66,452	66,452							
200,121	243,911	292,248	010-100-62097	Adm Svcs - Exec					306,384	232,378	232,378	232,378							
76,768	83,765	110,300	010-100-62098	Adm Svcs - Finance					114,416	107,801	107,801	107,801							
79,174	83,481	90,850	010-100-62099	Adm Svcs - Central Svcs					96,453	96,007	96,007	96,007							
480,177	574,689	675,572		Total Materials and Services					704,810	609,603	609,603	609,603							
-	-	-	010-100-63000	Cannon Beach CC Building					-	-	-	-							
0	0	0		Total Capital Outlay					0	0	0	0							
163,458	175,644	197,744	010-910-69100	Transfer to Debt Service					215,152	215,152	215,152	215,152							
250,000	85,932	-	010-910-69105	Transfer to Water Reserve					-	-	-	-							
579,000	391,998	559,471	010-910-69115	Transfer to Roads Fund					597,824	199,901	199,901	199,901							
400,000	400,000	600,000	010-910-69125	Transfer to General Reserve					-	-	-	-							
-	-	-	010-910-69140	Transfer to Water Fund					-	-	-	-							
-	-	-	010-910-69145	Transfer to Bridge Reserve					-	-	-	-							
-	-	-	010-910-69150	Transfer to RV Park					-	-	-	-							
-	96,673	41,572	010-910-69160	Transfer to Storm Drain Fund					-	-	-	-							
275,525	100,000	-	010-910-69165	Transfer to Wastewater Reserve					185,375	-	-	-							
-	-	39,418	010-910-69170	Transfer to Recycling Fund					-	-	-	-							
-	-	-	010-910-69175	Transfer to Storm Drain Reserve Fund					386,069	-	-	-							
1,667,983	1,250,247	1,438,205		Total Transfers Out					1,384,420	415,053	415,053	415,053							
-	-	242,705	010-900-64050	Contingency 15% of expenditures					-	623,972	623,972	623,972	623,972						
0	0	242,705		Total Contingency					0	623,972	623,972	623,972	623,972						
2,148,160	1,824,936	2,356,482		Grand Total Expenditures - Non Departmental					2,089,230	1,648,628	1,648,628	1,648,628							
\$1,296,780	\$1,668,826	\$218,147		010-920-79100 Ending Fund Balance					\$208,120	\$734,415	\$724,415	\$724,415							

GENERAL RESERVE FUND

The budget includes the reserve fund for general governmental needs.

City of Cannon Beach General Reserve Fund (059)

	Fiscal Year End							
	2020	2019	2018	2017	2016	2015	2014	2013
Beginning Fund Balance	(7 mos)	1,313,821	913,821	513,821	513,821	513,821	198,926	248,926
Transfer In - General Fund	-	400,000	400,000	-	-	314,895	-	-
Total Revenue	-	400,000	400,000	-	-	314,895	-	-
Transfer out - General Fund	-	-	-	-	-	50,000	-	-
Transfer out - Storm Drain Fund	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	50,000	-	-
Ending Fund Balance	1,313,821	1,313,821	913,821	513,821	513,821	513,821	198,926	248,926

**City of Cannon Beach
Budget Document**

			General Reserve		2020-21				
2017-18	2018-19	2019-20	Adopted Budget	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governor Bod.
Actual	Actual	Actual							
513,821	913,821	0	059-000-33000	Unrestricted Fund Balance	1,313,820	1,313,820	1,313,820	1,313,820	1,313,820
400,000	400,000	0	059-100-49110	Transfer In General Fund	-	-	-	-	-
913,821	1,313,821	0		Total Resources	1,313,820	1,313,820	1,313,820	1,313,820	1,313,820
-	-	-	059-100-63999	Unallocated Project	1,313,820	-	-	-	-
0	0	0		Total Capital Outlay	1,313,820	0	0	0	0
-	-	-	059-100-67132	Transfer To General Fund	-	1,300,000	1,300,000	1,300,000	1,300,000
				Total Transfers Out	0	1,300,000	1,300,000	1,300,000	1,300,000
0	0	0		Total Expenditures	1,313,820	1,300,000	1,300,000	1,300,000	1,300,000
913,821	1,313,821	0	059-100-79000	Reserved for Future Expenditure-General	-	13,820	13,820	13,820	13,820
913,821	1,313,821	0		Total Requirements	1,313,820	1,313,820	1,313,820	1,313,820	1,313,820

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.

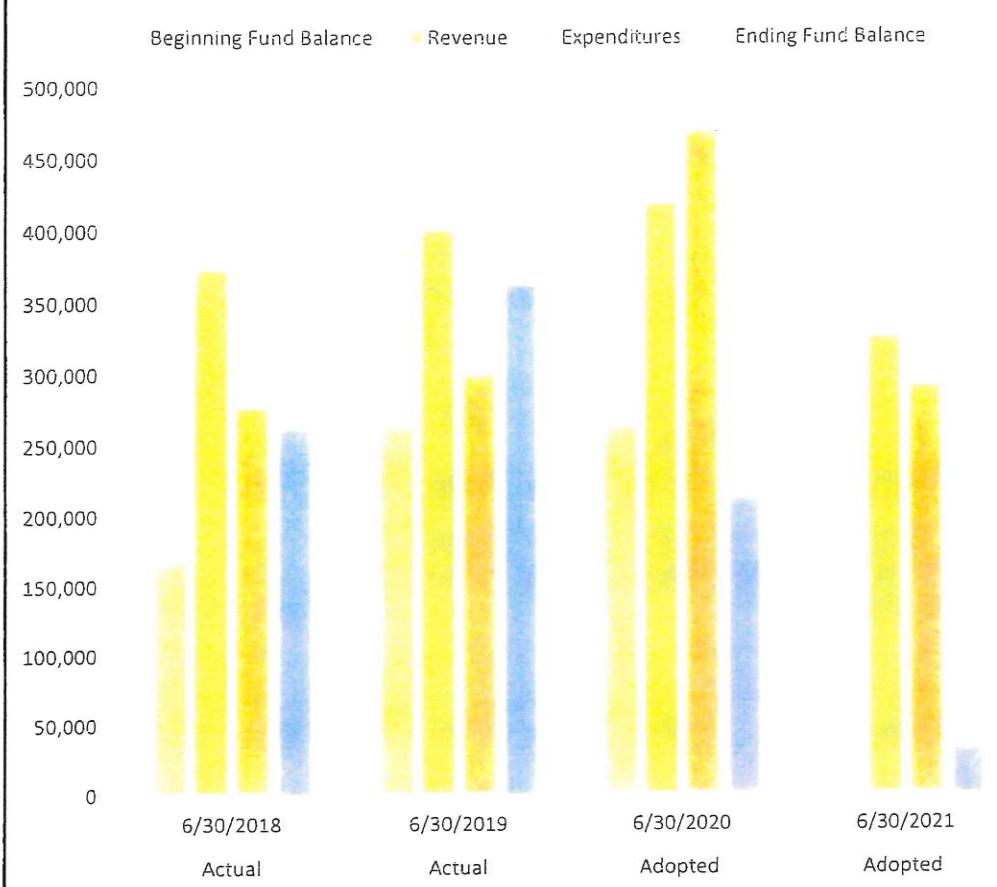
City of Cannon Beach Ecola Forest Reserve Fund (053)

	Fiscal Year End							
	2020	2019	2018	2017	2016	2015	2014	2013
(7 mos)								
Beginning Fund Balance	6,394	6,394	6,394	6,394	6,394	6,394	-	-
Transfers In - General	-	-	-	-	-	-	6,394	-
Total Revenue	-	-	-	-	-	-	6,394	-
Transfers Out	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	6,394	6,394	6,394	6,394	6,394	6,394	6,394	-

**City of Cannon Beach
Budget Document**

2017-18			2018-19			2019-20			Ecola Forest Reserve			2020-21			
									Resolution No. 13-01			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governi Body
			Adopted Budget			Account Number		Account Title							
Actual	Actual														
6,394	6,394	-	0	053-000-33000	Unrestricted Fund Balance					6,393		6,393		6,393	
-	-	-	-	053-405-49110	Transfer In - General					-		-		-	
6,394	6,394	-	0		Total Resources					6,393		6,393		6,393	
-	-	-	-	053-405-63999	Unallocated Project					6,393		6,393		6,393	
0	0	-	-		Total Capital Outlay					6,393		6,393		6,393	
0	0	-	0		Total Expenditures					6,393		6,393		6,393	
6,394	6,394	-	-	053-405-79000	Reserved for Future Expenditure					-		-		-	
6,394	6,394	-	0		Total Requirements					6,393		6,393		6,393	

TOURISM & ARTS FUND (012)



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	167,689	263,875	263,875	0
Revenue	373,671	400,799	419,277	326,595
Expenditures	277,485	300,464	469,277	292,595
Ending Fund Balance	263,875	364,210	213,875	34,000

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							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							
Beginning Fund Balance	364,210	263,875	167,689	89,551	45,510	17,681	-	-
TRT - 1% TAF Share (70%)	219,389	351,414	329,358	299,640	-	-	-	-
S/T TRT - 1% TAF Shar (70%)	28,018	49,385	44,313	37,432	-	-	-	-
Transfer In - General	-	-	-	326,928	304,829	277,281	260,636	
 Total Revenue	 247,407	 400,799	 373,671	 337,072	 326,928	 304,829	 277,281	 260,636
Materials and Services	138,165	300,464	277,485	258,934	282,887	277,000	259,600	260,636
 Total Expenditures	 138,165	 300,464	 277,485	 258,934	 282,887	 277,000	 259,600	 260,636
 Ending Fund Balance	 473,452	 364,210	 263,875	 167,689	 89,551	 45,510	 17,681	 -

**City of Cannon Beach
Budget Document**

2017-18	2018-19	2019-20	Tourism and Arts Fund			2020-21			
			Adopted Budget	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
167,689	263,875	263,875	012-000-33000	Unrestricted Fund Balance		262,210	0	0	0
329,358	351,414	359,318	012-180-41305	TRT 1% TAF Share (70%)		357,030	250,752	250,752	250,752
44,313	49,385	59,959	012-180-41325	S/T TRT 1% TAF Share (70%)		59,577	41,843	41,843	41,843
-	-	-	012-180-43111	Transfer In General Fund		0	0	0	0
-	-	-	012-180-47000	County TRT Interfund Loan		34,000	34,000	34,000	34,000
541,360	664,674	683,152		Total Resources		712,817	326,595	326,595	326,595
277,485	300,464	419,277	012-180-62115	TAF Award		416,607	292,595	292,595	292,595
-	-	50,000	012-180-62120	Tourism Purpose		0	0	0	0
277,485	300,464	469,277		Total Materials and Services		416,607	292,595	292,595	292,595
277,485	300,464	469,277		Total Expenditures		416,607	292,595	292,595	292,595
263,875	364,210	213,875	012-180-79100	Ending Fund Balance		296,210	34,000	34,000	34,000
541,360	664,674	683,152		Total Requirements		712,817	326,595	326,595	326,595

TRANSIENT ROOM TAX

	% increase from prior year budget	Fiscal Year Ending		
		Budgeted Amounts	2021	2020
Hotel/Motel	-30.21%	2,364,235	3,387,863	3,163,260
Short Term Rentals	-30.21%	394,516	565,327	463,500
Total General Fund	-30.21%	2,758,751	3,953,190	3,626,760
Hotel/Motel	-30.21%	250,752	359,318	335,499
Short Term Rentals	-30.21%	41,843	59,959	49,156
Total Tourism and Arts Fund	-30.21%	292,595	419,277	384,655
Hotel/Motel	-30.21%	250,752	359,318	335,499
Short Term Rentals	-30.21%	41,843	59,959	49,156
Total Transient Room Tax Fund	-30.21%	292,595	419,277	384,655
Total City Transient Room Tax	-30.21%	3,343,941	4,791,744	4,396,070
Total County TRT Fund	-30.21%	292,595	419,277	-
Grand Total All Funds	-30.21%	3,636,536	5,211,021	4,396,070

**Actual Tax Collected (7.259%
increase from prior year actual)** **4,580,560**

Methodology for City Wide Transient Room Tax (trt) Estimate (Proposed by Budget Officer)

	qtr 1	qtr 2	qtr 3	qtr 4	total
budget trt fye 2021	926,605	698,972	600,726	1,117,638	3,343,941
	50%	100%	100%	100%	
actual trt fye 2018	1,853,210	698,972	600,726	1,117,638	4,270,546

Methodology for City Wide Transient Room Tax (trt) Estimate (Requested by Departments)

	qtr 1	qtr 2	qtr 3	qtr 4	total
budget trt fye 2021	2,077,043	807,013	656,245	1,220,930	4,761,231
actual and projected trt fye 2020	2,036,317	791,189	643,377	1,196,990	4,667,873
actual trt fye 2019	1,967,649	791,635	627,626	1,193,649	4,580,559
actual trt fye 2018	1,853,210	698,972	600,726	1,117,638	4,270,546

The budgeted amount is an additional 2% over the projected total fiscal year end 2020 amount. This increase has been downgraded from prior year increases of 5%. The approach taken was to project the current year through June 30, 2020 recognizing that the first two quarters were under budget by \$123,870. Qtr 3 and 4 projections assume the budgeted amounts will be collected. So, the 2020 budget is \$4,791,744 and the projection to year end is \$4,667,873 and is under budget by \$123,870.

TRANSIENT ROOM TAX FUND

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

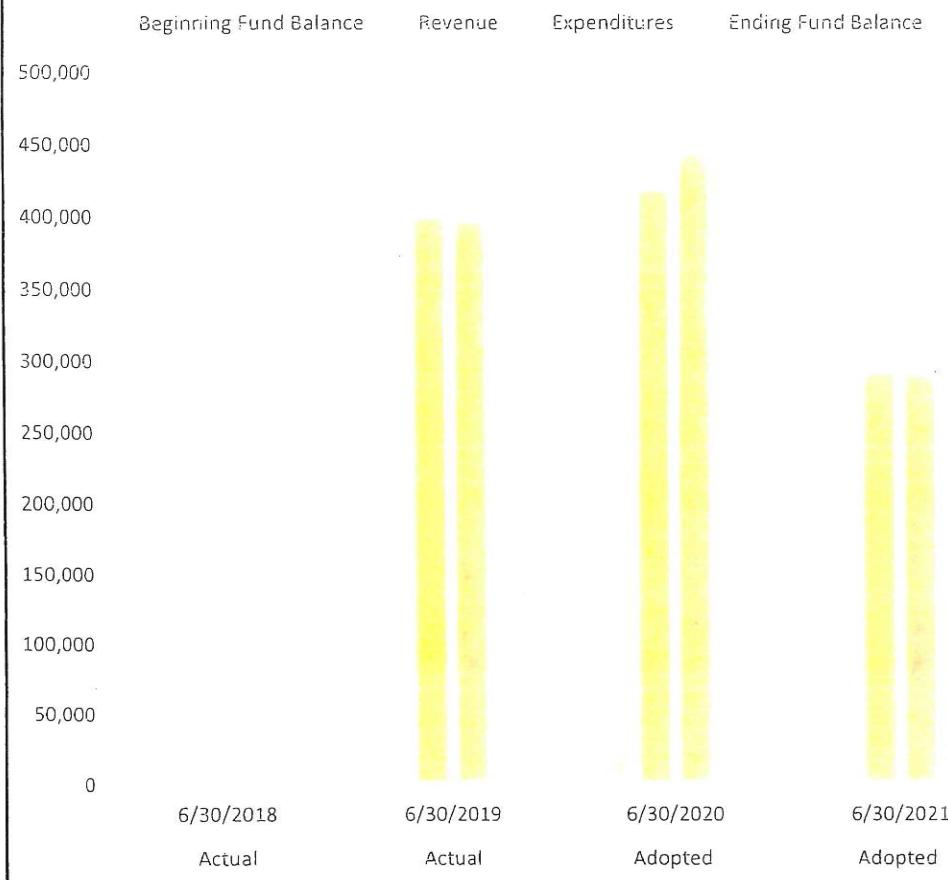
Revenue generated by the 1% increase in lodging taxes will be posted directly to this fund. Actual lodging taxes received as a result of this increase will be used in accordance with Oregon state statutes. Of the monies received, 70% will be posted to this fund.

Previously, these revenues were posted to the General Fund.

City of Cannon Beach Transient Room Tax Fund (013)

	2020 (7 Mos)	2019	2018	2017	2016	2015	2014	2013
Beginning Fund Balance	2,447	-	-	-	-	-	-	-
TRT 70% of 1% 2/28/19 Hotels	219,389	351,414	-	-	-	-	-	-
TRT 70% of 1% 2/28/19 S/T Rent	28,018	49,385	-	-	-	-	-	-
Total Revenue	247,407	400,799	-	-	-	-	-	-
Chamber of Commerce Visitor's Tourism Promotions	178,178	398,352	-	-	-	-	-	-
Total Expenditures	178,178	398,352	-	-	-	-	-	-
Ending Fund Balance	71,676	2,447	-	-	-	-	-	-

TRANSIENT ROOM TAX FUND (013)



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	0	0	25,378	0
Revenue	0	400,799	419,277	292,595
Expenditures	0	398,352	444,655	292,595
Ending Fund Balance	0	2,447	0	0

**City of Cannon Beach
Budget Document**

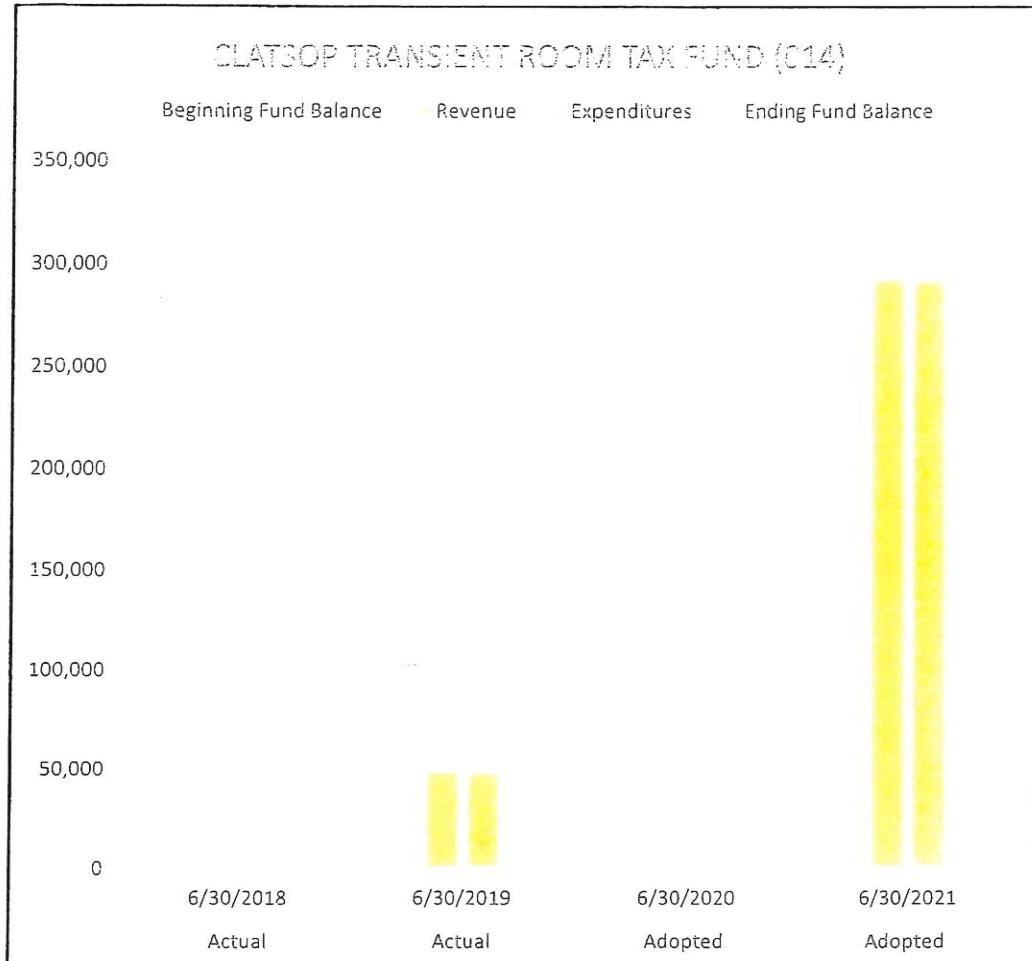
2017-18			2018-19			2019-20			Transient Room Tax Fund			2020-21			
												Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title											
-	-	25,378	013-000-33000	Unrestricted Fund Balance		-	-	-	-	-	-	-	-	-	-
-	351,414	359,318	013-180-41310	TRT 1% TAF Share (70%)		357,030	250,752	250,752	250,752	250,752	250,752	250,752	250,752	250,752	250,752
-	49,385	59,959	013-180-41330	S/T TRT 1% TAF Share (70%)		59,577	41,843	41,843	41,843	41,843	41,843	41,843	41,843	41,843	41,843
-	-	-	013-180-43111	Transfer In General Fund		-	-	-	-	-	-	-	-	-	-
0	400,799	444,655		Total Resources		416,607	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595
-	-	-	013-180-62115	Chamber of Commerce Visitor's Center		-	-	-	-	-	-	-	-	-	-
-	398,352	444,655	013-180-62120	Tourism Promotions		416,607	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595
0	398,352	444,655		Total Materials and Services		416,607	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595
0	398,352	444,655		Total Expenditures		416,607	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595
0	2,447	0	013-180-79100	Ending Fund Balance		0	0	0	0	0	0	0	0	0	0
0	400,799	444,655		Total Requirements		416,607	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595	292,595

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 fund 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)

	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							
Beginning Fund Balance	48,136	-	-	-	-	-	-	-
County Transient Room Tax	251,572	48,136	-	-	-	-	-	-
Total Revenue	251,572	48,136	-	-	-	-	-	-
Tourism Promotions	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	299,708	48,136	-	-	-	-	-	-



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	0	0	0	0
Revenue	0	48,136	0	292,595
Expenditures	0	48,136	0	292,595
Ending Fund Balance	0	0	0	0

**City of Cannon Beach
Budget Document**

2017-18			2018-19			2019-20			Clatsop County TRT Fund			2020-21			
Actual	Actual	Adopted Budget	Account Number			Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Govern Body					
-	-	-	014-180-40100	Fund Balance			-	-	-	-					
-	48,136	-	014-180-42000	County Transient Room Tax			416,607	292,595	292,595	292,595					
0	48,136	0		Total Resources			416,607	292,595	292,595	292,595	292,595				
-	-	-	014-180-62120	Tourism Promotions			382,607	258,595	258,595	258,595					
0	0	0		Total Materials and Services			382,607	258,595	258,595	258,595	258,595				
-	-	-	014-180-65510	Principle Payment - CB Elementary Interfund Loan			34,000	34,000	34,000	34,000					
0	0	0		Total Debt Service			34,000	34,000	34,000	34,000	34,000				
0	0	0		Total Expenditures			416,607	292,595	292,595	292,595	292,595				
0	48,136	0	014-180-79100	Ending Fund Balance			0	0	0	0	0				
0	48,136	0		Total Requirements			416,607	292,595	292,595	292,595	292,595				

BUILDING OFFICIAL FUND

The budget is in keeping with guide lines 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							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							
Beginning Fund Balance	-	64,162	66,681	50,236	42,747	47,310	39,950	5,438
Business Licenses - Contractors			0	17150	15,587	17,088	15,975	16,775
Fees - Building Permit	68,050	93,036	74,607	92,761	69,855	66,500	29,253	108,327
Fees - Mechanical Permit	5,913	12,182	9,065	10,550	11,607	2,124	6,477	4,060
Fees - Plumbing Permit	7,072	11,354	14,598	11,794	13,498	1,952	5,872	5,117
Fees - Tree Permit			(50)	2,550	3,400	2,750	2,000	2,125
Fees - Inspection	1,700	5,300	4,762	7,062	5,800	3,850	2,900	3,800
Reimbursement - Bldg Inspector	56,367	41,250	39,000	2,373	-	-	-	-
Fees - Plan Review	60,203	60,827	43,612	70,521	56,395	47,214	10,169	200
Demolition			-	-	-	-	123	-
Fire Life Safety	3,462	2,465	340	6,096	4,924	824	1,270	-
Miscellaneous Income	247	269	-	-	-	22	-	-
Transfer in - General			-	-	-	-	22,560	41,425
Total Revenue	203,014	226,683	185,933	220,855	181,065	142,324	96,599	181,829
Personnel Services	91,722	149,488	141,201	21,213	21,995	14,180	26,703	116,572
Materials and Services	30,106	44,873	47,251	183,198	151,581	132,707	62,535	30,745
Total Expenditures	121,828	194,361	188,451	204,410	173,576	146,887	89,239	147,317
Ending Fund Balance	81,186	96,484	64,162	66,681	50,236	42,747	47,310	39,950

BUILDING OFFICIAL FUND (015)



	Actual 6/30/2019	Actual 6/30/2020	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	66,681	64,162	70,000	135,000
Revenue	185,932	226,683	185,000	204,455
Expenditures	188,451	194,361	255,000	339,455
Ending Fund Balance	64,162	96,484	0	0

**City of Cannon Beach
Budget Document**

2017-18	2018-19	2019-20		Building Official	2020-21			
					Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
66,681	64,162	70,000	015-000-33000	Unrestricted Fund Balance	135,000	135,000	135,000	135,000
-	-	-	015-200-42101	Business Licenses-Contractors	-	-	-	-
74,607	93,036	70,000	015-200-42300	Fees - Building Permit	70,000	70,000	70,000	70,000
9,065	12,182	8,000	015-200-42301	Fees - Mechanical Permit	8,000	8,000	8,000	8,000
14,598	11,354	11,000	015-200-42302	Fees - Plumbing Permit	11,000	11,000	11,000	11,000
(50)	-	-	015-200-42303	Fees - Tree Permit	-	-	-	-
4,762	5,300	2,000	015-200-42304	Fees - Inspection	2,000	2,000	2,000	2,000
43,612	60,827	50,000	015-200-42405	Fees - Plan Review	50,000	50,000	50,000	50,000
340	2,465	5,000	015-200-42407	Fire Life Safety	5,000	5,000	5,000	5,000
-	268	-	015-200-48900	Miscellaneous Income	-	-	-	-
39,000	41,250	39,000	015-200-42310	Reimbursement-Building Inspector	58,455	58,455	58,455	58,455
252,614	290,845	255,000		Total Resources	339,455	339,455	339,455	339,455
1,1225	1,2500	1,2500		Number of FTE		1,2500		
89,557	96,652	101,000	015-200-61700	Salaries and Wages	105,000	100,000	100,000	100,000
41	-	-	015-200-61720	Overtime	-	-	-	-
20,439	21,652	21,850	015-200-61810	HDL Insurance	22,692	22,692	22,692	22,692
832	942	1,133	015-200-61815	Disability Insurance	1,073	1,073	1,073	1,073
22,201	21,657	27,902	015-200-61820	PERS	29,091	28,020	28,020	28,020
6,729	7,322	7,727	015-200-61830	Social Security	8,033	7,650	7,650	7,650
448	387	404	015-200-61840	Unemployment	525	500	500	500
922	844	1,000	015-200-61850	Workers Comp	1,200	1,100	1,100	1,100
32	33	31	015-200-61860	WBF Tax	29	29	29	29
141,201	149,488	161,047		Total Personnel Services	167,643	161,064	161,064	161,064
3,800	4,952	5,870	015-200-62095	Adm Svcs - IT	5,662	5,097	5,097	5,097
15,199	18,525	21,166	015-200-62097	Adm Svcs - Exec	23,270	17,649	17,649	17,649
10,196	11,125	13,496	015-200-62098	Adm Svcs - Finance	15,196	14,317	14,317	14,317
3,773	3,978	4,138	015-200-62099	Adm Svcs - Central Svcs	4,596	4,575	4,575	4,575
551	627	800	015-200-62110	Office Supplies	800	500	500	500
76	81	100	015-200-62120	Postage & Shipping	100	100	100	100
100	244	200	015-200-62130	Copier Expenses	200	200	200	200
-	-	1,100	015-200-62140	Computer Expenses	1,100	-	-	-
271	167	400	015-200-62150	Code Books & References	400	200	200	200
583	878	-	015-200-62210	Telephone	-	-	-	-
885	1,518	2,000	015-200-62410	Vehicle Fuel	2,000	2,000	2,000	2,000
154	1,571	-	015-200-62420	Vehicle Repair & Maintenance	-	400	400	400
125	-	300	015-200-62427	Operating Materials & Supplies	300	300	300	300
10,000	-	-	015-200-62563	Contract with Seaside	-	-	-	-
-	-	1,500	015-200-62625	Public Outreach	1,500	-	-	-
400	895	500	015-200-62820	Dues & Subscriptions	500	500	500	500
1,080	59	2,500	015-200-62830	Training & Education	2,500	2,500	2,500	2,500
56	253	500	015-200-62835	Travel & Lodging	500	200	200	200
-	-	400	015-200-62840	Published Notices	400	400	400	400
47,251	44,873	54,970		Total Materials and Services	59,024	48,938	48,938	48,938
-	-	25,000	015-200-63012	New Vehicle	30,000	-	-	-
0	0	25,000		Total Capital Outlay	30,000	0	0	0
-	-	13,983	015-200-64050	Contingency 61.6% of expenditures	82,788	129,453	129,453	129,453
188,451	194,361	255,000		Total Expenditures	339,455	339,455	339,455	339,455
64,162	96,484	-	015-000-33000	Ending Fund Balance	-	-	-	-
252,614	290,845	255,000		Total Requirements	339,455	339,455	339,455	339,455

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							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							
Beginning Fund Balance	95,999	42,781	-	-	-	-	-	-
Construction Excise Tax - Res	49,914	64,018	24,337	-	-	-	-	-
Construction Excise Tax - Commer	18,727	17,885	21,948	-	-	-	-	-
Total Revenue	68,641	81,903	46,285	-	-	-	-	-
Materials and Services	4,782	28,685	3,505	-	-	-	-	-
Total Expenditures	4,782	28,685	3,505	-	-	-	-	-
Ending Fund Balance	159,858	95,999	42,781	-	-	-	-	-



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	0	42,781	65,000	164,000
Revenue	46,286	81,903	53,000	53,000
Expenditures	3,505	28,685	76,740	217,000
Ending Fund Balance	42,781	95,999	41,260	0

**City of Cannon Beach
Budget Document**

				Affordable Housing	2020-21			
2017-18	2018-19	2019-20			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governor Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
-	42,781	65,000	018-000-33000	Unrestricted Fund Balance	164,000	164,000	164,000	164,000
24,337	64,018	40,000	018-190-42600	Construction Excise Tax-Residential	40,000	40,000	40,000	40,000
21,948	17,885	13,000	018-190-42650	Construction Excise Tax-Commercial	13,000	13,000	13,000	13,000
-	-	-	018-190-44000	Rents (gross)	-	-	-	-
-	-	-	018-190-47000	Loan Proceeds	-	-	-	-
-	-	-	018-190-49110	Transfer from General Fund	-	-	-	-
46,285	124,684	118,000		Total Resources	217,000	217,000	217,000	217,000
				Number of FTE				
-	-	-	018-190-61700	Salaries and Wages	-	-	-	-
-	-	-	018-190-61810	HDL Insurance	-	-	-	-
-	-	-	018-190-61820	PERS	-	-	-	-
-	-	-	018-190-61830	Social Security	-	-	-	-
-	-	-	018-190-61840	Unemployment	-	-	-	-
-	-	-	018-190-61850	Workers Comp	-	-	-	-
-	-	-	018-190-61860	WBF Tax	-	-	-	-
-	-	-	018-190-61900	Compensated Absences	-	-	-	-
0	0	0		Total Personnel Services	0	0	0	0
-	258	200	018-190-62110	Office Supplies	200	200	200	200
-	-	-	018-190-62115	Bank Charges	-	-	-	-
-	-	200	018-190-62120	Postage & Shipping	200	200	200	200
-	-	100	018-190-62130	Copier Expenses	100	100	100	100
-	-	-	018-190-62140	Computer Expenses	-	-	-	-
-	-	10,000	018-190-62520	Legal Services	10,000	10,000	10,000	10,000
-	-	-	018-190-62530	Insurance	-	-	-	-
-	-	20,000	018-190-62560	Contractual Services	20,000	20,000	20,000	20,
-	-	-	018-190-62563	Park Home maintenance	-	-	-	-
-	-	-	018-190-62570	Property Tax	-	-	-	-
3,505	9,219	3,450	018-190-62630	OR Dept of Housing/Community Services	9,000	9,000	9,000	9,000
-	19,208	30,000	018-190-62635	Builder Incentive Programs	50,000	50,000	50,000	50,000
-	-	-	018-190-62820	Dues & Subscriptions	-	-	-	-
-	-	-	018-190-62830	Training & Education	-	-	-	-
-	-	-	018-190-62835	Travel & Lodging	-	-	-	-
3,505	28,685	63,950		Total Materials and Services	89,500	89,500	89,500	89,500
				Capital Outlay				
-	-	-	018-190-63000	Housing Project (Park Homes) 5 Units (\$59,000 per unit)	-	-	-	-
0	0			Total Capital Outlay	0	0	0	0
				Debt Service				
-	-	-	018-190-65510	Principal	-	-	-	-
-	-	-	018-190-65610	Interest	-	-	-	-
0	0			Total Debt Service	0	0	0	0
-	-	12,790	018-190-64050	Contingency 142.5% of expenditures	127,500	127,500	127,500	127,500
3,505	28,685	76,740		Total Expenditures	217,000	217,000	217,000	217,000
42,781	95,999	41,260	018-000-33000	Ending Fund Balance	-	-	-	-
46,285	124,684	118,000		Total Requirements	217,000	217,000	217,000	217,000

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
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos.)							
Beginning Fund Balance	-	570,298	311,900	644,834	824,609	594,038	620,422	583,433
RV Park Revenue	1,331,513	1,955,142	1,861,445	1,436,235	1,553,090	1,602,691	1,431,629	1,390,546
Total Revenue	1,331,513	1,955,142	1,861,445	1,436,235	1,553,090	1,602,691	1,431,629	1,390,546
Personnel Services	-	2,069	2,002	1,284	-	-	-	-
Materials and Services	1,029,847	1,649,238	1,594,606	1,317,075	1,329,342	1,365,539	1,302,283	1,318,164
Capital Outlay			-	200,811	403,522	6,581	5,730	35,394
Transfer out - General Fund		200,000	-	150,000	-	-	150,000	-
Transfer out - RV Park R&R			6,438	100,000	-	-	-	-
Total Expenditures	1,029,847	1,851,307	1,603,047	1,769,169	1,732,865	1,372,120	1,458,013	1,353,557
Ending Fund Balance	301,666	674,133	570,298	311,900	644,834	824,609	594,038	620,422



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	311,900	570,298	500,000	16,000
Revenue	1,861,445	1,955,142	1,977,000	2,070,884
Expenditures	1,596,609	1,851,307	2,477,000	2,086,884
Ending Fund Balance	<u>576,736</u>	<u>674,133</u>	<u>0</u>	<u>0</u>

**City of Cannon Beach
Budget Document**

				RV Park Fund	2020-21			
2017-18	2018-19	2019-20			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
		Adopted Budget	Account Number	Account Title				
311,900	570,298	500,000	020-000-33000	Unrestricted Fund Balance	660,000	160,000	160,000	160,000
1,861,445	1,955,141	1,977,000	020-160-48905	RV Park Revenue	2,191,566	1,926,884	1,926,884	1,926,884
2,173,345	2,525,439	2,477,000		Total Resources	2,851,566	2,086,884	2,086,884	2,086,884
0.0200	0.0200	0.0000		Number of FTE		0.0000		
1,138	1,152	-	020-160-61700	Salaries and Wages	-	-	-	-
133	120	1,000	020-160-61720	Overtime	1,000	1,000	1,000	1,000
258	277	-	020-160-61810	HDL Insurance	-	-	-	-
12	13	-	020-160-61815	Disability Insurance	-	-	-	-
324	322	292	020-160-61820	PERS	292	292	292	292
97	96	77	020-160-61830	Social Security	77	77	77	77
6	5	4	020-160-61840	Unemployment	5	5	5	5
33	83	100	020-160-61850	Workers Comp	100	100	100	100
1	0	-	020-160-61860	WBF Tax	-	-	-	-
2,002	2,069	1,473		Total Personnel Services	1,474	1,474	1,474	1,474
89,372	108,928	130,516	020-160-62097	Adm Svcs - Exec	136,829	103,778	103,778	103,778
26,989	29,449	38,777	020-160-62098	Adm Svcs - Finance	40,224	37,899	37,899	37,899
-	-	-	020-160-62450	Consultant/Engineering Service	5,000	-	-	-
7,943	10,501	12,000	020-160-62530	Insurance	12,500	12,500	12,500	12,500
30,145	1,337	20,000	020-160-62580	Facility Maintenance	20,000	10,000	10,000	10,000
1,363,749	1,423,984	1,600,000	020-160-62960	RV Park Overhead	1,776,163	1,669,186	1,669,186	1,669,186
76,408	75,039	86,000	020-160-62970	RV Park Management Fee	86,000	86,000	86,000	86,000
1,594,606	1,649,238	1,887,293		Total Materials and Services	2,076,716	1,919,363	1,919,363	1,919,363
-	-	60,000	020-160-63825	Fuel Dispensing System	-	-	-	-
-	-	15,000	020-160-63820	Air Quality System - Pool Room	-	-	-	-
-	-	-	020-160-63000	Ford Ranger	25,000	-	-	-
0	0	75,000		Total Capital Outlay	25,000	0	0	0
-	200,000	210,775	020-160-67110	Transfer to General Fund	-	-	-	-
6,438	-	100,000	020-160-67120	Transfer to RV Park Reserve	-	-	-	-
0	200,000	310,775		Total Transfers		0	0	0
-	-	202,459	020-160-64050	Contingency 8.6% of expenditures	748,376	166,047	166,047	166,047
1,596,609	1,851,307	2,477,000		Total Expenditures	2,851,566	2,086,884	2,086,884	2,086,884
576,736	674,133	-	020-000-33000	Ending Fund Balance	-	-	-	-
2,173,345	2,525,439	2,477,000		Total Requirements	2,851,566	2,086,884	2,086,884	2,086,884

RV PARK RESERVE FUND

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

City of Cannon Beach RV Park Reserve Fund (050)								
	Fiscal Year End							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							
Beginning Fund Balance	15,923	15,923	9,485	159,485	159,485	159,485	209,485	209,485
Transfer In - RV Park	-	-	6,438	190,000	-	-	-	-
Total Revenue	-	-	6,438	190,000	-	-	-	-
Capital Outlay	-	-	-	340,000	-	-	-	-
Transfer to General	-	-	-	-	-	-	50,000	-
Total Expenditures	-	-	-	340,000	-	-	50,000	-
Ending Fund Balance	15,923	15,923	15,923	9,485	159,485	159,485	159,485	209,485

**City of Cannon Beach
Budget Document**

			RV Park Reserve		2020-21				
2017-18	2018-19	2019-20	Adopted Budget	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Actual							
9,485	15,923	15,922	050-000-33000	Unrestricted Fund Balance		115,922	115,922	115,922	115,922
6,438	-	100,000	050-160-49040	Transfer In from RV Park Fund		-	-	-	-
15,923	15,923	115,922		Total Resources		115,922	115,922	115,922	115,922
-	-	-	050-160-63814	Utility System Upgrade		-	-	-	-
-	-	100,000	050-160-63999	Unallocated Project		115,922	115,922	115,922	115,922
-	-	100,000		Total Capital Outlay		115,922	115,922	115,922	115,922
0	0	100,000		Total Expenditures		115,922	115,922	115,922	115,922
15,923	15,923	15,922	050-160-79000	Reserved for Future Expenditure		-	-	-	-
15,923	15,923	115,922		Total Requirements		115,922	115,922	115,922	115,922

RECYCLING FUND

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

City of Cannon Beach Recycling Fund (022)

	Fiscal Year End							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							
Beginning Fund Balance	66,600	66,322	72,701	72,897	83,788	85,361	61,925	66,831
Recycle Surcharge	120,788	194,763	174,094	170,977	162,472	157,767	161,101	146,506
Miscellaneous Income	865	730	-	-	1,108	123	-	-
Recycle Sales	1,353	11,309	15,226	18,345	14,237	12,916	22,754	17,268
Transfers In - Recycle R & R			-	-	-	-	-	-
Total Revenue	123,006	206,802	189,320	189,323	177,817	170,805	183,855	163,774
Personnel Services	66,706	111,485	109,184	98,776	105,491	76,117	72,275	72,734
Materials and Services	57,512	95,039	86,514	90,743	83,217	83,509	88,145	95,946
Capital Outlay			-	-	-	12,753	-	-
Transfer out - Recycling R&R			-	-	-	-	-	-
Total Expenditures	124,218	206,524	195,698	189,519	188,708	172,378	160,420	168,680
Ending Fund Balance	65,388	66,600	66,322	72,701	72,897	83,788	85,361	61,925



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	72,701	66,322	38,000	70,000
Revenue	189,319	206,802	236,418	205,000
Expenditures	195,698	206,524	274,418	275,000
Ending Fund Balance	66,322	66,600	0	0

**City of Cannon Beach
Budget Document**

			Recycling Fund		2020-21			
2017-18	2018-19	2019-20			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governor Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
72,701	66,322	38,000	022-000-33000	Unrestricted Fund Balance	70,000	70,000	70,000	70,000
174,094	194,763	185,000	022-440-46040	Recycle Surcharge	205,000	205,000	205,000	205,000
-	730	-	022-440-48900	Miscellaneous Income	-	-	-	-
15,226	11,309	12,000	022-440-48920	Recycle Sales	-	-	-	-
-	-	39,418	022-440-49111	Transfer In - General Fund	-	-	-	-
262,020	273,124	274,418		Total Resources	275,000	275,000	275,000	275,000
1,2800	1,2800	1,1300		Number of FTE		1,1300		
68,654	69,344	65,000	022-440-61700	Salaries and Wages	66,000	64,000	64,000	64,000
-	1,052	8,944	022-440-61705	Part Time Wages	8,944	8,944	8,944	8,944
735	773	1,024	022-440-61815	Disability Insurance	797	797	797	797
1,157	510	1,200	022-440-61720	Overtime	1,000	1,000	1,000	1,000
14,948	15,154	12,276	022-440-61810	HDL Insurance	12,580	12,580	12,580	12,580
16,202	16,808	21,220	022-440-61820	PERS	21,093	20,724	20,724	20,724
4,604	4,565	5,749	022-440-61830	Social Security	5,810	5,657	5,657	5,657
349	283	301	022-440-61840	Unemployment	380	370	370	370
2,503	2,967	5,000	022-440-61850	Workers Comp	3,500	2,500	2,500	2,500
32	28	28	022-440-61860	WBF Tax	32	32	32	32
109,184	111,485	120,742		Total Personnel Services	120,136	116,604	116,604	116,604
3,800	4,952	5,235	022-440-62095	Adm Svcs - IT	5,662	5,097	5,097	5,097
19,189	25,785	31,281	022-440-62096	Adm Svcs - PW Admin	29,735	28,746	28,746	28,746
10,944	13,338	15,982	022-440-62097	Adm Svcs - Exec	16,755	12,707	12,707	12,707
7,797	8,507	11,202	022-440-62098	Adm Svcs - Finance	11,620	10,949	10,949	10,949
3,773	3,978	4,329	022-440-62099	Adm Svcs - Central Svcs	4,596	4,575	4,575	4,575
-	-	50	022-440-62110	Office Supplies	50	50	50	50
299	104	300	022-440-62120	Postage & Shipping	300	300	300	300
14,142	10,745	20,000	022-440-62125	Recycling Freight Expense	20,000	20,000	20,000	20,000
-	-	1,000	022-440-62140	Computer Expense	1,000	1,000	1,000	1,000
20,421	20,727	25,000	022-440-62190	Yard Waste Program	25,000	25,000	25,000	25,000
-	28	3,000	022-440-62195	Solid Waste Services	3,000	3,000	3,000	3,000
-	-	1,700	022-440-62210	Telephone	1,700	1,700	1,700	1,700
780	959	1,000	022-440-62410	Vehicle Fuel	1,000	1,000	1,000	1,000
154	-	1,000	022-440-62420	Vehicle Repair & Maintenance	1,000	1,000	1,000	1,000
1,831	2,187	2,500	022-440-62422	Equipment Repair & Maint.	2,500	2,500	2,500	2,500
1,023	1,529	3,000	022-440-62427	Materials & Supplies	3,000	3,000	3,000	3,000
-	1,736	-	022-440-62562	Contractual Electrical Services	-	-	-	-
2,008	301	1,000	022-440-62560	Contractual Services	1,000	1,000	1,000	1,000
235	-	1,000	022-440-62580	Facility Maintenance	1,000	1,000	1,000	1,000
120	163	150	022-440-62720	Protective Clothing	150	150	150	150
86,514	95,038	128,729		Total Materials and Services	129,068	122,774	122,774	122,774
0	0	0		Total Capital Outlay	0	0	0	0
-	-	24,947	022-440-64050	Contingency 14.9% of expenditures	25,796	35,622	35,622	35,622
195,698	206,523	274,418		Total Expenditures	275,000	275,000	275,000	275,000
66,322	66,600	-	022-440-79100	Ending Fund Balance	0	0	0	0
262,020	273,124	274,418		Total Requirements	275,000	275,000	275,000	275,000

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							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							
Beginning Fund Balance	9,826	76,326	76,326	76,326	76,326	76,326	76,326	76,326
Transfers In - Recycling	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Capital Outlay	-	66,500	-	-	-	-	-	-
Transfer out - Recycling	-	-	-	-	-	-	-	-
Total Expenditures	-	66,500	-	-	-	-	-	-
Ending Fund Balance	9,826	9,826	76,326	76,326	76,326	76,326	76,326	76,326

**City of Cannon Beach
Budget Document**

2017-18			2018-19			2019-20			Recycling Reserve		2020-21			
Actual	Actual	Adopted Budget	Account Number		Account Title				Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Approved by Governor	Adopted by Body	
76,326	76,326	0	052-000-33000	Unrestricted Fund Balance					9,825	9,825	9,825	9,825	9,825	
76,326	76,326	0	0	Total Resources					9,825	9,825	9,825	9,825	9,825	
-	-	-	052-440-69110	Transfer to General					-	-	-	-	-	
0	0	0	0	Total Transfers						0	0	0	0	
-	66,500	-	052-440-63010	Recycle Building Siding					-	-	-	-	-	
-	-	-	052-440-63999	Unallocated Project					9,825	9,825	9,825	9,825	9,825	
0	0	-	-	Total Capital Outlay					9,825	9,825	9,825	9,825	9,825	
0	0	0	0	Total Expenditures					9,825	9,825	9,825	9,825	9,825	
76,326	76,326	-	052-440-79000	Reserved for Future Expenditure					-	-	-	-	-	
76,326	76,326	0	0	Total Requirements					9,825	9,825	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							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 mos)							
Beginning Fund Balance	242,821	387,216	234,455	81,007	96,099	110,052	112,661	87,529
Monthly Water Charges	744,716	1,231,593	988,500	844,497	823,307	765,998	745,098	720,996
Fees - Water SVC Connect	-	2,550	1,600	2,400	636	1,935	964	1,570
Charge - Water System Dev	8,155	13,047	9,786	9,786	4,499	11,417	-	4,892
Loan Proceeds	-	-	-	-	16,963	-	-	-
Water Misc Incrn	6,792	25,197	15,141	18,377	21,889	12,275	25,723	14,402
Transfer in - General Fund	-	-	-	175,000	-	-	-	-
Transfer in - Water R&R Fund	-	-	-	-	-	-	-	66,910
 Total Revenue	759,663	1,272,387	1,015,027	1,050,060	867,294	791,625	771,785	808,770
 Personnel Services	170,339	301,333	312,245	269,483	267,742	246,213	230,877	222,550
Materials and Services	421,281	682,063	543,242	568,384	501,750	439,120	466,756	441,393
Debt Service				17,510	-	-	-	-
Capital Outlay			6,780	41,236	112,894	120,245	76,761	119,696
Transfer out - Water R&R	433,386	-	-	-	-	-	-	-
 Total Expenditures	591,620	1,416,782	862,266	896,612	882,386	805,578	774,394	783,639
 Ending Fund Balance	410,864	242,821	387,216	234,455	81,007	96,099	110,052	112,661

WATER FUND (024)



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	234,455	387,215	175,000	370,000
Revenue	1,015,026	1,272,387	2,248,000	1,837,150
Expenditures	862,266	1,416,781	2,415,263	2,207,150
Ending Fund Balance	387,215	242,821	7,737	0

**City of Cannon Beach
Budget Document**

2017-18	2018-19	2019-20	Water Fund			2020-21					
			Actual	Actual	Adopted Budget	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
234,455	387,215	175,000	024-000-33000	Unrestricted Fund Balance				370,000	370,000	370,000	370,000
988,500	1,231,593	1,228,000	024-450-46050	Monthly Water Charges				1,200,000	1,200,000	1,200,000	1,200,000
1,600	2,550	2,000	024-450-46350	Fees - Water Svc Connect				1,000	1,000	1,000	1,000
9,786	13,047	5,000	024-450-46450	Charge - Water System Dev				3,000	3,000	3,000	3,000
-	-	1,000,000	024-450-47000	Loan Proceeds				624,150	624,150	624,150	624,150
15,141	25,197	13,000	024-450-48950	Water Misc Income				9,000	9,000	9,000	9,000
-	-	-	024-450-49111	Transfer from General Fund				-	-	-	-
1,249,481	1,659,602	2,423,000		Total Resources				2,207,150	2,207,150	2,207,150	2,207,150
2,8500	2,8500	2,7800		Number of FTE				2,7800	2,7800		
169,303	161,468	162,000	024-450-61700	Salaries and Wages				168,000	164,000	164,000	164,000
9,289	9,423	9,913	024-450-61710	Standby				9,913	9,913	9,913	9,913
15,425	12,175	16,000	024-450-61720	Overtime				16,000	16,000	16,000	16,000
49,905	50,451	53,892	024-450-61810	HDL Insurance				55,211	55,211	55,211	55,211
1,728	1,809	2,519	024-450-61815	Disability Insurance				1,980	1,980	1,980	1,980
46,205	46,131	50,963	024-450-61820	PERS				50,286	49,400	49,400	49,400
14,642	13,693	14,375	024-450-61830	Social Security				14,834	14,528	14,528	14,528
970	732	752	024-450-61840	Unemployment				970	950	950	950
4,700	5,383	12,000	024-450-61850	Workers Comp				5,700	5,500	5,500	5,500
78	67	68	024-450-61860	WBF Tax				64	64	64	64
312,245	301,333	322,483		Total Personnel Services				322,958	317,546	317,546	317,546
38,478	50,140	53,004	024-450-62095	Adm Svcs - IT				57,326	51,606	51,606	51,606
68,528	92,083	111,713	024-450-62096	Adm Svcs - PW Admin				106,189	102,659	102,659	102,659
46,206	56,317	67,447	024-450-62097	Adm Svcs - Exec				70,741	53,654	53,654	53,654
98,360	107,324	141,322	024-450-62098	Adm Svcs - Finance				146,595	138,121	138,121	138,121
38,198	40,276	43,831	024-450-62099	Adm Svcs - Central Svcs				46,535	46,319	46,319	46,319
-	-	300	024-450-62110	Office Supplies				300	300	300	300
506	553	200	024-450-62116	Bad Debt Expense				200	200	200	200
298	209	300	024-450-62120	Postage & Shipping				300	300	300	300
6,637	7,083	8,800	024-450-62122	Billing Expense				8,800	8,800	8,800	8,800
-	-	400	024-450-62130	Copier Expenses				400	400	400	400
2,193	2,295	2,500	024-450-62140	Computer Expenses				2,500	2,500	2,500	2,500
2,213	2,378	7,800	024-450-62210	Telephone				6,000	6,000	6,000	6,000
-	-	0	024-450-62150	Meter Module Service				1,800	1,800	1,800	1,800
20,879	25,797	24,000	024-450-62310	Electricity				34,000	34,000	34,000	34,000
5,410	5,882	4,000	024-450-62320	Natural Gas				6,500	6,500	6,500	6,500
1,358	65	1,000	024-450-62380	Generator Fuel				1,000	1,000	1,000	1,000
4,370	4,279	7,000	024-450-62410	Vehicle Fuel				7,000	7,000	7,000	7,000
4,503	6,354	5,000	024-450-62420	Vehicle Repair & Maintenance				5,000	5,000	5,000	5,000
18,573	7,998	15,000	024-450-62422	Equipment Repair & Maint.				15,000	15,000	15,000	15,000
5,857	20,538	15,000	024-450-62425	Equipment & Tools				15,000	15,000	15,000	15,000
28,512	51,726	46,000	024-450-62427	Materials & Supplies				46,000	46,000	46,000	46,000
6,453	4,314	12,000	024-450-62430	Pump Station Maint & Repair				12,000	12,000	12,000	12,000
2,029	1,500	5,000	024-450-62452	GIS Consultant				5,000	5,000	5,000	5,000
-	-	5,000	024-450-62540	Engineering Fees				5,000	5,000	5,000	5,000
45,445	54,630	80,000	024-450-62560	Contractual Services				80,000	80,000	80,000	80,000
2,993	4,711	8,334	024-450-62562	Electrical Services				8,334	8,334	8,334	8,334
79,807	53,965	55,000	024-450-62564	Excavation Services				55,000	55,000	55,000	55,000
-	-	16,500	024-450-62567	North Tank Perimeter				16,500	16,500	16,500	16,500
-	24,340	-	024-450-62570	Master Plans				-	-	-	-
-	5,007	-	024-450-62580	Facility Maintenance				-	-	-	-
-	39,188	-	024-450-62585	Isolation Valves				-	-	-	-
-	-	150	024-450-62630	Fire Protection				150	150	150	150
725	1,112	1,200	024-450-62720	Protective Clothing				1,200	1,200	1,200	1,200
1,472	1,036	1,500	024-450-62820	Dues & Subscriptions				1,500	1,500	1,500	1,500
2,368	1,256	2,000	024-450-62830	Training & Education				2,000	2,000	2,000	2,000
3,034	2,465	1,500	024-450-62835	Travel & Lodging				1,500	1,500	1,500	1,500
7,837	7,243	0	024-450-62990	Rate Study/SDC Review				10,000	-	10,000	10,000
-	-	0	024-450-62992	Fire Hydrant Maintenance				8,000	-	-	-
543,242	682,063	742,801		Total Materials and Services				783,370	730,343	740,343	740,343

**City of Cannon Beach
Budget Document**

2017-18	2018-19	2019-20	Water Fund			2020-21				
			Actual	Adopted Budget	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
6,780	-	-	0	0	024-450-63002	Water Master Plan Total Capital Outlay	-	0	0	0
6,780	0	0								
-	-	19,268	024-450-66010		Business Oregon Loan Principal	-	-	-	-	-
-	-	34,834	024-450-66060		Business Oregon Loan Interest	3,000	3,000	3,000	3,000	
0	0	54,102			Total Debt Service	3,000	3,000	3,000	3,000	
-	433,386	1,072,000	024-450-67610		Transfer to Water Reserve	909,150	909,150	909,150	909,150	
0	433,386	1,072,000			Total Transfers Out	909,150	909,150	909,150	909,150	
-	-	223,877	024-450-64050		Total Contingency 22.4% of expenditures	188,672	247,111	237,111	237,111	
862,266	1,416,782	2,415,263			Total Expenditures	2,207,150	2,207,150	2,207,150	2,207,150	
387,215	242,821	7,737	024-450-79100		Ending Fund Balance	0	0	0	0	
1,249,481	1,659,602	2,423,000			Total Requirements	2,207,150	2,207,150	2,207,150	2,207,150	

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
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 mos)							
Beginning Fund Balance	351,360	316,772	102,286	181,510	181,510	181,510	181,510	248,420
Transfer In - General Fund		85,932	250,000	-	-	-	-	-
Transfer In - Water Fund	-	433,386	-	-	-	-	-	-
Total Revenue	-	519,318	250,000	-	-	-	-	-
Capital Outlay	118,768	484,730	35,514	79,224	-	-	-	-
Transfer out - Water	-	-	-	-	-	-	-	66,910
Total Expenditures	118,768	484,730	35,514	79,224	-	-	-	66,910
Ending Fund Balance	232,592	351,360	316,772	102,286	181,510	181,510	181,510	181,510

**City of Cannon Beach
Budget Document**

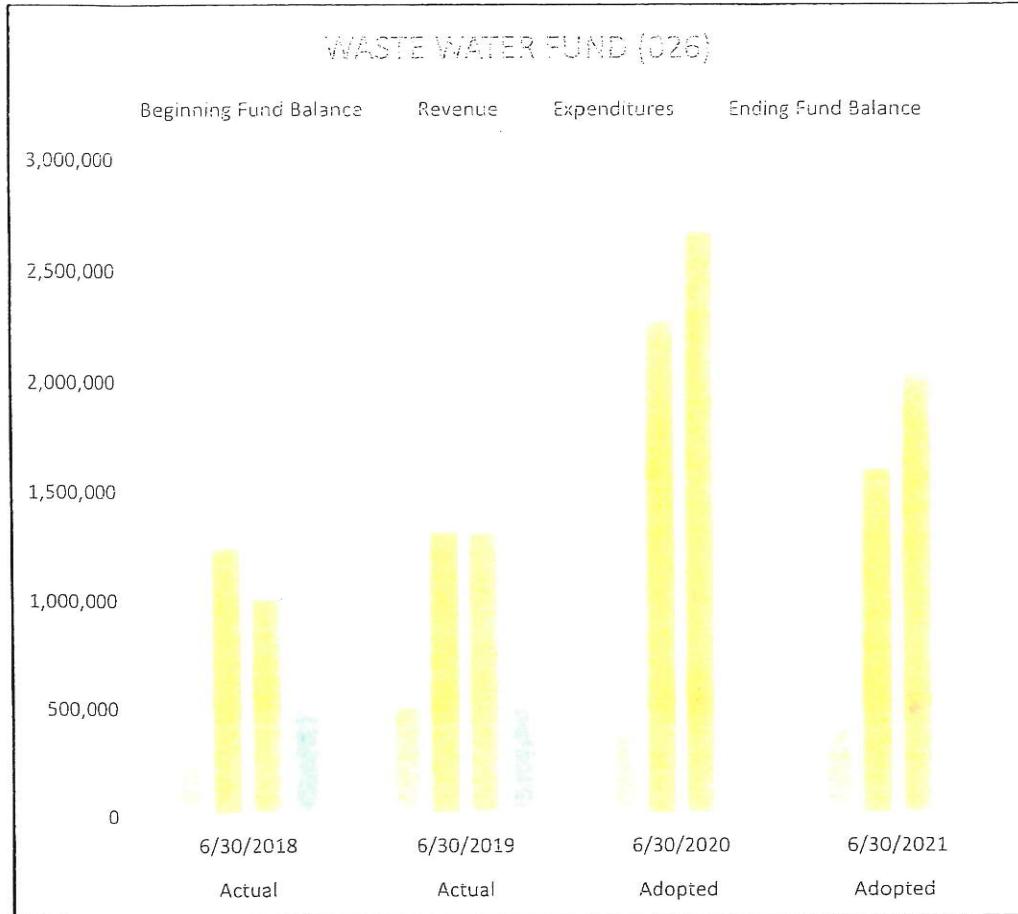
			Water Reserve		2020-21			
2017-18	2018-19	2019-20			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Adopted Budget	Account Number	Account Title			
Actual	Actual	Actual						
102,286	316,772	313,738	054-000-33000	Unrestricted Fund Balance	220,000	220,000	220,000	220,000
-	433,386	1,072,000	054-450-49050	Transfer In - Water Fund - Operations	285,000	285,000	285,000	285,000
-	433,386	1,072,000	054-450-49050	Transfer In - Water Fund -Loan Proceeds	624,150	624,150	624,150	624,150
250,000	85,932	-	054-450-49111	Transfer In - General Fund	-	-	-	-
352,286	1,269,476	2,457,738		Total Resources	1,129,150	1,129,150	1,129,150	1,129,150
-	-	650,000	054-450-62000	Water Meter Modules	624,150	624,150	624,150	624,150
0	0	650,000		Total Materials and Services	624,150	624,150	624,150	624,150
-	-	-	054-450-63002	Water Master Plan	-	-	-	-
21,370	184,885	-	054-450-63004	Ash St Waterline Replacement	-	-	-	-
14,144	106,472	-	054-450-63005	Sand Filter Bed Media	-	-	-	-
-	111,480	-	054-450-63006	S Curve Waterline	-	-	-	-
-	8,763	-	054-450-63007	Sunset Pressure Zone Tank	-	-	-	-
-	46,917	-	054-450-63008	Fire Hydrants	-	-	-	-
-	26,213	181,988	054-450-63009	Poplar Water Line	-	-	-	-
-	-	100,000	054-450-63010	Water Supply Resiliency Study	45,000	45,000	45,000	45,000
-	-	15,000	054-450-63011	Water Pump	-	-	-	-
-	-	250,000	054-450-63012	Line Replacement	-	-	-	-
-	-	45,000	054-450-63015	Isolation Valves	-	-	-	-
-	-	-	054-450-63595	Water Resiliency Engineering	155,000	155,000	155,000	155,000
-	-	-	054-450-63998	Replace Water Lines Pac/Gogana	130,000	130,000	130,000	130,000
35,513	484,730	591,988		Total Capital Outlay	330,000	330,000	330,000	330,000
-	-	143,750	054-450-64050	Contingency 18.3% of expenditures	175,000	175,000	175,000	175,000
35,513	484,730	1,385,738		Total Expenditures	1,129,150	1,129,150	1,129,150	1,129,150
316,772	784,746	1,072,000	054-450-79000	Reserved for Future Expenditure	-	-	-	-
352,286	1,269,476	2,457,738		Total Requirements	1,129,150	1,129,150	1,129,150	1,129,150

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							
	2020	2019	2018	2017	2016	2015	2014	2013
(7 mos)								
Beginning Fund Balance	509,627	508,443	275,701	233,856	267,198	194,914	132,210	98,181
Monthly WW Charges	779,451	1,302,874	1,233,834	1,136,555	1,106,462	1,051,536	1,009,226	981,270
Fees - W/W SVC Connect	3,750	2,900	1,750	2,550	1,750	2,150	(1,605)	1,922
Charge - W/W System Dev	8,391	13,426	8,391	10,069	5,034	11,747	-	3,397
Loan Proceeds	-	-	-	-	6,785	1,567	-	-
TLR Transfer In - General Fund	-	-	-	-	-	70,000	-	-
W/W Misc Income	1,336	1,184	240	-	-	-	8,333	9,348
Total Revenue	792,928	1,320,384	1,244,215	1,149,174	1,120,031	1,137,000	1,015,954	995,936
Personal Services	168,405	271,202	327,865	323,339	312,616	283,510	296,186	268,710
Materials and Services	535,229	808,946	647,017	670,563	606,174	548,197	519,666	596,748
Debt Service	-	-	-	7,007	-	-	-	-
Capital Outlay	-	-	36,591	106,420	234,582	233,009	137,399	96,449
Transfer out - Debt Service	-	239,052	-	-	-	-	-	-
Total Expenditures	703,634	1,319,200	1,011,473	1,107,329	1,153,373	1,064,716	953,250	961,907
Ending Fund Balance	598,921	509,627	508,443	275,701	233,856	267,198	194,914	132,210



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	275,701	508,443	400,000	440,000
Revenue	1,244,216	1,320,384	2,285,000	1,609,000
Expenditures	1,011,474	1,319,200	2,685,000	2,049,000
Ending Fund Balance	508,443	509,627	0	0

**City of Cannon Beach
Budget Document**

			Wastewater Fund		2020-21				
2017-18	2018-19	2019-20	Adopted Budget	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Actual	Actual	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
275,701	508,443	400,000	026-000-33000	Unrestricted Fund Balance	440,000	440,000	440,000	440,000	440,000
1,233,834	1,302,874	1,279,000	026-460-46060	Monthly W/W Charges	1,305,000	1,305,000	1,305,000	1,305,000	1,305,000
1,750	2,900	1,000	026-460-46360	Fees - W/W Svc Connect	1,000	1,000	1,000	1,000	1,000
8,391	13,426	5,000	026-460-46460	Charge - W/W System Development	3,000	3,000	3,000	3,000	3,000
-	-	1,000,000	026-460-47000	Loan Proceeds	300,000	300,000	300,000	300,000	300,000
240	1,184	-	026-460-48960	W/W Misc Income	-	-	-	-	-
1,519,916	1,828,827	2,685,000		Total Resources	2,049,000	2,049,000	2,049,000	2,049,000	2,049,000
3,0500	3,0500	3,4650		Number of FTE		3,4650			
165,956	148,016	196,000	026-460-61700	Salaries and Wages	194,000	189,500	189,500	189,500	189,500
8,024	7,712	9,913	026-460-61710	Standby	9,913	9,913	9,913	9,913	9,913
25,281	6,156	26,000	026-460-61720	Overtime	15,000	15,000	15,000	15,000	15,000
66,990	61,743	86,068	026-460-61810	HDL Insurance	80,912	80,912	80,912	80,912	80,912
1,907	1,592	3,140	026-460-61815	Disability Insurance	2,194	2,194	2,194	2,194	2,194
39,698	29,142	59,282	026-460-61820	PERS	52,697	51,758	51,758	51,758	51,758
14,871	12,003	17,741	026-460-61830	Social Security	16,747	16,403	16,403	16,403	16,403
996	647	928	026-460-61840	Unemployment	1,095	1,072	1,072	1,072	1,072
4,062	4,124	15,000	026-460-61850	Workers Comp	5,000	5,000	5,000	5,000	5,000
79	66	86	026-460-61860	WBF Tax	79	79	79	79	79
327,865	271,202	414,158		Total Personnel Services	377,637	371,831	371,831	371,831	371,831
35,153	45,807	48,423	026-460-62095	Adm Svcs - IT	52,371	47,146	47,146	47,146	47,146
81,893	110,042	133,500	026-460-62096	Adm Svcs - PW Admin	126,900	122,680	122,680	122,680	122,680
40,126	48,907	58,599	026-460-62097	Adm Svcs - Exec	61,433	46,594	46,594	46,594	46,594
92,362	100,780	132,705	026-460-62098	Adm Svcs - Finance	137,657	129,699	129,699	129,699	129,699
34,897	36,795	40,043	026-460-62099	Adm Svcs - Central Svcs	42,513	42,316	42,316	42,316	42,316
353	44	500	026-460-62110	Office Supplies	500	500	500	500	500
97	366	300	026-460-62116	Bad Debt Expense	300	300	300	300	300
298	839	100	026-460-62120	Postage & Shipping	100	100	100	100	100
7,219	7,083	9,000	026-460-62122	Billing Expense	9,000	9,000	9,000	9,000	9,000
2,543	1,493	1,300	026-460-62140	Computer Expenses	1,300	1,300	1,300	1,300	1,300
725	694	1,500	026-460-62195	Solid Waste Services	1,500	1,500	1,500	1,500	1,500
5,422	4,726	9,140	026-460-62210	Telephone	9,140	9,140	9,140	9,140	9,140
3,480	3,435	4,000	026-460-62320	Natural Gas	4,000	4,000	4,000	4,000	4,000
9,784	17,898	19,000	026-460-62360	Power - Pump Stations	19,000	19,000	19,000	19,000	19,000
76,121	67,758	75,000	026-460-62370	Power - Control Building	75,000	75,000	75,000	75,000	75,000
435	1,373	2,000	026-460-62380	Generator Fuel	2,000	2,000	2,000	2,000	2,000
4,615	3,715	4,500	026-460-62410	Vehicle Fuel	4,500	4,500	4,500	4,500	4,500
3,021	4,039	5,500	026-460-62420	Vehicle Repair & Maintenance	5,500	5,500	5,500	5,500	5,500
28,937	24,627	55,000	026-460-62422	Equipment Repair & Maint.	55,000	55,000	55,000	55,000	55,000
34,139	7,457	20,000	026-460-62425	Operating Equipment & Tools	20,000	20,000	20,000	20,000	20,000
30,095	33,456	30,000	026-460-62427	Operating Materials & Supplies	30,000	30,000	30,000	30,000	30,000
53,919	57,223	60,000	026-460-62430	Chemicals	60,000	60,000	60,000	60,000	60,000
2,029	1,500	12,000	026-460-62452	GIS Consultant	12,000	12,000	12,000	12,000	12,000
1,021	1,071	1,200	026-460-62465	Internet Expense	1,200	1,200	1,200	1,200	1,200
6,285	-	-	026-460-62520	Legal Services	-	-	-	-	-
720	13,168	5,000	026-460-62540	Engineering Fees	5,000	5,000	5,000	5,000	5,000
16,216	74,714	75,000	026-460-62560	Contractual Services	75,000	75,000	75,000	75,000	75,000
15,802	40,317	18,000	026-460-62562	Electrical Services	18,000	18,000	18,000	18,000	18,000
19,146	38,041	40,000	026-460-62564	Excavation Services	40,000	40,000	40,000	40,000	40,000
-	24,746	25,000	026-460-62566	Lagoon Bank Rehab	-	-	-	-	-
-	1,506	-	026-460-62580	Facility Maintenance	-	-	-	-	-
2,000	1,220	2,000	026-460-62720	Protective Clothing	2,000	2,000	2,000	2,000	2,000
3,007	811	1,200	026-460-62820	Dues & Subscriptions	1,200	1,200	1,200	1,200	1,200
433	1,542	2,000	026-460-62830	Training & Education	2,000	2,000	2,000	2,000	2,000
-	1,543	1,500	026-460-62835	Travel & Lodging	1,500	1,500	1,500	1,500	1,500
24,960	30,209	40,000	026-460-62900	Infiltration & Inflow Expense	40,000	40,000	40,000	40,000	40,000
9,763	-	5,000	026-460-62990	Rate Study/SDC Review	15,000	5,000	15,000	15,000	15,000
647,017	808,946	938,010		Total Materials and Services	930,614	888,175	898,175	898,175	898,175

**City of Cannon Beach
Budget Document**

			Wastewater Fund		2020-21				
2017-18	2018-19	2019-20	Adopted Budget	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted Governor Body
Actual	Actual	Actual							
5,704	-	-	026-460-63002	Wastewater Master Plan		-	-	-	-
30,887	-	-	026-460-63038	Spruce Sewer Line Arbor/Ross		-	-	-	-
36,591	-	-		Total Capital Outlay		0	0	0	0
-	-	19,268	026-460-66010	DEQ Loan Principal		6,230	6,230	6,230	6,230
-	-	34,834	026-460-66060	DEQ Loan Interest		8,460	8,460	8,460	8,460
-	-	54,102		Total Debt Service		14,690	14,690	14,690	14,690
-	239,052	1,115,697	026-460-67620	Transfer to Wastewater Reserve		483,145	300,000	300,000	300,000
-	239,052	1,115,697		Total Transfers Out		483,145	300,000	300,000	300,000
-	-	163,033	026-460-64050	Total Contingency 36.1% of expenditures		242,914	474,304	464,304	464,304
1,011,473	1,319,200	2,685,000		Total Expenditures		2,049,000	2,049,000	2,049,000	2,049,000
508,443	509,627	0	026-460-79100	Ending Fund Balance		0	0	0	0
1,519,916	1,828,827	2,685,000		Total Requirements		2,049,000	2,049,000	2,049,000	2,049,000

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							
	2020	2019	2018	2017	2016	2015	2014	2013
Beginning Fund Balance	330,678	95,084	81,975	81,975	81,975	81,975	81,975	81,975
Transfer In - General Fund		100,000	275,526	-	-	-	-	-
Transfer In - W/W Fund		239,052	-	-	-	-	-	-
Total Revenue	-	339,052	275,526	-	-	-	-	-
Capital Outlay	237,279	103,458	262,417	-	-	-	-	-
Total Expenditures	237,279	103,458	262,417	-	-	-	-	-
Ending Fund Balance	93,399	330,678	95,084	81,975	81,975	81,975	81,975	81,975

**City of Cannon Beach
Budget Document**

2017-18			2018-19			2019-20			Wastewater Reserve		2020-21			
Actual	Actual	Adopted Budget	Actual	Account Number	Account Title	Requested By Departments	Proposed by Budget Officer	Approved by Budget Committee	Approved by Governor Body					
81,975	95,084	300,000	056-000-33000	Unrestricted Fund Balance		160,000	160,000	160,000	160,000					
-	-	-	056-460-48500	Grants		-	-	-	-					
-	239,052	1,115,697	056-460-49060	Transfer In - Wastewater Fund		483,145	300,000	300,000	300,000					
275,525	100,000	-	056-460-49110	Transfer In - General Fund		185,375	-	-	-					
357,500	434,136	1,415,697	Total Resources			828,520	460,000	460,000	460,000					
123,721	-	-	056-460-63001	Pacific Foremain Rehab		-	-	-	-					
114,697	-	-	056-460-63002	Storage Lagoon Bank Rehab		-	-	-	-					
23,999	-	-	056-460-63003	WWTP Pump Blower		-	-	-	-					
-	45,172	263,403	056-460-63005	Enclosure for Headworks/UV		-	-	-	-					
-	-	-	056-460-63006	Dewatering Station Lagoon #4		-	-	-	-					
-	26,684	506,900	056-460-63008	PS Generator/Enclosure-Haystack/Siuslaw		-	-	-	-					
-	-	-	056-460-63009	Pump Station Generator/Enclosure-Siuslaw		-	-	-	-					
-	-	300,000	056-460-63010	Matanuska		300,000	300,000	300,000	300,000					
-	-	193,100	056-460-63015	Line Replacement		-	-	-	-					
-	31,602	-	056-460-63500	PW-Vehicle		-	-	-	-					
-	-	12,000	056-460-63510	Mobile Bypass Pump		-	-	-	-					
-	-	-	056-460-63515	Haystack Pump Station Maint/Upgrade		361,200	-	-	-					
-	-	-	056-460-63025	Siuslaw & Midway Upgrade		10,000	-	-	10,000	10,000				
-	-	-	056-460-63030	Trailered Bypass Pump		60,000	-	-	-					
-	-	-	056-460-63035	Dewater/Decant Chamber		22,000	-	-	-					
262,417	103,458	1,275,403	Total Capital Outlay			753,200	300,000	310,000	300,000					
-	-	140,294	056-460-64050	Contingency 48.4% of expenditures		75,320	160,000	150,000	150,000					
262,417	103,458	1,415,697	Total Expenditures			828,520	460,000	460,000	450					
95,084	330,678	-	056-460-79000	Reserved for Future Expenditure		-	-	-	-					10,000
357,500	434,136	1,415,697	Total Requirements			828,520	460,000	460,000	460,000					

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						
	2020	2019	2018	2017	2016	2015	2014
	(7 mos)						
Beginning Fund Balance	49,288	51,957	64,715	52,010	63,112	104,288	59,792
Monthly Storm Drain Charges	120,936	154,150	148,365	142,323	137,794	133,949	130,020
Charge - Storm Drain Sys Dev	4,722	7,555	4,722	5,666	1,889	6,616	-
Grant - Storm Drain	-	-	-	-	-	12,998	-
Storm Drain Misc Income	643	483	-	-	-	24	-
Transfer In - General Fund	96,673	-	75,000	-	80,000	-	-
Transer In - General R & R Fund	-	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	4,524	-	-
Total Revenue	126,301	258,861	153,086	222,989	144,207	233,587	130,020
Personal Services	6,073	62,297	61,989	60,517	17,416	17,095	6,671
Materials and Services	79,593	194,348	103,856	145,097	114,763	175,534	78,033
Debt Service	-	-	4,670	-	-	-	-
Capital Outlay	-	-	-	23,129	82,135	820	-
Transfer Out-Storm Drain Reserve	4,885						
Total Expenditures	85,666	261,530	165,845	210,284	155,309	274,763	85,525
Ending Fund Balance	89,923	49,288	51,957	64,715	52,010	63,112	104,288



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	64,715	51,957	35,000	70,000
Revenue	153,087	258,861	240,145	254,573
Expenditures	165,845	261,530	275,145	324,573
Ending Fund Balance	51,957	49,288	0	0

**City of Cannon Beach
Budget Document**

			Storm Drain Fund		2020-21				
2017-18	2018-19	2019-20	Adopted Budget	Account Number	Account Title	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
64,715	51,957	35,000	028-000-33000	Unrestricted Fund Balance	70,000	70,000	70,000	70,000	70,000
148,365	154,150	195,573	028-470-46070	Monthly Storm Drain Charges	210,000	210,000	210,000	210,000	210,000
-	-	-	028-470-46070	Rate increase from 7.19 to 9.22 per mo	41,573	41,573	41,573	41,573	41,573
-	483	0	028-470-48970	Storm Drain Misc Income	-	-	-	-	-
4,722	7,555	3,000	028-470-46470	Charge - Storm Drain Sys Dev	3,000	3,000	3,000	3,000	3,000
-	96,673	41,572	028-470-49111	Transfer in-General Fund	-	-	-	-	-
217,801	310,818	275,145	Total Resources		324,573	324,573	324,573	324,573	324,573
0.6900	0.6900	0.1100	Number of FTE		0.1100	0.1100	0.1100	0.1100	0.1100
33,954	34,624	7,000	028-470-61700	Salaries and Wages	7,000	6,500	6,500	6,500	6,500
2,044	1,480	2,100	028-470-61720	Overtime	2,100	2,100	2,100	2,100	2,100
14,609	14,686	2,204	028-470-61810	HDL Insurance	2,259	2,259	2,259	2,259	2,259
371	386	100	028-470-61815	Disability Insurance	73	73	73	73	73
7,277	7,041	3,559	028-470-61820	PERS	2,205	2,173	2,173	2,173	2,173
1,884	1,749	696	028-470-61830	Social Security	696	658	658	658	658
180	144	36	028-470-61840	Unemployment	46	43	43	43	43
1,656	2,172	1,000	028-470-61850	Workers Comp	400	325	325	325	325
15	16	3	028-470-61860	WBF Tax	3	3	3	3	3
61,989	62,297	16,698	Total Personnel Services		14,782	14,134	14,134	14,134	14,134
6,176	8,047	8,507	028-470-62095	Adm Svcs - IT	9,200	8,282	8,282	8,282	8,282
10,965	14,734	17,875	028-470-62096	Adm Svcs - PW Admin	16,991	16,426	16,426	16,426	16,426
4,560	5,558	6,659	028-470-62097	Adm Svcs - Exec	6,981	5,295	5,295	5,295	5,295
18,592	20,287	26,713	028-470-62098	Adm Svcs - Finance	27,710	26,108	26,108	26,108	26,108
6,131	6,464	7,035	028-470-62099	Adm Svcs - Central Svcs	7,469	7,434	7,434	7,434	7,434
19	18	100	028-470-62116	Bad Debt Expense	100	100	100	100	100
298	184	200	028-470-62120	Postage & Shipping	200	200	200	200	200
6,792	7,083	6,500	028-470-62122	Billing Expense	6,500	6,500	6,500	6,500	6,500
-	-	0	028-470-62422	Equipment Repair & Maint.	-	-	-	-	-
17,080	36,444	7,500	028-470-62425	Operating Equipment & Tools	7,500	7,500	7,500	7,500	7,500
-	-	40,000	028-470-62427	Materials & Supplies	40,000	40,000	40,000	40,000	40,000
500	4,584	1,500	028-470-62452	GIS Consultant	1,500	1,500	1,500	1,500	1,500
1,556	-	-	028-470-62520	Legal Services	-	-	-	-	-
-	-	5,000	028-470-62540	Engineering Fees	5,000	5,000	5,000	5,000	5,000
-	30,225	20,000	028-470-62560	Contractual Services	20,000	20,000	20,000	20,000	20,000
31,186	60,720	65,000	028-470-62564	Contract Excavation Services	65,000	65,000	65,000	65,000	65,000
-	-	028-470-62990	Rate Study	-	10,000	-	10,000	10,000	10,000
103,856	194,347	212,589	Total Materials and Services		224,151	209,345	219,345	219,345	219,345
-	0	0	Total Capital Outlay		0	0	0	0	0
0	0	0	Total Debt Service		0	0	0	0	0
0	0	45,858	028-470-64050	Total Contingency 39% of expenditures	23,893	101,094	91,094	91,094	91,094
0	4,885	0	028-470-67470	Transfer to Storm Drain Reserve	61,747	0	0	0	0
165,845	261,530	275,145	Total Expenditures		324,573	324,573	324,573	324,573	324,573
51,957	49,288	0	028-470-79100	Ending Fund Balance	0	0	0	0	0
217,801	310,818	275,145	Total Requirements		324,573	324,573	324,573	324,573	324,573

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

**City of Cannon Beach
Budget Document**

				Storm Drain Reserve	2020-21			
2017-18	2018-19	2019-20			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
7,115	7,115	2,184	058-000-33000	Unrestricted Fund Balance	2,184	2,184	2,184	2,184
-	4,885	-	058-470-49070	Transfer In-Storm Drain Fund	61,747	-	-	-
-	-	-	058-470-49080	Transfer In-Storm General Fund	386,069	-	-	-
7,115	12,000	2,184	Total Resources		450,000	2,184	2,184	2,184
-	9,815	-	058-470-63600	GPS Unit	-	-	-	-
-	-	2,184	058-470-63999	Unallocated Project	-	2,184	2,184	2,184
-	-	0	058-470-63610	OPRD Storm Requirements - Pres	340,000	-	-	-
-	-	0	058-470-63620	OPRD Storm Requirements - North	35,000	-	-	-
-	9,815	2,184	Total Capital Outlay		375,000	2,184	2,184	2,184
-	-	0	058-470-64050	Contingency 20% of expenditures	75,000	-	-	-
0	9,815	2,184	Total Expenditures		450,000	2,184	2,184	2,184
7,115	2,185	-	058-470-79000	Reserved for Future Expenditure	-	-	-	-
7,115	12,000	2,184	Total Requirements		450,000	2,184	2,184	2,184

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							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							
Beginning Fund Balance	331,560	235,927	154,883	52,200	60,635	142,560	97,736	(23,358)
Property Taxes	220,578	230,570	227,377	215,761	208,502	201,525	191,963	188,269
Co. Bond Debt Service	(792)	(828)	(852)	(891)	(890)	-	-	(852)
Prior Taxes	4,736	8,880	7,451	8,160	9,556	9,512	14,391	9,093
State Highway Funds	63,068	125,236	110,086	102,168	93,467	105,863	97,424	93,127
Interest Income	78	121	83	52	3	-	-	-
Loan Proceeds					16,963			
Interest on Property Taxes					28	24	20	22
LID - E Hemlock				18,648				
Capital Contribution		30,824						
Miscellaneous Income	2,837	5,967	1,661	117	337	624	-	-
Transfer in - General		391,998	579,000	533,500	478,515	240,238	262,200	295,785
Transfer in - Roads R&R							40,000	-
Total Revenue	290,505	792,768	924,805	877,515	806,481	557,786	605,998	585,445
Personnel Services	147,617	177,245	185,423	186,918	228,944	206,315	187,586	169,637
Materials and Services	250,048	505,214	555,770	439,391	364,649	279,706	295,131	294,713
Debt Service	-	-	-	17,496	-	-	-	-
Capital Outlay	-	14,676	102,568	131,027	221,323	153,690	78,456	-
Total Expenditures	397,665	697,135	843,761	774,832	814,916	639,711	561,174	464,351
Ending Fund Balance	224,400	331,560	235,927	154,883	52,200	60,635	142,560	97,736



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	154,883	235,927	200,000	400,000
Revenue	924,805	792,768	931,577	575,364
Expenditures	843,761	697,135	1,131,577	975,364
Ending Fund Balance	235,927	331,560	0	0

**City of Cannon Beach
Budget Document**

2017-18				2018-19				2019-20				Roads Fund				2020-21			
Actual		Actual		Adopted Budget		Account Number		Account Title		Requested by Departments		Proposed by Budget Officer		Approved by Budget Committee		Adopted by Govern. Body			
154,883	235,927	200,000	040-000-33000	Unrestricted Fund Balance	400,000	400,000	400,000	400,000											
227,377	230,570	238,543	040-430-41100	Property Taxes	234,476	234,476	234,476	234,476											
(852)	(829)	(900)	040-430-41105	County Bond Debt Service	(1,000)	(1,000)	(1,000)	(1,000)											
7,451	8,880	7,000	040-430-41120	Prior Taxes	7,000	7,000	7,000	7,000											
110,086	125,236	127,463	040-430-44700	State Highway Funds	134,987	134,987	134,987	134,987											
83	121	-	040-430-46000	Interest on Property Taxes	-	-	-	-											
-	30,824	-	040-430-48895	Capital Contribution	-	-	-	-											
1,661	5,967	-	040-430-48900	Miscellaneous Income	-	-	-	-											
579,000	391,998	559,471	040-430-49111	Transfer from General Fund	597,824	199,901	199,901	199,901											
1,079,688	1,028,695	1,131,577		Total Resources	1,373,287	975,364	975,364	975,364											
1,9600	1,9600	2,3400		Number of FTE		2,3500													
102,465	95,874	133,000	040-430-61700	Salaries and Wages	142,000	138,500	138,500	138,500											
4,717	5,474	6,180	040-430-61720	Overtime	8,000	8,000	8,000	8,000											
39,285	38,034	53,922	040-430-61810	HDL Insurance	55,468	55,468	55,468	55,468											
1,041	1,064	2,120	040-430-61815	Disability Insurance	1,654	1,654	1,654	1,654											
21,230	18,681	37,641	040-430-61820	PERS	40,743	39,989	39,989	39,989											
10,847	10,941	10,647	040-430-61830	Social Security	11,475	11,207	11,207	11,207											
537	408	557	040-430-61840	Unemployment	750	733	733	733											
5,259	6,723	9,000	040-430-61850	Workers Comp	6,800	6,000	6,000	6,000											
42	46	58	040-430-61860	WBF Tax	54	54	54	54											
185,423	177,245	253,125		Total Personnel Services	266,944	261,605	261,605	261,605											
11,401	14,856	15,705	040-430-62095	Adm Svcs - IT	16,985	15,291	15,291	15,291											
46,602	62,620	75,969	040-430-62096	Adm Svcs - PW Admin	72,213	69,812	69,812	69,812											
23,711	28,899	34,627	040-430-62097	Adm Svcs - Exec	36,301	27,533	27,533	27,533											
11,995	13,088	17,234	040-430-62098	Adm Svcs - Finance	17,878	16,844	16,844	16,844											
11,318	11,934	12,987	040-430-62099	Adm Svcs - Central Svcs	13,788	13,724	13,724	13,724											
13	-	500	040-430-62110	Office Supplies	500	500	500	500											
2,983	-	1,000	040-430-62140	Computer Expenses	1,000	1,000	1,000	1,000											
-	-	2,000	040-430-62210	Telephone	2,000	2,000	2,000	2,000											
21,754	21,379	24,000	040-430-62250	Power - Street Lighting	24,000	24,000	24,000	24,000											
-	1,590	10,000	040-430-62260	ADA Compliance	10,000	10,000	10,000	10,000											
-	1,472	1,500	040-430-62380	Generator Fuel	1,500	1,500	1,500	1,500											
4,169	4,844	5,000	040-430-62410	Vehicle Fuel	5,000	5,000	5,000	5,000											
1,399	1,185	5,000	040-430-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000	5,000											
1,969	1,795	3,000	040-430-62422	Equipment Repair & Maint.	3,000	3,000	3,000	3,000											
2,197	10,430	3,000	040-430-62425	Equipment & Tools	3,000	3,000	3,000	3,000											
26,376	29,103	37,500	040-430-62427	Materials & Supplies	37,500	29,500	29,500	29,500											
2,029	1,500	2,500	040-430-62450	Consultant/Professional Fees	2,500	2,500	2,500	2,500											
-	-	1,500	040-430-62490	Tsunami Signage	1,500	1,500	1,500	1,500											
7,780	-	-	040-430-62520	Legal Services	-	-	-	-											
-	7,550	10,000	040-430-62540	Engineering Fees	10,000	10,000	10,000	10,000											
70,516	64,174	52,500	040-430-62560	Contractual Services	52,500	77,500	77,500	77,500											
693	19,629	4,834	040-430-62562	Electrical Services	4,834	4,834	4,834	4,834											
-	-	22,000	040-430-62563	Gower St Light Replacement	-	-	-	-											
76,290	55,074	108,000	040-430-62564	Excavation Services	108,000	108,000	108,000	108,000											
21,804	16,461	27,000	040-430-62566	Contract Street Sweeping	27,000	27,000	27,000	27,000											
26,066	8,181	-	040-430-62580	Facility Maintenance	-	-	-	-											
-	-	2,000	040-430-62590	Equipment Rental	2,000	2,000	2,000	2,000											
26,594	18,165	15,000	040-430-62600	Beach Access Impr & Maint	15,000	15,000	15,000	15,000											
-	719	5,000	040-430-62605	S-Curves Maintenance	5,000	5,000	5,000	5,000											
-	-	1,500	040-430-62615	Snow & Ice Control Materials	1,500	1,500	1,500	1,500											
1,960	-	5,000	040-430-62630	Drainage Rehabilitation	5,000	5,000	5,000	5,000											
144,613	96,611	150,000	040-430-62640	Pavement Preservation	150,000	80,000	80,000	80,000											
9,261	2,258	7,500	040-430-62650	Street Signs & Replacement	7,500	7,500	7,500	7,500											
-	754	5,000	040-430-62680	Access Projects	5,000	5,000	5,000	5,000											
1,843	9,551	2,500	040-430-62720	Protective Clothing	2,500	2,500	2,500	2,500											

**City of Cannon Beach
Budget Document**

				Roads Fund	2020-21			
2017-18	2018-19	2019-20			Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
-	-	500	040-430-62820	Dues & Subscriptions	500	500	500	500
433	1,391	2,000	040-430-62830	Training & Education	2,000	2,000	2,000	2,000
-	-	1,500	040-430-62835	Travel & Lodging	1,500	1,500	1,500	1,500
-	-	-	040-430-62845	Rate Study/SDC Review	10,000	-	10,000	10,000
555,770	505,214	674,856		Total Materials and Services	663,499	586,538	596,538	596,538
15,474	-	-	040-430-63040	Pave Haystack	-	-	-	-
6,057	-	-	040-430-63045	Pave Coolidge	-	-	-	-
15,050	-	-	040-430-63050	Pave Evergreen	-	-	-	-
17,432	-	-	040-430-63055	Pave Beech	-	-	-	-
6,870	-	-	040-430-63060	Pave Hemlock & Pacific	-	-	-	-
-	14,676	15,000	040-430-63305	Building Add-on	-	-	-	-
41,685	-	-	040-430-63310	Generator-Cummins 25kw	-	-	-	-
-	-	-	040-430-63320	New Dump Truck Roads & EM	70,000	-	-	-
-	-	-	040-430-63325	Warren Way - CIP Project	138,000	-	-	-
-	-	-	040-430-63330	New Case Skip Loader	100,000	-	-	-
-	-	-	040-430-63335	Security Camera - PW Yard	8,000	-	-	-
102,568	14,676	15,000		Total Capital Outlay	316,000	0	0	0
0	0	0		Total Debt Service	0	0	0	0
0	0	0		Total Transfers Out	0	0	0	0
-	-	188,596	040-430-64050	Total Contingency 13.70% of expenditures	126,844	127,221	117,221	117,221
843,761	697,135	1,131,577		Total Expenditures	1,373,287	975,364	975,364	975,364
235,927	331,560	-	040-430-79100	Ending Fund Balance	0	0	0	0
1,079,688	1,028,695	1,131,577		Total Requirements	1,373,287	975,364	975,364	975,364

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							
	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							
Beginning Fund Balance	-	-	-	-	21,674	61,924	242,174	282,424
Transfers In - General	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-
Transfer out - Debt Service	-	-	-	-	21,674	40,250	40,250	40,250
Transfer out - Roads	-	-	-	-	-	-	40,000	-
Transfer out - Bridges R&R	-	-	-	-	-	-	100,000	-
Total Expenditures	-	-	-	-	21,674	40,250	180,250	40,250
Ending Fund Balance	-	-	-	-	(0)	21,674	61,924	242,174

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, 2021.

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							
	2020 (7 Mos)	2019 (8 Mos)	2018	2017	2016	2015	2014	2013
Beginning Fund Balance	8,592	8,592	8,592	83,092	100,000	100,000	100,000	-
Transfers In - General	-	-	-	75,500	-	-	-	-
Total Revenue	-	-	-	75,500	-	-	-	-
Capital Outlay	-	-	-	150,000	16,908	-	-	-
Total Expenditures	-	-	-	150,000	16,908	-	-	-
Ending Fund Balance	8,592	8,592	8,592	8,592	83,092	100,000	100,000	-

**City of Cannon Beach
Budget Document**

				Bridge Reserve	2020-21			
2017-18	2018-19	2019-20	Adopted		Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Govern. Body
Actual	Actual	Actual	Account Number	Account Title				
8,592	8,592	8,592	055-000-33000	Unrestricted Fund Balance	8,592	8,592	8,592	8,592
-	-	-	055-430-49110	Transfer In - General Fund	-	-	-	-
8,592	8,592	8,592		Total Resources	8,592	8,592	8,592	8,592
-	-	-	055-430-63997	Fir Street Bridge Rehab	-	-	-	-
-	-	8,592	055-430-63999	Unallocated Project	8,592	8,592	8,592	8,592
-	-	8,592		Total Capital Outlay	8,592	8,592	8,592	8,592
0	0	8,592		Total Expenditures	8,592	8,592	8,592	8,592
8,592	8,592	-	055-430-79000	Reserved for Future Expenditure	-	-	-	-
8,592	8,592	8,592		Total Requirements	8,592	8,592	8,592	8,592

DEBT SERVICE FUND

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

City of Cannon Beach Debt Service Fund (030)

	2020 (7 Mos)	Fiscal Year End						
		2019	2018	2017	2016	2015	2014	2013
Beginning Fund Balance	31,802	43,693	77,412	64,950	7,489	(36,529)	1,008	(6,251)
Property Taxes	370,748	358,384	335,337	373,997	295,063	311,671	318,219	336,967
Co. Bond Debt Service	(1,192)	(1,208)	(1,230)	(1,359)	(1,260)	-	-	-
Prior Taxes	7,335	11,314	12,041	12,374	10,559	15,933	11,044	10,220
Miscellaneous Income			-	-	-	12,739	-	-
Transfer in - W/W	-	-	-	-	-	-	-	-
Transfer in - Road R&R	-	-	-	-	21,674	40,250	40,250	40,250
Transfer in - General Fund	-	175,644	163,458	161,725	299,000	222,550	142,575	167,015
Total Revenue	376,891	544,134	509,606	546,737	625,036	603,143	512,088	554,452
Principal - 2005 Go Bond			-	-	-	225,000	215,000	205,000
Principal - 2010 Go Bond	40,888	140,000	125,000	115,000	105,000	90,000	80,000	65,000
Principal - 2012 Go Bond		270,000	260,000	250,000	245,000	15,000	15,000	15,000
Interest - 2005 Go Bond		-	-	-	-	9,000	17,600	82,375
Interest - 2010 Go Bond		87,375	92,375	95,825	98,975	101,225	102,825	104,125
Interest - 2012 Go Bond	26,625	58,650	65,950	73,450	78,350	78,650	78,950	35,442
ST of OR - North Entrance Pmt		-	-	-	40,250	40,250	40,250	40,250
Total Expenditures	67,513	556,025	543,325	534,275	567,575	559,125	549,625	547,192
Ending Fund Balance	341,180	31,802	43,693	77,412	64,950	7,489	(36,529)	1,008



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	77,412	43,692	22,000	0
Revenue	509,605	544,135	608,025	658,575
Expenditures	543,325	556,025	615,025	628,575
Ending Fund Balance	43,692	31,802	15,000	30,000

**City of Cannon Beach
Budget Document**

			Debt Service Fund			2020-21			
2017-18	2018-19	2019-20				Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title					
77,412	43,692	22,000	030-000-33000	Fund Balance		0	0	-	-
335,337	358,384	401,481	030-080-41100	Property Taxes		436,823	436,823	436,823	436,823
(1,230)	(1,208)	(1,200)	030-080-41105	Clatsop County Bond Debt Service		(1,400)	(1,400)	(1,400)	(1,400)
12,041	11,314	10,000	030-080-41120	Prior Taxes		8,000	8,000	8,000	8,000
-	-	-	030-080-48900	Miscellaneous Income		-	-	-	-
163,458	175,644	197,744	030-080-49610	Transfer from General Fund		215,152	215,152	215,152	215,152
587,017	587,827	630,025		Total Resources		658,575	658,575	658,575	658,575
125,000	140,000	205,000	030-080-65175	Principal-2010 GO Bond payoff date 06/01/27		230,000	230,000	230,000	230,000
260,000	270,000	275,000	030-080-65180	Principal-2012 GO Bond payoff date 06/01/25		280,000	280,000	280,000	280,000
92,375	87,375	81,775	030-080-65275	Interest - 2010 GO Bond		73,575	73,575	73,575	73,575
65,950	58,650	53,250	030-080-65280	Interest - 2012 GO Bond		45,000	45,000	45,000	45,000
543,325	556,025	615,025		Total Debt Service		628,575	628,575	628,575	628,575
543,325	556,025	615,025		Total Expenditures		628,575	628,575	628,575	628,575
43,692	31,802	15,000		Ending Fund Balance		30,000	30,000	30,000	30,000
587,017	587,827	630,025		Total Requirements		658,575	658,575	658,575	658,575

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							
	2020	2019	2018	2017	2016	2015	2014	2013
(7 Mos)								
Beginning Fund Balance	-	-	-	-	-	-	-	8,518
Administration	286,407	524,964	430,240	385,837	410,311	320,302	358,450	321,987
Finance	266,884	374,327	343,059	324,535	288,070	296,397	294,443	333,950
IT	152,885	232,681	178,563	226,886	-	-	-	-
Central Services	173,659	186,906	177,263	186,524	306,706	276,375	284,854	260,247
Public Works	264,535	365,361	271,719	370,259	320,969	290,665	298,395	290,751
Total Revenue	1,144,370	1,684,239	1,400,844	1,494,041	1,326,056	1,183,738	1,236,142	1,206,934
Executive								
Personnel Services	202,562	321,719	318,756	328,295	318,487	254,674	287,061	241,532
Materials and Services	83,845	203,245	111,483	57,542	91,823	65,628	71,390	80,455
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	286,407	524,964	430,239	385,837	410,311	320,302	358,451	321,987
Finance								
Personnel Services	226,043	319,921	285,150	272,442	231,527	177,489	207,964	293,897
Materials and Services	40,841	54,405	57,909	52,093	56,530	118,908	86,480	48,571
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	266,884	374,326	343,059	324,535	288,057	296,397	294,444	342,468
IT								
Personnel Services	91,360	146,399	114,104	108,753	-	-	-	-
Materials and Services	61,525	71,312	64,459	56,275	14	-	-	-
Capital Outlay	14,970	-	61,859	-	-	-	-	-
Total Expenditures	152,885	232,681	178,563	226,886	14	-	-	-

Fiscal Year End

	2020	2019	2018	2017	2016	2015	2014	2013
	(7 Mos)							

Central Services

Personnel Services	-	-	-	-	101,855	(6,561)	145	11,829
Materials and Services	173,659	186,906	177,263	186,524	190,834	271,625	273,885	218,656
Debt Service	-	-	-	-	-	-	569	18,652
Capital Outlay	-	-	-	-	14,017	11,311	10,255	11,110
Total Expenditures	173,659	186,906	177,263	186,524	306,706	276,375	284,854	260,247

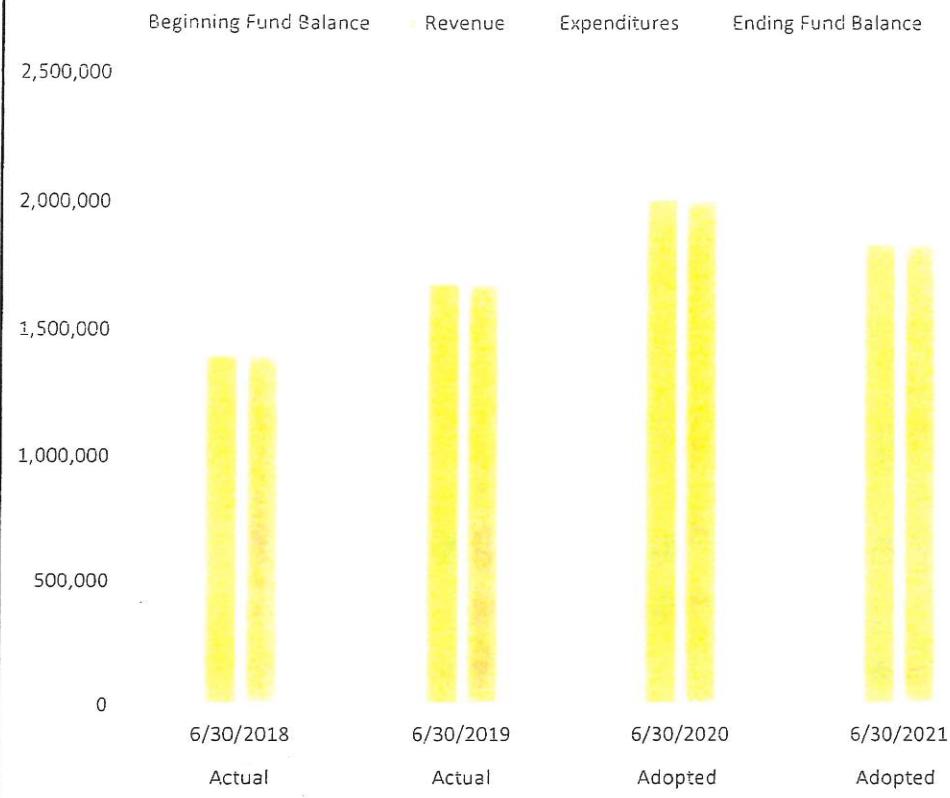
Public Works

Personnel Services	222,199	348,740	250,979	326,555	308,139	284,553	292,036	284,664
Materials and Services	6,976	16,622	20,741	17,839	12,830	6,111	6,358	6,086
Capital Outlay	35,360	-	-	25,866	-	-	-	-
Total Expenditures	264,535	365,362	271,720	370,259	320,969	290,665	298,393	290,751

Summary

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

ADMINISTRATIVE SERVICES FUND (050)



	Actual 6/30/2018	Actual 6/30/2019	Adopted 6/30/2020	Adopted 6/30/2021
Beginning Fund Balance	0	0	0	0
Revenue	1,400,844	1,684,239	2,013,232	1,842,535
Expenditures	1,400,844	1,684,239	2,013,232	1,842,535
Ending Fund Balance	0	0	0	0

City of Cannon Beach
Budget Document

Administrative Services Fund

6/30/2018			6/30/2019			6/30/2020			7/1/2020-6/30/2021				
										Requested by	Proposed by	Approved by	Adopted by
Actual	Actual	Actual	Adopted Budget			Resources and Requirements		Departments	Budget	Budget	Governing		
<u>Resources</u>													
\$ -	\$ -	\$ -	\$ -	Beginning Fund Balance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
1,400,844	1,684,239	2,013,232		Charges for Service, Fees, Permits		2,072,731	1,842,535	1,842,535	1,842,535	1,842,535			
1,400,844	1,684,239	2,013,232		Total Resources		2,072,731	1,842,535	1,842,535	1,842,535	1,842,535			
<u>Requirements by Department</u>													
430,239	524,964	628,303	Executive			658,694	499,588	499,588	499,588	499,588			
343,059	374,327	492,904	Finance			511,296	481,738	481,738	481,738	481,738			
178,563	232,681	245,970	IT			266,026	239,484	239,484	239,484	239,484			
177,263	186,906	203,405	Central Services			215,950	214,950	214,950	214,950	214,950			
271,719	365,361	442,650	Public Works			420,765	406,775	406,775	406,775	406,775			
1,400,844	1,684,239	2,013,232	Total Requirements by Department			2,072,731	1,842,535	1,842,535	1,842,535	1,842,535			
-	-	-	Ending Fund Balance			-	-	-	-	-			
\$ 1,400,844	\$ 1,684,239	\$ 2,013,232		Total Requirements		\$ 2,072,731	\$ 1,842,535	\$ 1,842,535	\$ 1,842,535	\$ 1,842,535			

City of Cannon Beach
Budget Document
Administrative Services Fund

6/30/2018 6/30/2019 6/30/2020				7/1/2020-6/30/2021				
				Summary of Expenditures	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget						
9.1375	9.7000	9.6950	Number of FTE			9.6950		
			Personnel Services:					
\$ 318,756	\$ 321,719	\$ 349,703	Executive	\$ 374,944	\$ 359,338	\$ 359,338	\$ 359,338	
285,150	319,921	406,739	Finance	426,252	414,894	414,894	414,894	
114,104	146,399	159,870	IT	166,276	160,234	160,234	160,234	
-	-	-	Central Services	-	-	-	-	
250,979	348,739	388,980	Public Works	401,845	390,655	390,655	390,655	
968,990	1,136,778	1,305,292	Total Personnel Services	1,369,317	1,325,121	1,325,121	1,325,121	
			Materials and Services:					
111,483	203,245	278,600	Executive	283,750	140,250	140,250	140,250	
57,909	54,405	86,165	Finance	85,044	66,844	66,844	66,844	
64,459	71,312	86,100	IT	99,750	79,250	79,250	79,250	
177,263	186,906	203,405	Central Services	215,950	214,950	214,950	214,950	
20,741	16,622	18,670	Public Works	18,920	16,120	16,120	16,120	
431,854	532,491	672,940	Total Materials and Services	703,414	517,414	517,414	517,414	
			Capital Outlay:					
-	-	-	Executive	-	-	-	-	
-	-	-	Finance	-	-	-	-	
-	14,970	-	IT	-	-	-	-	
-	-	-	Central Services	-	-	-	-	
-	-	35,000	Public Works	-	-	-	-	
-	14,970	35,000	Total Capital Outlay	-	-	-	-	
			Debt Service:					
-	-	-						
-	-	-	Total Debt Service	-	-	-	-	
			Transfers to Other Funds:					
-	-	-						
-	-	-	Total Transfers to Other Fund	-	-	-	-	
			Contingency					
\$ 1,400,844	\$ 1,684,239	\$ 2,013,232	Total Expenditures	\$ 2,072,731	\$ 1,842,535	\$ 1,842,535	\$ 1,842,535	

**City of Cannon Beach
Budget Document**

2017-18	2018-19	2019-20	Administrative Services Fund		2020-21			
			Executive		Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
-	582	-	060-110-48900	Miscellaneous Income	-	-	-	-
200,121	243,911	292,248	060-110-49110	From General Fund	306,384	232,378	232,378	232,378
15,199	18,525	22,197	060-110-49115	From Building Official Fund	23,270	17,649	17,649	17,649
89,372	108,928	130,515	060-110-49120	From RV Park Fund	136,829	103,778	103,778	103,778
10,944	13,338	15,981	060-110-49122	From Recycling Fund	16,755	12,707	12,707	12,707
46,206	56,317	67,477	060-110-49124	From Water Fund	70,741	53,654	53,654	53,654
40,126	48,907	58,599	060-110-49126	From Wastewater Fund	61,433	46,594	46,594	46,594
4,560	5,558	6,659	060-110-49128	From Storm Drain Fund	6,981	5,295	5,295	5,295
23,711	28,899	34,627	060-110-49130	From Road Fund	36,301	27,533	27,533	27,533
430,239	524,964	628,303		Total Resources	658,694	499,588	499,588	499,588
82,488	660	0	060-110-61190	City Attorney	-	-	-	-
162,188	219,420	232,000	060-110-61700	Salaries and Wages	250,000	238,000	238,000	238,000
30,940	42,659	44,758	060-110-61810	HDL Insurance	46,526	46,526	46,526	46,526
1,245	1,609	1,812	060-110-61815	Disability Insurance	1,858	1,858	1,858	1,858
16,230	39,298	51,907	060-110-61820	PERS	55,639	53,161	53,161	53,161
4,800	400	0	060-110-61825	Deferred Compensation	-	-	-	-
19,162	16,416	17,748	060-110-61830	Social Security	19,125	18,207	18,207	18,207
1,219	880	928	060-110-61840	Unemployment	1,250	1,190	1,190	1,190
435	326	500	060-110-61850	Workers Comp	500	350	350	350
50	50	50	060-110-61860	WBF Tax	46	46	46	46
318,756	321,719	349,703		Total Personnel Services	374,944	359,338	359,338	359,338
6,759	6,968	7,500	060-110-62010	Council Expenses	7,500	1,000	1,000	1,000
1,273	512	1,000	060-110-62110	Office Supplies	1,000	1,000	1,000	1,000
200	535	450	060-110-62120	Postage & Shipping	600	600	600	600
2,080	2,658	3,500	060-110-62130	Copier Expenses	3,500	3,500	3,500	3,
4,209	909	10,250	060-110-62140	Computer Expenses	8,000	1,000	1,000	1,000
2,958	904	3,000	060-110-62200	City Code Updates	4,000	4,000	4,000	4,000
854	1,087	4,550	060-110-62210	Telephone	2,000	2,000	2,000	2,000
586	-	0	060-110-62350	LGPI Expenses	7,000	-	-	-
1,855	3,846	5,000	060-110-62400	Misc Management Costs	7,000	2,000	2,000	2,000
623	2,007	2,000	060-110-62410	Vehicle Fuel	2,000	2,000	2,000	2,000
129	481	250	060-110-62420	Vehicle Repair & Maintenance	350	350	350	350
3,825	109,264	120,000	060-110-62520	Legal Services	120,000	100,000	100,000	100,000
-	-	600	060-110-62525	Oregon Govt Ethics Comm Fee	800	800	800	800
-	-	-	060-110-62530	Insurance	-	-	-	-
12,655	52,699	80,000	060-110-62560	Contractual Services	80,000	4,500	4,500	4,500
-	-	0	060-110-62630	Fire Protection	-	-	-	-
8,633	8,653	9,000	060-110-62820	Dues & Subscriptions	9,000	5,000	5,000	5,000
4,522	1,610	4,000	060-110-62830	Training & Education	5,000	2,000	2,000	2,000
17,160	4,651	7,000	060-110-62835	Travel & Lodging	7,000	2,000	2,000	2,000
2,520	3,754	4,000	060-110-62840	Published Notices	5,000	5,000	5,000	5,000
4,539	1,320	5,000	060-110-62860	Wellness Program	5,000	2,000	2,000	2,000
1,081	1,290	4,000	060-110-62865	Meeting Expenses	4,000	500	500	500
-	-	3,000	060-110-62870	In House Training	3,000	1,000	1,000	1,000
35,022	98	0	060-110-62875	Recruitment	-	-	-	-
-	-	4,500	060-110-62880	OR Records Mgmt System	2,000	-	-	-
111,483	203,245	278,600		Total Materials and Services	283,750	140,250	140,250	140,250
-	-	0	060-110-63000	Storage Trailer	-	-	-	-
0	0	0		Total Capital Outlay	0	0	0	0
430,239	524,964	628,303		Total Expenditures	658,694	499,588	499,588	499,588

**City of Cannon Beach
Budget Document**

2017-18			2018-19			2019-20			Administrative Services		2020-21			
									Finance		Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget		Account Number		Account Title								
76,768	83,765	110,300	060-120-49110	From General Fund					114,416	107,801	107,801	107,801		
10,196	11,125	14,649	060-120-49115	From Building Official Fund					15,196	14,317	14,317	14,317		
26,989	29,449	38,777	060-120-49120	From RV Park Fund					40,224	37,899	37,899	37,899		
7,797	8,507	11,202	060-120-49122	From Recycling Fund					11,620	10,949	10,949	10,949		
98,360	107,324	141,322	060-120-49124	From Water Fund					146,595	138,121	138,121	138,121		
92,362	100,780	132,705	060-120-49126	From Wastewater Fund					137,657	129,699	129,699	129,699		
18,592	20,287	26,713	060-120-49128	From Storm Drain Fund					27,710	26,108	26,108	26,108		
11,995	13,088	17,234	060-120-49130	From Road Fund					17,878	16,844	16,844	16,844		
343,059	374,327	492,902		Total Resources					511,296	481,738	481,738	481,738		
199,206	225,989	269,000	060-120-61700	Salaries and Wages					269,000	260,500	260,500	260,500		
-	-	1,000	060-120-61720	Overtime					1,000	1,000	1,000	1,000		
25,256	25,948	43,975	060-120-61810	HDL Insurance					63,454	63,454	63,454	63,454		
2,088	2,232	3,353	060-120-61815	Disability Insurance					2,814	2,814	2,814	2,814		
42,459	47,824	67,288	060-120-61820	PERS					67,598	65,432	65,432	65,432		
14,862	16,869	20,655	060-120-61830	Social Security					20,655	20,005	20,005	20,005		
996	764	1,080	060-120-61840	Unemployment					1,350	1,308	1,308	1,308		
194	216	300	060-120-61850	Workers Comp					300	300	300	300		
89	79	88	060-120-61860	WBF Tax					81	81	81	81		
285,150	319,921	406,739		Total Personnel Services					426,252	414,894	414,894	414,894		
2,120	1,957	5,000	060-120-62110	Office Supplies					5,000	3,500	3,500	3,500		
-	-	-	060-120-62115	Bank Service Charges					-	-	-	-		
1,217	68	1,000	060-120-62116	Miscellaneous Expenses					1,000	1,000	1,000	1,000		
2,509	2,610	5,000	060-120-62120	Postage & Shipping					3,000	3,000	3,000	3,000		
1,344	859	1,500	060-120-62130	Copier Expenses					1,500	1,200	1,200	1,200		
2,107	2,238	2,115	060-120-62140	Computer Expenses					1,750	350	350	350		
750	750	750	060-120-62150	Bond Administrative Charges					750	750	750	750		
688	623	1,600	060-120-62210	Telephone					600	600	600	600		
34,200	36,838	47,200	060-120-62510	Audit					49,000	49,000	49,000	49,000		
2,500	-	500	060-120-62520	Legal Services					500	-	-	-		
3,661	1,445	1,750	060-120-62560	Finance Contractual Services					1,750	-	-	-		
985	860	950	060-120-62820	Dues & Subscriptions					1,344	1,344	1,344	1,344		
1,914	1,727	9,500	060-120-62830	Training & Education					9,500	3,250	3,250	3,250		
3,233	725	4,000	060-120-62835	Travel & Lodging					4,000	-	-	-		
681	1,420	1,000	060-120-62840	Published Notices					1,000	1,000	1,000	1,000		
-	-	2,500	060-120-62850	Office Equipment					2,500	-	-	-		
-	1,717	1,800.00	060-120-62860	Storage					1,850	1,850	1,850	1,850		
-	-	570	-	060-120-62875	Recruitment				-	-	-	-		
57,909	54,405	86,165		Total Materials and Services					85,044	66,844	66,844	66,844		
343,059	374,327	492,904		Total Expenditures					511,296	481,738	481,738	481,738		

**City of Cannon Beach
Budget Document**

				Administrative Services		2020-21				
2017-18		2018-19		2019-20		IT	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governor Body
				Adopted Budget		Account Number	Account Title			
Actual	Actual									
79,755	103,926	109,862	060-130-49110	From General Fund			118,820	106,965	106,965	106,965
3,800	4,952	5,235	060-130-49115	From Building Official Fund			5,662	5,097	5,097	5,097
3,800	4,952	5,235	060-130-49122	From Recycling Fund			5,662	5,097	5,097	5,097
38,478	50,140	53,004	060-130-49124	From Water Fund			57,326	51,606	51,606	51,606
35,153	45,807	48,423	060-130-49126	From Wastewater Fund			52,371	47,146	47,146	47,146
6,176	8,047	8,507	060-130-49128	From Storm Drain Fund			9,200	8,282	8,282	8,282
11,401	14,856	15,705	060-130-49130	From Road Fund			16,985	15,291	15,291	15,291
178,563	232,681	245,971		Total Resources			266,026	239,484	239,484	239,484
71,891	96,271	102,000	060-130-61700	Salaries and Wages			106,000	101,250	101,250	101,250
23,328	24,806	26,005	060-130-61810	HDL Insurance			27,027	27,027	27,027	27,027
685	830	906	060-130-61815	Disability Insurance			959	959	959	959
12,831	17,241	22,623	060-130-61820	PERS			23,528	22,623	22,623	22,623
4,917	6,750	7,803	060-130-61830	Social Security			8,109	7,746	7,746	7,746
360	385	408	060-130-61840	Unemployment			530	506	506	506
71	92	100	060-130-61850	Workers Comp			100	100	100	100
22	25	25	060-130-61860	WBF Tax			23	23	23	23
114,104	146,399	159,870		Total Personnel Services			166,276	160,234	160,234	160,234
-	-	50	060-130-62110	Office Supplies			50	50	50	50
558	220	500	060-130-62116	Miscellaneous Expense			500	500	500	500
310	0	100	060-130-62120	Postage & Shipping			100	100	100	100
3	9	100	060-130-62130	Copier Expense			100	100	100	100
658	719	750	060-130-62210	Telephone			600	600	600	600
5,580	6,352	7,500	060-130-62465	Internet Expense			7,500	7,500	7,500	7,500
2,388	2,388	4,600	060-130-62470	Web Site Support			2,400	2,400	2,400	2,400
2,617	2,751	20,000	060-130-62475	Services Maintenance			16,000	16,000	16,000	16,
7,345	15,105	2,000	060-130-62570	Hardware			2,000	2,000	2,000	2,000
42,800	43,768	50,000	060-130-62590	Software Maintenance			70,000	50,000	50,000	50,000
2,200	-	500	060-130-62890	Website Upgrade			500	-	-	-
64,459	71,312	86,100		Total Materials and Services			99,750	79,250	79,250	79,250
-	14,970	0	060-130-63110	Server Replacement			-	-	-	-
0	14,970	0		Total Capital Outlay			-	-	0	0
178,563	232,681	245,970		Total Expenditures			266,026	239,484	239,484	239,484

**City of Cannon Beach
Budget Document**

			Administrative Services Fund		2020-21				
2017-18		2018-19	2019-20	Central Services		Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title					
79,174	83,481	90,850	060-170-49110	From General Fund	96,453	96,007	96,007	96,007	
3,773	3,978	4,329	060-170-49115	From Building Official Fund	4,596	4,575	4,575	4,575	
3,773	3,978	4,329	060-170-49122	From Recycling Fund	4,596	4,575	4,575	4,575	
38,198	40,276	43,831	060-170-49124	From Water Fund	46,535	46,319	46,319	46,319	
34,897	36,795	40,044	060-170-49126	From Wastewater Fund	42,513	42,316	42,316	42,316	
6,131	6,464	7,035	060-170-49128	From Storm Drain Fund	7,469	7,434	7,434	7,434	
11,318	11,934	12,987	060-170-49130	From Road Fund	13,788	13,724	13,724	13,724	
177,263	186,906	203,405	Total Resources		215,950	214,950	214,950	214,950	
-	-	-	060-170-61700	Salaries and Wages	-	-	-	-	
-	-	-	060-170-61810	HDL Insurance	-	-	-	-	
-	-	-	060-170-61820	PERS	-	-	-	-	
-	-	-	060-170-61830	Social Security	-	-	-	-	
-	-	-	060-170-61840	Unemployment	-	-	-	-	
-	-	-	060-170-61850	Workers Comp	-	-	-	-	
-	-	-	060-170-61860	WBF Tax	-	-	-	-	
0	0	0	Total Personnel Services		0	0	0	0	
3,593	4,181	6,000	060-170-62110	Office Supplies	6,000	5,000	5,000	5,000	
9,637	12,234	12,500	060-170-62115	Bank Service Charges	12,500	12,500	12,500	12,500	
47	48	1,000	060-170-62116	Miscellaneous Expense	1,000	1,000	1,000	1,000	
2,203	2,170	3,035	060-170-62120	Postage & Shipping	3,035	3,035	3,035	3,035	
374	186	605	060-170-62130	Copier Expense	-	-	-	-	
1,826	-	0	060-170-62140	Computer Services	-	-	-	-	
9,262	8,252	9,480	060-170-62210	Telephone	9,480	9,480	9,480	9,480	
10,214	11,133	11,000	060-170-62310	Electricity	12,000	12,000	12,000	12,000	
1,326	1,325	1,450	060-170-62320	Natural Gas	1,500	1,500	1,500	1,500	
-	-	-	060-170-62465	Internet Expense	-	-	-	-	
-	-	-	060-170-62470	Web Site Support	-	-	-	-	
118,593	125,420	136,000	060-170-62530	Insurance	148,000	148,000	148,000	148,000	
13,928	13,998	15,680	060-170-62560	Contractual Services	15,780	15,780	15,780	15,780	
-	-	-	060-170-62590	Software Maintenance	-	-	-	-	
1,432	2,423	2,640	060-170-62800	Facilities Supplies	2,640	2,640	2,640	2,640	
4,830	5,536	4,015	060-170-62850	Office Equipment	4,015	4,015	4,015	4,015	
-	-	-	060-170-63120	Copier Lease	-	-	-	-	
-	-	-	060-170-63130	Phone System Lease	-	-	-	-	
177,263	186,906	203,405	Total Materials and Services		215,950	214,950	214,950	214,950	
177,263	186,906	203,405	Total Expenditures		215,950	214,950	214,950	214,950	

**City of Cannon Beach
Budget Document**

				Administrative Services Fund Public Works	2020-21			
2017-18	2018-19	2019-20	Requested by Departments	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governor Body		
Actual	Actual	Adopted Budget	Account Number	Account Title				
185	492	-	060-490-42406	Demolition	-	-	-	
44,359	59,606	72,313	060-490-49110	From General Fund	68,737	66,452	66,452	
19,189	25,785	31,281	060-490-49122	From Recycling Fund	29,735	28,746	28,746	
68,528	92,083	111,712	060-490-49124	From Water Fund	106,189	102,659	102,659	
81,893	110,042	133,500	060-490-49126	From Wastewater Fund	126,900	122,680	122,680	
10,965	14,734	17,875	060-490-49128	From Storm Drain Fund	16,991	16,426	16,426	
46,602	62,620	75,969	060-490-49130	From Road Fund	72,213	69,812	69,812	
271,719	365,361	442,650		Total Resources	420,765	406,775	406,775	
173,175	220,628	236,000	060-490-61700	Salaries and Wages	244,000	235,750	235,750	
231	-	-	060-490-61720	Overtime	750	750	750	
35,510	67,129	74,635	060-490-61810	HDL Insurance	76,524	76,524	76,524	
1,472	2,062	2,872	060-490-61815	Disability Insurance	2,472	2,472	2,472	
25,171	39,512	53,396	060-490-61820	PERS	55,379	53,611	53,611	
13,195	16,662	18,054	060-490-61830	Social Security	18,723	18,092	18,092	
875	883	944	060-490-61840	Unemployment	1,224	1,183	1,183	
1,295	1,791	3,000	060-490-61850	Workers Comp	2,700	2,200	2,200	
55	72	79	060-490-61860	WBF Tax	73	73	73	
250,979	348,739	388,980		Total Personnel Services	401,845	390,655	390,655	
1,542	889	1,500	060-490-62110	Office Supplies	1,500	1,200	1,200	
27	-	300	060-490-62120	Postage & Shipping	300	300	300	
1,698	832	1,500	060-490-62130	Copier Expenses	1,500	1,500	1,500	
1,006	-	1,000	060-490-62140	Computer Expenses	1,000	1,000	1,000	
8,417	11,218	4,020	060-490-62210	Telephone	4,020	4,020	4,020	
469	138	800	060-490-62410	Vehicle Fuel	800	800	800	
81	426	500	060-490-62420	Vehicle Repair & Maintenance	500	500	500	
474	-	750	060-490-62425	Operating Equipment and Tools	1,000	1,000	1,000	
1,540	1,400	1,800	060-490-62465	Internet Expense	1,800	1,800	1,800	
1,958	50	1,000	060-490-62520	Legal Services	1,000	1,000	1,000	
247	131	500	060-490-62720	Protective Clothing	500	500	500	
-	-	500	060-490-62820	Dues & Subscriptions	500	500	500	
1,680	650	2,500	060-490-62830	Training & Education	2,500	1,000	1,000	
1,601	888	2,000	060-490-62835	Travel & Lodging	2,000	1,000	1,000	
20,741	16,622	18,670		Total Materials and Services	18,920	16,120	16,120	
-	-	35,000	060-490-63500	PW-Vehicles	-	-	-	
0	0	35,000		Total Capital Outlay	0	0	0	
271,719	365,361	442,650		Total Expenditures	420,765	406,775	406,775	

BEFORE THE CITY OF CANNON BEACH

FOR THE PURPOSE OF ADOPTING THE 2020-2021 BUDGET)
 AS APPROVED, SUBMITTED AND ACTED UPON BY THE)
 BUDGET COMMITTEE OF THE CITY OF CANNON BEACH,)
 MAKING APPROPRIATIONS AND LEVYING TAXES FOR)
 MUNICIPAL PURPOSES OF THE CITY OF CANNON BEACH)
 FOR THE FISCAL YEAR COMMENCING JULY 1, 2020 AND)
 ENDING JUNE 30, 2021)

RESOLUTION NO. 20-22

The City of Cannon Beach hereby does resolve as follows:

Section 1. BE IT RESOLVED that the Cannon Beach City Council, for the City of Cannon Beach, hereby adopts the budget approved by the budget committee for the 2020-2021 fiscal year, in the total sum of \$20,866,457 now on file at City Hall.

Section 2. BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2020, are hereby appropriated for the purposes shown below, as follows:

<u>General Fund</u>		<u>Affordable Housing Fund</u>	
Executive Department	\$ 622,878	Affordable Housing Program	\$ 89,500
Community Development Department	380,705	Debt Service	0
Public Works Department	552,630	Contingency	127,500
Public Safety Department	1,702,600	Fund Total	\$ 217,000
Emergency Management Department	301,394	<u>Recycling Fund</u>	
Non-Departmental-Materials and Services	609,603	Recycling Program	\$ 239,378
Non-Departmental-Transfers Out	415,053	Contingency	35,622
Non-Departmental-Contingency	623,972	Fund Total	\$ 275,000
Fund Total	<u>\$ 5,208,835</u>		
<u>Tourism and Arts Fund</u>		<u>Water Fund</u>	
Tourism and Arts Program	\$ 292,595	Water Program	\$ 1,060,889
Fund Total	<u>\$ 292,595</u>	Transfers Out	909,150
		Contingency	237,111
		Fund Total	<u>\$ 2,207,150</u>
<u>Transient Room Tax Fund</u>		<u>Wastewater Fund</u>	
Transient Room Tax Program	\$ 292,595	Wastewater Program	\$ 1,284,696
Fund Total	<u>\$ 292,595</u>	Transfers Out	300,000
		Contingency	464,304
		Fund Total	<u>\$ 2,049,000</u>
<u>County TRT Fund</u>		<u>Storm Drain Fund</u>	
Transient Room Tax Program	\$ 292,595	Storm Drain Program	\$ 233,479
Fund Total	<u>\$ 292,595</u>	Transfers Out	0
		Contingency	91,094
		Fund Total	<u>\$ 324,573</u>
<u>Building Official Fund</u>			
Building Program	\$ 210,002		
Contingency	129,453		
Fund Total	<u>\$ 339,455</u>		

<u>RV Park Fund</u>		<u>Debt Service Fund</u>	
RV Park Program	\$ 1,920,837	Debt Service Program	\$ 628,575
Transfers Out	0	Fund Total	\$ 628,575
Contingency	166,047		
Fund Total	<u>\$ 2,086,884</u>	<u>General Reserve Fund</u>	
		General Reserve Program	\$ 1,300,000
		Fund Total	<u>\$ 1,300,000</u>
<u>Roads Fund</u>		<u>Bridge Reserve Fund</u>	
Roads Program	\$ 858,143	Roads Program	\$ 8,592
Contingency	117,221	Fund Total	<u>\$ 8,592</u>
Fund Total	<u>\$ 975,364</u>		
<u>RV Park Reserve Fund</u>		<u>Wastewater Reserve Fund</u>	
RV Park Program	\$ 115,922	Wastewater Reserve Program	\$ 310,000
Fund Total	<u>\$ 115,922</u>	Contingency	150,000
		Fund Total	<u>\$ 460,000</u>
<u>Recycling Reserve Fund</u>		<u>Storm Drain Reserve Fund</u>	
Recycling Reserve Program	\$ 9,825	Storm Drain Reserve Program	\$ 2,184
	<u>\$ 9,825</u>	Contingency	0
		Fund Total	<u>\$ 2,184</u>
<u>Ecola Forest Reserve Fund</u>		<u>Administrative Services Fund</u>	
Ecola Forest Reserve Program	\$ 6,393	Executive Department	\$ 499,508
Fund Total	<u>\$ 6,393</u>	Finance Department	481,738
		IT Department	239,484
<u>Water Reserve Fund</u>		Central Services Department	214,950
Water Reserve Program	\$ 954,150	Public Works Department	406,775
Contingency	175,000	Fund Total	<u>\$ 1,842,535</u>
Fund Total	<u>\$ 1,129,150</u>		
		Total Appropriations, All Funds	\$ 20,064,222
		Total Unappropriated Ending Fund Balance/Reserved for Future Expenditure, All Funds	<u>\$ 802,235</u>
		Total Adopted Budget	<u>\$ 20,866,457</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 \$486,915 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, 2020. 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		486,915
Totals	<hr/> <hr/> * \$ 0.9639	<hr/> <hr/> \$ 486,915

* Per thousand dollars of assessed valuation

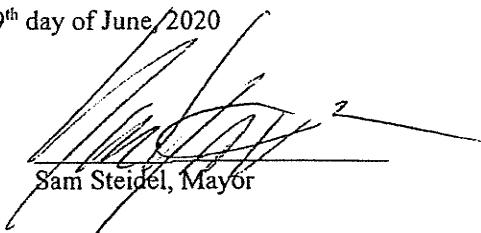
Section 4. BE IT RESOLVED that the City Manager/Budget Officer of the City of Cannon Beach is hereby directed to send, no later than July 15th, 2020, to the Assessor and the Clerk of Clatsop County, State of Oregon, written notices, accompanied by copies of the budget as adopted, showing the amount of money proposed to be raised by taxation.

This resolution is effective on July 1, 2020.

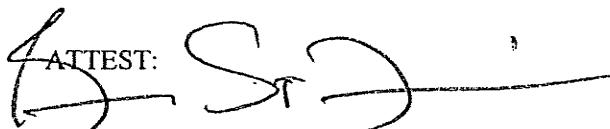
PASSED by the Common Council of the City of Cannon Beach this 9th day of June, 2020, by the following roll call vote:

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

APPROVED by the Mayor of the City of Cannon Beach this 9th day of June, 2020



Sam Steidel, Mayor

ATTEST: 
 Bruce St. Denis, City Manager

