



CANNON BEACH
ADOPTED BUDGET
FISCAL YEAR
2018-2019



CITY OF CANNON BEACH
FISCAL YEAR 2018 – 2019 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 2018-2019. 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.

Council Priorities: The preparation of this Budget was in part driven by a set of priorities for the City that Council established through the 2016 Strategic Planning process and the 2018 Council retreat. In evaluating priorities, Councilors were guided by several principles:

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

These priorities are issues which Council believes are of very high importance to the community, and which they are willing to commit City resources to accomplish.

Key Issues or Trends: The FY 2018-2019 Budget shows an overall increase of \$3,164,610 or 18.6% of resources compared to the FY 2017-2018 Budget. This increase primarily relates to an increase in Utility Rates. Water, Wastewater, and Storm Water rates increase 35%, 5%, and 5%, respectively with an overall increase of 16.5%. Affordable Housing Fund Construction Excise Tax projections were down-graded to reflect a less optimistic revenue generation from housing permits as last year's trend indicates.

Approximately \$1,303,948 or 19.7% of budgeted resources will be derived from city-wide ending Fund Balance carryovers. Transient Lodging Taxes are estimated to account for approximately \$288,004 or 21.8%, Charges for Service account for \$1,159,952 or 34.4%, and Transfers-in account for \$373,687 or 10.2% of total resources.

City-wide personal services expenditures reflected in the proposed budget are increasing by approximately 15.1% when compared to the previous year's budget. This increase is due in part to the addition of two full-time positions including a Code Enforcement Officer and an Emergency Manager.

Assumptions: Preparation of the Budget is a result of direction provided by the Budget Committee and Council regarding basic assumptions and capital improvements. These assumptions include:

Revenues – The following are the City’s revenue projections for 2018-19 :

- Property tax revenues are projected to increase by \$33,589 or 3%. This assumes that assessed value increases each year in line with the statutory assessment value increases.
- Transient room taxes are projected to increase by \$288,004 or 7% over 2017-2018 budgeted amounts based on a room tax rate of 8.0%.
- The following revenues are projected to slightly increase in FY 2018-2019 due to the economic conditions and historical trends:
 - Property Taxes and State Distributions – \$44,747 or 4.9%
 - Property Taxes levied for Debt – \$25,514 or 7.5%
 - Franchise Fees – \$ 19,000 or 9.7%
 - Charges for Service – \$1,159,952 or 20.1%

Expenditures – The following are the City’s expenditure projections for 2018-19:

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

General Fund Reserve: A General Fund transfer is included in this Budget to fund the General Fund Reserve in the amount of \$400,000 as per the Strategic Plan.

Affordable Housing: The City had previously discussed using up to 12 spots in the RV Park for the placement of rental park models. The 2018-19 Budget includes \$429,750 (to be financed by a loan) for the purchase, placement and management of 5 park models. The units and improvements will be paid for using a bank loan, rents and construction excise taxes.

Code Enforcement Officer: This position is slated for the Police Department and will address Code Enforcement and compliance with the Short-Term Rental Policies.

This position is being recommended because a city with high community standards must be pro-active in enforcing those standards to maintain its reputation as a premier community.

The budgeted cost of the position is \$106,055.

Emergency Manager: The City of Cannon Beach has invested significant time and money in preparing for natural and man-made disasters. What is missing is a time commitment to identify and address shortcomings in the current plans, follow up on previous training efforts and addressing areas for which there are no plans such as Event Response and Recovery.

This position is important for reinforcing previous training and equipment investments and making them several times more effective. There are also critical gaps in Emergency Response and Recovery that need to be made part of the program. These things will not happen without an individual dedicated to the effort.

The budgeted cost for this position is \$113,255. This cost is offset by elimination of the Emergency Management Consultant contract and eliminating a lower level Emergency Management position that was never filled. Net cost of the Emergency Manager position is estimated at \$39,000.

Planning Director Changes: This Budget provides for up to a four month overlap during which the retiring Director and City Attorney will be able to provide training and instill a historical perspective to the new appointee.

The Planning Director position is also being upgraded to full time from its' currently funded schedule of 32 hours per week.

The budgeted cost of the overlap and increase to make the Director position full-time \$76,440.

Information System Back-up: To reinforce resiliency efforts \$60,000 has been budgeted in the I/T department for setting up back-up servers at an off-site location that would allow city hall to operate at any location that has an adequate internet connection.

Records Management: To increase staff efficiency, assist in disaster recovery and to reduce the load of paper records currently being stored in City Hall, \$100,000 has been included in the Executive Department for document archiving and storage.

Visitor Center Funding: This function has been managed through a separate contract with the Chamber of Commerce and was previously funded entirely by the General Fund.

In this Budget \$120,000 of the \$160,000 total funding for the Visitor Center will be paid from the 70% of the 2nd one per-cent of the Transient Room Tax. The remaining \$40,000 will need to be funded from a General Fund source if other options do not materialize.

We are in conversations with the Chamber of Commerce regarding moving forward with a single contract for both Promotions and Visitor Center management. The intent is to create efficiencies that will reduce the contribution anticipated to be required from the General Fund.

Tourism Promotions Funding: The remainder of the 70% of the 2nd one-percent of the Transient Room Tax (estimated to be \$264,000) is recommended to be used for a contract with the Chamber of Commerce for tourism promotions. We hope to be able to enter into a multi-year contract with the Chamber to enhance long-term promotion efforts.

City Hall Study Funding: \$50,000 has been included to develop the information that could be used to define the proposed City Hall project. The deliverables will include a detailed building program, site evaluations and certain engineering work that will result in rough concepts and cost estimates for a new facility.

Wastewater Capital Projects: The recently implemented Wastewater Rates combined with the Fund's Beginning Balance will generate approximately \$315,000. We will also be transferring \$100,000 from the General Fund. We plan to augment these funds through grants for which application has already been made. The \$415,000 budget will be enhanced by projects that are successful in receiving grant funding.

Water Fund: The Water Fund includes \$321,312 from Fund Balance, \$433,386 transferred in from the Water Fund and a transfer in of \$85,932 from the General Fund. The resulting total of \$840,630 is adequate to fund \$700,525 for several capital projects and \$140,105 for a 20% project contingency.

Public Safety Vehicle: The Public Safety budget includes \$35,722 for a vehicle that will be used for general patrol. The vehicle that would have been traded in as part of the purchase will instead be assigned to the Code Enforcement Officer.

Sea Turtles Forever Micro-Plastic Cleanup: We have been approached by Sea Turtles Forever for funding of a one-time cleanup of micro plastics that are accumulating on the City's beaches. The cleanup includes paid staff as well as volunteers and is budgeted at \$7,000. We have been in contact with other potential funding sources to find the remaining \$8,000 that will be required for a cleanup of the entire length of the beach.

Schedule Changes: The positions of Planning Director and I/T Director have both been upgraded to full time from their current funding level of approximately 32 hours per week.

The Administrative Assistants for both Planning and Public Works have been upgraded to full time from their current funding level of approximately 32 hours per week.

Visioning and Strategic Planning: There is no funding for a Visioning and Strategic Planning process in this budget. Indications are that a Visioning Process combined with an Organizational Strategic Plan would take 18 to 24 months. Depending on the amount of public input the Council is seeking, this effort can be added at a cost to the General Fund of between \$50,000 and \$100,000 in both 2018-19 and 2019-20.

Additional Funding Considerations: A community with a stellar reputation like Cannon Beach should be cognizant of the need for investment and promoting and reinforcing its' desirable qualities. This is especially important since we are so financially reliant on a positive experience for visitors to the town. We should not assume that staying the same is the equivalent to keeping up with the competition.

Expenditures of this type are generally paid for through the General Fund.

The City has been setting aside \$400,000 in the General Fund Reserve and in 2018-19 the balance is projected to be approximately \$1,400,000. While it is a large amount it is not strong enough to fund ongoing operations if there were an extended downturn in the economy. In fact, it is adequate to fund city operations for only 3 months. Nor would the City be able to contribute towards additional promotions that would allow local businesses to generate revenue that would be important to them and the City.

I recommend that a discussion regarding what level of General Fund Reserve is appropriate, specifically for Cannon Beach as part of the 2018-19 budget process.

The following are some options that might be considered to address this situation:

- Local Option Levy for certain items
- Increase TRT another 1%
- Increase Franchise Fees
- Road Utility
- Business License Fee increase
- Local Option Sales Tax
- Food and Beverage Tax
- Parking Fees

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. Staff looks forward to working with you on developing a Budget that will enhance and strengthen the Cannon Beach community for years to come.

Thanks, and be well.

Bruce St. Denis 5/2/18

Bruce St. Denis
City Manager/Budget Officer

City of Cannon Beach
Budget
2018-2019

Committee Members

Jim Azumano
Mike Benefield
Phyllis Bernt
Richard Bertellotti
Sharon Clyde
Nancy McCarthy
Brandon Ogilvie
Carolyn Propst
Sam Steidel
George Vetter

Staff

Bruce St. Denis, City Manager
Laurie Sawrey, Finance Director
Wanna Ryon, Accounting Administrative Assistant
Nissa McCarthy, Accounting Specialist
Samantha Palmieri, Receptionist/Court Clerk

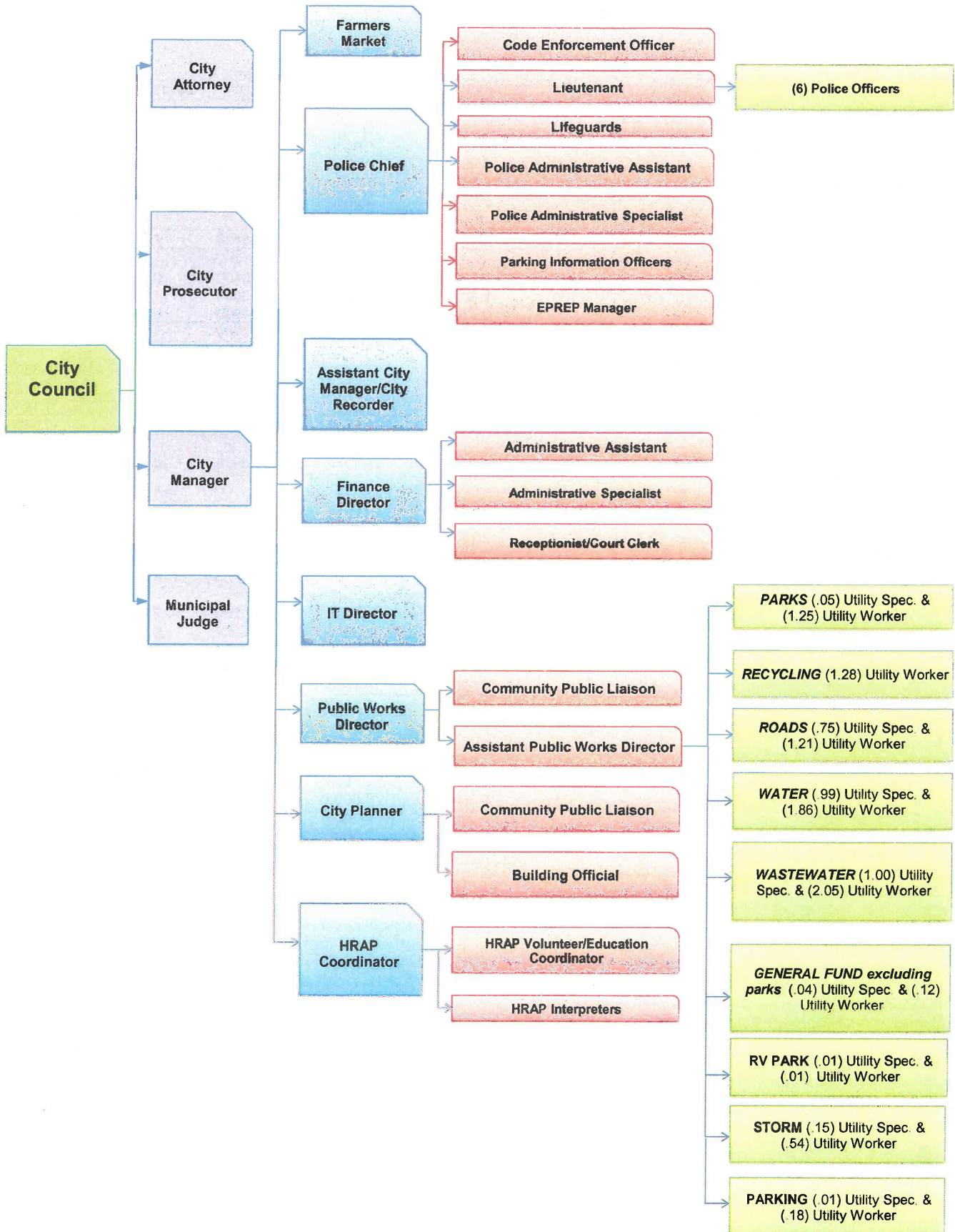
CITY OF CANNON BEACH
BUDGET CALENDAR
 FISCAL YEAR 2018 – 2019

| <u>DATE</u> | <u>ACTION</u> |
|--|---|
| January 1, 2018 through March 26, 2018 | Department Heads begin forecasting and projecting proposed budget requirements. |
| February 1, 2018 | Department Heads submit changes to personnel requirements (only if approved by City Manager in advance), overtime requirements, and hours for seasonal workers. Also, submit anticipated capital acquisitions. Send this via a memo or email to Finance Director. |
| February 21, 2018 | Preliminary Meeting with Budget Committee to discuss general budget topics, 5:30 p.m. Note: additional preliminary meetings may be scheduled prior to May 2, 2018. |
| March 1, 2018 | Executive, IT, and PW Administrative Services Budget Backup spreadsheets due to Finance Director. |
| March 19, 2018 | Finance Department to distribute personnel services costs, administrative services costs, revenue/resource estimates, and debt service requirements to Department Heads. |
| March 26, 2018 | Department Heads complete Fiscal Year 2018/2019 budget requests in the form of the Budget Backup Spreadsheets and submit to Finance Director. |
| April 2, 2018 through April 13, 2018 | Budget Officer and Finance Director meet with Department Heads and review budget requests. |
| April 14, 2018 through April 24, 2018 | Budget Officer prepares proposed budget and budget message. |
| April 20, 2018 | Publish first notice of May 9, 2018 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 – 30 days before meeting) in newspaper and on city website. |
| May 2, 2018 (Wednesday) | Proposed budget complete. Distribute to Budget Committee. |

CITY OF CANNON BEACH
BUDGET CALENDAR
FISCAL YEAR 2018 – 2019

| <u>DATE</u> | <u>ACTION</u> |
|--------------------------|--|
| May 9, 2018 (Wednesday) | Budget Committee meeting (City Council Chambers, 5:30 p.m.) Receive Proposed Fiscal Year 2018/2019 City of Cannon Beach Budget Message, citizen input (ask questions and comment) and hold public hearing regarding possible uses of State Revenue Sharing funds. Budget Committee approves tax rates and amounts of property taxes to be imposed. |
| May 16, 2018 (Wednesday) | Budget Committee meeting, 5:30 p.m. |
| May 23, 2018 (Wednesday) | Budget Committee meeting, 5:30 p.m. |
| May 29, 2018 | Budget Officer to submit Notice of Budget Hearing (LB-1) and State Revenue Hearing Public Notice to newspaper of record for publishing. Hearings scheduled for June 12, 2018. |
| June 1, 2018 | Publish LB-1 and State Revenue Public Hearing notice in advance of City Council public hearing (5 days in advance; 5 - 25 required). |
| June 12, 2018 | City Council conducts Public Hearings on Approved Fiscal Year 2018/2019 City of Cannon Beach Budget as approved by Budget Committee (City Council Chambers, 5:30 p.m.) |
| June 12, 2018 | City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 5:30 p.m.) |
| June 12, 2018 | City Council to adopt Fiscal Year 2018/2019 City of Cannon Beach, make appropriations by fund, impose taxes, and categorize taxes (City Council Chambers, 5:30 p.m.) (must be accomplished prior to June 30, 2018). |
| July 1, 2018 | Budget Officer submits Fiscal Year 2018/2019 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2018). Budget Officer submits to Clatsop County Clerk a complete electronic copy of the budget (must be accomplished prior to September 30, 2018). |

City of Cannon Beach Organization Chart



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

| | Budget Year | | | | |
|---|----------------|----------------|----------------|----------------|----------------|
| | 2014/2015 | 2015/2016 | 2016/2017 | 2017/2018 | 2018/2019 |
| General Fund | | | | | |
| Building Maintenance | 0.1900 | 0.1900 | 0.0600 | 0.0600 | 0.0600 |
| HRAP | 1.4800 | 1.9600 | 1.9500 | 1.7500 | 1.7500 |
| Farmer's Market | 0.4900 | 0.6350 | 0.4200 | 0.4200 | 0.4200 |
| Municipal Court | 0.5500 | 0.6000 | 0.3000 | 0.3000 | 0.3000 |
| Total Executive | 2.7100 | 3.3850 | 2.7300 | 2.5300 | 2.5300 |
| Planning | 1.9500 | 1.5425 | 1.5425 | 1.8650 | 1.7500 |
| Ecola Creek Forest Reserve | 0.0800 | 0.1000 | 0.0400 | 0.0400 | 0.0400 |
| Parks | 2.2000 | 1.4700 | 1.3000 | 1.3000 | 1.3000 |
| Parking | 0.2200 | 0.1800 | 0.1900 | 0.1900 | 0.1900 |
| Total Public Works | 2.5000 | 1.7500 | 1.5300 | 1.5300 | 1.5300 |
| Police | 9.4000 | 9.1500 | 9.3000 | 9.5500 | 10.5500 |
| Lifesaving | 0.2100 | 0.3100 | 0.3100 | 0.3100 | 0.3100 |
| EPREP | 0.1700 | 0.1500 | 0.1800 | 0.5550 | 1.1800 |
| Total Public Safety | 9.7800 | 9.6100 | 9.7900 | 10.4150 | 12.0400 |
| Total General Fund | 16.9400 | 16.2875 | 15.5925 | 16.3400 | 17.8500 |
| Special Revenue Funds | | | | | |
| Building Official Fund | 0.3500 | 0.3140 | 0.1200 | 1.1225 | 1.2500 |
| Road Fund | 2.1600 | 2.1500 | 1.9600 | 1.9600 | 1.9600 |
| Total Special Revenue Fund | 2.5100 | 2.4640 | 2.0800 | 3.0825 | 3.2100 |
| Enterprise Funds | | | | | |
| Water Fund | 2.7500 | 2.7400 | 2.8500 | 2.8500 | 2.8500 |
| Wastewater Fund | 2.9200 | 2.9300 | 3.0500 | 3.0500 | 3.0500 |
| Storm Drain Fund | 0.2300 | 0.2600 | 0.6900 | 0.6900 | 0.6900 |
| Recycling Fund | 1.2100 | 1.4600 | 1.2800 | 1.2800 | 1.2800 |
| RV Park Fund | 0.0000 | 0.0000 | 0.0200 | 0.0200 | 0.0200 |
| Total Enterprise Fund | 7.1100 | 7.3900 | 7.8900 | 7.8900 | 7.8900 |
| Internal Service Funds | | | | | |
| Administration | 1.8000 | 2.0000 | 2.0000 | 2.0000 | 2.0000 |
| Finance | 2.9500 | 2.7500 | 3.4500 | 3.7000 | 3.7000 |
| IT | 0.0000 | 0.8000 | 0.8000 | 0.8000 | 1.0000 |
| Central Services | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| Public Works | 2.7500 | 2.5690 | 2.6375 | 2.6375 | 3.0000 |
| Total Internal Service Fund | 7.5000 | 8.1190 | 8.8875 | 9.1375 | 9.7000 |
| Total All Funds | 34.0600 | 34.2605 | 34.4500 | 36.4500 | 38.6500 |
| Addition: | | | | | |
| Planning Director | | | | | 0.1250 |
| Emergency Management | | | | | 0.6250 |
| Code Enforcement Officer | | | | | 1.0000 |
| IT Director | | | | | 0.2000 |
| Community Public Liaison (Public Works) | | | | | 0.2500 |
| Change from prior year | | | | | 2.2000 |

City of Cannon Beach
Labor Allocation by Department
2018-2019

| Title | FTE | Executive | | | | Building | Planning | Public Safety | | | Public Works | | | | | Total | | | | | | |
|---|--------|-----------|----------------------|---------|--------------------|----------|----------|---------------|--------|-----------|--------------|--------|----------------------|-------|---------|-------|-------|-------|-------|---------|---------|--------|
| | | Admin | Building Maintenance | Finance | Community Programs | | | Court | Police | Lifeguard | EPREP | Admin | Ecola Forest Reserve | Parks | Parking | | Roads | Storm | Water | Recycle | RV Park | |
| Management | | | | | | | | | | | | | | | | | | | | | | |
| City Manager - St.Denis | 1.000 | 100% | | | | | | | | | | | | | | | | | 100% | | | |
| Assistant City Manager and City Recorder - Riggs | 1.000 | 100% | | | | | | | | | | | | | | | | | 100% | | | |
| Chief of Police - Schermerhorn | 1.000 | | | | | | | 70% | 20% | 10% | | | | | | | | | 100% | | | |
| IT Director - Barrett | 1.000 | 100% | | | | | | | | | | | | | | | | | 100% | | | |
| Finance Director - Sawrey | 1.000 | | | 100% | | | | | | | | | | | | | | | 100% | | | |
| Planner - Barnes | 1.000 | | | | | | 5% | 95% | | | | | | | | | | | 100% | | | |
| Building Official - Butler | 1.000 | | | | | | 100% | | | | | | | | | | | | 100% | | | |
| Public Works Director - VACANT | 1.000 | | | | | | | | | | 100% | | | | | | | | 100% | | | |
| Assistant Public Works Director - La Bonte' | 1.000 | | | | | | | | | | 100% | | | | | | | | 100% | | | |
| Clerical/Professional | | | | | | | | | | | | | | | | | | | | | | |
| Administrative Assistant, Finance - Ryon | 1.000 | | | 100% | | | | | | | | | | | | | | | 100% | | | |
| Administrative Specialist, Finance - McCarthy | 1.000 | | | 100% | | | | | | | | | | | | | | | 100% | | | |
| Receptionist, Court Clerk - Palmieri | 1.000 | | | 70% | | 30% | | | | | | | | | | | | | 100% | | | |
| Community Public Liaison, PW - Barrett | 1.000 | | | | | | | | | | | | | | | | | | 100% | | | |
| Community Public Liaison, Planning/Bldg - Gregory | 1.000 | | | | | | 20% | 80% | | | | | | | | | | | 100% | | | |
| Administrative Assistant, Police - Yokoyama | 1.000 | | | | | | | | | 100% | | | | | | | | | 100% | | | |
| Administrative Specialist, Police - Mannix | 1.000 | | | | | | | | | 100% | | | | | | | | | 100% | | | |
| HRAP Program Coordinator - Keyser | 1.000 | | | | 100% | | | | | | | | | | | | | | 100% | | | |
| HRAP Volunteer/Education Coordinator - Habecker | 0.750 | | | | 100% | | | | | | | | | | | | | | 100% | | | |
| Farmers Market Manager - Lloyd | 0.400 | | | | 100% | | | | | | | | | | | | | | 100% | | | |
| EPREP Manager | 1.000 | | | | | | | | | 100% | | | | | | | | | 100% | | | |
| Public Safety | | | | | | | | | | | | | | | | | | | | | | |
| Police Lieutenant - Wilbur | 1.000 | | | | | | | | 85% | 10% | 5% | | | | | | | | 100% | | | |
| Police Officers | 6.000 | | | | | | | | 100% | | | | | | | | | | 100% | | | |
| Code Enforcement Officer | 1.000 | | | | | | | | 100% | | | | | | | | | | 100% | | | |
| Public Works | | | | | | | | | | | | | | | | | | | | | | |
| Utility Specialist, Roads - VACANT | 1.000 | | | | | | | | | | 1% | | 2% | 5% | 1% | 75% | 15% | | 100% | | | |
| Utility Specialist, Water - Willard | 1.000 | | | | | | | | | | | | | | | | 99% | 1% | 100% | | | |
| Utility Specialist, Wastewater - Majors | 1.000 | | | | | | | | | | | | | | | | 100% | | 100% | | | |
| Utility Worker I - Grudenic | 0.500 | | | | | | | | | | | | | | 8% | 2% | | | 100% | | | |
| Utility Worker II - Cole | 1.000 | | 5% | | | | | | | | | | | 10% | 2% | 34% | 25% | 1% | 100% | | | |
| Utility Worker II - Anderson | 1.000 | | | | | | | | | | 1% | | | 64% | 10% | 4% | 5% | 6% | 100% | | | |
| Utility Worker II - Brown | 1.000 | | 0% | | | | | | | | | | | | 0% | 0% | 3% | 0% | 100% | | | |
| Utility Worker II - Garvin | 1.000 | | | | | | | | | | | | | | 1% | 10% | 10% | 78% | 100% | | | |
| Utility Worker II - Mackey | 1.000 | | | | | | | | | | | | | | 2% | 1% | | 97% | 100% | | | |
| Utility Worker II - Mount | 1.000 | | | | | | | | | | | | | | | | | | 100% | | | |
| Utility Worker II - Phillips | 1.000 | | 1% | | 1% | | | | | 1% | | | 2% | 3% | 1% | 72% | 15% | 1% | 100% | | | |
| Utility Worker II - Walker | 1.000 | | 0% | | | | | | | | | | | 0% | | 0% | 98% | 0% | 100% | | | |
| Total FTE | 38.650 | 3.000 | 0.060 | 3.700 | 2.170 | 0.300 | 1.2500 | 1.750 | 10.550 | 0.310 | 1.180 | 3.0000 | 0.040 | 1.300 | 0.190 | 1.960 | 0.690 | 2.850 | 3.050 | 1.280 | 0.020 | 38.650 |

City of Cannon Beach

Staffing
2018-2019

| 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 | 2.000 | Performs a variety and wide range of routine clerical and administrative support tasks and activities. |
| Receptionist, Court Clerk | 1.000 | Performs reception and court clerk duties 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. |
| City Planner | 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. |
| 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. |
| 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. |
| EPREP Manager | 1.000 | Assists Police Chief with emergency management. |
| Program Coordinator | 1.000 | Performs a high level of professional and responsible work in planning, organizing, implementing, and evaluating the goals and objectives of a focused or specialized community services program. |
| Education/Volunteer Coordinator | 0.750 | 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 | 38.650 | |

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

| <u>6/30/2016</u> | <u>6/30/2017</u> | <u>6/30/2018</u> | | FYE 06/30/19 | | |
|-------------------------|---------------------|---------------------|---|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Resource Description | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| \$4,050,720 | \$3,973,707 | \$2,664,220 | Beginning Fund Balance | \$3,968,168 | \$3,968,168 | \$3,968,168 |
| 871,310 | 894,973 | \$911,139 | Property Taxes and Assessments | 955,886 | 955,886 | 955,886 |
| 304,362 | 385,012 | \$339,867 | Property Taxes, Levied for Debt | 365,381 | 365,381 | 365,381 |
| 3,862,809 | 3,844,224 | \$4,108,066 | Transient Room Tax | 4,396,070 | 4,396,070 | 4,396,070 |
| 93,467 | 102,168 | \$191,263 | Other Taxes | 166,578 | 166,578 | 166,578 |
| 194,150 | 202,591 | \$196,000 | Franchise Fees | 215,000 | 215,000 | 215,000 |
| 5,471,022 | 5,634,475 | \$5,776,794 | Charges for Service, Fees, Permits | 6,936,746 | 6,936,746 | 6,936,746 |
| 18,584 | 43,742 | \$40,000 | Interest Earnings | 60,000 | 60,000 | 60,000 |
| 799,189 | 1,360,725 | \$1,674,421 | Transfers In | 2,048,108 | 2,127,570 | 2,127,570 |
| 121,216 | 120,915 | \$125,803 | Other Revenue | 61,290 | 61,290 | 61,290 |
| 45,235 | 0 | \$305,000 | Loan Proceeds | 305,000 | 305,000 | 305,000 |
| 39,793 | 57,492 | \$263,100 | Operating Grants and Contributions | 228,750 | 228,750 | 228,750 |
| 312,104 | 63,750 | \$385,394 | Capital Grants and Contributions | 438,700 | 438,700 | 438,700 |
| <u>16,183,961</u> | <u>16,683,774</u> | <u>16,981,067</u> | Total Resources | <u>\$ 20,145,677</u> | <u>\$ 20,225,139</u> | <u>\$ 20,225,139</u> |
| Requirement Description | | | | | | |
| 3,524,776 | 3,678,234 | \$4,233,227 | Personnel Services | 4,872,841 | 4,872,841 | 4,872,841 |
| 5,411,222 | 5,846,339 | 6,905,122 | Materials and Services | 7,556,942 | 7,625,287 | 7,625,287 |
| 1,580,563 | 1,344,016 | 1,509,895 | Capital Outlay | 1,954,267 | 1,954,267 | 1,954,267 |
| 567,575 | 580,958 | 588,650 | Debt Service | 601,350 | 601,350 | 601,350 |
| 1,126,117 | 1,360,725 | 1,674,421 | Transfers Out | 2,048,108 | 2,127,570 | 2,127,570 |
| | | 910,297 | Contingency | 1,336,745 | 1,388,938 | 1,388,938 |
| \$12,210,253 | \$12,810,272 | \$15,821,612 | Total Requirements by Category | 18,370,253 | 18,570,253 | 18,570,253 |
| <u>3,973,708</u> | <u>3,873,502</u> | <u>1,159,455</u> | Ending Fund Balance/Reserved for Future Expenditure | <u>1,775,424</u> | <u>1,654,886</u> | <u>1,654,886</u> |
| <u>\$16,183,961</u> | <u>\$16,683,774</u> | <u>\$16,981,067</u> | Total Requirements | <u>\$20,145,677</u> | <u>\$20,225,139</u> | <u>\$20,225,139</u> |

City of Cannon Beach
Summary of Requirements - All Funds
Fiscal Year Beginning July 1, 2018 and ending June 30, 2019

| 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 | \$ 334,978 | \$ 517,002 | \$ 20,000 | \$ - | \$ - | \$ - | \$ 871,980 | \$ - | \$ - | \$ 871,980 |
| Planning | 274,012 | 281,600 | | | | | 555,612 | | | 555,612 |
| Public Works | 145,783 | 374,550 | 10,000 | | | | 530,333 | | | 530,333 |
| Public Safety | 1,596,877 | 218,750 | 192,222 | | | | 2,007,849 | | | 2,007,849 |
| Non-Departmental | | 653,924 | | | 1,250,247 | 359,223 | 2,263,394 | | 142,455 | 2,405,849 |
| Total General Fund | 2,351,650 | 2,045,826 | 222,222 | - | 1,250,247 | 359,223 | 6,229,168 | | 142,455 | 6,371,623 |
| Special Revenue Funds | | | | | | | | | | |
| Tourism & Arts Fund | | 384,655 | | | | | 384,655 | | 167,689 | 552,344 |
| Transient Room Tax Fund | | 384,655 | | | | | 384,655 | | | 384,655 |
| Building Official Fund | 156,990 | 55,070 | | | | 42,940 | 255,000 | | | 255,000 |
| Affordable Housing Fund | | 60,850 | 295,000 | 45,325 | | 10,825 | 412,000 | | | 412,000 |
| Roads Fund | 215,091 | 612,317 | 15,000 | | | 84,241 | 926,649 | | | 926,649 |
| Total Special Revenue Funds | 372,081 | 1,497,547 | 310,000 | 45,325 | - | 138,006 | 2,362,959 | | 167,689 | 2,530,648 |
| Debt Service Funds | | | | | | | | | | |
| Debt Service Fund | | | 556,025 | | | | 556,025 | | 15,000 | 571,025 |
| Total Debt Service Funds | - | - | - | 556,025 | - | - | 556,025 | | 15,000 | 571,025 |
| Reserve Funds | | | | | | | | | | |
| Roads Reserve | | | | | | | - | | - | - |
| Bridge Reserve | | | 8,592 | | | | 8,592 | | | 8,592 |
| Ecola Forest Reserve | | | 6,393 | | | | 6,393 | | | 6,393 |
| General Reserve | | | | | | | - | 1,313,820 | | 1,313,820 |
| Total Capital Projects Funds | - | - | 14,985 | - | - | - | 14,985 | 1,313,820 | - | 1,328,805 |
| Enterprise Funds | | | | | | | | | | |
| RV Park Fund | 4,205 | 1,641,180 | | | 200,000 | 249,615 | 2,095,000 | | | 2,095,000 |
| RV Park Reserve | | | | | | | - | 15,922 | | 15,922 |
| Recycling Fund | 114,102 | 112,976 | | | | 3,422 | 230,500 | | | 230,500 |
| Recycling Reserve | | | 76,325 | | | | 76,325 | | | 76,325 |
| Water Fund | 310,504 | 719,707 | | | 433,386 | 89,403 | 1,553,000 | | | 1,553,000 |
| Water Fund Reserve | | | 700,525 | | | 140,105 | 840,630 | | | 840,630 |
| Wastewater Fund | 366,850 | 838,107 | | | 239,052 | 240,991 | 1,685,000 | | | 1,685,000 |
| Wastewater Reserve Fund | | | 600,210 | | | 120,042 | 720,252 | | | 720,252 |
| Storm Drain Fund | 74,515 | 156,142 | | | 4,885 | 46,131 | 281,673 | | | 281,673 |
| Storm Drain Reserve | | | 10,000 | | | 2,000 | 12,000 | | | 12,000 |
| Total Enterprise Funds | 870,176 | 3,468,112 | 1,387,060 | - | 877,323 | 891,709 | 7,494,380 | 15,922 | - | 7,510,302 |
| Internal Service Funds | | | | | | | | | | |
| Administrative Services Fund | 1,278,934 | 613,802 | 20,000 | | | | 1,912,736 | | - | 1,912,736 |
| Total Internal Service Funds | 1,278,934 | 613,802 | 20,000 | - | - | - | 1,912,736 | - | - | 1,912,736 |
| City of Cannon Beach All Funds | | | | | | | | | | |
| | \$ 4,872,841 | \$ 7,625,287 | \$ 1,954,267 | \$ 601,350 | \$ 2,127,570 | \$ 1,388,938 | \$ 18,570,253 | \$ 1,329,742 | \$ 325,144 | \$ 20,225,139 |

City of Cannon Beach
Fiscal Year 7/1/2018 - 6/30/2019
Summary of Interfund Transfers

| Transfers Out: | | Transfers In: | |
|-----------------------------|---------------------------|--------------------------------|---------------------------|
| [1] General Fund (010) | 175,644 | Debt Service Fund (030) | 175,644 |
| [2] General Fund (010) | 85,932 | Water Reserve Fund (054) | 85,932 |
| [3] General Fund (010) | 391,998 | Roads Fund (040) | 391,998 |
| [4] General Fund (010) | 400,000 | General Reserve (059) | 400,000 |
| [5] General Fund (010) | 96,673 | Storm Drain Fund (028) | 96,673 |
| [6] General Fund (010) | 100,000 | Wastewater Reserve Fund (056) | 100,000 |
| Total General Fund | <u>1,250,247</u> | | |
| [7] RV Park Fund (020) | 200,000 | General Fund (010) | 200,000 |
| [8] Water Fund (024) | 433,386 | Water Reserve Fund (054) | 433,386 |
| [9] Wastewater Fund (026) | 239,052 | Wastewater Reserve Fund (056) | 239,052 |
| [10] Storm Drain Fund (028) | 4,885 | Storm Drain Reserve Fund (058) | 4,885 |
| Grand Total Transfers Out | <u><u>\$2,127,570</u></u> | Grand Total Transfers In | <u><u>\$2,127,570</u></u> |

[1] To fund 50% of GO Bond 2012 for construction related to the Wastewater Treatment Facility.

[2] To fund water master plan capital improvement projects.

[3] To fund road operations and capital.

[4] To set aside funds as set forth in the Strategic Plan to fund relocation of critical city functions.

[5] To fund storm drain operations.

[6] To fund wastewater master plan capital improvement projects.

[7] Transfer to General Fund.

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

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

[10] To fund capital projects in the Storm Drain Reserve from the operations fund.

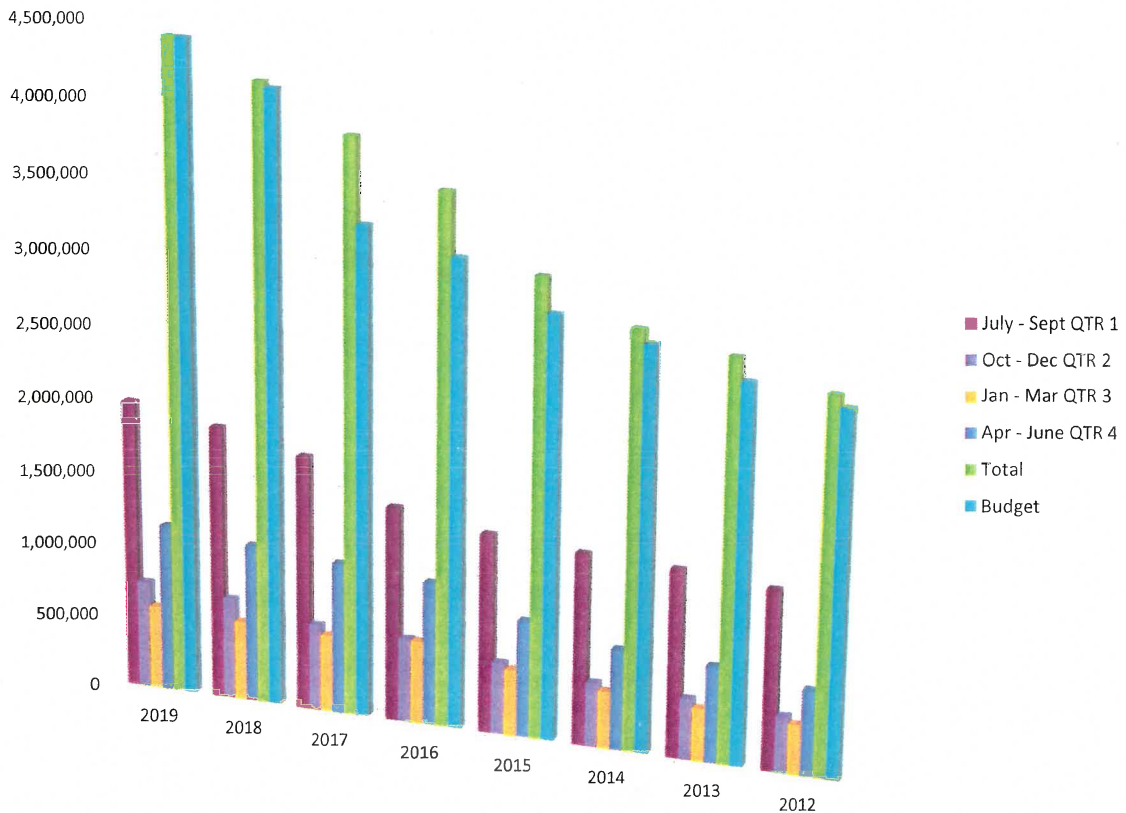
City of Cannon Beach
Analysis of Contingency
(funds that have a contingency amount are the only funds shown)
Budget
Fiscal Year Ending June 30, 2019

| | General Fund 010 | Building Fund 015 | Affordable Housing Fund 015 | RV Park Fund 020 | Recycle Fund 022 | Water Fund 024 | Water Reserve Fund 054 | Waste Water Fund 026 | Waste water Reserve Fund 056 | Storm Drain Fund 028 | Storm Drain Reserve Fund 058 | Roads Fund 040 |
|---|---------------------|----------------------|--------------------------------|---------------------|---------------------|-------------------|---------------------------|-------------------------|---------------------------------|-------------------------|---------------------------------|-------------------|
| Resources | 6,371,623 | 255,000 | 412,000 | 2,095,000 | 230,500 | 1,553,000 | 840,630 | 1,685,000 | 720,252 | 281,673 | 12,000 | 926,649 |
| Less: Expenditures | 4,619,698 | 212,060 | 401,175 | 1,645,385 | 227,078 | 1,030,211 | 700,525 | 1,204,957 | 600,210 | 230,657 | 10,000 | 842,408 |
| Less: Transfers out | 1,250,247 | | | 200,000 | | 433,386 | | 239,052 | | 4,885 | 0 | |
| Less: Contingency | 359,223 | 42,940 | 10,825 | 249,615 | 3,422 | 89,403 | 140,105 | 240,991 | 120,042 | 46,131 | 2,000 | 84,241 |
| Ending Fund Balance | 142,455 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contingency as a percentage of Expenditures | 7.78% | 20.25% | 2.70% | 15.17% | 1.51% | 8.68% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 10.00% |

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



General Fund and Tourism and Arts Fund

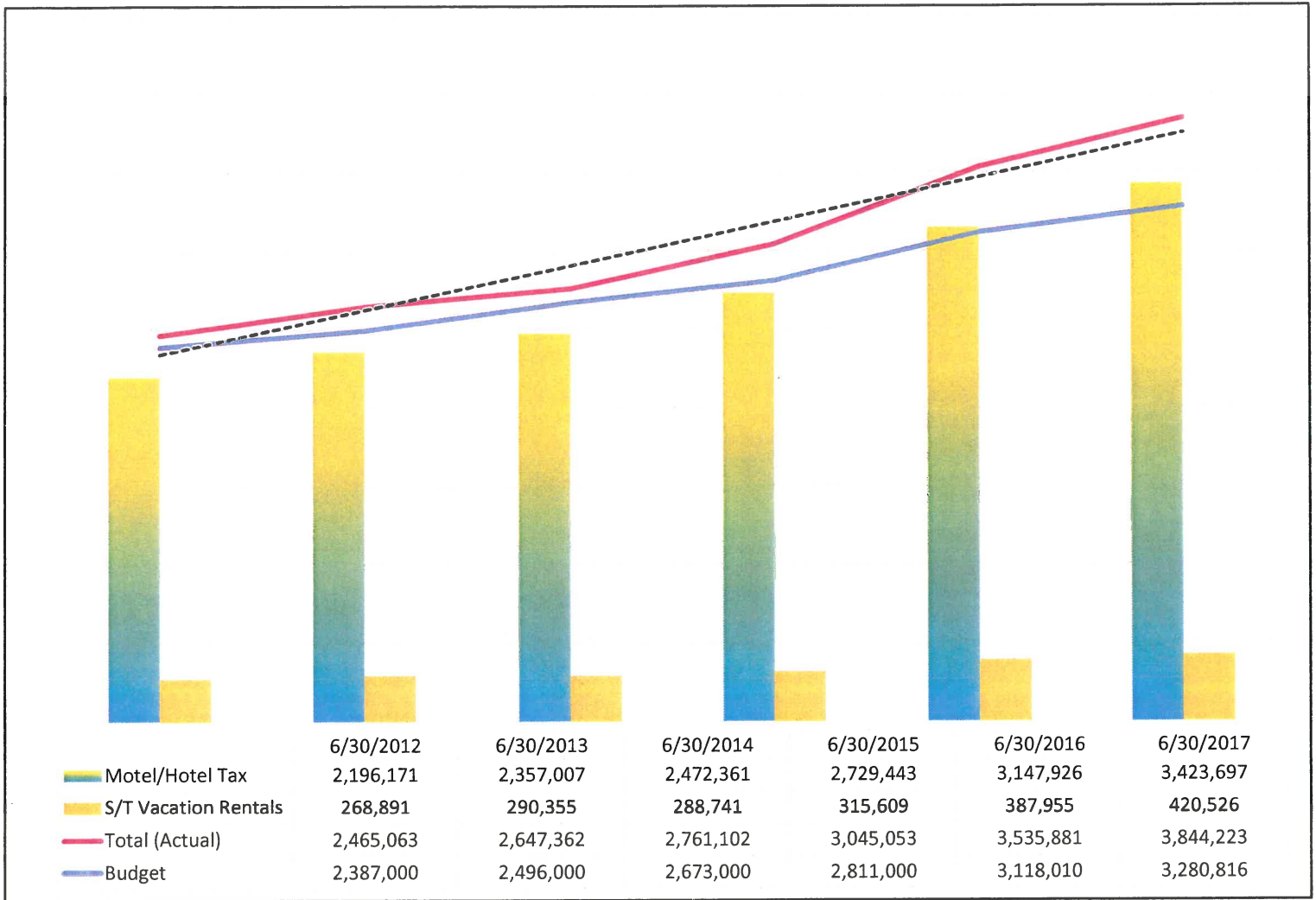
| Fiscal Year End | July - Sept QTR 1 | Oct - Dec QTR 2 | Jan - Mar QTR 3 | Apr - June QTR 4 | Total | Budget | Budget to Actual Variance |
|------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|--------------|---------------|--|
| 2019 | 1,964,403 | 728,125 | 567,049 | 1,136,493 | 4,396,070 | 4,396,070 | |
| 2018 | 1,853,210 | 686,910 | 534,952 | 1,072,163 | 4,147,236 | 4,108,065 | 39,171 |
| 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 | July - Sept QTR 1 | Oct - Dec QTR 2 | Jan - Mar QTR 3 | Apr - June QTR 4 | Total |
|------------------------|------------------------------|----------------------------|----------------------------|-----------------------------|--------------|
| 2019 | 6.000% | 6.000% | 6.000% | 6.000% | 6.000% |
| 2018 | 7.745% | 17.673% | 3.000% | 5.000% | 7.882% |
| 2017 | 19.0376% | 3.3266% | -7.2437% | 5.6963% | 8.7204% |
| 2016 | 8.1861% | 17.4380% | 25.8676% | 23.2961% | 16.1189% |
| 2015 | 4.3707% | 12.4076% | 16.0912% | 16.8972% | 10.2839% |
| 2014 | 2.5233% | 5.8557% | 8.6674% | 4.3606% | 4.2964% |
| 2013 | 4.5405% | 8.0420% | 6.6575% | 13.4180% | 7.3954% |
| 2012 | 6.7065% | 2.6998% | 8.3964% | 3.4730% | 5.5444% |

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 |
|-----------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Motel/Hotel Tax | 2,196,171 | 2,357,007 | 2,472,361 | 2,729,443 | 3,147,926 | 3,423,697 |
| S/T Vacation Rentals | 268,891 | 290,355 | 288,741 | 315,609 | 387,955 | 420,526 |
| Total (Actual) | 2,465,063 | 2,647,362 | 2,761,102 | 3,045,053 | 3,535,881 | 3,844,223 |
| Budget | 2,387,000 | 2,496,000 | 2,673,000 | 2,811,000 | 3,118,010 | 3,280,816 |

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 and liquor 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, planning, community programs, HRAP and Farmer's Market, forest stewardship, and administrative support services.

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 68.8% of the general fund revenues. The city retains 82.5% of the total transient room tax collected in 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:

| | |
|-------------------------------|-----------|
| Hotel/Motel | 3,163,260 |
| Short Term Rentals | 463,500 |
| Total General Fund | 3,626,760 |
| Hotel/Motel | 335,499 |
| Short Term Rentals | 49,156 |
| Total Tourism and Arts Fund | 384,655 |
| Hotel/Motel | 335,499 |
| Short Term Rentals | 49,156 |
| Total Transient Room Tax Fund | 384,655 |
| Grand Total All Funds | 4,396,070 |

Property taxes are the second largest source of revenues, at 12.2%. The city levies \$.7049 per \$1,000 of assessed property value. Assessed values are expected to increase approximately 3%. Prior taxes are those tax payments received during the fiscal year that pertain to previous years' assessed taxes.

The General Fund accounts for franchise fees, which are received from Qwest, Pacific Power, Charter Communications and Northwest Natural Gas. Estimated revenue this year is \$215,000 and is 4.1% of the overall budgeted revenues.

State shared revenues are estimated at \$75,664 and are 1.44% of the estimated revenue and the city's 4th largest revenue source.

Business licenses represent 1.37% of the city's estimated revenues at \$72,000 and the fifth largest revenue stream.

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

City of Cannon Beach
General Fund (010)

| | Fiscal Year End | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 1,641,372 | 1,522,449 | 1,411,233 | 1,652,436 | 1,409,298 | 1,416,189 | 1,495,029 | 1,008,753 |
| General Revenue | 3,157,025 | 4,548,481 | 4,820,521 | 3,976,561 | 3,767,659 | 3,506,656 | 3,369,417 | 3,205,672 |
| Building Maintenance | - | - | - | - | - | 28,031 | - | - |
| Community Programs | - | - | - | - | - | - | 13,330 | 60,590 |
| HRAP | 9,325 | 22,757 | 22,287 | 36,008 | 17,000 | 19,022 | 17,000 | 23,100 |
| Farmer's Market | 7,212 | 14,084 | 17,590 | 13,727 | 7,709 | 10,183 | 8,741 | 6,424 |
| Municipal Court | 44,698 | 47,533 | 40,865 | 48,920 | 56,384 | 47,145 | 33,377 | 54,445 |
| Planning | 29,318 | 48,492 | 52,582 | 53,830 | 35,182 | 34,999 | 29,561 | 34,591 |
| PW- Ecola Forest Reserve | - | - | - | - | 6,544 | 400 | - | 3,614,707 |
| PW- Parking | 35,424 | 35,424 | 35,424 | 34,867 | 34,340 | 31,762 | 31,351 | 31,509 |
| Police | 2,181 | 5,621 | 7,208 | 14,925 | 13,550 | - | - | - |
| 911 Services | - | - | - | - | - | 2,061 | 8,299 | 8,502 |
| Emergency Preparedness | 4,799 | 48,172 | 8,762 | 2,981 | 3,780 | 4,960 | - | - |
| Transfer In - RV Park | - | 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 | 3,289,982 | 4,920,564 | 5,005,238 | 4,181,820 | 4,192,148 | 3,706,081 | 3,511,075 | 7,039,540 |
| Executive Department - Building Maintenance | | | | | | | | |
| Personnel Services | 2,693 | 4,712 | 10,693 | 231 | 77 | 5,361 | 21,829 | - |
| Materials and Services | 16,374 | 24,704 | 39,045 | 26,737 | 6,042 | 6,109 | 4,716 | 4,862 |
| Capital Outlay | 11,251 | 68,104 | 37,379 | 132,167 | 28,698 | 75,458 | 44,848 | 84,131 |
| Total Expenditures | 30,317 | 97,521 | 87,117 | 159,135 | 34,817 | 86,927 | 71,394 | 88,993 |
| Executive Department - Community Programs | | | | | | | | |
| Personnel Services | - | - | - | - | - | - | - | - |
| Materials and Services | 419,877 | 619,784 | 532,896 | 360,943 | 308,897 | 324,730 | 342,127 | 357,451 |
| Capital Outlay | - | 2,334 | 11,462 | 26,812 | 15,342 | - | - | - |
| Total Expenditures | 419,877 | 622,118 | 544,359 | 387,754 | 324,239 | 324,730 | 342,127 | 357,451 |
| Executive Department - Haystack Rock Awareness Program | | | | | | | | |
| Personnel Services | 142,176 | 182,909 | 151,803 | 136,851 | 116,258 | 118,124 | 110,006 | 93,382 |
| Materials and Services | 19,888 | 17,583 | 18,457 | 10,672 | 12,901 | 11,843 | 13,029 | 24,266 |
| Capital Outlay | - | - | - | 29,835 | - | - | - | - |
| Total Expenditures | 162,065 | 200,491 | 170,260 | 177,358 | 129,159 | 129,967 | 123,035 | 117,647 |
| Executive Department - Farmer's Market | | | | | | | | |
| Personnel Services | 16,721 | 27,763 | 30,219 | 22,493 | 18,870 | 18,754 | 21,076 | 18,676 |
| Materials and Services | 4,685 | 7,466 | 4,821 | 6,668 | 7,365 | 3,528 | 4,374 | 4,672 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Total Expenditures | 21,406 | 35,229 | 35,040 | 29,160 | 26,235 | 22,282 | 25,450 | 23,347 |
| Executive Department - Municipal Court | | | | | | | | |
| Personnel Services | 8,783 | 16,624 | 52,472 | 33,325 | 18,264 | 10,443 | 8,606 | 8,259 |
| Materials and Services | 4,363 | 5,356 | 8,065 | 8,889 | 9,071 | 12,230 | 7,972 | 14,859 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Total Expenditures | 13,147 | 21,980 | 60,537 | 42,215 | 27,335 | 22,674 | 16,578 | 23,118 |
| Planning Department | | | | | | | | |
| Personnel Services | 107,776 | 173,432 | 175,204 | 155,275 | 138,339 | 137,254 | 118,259 | 114,231 |
| Materials and Services | 76,299 | 81,958 | 93,045 | 49,080 | 11,287 | 10,883 | 21,688 | 33,395 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Total Expenditures | 184,075 | 255,390 | 268,250 | 204,354 | 149,626 | 148,138 | 139,947 | 147,625 |

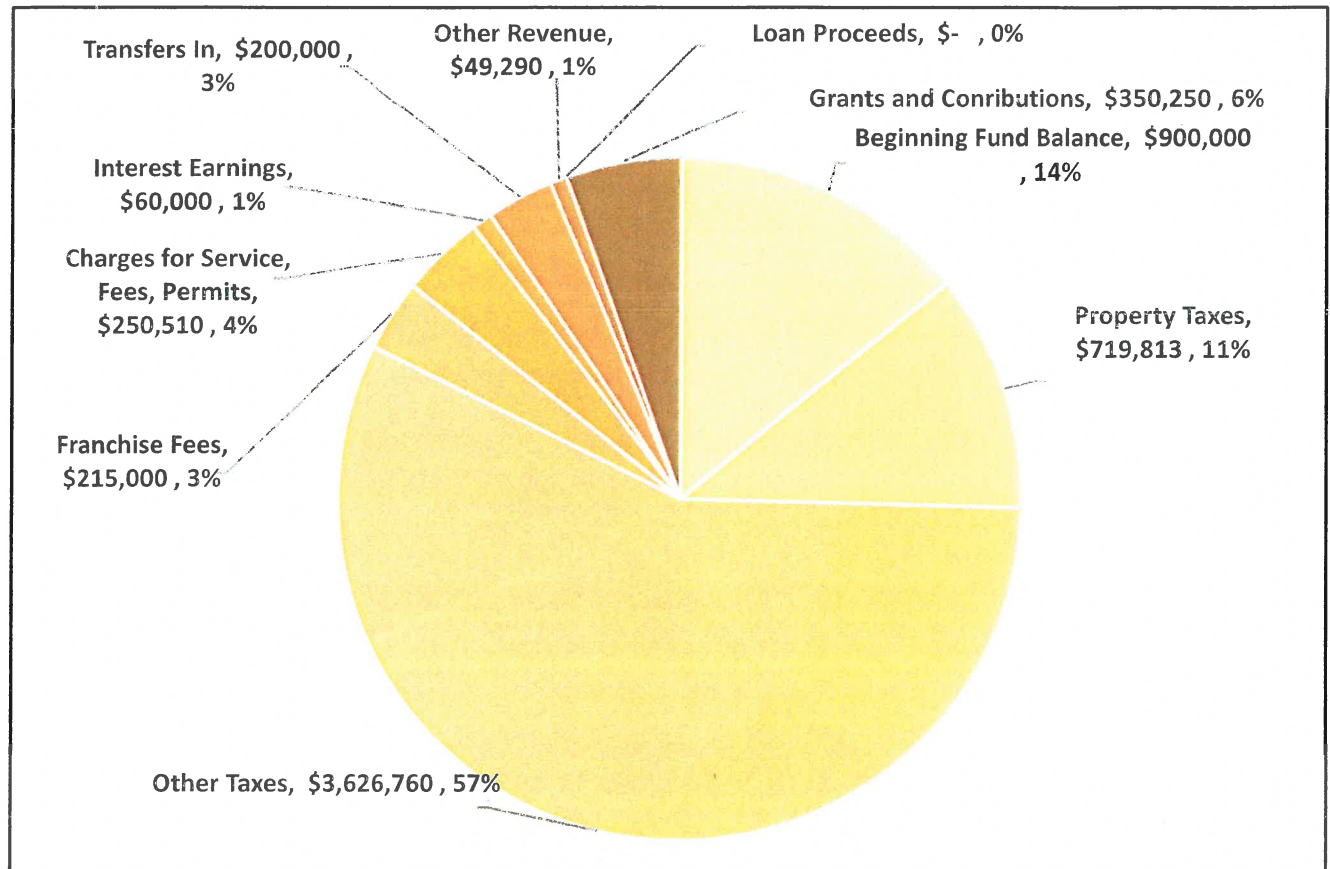
City of Cannon Beach
General Fund (010)

| | Fiscal Year End | | | | | | | |
|---|-----------------|---------|---------|---------|---------|---------|---------|-----------|
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Public Works Department - Ecola Forest Reserve | | | | | | | | |
| Personnel Services | 2,029 | 3,927 | 7,991 | 2,213 | 4,805 | 9,347 | 8,135 | 2,266 |
| Materials and Services | 3,786 | 3,163 | 8,240 | 14,623 | 4,568 | 6,402 | 20,548 | 89,252 |
| Capital Outlay | 11,292 | - | - | - | 2,130 | 36,839 | 54,131 | 3,176,778 |
| Total Expenditures | 17,107 | 7,090 | 16,231 | 16,836 | 11,502 | 52,588 | 82,815 | 3,268,295 |
| 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 | - | - | - |
| 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 | 70,797 | 105,016 | 114,742 | 105,646 | 99,155 | 102,698 | 89,467 | 77,472 |
| Materials and Services | 30,879 | 85,667 | 44,805 | 60,033 | 48,490 | 55,241 | 51,714 | 35,242 |
| Capital Outlay | 32,864 | 57,244 | 180,942 | 149,320 | 155,192 | 177,300 | 77,894 | 132,597 |
| Total Expenditures | 134,540 | 247,927 | 340,489 | 314,999 | 302,837 | 335,238 | 219,075 | 245,311 |
| Public Works Department - Parking | | | | | | | | |
| Personnel Services | 9,257 | 15,530 | 13,833 | 10,898 | 18,972 | 12,594 | 10,495 | 10,980 |
| Materials and Services | 202 | 7,791 | 13,460 | 12,792 | 19,397 | 5,380 | 10,491 | 132 |
| Capital Outlay | - | - | - | - | 6,747 | - | 7,963 | - |
| Total Expenditures | 9,460 | 23,321 | 27,294 | 23,690 | 45,115 | 17,974 | 28,949 | 11,112 |
| Public Works Department - Public Restrooms and Litter | | | | | | | | |
| Personnel Services | - | - | - | - | - | - | - | - |
| Materials and Services | 119,489 | 163,116 | 162,267 | 126,736 | 128,366 | 121,748 | 93,679 | 101,292 |
| Capital Outlay | - | - | - | 6,032 | - | 12,463 | 226,319 | 27,616 |
| Total Expenditures | 119,489 | 163,116 | 162,267 | 132,768 | 128,366 | 134,210 | 319,998 | 128,908 |

City of Cannon Beach
General Fund (010)

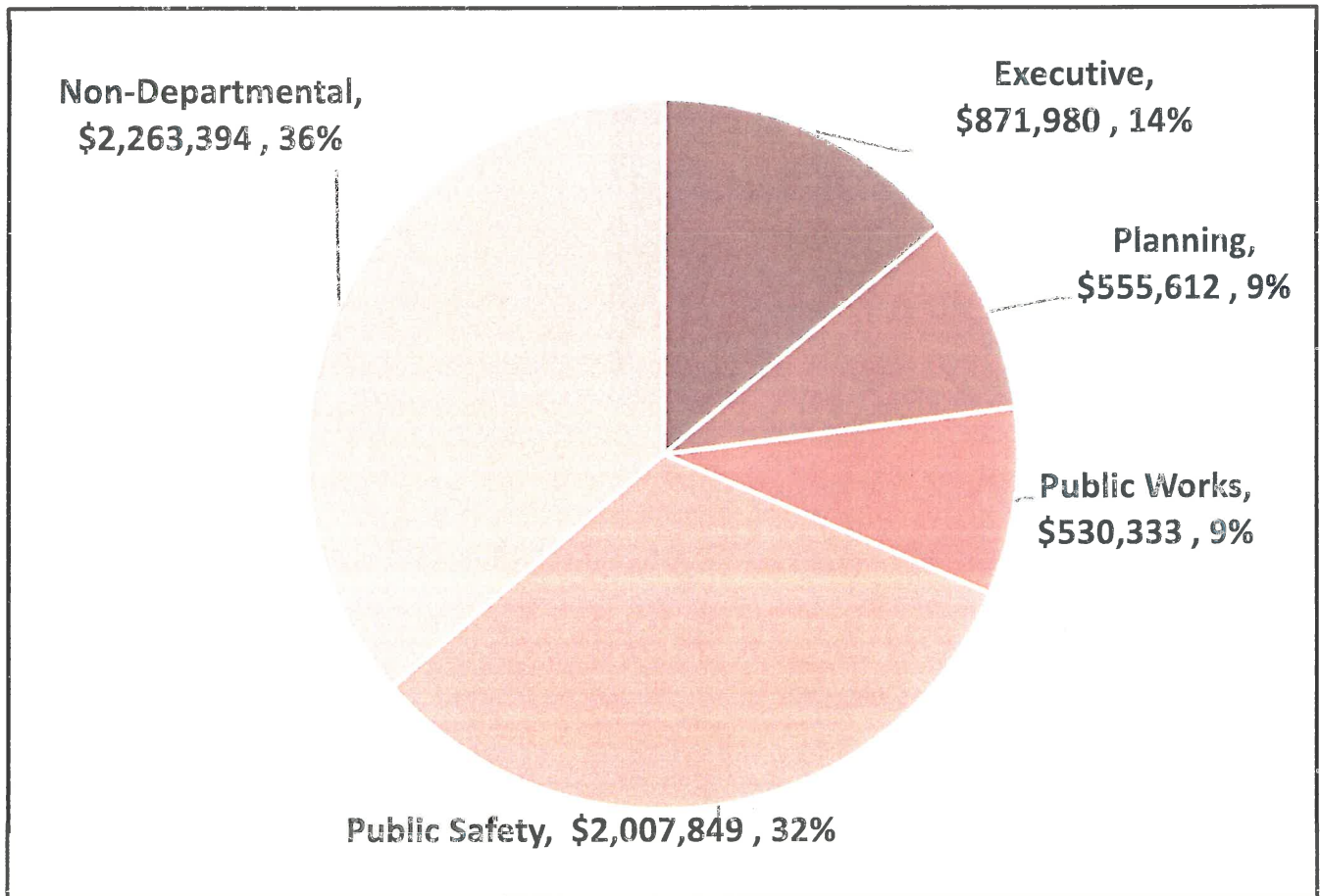
| | Fiscal Year End | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Public Safety Department - Police | | | | | | | | |
| Personnel Services | 607,357 | 1,033,005 | 930,310 | 876,868 | 872,815 | 908,166 | 828,621 | 845,741 |
| Materials and Services | 116,998 | 172,721 | 111,429 | 127,905 | 107,306 | 98,347 | 92,397 | 78,943 |
| Capital Outlay | - | 53,032 | 21,339 | 53,033 | 48,542 | 62,974 | 24,475 | 44,956 |
| Total Expenditures | 724,355 | 1,258,758 | 1,063,078 | 1,057,807 | 1,028,662 | 1,069,487 | 945,493 | 969,640 |
| Public Safety Department - Lifesaving | | | | | | | | |
| Personnel Services | 67,167 | 94,299 | 99,995 | 92,065 | 75,227 | 72,352 | 64,683 | 65,093 |
| Materials and Services | 4,322 | 7,229 | 5,207 | 6,522 | 5,645 | 5,656 | 11,983 | 4,930 |
| Capital Outlay | 20,671 | 5,415 | - | 30,748 | - | 3,277 | - | - |
| Total Expenditures | 92,161 | 106,943 | 105,202 | 129,335 | 80,872 | 81,285 | 76,666 | 70,022 |
| Public Safety Department - 911 Services | | | | | | | | |
| Personnel Services | - | - | - | - | - | - | - | - |
| Materials and Services | - | - | 49,202 | 52,013 | 46,936 | 46,831 | 44,100 | 42,774 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | 49,202 | 52,013 | 46,936 | 46,831 | 44,100 | 42,774 |
| Public Safety Department - EPREP | | | | | | | | |
| Personnel Services | 15,069 | 23,442 | 23,300 | 33,543 | 26,357 | 6,890 | 1,441 | 1,749 |
| Materials and Services | 52,327 | 108,998 | 89,397 | 27,963 | 25,241 | 36,161 | 41,734 | 8,945 |
| Capital Outlay | - | 17,246 | - | 12,765 | 59,261 | 44,496 | 1,620 | 12,446 |
| Total Expenditures | 67,396 | 149,686 | 112,697 | 74,272 | 110,858 | 87,547 | 44,795 | 23,140 |
| Non-Departmental | | | | | | | | |
| Materials and Services | 302,539 | 497,145 | 444,492 | 388,657 | 408,596 | 388,234 | 378,148 | 273,032 |
| Capital Outlay | - | - | 300,581 | - | - | - | - | - |
| Transfer out - Debt Service | 163,458 | 161,725 | 299,000 | 222,550 | 142,575 | 167,015 | 173,430 | - |
| Transfer out - Water Reserve | 250,000 | - | - | - | - | - | - | 50,000 |
| Transfer out - Wastewater | - | - | - | 70,000 | - | - | - | 200,000 |
| Transfer out - Roads Fund | 579,000 | 533,500 | 478,515 | 240,238 | 262,200 | 295,785 | 275,045 | 267,170 |
| Transfer out - Roads R&R | - | - | - | - | - | - | 40,000 | 40,000 |
| Transfer out - Water Fund | - | 175,500 | - | - | - | - | - | - |
| Transfer out - General R&R | 400,000 | - | - | 314,895 | - | - | - | - |
| Transfer out - WW Reserve | 275,525 | - | - | - | - | - | - | - |
| Transfer out - Bridge Reserve | - | 75,000 | - | - | - | - | - | - |
| Transfer out - RV Park | - | 90,000 | - | - | - | - | - | - |
| Transfer out - Storm Drain | - | 75,000 | - | 80,000 | - | - | - | - |
| Transfer out - TAF | - | - | 326,928 | 304,829 | 277,281 | 260,636 | 242,872 | 205,679 |
| Transfer out - Ecola Reserve | - | - | - | - | 6,394 | - | - | - |
| Transfer out - Building Official | - | - | - | - | 22,560 | 41,425 | - | - |
| Total Expenditures | 1,970,522 | 1,607,870 | 1,849,516 | 1,621,169 | 1,119,606 | 1,153,095 | 1,109,495 | 1,035,881 |
| Ending Fund Balance | 965,437 | 1,641,372 | 1,522,449 | 1,411,233 | 1,652,436 | 1,409,298 | 1,416,189 | 1,495,029 |
| Summary | | | | | | | | |
| Beginning Fund Balance | 1,641,372 | 1,522,449 | 1,411,233 | 1,652,436 | 1,409,298 | 1,416,189 | 1,495,029 | 1,008,753 |
| Total Revenue | 3,289,982 | 4,920,564 | 5,005,238 | 4,181,820 | 4,192,148 | 3,706,081 | 3,511,075 | 7,039,540 |
| Total Expenditures | 3,965,917 | 4,704,120 | 4,894,021 | 4,423,023 | 3,949,010 | 3,712,972 | 3,589,916 | 6,553,264 |
| Ending Fund Balance | 965,437 | 1,641,372 | 1,522,449 | 1,411,233 | 1,652,436 | 1,409,298 | 1,416,189 | 1,495,029 |

**General Fund
2018-2019
Revenues by Category**



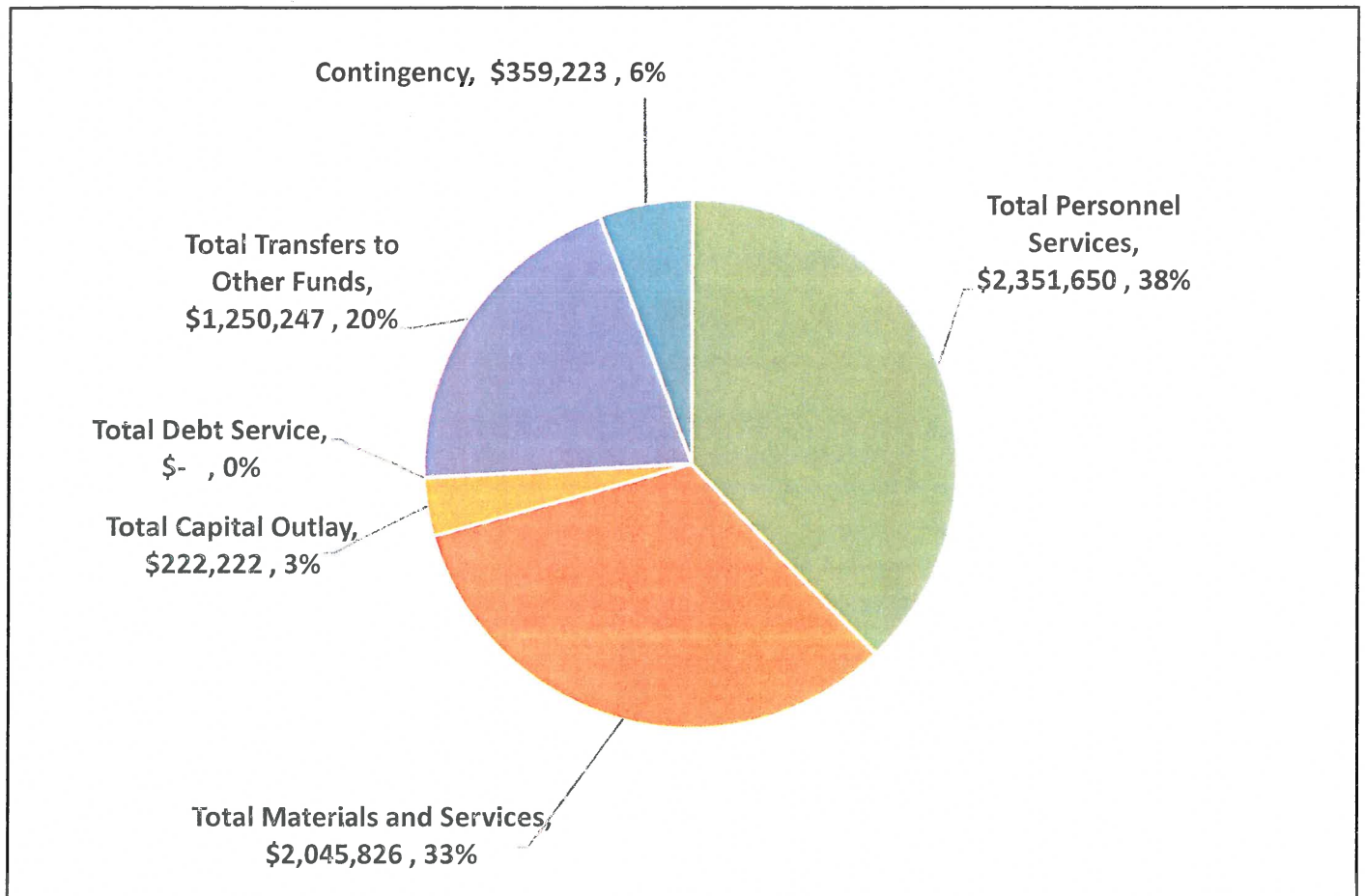
| | | |
|------------------------------------|-----------|------------------|
| Beginning Fund Balance | \$ | 900,000 |
| Property Taxes | \$ | 719,813 |
| Other Taxes | \$ | 3,626,760 |
| Franchise Fees | \$ | 215,000 |
| Charges for Service, Fees, Permits | \$ | 250,510 |
| Interest Earnings | \$ | 60,000 |
| Transfers In | \$ | 200,000 |
| Other Revenue | \$ | 49,290 |
| Loan Proceeds | \$ | - |
| Grants and Contributions | \$ | 350,250 |
| Total Resources | \$ | 6,371,623 |

**General Fund
2018-2019
Total Requirements by Department**

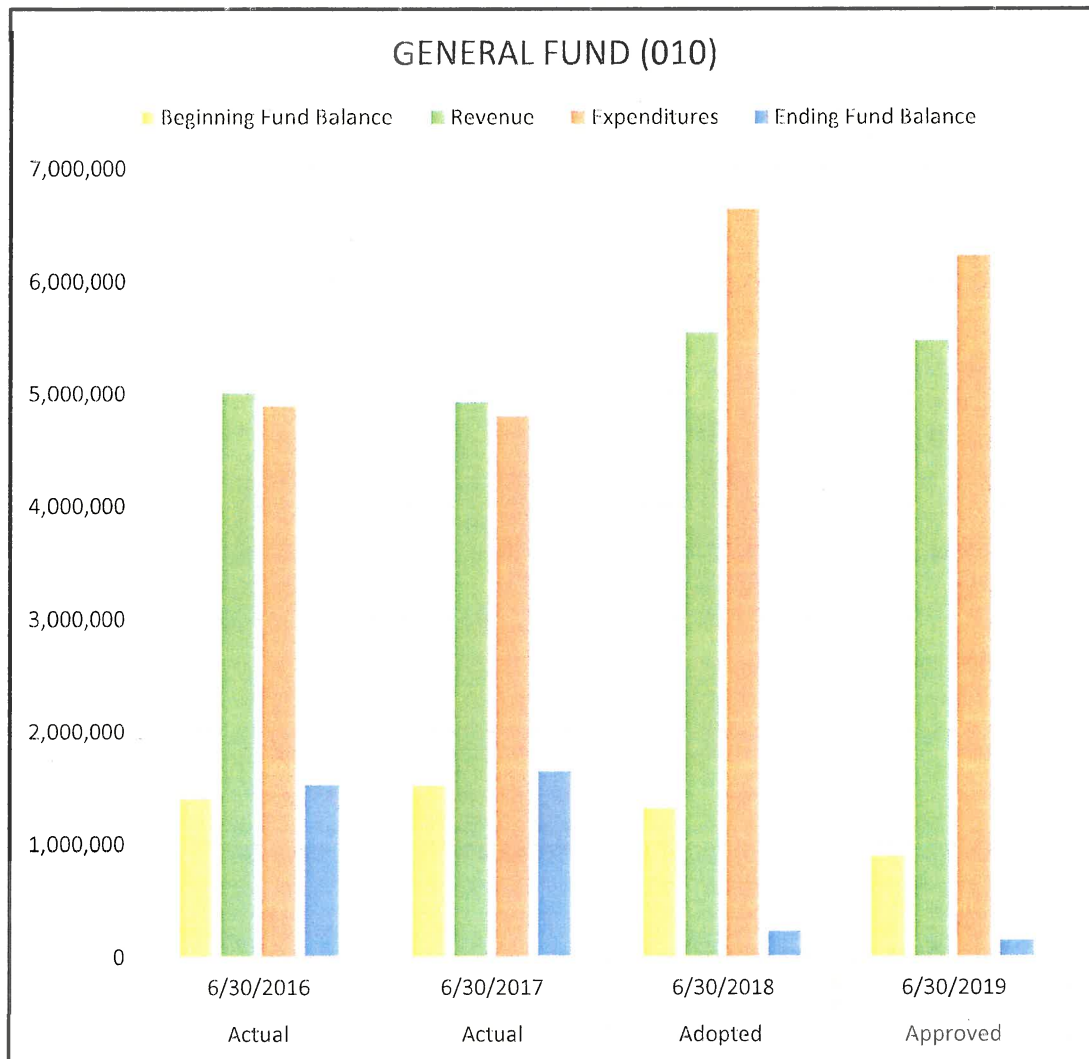


| | |
|---|---------------------|
| Executive | \$ 871,980 |
| Planning | \$ 555,612 |
| Public Works | \$ 530,333 |
| Public Safety | \$ 2,007,849 |
| Non-Departmental | \$ 2,263,394 |
| <hr/> | |
| Total Requirements by Department | \$ 6,229,168 |

**General Fund
2018-2019
Total Expenditures by Category**



| | | |
|---------------------------------------|-----------|------------------|
| Total Personnel Services | \$ | 2,351,650 |
| Total Materials and Services | \$ | 2,045,826 |
| Total Capital Outlay | \$ | 222,222 |
| Total Debt Service | \$ | - |
| Total Transfers to Other Funds | \$ | 1,250,247 |
| Contingency | \$ | 359,223 |
| <hr/> | | |
| Total Expenditures | \$ | 6,229,168 |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 1,411,233 | 1,522,450 | 1,325,000 | 900,000 |
| Revenue | 5,005,238 | 4,920,563 | 5,542,250 | 5,471,623 |
| Expenditures | 4,894,021 | 4,801,641 | 6,643,053 | 6,229,168 |
| Ending Fund Balance | 1,522,450 | 1,641,372 | 224,197 | 142,455 |

City of Cannon Beach
Budget Document

General Fund 010

| 6/30/2016 | 6/30/2017 | 6/30/2018 | Resources and Requirements | 7/1/2018-6/30/2019 | | |
|---------------------|---------------------|---------------------|------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| Actual | Actual | Adopted Budget | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| | | | Resources | | | |
| \$ 1,411,233 | \$ 1,522,450 | \$ 1,325,000 | Beginning Fund Balance | \$ 900,000 | \$ 900,000 | \$ 900,000 |
| 654,142 | 671,943 | 682,571 | Property Taxes and Assessments | 719,813 | 719,813 | 719,813 |
| 3,535,881 | 3,507,152 | 3,747,358 | Transient Room Tax | 3,626,760 | 3,626,760 | 3,626,760 |
| 194,150 | 202,591 | 196,000 | Franchise Fees | 215,000 | 215,000 | 215,000 |
| 214,957 | 218,225 | 239,893 | Charges for Service, Fees, Permits | 250,510 | 250,510 | 250,510 |
| 18,556 | 43,690 | 40,000 | Interest Earnings | 60,000 | 60,000 | 60,000 |
| - | 150,000 | - | Transfers In | - | 200,000 | 200,000 |
| 47,078 | 49,889 | 49,858 | Other Revenue | 49,290 | 49,290 | 49,290 |
| - | - | - | Loan Proceeds | - | - | - |
| 340,474 | 77,073 | 586,570 | Grants and Contributions | 350,250 | 350,250 | 350,250 |
| <u>6,416,471</u> | <u>6,443,013</u> | <u>6,867,250</u> | Total Resources | <u>6,171,623</u> | <u>6,371,623</u> | <u>6,371,623</u> |
| | | | Requirements by Department | | | |
| 897,313 | 977,340 | 1,171,106 | Executive | 803,635 | 871,980 | 871,980 |
| 268,250 | 255,390 | 454,122 | Planning | 555,612 | 555,612 | 555,612 |
| 548,765 | 445,653 | 885,251 | Public Works | 530,333 | 530,333 | 530,333 |
| 1,330,178 | 1,515,388 | 1,674,954 | Public Safety | 2,007,849 | 2,007,849 | 2,007,849 |
| 1,849,516 | 1,607,870 | 2,447,620 | Non-Departmental | 2,131,739 | 2,263,394 | 2,263,394 |
| <u>4,894,021</u> | <u>4,801,641</u> | <u>6,633,053</u> | Total Requirements by Department | <u>6,029,168</u> | <u>6,229,168</u> | <u>6,229,168</u> |
| 1,522,450 | 1,641,372 | 234,197 | Ending Fund Balance | 142,455 | 142,455 | 142,455 |
| <u>\$ 6,416,471</u> | <u>\$ 6,443,013</u> | <u>\$ 6,867,250</u> | Total Requirements | <u>\$ 6,171,623</u> | <u>\$ 6,371,623</u> | <u>\$ 6,371,623</u> |

City of Cannon Beach
Budget Document
General Fund 010

| 6/30/2016 | 6/30/2017 | 6/30/2018 | | 7/1/2018-6/30/2019 |
|--------------|--------------|----------------|-----------------------------------|---|
| Actual | Actual | Adopted Budget | Summary of Expenditures | Proposed by Budget Officer Approved by Budget Committee Adopted by Governing Body |
| | | | Number of FTE | 17.8500 |
| | | | Personnel Services: | |
| \$ 245,187 | \$ 232,009 | \$ 288,527 | Executive | \$ 334,978 \$ 334,978 \$ 334,978 |
| 175,204 | 173,432 | 197,572 | Planning | 274,012 274,012 274,012 |
| 136,566 | 124,473 | 153,682 | Public Works | 145,783 145,783 145,783 |
| 1,053,605 | 1,150,746 | 1,279,068 | Public Safety | 1,596,877 1,596,877 1,596,877 |
| - | - | - | Non-Departmental | - - - |
| 1,610,563 | 1,680,660 | 1,918,849 | Total Personnel Services | 2,351,650 2,351,650 2,351,650 |
| | | | Materials and Services: | |
| 603,284 | 674,893 | 872,579 | Executive | 448,657 517,002 517,002 |
| 93,045 | 81,958 | 256,550 | Planning | 281,600 281,600 281,600 |
| 228,772 | 259,737 | 322,099 | Public Works | 374,550 374,550 374,550 |
| 255,234 | 288,949 | 335,886 | Public Safety | 218,750 218,750 218,750 |
| 444,492 | 497,145 | 542,729 | Non-Departmental | 653,924 653,924 653,924 |
| 1,624,828 | 1,802,682 | 2,329,843 | Total Materials and Services | 1,977,481 2,045,826 2,045,826 |
| | | | Capital Outlay: | |
| 48,841 | 70,438 | 10,000 | Executive | 20,000 20,000 20,000 |
| - | - | - | Planning | - - - |
| 183,427 | 61,444 | 409,470 | Public Works | 10,000 10,000 10,000 |
| 21,339 | 75,692 | 60,000 | Public Safety | 192,222 192,222 192,222 |
| 300,581 | - | - | Non-Departmental | - - - |
| 554,188 | 207,575 | 479,470 | Total Capital Outlay | 222,222 222,222 222,222 |
| | | | Debt Service: | |
| - | - | - | Public Works | - - - |
| - | - | - | Total Debt Service | - - - |
| | | | Transfers to Other Funds: | |
| 299,000 | 161,725 | 163,458 | Transfer to Debt Service | 175,644 175,644 175,644 |
| - | - | 250,000 | Transfer to Water Reserve | 85,932 85,932 85,932 |
| - | - | - | Transfer to Wastewater | - - - |
| 478,515 | 533,500 | 579,000 | Transfer to Roads | 391,998 391,998 391,998 |
| - | - | 400,000 | Transfer to General Reserve | 400,000 400,000 400,000 |
| 326,928 | - | - | Transfer to TAF | - - - |
| - | 175,000 | - | Transfer to Water | - - - |
| - | 75,500 | - | Transfer to Bridge Reserve | - - - |
| - | 90,000 | - | Transfer to RV Park | - - - |
| - | 75,000 | - | Transfer to Storm Drain | 96,673 96,673 96,673 |
| - | - | 275,525 | Transfer to Wastewater Reserve | 100,000 100,000 100,000 |
| 1,104,443 | 1,110,725 | 1,667,983 | Total Transfers to Other Funds | 1,250,247 1,250,247 1,250,247 |
| - | - | 236,908 | Contingency 7.78% of expenditures | 227,568 359,223 359,223 |
| \$ 4,894,021 | \$ 4,801,641 | \$ 6,633,053 | Total Expenditures | \$ 6,029,168 \$ 6,229,168 \$ 6,229,168 |

| | | | City of Cannon Beach Budget Document General Fund | | 2018-19 | | |
|------------------|-------------|-------------------|---|--------------------------------------|-------------------|---------------------|-------------------|
| 2015-16 | 2016-17 | 2017-18 | | | Proposed by | Approved by | Adopted by |
| Actual | Actual | Adopted Budget | Account Number | Account Title | Budget Officer | Budget Committee | Governing Body |
| Resources | | | | | | | |
| \$1,411,233 | \$1,522,450 | 1,325,000 | 010-100-40100 | Beginning Fund Balance | 900,000 | 900,000 | 900,000 |
| 567,442 | \$587,929 | 600,545 | 010-100-41100 | Property Taxes | 625,629 | 625,629 | 625,629 |
| (2,423) | (2,614) | (2,480) | 010-100-41105 | Co. Bond Debt Service | (2,480) | (2,480) | (2,480) |
| 30,775 | 22,190 | 20,000 | 010-100-41120 | Prior Taxes | 21,000 | 21,000 | 21,000 |
| 2,497,262 | 2,568,175 | 2,714,416 | 010-100-41300 | Transient Room Taxes - 6% | 2,875,691 | 2,875,691 | 2,875,691 |
| 414,863 | 128,121 | 135,208 | 010-100-41305 | TRT - 1% 07/01/2010 | 143,785 | 143,785 | 143,785 |
| 235,801 | 427,761 | 451,923 | 010-100-41310 | TRT - 1% 10/01/2015 | 143,785 | 143,785 | 143,785 |
| 312,130 | 315,394 | 367,351 | 010-100-41320 | Short Term Room Taxes - 6% | 421,361 | 421,361 | 421,361 |
| 52,176 | 15,134 | 17,233 | 010-100-41325 | S/T Room Taxes - 1% 07/01/2010 | 21,069 | 21,069 | 21,069 |
| 23,649 | 52,566 | 61,227 | 010-100-41330 | S/T Room Taxes - 1% 10/01/2015 | 21,069 | 21,069 | 21,069 |
| 53,613 | 53,794 | 68,500 | 010-100-42100 | Business Licenses | 72,000 | 72,000 | 72,000 |
| 25 | 25 | 25 | 010-100-42115 | Gaming License | 25 | 25 | 25 |
| 255 | 1,105 | 1,000 | 010-100-42130 | Alarm Fees | 1,100 | 1,100 | 1,100 |
| 194,150 | 202,591 | 196,000 | 010-100-42200 | Franchise Fees | 215,000 | 215,000 | 215,000 |
| 24,490 | 26,173 | 26,454 | 010-100-44100 | Liquor Taxes | 31,321 | 31,321 | 31,321 |
| 230 | 254 | 245 | 010-100-44101 | OLCC License Renewal | 285 | 285 | 285 |
| 2,250 | 2,170 | 2,052 | 010-100-44200 | Cigarette Taxes | 2,063 | 2,063 | 2,063 |
| 31,607 | 36,095 | 36,000 | 010-100-44300 | State Revenue Sharing | 38,000 | 38,000 | 38,000 |
| - | - | - | 010-100-44400 | Marijuana Tax | 4,280 | 4,280 | 4,280 |
| 500 | 500 | - | 010-100-44650 | Other Grant Funds | 500 | 500 | 500 |
| 36,833 | 40,580 | 39,858 | 010-100-45100 | Land Leases | 42,290 | 42,290 | 42,290 |
| 14,760 | 14,938 | 15,100 | 010-100-45200 | Fire District Share-Dispatch | 15,500 | 15,500 | 15,500 |
| - | - | - | 010-100-45105 | Right of Way Permits | - | - | - |
| 650 | 500 | 700 | 010-100-47120 | Vehicle Impound Fees | 500 | 500 | 500 |
| 18,441 | 43,690 | 40,000 | 010-100-46000 | Interest Income | 60,000 | 60,000 | 60,000 |
| 115 | - | - | 010-100-48150 | Interest on Property Taxes | - | - | - |
| 300,681 | 2,100 | - | 010-100-48500 | Contributions | - | - | - |
| 10,245 | 9,309 | 10,000 | 010-100-48900 | Miscellaneous Income | 7,000 | 7,000 | 7,000 |
| - | 150,000 | - | 010-100-49110 | Transfer In - RV Park | - | 200,000 | 200,000 |
| 287 | - | 50,000 | 010-142-42355 | Grants - HRAP | 3,000 | 3,000 | 3,000 |
| - | 1,212 | 4,000 | 010-142-44000 | HRAP Day Camp Revenue | 1,000 | 1,000 | 1,000 |
| - | 295 | 3,000 | 010-142-44010 | HRAP Eco Tours Revenue | 3,000 | 3,000 | 3,000 |
| - | - | - | 010-142-44050 | Merchandise Sales | 7,000 | 7,000 | 7,000 |
| 17,000 | 20,750 | 30,000 | 010-142-48410 | Donations - Friends of Haystack Rock | 17,000 | 17,000 | 17,000 |
| - | - | - | 010-142-48420 | Grant - Charlotte Martin | 15,000 | 15,000 | 15,000 |
| - | - | - | 010-142-48430 | Grant - Travel Oregon | 16,000 | 16,000 | 16,000 |
| 5,000 | 500 | - | 010-142-48475 | Donations | 21,500 | 21,500 | 21,500 |
| 14,195 | 9,910 | 12,000 | 010-145-43010 | Vendor Fees | 9,500 | 9,500 | 9,500 |
| 125 | - | - | 010-145-43012 | Fund Raising | - | - | - |
| 450 | 126 | - | 010-145-43013 | Fund Raising Childrens Program | - | - | - |
| 1,720 | 2,648 | 2,000 | 010-145-43017 | Farmers Market Sales | 2,500 | 2,500 | 2,500 |
| 1,100 | 1,400 | 750 | 010-145-43020 | FM Entertainment Donations | 1,400 | 1,400 | 1,400 |
| 40,865 | 47,533 | 51,000 | 010-150-47100 | Fines - Municipal Court | 50,000 | 50,000 | 50,000 |
| 15,925 | 16,200 | 18,000 | 010-300-42105 | Fees - Short-term Rental Permit | 16,500 | 16,500 | 16,500 |
| 788 | 400 | 400 | 010-300-42303 | Fees - Sign Permit | - | - | - |
| 15,975 | 17,050 | 14,800 | 010-300-42400 | Fees - Planning | 18,300 | 18,300 | 18,300 |
| 12,544 | 14,542 | 11,000 | 010-300-42405 | Fees - Local Planning Fee | 14,500 | 14,500 | 14,500 |
| - | 300 | - | 010-300-44250 | Tree Permits | - | - | - |
| 2,350 | - | - | 010-300-44600 | Grant - LCDC | - | - | - |
| - | - | 132,000 | 010-300-44611 | Grant - ODOT (TSP) | 150,000 | 150,000 | 150,000 |
| 5,000 | - | - | 010-300-47100 | Fines - Tree Ordinance | - | - | - |
| - | - | 134,230 | 010-405-49160 | OWEB Grant - Federal (Swigart) | - | - | - |
| - | - | 189,240 | 010-405-49161 | OWEB Grant - State (Swigart) | - | - | - |
| 35,424 | 35,424 | 35,423 | 010-420-42500 | Fees - Parking Lot Maintenance | 36,500 | 36,500 | 36,500 |

| | | | City of Cannon Beach Budget Document General Fund | | 2018-19 | | |
|------------------|------------------|-------------------|---|--------------------------------|-------------------|---------------------|-------------------|
| 2015-16 | 2016-17 | 2017-18 | | | Proposed by | Approved by | Adopted by |
| Actual | Actual | Adopted Budget | Account Number | Account Title | Budget Officer | Budget Committee | Governing Body |
| 3,936 | 838 | - | 010-510-44600 | Grants | - | - | - |
| 1,560 | 1,239 | 1,200 | 010-510-48100 | Grant - OR Impact | 1,200 | 1,200 | 1,200 |
| 1,562 | 3,545 | 1,000 | 010-510-48950 | K-9 Donations | 3,000 | 3,000 | 3,000 |
| 150 | - | 150 | 010-510-48951 | CB National Night Out | 150 | 150 | 150 |
| 1,713 | 255 | 1,500 | 010-540-41150 | Container Revenue | 500 | 500 | 500 |
| 1,276 | 1,841 | 1,200 | 010-540-41151 | Storage Fee Revenue | 1,800 | 1,800 | 1,800 |
| 5,774 | 6,495 | - | 010-540-48000 | MRC Donations | - | - | - |
| - | 20,000 | 5,000 | 010-540-48320 | OEM Grant (FOG) | - | - | - |
| - | - | 15,000 | 010-540-48350 | NAACHO Grant (Vulnerable Pop) | - | - | - |
| - | - | 28,000 | 010-540-48340 | OEM Grant (Disaster Recovery) | - | - | - |
| - | - | - | 010-540-48500 | OEM Grant (Radio Tower) | 121,500 | 121,500 | 121,500 |
| - | 19,581 | - | 010-540-48510 | OEM Grant (Evacuation Signage) | - | - | - |
| 6,416,471 | 6,443,013 | 6,867,250 | Total Resources | | 6,171,623 | 6,371,623 | 6,371,623 |

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

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|--|---------------|----------------|--|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Executive Department Building Maintenance | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>0.0600</i> | <i>0.0600</i> | <i>0.0600</i> |
| 6,644 | 2,692 | 3,100 | 010-130-61700 | Salaries and Wages | 3,200 | 3,200 | 3,200 |
| - | 27 | - | 010-130-61720 | Overtime | - | - | - |
| 2,386 | 1,348 | 1,401 | 010-130-61810 | HDL Insurance | 1,466 | 1,466 | 1,466 |
| - | - | 58 | 010-130-61815 | Disability Insurance | 52 | 52 | 52 |
| 1,087 | 438 | 544 | 010-130-61820 | PERS | 596 | 596 | 596 |
| 259 | 42 | 237 | 010-130-61830 | Social Security | 245 | 245 | 245 |
| 19 | 3 | 16 | 010-130-61840 | Unemployment | 13 | 13 | 13 |
| 293 | 161 | 200 | 010-130-61850 | Workers Comp | 200 | 200 | 200 |
| 4 | 2 | 2 | 010-130-61860 | WBF Tax | 2 | 2 | 2 |
| 10,693 | 4,712 | 5,558 | | Total Personnel Services | 5,774 | 5,774 | 5,774 |
| 12,418 | 3,989 | 125,000 | 010-130-62560 | Contractual Services | 100,000 | 100,000 | 100,000 |
| 3,996 | 10,829 | 5,000 | 010-130-62570 | Maintenance Supplies | 15,000 | 15,000 | 15,000 |
| 22,631 | 9,886 | - | 010-130-62580 | Facilities Maintenance | 15,000 | 15,000 | 15,000 |
| - | - | - | 010-130-62585 | HVAC | 40,000 | 40,000 | 40,000 |
| - | - | - | 010-130-62590 | City Hall Study | 50,000 | 50,000 | 50,000 |
| 39,045 | 24,704 | 130,000 | | Total Materials and Services | 220,000 | 220,000 | 220,000 |
| - | - | - | 010-130-63800 | Facility Improvements | 10,000 | 10,000 | 10,000 |
| 37,379 | 2,793 | - | 010-130-63804 | Parking Lot Configuration | - | - | - |
| - | 65,311 | - | 010-130-63000 | City Hall Remodel Phase I | - | - | - |
| 37,379 | 68,104 | 0 | | Total Capital Outlay | 10,000 | 10,000 | 10,000 |
| 87,117 | 97,521 | 135,558 | Total Expenditures-Building Maintenance | | 235,774 | 235,774 | 235,774 |

City of Cannon Beach
Budget Document
General Fund

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|--|----------------|----------------|--|--------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Executive Department Community Programs | | | | | | | |
| 75,000 | 75,000 | 75,000 | 010-140-62100 | Community Service Grants | 75,000 | 75,000 | 75,000 |
| - | - | 5,000 | 010-140-62110 | Summer Concerts | 5,000 | 5,000 | 5,000 |
| 63,000 | - | - | 010-140-62120 | Childrens Center Subsidy | - | - | - |
| 16,000 | 16,000 | 16,000 | 010-140-62125 | Cannon Beach Library | 16,000 | 16,000 | 16,000 |
| - | - | - | 010-140-62130 | Sea Turtles Forever | 7,000 | - | - |
| 7,885 | 2,464 | 3,000 | 010-140-62180 | Tolovana Hall | 3,000 | 3,000 | 3,000 |
| 909 | - | 2,000 | 010-140-62181 | Tolovana Landscaping | 2,000 | 2,000 | 2,000 |
| 60 | - | - | 010-140-62182 | Cannon Beach Food Pantry | - | - | - |
| 48,428 | 44,591 | 50,000 | 010-140-62400 | Shuttle Subsidy | 55,000 | 55,000 | 55,000 |
| - | 5,500 | - | 010-140-62830 | Purchase of Public Art | - | - | - |
| 140,000 | 140,000 | 140,000 | 010-140-62910 | Chamber of Commerce Visitor's Center | - | 75,345 | 75,345 |
| 181,615 | 336,229 | 359,205 | 010-140-62930 | Chamber of Commerce TRT | - | - | - |
| 532,896 | 619,784 | 650,205 | | Total Materials and Services | 163,000 | 231,345 | 231,345 |
| 11,462 | 2,334 | 10,000 | 010-140-63010 | Public Art Project | 10,000 | 10,000 | 10,000 |
| 11,462 | 2,334 | 10,000 | | Total Capital Outlay | 10,000 | 10,000 | 10,000 |
| 544,359 | 622,118 | 660,205 | Total Expenditures-Community Programs | | 173,000 | 241,345 | 241,345 |

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

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|---|----------------|----------------|---|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Executive Department Haystack Rock Awareness Program | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>1.7500</i> | <i>1.7500</i> | <i>1.7500</i> |
| 104,153 | 76,689 | 86,000 | 010-142-61700 | Salaries and Wages | 91,000 | 91,000 | 91,000 |
| 7,440 | 44,902 | 60,700 | 010-142-61705 | Part Time Salaries and Wages | 85,944 | 85,944 | 85,944 |
| 18,873 | 35,592 | 43,648 | 010-142-61810 | HDL Insurance | 45,625 | 45,625 | 45,625 |
| - | 301 | 1,920 | 010-142-61815 | Disability Insurance | 1,726 | 1,726 | 1,726 |
| 8,586 | 12,530 | 20,423 | 010-142-61820 | PERS | 26,378 | 26,378 | 26,378 |
| 8,553 | 9,164 | 11,223 | 010-142-61830 | Social Security | 13,536 | 13,536 | 13,536 |
| 334 | 154 | 734 | 010-142-61840 | Unemployment | 708 | 708 | 708 |
| 3,736 | 3,460 | 4,700 | 010-142-61850 | Workers Comp | 4,850 | 4,850 | 4,850 |
| 129 | 116 | 126 | 010-142-61860 | WBF Tax | 172 | 172 | 172 |
| 151,803 | 182,909 | 229,474 | | Total Personnel Services | 269,939 | 269,939 | 269,939 |
| 312 | 332 | 1,000 | 010-142-62110 | Office Supplies | 1,500 | 1,500 | 1,500 |
| 1 | 106 | 100 | 010-142-62120 | Postage & Shipping | 200 | 200 | 200 |
| 212 | 396 | 500 | 010-142-62130 | Copier Expenses | 500 | 500 | 500 |
| 2,061 | 112 | - | 010-142-62140 | Computer Expenses | 1,000 | 1,000 | 1,000 |
| 876 | 2,576 | 1,200 | 010-142-62210 | Telephone | 1,500 | 1,500 | 1,500 |
| 645 | 610 | 750 | 010-142-62410 | Vehicle Fuel | 900 | 900 | 900 |
| 1,221 | 1,265 | 1,500 | 010-142-62420 | Vehicle Repair & Maintenance | 1,500 | 1,500 | 1,500 |
| 369 | 1,199 | 1,000 | 010-142-62422 | Equipment Repair & Maintenance | 1,000 | 1,000 | 1,000 |
| 9,775 | 6,774 | 6,000 | 010-142-62427 | Operating Materials & Supplies | 6,000 | 6,000 | 6,000 |
| - | - | - | 010-142-62428 | Wheelchair Expenses | 5,000 | 5,000 | 5,000 |
| - | 300 | 300 | 010-142-62530 | Insurance | 300 | 300 | 300 |
| 155 | 40 | 300 | 010-142-62820 | Dues & Subscriptions | 350 | 350 | 350 |
| 2,034 | 2,319 | 2,500 | 010-142-62830 | Training & Education | 4,000 | 4,000 | 4,000 |
| 797 | 1,552 | 1,500 | 010-142-62835 | Travel & Lodging | 1,500 | 1,500 | 1,500 |
| - | - | - | 010-142-62836 | Partnering Expense | 1,000 | 1,000 | 1,000 |
| - | - | 50,000 | 010-142-62840 | Grant Expenses | 3,000 | 3,000 | 3,000 |
| - | - | - | 010-142-62841 | Grant-Charlotte Martin | 5,000 | 5,000 | 5,000 |
| - | - | - | 010-142-62842 | Grant-Travel Oregon | 5,000 | 5,000 | 5,000 |
| 18,457 | 17,583 | 66,650 | | Total Materials and Services | 39,250 | 39,250 | 39,250 |
| - | - | - | 010-142-63050 | HRAP Vehicle | - | - | - |
| 0 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| 170,260 | 200,491 | 296,124 | Total Expenditures-Haystack Rock Awareness Program | | 309,189 | 309,189 | 309,189 |

City of Cannon Beach
Budget Document
General Fund

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|---|---------------|----------------|---|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Executive Department Farmer's Market | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>0.4200</i> | <i>0.4200</i> | <i>0.4200</i> |
| 21,694 | 21,814 | 23,000 | 010-145-61700 | Salaries and Wages | 25,000 | 25,000 | 25,000 |
| - | 21 | - | 010-145-61720 | Overtime | - | - | - |
| 511 | 449 | 467 | 010-145-61810 | HDL Insurance | 489 | 489 | 489 |
| - | - | 19 | 010-145-61815 | Disability Insurance | 18 | 18 | 18 |
| 5,930 | 3,452 | 4,074 | 010-145-61820 | PERS | 4,368 | 4,368 | 4,368 |
| 1,658 | 1,672 | 1,760 | 010-145-61830 | Social Security | 1,913 | 1,913 | 1,913 |
| 65 | 25 | 115 | 010-145-61840 | Unemployment | 100 | 100 | 100 |
| 340 | 316 | 400 | 010-145-61850 | Workers Comp | 350 | 350 | 350 |
| 22 | 15 | 14 | 010-145-61860 | WBF Tax | 14 | 14 | 14 |
| 30,219 | 27,763 | 29,849 | | Total Personnel Services | 32,252 | 32,252 | 32,252 |
| - | 38 | - | 010-145-62110 | Office Supplies | | | |
| 115 | - | - | 010-145-62115 | Bank Service Charges | - | - | - |
| - | 4 | 30 | 010-145-62120 | Postage & Shipping | 50 | 50 | 50 |
| 5 | 44 | 40 | 010-145-62130 | Copier Expenses | 40 | 40 | 40 |
| - | - | 1,757 | 010-145-62140 | Computer Expenses | 500 | 500 | 500 |
| - | - | 650 | 010-145-62210 | Telephone | 720 | 720 | 720 |
| 382 | 329 | 377 | 010-145-62740 | Dues | 377 | 377 | 377 |
| 92 | - | 350 | 010-145-62741 | Conferences | 350 | 350 | 350 |
| 319 | 295 | 500 | 010-145-62742 | Advertising | 600 | 600 | 600 |
| 474 | 569 | 500 | 010-145-62743 | Volunteer Appreciation | 550 | 550 | 550 |
| 473 | - | 450 | 010-145-62750 | Bags | 450 | 450 | 450 |
| 373 | 1,153 | - | 010-145-62751 | Cups | 400 | 400 | 400 |
| - | 723 | 500 | 010-145-62752 | Hats | 500 | 500 | 500 |
| 102 | - | 200 | 010-145-62753 | Magnets | 200 | 200 | 200 |
| 530 | 1,614 | 3,000 | 010-145-62754 | Shirts | 3,000 | 3,000 | 3,000 |
| 400 | 1,046 | 1,000 | 010-145-62785 | Farmers Market Expenses | 500 | 500 | 500 |
| 1,500 | 1,550 | 1,450 | 010-145-62790 | Entertainment | 2,800 | 2,800 | 2,800 |
| 56 | 99 | 200 | 010-145-62791 | Childrens Education Program | 200 | 200 | 200 |
| 4,821 | 7,466 | 11,004 | | Total Materials and Services | 11,237 | 11,237 | 11,237 |
| 35,040 | 35,229 | 40,853 | Total Expenditures-Farmer's Market | | 43,489 | 43,489 | 43,489 |

City of Cannon Beach
Budget Document
General Fund

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|---|----------------|------------------|--|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Executive Department Municipal Court | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>0.3000</i> | <i>0.3000</i> | <i>0.3000</i> |
| 31,684 | 10,120 | 13,000 | 010-150-61700 | Salaries and Wages | 16,000 | 16,000 | 16,000 |
| 16,024 | 4,256 | 7,006 | 010-150-61810 | HDL Insurance | 7,331 | 7,331 | 7,331 |
| - | - | 288 | 010-150-61815 | Disability Insurance | 259 | 259 | 259 |
| 2,236 | 1,478 | 2,257 | 010-150-61820 | PERS | 2,105 | 2,105 | 2,105 |
| 2,355 | 736 | 995 | 010-150-61830 | Social Security | 1,224 | 1,224 | 1,224 |
| 95 | 12 | 65 | 010-150-61840 | Unemployment | 64 | 64 | 64 |
| 56 | 15 | 25 | 010-150-61850 | Workers Comp | 20 | 20 | 20 |
| 23 | 8 | 10 | 010-150-61860 | WBF Tax | 10 | 10 | 10 |
| 52,472 | 16,624 | 23,646 | | Total Personnel Services | 27,013 | 27,013 | 27,013 |
| 172 | 291 | 500 | 010-150-62110 | Office Supplies | 500 | 500 | 500 |
| 555 | 300 | 400 | 010-150-62120 | Postage & Shipping | 550 | 550 | 550 |
| 31 | 12 | 240 | 010-150-62130 | Copier Expense | 240 | 240 | 240 |
| - | 344 | 1,080 | 010-150-62210 | Telephone | 1,080 | 1,080 | 1,080 |
| 1,878 | 2,628 | 5,500 | 010-150-62470 | Municipal Judge | 5,500 | 5,500 | 5,500 |
| 4,790 | 1,050 | 5,500 | 010-150-62520 | Legal Services | 5,500 | 5,500 | 5,500 |
| 138 | - | 200 | 010-150-62800 | Other Expenses | 200 | 200 | 200 |
| 50 | 75 | 100 | 010-150-62820 | Dues & Subscriptions | 100 | 100 | 100 |
| 215 | 375 | 500 | 010-150-62830 | Training & Education | 500 | 500 | 500 |
| 237 | 283 | 700 | 010-150-62835 | Travel & Lodging | 1,000 | 1,000 | 1,000 |
| 8,065 | 5,356 | 14,720 | | Total Materials and Services | 15,170 | 15,170 | 15,170 |
| 60,537 | 21,980 | 38,366 | Total Expenditures-Municipal Court | | 42,183 | 42,183 | 42,183 |
| 897,313 | 977,340 | 1,171,106 | Grand Total Expenditures - Executive Department | | 803,635 | 871,980 | 871,980 |

City of Cannon Beach
Budget Document
General Fund

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|----------------------------|----------------|----------------|---|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Planning Department | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>1.7500</i> | <i>1.7500</i> | <i>1.7500</i> |
| 107,279 | 108,357 | 123,000 | 010-300-61700 | Salaries and Wages | 170,500 | 170,500 | 170,500 |
| 42,945 | 39,771 | 39,915 | 010-300-61810 | HDL Insurance | 49,726 | 49,726 | 49,726 |
| - | 430 | 1,910 | 010-300-61815 | Disability Insurance | 1,851 | 1,851 | 1,851 |
| 15,663 | 15,820 | 21,558 | 010-300-61820 | PERS | 36,650 | 36,650 | 36,650 |
| 7,937 | 8,061 | 9,410 | 010-300-61830 | Social Security | 13,043 | 13,043 | 13,043 |
| 321 | 125 | 615 | 010-300-61840 | Unemployment | 682 | 682 | 682 |
| 1,011 | 824 | 1,100 | 010-300-61850 | Workers Comp | 1,500 | 1,500 | 1,500 |
| 49 | 45 | 64 | 010-300-61860 | WBF Tax | 60 | 60 | 60 |
| 175,204 | 173,432 | 197,572 | | Total Personnel Services | 274,012 | 274,012 | 274,012 |
| 216 | 235 | 300 | 010-300-62110 | Office Supplies | 600 | 600 | 600 |
| 943 | 3,550 | 3,000 | 010-300-62120 | Postage & Shipping | 3,000 | 3,000 | 3,000 |
| 684 | 1,719 | 1,000 | 010-300-62130 | Copier Expenses | 1,000 | 1,000 | 1,000 |
| - | 3,216 | 5,000 | 010-300-62140 | Computer Expenses | 1,750 | 1,750 | 1,750 |
| 412 | 1,227 | 1,000 | 010-300-62440 | Public Notices | 1,000 | 1,000 | 1,000 |
| 63,922 | 17,337 | 23,000 | 010-300-62450 | Consultant/Professional Fees | 45,000 | 45,000 | 45,000 |
| - | 1,845 | 5,500 | 010-300-62451 | Consultant Tree Permits | 8,000 | 8,000 | 8,000 |
| 154 | 6,512 | 5,000 | 010-300-62452 | GIS Consultant | 5,000 | 5,000 | 5,000 |
| 583 | 8,037 | 30,000 | 010-300-62453 | Dune Grading Consultant | 10,000 | 10,000 | 10,000 |
| 9,206 | 36,019 | 7,500 | 010-300-62454 | Community Forestry | - | - | - |
| 10,000 | - | 10,000 | 010-300-62457 | Tech Spt - Workforce Housing | 10,000 | 10,000 | 10,000 |
| 3,250 | - | - | 010-300-62522 | Wafarer Case | - | - | - |
| 390 | - | - | 010-300-62560 | Contractual Services | - | - | - |
| - | - | 4,900 | 010-300-62590 | Software and Maintenance | 24,900 | 24,900 | 24,900 |
| 85 | 135 | 100 | 010-300-62820 | Dues & Subscriptions | 100 | 100 | 100 |
| 3,150 | 1,869 | 10,000 | 010-300-62830 | Training & Education | 10,000 | 10,000 | 10,000 |
| 50 | 258 | 250 | 010-300-62835 | Travel & Lodging | 1,250 | 1,250 | 1,250 |
| - | - | - | 010-300-62840 | 4H District Expenses | - | - | - |
| - | - | 150,000 | 010-300-62890 | TSP Document (ODOT) | 160,000 | 160,000 | 160,000 |
| 93,045 | 81,958 | 256,550 | | Total Materials and Services | 281,600 | 281,600 | 281,600 |
| 268,250 | 255,390 | 454,122 | Grand Total Expenditures - Planning Department | | 555,612 | 555,612 | 555,612 |

City of Cannon Beach
Budget Document
General Fund

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|---|--------------|----------------|--|---|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Public Works Department Ecola Forest Reserve and Southwind Stewardship | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>0.0400</i> | <i>0.0400</i> | <i>0.0400</i> |
| 4,821 | 2,145 | 2,250 | 010-405-61700 | Salaries and Wages | 2,500 | 2,500 | 2,500 |
| - | 112 | - | 010-405-61720 | Overtime | - | - | - |
| 1,456 | 898 | 934 | 010-405-61810 | HDL Insurance | 978 | 978 | 978 |
| - | - | 38 | 010-405-61815 | Disability Insurance | 35 | 35 | 35 |
| 1,013 | 475 | 561 | 010-405-61820 | PERS | 609 | 609 | 609 |
| 359 | 170 | 172 | 010-405-61830 | Social Security | 191 | 191 | 191 |
| 14 | 2 | 11 | 010-405-61840 | Unemployment | 10 | 10 | 10 |
| 325 | 124 | 200 | 010-405-61850 | Workers Comp | 175 | 175 | 175 |
| 3 | 1 | 1 | 010-405-61860 | WBF Tax | 1 | 1 | 1 |
| 7,991 | 3,927 | 4,167 | | Total Personnel Services | 4,499 | 4,499 | 4,499 |
| 761 | 125 | 1,000 | 010-405-62427 | Operating Materials & Supplies | 1,000 | 1,000 | 1,000 |
| 4,350 | 100 | 15,000 | 010-405-62560 | Contractual Services | 10,000 | 10,000 | 10,000 |
| 3,029 | 2,938 | 3,700 | 010-405-62630 | Fire Protection | 3,900 | 3,900 | 3,900 |
| - | - | 30,000 | 010-405-62637 | Timber Thinning Expenses | - | - | - |
| 100 | - | 100 | 010-405-62639 | FSC Fee | 100 | 100 | 100 |
| - | - | - | 010-405-62650 | Beaver Restoration | 5,000 | 5,000 | 5,000 |
| - | - | - | 010-405-62655 | Conifer Planting | 5,000 | 5,000 | 5,000 |
| 8,240 | 3,163 | 49,800 | | Total Materials and Services-Ecola | 25,000 | 25,000 | 25,000 |
| - | - | - | 010-405-62428 | Contractual Services | 10,000 | 10,000 | 10,000 |
| 0 | 0 | 0 | | Total Materials and Services-Southwind | 10,000 | 10,000 | 10,000 |
| - | - | 323,470 | 010-405-63080 | Swigart Property Acquisition | - | - | - |
| 0 | 0 | 323,470 | | Total Capital Outlay | 0 | 0 | 0 |
| 16,231 | 7,090 | 377,437 | Total Expenditures-EFR and SW Stewardship | | 39,499 | 39,499 | 39,499 |

City of Cannon Beach
Budget Document
General Fund

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|---|---------|----------------|--|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Public Works Department Existing School Site | | | | | | | |
| - | - | - | 010-408-62600 | Appraisal Expenses | - | - | - |
| 0 | 0 | 0 | | Total Materials and Services | 0 | 0 | 0 |
| - | - | - | 010-408-65510 | Principal | - | - | - |
| - | - | - | 010-408-65610 | Interest | - | - | - |
| 0 | 0 | 0 | | Total Debt Service | 0 | 0 | 0 |
| - | - | - | 010-408-63105 | Park Plan | - | - | - |
| 2,485 | 4,200 | 25,000 | 010-408-63063 | Building Purchase | - | - | - |
| 2,485 | 4,200 | 25,000 | | Total Capital Outlay | 0 | 0 | 0 |
| 2,485 | 4,200 | 25,000 | Total Expenditures-Existing School Site | | 0 | 0 | 0 |

| | | | City of Cannon Beach Budget Document General Fund | | 2018-19 | | |
|----------------------------------|----------------|-------------------|---|-------------------------------------|-------------------|---------------------|-------------------|
| 2015-16 | 2016-17 | 2017-18 | | | Proposed by | Approved by | Adopted by |
| Actual | Actual | Adopted Budget | Account Number | Account Title | Budget Officer | Budget Committee | Governing Body |
| Public Works Department Parks | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>1.3000</i> | <i>1.3000</i> | <i>1.3000</i> |
| 70,999 | 62,838 | 75,313 | 010-410-61700 | Salaries and Wages | 70,000 | 70,000 | 70,000 |
| 37 | 966 | 700 | 010-410-61720 | Overtime | 721 | 721 | 721 |
| 22,883 | 21,790 | 25,175 | 010-410-61810 | HDL Insurance | 23,658 | 23,658 | 23,658 |
| - | - | 1,680 | 010-410-61815 | Disability Insurance | 1,510 | 1,510 | 1,510 |
| 13,097 | 11,864 | 17,092 | 010-410-61820 | PERS | 15,434 | 15,434 | 15,434 |
| 4,899 | 4,652 | 5,815 | 010-410-61830 | Social Security | 5,410 | 5,410 | 5,410 |
| 213 | 74 | 381 | 010-410-61840 | Unemployment | 283 | 283 | 283 |
| 2,573 | 2,797 | 3,663 | 010-410-61850 | Workers Comp | 3,500 | 3,500 | 3,500 |
| 43 | 34 | 46 | 010-410-61860 | WBF Tax | 45 | 45 | 45 |
| 114,742 | 105,016 | 129,865 | | Total Personnel Services | 120,561 | 120,561 | 120,561 |
| - | - | 2,049 | 010-410-62140 | Computer Expenses | - | - | - |
| 863 | 500 | 1,100 | 010-410-62165 | Flower Baskets | 1,100 | 1,100 | 1,100 |
| 167 | - | 500 | 010-410-62210 | Telephone | 500 | 500 | 500 |
| 1,000 | - | 1,000 | 010-410-62300 | Non-Capital Parks Improvements | 1,000 | 1,000 | 1,000 |
| 1,860 | 1,997 | 2,500 | 010-410-62410 | Vehicle Fuel | 2,500 | 2,500 | 2,500 |
| 3,383 | 9,098 | 2,500 | 010-410-62420 | Vehicle Repair & Maintenance | 2,500 | 2,500 | 2,500 |
| 3,030 | 4,591 | 3,000 | 010-410-62422 | Equipment Repair & Maint. | 3,000 | 3,000 | 3,000 |
| 6,380 | 1,816 | 3,500 | 010-410-62425 | Operating Equipment & Tools | 3,500 | 3,500 | 3,500 |
| 22,951 | 31,186 | 20,000 | 010-410-62427 | Operating Materials & Supplies | 25,000 | 25,000 | 25,000 |
| - | - | - | 010-410-62454 | Community Forestry | 23,000 | 23,000 | 23,000 |
| 580 | 647 | 4,000 | 010-410-62560 | Contractual Services | 4,000 | 4,000 | 4,000 |
| 690 | 2,313 | 1,000 | 010-410-62562 | Contract Electrical Services | 1,000 | 1,000 | 1,000 |
| 2,415 | 1,994 | 6,000 | 010-410-62564 | Contract Excavation Services | 6,000 | 6,000 | 6,000 |
| - | 28,705 | 39,000 | 010-410-62600 | Beach Access Improvement/Maint | 30,000 | 30,000 | 30,000 |
| 1,261 | 1,206 | 1,000 | 010-410-62720 | Protective Clothing | 1,000 | 1,000 | 1,000 |
| 225 | 225 | 500 | 010-410-62820 | Dues & Subscriptions | 500 | 500 | 500 |
| - | - | 500 | 010-410-62830 | Training & Education | 500 | 500 | 500 |
| - | - | 150 | 010-410-62835 | Travel & Lodging | 150 | 150 | 150 |
| - | 1,390 | - | 010-410-62900 | Sandcastle Contest Expense | - | - | - |
| 44,805 | 85,667 | 88,299 | | Total Materials and Services | 105,250 | 105,250 | 105,250 |
| 9,390 | - | - | 010-410-63011 | PW-13 City Skate Park | - | - | - |
| 6,000 | - | 31,000 | 010-410-63016 | PW50 -Service Truck Replacement | - | - | - |
| - | 1,355 | - | 010-410-63036 | Hydro Power Unit | - | - | - |
| 29,391 | - | 20,000 | 010-410-63057 | PW-49 Trail Development | - | - | - |
| 50,593 | - | - | 010-410-63064 | Beach Stair Access | - | - | - |
| 16,441 | - | - | 010-410-63065 | Resurface Tennis Courts | - | - | - |
| 33,311 | 55,889 | 10,000 | 010-410-63066 | Parks & Trails Master Plan | 10,000 | - | - |
| - | - | - | 010-410-63070 | Project from Master Plan | - | 10,000 | 10,000 |
| 10,501 | - | - | 010-410-63067 | Bus Shelter | - | - | - |
| 25,315 | - | - | 010-410-63069 | Tractor | - | - | - |
| 180,942 | 57,244 | 61,000 | | Total Capital Outlay | 10,000 | 10,000 | 10,000 |
| 340,489 | 247,927 | 279,164 | Total Expenditures-Parks | | 235,811 | 235,811 | 235,811 |

City of Cannon Beach
Budget Document
General Fund

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|--|---------------|----------------|-----------------------------------|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Public Works Department Parking | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>0.1900</i> | <i>0.1900</i> | <i>0.1900</i> |
| 8,689 | 9,333 | 10,000 | 010-420-61700 | Salaries and Wages | 11,000 | 11,000 | 11,000 |
| - | 177 | 400 | 010-420-61720 | Overtime | 400 | 400 | 400 |
| 2,605 | 3,216 | 3,342 | 010-420-61810 | HDL Insurance | 3,495 | 3,495 | 3,495 |
| - | - | 221 | 010-420-61815 | Disability Insurance | 198 | 198 | 198 |
| 1,675 | 1,830 | 2,332 | 010-420-61820 | PERS | 2,455 | 2,455 | 2,455 |
| 475 | 517 | 796 | 010-420-61830 | Social Security | 872 | 872 | 872 |
| 26 | 11 | 52 | 010-420-61840 | Unemployment | 46 | 46 | 46 |
| 358 | 441 | 2,500 | 010-420-61850 | Workers Comp | 2,250 | 2,250 | 2,250 |
| 5 | 5 | 7 | 010-420-61860 | WBF Tax | 7 | 7 | 7 |
| 13,833 | 15,530 | 19,650 | | Total Personnel Services | 20,723 | 20,723 | 20,723 |
| 348 | 5,305 | 8,000 | 010-420-62300 | Parking Lot Maintenance | 8,000 | 8,000 | 8,000 |
| 7,178 | 2,069 | 5,000 | 010-420-62427 | Operating Materials & Supplies | 5,000 | 5,000 | 5,000 |
| 5,935 | 417 | 1,500 | 010-420-62560 | Contractual Services | 1,500 | 1,500 | 1,500 |
| 13,460 | 7,791 | 14,500 | | Total Materials and Services | 14,500 | 14,500 | 14,500 |
| 27,294 | 23,321 | 34,150 | Total Expenditures-Parking | | 35,223 | 35,223 | 35,223 |

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

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|--|----------------|----------------|---|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Public Works Department Public Restrooms and Litter | | | | | | | |
| 27,329 | 24,096 | 22,000 | 010-480-62195 | Solid Waste Services | 22,000 | 22,000 | 22,000 |
| 236 | 1,140 | 6,000 | 010-480-62270 | Public Restroom Maintenance | 4,000 | 4,000 | 4,000 |
| 34,143 | 34,972 | 30,000 | 010-480-62272 | Public Restroom Supplies | 50,000 | 50,000 | 50,000 |
| - | - | 10,000 | 010-480-62275 | Public Restroom Buildings | 5,000 | 5,000 | 5,000 |
| 6,658 | 300 | 7,800 | 010-480-62427 | Operating Materials & Supplies | 7,800 | 7,800 | 7,800 |
| 4,366 | 6,146 | 3,500 | 010-480-62560 | Contractual Services | 8,000 | 8,000 | 8,000 |
| 3,691 | 2,745 | 1,200 | 010-480-62562 | Contract Electrical Services | 3,000 | 3,000 | 3,000 |
| 85,845 | 93,718 | 89,000 | 010-480-62568 | Public Janitorial Services | 120,000 | 120,000 | 120,000 |
| 162,267 | 163,116 | 169,500 | | Total Materials and Services | 219,800 | 219,800 | 219,800 |
| - | - | - | 010-480-63013 | Midtown Restroom | - | - | - |
| 0 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| 162,267 | 163,116 | 169,500 | Total Expenditures-Public Restrooms & Litter | | 219,800 | 219,800 | 219,800 |
| 548,765 | 445,653 | 885,251 | Grand Total Expenditures - Public Works Department | | 530,333 | 530,333 | 530,333 |

| | | | City of Cannon Beach Budget Document General Fund | | 2018-19 | | |
|--|------------------|-------------------|---|-------------------------------------|-------------------|---------------------|-------------------|
| 2015-16 | 2016-17 | 2017-18 | | | Proposed by | Approved by | Adopted by |
| Actual | Actual | Adopted Budget | Account Number | Account Title | Budget Officer | Budget Committee | Governing Body |
| Public Safety Department Police | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>10.5500</i> | <i>10.5500</i> | <i>10.5500</i> |
| 569,685 | 628,128 | 640,000 | 010-510-61700 | Salaries and Wages | 743,000 | 743,000 | 743,000 |
| 10,174 | 38,456 | 49,920 | 010-510-61705 | Part Time Salaries and Wages | 56,000 | 56,000 | 56,000 |
| 5,452 | - | - | 010-510-61710 | Holiday Pay | - | - | - |
| 35,351 | 31,679 | 35,000 | 010-510-61720 | Overtime | 40,000 | 40,000 | 40,000 |
| 55 | - | - | 010-510-61730 | Shift Differential | - | - | - |
| 6,498 | - | - | 010-510-61740 | Incentive Pay | - | - | - |
| 134,968 | 149,293 | 165,320 | 010-510-61810 | HDL Insurance | 213,280 | 213,280 | 213,280 |
| - | 749 | 4,368 | 010-510-61815 | Disability Insurance | 2,269 | 2,269 | 2,269 |
| 102,891 | 118,060 | 151,315 | 010-510-61820 | PERS | 177,423 | 177,423 | 177,423 |
| 47,924 | 52,514 | 55,456 | 010-510-61830 | Social Security | 64,184 | 64,184 | 64,184 |
| 1,948 | 844 | 3,625 | 010-510-61840 | Unemployment | 3,356 | 3,356 | 3,356 |
| 15,037 | 12,965 | 17,000 | 010-510-61850 | Workers Comp | 16,000 | 16,000 | 16,000 |
| 326 | 317 | 399 | 010-510-61860 | WBF Tax | 435 | 435 | 435 |
| - | - | - | 010-510-61900 | Compensated Absences | - | - | - |
| 930,310 | 1,033,005 | 1,122,403 | | Total Personnel Services | 1,315,947 | 1,315,947 | 1,315,947 |
| 2,811 | 1,564 | 3,000 | 010-510-62110 | Office Supplies | 3,000 | 3,000 | 3,000 |
| 964 | 1,405 | 1,700 | 010-510-62120 | Postage & Shipping | 1,800 | 1,800 | 1,800 |
| 4,058 | 4,238 | 3,500 | 010-510-62130 | Copier Expenses | 4,000 | 4,000 | 4,000 |
| 10,991 | 5,160 | 5,361 | 010-510-62140 | Computer Expenses | 1,400 | 1,400 | 1,400 |
| 1,277 | 1,972 | 2,300 | 010-510-62210 | Telephone | 2,000 | 2,000 | 2,000 |
| 4,236 | 1,641 | 8,000 | 010-510-62220 | Radio | 3,500 | 3,500 | 3,500 |
| 11,851 | 15,309 | 20,000 | 010-510-62410 | Vehicle Fuel | 20,000 | 20,000 | 20,000 |
| 9,018 | 15,714 | 15,000 | 010-510-62420 | Vehicle Repair & Maintenance | 17,000 | 17,000 | 17,000 |
| 19,642 | 14,445 | 33,775 | 010-510-62425 | Operating Equipment & Tools | 11,000 | 11,000 | 11,000 |
| 690 | 8,734 | - | 010-510-62520 | PD - Legal Services | - | - | - |
| 4,003 | 1,924 | 4,500 | 010-510-62560 | Contractual Services | 4,500 | 4,500 | 4,500 |
| 1,945 | 4,300 | 3,000 | 010-510-62590 | Software Maintenance | 20,000 | 20,000 | 20,000 |
| - | 49,792 | 51,000 | 010-510-62700 | 911 Dispatch Services-Seaside | 51,000 | 51,000 | 51,000 |
| 8,475 | 6,274 | 6,000 | 010-510-62720 | Uniforms | 6,000 | 6,000 | 6,000 |
| - | 1,701 | 500 | 010-510-62730 | Dog Control | 500 | 500 | 500 |
| 2,921 | - | 4,000 | 010-510-62740 | Uniform Cleaning Allowance | - | - | - |
| 4,500 | - | - | 010-510-62745 | Car Allowances | - | - | - |
| 9,104 | 13,560 | 13,000 | 010-510-62750 | Other Materials & Supplies | 6,000 | 6,000 | 6,000 |
| 325 | 310 | 650 | 010-510-62820 | Dues & Subscriptions | 650 | 650 | 650 |
| 7,264 | 11,631 | 11,000 | 010-510-62830 | Training & Education | 12,000 | 12,000 | 12,000 |
| 5,960 | 10,302 | 6,000 | 010-510-62835 | Travel & Lodging | 7,000 | 7,000 | 7,000 |
| 1,249 | 2,660 | 5,000 | 010-510-62841 | K-9 Maintenance | 5,000 | 5,000 | 5,000 |
| 143 | 85 | - | 010-510-62900 | Smith Homicide Case | - | - | - |
| 111,429 | 172,721 | 197,286 | | Total Materials and Services | 176,350 | 176,350 | 176,350 |
| 15,339 | 53,032 | - | 010-510-63500 | PS-01 Vehicles | 35,722 | 35,722 | 35,722 |
| 6,000 | - | - | 010-510-63510 | PS-02 Justice System | - | - | - |
| - | - | - | 010-510-63511 | K9 Start Up Costs | - | - | - |
| 21,339 | 53,032 | 0 | | Total Capital Outlay | 35,722 | 35,722 | 35,722 |
| 1,063,078 | 1,258,758 | 1,319,689 | Total Expenditures-Police | | 1,528,019 | 1,528,019 | 1,528,019 |

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

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|---|----------------|----------------|---|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Public Safety Department Lifeguard Program | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>0.3100</i> | <i>0.3100</i> | <i>0.3100</i> |
| 71,523 | 51,351 | 31,000 | 010-520-61700 | Salaries and Wages | 35,000 | 35,000 | 35,000 |
| 5,262 | 20,163 | 50,400 | 010-520-61705 | Part Time Salaries and Wages | 54,000 | 54,000 | 54,000 |
| - | 16 | - | 010-520-61720 | Overtime | - | - | - |
| 4,835 | 5,489 | 5,713 | 010-520-61810 | HDL Insurance | 5,976 | 5,976 | 5,976 |
| - | 116 | 298 | 010-520-61815 | Disability Insurance | 282 | 282 | 282 |
| 9,724 | 9,531 | 12,288 | 010-520-61820 | PERS | 12,913 | 12,913 | 12,913 |
| 5,866 | 5,502 | 6,227 | 010-520-61830 | Social Security | 6,809 | 6,809 | 6,809 |
| 229 | 104 | 407 | 010-520-61840 | Unemployment | 356 | 356 | 356 |
| 2,488 | 1,976 | 2,500 | 010-520-61850 | Workers Comp | 2,400 | 2,400 | 2,400 |
| 68 | 51 | 57 | 010-520-61860 | WBF Tax | 60 | 60 | 60 |
| 99,995 | 94,299 | 108,890 | | Total Personnel Services | 117,796 | 117,796 | 117,796 |
| 368 | 346 | 400 | 010-520-62210 | Telephone | 400 | 400 | 400 |
| - | - | - | 010-520-62220 | Radio | - | - | - |
| 429 | 543 | 1,000 | 010-520-62410 | Vehicle Fuel | 800 | 800 | 800 |
| 2,021 | 1,950 | 1,000 | 010-520-62420 | Vehicle Repair & Maintenance | 1,000 | 1,000 | 1,000 |
| 164 | 2,934 | 9,000 | 010-520-62425 | Operating Equipment & Tools | 5,000 | 5,000 | 5,000 |
| 2,225 | 1,457 | 2,000 | 010-520-62427 | Operating Materials & Supplies | 2,000 | 2,000 | 2,000 |
| 5,207 | 7,229 | 13,400 | | Total Materials and Services | 9,200 | 9,200 | 9,200 |
| - | 5,415 | 25,000 | 010-520-63500 | PS-02 Vehicles | - | - | - |
| 0 | 5,415 | 25,000 | | Total Capital Outlay | 0 | 0 | 0 |
| 105,202 | 106,943 | 147,290 | Total Expenditures-Lifeguard Program | | 126,996 | 126,996 | 126,996 |

City of Cannon Beach
Budget Document
General Fund

| 2015-16 | 2016-17 | 2017-18 | | | 2018-19 | | |
|--|---------|----------------|------------------------|------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Public Safety Department 911 Services | | | | | | | |
| 49,202 | - | - | 010-530-62700 | Contract with Seaside | - | - | - |
| 49,202 | 0 | 0 | | Total Materials and Services | 0 | 0 | 0 |
| 49,202 | 0 | 0 | Total Expenditures-911 | | 0 | 0 | 0 |

| 2015-16 | | | City of Cannon Beach Budget Document General Fund | | 2018-19 | | |
|-----------------------------------|------------------|-------------------|--|---|----------------------------------|------------------------------------|---------------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Public Safety Department EPREP | | | | | | | |
| | | | | <i>Number of FTE</i> | <i>1.1800</i> | <i>1.1800</i> | <i>1.1800</i> |
| 15,579 | 15,474 | 33,000 | 010-540-61700 | Salaries and Wages | 100,000 | 100,000 | 100,000 |
| - | 23 | - | 010-540-61720 | Overtime | - | - | - |
| 3,002 | 3,306 | 3,441 | 010-540-61810 | HDL Insurance | 28,037 | 28,037 | 28,037 |
| - | 58 | 173 | 010-540-61815 | Disability Insurance | 1,025 | 1,025 | 1,025 |
| 3,012 | 3,010 | 7,932 | 010-540-61820 | PERS | 24,482 | 24,482 | 24,482 |
| 1,192 | 1,167 | 2,525 | 010-540-61830 | Social Security | 7,650 | 7,650 | 7,650 |
| 47 | 18 | 165 | 010-540-61840 | Unemployment | 400 | 400 | 400 |
| 463 | 381 | 520 | 010-540-61850 | Workers Comp | 1,500 | 1,500 | 1,500 |
| 7 | 5 | 19 | 010-540-61860 | WBF Tax | 40 | 40 | 40 |
| 23,300 | 23,442 | 47,775 | | Total Personnel Services | 163,134 | 163,134 | 163,134 |
| - | 211 | - | 010-540-62110 | Office Supplies | - | - | - |
| - | 0 | 100 | 010-540-62120 | Postage & Shipping | 100 | 100 | 100 |
| 3 | 3 | 100 | 010-540-62130 | Copier Expenses | 100 | 100 | 100 |
| 11,584 | - | - | 010-540-62580 | Container Site Maintenance | - | - | - |
| - | - | 3,000 | 010-540-62645 | Antennas | 3,000 | 3,000 | 3,000 |
| 6,559 | 6,238 | 6,500 | 010-540-62650 | Emergency Prep Committee | 6,500 | 6,500 | 6,500 |
| 13,985 | 12,867 | 7,500 | 010-540-62655 | Cache Site Supplies | 5,000 | 5,000 | 5,000 |
| - | - | - | 010-540-62656 | PERC Supplies | 8,500 | 8,500 | 8,500 |
| 250 | - | - | 010-540-62660 | Emergency Shelter Committee | - | - | - |
| 51,008 | 55,700 | 50,000 | 010-540-62675 | Eprep Consulting | - | - | - |
| - | 3,572 | - | 010-540-62680 | KMUN Translator Site | - | - | - |
| - | - | 15,000 | 010-540-62970 | Vulnerable Population Guide (OEM Grant) | - | - | - |
| - | - | 28,000 | 010-540-62975 | Disaster Recovery (OEM Grant) | - | - | - |
| - | 20,000 | 5,000 | 010-540-62980 | FOG (OEM Grant) | - | - | - |
| - | 1,228 | 5,000 | 010-540-62985 | CERT Expenses | 5,000 | 5,000 | 5,000 |
| 6,008 | 9,179 | 5,000 | 010-540-62990 | MRC | 5,000 | 5,000 | 5,000 |
| - | - | - | 010-540-62995 | Race the Wave | - | - | - |
| 89,397 | 108,998 | 125,200 | | Total Materials and Services | 33,200 | 33,200 | 33,200 |
| - | - | 30,000 | 010-540-63110 | AD-20 Container Site Prep | 30,000 | 30,000 | 30,000 |
| - | 1,081 | 5,000 | 010-540-63115 | KMUN Translator (site prep) | 5,000 | 5,000 | 5,000 |
| - | 16,165 | - | 010-540-63120 | Evacuation Route Signage (Grant) | - | - | - |
| | | | 010-540-63125 | Radio Tower (OEM Grant) | 121,500 | 121,500 | 121,500 |
| 0 | 17,246 | 35,000 | | Total Capital Outlay | 156,500 | 156,500 | 156,500 |
| 112,697 | 149,686 | 207,975 | Total Expenditures-EPREP | | 352,834 | 352,834 | 352,834 |
| 1,330,178 | 1,515,388 | 1,674,954 | Grand Total Expenditures - Public Safety Department | | 2,007,849 | 2,007,849 | 2,007,849 |

| | | | City of Cannon Beach Budget Document General Fund | | 2018-19 | | |
|-------------------------|--------------------|-------------------|---|-------------------------------------|-------------------|---------------------|-------------------|
| 2015-16 | 2016-17 | 2017-18 | | | Proposed by | Approved by | Adopted by |
| Actual | Actual | Adopted Budget | Account Number | Account Title | Budget Officer | Budget Committee | Governing Body |
| Non-Departmental | | | | | | | |
| - | - | 8,000 | 010-100-62094 | Project Planning Software | - | - | - |
| - | 101,338 | 83,869 | 010-100-62095 | Adm Svcs - IT | 123,191 | 123,191 | 123,191 |
| 52,188 | 60,406 | 46,092 | 010-100-62096 | Adm Svcs - PW Admin | 63,591 | 63,591 | 63,591 |
| 190,851 | 179,468 | 231,105 | 010-100-62097 | Adm Svcs - Exec | 278,681 | 278,681 | 278,681 |
| 64,463 | 72,623 | 88,951 | 010-100-62098 | Adm Svcs - Finance | 101,613 | 101,613 | 101,613 |
| 136,989 | 83,310 | 84,712 | 010-100-62099 | Adm Svcs - Central Svcs | 86,848 | 86,848 | 86,848 |
| 444,492 | 497,145 | 542,729 | | Total Materials and Services | 653,924 | 653,924 | 653,924 |
| 300,581 | - | - | 010-100-63000 | Cannon Beach CC Building | - | - | - |
| 300,581 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| 299,000 | 161,725 | 163,458 | 010-910-69100 | Transfer to Debt Service | 175,644 | 175,644 | 175,644 |
| - | - | 250,000 | 010-910-69105 | Transfer to Water Reserve | 85,932 | 85,932 | 85,932 |
| - | - | - | 010-910-69110 | Transfer to Wastewater | - | - | - |
| 478,515 | 533,500 | 579,000 | 010-910-69115 | Transfer to Roads Fund | 391,998 | 391,998 | 391,998 |
| - | - | 400,000 | 010-910-69125 | Transfer to General Reserve | 400,000 | 400,000 | 400,000 |
| 326,928 | - | - | 010-910-69130 | Transfer to TAF | - | - | - |
| - | 175,000 | - | 010-910-69140 | Transfer to Water Fund | - | - | - |
| - | 75,500 | - | 010-910-69145 | Transfer to Bridge Reserve | - | - | - |
| - | 90,000 | - | 010-910-69150 | Transfer to RV Park | - | - | - |
| - | 75,000 | - | 010-910-69160 | Transfer to Storm Drain Fund | 96,673 | 96,673 | 96,673 |
| - | - | 275,525 | 010-910-69165 | Transfer to Wastewater Reserve | 100,000 | 100,000 | 100,000 |
| 1,104,443 | 1,110,725 | 1,667,983 | | Total Transfers Out | 1,250,247 | 1,250,247 | 1,250,247 |
| - | - | 236,908 | 010-900-64050 | Contingency 5.0% of expenditures | 227,568 | 359,223 | 359,223 |
| 0 | 0 | 236,908 | | Total Contingency | 227,568 | 359,223 | 359,223 |
| 1,849,516 | 1,607,870 | 2,447,620 | Grand Total Expenditures - Non Departmental | | 2,131,739 | 2,263,394 | 2,263,394 |
| \$1,522,450 | \$1,641,372 | \$234,197 | 010-920-79100 | Ending Fund Balance | \$142,455 | \$142,455 | \$142,455 |

GENERAL RESERVE FUND

The budget includes the reserve fund for general governmental needs.

City of Cannon Beach **General R&R Reserve Fund (059)**

| | Fiscal Year End | | | | | | | |
|---------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 513,821 | 513,821 | 513,821 | 198,926 | 248,926 | 248,926 | 313,926 | 367,101 |
| Transfer In - General Fund | 400,000 | - | - | 314,895 | - | - | - | - |
| Total Revenue | 400,000 | - | - | 314,895 | - | - | - | - |
| Transfer out - General Fund | - | - | - | - | 50,000 | - | - | - |
| Transfer out - Storm Drain Fund | - | - | - | - | - | - | 65,000 | 53,175 |
| Total Expenditures | - | - | - | - | 50,000 | - | 65,000 | 53,175 |
| Ending Fund Balance | 913,821 | 513,821 | 513,821 | 513,821 | 198,926 | 248,926 | 248,926 | 313,926 |

**City of Cannon Beach
Budget Document**

| <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | <u>General Reserve</u> | | <u>2018-19</u> | | |
|----------------|----------------|---------------------------|------------------------|--|---|---|--|
| <u>Actual</u> | <u>Actual</u> | <u>Adopted Budget</u> | <u>Account Number</u> | <u>Account Title</u> | <u>Proposed by Budget Officer</u> | <u>Approved by Budget Committee</u> | <u>Adopted by Governing Body</u> |
| 513,821 | 513,821 | 513,820 | 059-000-33000 | Unrestricted Fund Balance | 913,820 | 913,820 | 913,820 |
| - | - | 400,000 | 059-100-49110 | Transfer In General Fund | 400,000 | 400,000 | 400,000 |
| 513,821 | 513,821 | 913,820 | | Total Resources | 1,313,820 | 1,313,820 | 1,313,820 |
| - | - | - | 059-010-67110 | Transfer to General Fund | - | - | - |
| 0 | 0 | 0 | | Total Transfers | 0 | 0 | 0 |
| - | - | - | 059-100-63999 | Unallocated Project | - | - | - |
| 0 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| 0 | 0 | 0 | | Total Expenditures | 0 | 0 | 0 |
| 513,821 | 513,821 | 513,820 | 059-100-79000 | Reserved for Future Expenditure-General | 513,820 | 513,820 | 513,820 |
| - | - | 400,000 | 059-100-79000 | Reserved for Future Expenditure-(Strategic Plan Objective) | 800,000 | 800,000 | 800,000 |
| 513,821 | 513,821 | 913,820 | | Total Reserved for Future Expenditure | 1,313,820 | 1,313,820 | 1,313,820 |
| 0 | 0 | 0 | 059-100-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 513,821 | 513,821 | 913,820 | | Total Requirements | 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 | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 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 | - | - | - |

**City of Cannon Beach
Budget Document**

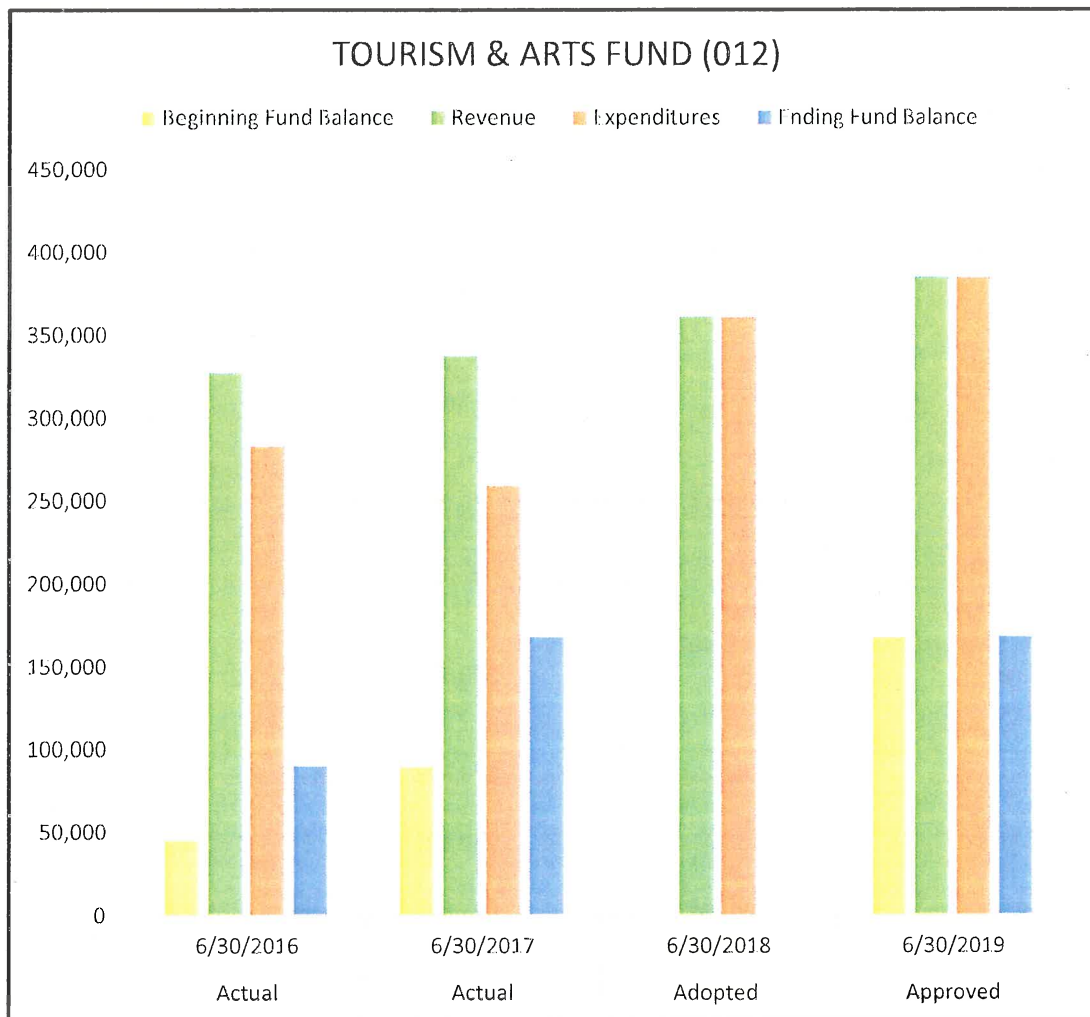
| 2015-16 | 2016-17 | 2017-18 | Ecola Forest Reserve Resolution No. 13-01 | | 2018-19 | | |
|----------------|----------------|---------------------------|--|---------------------------------|---|---|--|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 6,394 | 6,394 | 6,393 | 053-000-33000 | Unrestricted Fund Balance | 6,393 | 6,393 | 6,393 |
| - | - | - | 053-405-49110 | Transfer In - General | - | - | - |
| 6,394 | 6,394 | 6,393 | | Total Resources | 6,393 | 6,393 | 6,393 |
| - | - | 6,393 | 053-405-63999 | Unallocated Project | 6,393 | 6,393 | 6,393 |
| 0 | 0 | 6,393 | | Total Capital Outlay | 6,393 | 6,393 | 6,393 |
| 0 | 0 | 6,393 | | Total Expenditures | 6,393 | 6,393 | 6,393 |
| - | - | - | 053-405-79000 | Reserved for Future Expenditure | - | - | - |
| 6,394 | 6,394 | 0 | 053-405-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 6,394 | 6,394 | 6,393 | | Total Requirements | 6,393 | 6,393 | 6,393 |

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 | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 167,689 | 89,551 | 45,510 | 17,681 | - | - | - | - |
| TRT - 1% TAF Share (70%) | 193,857 | 299,640 | - | - | - | - | - | - |
| S/T TRT - 1% TAF Shar (70%) | 28,403 | 37,432 | - | - | - | - | - | - |
| Transfer In - General | - | - | 326,928 | 304,829 | 277,281 | 260,636 | 242,872 | 205,679 |
| Total Revenue | 222,260 | 337,072 | 326,928 | 304,829 | 277,281 | 260,636 | 242,872 | 205,679 |
| Materials and Services | 166,491 | 258,934 | 282,887 | 277,000 | 259,600 | 260,636 | 242,872 | 205,679 |
| Total Expenditures | 166,491 | 258,934 | 282,887 | 277,000 | 259,600 | 260,636 | 242,872 | 205,679 |
| Ending Fund Balance | 223,458 | 167,689 | 89,551 | 45,510 | 17,681 | - | - | - |

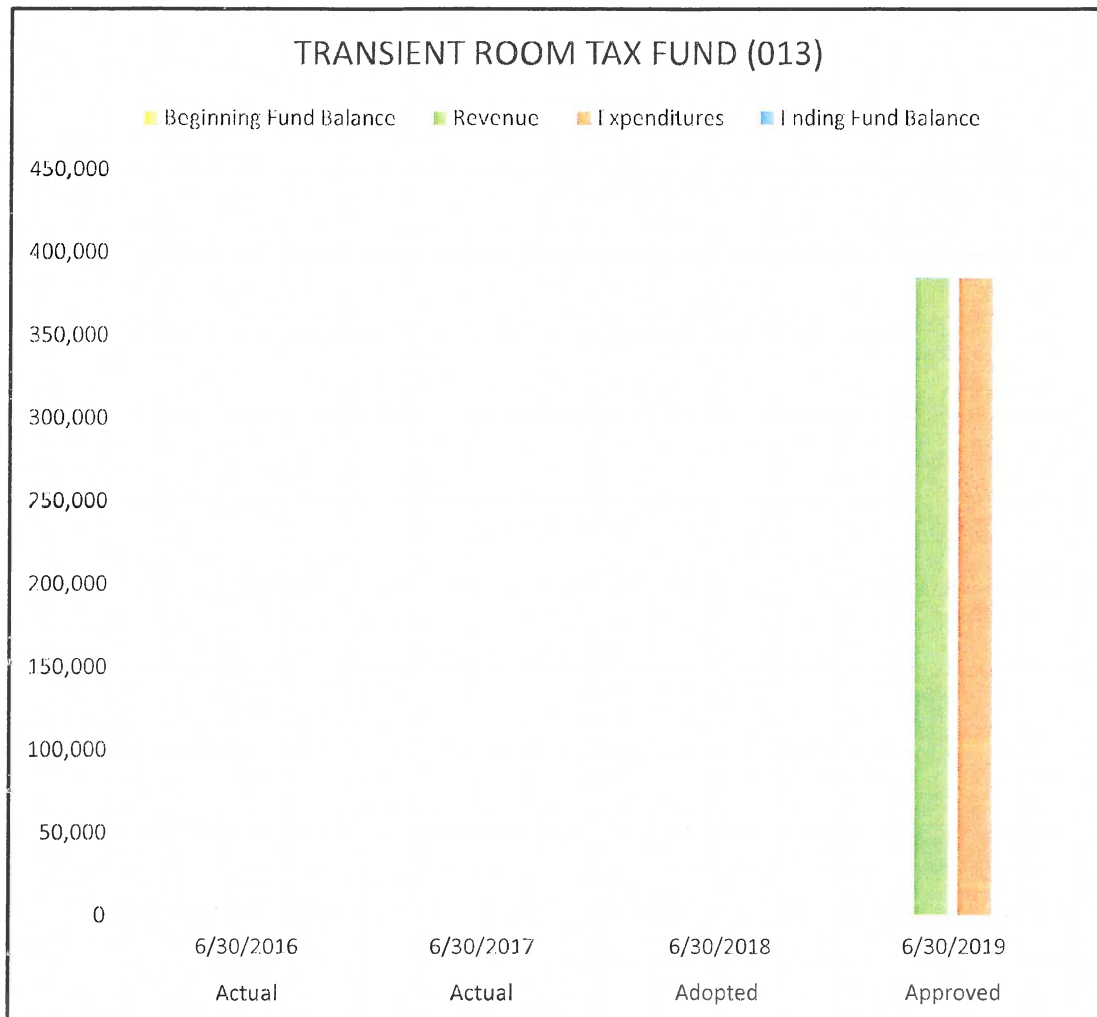


| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 45,510 | 89,551 | 0 | 167,689 |
| Revenue | 326,928 | 337,072 | 360,708 | 384,655 |
| Expenditures | 282,887 | 258,934 | 360,708 | 384,655 |
| Ending Fund Balance | 89,551 | 167,689 | 0 | 167,689 |

City of Cannon Beach
Budget Document

| 2015-16 | 2016-17 | 2017-18 | Tourism and Arts Fund | | 2018-19 | | |
|----------------|----------------|----------------|-----------------------|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 45,510 | 89,551 | 0 | 012-000-33000 | Unrestricted Fund Balance | 167,689 | 167,689 | 167,689 |
| - | 299,640 | 316,716 | 012-180-41305 | TRT 1% TAF Share (70%) | 335,499 | 335,499 | 335,499 |
| - | 37,432 | 43,992 | 012-180-41325 | S/T TRT 1% TAF Share (70%) | 49,156 | 49,156 | 49,156 |
| 326,928 | - | 0 | 012-180-43111 | Transfer In General Fund | 0 | 0 | 0 |
| 372,438 | 426,623 | 360,708 | | Total Resources | 552,344 | 552,344 | 552,344 |
| 282,887 | 258,934 | 360,708 | 012-180-62115 | TAF Award | 384,655 | 384,655 | 384,655 |
| 282,887 | 258,934 | 360,708 | | Total Materials and Services | 384,655 | 384,655 | 384,655 |
| 282,887 | 258,934 | 360,708 | | Total Expenditures | 384,655 | 384,655 | 384,655 |
| 89,551 | 167,689 | 0 | 012-180-79100 | Ending Fund Balance | 167,689 | 167,689 | 167,689 |
| 372,438 | 426,623 | 360,708 | | Total Requirements | 552,344 | 552,344 | 552,344 |

TRANSIENT ROOM TAX FUND



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 0 | 0 | 0 | 0 |
| Revenue | 0 | 0 | 0 | 384,655 |
| Expenditures | 0 | 0 | 0 | 384,655 |
| Ending Fund Balance | 0 | 0 | 0 | 0 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Transient Room Tax Fund | | 2018-19 | | |
|----------|----------|----------------|-------------------------|--------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| - | - | - | 013-000-33000 | Unrestricted Fund Balance | - | - | - |
| - | - | - | 013-180-41310 | TRT 1% TAF Share (70%) | 335,499 | 335,499 | 335,499 |
| - | - | - | 013-180-41330 | S/T TRT 1% TAF Share (70%) | 49,156 | 49,156 | 49,156 |
| - | - | - | 013-180-43111 | Transfer In General Fund | - | - | - |
| 0 | 0 | 0 | | Total Resources | 384,655 | 384,655 | 384,655 |
| - | - | - | 013-180-62115 | Chamber of Commerce Visitor's Center | 120,000 | 84,655 | 84,655 |
| - | - | - | 013-180-62120 | Tourism Promotions | 264,655 | 300,000 | 300,000 |
| 0 | 0 | 0 | | Total Materials and Services | 384,655 | 384,655 | 384,655 |
| 0 | 0 | 0 | | Total Expenditures | 384,655 | 384,655 | 384,655 |
| 0 | 0 | 0 | 013-180-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 0 | 0 | 0 | | Total Requirements | 384,655 | 384,655 | 384,655 |

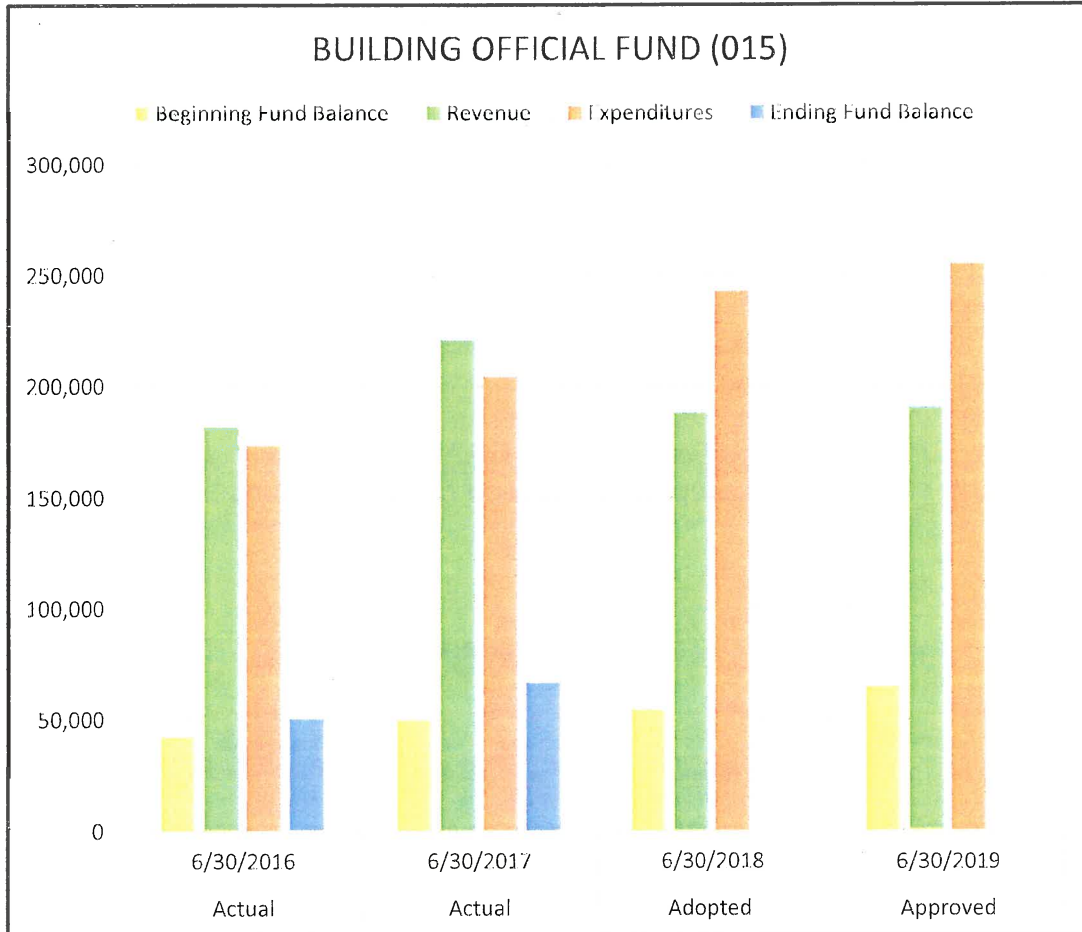
BUILDING OFFICIAL FUND

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 | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 66,681 | 50,236 | 42,747 | 47,310 | 39,950 | 5,438 | 47,082 | 91,053 |
| Business Licenses - Contractors | - | 17,150 | 15,587 | 17,088 | 15,975 | 16,775 | 13,200 | 15,500 |
| Fees - Building Permit | 52,174 | 92,761 | 69,855 | 66,500 | 29,253 | 108,327 | 60,599 | 66,929 |
| Fees - Mechanical Permit | 4,311 | 10,550 | 11,607 | 2,124 | 6,477 | 4,060 | 5,549 | 6,122 |
| Fees - Plumbing Permit | 10,473 | 11,794 | 13,498 | 1,952 | 5,872 | 5,117 | 7,645 | 6,154 |
| Fees - Tree Permit | - | 2,550 | 3,400 | 2,750 | 2,000 | 2,125 | 1,850 | 1,900 |
| Fees - Inspection | 1,762 | 7,062 | 5,800 | 3,850 | 2,900 | 3,800 | 4,525 | 6,100 |
| Reimbursement - Bldg Inspector | 22,750 | 2,373 | - | - | - | - | - | 75 |
| Fees - Plan Review | 27,898 | 70,521 | 56,395 | 47,214 | 10,169 | 200 | 1,266 | 2,234 |
| Demolition | - | - | - | - | 123 | - | - | - |
| Fire Life Safety | 113 | 6,096 | 4,924 | 824 | 1,270 | - | - | - |
| Miscellaneous Income | - | - | - | 22 | - | - | - | - |
| Transfer in - General | - | - | - | - | 22,560 | 41,425 | - | - |
| Total Revenue | 119,480 | 220,855 | 181,065 | 142,324 | 96,599 | 181,829 | 94,635 | 105,013 |
| Personnel Services | 85,125 | 21,213 | 21,995 | 14,180 | 26,703 | 116,572 | 102,537 | 112,473 |
| Materials and Services | 33,271 | 183,198 | 151,581 | 132,707 | 62,535 | 30,745 | 33,742 | 36,511 |
| Total Expenditures | 118,396 | 204,410 | 173,576 | 146,887 | 89,239 | 147,317 | 136,279 | 148,984 |
| Ending Fund Balance | 67,765 | 66,681 | 50,236 | 42,747 | 47,310 | 39,950 | 5,438 | 47,082 |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 42,747 | 50,236 | 55,000 | 65,000 |
| Revenue | 181,065 | 220,855 | 188,000 | 190,000 |
| Expenditures | 173,576 | 204,410 | 243,000 | 255,000 |
| Ending Fund Balance | 50,236 | 66,681 | 0 | 0 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Building Official | | 2018-19 | | |
|----------------|----------------|----------------|-------------------|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 42,747 | 50,236 | 55,000 | 015-000-33000 | Unrestricted Fund Balance | 65,000 | 65,000 | 65,000 |
| 15,587 | 17,150 | 0 | 015-200-42101 | Business Licenses-Contractors | 0 | - | - |
| 69,855 | 92,761 | 70,000 | 015-200-42300 | Fees - Building Permit | 70,000 | 70,000 | 70,000 |
| 11,607 | 10,551 | 8,000 | 015-200-42301 | Fees - Mechanical Permit | 8,000 | 8,000 | 8,000 |
| 13,498 | 11,794 | 7,000 | 015-200-42302 | Fees - Plumbing Permit | 15,000 | 15,000 | 15,000 |
| 3,400 | 2,550 | 0 | 015-200-42303 | Fees - Tree Permit | 0 | - | - |
| 5,800 | 7,062 | 9,000 | 015-200-42304 | Fees - Inspection | 3,000 | 3,000 | 3,000 |
| 56,395 | 70,521 | 50,000 | 015-200-42405 | Fees - Plan Review | 50,000 | 50,000 | 50,000 |
| 4,924 | 6,096 | 5,000 | 015-200-42407 | Fire Life Safety | 5,000 | 5,000 | 5,000 |
| - | - | 0 | 015-200-48900 | Miscellaneous Income | 0 | - | - |
| - | 2,373 | 39,000 | 015-200-42310 | Reimbursement-Building Inspector | 39,000 | 39,000 | 39,000 |
| 223,812 | 271,091 | 243,000 | | Total Resources | 255,000 | 255,000 | 255,000 |
| | | | | Number of FTE | 1.2500 | 1.2500 | 1.2500 |
| 12,642 | 13,809 | 90,000 | 015-200-61700 | Salaries and Wages | 99,000 | 99,000 | 99,000 |
| 6,527 | 3,808 | 27,089 | 015-200-61810 | HDL Insurance | 24,059 | 24,059 | 24,059 |
| - | - | 1,114 | 015-200-61815 | Disability Insurance | 1,097 | 1,097 | 1,097 |
| 1,846 | 2,464 | 21,854 | 015-200-61820 | PERS | 23,821 | 23,821 | 23,821 |
| 905 | 1,008 | 6,885 | 015-200-61830 | Social Security | 7,574 | 7,574 | 7,574 |
| 37 | 29 | 450 | 015-200-61840 | Unemployment | 396 | 396 | 396 |
| 30 | 89 | 4,820 | 015-200-61850 | Workers Comp | 1,000 | 1,000 | 1,000 |
| 8 | 6 | 39 | 015-200-61860 | WBF Tax | 43 | 43 | 43 |
| - | - | 0 | 015-200-61900 | Compensated Absences | 0 | - | - |
| 21,995 | 21,213 | 152,251 | | Total Personnel Services | 156,990 | 156,990 | 156,990 |
| - | 4,829 | 3,997 | 015-200-62095 | Adm Svcs - IT | 5,870 | 5,870 | 5,870 |
| 14,495 | 13,631 | 17,553 | 015-200-62097 | Adm Svcs - Exec | 21,166 | 21,166 | 21,166 |
| 8,562 | 9,645 | 11,814 | 015-200-62098 | Adm Svcs - Finance | 13,496 | 13,496 | 13,496 |
| 6,528 | 3,970 | 4,037 | 015-200-62099 | Adm Svcs - Central Svcs | 4,138 | 4,138 | 4,138 |
| 208 | 366 | 1,000 | 015-200-62110 | Office Supplies | 500 | 500 | 500 |
| 17 | 454 | 100 | 015-200-62120 | Postage & Shipping | 100 | 100 | 100 |
| 25 | 61 | 200 | 015-200-62130 | Copier Expenses | 200 | 200 | 200 |
| - | 1,178 | 0 | 015-200-62140 | Computer Expenses | 1,100 | 1,100 | 1,100 |
| 124 | - | 700 | 015-200-62150 | Code Books & References | 400 | 400 | 400 |
| - | 90 | 700 | 015-200-62210 | Telephone | 0 | - | - |
| - | - | 2,000 | 015-200-62410 | Vehicle Fuel | 2,000 | 2,000 | 2,000 |
| - | - | 400 | 015-200-62420 | Vehicle Repair & Maintenance | 400 | 400 | 400 |
| 251 | 149 | 300 | 015-200-62427 | Operating Materials & Supplies | 300 | 300 | 300 |
| - | - | 0 | 015-200-62560 | Contractual Services | 0 | - | - |
| 120,747 | 148,334 | 20,000 | 015-200-62563 | Contract with Seaside | 0 | - | - |
| - | - | 0 | 015-200-62568 | Contract Tree Services | 0 | - | - |
| 292 | - | 1,500 | 015-200-62625 | Public Outreach | 1,500 | 1,500 | 1,500 |
| 135 | - | 500 | 015-200-62820 | Dues & Subscriptions | 500 | 500 | 500 |
| 196 | - | 2,500 | 015-200-62830 | Training & Education | 2,500 | 2,500 | 2,500 |
| - | - | 500 | 015-200-62835 | Travel & Lodging | 500 | 500 | 500 |
| - | 490 | 400 | 015-200-62840 | Published Notices | 400 | 400 | 400 |
| 151,581 | 183,198 | 68,201 | | Total Materials and Services | 55,070 | 55,070 | 55,070 |
| - | - | 22,548 | 015-200-64050 | Contingency 20.25% of expenditures | 42,940 | 42,940 | 42,940 |
| 173,576 | 204,410 | 243,000 | | Total Expenditures | 255,000 | 255,000 | 255,000 |
| 50,236 | 66,681 | - | 015-000-33000 | Ending Fund Balance | - | - | - |
| 223,812 | 271,091 | 243,000 | | Total Requirements | 255,000 | 255,000 | 255,000 |

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

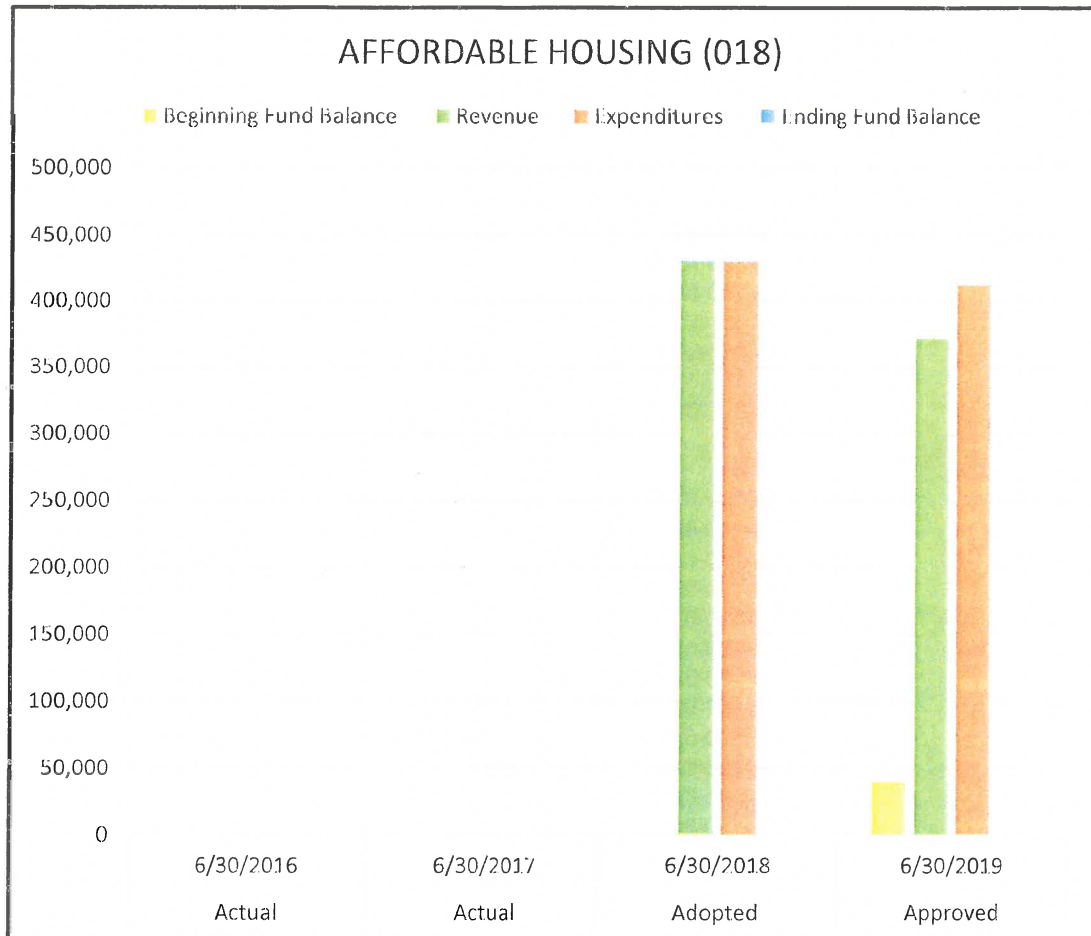
35% on housing programs of the City

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 | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | - | - | - | - | - | - | - | - |
| Construction Excise Tax - Res | 9,066 | - | - | - | - | - | - | - |
| Construction Excise Tax - Commer | 20,099 | - | - | - | - | - | - | - |
| Total Revenue | 29,165 | - | - | - | - | - | - | - |
| Materials and Services | 1,192 | - | - | - | - | - | - | - |
| Total Expenditures | 1,192 | - | - | - | - | - | - | - |
| Ending Fund Balance | 27,973 | - | - | - | - | - | - | - |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 0 | 0 | 0 | 40,000 |
| Revenue | 0 | 0 | 429,750 | 372,000 |
| Expenditures | 0 | 0 | 429,750 | 412,000 |
| Ending Fund Balance | 0 | 0 | 0 | 0 |

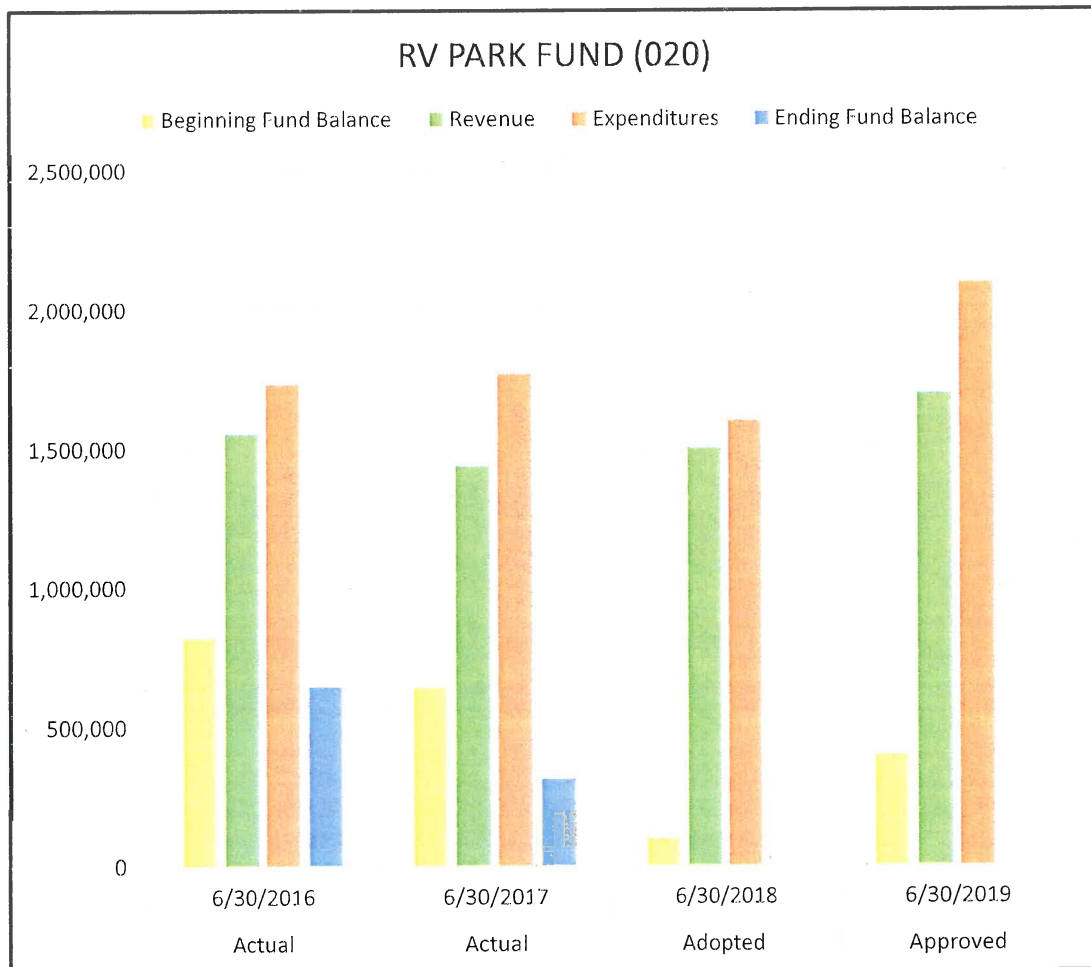
**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Affordable Housing | | 2018-19 | | |
|---------|---------|----------------|--------------------|--|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| | | | 0 018-190-33000 | Unrestricted Fund Balance | 40,000 | 40,000 | 40,000 |
| | | 55,688 | 018-190-42600 | Construction Excise Tax-Residential | 23,000 | 23,000 | 23,000 |
| | | 37,062 | 018-190-42650 | Construction Excise Tax-Commercial | 20,000 | 20,000 | 20,000 |
| | | 32,000 | 018-190-44000 | Rents (gross) | 24,000 | 24,000 | 24,000 |
| | | 305,000 | 018-190-47000 | Loan Proceeds | 305,000 | 305,000 | 305,000 |
| | | 0 | 018-190-49110 | Transfer from General Fund | 0 | 0 | 0 |
| 0 | 0 | 429,750 | | Total Resources | 412,000 | 412,000 | 412,000 |
| | | | | Number of FTE | | | |
| | | 0 | 018-190-61700 | Salaries and Wages | 0 | 0 | 0 |
| | | 0 | 018-190-61810 | HDL Insurance | 0 | 0 | 0 |
| | | 0 | 018-190-61820 | PERS | 0 | 0 | 0 |
| | | 0 | 018-190-61830 | Social Security | 0 | 0 | 0 |
| | | 0 | 018-190-61840 | Unemployment | 0 | 0 | 0 |
| | | 0 | 018-190-61850 | Workers Comp | 0 | 0 | 0 |
| | | 0 | 018-190-61860 | WBF Tax | 0 | 0 | 0 |
| | | 0 | 018-190-61900 | Compensated Absences | 0 | 0 | 0 |
| 0 | 0 | 0 | | Total Personnel Services | 0 | 0 | 0 |
| | | 200 | 018-190-62110 | Office Supplies | 200 | 200 | 200 |
| | | 4,200 | 018-190-62115 | Bank Charges | 4,200 | 4,200 | 4,200 |
| | | 200 | 018-190-62120 | Postage & Shipping | 200 | 200 | 200 |
| | | 100 | 018-190-62130 | Copier Expenses | 100 | 100 | 100 |
| | | 0 | 018-190-62140 | Computer Expenses | 0 | 0 | 0 |
| | | 5,000 | 018-190-62520 | Legal Services | 10,000 | 10,000 | 10,000 |
| | | 3,500 | 018-190-62530 | Insurance | 3,500 | 3,500 | 3,500 |
| | | 22,000 | 018-190-62560 | Contractual Services | 22,000 | 22,000 | 22,000 |
| | | 3,200 | 018-190-62563 | Park Home maintenance | 3,200 | 3,200 | 3,200 |
| | | 2,500 | 018-190-62570 | Property Tax | 2,500 | 2,500 | 2,500 |
| | | 8,353 | 018-190-62630 | OR Dept of Housing/Community Services | 3,450 | 3,450 | 3,450 |
| | | 27,844 | 018-190-62635 | Builder Incentive Programs | 11,500 | 11,500 | 11,500 |
| | | 0 | 018-190-62820 | Dues & Subscriptions | 0 | 0 | 0 |
| | | 0 | 018-190-62830 | Training & Education | 0 | 0 | 0 |
| | | 0 | 018-190-62835 | Travel & Lodging | 0 | 0 | 0 |
| 0 | 0 | 77,097 | | Total Materials and Services | 60,850 | 60,850 | 60,850 |
| | | | | Capital Outlay | | | |
| | | 295,000 | 018-190-63000 | Housing Project (Park Homes) 5 Units (\$59,000 per unit) | 295,000 | 295,000 | 295,000 |
| | | 295,000 | | Total Capital Outlay | 295,000 | 295,000 | 295,000 |
| | | | | Debt Service | | | |
| | | 33,125 | 018-190-65510 | Principal | 33,125 | 33,125 | 33,125 |
| | | 12,200 | 018-190-65610 | Interest | 12,200 | 12,200 | 12,200 |
| | | 45,325 | | Total Debt Service | 45,325 | 45,325 | 45,325 |
| | | 12,328 | 018-190-64050 | Contingency 2.70% of expenditures | 10,825 | 10,825 | 10,825 |
| 0 | 0 | 429,750 | | Total Expenditures | 412,000 | 412,000 | 412,000 |
| | | - | 018-000-33000 | Ending Fund Balance | - | - | - |
| 0 | 0 | 429,750 | | Total Requirements | 412,000 | 412,000 | 412,000 |

RV PARK ENTERPRISE FUND

The RV Park Enterprise 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 | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 311,900 | 644,834 | 824,609 | 594,038 | 620,422 | 583,433 | 461,995 | 428,228 |
| RV Park Revenue | 1,121,380 | 1,436,235 | 1,553,090 | 1,602,691 | 1,431,629 | 1,390,546 | 1,320,546 | 1,300,994 |
| Total Revenue | 1,121,380 | 1,436,235 | 1,553,090 | 1,602,691 | 1,431,629 | 1,390,546 | 1,320,546 | 1,300,994 |
| Personnel Services | 1,117 | 1,284 | - | - | - | - | - | - |
| Materials and Services | 949,832 | 1,317,075 | 1,329,342 | 1,365,539 | 1,302,283 | 1,318,164 | 1,161,459 | 1,267,227 |
| Capital Outlay | - | 200,811 | 403,522 | 6,581 | 5,730 | 35,394 | 11,800 | - |
| Transfer out - General Fund | - | 150,000 | - | - | 150,000 | - | - | - |
| Transfer out - RV Park R&R | - | 100,000 | - | - | - | - | - | - |
| Total Expenditures | 950,949 | 1,769,169 | 1,732,866 | 1,372,120 | 1,458,013 | 1,353,557 | 1,173,259 | 1,267,227 |
| Ending Fund Balance | 482,331 | 311,900 | 644,834 | 824,609 | 594,038 | 620,422 | 609,282 | 461,995 |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 824,609 | 644,834 | 100,000 | 400,000 |
| Revenue | 1,553,090 | 1,436,235 | 1,500,000 | 1,695,000 |
| Expenditures | 1,732,865 | 1,769,169 | 1,600,000 | 2,095,000 |
| Ending Fund Balance | 644,834 | 311,900 | 0 | 0 |

City of Cannon Beach
Budget Document

| 2015-16 | 2016-17 | 2017-18 | RV Park Fund | | 2018-19 | | |
|------------------|------------------|------------------|----------------|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 824,609 | 644,834 | 100,000 | 020-000-33000 | Unrestricted Fund Balance | 400,000 | 400,000 | 400,000 |
| 1,553,090 | 1,436,235 | 1,500,000 | 020-160-48905 | RV Park Revenue | 1,695,000 | 1,695,000 | 1,695,000 |
| 2,377,699 | 2,081,069 | 1,600,000 | | Total Resources | 2,095,000 | 2,095,000 | 2,095,000 |
| | | | | Number of FTE | 0.0200 | 0.0200 | 0.0200 |
| - | 758 | 3,000 | 020-160-61700 | Salaries and Wages | 2,000 | 2,000 | 2,000 |
| - | 37 | 1,000 | 020-160-61720 | Overtime | 1,000 | 1,000 | 1,000 |
| - | 192 | 284 | 020-160-61810 | HDL Insurance | 296 | 296 | 296 |
| - | - | 19 | 020-160-61815 | Disability Insurance | 17 | 17 | 17 |
| - | 198 | 532 | 020-160-61820 | PERS | 549 | 549 | 549 |
| - | 71 | 306 | 020-160-61830 | Social Security | 230 | 230 | 230 |
| - | 1 | 20 | 020-160-61840 | Unemployment | 12 | 12 | 12 |
| - | 27 | 50 | 020-160-61850 | Workers Comp | 100 | 100 | 100 |
| - | 0 | 1 | 020-160-61860 | WBF Tax | 1 | 1 | 1 |
| 0 | 1,284 | 5,212 | | Total Personnel Services | 4,205 | 4,205 | 4,205 |
| 85,233 | 80,149 | 103,209 | 020-160-62097 | Adm Svcs - Exec | 124,457 | 124,457 | 124,457 |
| 22,663 | 25,532 | 31,272 | 020-160-62098 | Adm Svcs - Finance | 35,723 | 35,723 | 35,723 |
| - | - | 5,000 | 020-160-62450 | Consultant/Engineering Service | 5,000 | 5,000 | 5,000 |
| 5,279 | 5,181 | 6,000 | 020-160-62530 | Insurance | 10,000 | 10,000 | 10,000 |
| 12,297 | 4,239 | 12,000 | 020-160-62580 | Facility Maintenance | 30,000 | 30,000 | 30,000 |
| 1,124,042 | 1,141,366 | 1,200,000 | 020-160-62960 | RV Park Overhead | 1,350,000 | 1,350,000 | 1,350,000 |
| 79,828 | 60,608 | 86,000 | 020-160-62970 | RV Park Management Fee | 86,000 | 86,000 | 86,000 |
| 1,329,342 | 1,317,075 | 1,443,481 | | Total Materials and Services | 1,641,180 | 1,641,180 | 1,641,180 |
| 15,900 | - | - | 020-160-63811 | Pool and Hot Tub Resurfacing | - | - | - |
| 57,775 | - | - | 020-160-63812 | Bathroom Remodel | - | - | - |
| 329,847 | 189,964 | - | 020-160-63814 | Utility system upgrade | - | - | - |
| - | 10,847 | - | 020-160-63815 | Compliance Tank Monitoring System | - | - | - |
| 403,522 | 200,811 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| - | 150,000 | - | 020-160-67110 | Transfer to General Fund | - | 200,000 | 200,000 |
| - | 100,000 | 6,438 | 020-160-67120 | Transfer to RV Park Reserve | 120,538 | - | - |
| 0 | 250,000 | 6,438 | | Total Transfers | 120,538 | 200,000 | 200,000 |
| - | - | 144,869 | 020-160-64050 | Contingency 15.17% of expenditure: | 329,077 | 249,615 | 249,615 |
| 1,732,865 | 1,769,169 | 1,600,000 | | Total Expenditures | 2,095,000 | 2,095,000 | 2,095,000 |
| 644,834 | 311,900 | - | 020-000-33000 | Ending Fund Balance | - | - | - |
| 2,377,699 | 2,081,069 | 1,600,000 | | Total Requirements | 2,095,000 | 2,095,000 | 2,095,000 |

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 R&R Reserve Fund (050)

| | Fiscal Year End | | | | | | | |
|-------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 9,485 | 159,485 | 159,485 | 159,485 | 209,485 | 209,485 | 209,485 | 209,485 |
| Transfer In - RV Park | - | 190,000 | - | - | - | - | - | - |
| Total Revenue | - | 190,000 | - | - | - | - | - | - |
| Capital Outlay | - | 340,000 | - | - | - | - | - | - |
| Transfer to General | - | - | - | - | 50,000 | - | - | - |
| Total Expenditures | - | 340,000 | - | - | 50,000 | - | - | - |
| Ending Fund Balance | 9,485 | 9,485 | 159,485 | 159,485 | 159,485 | 209,485 | 209,485 | 209,485 |

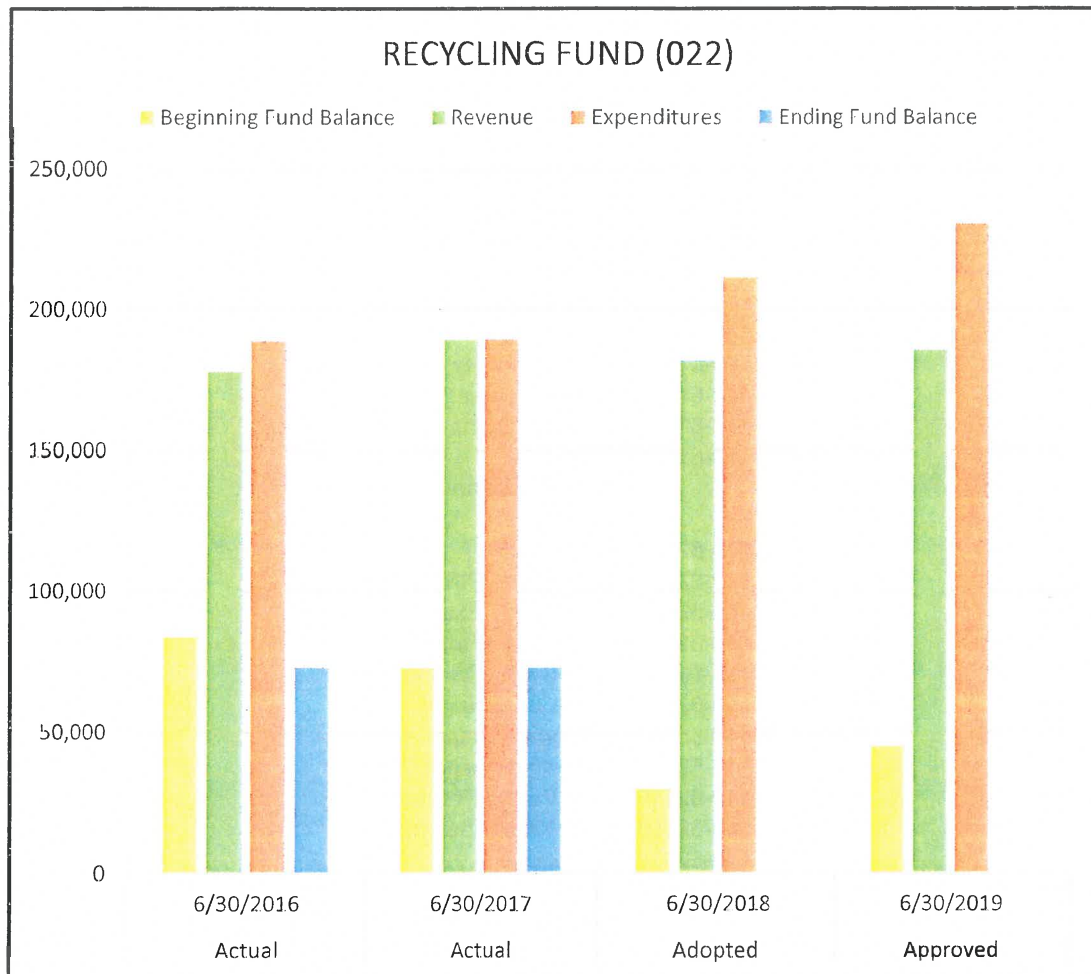
City of Cannon Beach
Budget Document

| 2015-16 | 2016-17 | 2017-18 | RV Park Reserve | | 2018-19 | | |
|----------------|----------------|----------------|----------------------|---------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 159,485 | 159,485 | - | 050-000-33000 | Unrestricted Fund Balance | 15,922 | 15,922 | 15,922 |
| - | 190,000 | 6,438 | 050-160-49040 | Transfer In from RV Park Fund | 120,538 | - | - |
| 159,485 | 349,485 | 6,438 | | Total Resources | 136,460 | 15,922 | 15,922 |
| - | 340,000 | - | 050-160-63814 | Utility System Upgrade | - | - | - |
| - | - | - | 050-160-63999 | Unallocated Project | - | - | - |
| - | 340,000 | - | | Total Capital Outlay | 0 | 0 | 0 |
| 0 | 340,000 | 0 | | Total Expenditures | 0 | 0 | 0 |
| - | - | 6,438 | 050-160-79000 | Reserved for Future Expenditure | 136,460 | 15,922 | 15,922 |
| 159,485 | 9,485 | 0 | 050-160-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 159,485 | 349,485 | 6,438 | | Total Requirements | 136,460 | 15,922 | 15,922 |

RECYCLING ENTERPRISE 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 | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 72,701 | 72,897 | 83,788 | 85,361 | 61,925 | 66,831 | 97,650 | 112,134 |
| Recycle Surcharge | 103,301 | 170,977 | 162,472 | 157,767 | 161,101 | 146,506 | 172,504 | 191,144 |
| Miscellaneous Income | - | - | 1,108 | 123 | - | - | - | - |
| Recycle Sales | 8,964 | 18,345 | 14,237 | 12,916 | 22,754 | 17,268 | 16,970 | 24,311 |
| Transfers In - Recycle R & R | - | - | - | - | - | - | - | 141,250 |
| Total Revenue | 112,265 | 189,323 | 177,817 | 170,805 | 183,855 | 163,774 | 189,474 | 356,704 |
| | | | | | | | | |
| Personnel Services | 62,732 | 98,776 | 105,491 | 76,117 | 72,275 | 72,734 | 83,848 | 86,702 |
| Materials and Services | 50,980 | 90,743 | 83,217 | 83,509 | 88,145 | 95,946 | 43,508 | 73,249 |
| Capital Outlay | - | - | - | 12,753 | - | - | 77,512 | 211,238 |
| Transfer out - Recycling R&R | - | - | - | - | - | - | 15,425 | - |
| Total Expenditures | 113,712 | 189,519 | 188,708 | 172,378 | 160,420 | 168,680 | 220,293 | 371,189 |
| | | | | | | | | |
| Ending Fund Balance | 71,254 | 72,701 | 72,897 | 83,788 | 85,361 | 61,925 | 66,831 | 97,650 |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 83,788 | 72,897 | 30,000 | 45,000 |
| Revenue | 177,817 | 189,323 | 181,400 | 185,500 |
| Expenditures | 188,708 | 189,519 | 211,400 | 230,500 |
| Ending Fund Balance | 72,897 | 72,701 | 0 | 0 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Recycling Fund | | 2018-19 | | |
|----------------|----------------|----------------|----------------------|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 83,788 | 72,897 | 30,000 | 022-000-33000 | Unrestricted Fund Balance | 45,000 | 45,000 | 45,000 |
| 162,472 | 170,977 | 167,000 | 022-440-46040 | Recycle Surcharge | 170,000 | 170,000 | 170,000 |
| 1,108 | - | - | 022-440-48900 | Miscellaneous Income | 0 | 0 | 0 |
| 14,237 | 18,345 | 14,400 | 022-440-48920 | Recycle Sales | 15,500 | 15,500 | 15,500 |
| 261,605 | 262,220 | 211,400 | | Total Resources | 230,500 | 230,500 | 230,500 |
| | | | | Number of FTE | 1.2800 | 1.2800 | 1.2800 |
| 69,063 | 63,953 | 72,016 | 022-440-61700 | Salaries and Wages | 70,500 | 70,500 | 70,500 |
| - | - | 1,229 | 022-440-61815 | Disability Insurance | 1,105 | 1,105 | 1,105 |
| 91 | 441 | 1,100 | 022-440-61720 | Overtime | 1,133 | 1,133 | 1,133 |
| 14,935 | 13,936 | 15,583 | 022-440-61810 | HDL Insurance | 15,120 | 15,120 | 15,120 |
| 13,942 | 12,974 | 17,138 | 022-440-61820 | PERS | 16,933 | 16,933 | 16,933 |
| 4,566 | 4,191 | 5,596 | 022-440-61830 | Social Security | 5,480 | 5,480 | 5,480 |
| 205 | 75 | 366 | 022-440-61840 | Unemployment | 287 | 287 | 287 |
| 2,646 | 3,172 | 3,871 | 022-440-61850 | Workers Comp | 3,500 | 3,500 | 3,500 |
| 42 | 33 | 44 | 022-440-61860 | WBF Tax | 44 | 44 | 44 |
| 105,491 | 98,776 | 116,943 | | Total Perscnnel Services | 114,102 | 114,102 | 114,102 |
| - | 4,829 | 3,997 | 022-440-62095 | Adm Svcs - IT | 5,870 | 5,870 | 5,870 |
| 22,576 | 26,131 | 19,939 | 022-440-62096 | Adm Svcs - PW Admin | 27,508 | 27,508 | 27,508 |
| 10,437 | 9,814 | 12,638 | 022-440-62097 | Adm Svcs - Exec | 15,240 | 15,240 | 15,240 |
| 6,547 | 7,376 | 9,034 | 022-440-62098 | Adm Svcs - Finance | 10,320 | 10,320 | 10,320 |
| 6,528 | 3,970 | 4,037 | 022-440-62099 | Adm Svcs - Central Svcs | 4,138 | 4,138 | 4,138 |
| - | - | 50 | 022-440-62110 | Office Supplies | 50 | 50 | 50 |
| 22 | 70 | 100 | 022-440-62120 | Postage & Shipping | 300 | 300 | 300 |
| 9,284 | 9,823 | 10,446 | 022-440-62125 | Recycling Freight Expense | 16,000 | 16,000 | 16,000 |
| 21,118 | 20,161 | 20,000 | 022-440-62190 | Yard Waste Program | 20,000 | 20,000 | 20,000 |
| 681 | - | 3,000 | 022-440-62195 | Solid Waste Services | 3,000 | 3,000 | 3,000 |
| 1,000 | - | 1,000 | 022-440-62210 | Telephone | 1,000 | 1,000 | 1,000 |
| 1,042 | 867 | 1,000 | 022-440-62410 | Vehicle Fuel | 1,000 | 1,000 | 1,000 |
| 352 | 319 | 1,500 | 022-440-62420 | Vehicle Repair & Maintenance | 1,000 | 1,000 | 1,000 |
| 2,685 | 1,279 | 1,800 | 022-440-62422 | Equipment Repair & Maint. | 2,500 | 2,500 | 2,500 |
| 944 | 2,939 | 2,900 | 022-440-62427 | Operating Materials & Supplies | 2,900 | 2,900 | 2,900 |
| - | - | 1,700 | 022-440-62560 | Contractual Services | 1,000 | 1,000 | 1,000 |
| - | - | - | 022-440-62562 | Contract Electrical Services | 0 | 0 | 0 |
| - | 3,032 | 1,000 | 022-440-62580 | Facility Maintenance | 1,000 | 1,000 | 1,000 |
| - | 135 | 300 | 022-440-62720 | Protective Clothing | 150 | 150 | 150 |
| 83,217 | 90,743 | 94,441 | | Total Materials and Services | 112,976 | 112,976 | 112,976 |
| - | - | - | 022-440-63016 | Modify Door to Elect Rollup | 0 | 0 | 0 |
| - | - | - | 022-440-63017 | Recycling Glass Bin | 0 | 0 | 0 |
| 0 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| - | - | 16 | 022-440-64050 | Contingency 1.51% of expenditures | 3,422 | 3,422 | 3,422 |
| 188,708 | 189,519 | 211,400 | | Total Expenditures | 230,500 | 230,500 | 230,500 |
| 72,897 | 72,701 | - | 022-440-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 261,605 | 262,220 | 211,400 | | Total Requirements | 230,500 | 230,500 | 230,500 |

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 division.

| City of Cannon Beach Recycling R&R Reserve Fund (052) | | | | | | | | |
|--|-----------------|--------|--------|--------|--------|--------|--------|---------|
| | Fiscal Year End | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 76,326 | 76,326 | 76,326 | 76,326 | 76,326 | 76,326 | 60,900 | 202,150 |
| Transfers In - Recycling | - | - | - | - | - | - | 15,426 | - |
| Total Revenue | - | - | - | - | - | - | 15,426 | - |
| Transfer out - Recycling | - | - | - | - | - | - | - | 141,250 |
| Total Expenditures | - | - | - | - | - | - | - | 141,250 |
| Ending Fund Balance | 76,326 | 76,326 | 76,326 | 76,326 | 76,326 | 76,326 | 76,326 | 60,900 |

**City of Cannon Beach
Budget Document**

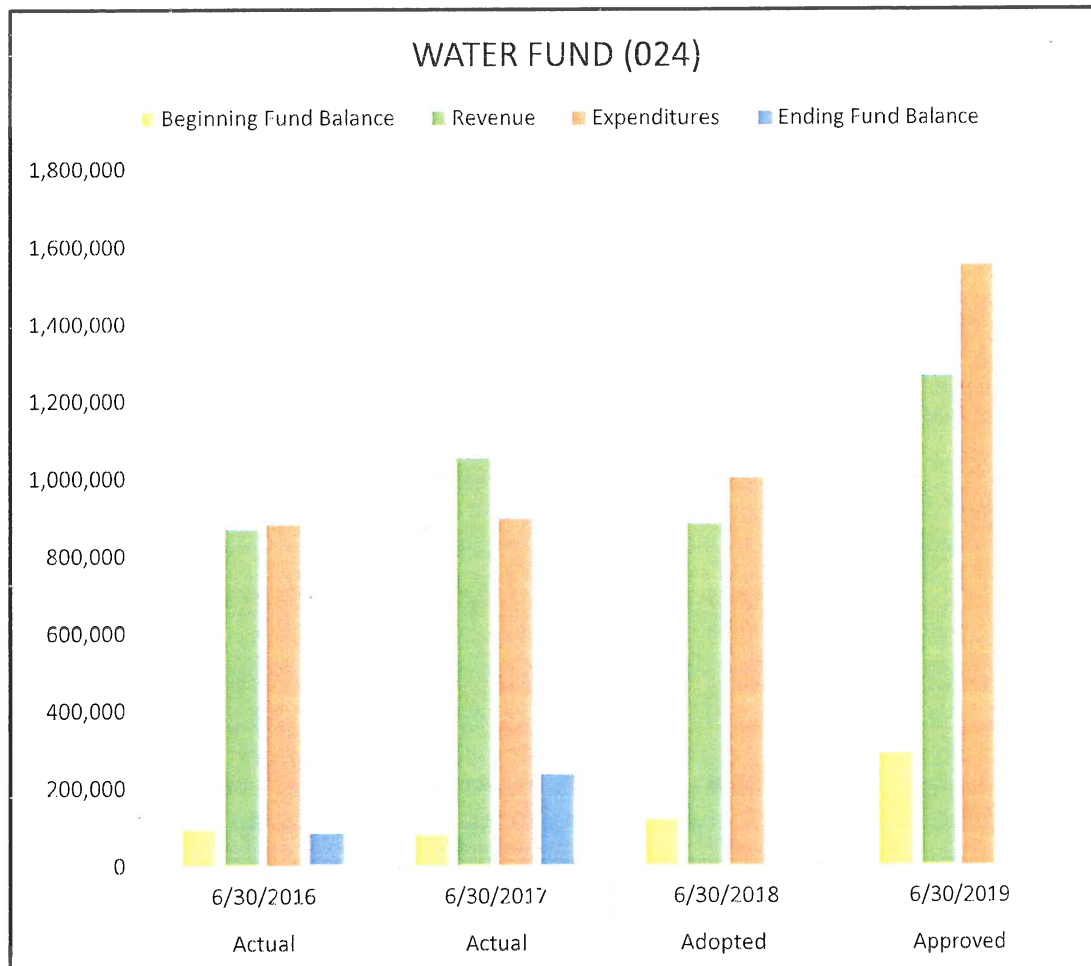
| 2015-16 | 2016-17 | 2017-18 | Recycling Reserve | | 2018-19 | | |
|---------------|---------------|----------------|-------------------|---------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 76,326 | 76,326 | 76,325 | 052-000-33000 | Unrestricted Fund Balance | 76,325 | 76,325 | 76,325 |
| 76,326 | 76,326 | 76,325 | | Total Resources | 76,325 | 76,325 | 76,325 |
| - | - | - | 052-440-69110 | Transfer to General | - | - | - |
| 0 | 0 | 0 | | Total Transfers | 0 | 0 | 0 |
| - | - | 76,325 | 052-440-63999 | Unallocated Project | 76,325 | 76,325 | 76,325 |
| 0 | 0 | 76,325 | | Total Capital Outlay | 76,325 | 76,325 | 76,325 |
| 0 | 0 | 76,325 | | Total Expenditures | 76,325 | 76,325 | 76,325 |
| - | - | - | 052-440-79000 | Reserved for Future Expenditure | - | - | - |
| 76,326 | 76,326 | 0 | 052-440-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 76,326 | 76,326 | 76,325 | | Total Requirements | 76,325 | 76,325 | 76,325 |

WATER ENTERPRISE FUND

The Water Enterprise 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 | | | | | | | |
|------------------------------|-----------------|-----------|---------|---------|---------|---------|---------|---------|
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 234,455 | 81,007 | 96,099 | 110,052 | 112,661 | 87,529 | 198,709 | 221,404 |
| Monthly Water Charges | 564,184 | 844,497 | 823,307 | 765,998 | 745,098 | 720,996 | 692,982 | 680,861 |
| Fees - Water SVC Connect | 400 | 2,400 | 636 | 1,935 | 964 | 1,570 | (411) | 6,026 |
| Charge - Water System Dev | 3,262 | 9,786 | 4,499 | 11,417 | - | 4,892 | 1,591 | 12,397 |
| Loan Proceeds | - | - | 16,963 | - | - | - | - | - |
| Water Misc Incom | 7,388 | 18,377 | 21,889 | 12,275 | 25,723 | 14,402 | 17,470 | 14,191 |
| Transfer in - General Fund | - | 175,000 | - | - | - | - | - | - |
| Transfer in - Water R&R Fund | - | - | - | - | - | 66,910 | 32,865 | - |
| Total Revenue | 575,233 | 1,050,060 | 867,294 | 791,625 | 771,785 | 808,770 | 744,497 | 713,476 |
| | | | | | | | | |
| Personnel Services | 180,323 | 269,483 | 267,742 | 246,213 | 230,877 | 222,550 | 206,657 | 191,361 |
| Materials and Services | 314,372 | 568,384 | 501,750 | 439,120 | 466,756 | 441,393 | 365,903 | 398,180 |
| Debt Service | - | 17,510 | - | - | - | - | - | - |
| Capital Outlay | 1,768 | 41,236 | 112,894 | 120,245 | 76,761 | 119,696 | 163,330 | 123,715 |
| Transfer out - Water R&R | - | - | - | - | - | - | - | 22,915 |
| Total Expenditures | 496,463 | 896,612 | 882,386 | 805,578 | 774,394 | 783,639 | 735,891 | 736,171 |
| | | | | | | | | |
| Ending Fund Balance | 313,226 | 234,455 | 81,007 | 96,099 | 110,052 | 112,661 | 207,315 | 198,709 |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 96,099 | 81,007 | 120,000 | 290,000 |
| Revenue | 867,294 | 1,050,060 | 882,000 | 1,263,000 |
| Expenditures | 882,386 | 896,612 | 1,002,000 | 1,553,000 |
| Ending Fund Balance | 81,007 | 234,455 | 0 | 0 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Water Fund | | 2018-19 | | |
|----------------|------------------|------------------|----------------|---------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 96,099 | 81,007 | 120,000 | 024-000-33000 | Unrestricted Fund Balance | 290,000 | 290,000 | 290,000 |
| 823,307 | 844,497 | 855,000 | 024-450-46050 | Monthly Water Charges | 1,245,000 | 1,245,000 | 1,245,000 |
| 636 | 2,400 | 2,000 | 024-450-46350 | Fees - Water Svc Connect | 1,000 | 1,000 | 1,000 |
| 4,499 | 9,786 | 5,000 | 024-450-46450 | Charge - Water System Dev | 5,000 | 5,000 | 5,000 |
| 16,963 | - | - | 024-450-47000 | Loan Proceeds | - | 0 | 0 |
| 21,889 | 18,377 | 20,000 | 024-450-48950 | Water Misc Income | 12,000 | 12,000 | 12,000 |
| - | 175,000 | - | 024-450-49111 | Transfer from General Fund | - | 0 | 0 |
| 963,393 | 1,131,067 | 1,002,000 | | Total Resources | 1,553,000 | 1,553,000 | 1,553,000 |
| | | | | Number of FTE | 2.8500 | 2.8500 | 2.8500 |
| 167,298 | 142,772 | 172,399 | 024-450-61700 | Salaries and Wages | 166,000 | 166,000 | 166,000 |
| - | 17,160 | 18,970 | 024-450-61710 | Standby | 9,677 | 9,677 | 9,677 |
| 1,292 | 9,160 | 7,000 | 024-450-61720 | Overtime | 13,000 | 13,000 | 13,000 |
| 44,896 | 46,551 | 52,169 | 024-450-61810 | HDL Insurance | 50,406 | 50,406 | 50,406 |
| - | - | 2,736 | 024-450-61815 | Disability Insurance | 2,460 | 2,460 | 2,460 |
| 35,818 | 36,016 | 44,477 | 024-450-61820 | PERS | 47,114 | 47,114 | 47,114 |
| 12,783 | 12,941 | 15,173 | 024-450-61830 | Social Security | 14,434 | 14,434 | 14,434 |
| 465 | 203 | 992 | 024-450-61840 | Unemployment | 755 | 755 | 755 |
| 5,118 | 4,607 | 7,252 | 024-450-61850 | Workers Comp | 6,500 | 6,500 | 6,500 |
| 73 | 72 | 210 | 024-450-61860 | WBF Tax | 158 | 158 | 158 |
| 267,742 | 269,483 | 321,378 | | Total Personnel Services | 310,504 | 310,504 | 310,504 |
| - | 48,891 | 40,466 | 024-450-62095 | Adm Svcs - IT | 59,434 | 59,434 | 59,434 |
| 80,624 | 93,319 | 71,206 | 024-450-62096 | Adm Svcs - PW Admin | 98,238 | 98,238 | 98,238 |
| 44,066 | 41,437 | 53,360 | 024-450-62097 | Adm Svcs - Exec | 64,344 | 64,344 | 64,344 |
| 82,594 | 93,048 | 113,968 | 024-450-62098 | Adm Svcs - Finance | 130,191 | 130,191 | 130,191 |
| 66,092 | 40,194 | 40,870 | 024-450-62099 | Adm Svcs - Central Svcs | 41,900 | 41,900 | 41,900 |
| - | - | 300 | 024-450-62110 | Office Supplies | 300 | 300 | 300 |
| 436 | 1,738 | 200 | 024-450-62116 | Bad Debt Expense | 200 | 200 | 200 |
| 55 | 123 | 100 | 024-450-62120 | Postage & Shipping | 300 | 300 | 300 |
| 7,362 | 7,354 | 8,800 | 024-450-62122 | Billing Expense | 8,800 | 8,800 | 8,800 |
| - | - | 100 | 024-450-62130 | Copier Expenses | 400 | 400 | 400 |
| 2,000 | 2,416 | 2,200 | 024-450-62140 | Computer Expenses | 2,200 | 2,200 | 2,200 |
| 2,074 | 1,645 | 3,000 | 024-450-62210 | Telephone | 3,000 | 3,000 | 3,000 |
| 21,401 | 23,052 | 21,000 | 024-450-62310 | Electricity | 22,000 | 22,000 | 22,000 |
| 4,276 | 5,304 | 4,600 | 024-450-62320 | Natural Gas | 4,000 | 4,000 | 4,000 |
| 318 | 537 | 550 | 024-450-62380 | Generator Fuel | 550 | 550 | 550 |
| 3,703 | 4,434 | 6,500 | 024-450-62410 | Vehicle Fuel | 5,000 | 5,000 | 5,000 |
| 8,176 | 4,253 | 5,000 | 024-450-62420 | Vehicle Repair & Maintenance | 5,000 | 5,000 | 5,000 |
| 17,922 | 15,073 | 10,000 | 024-450-62422 | Equipment Repair & Maint. | 15,000 | 15,000 | 15,000 |
| 12,685 | 6,104 | 15,000 | 024-450-62425 | Operating Equipment & Tools | 15,000 | 15,000 | 15,000 |
| 61,629 | 60,549 | 30,000 | 024-450-62427 | Operating Materials & Supplies | 45,000 | 45,000 | 45,000 |
| 11,874 | 3,508 | 10,000 | 024-450-62430 | Pump Station Maint & Repair | 10,000 | 10,000 | 10,000 |
| 2,969 | 1,823 | 5,000 | 024-450-62452 | GIS Consultant | 5,000 | 5,000 | 5,000 |
| - | 10,000 | - | 024-450-62520 | Legal Settlement | - | 0 | 0 |
| - | - | 2,500 | 024-450-62540 | Engineering Fees | 2,500 | 2,500 | 2,500 |
| 28,024 | 41,011 | 76,593 | 024-450-62560 | Contractual Services | 80,000 | 80,000 | 80,000 |
| 5,370 | 1,707 | 8,000 | 024-450-62562 | Contract Electrical Services | 5,000 | 5,000 | 5,000 |
| 33,296 | 21,847 | 25,000 | 024-450-62564 | Contract Excavation Services | 50,000 | 50,000 | 50,000 |
| - | - | - | 024-450-62570 | Master Plans | 15,000 | 15,000 | 15,000 |
| - | 13,584 | - | 024-450-62580 | Facility Maintenance | 15,000 | 15,000 | 15,000 |
| 82 | 82 | 150 | 024-450-62630 | Fire Protection | 150 | 150 | 150 |
| 1,308 | 1,500 | 1,200 | 024-450-62720 | Protective Clothing | 1,200 | 1,200 | 1,200 |
| 1,836 | 6,209 | 1,500 | 024-450-62820 | Dues & Subscriptions | 1,500 | 1,500 | 1,500 |
| 605 | 3,025 | 2,000 | 024-450-62830 | Training & Education | 2,000 | 2,000 | 2,000 |
| 975 | 1,884 | 1,500 | 024-450-62835 | Travel & Lodging | 1,500 | 1,500 | 1,500 |

City of Cannon Beach
Budget Document

| 2015-16 | 2016-17 | 2017-18 | Water Fund | | 2018-19 | | |
|---------|-----------|----------------|----------------|---|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| - | 12,730 | 0 | 024-450-62990 | Rate Study | 10,000 | 10,000 | 10,000 |
| 501,750 | 568,384 | 560,663 | | Total Materials and Services | 719,707 | 719,707 | 719,707 |
| 61,004 | - | - | 024-450-63002 | Water Master Plan | 0 | 0 | 0 |
| - | 4,119 | - | 024-450-63035 | Utility Locator | 0 | 0 | 0 |
| - | 1,355 | - | 024-450-63036 | Hydro Power Unit | 0 | 0 | 0 |
| - | 5,010 | - | 024-450-63037 | Data Logger Ecola Creek | 0 | 0 | 0 |
| - | 23,232 | - | 024-450-63038 | WTP Pump Replacement | 0 | 0 | 0 |
| - | 7,520 | - | 024-450-63039 | Trimble - 3 | 0 | 0 | 0 |
| 46,963 | - | - | 024-450-63982 | Heavy Equipment Acquisition | 0 | 0 | 0 |
| 4,927 | - | - | 024-450-63983 | Service Truck Replacment | 0 | 0 | 0 |
| 112,894 | 41,236 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| - | 16,965 | - | 024-450-66000 | Caterpillar Lease Principal | - | - | - |
| - | 545 | - | 024-450-66050 | Caterpillar Lease Interest | - | - | - |
| 0 | 17,510 | 0 | | Total Debt Service | 0 | 0 | 0 |
| - | - | - | 024-450-67610 | Transfer to Water Reserve | 433,386 | 433,386 | 433,386 |
| 0 | 0 | 0 | | Total Transfers Out | 433,386 | 433,386 | 433,386 |
| - | - | 119,959 | 024-450-64050 | Total Contingency 8.68% of expenditures | 89,403 | 89,403 | 89,403 |
| 882,386 | 896,612 | 1,002,000 | | Total Expenditures | 1,553,000 | 1,553,000 | 1,553,000 |
| 81,007 | 234,455 | 0 | 024-450-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 963,393 | 1,131,067 | 1,002,000 | | Total Requirements | 1,553,000 | 1,553,000 | 1,553,000 |

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 R & R Reserve Fund (054)**

| | Fiscal Year End | | | | | | | |
|-------------------------------|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 102,286 | 181,510 | 181,510 | 181,510 | 181,510 | 248,420 | 281,285 | 208,370 |
| Transfer In - General Fund | 250,000 | - | - | - | - | - | - | 50,000 |
| Transfer In - Water Fund | - | - | - | - | - | - | - | 22,915 |
| Total Revenue | 250,000 | - | - | - | - | - | - | 72,915 |
| Capital Outlay | 978 | 79,224 | - | - | - | - | - | - |
| Transfer out - Water | - | - | - | - | - | 66,910 | 32,865 | - |
| Total Expenditures | 978 | 79,224 | - | - | - | 66,910 | 32,865 | - |
| Ending Fund Balance | 351,309 | 102,286 | 181,510 | 181,510 | 181,510 | 181,510 | 248,420 | 281,285 |

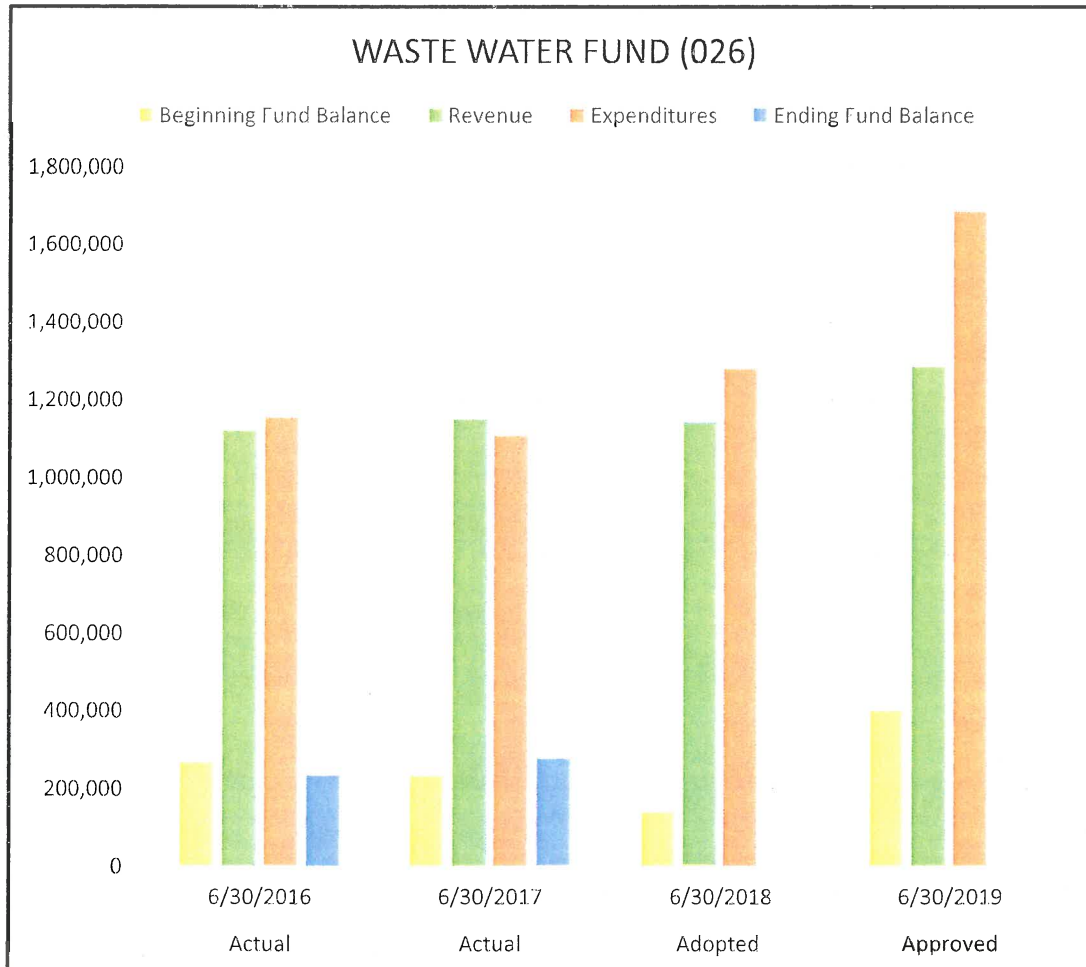
**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Water Reserve | | 2018-19 | | |
|----------------|----------------|----------------|----------------|-----------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 181,510 | 181,510 | 0 | 054-000-33000 | Unrestricted Fund Balance | 321,312 | 321,312 | 321,312 |
| - | - | - | 054-450-49050 | Transfer In - Water Fund | 433,386 | 433,386 | 433,386 |
| - | - | 250,000 | 054-450-49111 | Transfer In - General Fund | 85,932 | 85,932 | 85,932 |
| 181,510 | 181,510 | 250,000 | | Total Resources | 840,630 | 840,630 | 840,630 |
| - | 79,224 | - | 054-450-63002 | Water Master Plan | - | - | - |
| - | - | 145,000 | 054-450-63004 | Ash St Waterline Replacement | 205,525 | 205,525 | 205,525 |
| - | - | 80,000 | 054-450-63005 | Sand Filter Bed Media | 150,000 | 150,000 | 150,000 |
| - | - | - | 054-450-63006 | S Curve Waterline | 59,000 | 59,000 | 59,000 |
| - | - | - | 054-450-63007 | Sunset Pressure Zone Tank | 246,000 | 246,000 | 246,000 |
| - | - | - | 054-450-63008 | Fire Hydrants | 40,000 | 40,000 | 40,000 |
| - | 79,224 | 225,000 | | Total Capital Outlay | 700,525 | 700,525 | 700,525 |
| - | - | 25,000 | 054-450-64050 | Contingency 20.0% of expenditures | 140,105 | 140,105 | 140,105 |
| 0 | 79,224 | 250,000 | | Total Expenditures | 840,630 | 840,630 | 840,630 |
| - | - | - | 054-450-79000 | Reserved for Future Expenditure | - | - | - |
| 181,510 | 102,286 | 0 | 054-450-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 181,510 | 181,510 | 250,000 | | Total Requirements | 840,630 | 840,630 | 840,630 |

WASTEWATER ENTERPRISE 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 | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 275,701 | 233,856 | 267,198 | 194,914 | 132,210 | 98,181 | 331,275 | 187,173 |
| Monthly W/W Charges | 751,965 | 1,136,555 | 1,106,462 | 1,051,536 | 1,009,226 | 981,270 | 919,494 | 897,208 |
| Fees - W/W SVC Connect | 350 | 2,550 | 1,750 | 2,150 | (1,605) | 1,922 | (1,150) | 9,295 |
| Charge - W/W System Dev | 3,356 | 10,069 | 5,034 | 11,747 | - | 3,397 | 1,637 | 12,814 |
| Loan Proceeds | - | - | 6,785 | 1,567 | - | - | - | - |
| TLR Transfer In - General Fund | - | - | - | 70,000 | - | - | - | 200,000 |
| W/W Misc Income | - | - | - | - | 8,333 | 9,348 | - | -0.25 |
| Total Revenue | 755,672 | 1,149,174 | 1,120,031 | 1,137,000 | 1,015,954 | 995,936 | 919,982 | 1,119,316 |
| Personal Services | 213,158 | 323,339 | 312,616 | 283,510 | 296,186 | 268,710 | 251,309 | 252,411 |
| Materials and Services | 343,768 | 670,563 | 606,174 | 548,197 | 519,666 | 596,748 | 587,111 | 480,216 |
| Debt Service | - | 7,007 | - | - | - | - | - | - |
| Capital Outlay | 34,430 | 106,420 | 234,582 | 233,009 | 137,399 | 96,449 | 264,746 | 70,738 |
| Transfer out - Debt Service | - | - | - | - | - | - | - | 171,850 |
| Total Expenditures | 591,356 | 1,107,329 | 1,153,373 | 1,064,716 | 953,250 | 961,907 | 1,103,166 | 975,215 |
| Ending Fund Balance | 440,017 | 275,701 | 233,856 | 267,198 | 194,914 | 132,210 | 148,091 | 331,275 |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 267,198 | 233,857 | 140,000 | 400,000 |
| Revenue | 1,120,032 | 1,149,173 | 1,139,535 | 1,285,000 |
| Expenditures | 1,153,373 | 1,107,329 | 1,279,535 | 1,685,000 |
| Ending Fund Balance | 233,857 | 275,701 | 0 | 0 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Wastewater Fund | | 2018-19 | | |
|------------------|------------------|------------------|-----------------|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 267,198 | 233,857 | 140,000 | 026-000-33000 | Unrestricted Fund Balance | 400,000 | 400,000 | 400,000 |
| 1,106,462 | 1,136,555 | 1,133,000 | 026-460-46060 | Monthly W/W Charges | 1,279,000 | 1,279,000 | 1,279,000 |
| 1,750 | 2,550 | 1,500 | 026-460-46360 | Fees - W/W Svc Connect | 1,000 | 1,000 | 1,000 |
| 5,035 | 10,069 | 5,035 | 026-460-46460 | Charge - W/W System Development | 5,000 | 5,000 | 5,000 |
| 6,785 | - | - | 026-460-47000 | Loan Proceeds | - | - | - |
| - | - | - | 026-460-48960 | W/W Misc Income | - | - | - |
| 1,387,230 | 1,383,030 | 1,279,535 | | Total Resources | 1,685,000 | 1,685,000 | 1,685,000 |
| | | | | Number of FTE | 3.0500 | 3.0500 | 3.0500 |
| 187,986 | 166,852 | 191,176 | 026-460-61700 | Salaries and Wages | 185,000 | 185,000 | 185,000 |
| 4,830 | 17,221 | 18,970 | 026-460-61710 | Standby | 9,677 | 9,677 | 9,677 |
| 702 | 16,285 | 14,500 | 026-460-61720 | Overtime | 26,000 | 26,000 | 26,000 |
| 63,141 | 68,187 | 75,534 | 026-460-61810 | HDL Insurance | 74,125 | 74,125 | 74,125 |
| - | - | 2,928 | 026-460-61815 | Disability Insurance | 2,632 | 2,632 | 2,632 |
| 34,325 | 35,038 | 43,067 | 026-460-61820 | PERS | 46,482 | 46,482 | 46,482 |
| 14,606 | 15,036 | 17,188 | 026-460-61830 | Social Security | 16,882 | 16,882 | 16,882 |
| 583 | 242 | 1,123 | 026-460-61840 | Unemployment | 882 | 882 | 882 |
| 6,340 | 4,391 | 6,502 | 026-460-61850 | Workers Comp | 5,000 | 5,000 | 5,000 |
| 104 | 87 | 220 | 026-460-61860 | WBF Tax | 170 | 170 | 170 |
| 312,616 | 323,339 | 371,208 | | Total Personnel Services | 366,850 | 366,850 | 366,850 |
| - | 44,666 | 36,969 | 026-460-62095 | Adm Svcs - IT | 54,298 | 54,298 | 54,298 |
| 96,348 | 111,519 | 85,094 | 026-460-62096 | Adm Svcs - PW Admin | 117,397 | 117,397 | 117,397 |
| 38,268 | 35,985 | 46,339 | 026-460-62097 | Adm Svcs - Exec | 55,879 | 55,879 | 55,879 |
| 77,557 | 87,375 | 107,019 | 026-460-62098 | Adm Svcs - Finance | 122,253 | 122,253 | 122,253 |
| 60,380 | 36,720 | 37,338 | 026-460-62099 | Adm Svcs - Central Svcs | 38,280 | 38,280 | 38,280 |
| 562 | 70 | 500 | 026-460-62110 | Office Supplies | 500 | 500 | 500 |
| 83 | 1,172 | 300 | 026-460-62116 | Bad Debt Expense | 300 | 300 | 300 |
| 22 | 96 | 100 | 026-460-62120 | Postage & Shipping | 100 | 100 | 100 |
| 7,362 | 7,247 | 8,800 | 026-460-62122 | Billing Expense | 8,800 | 8,800 | 8,800 |
| 2,354 | 2,329 | 2,500 | 026-460-62140 | Computer Expenses | 2,500 | 2,500 | 2,500 |
| 430 | 513 | 1,500 | 026-460-62195 | Solid Waste Services | 1,500 | 1,500 | 1,500 |
| 6,086 | 6,110 | 6,700 | 026-460-62210 | Telephone | 6,700 | 6,700 | 6,700 |
| 3,002 | 3,407 | 3,200 | 026-460-62320 | Natural Gas | 3,200 | 3,200 | 3,200 |
| 18,747 | 21,464 | 19,000 | 026-460-62360 | Power - Pump Stations | 19,000 | 19,000 | 19,000 |
| 62,411 | 67,435 | 63,000 | 026-460-62370 | Power - Control Building | 70,000 | 70,000 | 70,000 |
| 2,649 | 144 | 1,500 | 026-460-62380 | Generator Fuel | 1,500 | 1,500 | 1,500 |
| 3,919 | 4,710 | 4,100 | 026-460-62410 | Vehicle Fuel | 4,500 | 4,500 | 4,500 |
| 4,558 | 6,981 | 5,500 | 026-460-62420 | Vehicle Repair & Maintenance | 5,500 | 5,500 | 5,500 |
| 45,414 | 30,240 | 35,000 | 026-460-62422 | Equipment Repair & Maint. | 35,000 | 35,000 | 35,000 |
| 22,804 | 8,980 | 25,000 | 026-460-62425 | Operating Equipment & Tools | 20,000 | 20,000 | 20,000 |
| 20,090 | 25,092 | 26,000 | 026-460-62427 | Operating Materials & Supplies | 26,000 | 26,000 | 26,000 |
| 53,273 | 42,949 | 55,000 | 026-460-62430 | Chemicals | 55,000 | 55,000 | 55,000 |
| 2,969 | 1,823 | 5,000 | 026-460-62452 | GIS Consultant | 5,000 | 5,000 | 5,000 |
| 675 | 974 | 1,200 | 026-460-62465 | Internet Expense | 1,200 | 1,200 | 1,200 |
| 2,900 | 5,282 | 5,000 | 026-460-62540 | Engineering Fees | 5,000 | 5,000 | 5,000 |
| 18,115 | 23,850 | 52,028 | 026-460-62560 | Contractual Services | 75,000 | 75,000 | 75,000 |
| 9,567 | 22,432 | 15,000 | 026-460-62562 | Contract Electrical Services | 12,000 | 12,000 | 12,000 |
| 26,752 | 18,089 | 35,000 | 026-460-62564 | Contract Excavation Services | 30,000 | 30,000 | 30,000 |
| - | - | - | 026-460-62566 | Lagoon Bank Rehab | 25,000 | 25,000 | 25,000 |
| - | 13,584 | - | 026-460-62580 | Facility Maintenance | - | - | - |
| 1,979 | 1,974 | 2,000 | 026-460-62720 | Protective Clothing | 2,000 | 2,000 | 2,000 |
| 697 | 1,128 | 1,200 | 026-460-62820 | Dues & Subscriptions | 1,200 | 1,200 | 1,200 |
| - | 1,126 | 2,000 | 026-460-62830 | Training & Education | 2,000 | 2,000 | 2,000 |
| - | 651 | 1,500 | 026-460-62835 | Travel & Lodging | 1,500 | 1,500 | 1,500 |
| 16,200 | 19,000 | 25,000 | 026-460-62900 | Infiltration & Inflow Expense | 25,000 | 25,000 | 25,000 |
| - | 15,444 | - | 026-460-62990 | Rate Study | 5,000 | 5,000 | 5,000 |
| 606,174 | 670,563 | 715,387 | | Total Materials and Services | 838,107 | 838,107 | 838,107 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Wastewater Fund | | 2018-19 | | |
|------------------|------------------|------------------|----------------------|---|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 39,119 | 95,937 | - | 026-460-63002 | Wastewater Master Plan | - | - | - |
| 1,676 | - | - | 026-460-63008 | PW-62 Pacific Pump Stn Imprvmt | - | - | - |
| 153,564 | - | - | 026-460-63009 | PW-64 Main Pump Stn Impvmts | - | - | - |
| 16,438 | - | - | 026-460-63029 | Pacific Force Main Relief Valv | - | - | - |
| - | 4,119 | - | 026-460-63035 | Utility Locator | - | - | - |
| - | 1,355 | - | 026-460-63036 | Hydro Power Unit | - | - | - |
| - | 5,010 | - | 026-460-63037 | Data Logger Ecola Creek | - | - | - |
| 18,785 | - | - | 026-460-63982 | Heavy Equipment Acquisition | - | - | - |
| 5,000 | - | - | 026-460-63983 | Service Truck Replacement | - | - | - |
| 234,582 | 106,420 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| - | 6,790 | - | 026-460-66000 | Caterpillar Lease Principal | - | - | - |
| - | 217 | - | 026-460-66050 | Caterpillar Lease Interest | - | - | - |
| 0 | 7007 | 0 | | Total Debt Service | 0 | 0 | 0 |
| - | - | - | 026-460-67620 | Transfer to Wastewater Reserve | 239,052 | 239,052 | 239,052 |
| 0 | 0 | 0 | | Total Transfers Out | 239,052 | 239,052 | 239,052 |
| - | - | 192,940 | 026-460-64050 | Total Contingency 20.0% of expenditures | 240,991 | 240,991 | 240,991 |
| 1,153,373 | 1,107,329 | 1,279,535 | | Total Expenditures | 1,685,000 | 1,685,000 | 1,685,000 |
| 233,857 | 275,701 | 0 | 026-460-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 1,387,230 | 1,383,030 | 1,279,535 | | Total Requirements | 1,685,000 | 1,685,000 | 1,685,000 |

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 R& R Reserve Fund (056) | | | | | | | | |
|--|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Fiscal Year End | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 81,975 | 81,975 | 81,975 | 81,975 | 81,975 | 81,975 | 81,975 | 81,975 |
| Transfer In - General Fund | 275,525 | - | - | - | - | - | - | - |
| Total Revenue | 275,525 | - | - | - | - | - | - | - |
| Capital Outlay | 157,332 | - | - | - | - | - | - | - |
| Total Expenditures | 157,332 | - | - | - | - | - | - | - |
| Ending Fund Balance | 200,168 | 81,975 | 81,975 | 81,975 | 81,975 | 81,975 | 81,975 | 81,975 |

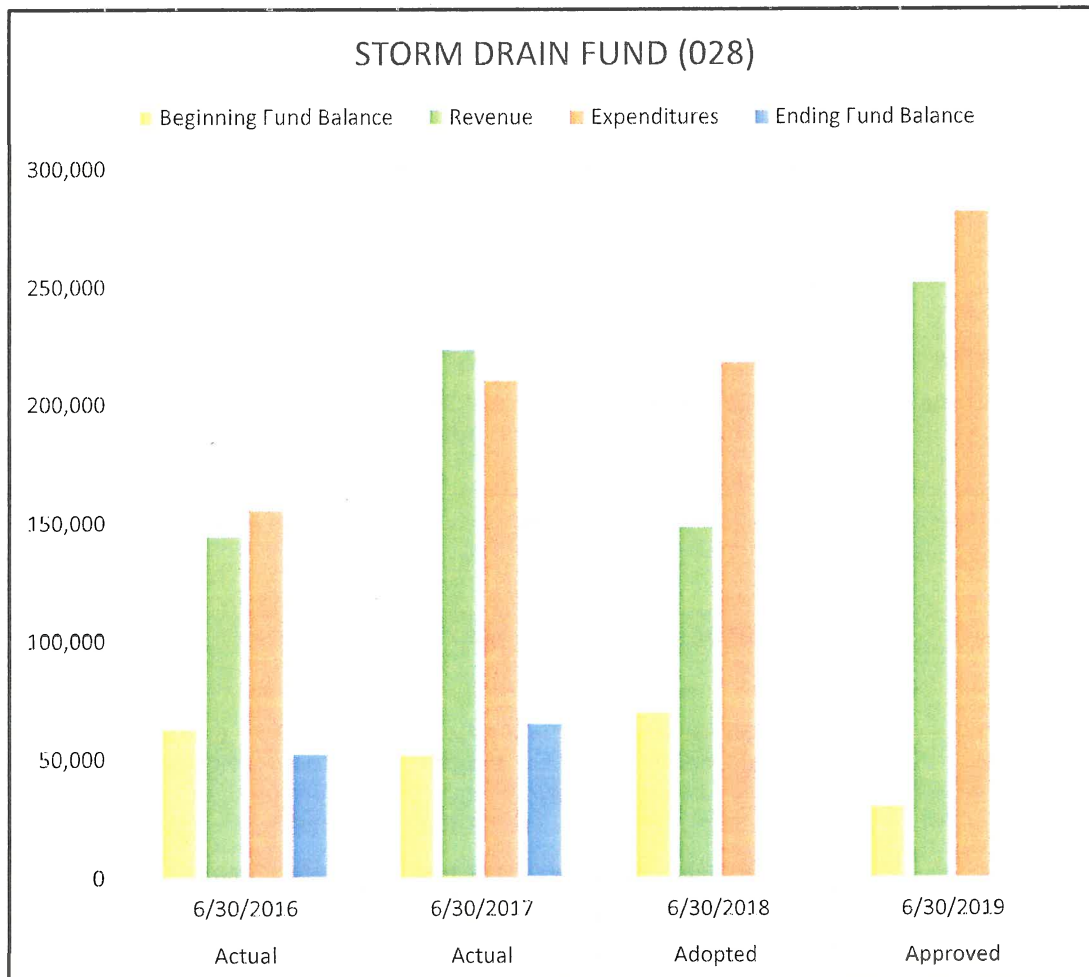
**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Wastewater Reserve | | 2018-19 | | |
|---------------|---------------|----------------|----------------------|---|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 81,975 | 81,975 | 81,975 | 056-000-33000 | Unrestricted Fund Balance | 76,000 | 76,000 | 76,000 |
| - | - | - | 056-460-48500 | Grants | 305,200 | 305,200 | 305,200 |
| - | - | - | 056-460-49060 | Transfer In - Wastewater Fund | 239,052 | 239,052 | 239,052 |
| - | - | 275,525 | 056-460-49110 | Transfer In - General Fund | 100,000 | 100,000 | 100,000 |
| 81,975 | 81,975 | 357,500 | | Total Resources | 720,252 | 720,252 | 720,252 |
| - | - | 215,000 | 056-460-63001 | Pacific Foremain Rehab | - | - | - |
| - | - | 110,000 | 056-460-63002 | Storage Lagoon Bank Rehab | - | - | - |
| - | - | - | 056-460-63005 | Enclosure for Headworks | 300,000 | 300,000 | 300,000 |
| - | - | - | 056-460-63006 | Dewatering Station Lagoon #4 | 15,000 | 15,000 | 15,000 |
| - | - | - | 056-460-63008 | Pump Station Generator/Enclosure-Haystack | 126,105 | 126,105 | 126,105 |
| - | - | - | 056-460-63009 | Pump Station Generator/Enclosure-Siuslaw | 126,105 | 126,105 | 126,105 |
| - | - | - | 056-460-63500 | PW-Vehicle | 33,000 | 33,000 | 33,000 |
| 0 | 0 | 325,000 | | Total Capital Outlay | 600,210 | 600,210 | 600,210 |
| - | - | 32,500 | 056-460-64050 | Contingency 20.0% of expenditures | 120,042 | 120,042 | 120,042 |
| 0 | 0 | 357,500 | | Total Expenditures | 720,252 | 720,252 | 720,252 |
| - | - | - | 056-460-79000 | Reserved for Future Expenditure | - | - | - |
| 81,975 | 81,975 | 0 | 056-460-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 81,975 | 81,975 | 357,500 | | Total Requirements | 720,252 | 720,252 | 720,252 |

STORM DRAIN ENTERPRISE FUND

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

| City of Cannon Beach | | | | | | | | |
|----------------------------------|------------------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| Storm Drain Fund (028) | | | | | | | | |
| | Fiscal Year End | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 64,715 | 52,010 | 63,112 | 104,288 | 59,792 | 52,744 | (49,314) | (64,614) |
| Monthly Storm Drain Charges | 85,455 | 142,323 | 137,794 | 133,949 | 130,020 | 128,005 | 124,985 | 121,577 |
| Charge - Storm Drain Sys Dev | 1,889 | 5,666 | 1,889 | 6,616 | - | 2,833 | 1,866 | 7,179 |
| Grant - Storm Drain | - | - | - | 12,998 | - | - | - | - |
| Storm Drain Misc Income | - | - | - | 24 | - | - | - | - |
| Transfer In - General Fund | - | 75,000 | - | 80,000 | - | - | - | - |
| Transfer In - General R & R Fund | - | - | - | - | - | - | 65,000 | 53,175 |
| Loan Proceeds | - | - | 4,524 | - | - | - | - | - |
| Total Revenue | 87,344 | 222,989 | 144,207 | 233,587 | 130,020 | 130,838 | 191,851 | 181,931 |
| Personal Services | 35,435 | 60,517 | 17,416 | 17,095 | 6,671 | 5,323 | 7,699 | 17,933 |
| Materials and Services | 67,803 | 145,097 | 114,763 | 175,534 | 78,033 | 57,460 | 48,897 | 46,364 |
| Debt Service | - | 4,670 | - | - | - | - | - | - |
| Capital Outlay | - | - | 23,129 | 82,135 | 820 | 61,006 | 33,196 | 102,334 |
| Total Expenditures | 103,238 | 210,284 | 155,309 | 274,763 | 85,525 | 123,790 | 89,792 | 166,631 |
| Ending Fund Balance | 48,822 | 64,715 | 52,010 | 63,112 | 104,288 | 59,792 | 52,744 | (49,314) |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 63,112 | 52,009 | 70,000 | 30,000 |
| Revenue | 144,207 | 222,990 | 147,889 | 251,673 |
| Expenditures | 155,310 | 210,284 | 217,889 | 281,673 |
| Ending Fund Balance | 52,009 | 64,715 | 0 | 0 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Storm Drain Fund | | 2018-19 | | |
|----------------|----------------|----------------|----------------------|--|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 63,112 | 52,009 | 70,000 | 028-000-33000 | Unrestricted Fund Balance | 30,000 | 30,000 | 30,000 |
| 137,794 | 142,324 | 146,000 | 028-470-46070 | Monthly Storm Drain Charges | 153,000 | 153,000 | 153,000 |
| 1,889 | 5,666 | 1,889 | 028-470-46470 | Charge - Storm Drain Sys Dev | 2,000 | 2,000 | 2,000 |
| 4,524 | - | - | 028-470-47000 | Loan Proceeds | 0 | - | - |
| - | 75,000 | - | 028-470-49111 | Transfer in-General Fund | 96,673 | 96,673 | 96,673 |
| 207,319 | 274,999 | 217,889 | | Total Resources | 281,673 | 281,673 | 281,673 |
| | | | | Number of FTE | 0.6900 | 0.6900 | 0.6900 |
| 10,553 | 33,613 | 40,316 | 028-470-61700 | Salaries and Wages | 40,000 | 40,000 | 40,000 |
| - | 1,283 | 2,000 | 028-470-61720 | Overtime | 2,060 | 2,060 | 2,060 |
| 3,730 | 15,246 | 16,474 | 028-470-61810 | HDL Insurance | 16,588 | 16,588 | 16,588 |
| - | - | 662 | 028-470-61815 | Disability Insurance | 595 | 595 | 595 |
| 1,852 | 6,707 | 9,196 | 028-470-61820 | PERS | 9,261 | 9,261 | 9,261 |
| 688 | 1,821 | 3,234 | 028-470-61830 | Social Security | 3,218 | 3,218 | 3,218 |
| 31 | 41 | 211 | 028-470-61840 | Unemployment | 168 | 168 | 168 |
| 557 | 1,789 | 2,540 | 028-470-61850 | Workers Comp | 2,600 | 2,600 | 2,600 |
| 6 | 18 | 24 | 028-470-61860 | WBF Tax | 25 | 25 | 25 |
| 17,417 | 60,517 | 74,657 | | Total Personnel Services | 74,515 | 74,515 | 74,515 |
| - | 7,847 | 6,495 | 028-470-62095 | Adm Svcs - IT | 9,539 | 9,539 | 9,539 |
| 12,901 | 14,932 | 11,394 | 028-470-62096 | Adm Svcs - PW Admin | 15,719 | 15,719 | 15,719 |
| 4,349 | 4,089 | 5,266 | 028-470-62097 | Adm Svcs - Exec | 6,350 | 6,350 | 6,350 |
| 15,612 | 17,588 | 21,543 | 028-470-62098 | Adm Svcs - Finance | 24,609 | 24,609 | 24,609 |
| 10,607 | 6,451 | 6,559 | 028-470-62099 | Adm Svcs - Central Svcs | 6,725 | 6,725 | 6,725 |
| 16 | 233 | 100 | 028-470-62116 | Bad Debt Expense | 100 | 100 | 100 |
| 22 | 70 | 100 | 028-470-62120 | Postage & Shipping | 100 | 100 | 100 |
| 7,362 | 7,247 | 6,500 | 028-470-62122 | Billing Expense | 6,500 | 6,500 | 6,500 |
| 2,558 | - | 8,000 | 028-470-62422 | Equipment Repair & Maint. | 4,000 | 4,000 | 4,000 |
| 3,192 | 19,302 | 6,255 | 028-470-62425 | Operating Equipment & Tools | 17,000 | 17,000 | 17,000 |
| 340 | - | 3,500 | 028-470-62452 | GIS Consultant | 13,500 | 13,500 | 13,500 |
| - | - | 2,000 | 028-470-62540 | Engineering Fees | 2,000 | 2,000 | 2,000 |
| 960 | - | 22,000 | 028-470-62560 | Contractual Services | 20,000 | 20,000 | 20,000 |
| 56,846 | 67,271 | 15,000 | 028-470-62564 | Contract Excavation Services | 30,000 | 30,000 | 30,000 |
| - | 67 | - | 028-470-62990 | Rate Study | - | - | - |
| 114,763 | 145,097 | 114,712 | | Total Materials and Services | 156,142 | 156,142 | 156,142 |
| 7,606 | - | - | 028-470-63900 | PW-31 Storm Drain Projects | - | - | - |
| 12,524 | - | - | 028-470-63982 | Heavy Equipment Acquisition | - | - | - |
| 3,000 | - | - | 028-470-63983 | Service Truck Replacement | - | - | - |
| 23,129 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| - | 4,525 | - | 028-470-66000 | Caterpillar Lease Principal | - | - | - |
| - | 145 | - | 028-470-66050 | Caterpillar Lease Interest | - | - | - |
| 0 | 4670 | 0 | | Total Debt Service | 0 | 0 | 0 |
| 0 | 0 | 28,520 | 028-470-64050 | Total Contingency 20% of expenditures | 46,131 | 46,131 | 46,131 |
| 0 | 0 | 0 | 028-470-67470 | Transfer to Storm Drain Reserve | 4,885 | 4,885 | 4,885 |
| 155,310 | 210,284 | 217,889 | | Total Expenditures | 281,673 | 281,673 | 281,673 |
| 52,009 | 64,715 | 0 | 028-470-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 207,319 | 274,999 | 217,889 | | Total Requirements | 281,673 | 281,673 | 281,673 |

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 R&R Reserve Fund (058) | | | | | | | | |
|--|-----------------|-------|-------|-------|-------|-------|-------|-------|
| | Fiscal Year End | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 7,115 | 7,115 | 7,115 | 7,115 | 7,115 | 7,115 | 7,114 | 7,114 |
| Total Revenue | - | - | - | - | - | - | - | - |
| Personal Services | - | - | - | - | - | - | - | - |
| Materials and Services | - | - | - | - | - | - | - | - |
| Debt Service | - | - | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Transfers | - | - | - | - | - | - | - | - |
| Total Expenditures | - | - | - | - | - | - | - | - |
| Ending Fund Balance | 7,115 | 7,115 | 7,115 | 7,115 | 7,115 | 7,115 | 7,114 | 7,114 |

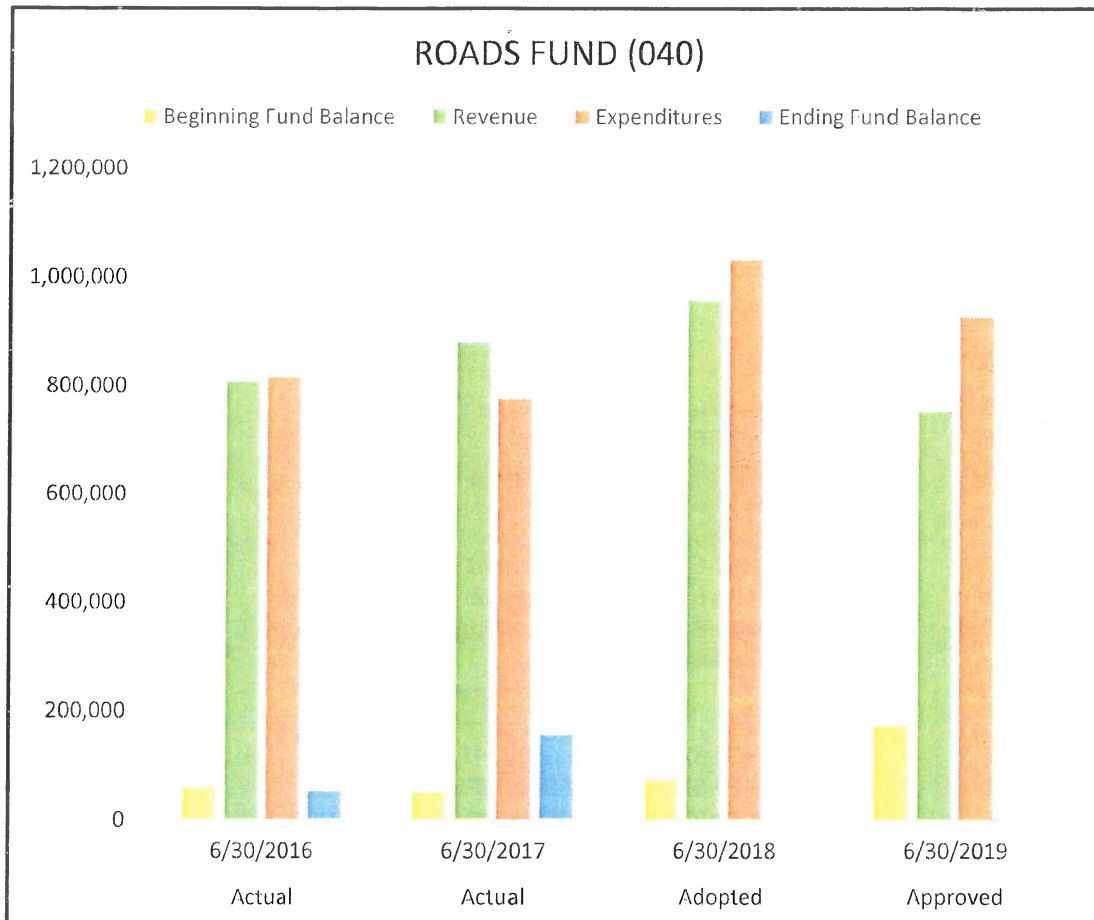
**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Storm Drain Reserve | | 2018-19 | | |
|--------------|--------------|----------------|----------------------|---------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 7,115 | 7,115 | 7,115 | 058-000-33000 | Unrestricted Fund Balance | 7,115 | 7,115 | 7,115 |
| - | - | - | 058-470-49070 | Transfer In-Storm Drain Fund | 4,885 | 4,885 | 4,885 |
| 7,115 | 7,115 | 7,115 | | Total Resources | 12,000 | 12,000 | 12,000 |
| - | - | - | 058-470-63600 | GPS Unit | 10,000 | 10,000 | 10,000 |
| - | - | 7,115 | 058-470-63999 | Unallocated Project | 0 | - | - |
| - | - | 7,115 | | Total Capital Outlay | 10,000 | 10,000 | 10,000 |
| - | - | 0 | 058-470-64050 | Contingency 20% of expenditures | 2,000 | 2,000 | 2,000 |
| 0 | 0 | 7,115 | | Total Expenditures | 12,000 | 12,000 | 12,000 |
| - | - | - | 058-470-79000 | Reserved for Future Expenditure | - | - | - |
| 7,115 | 7,115 | 0 | 058-470-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 7,115 | 7,115 | 7,115 | | Total Requirements | 12,000 | 12,000 | 12,000 |

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 | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 154,883 | 52,200 | 60,635 | 142,560 | 97,736 | (23,358) | (29,086) | (32,867) |
| Property Taxes | 211,571 | 215,761 | 208,502 | 201,525 | 191,963 | 188,269 | 178,674 | 177,773 |
| Co. Bond Debt Service | (852) | (891) | (890) | - | - | (852) | - | - |
| Prior Taxes | 4,378 | 8,160 | 9,556 | 9,512 | 14,391 | 9,093 | 8,169 | 9,803 |
| State Highway Funds | 52,819 | 102,168 | 93,467 | 105,863 | 97,424 | 93,127 | 92,459 | 82,721 |
| Interest Income | 65 | 52 | 3 | - | - | - | - | - |
| Loan Proceeds | - | - | 16,963 | - | - | - | - | - |
| Interest on Property Taxes | - | - | 28 | 24 | 20 | 22 | 25 | 19 |
| LID - E Hemlock | - | 18,648 | - | - | - | - | 2,736 | - |
| Miscellaneous Income | - | 117 | 337 | 624 | - | - | - | 140 |
| Transfer in - General | 579,000 | 533,500 | 478,515 | 240,238 | 262,200 | 295,785 | 275,045 | 267,170 |
| Transfer in - Roads R&R | - | - | - | - | 40,000 | - | - | - |
| Total Revenue | 846,981 | 877,515 | 806,481 | 557,786 | 605,998 | 585,445 | 557,107 | 537,626 |
| Personnel Services | 107,152 | 186,918 | 228,944 | 206,315 | 187,586 | 169,637 | 174,443 | 155,659 |
| Materials and Services | 162,193 | 439,391 | 364,649 | 279,706 | 295,131 | 294,713 | 343,965 | 328,874 |
| Debt Service | - | 17,496 | - | - | - | - | - | - |
| Capital Outlay | - | 131,027 | 221,323 | 153,690 | 78,456 | - | 32,971 | 49,312 |
| Total Expenditures | 269,346 | 774,832 | 814,916 | 639,711 | 561,174 | 464,351 | 551,380 | 533,845 |
| Ending Fund Balance | 732,519 | 154,883 | 52,200 | 60,635 | 142,560 | 97,736 | (23,358) | (29,086) |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 60,635 | 52,200 | 75,000 | 175,000 |
| Revenue | 806,501 | 877,515 | 956,081 | 751,649 |
| Expenditures | 814,916 | 774,832 | 1,031,081 | 926,649 |
| Ending Fund Balance | 52,220 | 154,883 | 0 | 0 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Roads Fund | | 2018-19 | | |
|----------------|----------------|------------------|----------------|---------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 60,635 | 52,200 | 75,000 | 040-000-33000 | Unrestricted Fund Balance | 175,000 | 175,000 | 175,000 |
| 208,502 | 215,761 | 221,568 | 040-430-41100 | Property Taxes | 229,873 | 229,873 | 229,873 |
| (890) | (891) | (1,000) | 040-430-41105 | County Bond Debt Service | (1,000) | (1,000) | (1,000) |
| 9,556 | 8,160 | 8,000 | 040-430-41120 | Prior Taxes | 7,200 | 7,200 | 7,200 |
| 93,467 | 102,168 | 98,513 | 040-430-44700 | State Highway Funds | 123,578 | 123,578 | 123,578 |
| 16,963 | - | - | 040-430-47000 | Loan Proceeds | - | - | - |
| 51 | 52 | - | 040-430-46000 | Interest on Property Taxes | - | - | - |
| - | 18,648 | - | 040-430-48200 | LID - Hemlock | - | - | - |
| - | - | 50,000 | 040-430-48205 | LID - Potential | - | - | - |
| 337 | 117 | - | 040-430-48900 | Miscellaneous Income | - | - | - |
| 478,515 | 533,500 | 579,000 | 040-430-49111 | Transfer from General Fund | 391,998 | 391,998 | 391,998 |
| 867,136 | 929,715 | 1,031,081 | | Total Resources | 926,649 | 926,649 | 926,649 |
| | | | | Number of FTE | 1.9600 | 1.9600 | 1.9600 |
| 130,994 | 100,790 | 117,769 | 040-430-61700 | Salaries and Wages | 113,000 | 113,000 | 113,000 |
| 1,336 | 4,694 | 6,000 | 040-430-61720 | Overtime | 6,180 | 6,180 | 6,180 |
| 49,986 | 43,734 | 48,115 | 040-430-61810 | HDL Insurance | 47,549 | 47,549 | 47,549 |
| - | - | 1,891 | 040-430-61815 | Disability Insurance | 1,700 | 1,700 | 1,700 |
| 26,642 | 21,271 | 29,379 | 040-430-61820 | PERS | 28,998 | 28,998 | 28,998 |
| 12,353 | 10,732 | 9,471 | 040-430-61830 | Social Security | 9,117 | 9,117 | 9,117 |
| 399 | 124 | 619 | 040-430-61840 | Unemployment | 477 | 477 | 477 |
| 7,158 | 5,520 | 8,172 | 040-430-61850 | Workers Comp | 8,000 | 8,000 | 8,000 |
| 77 | 53 | 70 | 040-430-61860 | WBF Tax | 70 | 70 | 70 |
| 228,944 | 186,918 | 221,486 | | Total Personnel Services | 215,091 | 215,091 | 215,091 |
| - | 14,486 | 11,990 | 040-430-62095 | Adm Svcs - IT | 17,610 | 17,610 | 17,610 |
| 54,827 | 63,460 | 48,423 | 040-430-62096 | Adm Svcs - PW Admin | 66,806 | 66,806 | 66,806 |
| 22,613 | 21,264 | 27,382 | 040-430-62097 | Adm Svcs - Exec | 33,019 | 33,019 | 33,019 |
| 10,072 | 11,347 | 13,899 | 040-430-62098 | Adm Svcs - Finance | 15,877 | 15,877 | 15,877 |
| 19,583 | 11,909 | 12,110 | 040-430-62099 | Adm Svcs - Central Svcs | 12,415 | 12,415 | 12,415 |
| - | 48 | 500 | 040-430-62110 | Office Supplies | 515 | 515 | 515 |
| 1,604 | 1,326 | 2,500 | 040-430-62140 | Computer Expenses | 2,575 | 2,575 | 2,575 |
| 503 | - | 3,000 | 040-430-62210 | Telephone | - | - | - |
| 21,454 | 21,683 | 24,000 | 040-430-62250 | Power - Street Lighting | 24,000 | 24,000 | 24,000 |
| - | - | - | 040-430-62260 | ADA Compliance | 10,000 | 10,000 | 10,000 |
| - | - | 500 | 040-430-62380 | Generator Fuel | 500 | 500 | 500 |
| 5,005 | 3,708 | 5,000 | 040-430-62410 | Vehicle Fuel | 5,000 | 5,000 | 5,000 |
| 13,503 | 1,031 | 5,500 | 040-430-62420 | Vehicle Repair & Maintenance | 5,500 | 5,500 | 5,500 |
| 1,833 | 4,694 | 4,000 | 040-430-62422 | Equipment Repair & Maint. | 3,000 | 3,000 | 3,000 |
| 6,721 | 2,351 | 8,500 | 040-430-62425 | Operating Equipment & Tools | 5,000 | 5,000 | 5,000 |
| 20,168 | 28,370 | 30,000 | 040-430-62427 | Operating Materials & Supplies | 30,000 | 30,000 | 30,000 |
| 2,711 | 1,823 | 2,500 | 040-430-62450 | Consultant/Professional Fees | - | - | - |
| - | - | 2,500 | 040-430-62490 | Tsunami Signage | 1,500 | 1,500 | 1,500 |
| 12,011 | 18,390 | 10,000 | 040-430-62540 | Engineering Fees | 2,500 | 2,500 | 2,500 |
| 12,437 | 9,390 | 58,000 | 040-430-62560 | Contractual Services | 52,500 | 52,500 | 52,500 |
| 961 | 1,682 | 1,500 | 040-430-62562 | Contract Electrical Services | 1,500 | 1,500 | 1,500 |
| 90,388 | 60,357 | 84,082 | 040-430-62564 | Contract Excavation Services | 108,000 | 108,000 | 108,000 |
| 22,595 | 19,734 | 25,000 | 040-430-62566 | Contract Street Sweeping | 27,000 | 27,000 | 27,000 |
| 5,429 | - | 12,000 | 040-430-62568 | Contract Tree Services | - | - | - |
| - | 13,859 | 30,000 | 040-430-62580 | Facility Maintenance | 30,000 | 30,000 | 30,000 |
| - | - | 2,000 | 040-430-62590 | Equipment Rental | 2,000 | 2,000 | 2,000 |
| 11,114 | 10,803 | 12,000 | 040-430-62600 | Beach Access Impr & Maint | 15,000 | 15,000 | 15,000 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Roads Fund | | 2018-19 | | |
|----------------|----------------|------------------|----------------------|---|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 3,960 | 2,069 | 4,000 | 040-430-62605 | S-Curves Maintenance | 5,000 | 5,000 | 5,000 |
| - | - | 2,500 | 040-430-62615 | Snow & Ice Control Materials | 1,500 | 1,500 | 1,500 |
| - | - | 12,000 | 040-430-62630 | Drainage Rehabilitation | 5,000 | 5,000 | 5,000 |
| - | 103,152 | 180,000 | 040-430-62640 | Pavement Preservation | 100,000 | 100,000 | 100,000 |
| 4,559 | 9,129 | 7,500 | 040-430-62650 | Street Signs & Replacement | 10,000 | 10,000 | 10,000 |
| - | - | 8,000 | 040-430-62660 | Culvert Cleaning | - | - | - |
| 16,842 | 457 | 8,000 | 040-430-62680 | Access Projects | 5,000 | 5,000 | 5,000 |
| 2,719 | 1,698 | 2,000 | 040-430-62720 | Protective Clothing | 10,000 | 10,000 | 10,000 |
| 225 | 225 | 500 | 040-430-62820 | Dues & Subscriptions | 500 | 500 | 500 |
| 790 | 946 | 2,000 | 040-430-62830 | Training & Education | 2,000 | 2,000 | 2,000 |
| 22 | - | 1,500 | 040-430-62835 | Travel & Lodging | 1,500 | 1,500 | 1,500 |
| 364,649 | 439,391 | 664,886 | | Total Materials and Services | 612,317 | 612,317 | 612,317 |
| 96,584 | - | - | 040-430-63009 | PW-08 Pavement Preservation | - | - | - |
| - | 1,355 | - | 040-430-63036 | Hydro Power Unit | - | - | - |
| - | - | 50,000 | 040-430-63100 | LID - Potential | - | - | - |
| - | - | - | 040-430-63305 | Fuel Tank and Trailer | 15,000 | 15,000 | 15,000 |
| 67,776 | 112,049 | - | 040-430-63982 | Spruce St. Sidewalk | - | - | - |
| 46,963 | - | - | 040-430-63983 | Heavy Equipment Acquisition | - | - | - |
| 10,000 | - | - | 040-430-63984 | Service Truck Replacement | - | - | - |
| - | 17,624 | - | 040-430-63997 | Fir Street Bridge Rehab | - | - | - |
| 221,323 | 131,027 | 50,000 | | Total Capital Outlay | 15,000 | 15,000 | 15,000 |
| - | 16,951 | - | 040-430-66000 | Caterpillar Lease Principal | - | - | - |
| - | 545 | - | 040-430-66050 | Caterpillar Lease Interest | - | - | - |
| 0 | 17,496 | 0 | | Total Debt Service | 0 | 0 | 0 |
| - | - | - | 040-430-69155 | Transfer to Bridge Reserve | - | - | - |
| 0 | 0 | 0 | | Total Transfers Out | 0 | 0 | 0 |
| - | - | 94,709 | 040-430-64050 | Total Contingency 10.0% of expenditures | 84,241 | 84,241 | 84,241 |
| 814,916 | 774,832 | 1,031,081 | | Total Expenditures | 926,649 | 926,649 | 926,649 |
| 52,220 | 154,883 | - | 040-430-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 867,136 | 929,715 | 1,031,081 | | Total Requirements | 926,649 | 926,649 | 926,649 |

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 R&R Fund (051) | | | | | | | | |
| | Fiscal Year End | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | - | - | 21,674 | 61,924 | 242,174 | 282,424 | 282,674 | 282,924 |
| Transfers In - General | - | - | - | - | - | - | 40,000 | 40,000 |
| Total Revenue | - | - | - | - | - | - | 40,000 | 40,000 |
| Transfer out - Debt Service | - | - | 21,674 | 40,250 | 40,250 | 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 | 40,250 | 40,250 |
| Ending Fund Balance | - | - | (0) | 21,674 | 61,924 | 242,174 | 282,424 | 282,674 |

**City of Cannon Beach
Budget Document**

| <u>2015-16</u> | <u>2016-17</u> | <u>2017-18</u> | Roads Reserve | | 2018-19 | | |
|----------------|----------------|---------------------------|-----------------------|---------------------------------|---|---|--|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 21,674 | - | - | 051-000-33000 | Unrestricted Fund Balance | - | - | - |
| - | - | - | 051-430-49145 | Transfer from Road R & R | - | - | - |
| 21,674 | 0 | 0 | | Total Resources | 0 | 0 | 0 |
| - | - | - | 051-430-63999 | Unallocated Project | - | - | - |
| 0 | 0 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| 21,674 | - | - | 051-430-67130 | Transfer to Debt Service | - | - | - |
| 21,674 | 0 | 0 | | Total Transfers | 0 | 0 | 0 |
| 21,674 | 0 | 0 | | Total Expenditures | 0 | 0 | 0 |
| - | - | - | 051-430-79000 | Reserved for Future Expenditure | - | - | - |
| 0 | 0 | 0 | 051-430-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 21,674 | 0 | 0 | | Total Requirements | 0 | 0 | 0 |

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 R&R Fund (055) | | | | | | | | |
| | Fiscal Year End | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 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 | 83,092 | 100,000 | 100,000 | - | - | - |

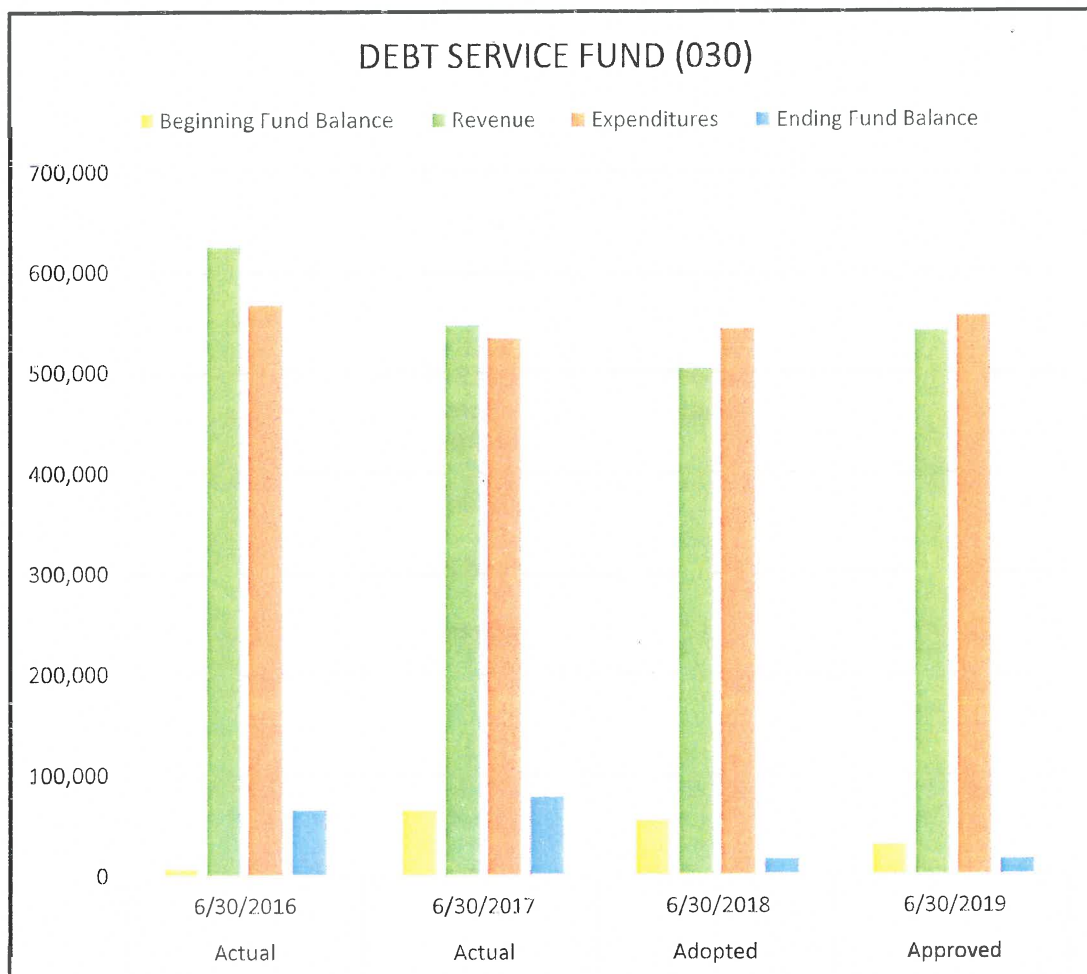
**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Bridge Reserve | | 2018-19 | | |
|----------------|----------------|----------------|--------------------------|---------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 100,000 | 83,092 | 8,592 | 055-000-33000 | Unrestricted Fund Balance | 8,592 | 8,592 | 8,592 |
| - | 75,500 | - | 055-430-49110 | Transfer In - General Fund | - | - | - |
| 100,000 | 158,592 | 8,592 | | Total Resources | 8,592 | 8,592 | 8,592 |
| 16,908 | 150,000 | - | 055-430-63997 | Fir Street Bridge Rehab | - | - | - |
| - | - | 8,592 | 055-430-63999 | Unallocated Project | 8,592 | 8,592 | 8,592 |
| 16,908 | 150,000 | 8,592 | | Total Capital Outlay | 8,592 | 8,592 | 8,592 |
| 16,908 | 150,000 | 8,592 | | Total Expenditures | 8,592 | 8,592 | 8,592 |
| - | - | - | 055-430-79000 | Reserved for Future Expenditure | - | - | - |
| 83,092 | 8,592 | 0 | 055-430-79100 | Ending Fund Balance | 0 | 0 | 0 |
| 100,000 | 158,592 | 8,592 | | Total Requirements | 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) | | | | | | | | |
| | Fiscal Year End | | | | | | | |
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | 77,412 | 64,950 | 7,489 | (36,529) | 1,008 | (6,251) | - | - |
| Property Taxes | 312,051 | 373,997 | 295,063 | 311,671 | 318,219 | 336,967 | 368,625 | 169,076 |
| Co. Bond Debt Service | (1,230) | (1,359) | (1,260) | - | - | - | - | - |
| Prior Taxes | 7,161 | 12,374 | 10,559 | 15,933 | 11,044 | 10,220 | - | 2,774 |
| Miscellaneous Income | - | - | - | 12,739 | - | - | - | - |
| Transfer in - W/W | - | - | - | - | - | - | - | 171,850 |
| Transfer in - Road R&R | - | - | 21,674 | 40,250 | 40,250 | 40,250 | 40,250 | 40,250 |
| Transfer in - General Fund | 163,458 | 161,725 | 299,000 | 222,550 | 142,575 | 167,015 | 173,430 | - |
| Total Revenue | 481,439 | 546,737 | 625,036 | 603,143 | 512,088 | 554,452 | 582,305 | 383,950 |
| Principal - 2005 Go Bond | - | - | - | 225,000 | 215,000 | 205,000 | 200,000 | 190,000 |
| Principal - 2010 Go Bond | - | 115,000 | 105,000 | 90,000 | 80,000 | 65,000 | - | - |
| Principal - 2012 Go Bond | - | 250,000 | 245,000 | 15,000 | 15,000 | 15,000 | - | - |
| Interest - 2005 Go Bond | - | - | - | 9,000 | 17,600 | 82,375 | 146,860 | 153,700 |
| Interest - 2010 Go Bond | 46,188 | 95,825 | 98,975 | 101,225 | 102,825 | 104,125 | 201,446 | - |
| Interest - 2012 Go Bond | 32,975 | 73,450 | 78,350 | 78,650 | 78,950 | 35,442 | - | - |
| ST of OR - North Entrance Pmt | - | - | 40,250 | 40,250 | 40,250 | 40,250 | 40,250 | 40,250 |
| Total Expenditures | 79,163 | 534,275 | 567,575 | 559,125 | 549,625 | 547,192 | 588,556 | 383,950 |
| Ending Fund Balance | 479,689 | 77,412 | 64,950 | 7,489 | (36,529) | 1,008 | (6,251) | - |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 7,489 | 64,950 | 55,000 | 30,000 |
| Revenue | 625,036 | 546,737 | 503,325 | 541,025 |
| Expenditures | 567,575 | 534,275 | 543,325 | 556,025 |
| Ending Fund Balance | 64,950 | 77,412 | 15,000 | 15,000 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Debt Service Fund | | 2018-19 | | |
|----------------|----------------|----------------|-------------------|--|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 7,489 | 64,950 | 55,000 | 030-000-33000 | Fund Balance | 30,000 | 30,000 | 30,000 |
| 295,063 | 373,997 | 333,387 | 030-080-41100 | Property Taxes | 356,611 | 356,611 | 356,611 |
| (1,260) | (1,359) | (1,520) | 030-080-41105 | Clatsop County Bond Debt Service | (1,230) | (1,230) | (1,230) |
| 10,559 | 12,374 | 8,000 | 030-080-41120 | Prior Taxes | 10,000 | 10,000 | 10,000 |
| - | - | - | 030-080-48900 | Miscellaneous Income | - | - | - |
| 21,674 | - | - | 030-080-49145 | Transfer from Road R & R | - | - | - |
| 299,000 | 161,725 | 163,458 | 030-080-49610 | Transfer from General Fund | 175,644 | 175,644 | 175,644 |
| 632,525 | 611,687 | 558,325 | | Total Resources | 571,025 | 571,025 | 571,025 |
| 105,000 | 115,000 | 125,000 | 030-080-65175 | Principal-2010 GO Bond <small>payoff date 06/01/27</small> | 140,000 | 140,000 | 140,000 |
| 245,000 | 250,000 | 260,000 | 030-080-65180 | Principal-2012 GO Bond <small>payoff date 06/01/25</small> | 270,000 | 270,000 | 270,000 |
| 98,975 | 95,825 | 92,375 | 030-080-65275 | Interest - 2010 GO Bond | 87,375 | 87,375 | 87,375 |
| 78,350 | 73,450 | 65,950 | 030-080-65280 | Interest - 2012 GO Bond | 58,650 | 58,650 | 58,650 |
| 40,250 | - | - | 030-080-65300 | St of OR - North Entrance Pmt | - | - | - |
| 567,575 | 534,275 | 543,325 | | Total Debt Service | 556,025 | 556,025 | 556,025 |
| 567,575 | 534,275 | 543,325 | | Total Expenditures | 556,025 | 556,025 | 556,025 |
| 64,950 | 77,412 | 15,000 | | Ending Fund Balance | 15,000 | 15,000 | 15,000 |
| 632,525 | 611,687 | 558,325 | | Total Requirements | 571,025 | 571,025 | 571,025 |

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

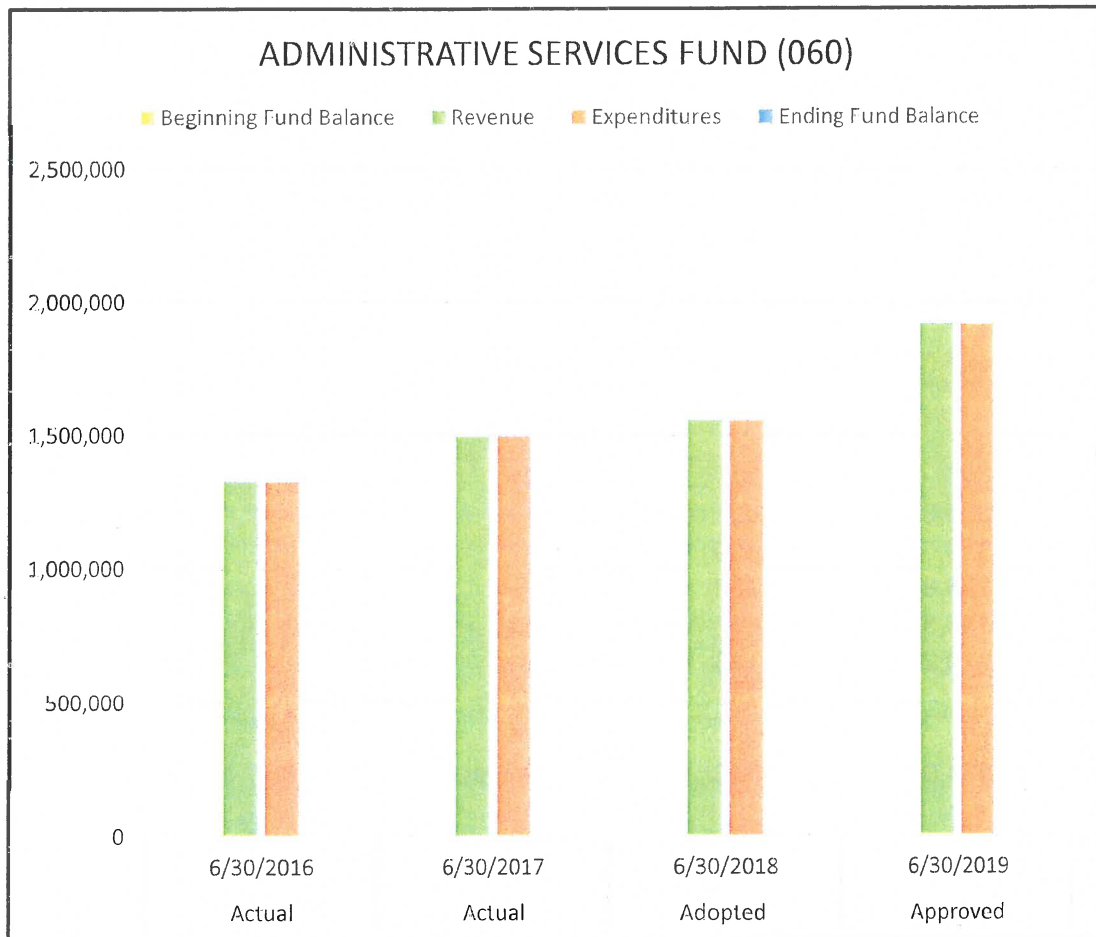
The Central Services Division accounts for non-departmental specific expenditures, such as office supplies, utilities and telecommunications, and property/liability insurance. The formula used to calculate each fund's level of support consists of the percentage of city-wide budget for operating expenses, 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 | | | | | | | |
|-----------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2018 (7 mos) | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 |
| Beginning Fund Balance | - | - | - | - | - | 8,518 | 8,518 | 9,257 |
| Administration | 235,618 | 385,837 | 410,311 | 320,302 | 358,450 | 321,987 | 357,335 | 305,103 |
| Finance | 207,332 | 324,535 | 288,070 | 296,397 | 294,443 | 333,950 | 266,960 | 278,252 |
| IT | 124,333 | 226,886 | - | - | - | - | - | - |
| Central Services | 152,039 | 186,524 | 306,706 | 276,375 | 284,854 | 260,247 | 171,278 | 142,950 |
| Public Works | 141,509 | 370,259 | 320,969 | 290,665 | 298,395 | 290,751 | 341,934 | 291,365 |
| Total Revenue | 860,831 | 1,494,041 | 1,326,056 | 1,183,738 | 1,236,142 | 1,206,934 | 1,137,506 | 1,017,670 |
| Executive - Administration | | | | | | | | |
| Personnel Services | 143,856 | 328,295 | 318,487 | 254,674 | 287,061 | 241,532 | 248,802 | 232,675 |
| Materials and Services | 91,761 | 57,542 | 91,823 | 65,628 | 71,390 | 80,455 | 108,533 | 72,313 |
| Capital Outlay | - | - | - | - | - | - | - | 400 |
| Total Expenditures | 235,618 | 385,837 | 410,311 | 320,302 | 358,451 | 321,987 | 357,335 | 305,388 |
| Exec - Finance | | | | | | | | |
| Personnel Services | 163,278 | 272,442 | 231,527 | 177,489 | 207,964 | 293,897 | 217,799 | 208,635 |
| Materials and Services | 44,054 | 52,093 | 56,530 | 118,908 | 86,480 | 48,571 | 49,161 | 52,504 |
| Capital Outlay | - | - | - | - | - | - | - | - |
| Total Expenditures | 207,332 | 324,535 | 288,057 | 296,397 | 294,444 | 342,468 | 266,960 | 261,139 |
| Exec - IT | | | | | | | | |
| Personnel Services | 65,839 | 108,753 | - | - | - | - | - | - |
| Materials and Services | 58,494 | 56,275 | 14 | - | - | - | - | - |
| Capital Outlay | - | 61,859 | - | - | - | - | - | - |
| Total Expenditures | 124,333 | 226,886 | 14 | - | - | - | - | - |
| Exec - Central Services | | | | | | | | |
| Personnel Services | - | - | 101,855 | (6,561) | 145 | 11,829 | 11,143 | - |
| Materials and Services | 152,039 | 186,524 | 190,834 | 271,625 | 273,885 | 218,656 | 148,407 | 133,618 |
| Debt Service | - | - | - | - | 569 | 18,652 | 6,828 | - |
| Capital Outlay | - | - | 14,017 | 11,311 | 10,255 | 11,110 | 4,899 | 27,099 |
| Total Expenditures | 152,039 | 186,524 | 306,706 | 276,375 | 284,854 | 260,247 | 171,278 | 160,717 |
| Exec - Public Works | | | | | | | | |
| Personnel Services | 129,341 | 326,555 | 308,139 | 284,553 | 292,036 | 284,664 | 303,624 | 283,154 |
| Materials and Services | 12,168 | 17,839 | 12,830 | 6,111 | 6,358 | 6,086 | 5,646 | 8,010 |
| Capital Outlay | - | 25,866 | - | - | - | - | 32,663 | - |
| Total Expenditures | 141,509 | 370,259 | 320,969 | 290,665 | 298,393 | 290,751 | 341,934 | 291,165 |
| Summary | | | | | | | | |
| Beginning Fund Balance | - | - | - | - | - | 8,518 | 8,518 | 9,257 |
| Total Revenue | 860,831 | 1,494,041 | 1,326,056 | 1,183,738 | 1,236,142 | 1,206,934 | 1,137,506 | 1,017,670 |
| Total Expenditures | 860,831 | 1,494,041 | 1,326,056 | 1,183,738 | 1,236,142 | 1,215,452 | 1,137,506 | 1,018,410 |
| Ending Fund Balance | - | - | 102 | - | - | - | 8,518 | 8,518 |



| | Actual 6/30/2016 | Actual 6/30/2017 | Adopted 6/30/2018 | Approved 6/30/2019 |
|------------------------|---------------------|---------------------|----------------------|-----------------------|
| Beginning Fund Balance | 0 | 0 | 0 | 0 |
| Revenue | 1,326,056 | 1,494,041 | 1,553,946 | 1,912,736 |
| Expenditures | 1,326,056 | 1,494,041 | 1,553,946 | 1,912,736 |
| Ending Fund Balance | 0 | 0 | 0 | 0 |

City of Cannon Beach
Budget Document

Administrative Services Fund

| 6/30/2016 | 6/30/2017 | 6/30/2018 | Resources and Requirements | 7/1/2018-6/30/2019 | | |
|---------------------|---------------------|---------------------|------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| Actual | Actual | Adopted Budget | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| | | | <u>Resources</u> | | | |
| \$ - | \$ - | \$ - | Beginning Fund Balance | \$ - | \$ - | \$ - |
| 1,326,056 | 1,494,041 | 1,553,946 | Charges for Service, Fees, Permits | 1,912,736 | 1,912,736 | 1,912,736 |
| <u>1,326,056</u> | <u>1,494,041</u> | <u>1,553,946</u> | Total Resources | <u>1,912,736</u> | <u>1,912,736</u> | <u>1,912,736</u> |
| | | | <u>Requirements by Department</u> | | | |
| 410,311 | 385,837 | 496,851 | Executive | 599,136 | 599,136 | 599,136 |
| 288,057 | 324,535 | 397,499 | Finance | 454,084 | 454,084 | 454,084 |
| 14 | 226,886 | 187,786 | IT | 275,813 | 275,813 | 275,813 |
| 306,706 | 186,524 | 189,662 | Central Services | 194,444 | 194,444 | 194,444 |
| 320,969 | 370,259 | 282,148 | Public Works | 389,259 | 389,259 | 389,259 |
| <u>1,326,056</u> | <u>1,494,041</u> | <u>1,553,946</u> | Total Requirements by Department | <u>1,912,736</u> | <u>1,912,736</u> | <u>1,912,736</u> |
| - | - | - | Ending Fund Balance | - | - | - |
| <u>\$ 1,326,056</u> | <u>\$ 1,494,041</u> | <u>\$ 1,553,946</u> | Total Requirements | <u>\$ 1,912,736</u> | <u>\$ 1,912,736</u> | <u>\$ 1,912,736</u> |

City of Cannon Beach
Budget Document
Administrative Services Fund

| 6/30/2016 | 6/30/2017 | 6/30/2018 | | 7/1/2018-6/30/2019 | | |
|--------------|--------------|----------------|--------------------------------|----------------------------|------------------------------|---------------------------|
| | | Adopted Budget | Summary of Expenditures | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| Actual | Actual | | | | | |
| | | | <i>Number of FTE</i> | 9.7000 | 9.7000 | 9.7000 |
| | | | Personnel Services: | | | |
| \$ 318,487 | \$ 328,295 | \$ 354,241 | Executive | \$ 429,326 | \$ 429,326 | \$ 429,326 |
| 231,527 | 272,442 | 320,169 | Finance | 335,186 | 335,186 | 335,186 |
| - | 108,753 | 116,136 | IT | 147,313 | 147,313 | 147,313 |
| 101,855 | - | - | Central Services | - | - | - |
| 308,139 | 326,555 | 260,848 | Public Works | 367,109 | 367,109 | 367,109 |
| 960,008 | 1,036,045 | 1,051,394 | Total Personnel Services | 1,278,934 | 1,278,934 | 1,278,934 |
| | | | Materials and Services: | | | |
| 91,823 | 57,542 | 115,610 | Executive | 169,810 | 169,810 | 169,810 |
| 56,530 | 52,093 | 77,330 | Finance | 118,898 | 118,898 | 118,898 |
| 14 | 56,275 | 71,650 | IT | 108,500 | 108,500 | 108,500 |
| 204,851 | 186,524 | 189,662 | Central Services | 194,444 | 194,444 | 194,444 |
| 12,830 | 17,839 | 21,300 | Public Works | 22,150 | 22,150 | 22,150 |
| 366,048 | 370,272 | 475,552 | Total Materials and Services | 613,802 | 613,802 | 613,802 |
| | | | Capital Outlay: | | | |
| - | - | 27,000 | Executive | - | - | - |
| - | - | - | Finance | - | - | - |
| - | 61,859 | - | IT | 20,000 | 20,000 | 20,000 |
| - | - | - | Central Services | - | - | - |
| - | 25,866 | - | Public Works | - | - | - |
| - | 87,724 | 27,000 | Total Capital Outlay | 20,000 | 20,000 | 20,000 |
| | | | Debt Service: | | | |
| - | - | - | | | | |
| - | - | - | Total Debt Service | - | - | - |
| | | | Transfers to Other Funds: | | | |
| - | - | - | | | | |
| - | - | - | Total Transfers to Other Fund: | - | - | - |
| | | | Contingency | | | |
| \$ 1,326,056 | \$ 1,494,041 | \$ 1,553,946 | Total Expenditures | \$ 1,912,736 | \$ 1,912,736 | \$ 1,912,736 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Administrative Services Fund Executive | | 2018-19 | | |
|----------------|----------------|-------------------|---|-------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| - | - | - | 060-110-48900 | Miscellaneous Income | - | - | - |
| 190,851 | 179,468 | 231,104 | 060-110-49110 | From General Fund | 278,681 | 278,681 | 278,681 |
| 14,495 | 13,631 | 17,553 | 060-110-49115 | From Building Official Fund | 21,166 | 21,166 | 21,166 |
| 85,233 | 80,149 | 103,209 | 060-110-49120 | From RV Park Fund | 124,457 | 124,457 | 124,457 |
| 10,437 | 9,814 | 12,638 | 060-110-49122 | From Recycling Fund | 15,240 | 15,240 | 15,240 |
| 44,066 | 41,437 | 53,360 | 060-110-49124 | From Water Fund | 64,345 | 64,345 | 64,345 |
| 38,268 | 35,985 | 46,339 | 060-110-49126 | From Wastewater Fund | 55,879 | 55,879 | 55,879 |
| 4,349 | 4,089 | 5,266 | 060-110-49128 | From Storm Drain Fund | 6,350 | 6,350 | 6,350 |
| 22,613 | 21,264 | 27,382 | 060-110-49130 | From Road Fund | 33,019 | 33,019 | 33,019 |
| 410,311 | 385,837 | 496,851 | | Total Resources | 599,136 | 599,136 | 599,136 |
| 73,727 | 71,100 | 80,000 | 060-110-61190 | City Attorney | 90,000 | 90,000 | 90,000 |
| 170,332 | 179,288 | 186,000 | 060-110-61700 | Salaries and Wages | 225,000 | 225,000 | 225,000 |
| 28,999 | 30,360 | 31,529 | 060-110-61810 | HDL Insurance | 42,021 | 42,021 | 42,021 |
| - | 919 | 1,920 | 060-110-61815 | Disability Insurance | 1,869 | 1,869 | 1,869 |
| 24,884 | 26,176 | 32,644 | 060-110-61820 | PERS | 39,709 | 39,709 | 39,709 |
| - | - | - | 060-110-61825 | Deferred Compensation | 4,800 | 4,800 | 4,800 |
| 19,211 | 19,698 | 20,349 | 060-110-61830 | Social Security | 24,098 | 24,098 | 24,098 |
| 718 | 312 | 1,330 | 060-110-61840 | Unemployment | 1,260 | 1,260 | 1,260 |
| 543 | 376 | 400 | 060-110-61850 | Workers Comp | 500 | 500 | 500 |
| 73 | 65 | 69 | 060-110-61860 | WBF Tax | 69 | 69 | 69 |
| 318,487 | 328,295 | 354,241 | | Total Personnel Services | 429,326 | 429,326 | 429,326 |
| - | 3,295 | 3,500 | 060-110-62010 | Council Expenses | 7,500 | 7,500 | 7,500 |
| 241 | 603 | 1,000 | 060-110-62110 | Office Supplies | 1,000 | 1,000 | 1,000 |
| 423 | 190 | 200 | 060-110-62120 | Postage & Shipping | 300 | 300 | 300 |
| 751 | 1,861 | - | 060-110-62130 | Copier Expenses | 2,000 | 2,000 | 2,000 |
| - | 2,726 | 5,400 | 060-110-62140 | Computer Expenses | 5,500 | 5,500 | 5,500 |
| 828 | 5,661 | 2,500 | 060-110-62200 | City Code Updates | 2,000 | 2,000 | 2,000 |
| 982 | 1,246 | 1,250 | 060-110-62210 | Telephone | 1,250 | 1,250 | 1,250 |
| 192 | - | 500 | 060-110-62360 | Sports Park Property Expenses | - | - | - |
| 56,426 | 8,062 | 5,000 | 060-110-62400 | Misc Management Costs | 5,000 | 5,000 | 5,000 |
| 468 | 1,030 | 500 | 060-110-62410 | Vehicle Fuel | 1,000 | 1,000 | 1,000 |
| 520 | 210 | 250 | 060-110-62420 | Vehicle Repair & Maintenance | 250 | 250 | 250 |
| 2,724 | 3,444 | 2,000 | 060-110-62520 | Legal Services | 4,000 | 4,000 | 4,000 |
| 475 | 475 | 500 | 060-110-62525 | Oregon Govt Ethics Comm Fee | 500 | 500 | 500 |
| 1,945 | - | - | 060-110-62530 | Insurance | - | - | - |
| - | - | 60,000 | 060-110-62560 | Contractual Services | 100,000 | 100,000 | 100,000 |
| 2 | - | 10 | 060-110-62630 | Fire Protection | 10 | 10 | 10 |
| 8,036 | 8,303 | 8,000 | 060-110-62820 | Dues & Subscriptions | 9,000 | 9,000 | 9,000 |
| 7,383 | 2,855 | 4,000 | 060-110-62830 | Training & Education | 4,000 | 4,000 | 4,000 |
| 6,870 | 4,536 | 5,000 | 060-110-62835 | Travel & Lodging | 6,000 | 6,000 | 6,000 |
| 2,632 | 2,548 | 4,000 | 060-110-62840 | Published Notices | 4,000 | 4,000 | 4,000 |
| 800 | 4,165 | 5,000 | 060-110-62860 | Wellness Program | 5,000 | 5,000 | 5,000 |
| 126 | 4,302 | 4,000 | 060-110-62865 | Meeting Expenses | 4,000 | 4,000 | 4,000 |
| - | 110 | 3,000 | 060-110-62870 | In House Training | 3,000 | 3,000 | 3,000 |
| - | 1,920 | 0 | 060-110-62875 | Recruitment | - | - | - |
| - | - | 0 | 060-110-62880 | OR Records Mgmt System | 4,500 | 4,500 | 4,500 |
| 91,823 | 57,542 | 115,610 | | Total Materials and Services | 169,810 | 169,810 | 169,810 |
| - | - | 27,000 | 060-110-63000 | Storage Trailer | - | - | - |
| 0 | 0 | 27,000 | | Total Capital Outlay | 0 | 0 | 0 |
| 410,311 | 385,837 | 496,851 | | Total Expenditures | 599,136 | 599,136 | 599,136 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Administrative Services Finance | | 2018-19 | | |
|----------------|----------------|-------------------|------------------------------------|-------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 64,463 | 72,623 | 88,950 | 060-120-49110 | From General Fund | 101,613 | 101,613 | 101,613 |
| 8,562 | 9,645 | 11,814 | 060-120-49115 | From Building Official Fund | 13,496 | 13,496 | 13,496 |
| 22,663 | 25,532 | 31,272 | 060-120-49120 | From RV Park Fund | 35,723 | 35,723 | 35,723 |
| 6,547 | 7,376 | 9,034 | 060-120-49122 | From Recycling Fund | 10,320 | 10,320 | 10,320 |
| 82,594 | 93,048 | 113,968 | 060-120-49124 | From Water Fund | 130,192 | 130,192 | 130,192 |
| 77,557 | 87,375 | 107,019 | 060-120-49126 | From Wastewater Fund | 122,253 | 122,253 | 122,253 |
| 15,612 | 17,588 | 21,543 | 060-120-49128 | From Storm Drain Fund | 24,609 | 24,609 | 24,609 |
| 10,072 | 11,347 | 13,899 | 060-120-49130 | From Road Fund | 15,877 | 15,877 | 15,877 |
| 288,070 | 324,535 | 397,499 | | Total Resources | 454,084 | 454,084 | 454,084 |
| 166,835 | 194,053 | 220,000 | 060-120-61700 | Salaries and Wages | 230,000 | 230,000 | 230,000 |
| - | - | - | 060-120-61720 | Overtime | 1,000 | 1,000 | 1,000 |
| 21,055 | 28,713 | 32,533 | 060-120-61810 | HDL Insurance | 33,981 | 33,981 | 33,981 |
| - | 467 | 3,552 | 060-120-61815 | Disability Insurance | 3,193 | 3,193 | 3,193 |
| 30,041 | 34,098 | 45,527 | 060-120-61820 | PERS | 47,989 | 47,989 | 47,989 |
| 12,601 | 14,567 | 16,830 | 060-120-61830 | Social Security | 17,672 | 17,672 | 17,672 |
| 513 | 224 | 1,100 | 060-120-61840 | Unemployment | 924 | 924 | 924 |
| 392 | 226 | 500 | 060-120-61850 | Workers Comp | 300 | 300 | 300 |
| 90 | 94 | 127 | 060-120-61860 | WBF Tax | 127 | 127 | 127 |
| 231,527 | 272,442 | 320,169 | | Total Personnel Services | 335,186 | 335,186 | 335,186 |
| 3,553 | 1,559 | 5,000 | 060-120-62110 | Office Supplies | 5,000 | 5,000 | 5,000 |
| 6,677 | - | - | 060-120-62115 | Bank Service Charges | - | - | - |
| 31 | 110 | 1,000 | 060-120-62116 | Miscellaneous Expenses | 1,000 | 1,000 | 1,000 |
| 1,202 | 2,454 | 5,000 | 060-120-62120 | Postage & Shipping | 5,000 | 5,000 | 5,000 |
| 579 | 1,348 | 1,200 | 060-120-62130 | Copier Expenses | 1,500 | 1,500 | 1,500 |
| 289 | 2,079 | 5,520 | 060-120-62140 | Computer Expenses | 2,115 | 2,115 | 2,115 |
| 750 | 750 | 750 | 060-120-62150 | Bond Administrative Charges | 750 | 750 | 750 |
| 413 | 620 | 660 | 060-120-62210 | Telephone | 800 | 800 | 800 |
| 35,790 | 36,300 | 41,000 | 060-120-62510 | Audit | 44,400 | 44,400 | 44,400 |
| - | - | - | 060-120-62520 | Legal Services | 500 | 500 | 500 |
| - | 909 | 1,500 | 060-120-62560 | Finance Contractual Services | 39,883 | 39,883 | 39,883 |
| 1,455 | 710 | 900 | 060-120-62820 | Dues & Subscriptions | 950 | 950 | 950 |
| 4,371 | 2,023 | 9,500 | 060-120-62830 | Training & Education | 9,500 | 9,500 | 9,500 |
| 716 | 2,608 | 3,700 | 060-120-62835 | Travel & Lodging | 4,000 | 4,000 | 4,000 |
| 703 | 623 | 1,000 | 060-120-62840 | Published Notices | 1,000 | 1,000 | 1,000 |
| - | - | 600 | 060-120-62850 | Office Equipment | 2,500 | 2,500 | 2,500 |
| 56,530 | 52,093 | 77,330 | | Total Materials and Services | 118,898 | 118,898 | 118,898 |
| 288,057 | 324,535 | 397,499 | | Total Expenditures | 454,084 | 454,084 | 454,084 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Administrative Services IT | | 2018-19 | | |
|---------|---------|-------------------|-------------------------------|-------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| - | 101,338 | 83,872 | 060-130-49110 | From General Fund | 123,191 | 123,191 | 123,191 |
| - | 4,829 | 3,997 | 060-130-49115 | From Building Official Fund | 5,870 | 5,870 | 5,870 |
| - | 4,829 | 3,997 | 060-130-49122 | From Recycling Fund | 5,870 | 5,870 | 5,870 |
| - | 48,891 | 40,466 | 060-130-49124 | From Water Fund | 59,435 | 59,435 | 59,435 |
| - | 44,666 | 36,969 | 060-130-49126 | From Wastewater Fund | 54,298 | 54,298 | 54,298 |
| - | 7,847 | 6,495 | 060-130-49128 | From Storm Drain Fund | 9,539 | 9,539 | 9,539 |
| - | 14,486 | 11,990 | 060-130-49130 | From Road Fund | 17,610 | 17,610 | 17,610 |
| 0 | 226,886 | 187,786 | | Total Resources | 275,813 | 275,813 | 275,813 |
| - | 70,481 | 73,000 | 060-130-61700 | Salaries and Wages | 97,000 | 97,000 | 97,000 |
| - | 22,481 | 23,353 | 060-130-61810 | HDL Insurance | 24,438 | 24,438 | 24,438 |
| - | 436 | 960 | 060-130-61815 | Disability Insurance | 863 | 863 | 863 |
| - | 10,290 | 12,746 | 060-130-61820 | PERS | 17,069 | 17,069 | 17,069 |
| - | 4,878 | 5,585 | 060-130-61830 | Social Security | 7,421 | 7,421 | 7,421 |
| - | 81 | 365 | 060-130-61840 | Unemployment | 388 | 388 | 388 |
| - | 82 | 100 | 060-130-61850 | Workers Comp | 100 | 100 | 100 |
| - | 23 | 27 | 060-130-61860 | WBF Tax | 34 | 34 | 34 |
| 0 | 108,753 | 116,136 | | Total Personnel Services | 147,313 | 147,313 | 147,313 |
| - | 54 | 50 | 060-130-62110 | Office Supplies | 50 | 50 | 50 |
| - | 461 | 500 | 060-130-62116 | Miscellaneous Expense | 500 | 500 | 500 |
| 13 | 360 | 250 | 060-130-62120 | Postage & Shipping | 100 | 100 | 100 |
| 0 | 8 | 100 | 060-130-62130 | Copier Expense | 100 | 100 | 100 |
| - | 620 | 650 | 060-130-62210 | Telephone | 650 | 650 | 650 |
| - | - | 8,100 | 060-130-62465 | Internet Expense | 7,500 | 7,500 | 7,500 |
| - | 3,823 | 3,000 | 060-130-62470 | Web Site Support | 3,600 | 3,600 | 3,600 |
| - | 2,911 | 3,000 | 060-130-62475 | Services Maintenance | 5,500 | 5,500 | 5,500 |
| - | 9,471 | 7,500 | 060-130-62570 | Hardware | 30,000 | 30,000 | 30,000 |
| - | 32,693 | 45,000 | 060-130-62590 | Software Maintenance | 60,000 | 60,000 | 60,000 |
| - | 5,874 | 3,500 | 060-130-62890 | Website Upgrade | 500 | 500 | 500 |
| 14 | 56,275 | 71,650 | | Total Materials and Services | 108,500 | 108,500 | 108,500 |
| - | 61,859 | 0 | 060-130-63110 | Server Replacement | 20,000 | 20,000 | 20,000 |
| 0 | 61,859 | 0 | | Total Capital Outlay | 20,000 | 20,000 | 20,000 |
| 14 | 226,886 | 187,786 | | Total Expenditures | 275,813 | 275,813 | 275,813 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Administrative Services Fund Central Services | | 2018-19 | | |
|----------------|----------------|-------------------|--|-------------------------------------|----------------------------------|------------------------------------|---------------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 136,989 | 83,310 | 84,711 | 060-170-49110 | From General Fund | 86,848 | 86,848 | 86,848 |
| 6,528 | 3,970 | 4,037 | 060-170-49115 | From Building Official Fund | 4,138 | 4,138 | 4,138 |
| 6,528 | 3,970 | 4,037 | 060-170-49122 | From Recycling Fund | 4,138 | 4,138 | 4,138 |
| 66,092 | 40,194 | 40,870 | 060-170-49124 | From Water Fund | 41,900 | 41,900 | 41,900 |
| 60,380 | 36,720 | 37,338 | 060-170-49126 | From Wastewater Fund | 38,279 | 38,279 | 38,279 |
| 10,607 | 6,451 | 6,559 | 060-170-49128 | From Storm Drain Fund | 6,725 | 6,725 | 6,725 |
| 19,583 | 11,909 | 12,110 | 060-170-49130 | From Road Fund | 12,415 | 12,415 | 12,415 |
| 306,706 | 186,524 | 189,662 | | Total Resources | 194,444 | 194,444 | 194,444 |
| 69,263 | - | - | 060-170-61700 | Salaries and Wages | - | - | - |
| 21,507 | - | - | 060-170-61810 | HDL Insurance | - | - | - |
| 5,893 | - | - | 060-170-61820 | PERS | - | - | - |
| 4,794 | - | - | 060-170-61830 | Social Security | - | - | - |
| 207 | - | - | 060-170-61840 | Unemployment | - | - | - |
| 165 | - | - | 060-170-61850 | Workers Comp | - | - | - |
| 27 | - | - | 060-170-61860 | WBF Tax | - | - | - |
| 101,855 | 0 | 0 | | Total Personnel Services | 0 | 0 | 0 |
| 3,862 | 3,463 | 7,750 | 060-170-62110 | Office Supplies | 6,000 | 6,000 | 6,000 |
| - | 8,950 | 9,600 | 060-170-62115 | Bank Service Charges | 10,500 | 10,500 | 10,500 |
| 32 | 44 | 1,000 | 060-170-62116 | Miscellaneous Expense | 1,000 | 1,000 | 1,000 |
| 2,981 | 2,179 | 2,183 | 060-170-62120 | Postage & Shipping | 3,035 | 3,035 | 3,035 |
| 3,170 | 339 | 605 | 060-170-62130 | Copier Expense | 605 | 605 | 605 |
| 8,140 | 5,862 | 718 | 060-170-62140 | Computer Services | - | - | - |
| 10,979 | 9,897 | 9,360 | 060-170-62210 | Telephone | 9,360 | 9,360 | 9,360 |
| 10,048 | 9,839 | 11,000 | 060-170-62310 | Electricity | 11,000 | 11,000 | 11,000 |
| 1,121 | 1,180 | 1,400 | 060-170-62320 | Natural Gas | 1,400 | 1,400 | 1,400 |
| 7,365 | 5,580 | - | 060-170-62465 | Internet Expense | - | - | - |
| 2,339 | - | - | 060-170-62470 | Web Site Support | - | - | - |
| 94,229 | 107,200 | 125,000 | 060-170-62530 | Insurance | 130,000 | 130,000 | 130,000 |
| 13,932 | 19,808 | 14,860 | 060-170-62560 | Contractual Services | 15,124 | 15,124 | 15,124 |
| 21,579 | - | - | 060-170-62590 | Software Maintenance | - | - | - |
| 11,065 | 2,120 | 1,410 | 060-170-62800 | Facilities Supplies | 1,590 | 1,590 | 1,590 |
| (7) | 10,063 | 4,776 | 060-170-62850 | Office Equipment | 4,830 | 4,830 | 4,830 |
| 4,617 | - | - | 060-170-63120 | Copier Lease | - | - | - |
| 9,400 | - | - | 060-170-63130 | Phone System Lease | - | - | - |
| 204,851 | 186,524 | 189,662 | | Total Materials and Services | 194,444 | 194,444 | 194,444 |
| 306,706 | 186,524 | 189,662 | | Total Expenditures | 194,444 | 194,444 | 194,444 |

**City of Cannon Beach
Budget Document**

| 2015-16 | 2016-17 | 2017-18 | Administrative Services Fund Public Works | | 2018-19 | | |
|----------------|----------------|----------------|--|-------------------------------------|----------------------------|------------------------------|---------------------------|
| Actual | Actual | Adopted Budget | Account Number | Account Title | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body |
| 1,506 | 492 | - | 060-490-42406 | Demolition | - | - | - |
| 52,188 | 60,406 | 46,092 | 060-490-49110 | From General Fund | 63,590 | 63,590 | 63,590 |
| 22,576 | 26,131 | 19,939 | 060-490-49122 | From Recycling Fund | 27,508 | 27,508 | 27,508 |
| 80,624 | 93,319 | 71,206 | 060-490-49124 | From Water Fund | 98,238 | 98,238 | 98,238 |
| 96,348 | 111,519 | 85,094 | 060-490-49126 | From Wastewater Fund | 117,398 | 117,398 | 117,398 |
| 12,901 | 14,932 | 11,394 | 060-490-49128 | From Storm Drain Fund | 15,719 | 15,719 | 15,719 |
| 54,827 | 63,460 | 48,423 | 060-490-49130 | From Road Fund | 66,806 | 66,806 | 66,806 |
| 320,969 | 370,259 | 282,148 | | Total Resources | 389,259 | 389,259 | 389,259 |
| 198,211 | 210,014 | 156,000 | 060-490-61700 | Salaries and Wages | 230,000 | 230,000 | 230,000 |
| 52,042 | 57,769 | 50,987 | 060-490-61810 | HDL Insurance | 66,459 | 66,459 | 66,459 |
| - | 914 | 2,736 | 060-490-61815 | Disability Insurance | 2,589 | 2,589 | 2,589 |
| 40,081 | 39,942 | 36,320 | 060-490-61820 | PERS | 47,443 | 47,443 | 47,443 |
| 14,895 | 15,730 | 11,934 | 060-490-61830 | Social Security | 17,595 | 17,595 | 17,595 |
| 595 | 240 | 780 | 060-490-61840 | Unemployment | 920 | 920 | 920 |
| 2,233 | 1,873 | 2,000 | 060-490-61850 | Workers Comp | 2,000 | 2,000 | 2,000 |
| 83 | 72 | 91 | 060-490-61860 | WBF Tax | 103 | 103 | 103 |
| 308,139 | 326,555 | 260,848 | | Total Personnel Services | 367,109 | 367,109 | 367,109 |
| 470 | 1,645 | 1,500 | 060-490-62110 | Office Supplies | 1,500 | 1,500 | 1,500 |
| - | - | 300 | 060-490-62120 | Postage & Shipping | 300 | 300 | 300 |
| 288 | 1,504 | 1,200 | 060-490-62130 | Copier Expenses | 1,500 | 1,500 | 1,500 |
| 437 | 1,422 | 1,000 | 060-490-62140 | Computer Expenses | 1,000 | 1,000 | 1,000 |
| 5,223 | 7,618 | 7,500 | 060-490-62210 | Telephone | 7,500 | 7,500 | 7,500 |
| 860 | 283 | 1,000 | 060-490-62410 | Vehicle Fuel | 800 | 800 | 800 |
| 601 | 143 | 500 | 060-490-62420 | Vehicle Repair & Maintenance | 500 | 500 | 500 |
| - | 140 | 750 | 060-490-62425 | Operating Equipment and Tools | 750 | 750 | 750 |
| 2,421 | 1,680 | 1,800 | 060-490-62465 | Internet Expense | 1,800 | 1,800 | 1,800 |
| - | - | - | 060-490-62520 | Legal Services | 1,000 | 1,000 | 1,000 |
| 430 | 449 | 750 | 060-490-62720 | Protective Clothing | 500 | 500 | 500 |
| - | 365 | 500 | 060-490-62820 | Dues & Subscriptions | 500 | 500 | 500 |
| 863 | 1,336 | 2,500 | 060-490-62830 | Training & Education | 2,500 | 2,500 | 2,500 |
| 1,238 | 1,252 | 2,000 | 060-490-62835 | Travel & Lodging | 2,000 | 2,000 | 2,000 |
| 12,830 | 17,839 | 21,300 | | Total Materials and Services | 22,150 | 22,150 | 22,150 |
| - | 25,866 | 0 | 060-490-63500 | PW-Vehicles | - | - | - |
| 0 | 25,866 | 0 | | Total Capital Outlay | 0 | 0 | 0 |
| 320,969 | 370,259 | 282,148 | | Total Expenditures | 389,259 | 389,259 | 389,259 |

BEFORE THE CITY OF CANNON BEACH

FOR THE PURPOSE OF ADOPTING THE 2018-2019 BUDGET) RESOLUTION 18-09
 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, 2018 AND)
 ENDING JUNE 30, 2019)

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 2018-2019 fiscal year, in the total sum of \$18,570,253 now on file at City Hall.

Section 2. Be it resolved that the amounts for the fiscal year beginning July 1, 2018, are hereby appropriated for the purposes shown below, as follows:

General Fund

| | |
|---|---------------------|
| Executive Department | \$ 871,980 |
| Planning Department | 555,612 |
| Public Works Department | 530,333 |
| Public Safety Department | 2,007,849 |
| Non-Departmental-Materials and Services | 653,924 |
| Non-Departmental-Transfers Out | 1,250,247 |
| Non-Departmental-Contingency | 359,223 |
| Fund Total | <u>\$ 6,229,168</u> |

Tourism and Arts Fund

| | |
|--------------------------|-------------------|
| Tourism and Arts Program | \$ 384,655 |
| Fund Total | <u>\$ 384,655</u> |

Transient Room Tax Fund

| | |
|----------------------------|-------------------|
| Transient Room Tax Program | \$ 384,655 |
| Fund Total | <u>\$ 384,655</u> |

Building Official Fund

| | |
|------------------|-------------------|
| Building Program | \$ 212,060 |
| Contingency | 42,940 |
| Fund Total | <u>\$ 255,000</u> |

Affordable Housing Fund

| | |
|----------------------------|-------------------|
| Affordable Housing Program | \$ 355,850 |
| Debt Service | 45,325 |
| Contingency | 10,825 |
| | <u>\$ 412,000</u> |

Recycling Fund

| | |
|-------------------|-------------------|
| Recycling Program | \$ 227,078 |
| Contingency | 3,422 |
| Fund Total | <u>\$ 230,500</u> |

Water Fund

| | |
|---------------|---------------------|
| Water Program | \$ 1,030,211 |
| Transfers Out | 433,386 |
| Contingency | 89,403 |
| Fund Total | <u>\$ 1,553,000</u> |

Wastewater Fund

| | |
|--------------------|---------------------|
| Wastewater Program | \$ 1,204,957 |
| Transfers Out | 239,052 |
| Contingency | 240,991 |
| Fund Total | <u>\$ 1,685,000</u> |

Storm Drain Fund

| | |
|---------------------|-------------------|
| Storm Drain Program | \$ 230,657 |
| Transfers Out | 4,885 |
| Contingency | 46,131 |
| Fund Total | <u>\$ 281,673</u> |

RV Park Fund

| | |
|-----------------|---------------------|
| RV Park Program | \$ 1,645,385 |
| Transfers Out | 200,000 |
| Contingency | 249,615 |
| Fund Total | <u>\$ 2,095,000</u> |

Roads Fund

| | |
|---------------|-------------------|
| Roads Program | \$ 842,408 |
| Debt Service | 0 |
| Contingency | 84,241 |
| Fund Total | <u>\$ 926,649</u> |

RV Park Reserve Fund

| | |
|-----------------|-------------|
| RV Park Program | \$ 0 |
| Fund Total | <u>\$ 0</u> |

Recycling Reserve Fund

| | |
|---------------------------|------------------|
| Recycling Reserve Program | \$ 76,325 |
| | <u>\$ 76,325</u> |

Ecola Forest Reserve Fund

| | |
|------------------------------|-----------------|
| Ecola Forest Reserve Program | \$ 6,393 |
| Fund Total | <u>\$ 6,393</u> |

Water Reserve Fund

| | |
|-----------------------|-------------------|
| Water Reserve Program | \$ 700,525 |
| Contingency | 140,105 |
| Fund Total | <u>\$ 840,630</u> |

Debt Service Fund

| | |
|--------------|-------------------|
| Debt Service | \$ 556,025 |
| Fund Total | <u>\$ 556,025</u> |

Bridge Reserve Fund

| | |
|---------------|-----------------|
| Roads Program | \$ 8,592 |
| Fund Total | <u>\$ 8,592</u> |

Wastewater Reserve Fund

| | |
|----------------------------|-------------------|
| Wastewater Reserve Program | \$ 600,210 |
| Contingency | 120,042 |
| Fund Total | <u>\$ 720,252</u> |

Storm Drain Reserve Fund

| | |
|-----------------------------|------------------|
| Storm Drain Reserve Program | \$ 10,000 |
| Contingency | 2,000 |
| Fund Total | <u>\$ 12,000</u> |

Administrative Services Fund

| | |
|-----------------------------|---------------------|
| Executive Department | \$ 599,136 |
| Finance Department | 454,084 |
| IT Department | 275,813 |
| Central Services Department | 194,444 |
| Public Works Department | 389,259 |
| Fund Total | <u>\$ 1,912,736</u> |

| | | |
|--|---|--------------------------|
| | Total Appropriations, All Funds \$ | 18,570,253 |
| Total Unappropriated Ending Fund Balance/Reserved for Future Expenditure, All Funds | | 1,654,886 |
| | Total Adopted Budget \$ | <u>20,225,139</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 \$379,471 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, 2018. 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 | | 379,471 |
| Totals | * \$ 0.9639 | \$ 379,471 |

* 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, 2018, 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.

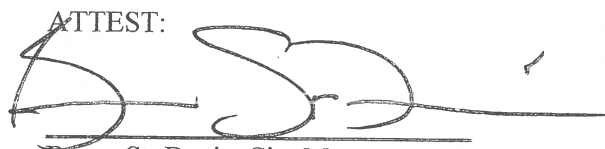
This resolution is effective on July 1, 2018.

PASSED by the City Council of the City of Cannon Beach this 12th day of June, 2018 by the following roll call vote:

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


 Sam Steidel, Mayor

ATTEST:


 Bruce St. Denis, City Manager

