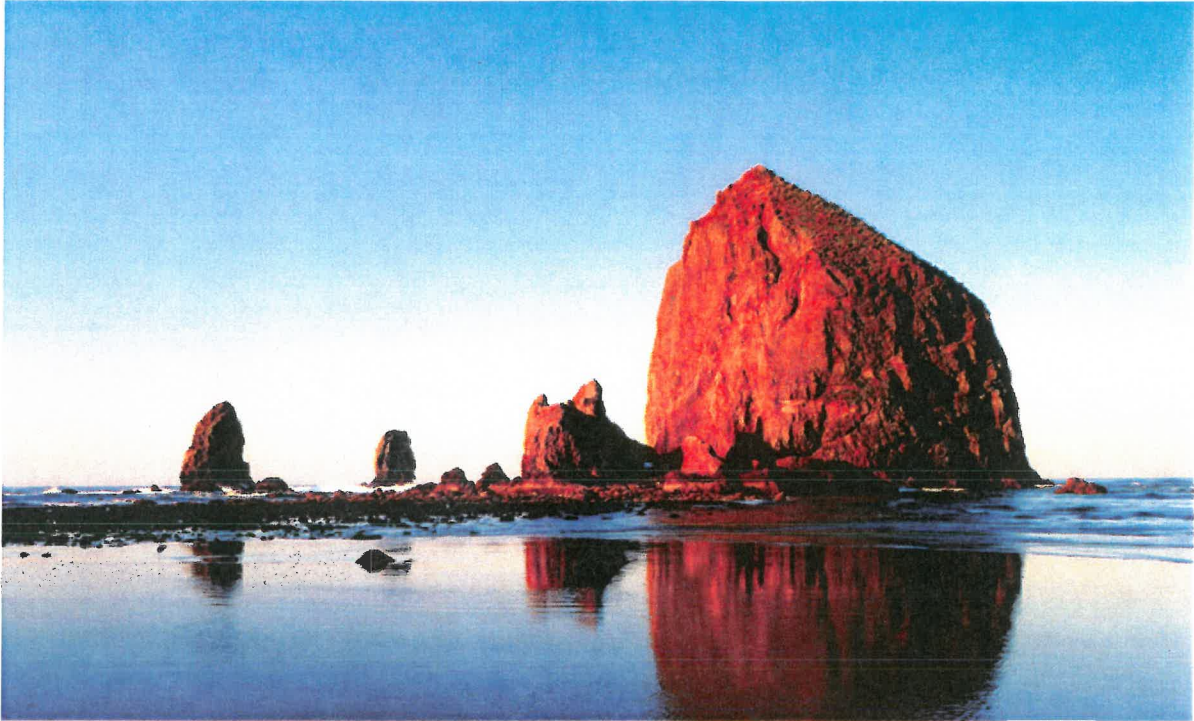


# CITY OF CANNON BEACH

## ADOPTED BUDGET



FISCAL YEAR 2016-2017

**CITY OF CANNON BEACH**  
**FISCAL YEAR 2016 – 2017 BUDGET**  
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**FISCAL YEAR 2016 – 2017 BUDGET**  
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April 22, 2016

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

The staff presents the proposed budget for FY 2016-2017. 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.

**Fund Balance Analysis.** It is considered best practice to achieve an ending fund balance of 15% of operating expenses for each fund. This budget projects beginning fund balances for the majority of funds to be greater than 15%. Funds that have insufficient beginning balances include Building Official, Recycling Enterprise, and Roads.

**Council Priorities.** The preparation of this budget was guided by a set of priorities for the City which Council established in previous fiscal years and further defined at multiple meetings during the current fiscal year. In evaluating priorities, Councilors were guided by several principles: 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?

These priorities are issues which Council believes are of very high importance to the community at this time.

**Key Issues or Trends.** The FY 2016-2017 budget shows an overall increase of 31% compared the FY 2015-2016 budget. This increase is due primarily to an additional \$4,164,285 in transfers, loan proceeds and capital grants and projects.

Approximately 16% of budgeted resources will be derived from ending fund balance carryovers. Transient lodging taxes are estimated to account for approximately 50% of the General Fund resources. This is lower than previous years because of a proposed \$665,000 loan for the purchase and remediation of the old elementary school site.

City-wide personal services expenditures reflected in the proposed budget are an increase of approximately 6% when compared to the previous year's budget. This is primarily due to the wages of the Finance Director and IT Director being added to personnel services whereas in previous these were contracted positions. Additionally police department wages have increased faster than other departments in an effort to bring their pay in line with other city police departments around Clatsop County.

Loan proceeds for FY 2016-2017 total \$1,175,000 in anticipation of constructing a pedestrian bridge near the Fir Street bridge for tsunami evacuation. The total cost of this project is estimated to be \$1,700,000.

If the city receives the Connect Oregon VI grant the loan portion will be repaid from these funds. The remaining portion of construction costs will be considered city match.

There is \$1,300,000 increase this year in capital grants and contributions. This total is made up primarily of grant proceeds from OWEB for the acquisition of the Swigart Property, loan proceeds for the purchase of the old elementary school site and from ODOT for a Transportation System Plan grant.

**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 City's revenue projections are based upon standardized calculations:

- ❑ Property tax revenues are projected to increase an average of 3% each year. This average was developed by reviewing the historical receipts over the last five years in combination with the statutory assessment values increases. There is a \$219,276 increase in debt service revenue based on levying the full amount allowable to pay the full debt service on GO bonds. In the past we had been subsidizing the debt service out of the General Fund.
- ❑ Transient room taxes are projected to increase 16.2% over 2015-2016 budgeted amounts.
- ❑ The following revenues are projected to decrease in FY 2016-2017 for various reasons including housing market factors:
  - Municipal Court fines
  - Planning Fees
  - Timber Thinning sales
  - Water system development charges
  - Wastewater system development charges
- ❑ The following fee increases are in the proposed FY 2016-17 budget:
  - Water rate to increase 7%
  - Wastewater rate to increase 5%
  - Storm Drain rate to increase 3%

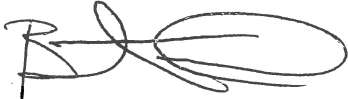
Expenditures – The City's expenditures projections are based upon standardized calculations:

- ❑ 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. Non-represented employees are assumed to receive merit increases calculated at 5% upon each employee's anniversary date. The budgeted amount will not exceed the maximum step of the respective pay range.
- ❑ We are planning on hiring a .6 FTE Building Official in FY 2016-17. However we have not changed the format of the budget in case we receive no qualified applicants. We do not anticipate that an in house employee will cost anymore than the current contract.
- ❑ There is a \$63,000 decrease in expenses in the Community Programs department because of the closure of the Cannon Beach Children's Center.
- ❑ We have added line items in the EPREP Department for CERT and MRC.
- ❑ \$100,000 has been budgeted for the first phase of the City Hall remodel.
- ❑ \$30,000 has been budgeted for the purchase of updated financial software.
- ❑ \$65,000 is needed to upgraded all of the city servers and associated equipment.
- ❑ The City will be undertaking a salary survey and utility rate study. These should be done on a regular basis to ensure that our pay and rates are in line with similar communities across the state.
- ❑ \$135,000 is budgeted for the water and sewer master plans.
- ❑ We have budgeted \$50,000 for the purchase of a new police 4x4.
- ❑ Funding is included for road assessment and beaver habitat restoration in the Ecola Creek Forest Reserve department.

- ☐ \$5,000 has been budgeted in the Executive department for the establishment of an employee wellness program.
- ☐ \$75,000 is in the budget for a new roof at the Public Works building.
- ☐ Phase II of RV Park infrastructure project is budgeted for \$250,000.

I believe this budget represents the true costs of maintaining and improving city owned assets that have been neglected in the past. Moreover with the Strategic Plan, Parks Master Plan, Water and Wastewater Master Plans, Salary Survey and Utility Rate Study the City is investing heavily in our future. Instead of haphazard decision making we are ensuring a systematic approach to future budgets.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Brant Kucera', with a stylized, elongated loop at the end.

Brant Kucera  
City Manager/Budget Officer

## **Supplemental Budget Message - 5/18/16**

There has been some concern expressed by a few members of the Budget Committee regarding the size of this year's budget. The basis of the concern lies both in the overall amount budgeted as well as decreased ending fund balances. Originally the increase from FY 2015-16 to FY 2016-17 was 31%. This large increase was attributed to a few major expenditures:

- \$1.7 million for the pedestrian evacuation bridge;
- \$754,500 for the purchase, demolition and debt service of the old school property;
- \$286,489 increase in transient rooms taxes going to the Chamber of Commerce; and
- \$246,635 increase in transfers from the General Fund to other funds, primarily to enterprise funds with inadequate rate structures to cover their costs.

When just the few aforementioned expenses are removed from the budget (as well as the newly calculated transient room tax) the total increase year over year is now only 9.2%.

There were also concerns raised about the decrease in ending fund balances. Some of the decrease is simply due to the budget showing amounts in contingency rather than unappropriated ending fund balance. For example, in the General Fund, the ending fund balance ostensibly decreased from \$770,029 in FYE 16 to \$183,207 in FYE 17. However, there is \$450,000 in contingency budgeted which, when combined with the unappropriated ending balance equals \$633,207 in cash.

Below are the definitions that will help you decide how to use carryover year to year. In the past the City has primarily defined carryover as unappropriated fund balance. This definition has very strict rules and may not meet the desires of the Budget Committee.

### General Operating Contingency

- Maybe included in any operating fund.
- Based on the cost of items that cannot be specifically identified when budget is prepared.
- Must be transferred to another appropriation category before being expended.
- No limit on the amount budgeted as contingency.
- Only 15% of the fund's total appropriation can be transferred from contingency to a different appropriation category.

### Unappropriated Ending Fund Balance

- The purpose is to provide cash or working capital to begin the next fiscal year.
- Should only be the difference between cash requirements and resources available.
- The only time unappropriated fund balance can be spent is if an emergency arises i.e. accident, natural disaster, civil unrest, etc.

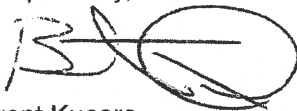
### Reserved For Future Expenditure

- Identifies funds to be saved for future fiscal years.
- A supplemental budget may be adopted to appropriate the expenditure in the current fiscal year.

All things considered, this is not an overly aggressive or ambitious budget as was stated in our last budget committee meeting. It, however, does reflect the costs of the projects that council has prioritized as well as a significant amount of funding for deferred maintenance and planning. Moreover, the General Fund continues to subsidize the enterprise funds because of artificially low rates. Per Oregon budget law, "an enterprise fund is a fund established to finance and account for acquiring, operating, and maintaining facilities and services which are primarily self-supporting from user charges and fees." The water and storm drain funds are clearly not meeting this definition.

Further I would like to make it clear that very little of the increase in this year's budget can be attributed to personnel costs. Only the police department saw significant increases in wages which are a result of bringing Cannon Beach's pay up to levels commensurate with other departments around Clatsop County.

Respectfully,

A handwritten signature in black ink, appearing to be 'Brant Kucera', written over a horizontal line.

Brant Kucera  
City Manager



**City of Cannon Beach**  
**Budget**  
**2016-2017**

**Committee Members**

Mike Benefield  
Phyllis Bernt  
Richard Bertellotti  
Melissa Cadwallader  
Sharon Clyde  
Wendy Higgins  
John Maddocks  
Carolyn Propst  
Sam Steidel  
George Vetter

**Staff**

Brant Kucera, 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

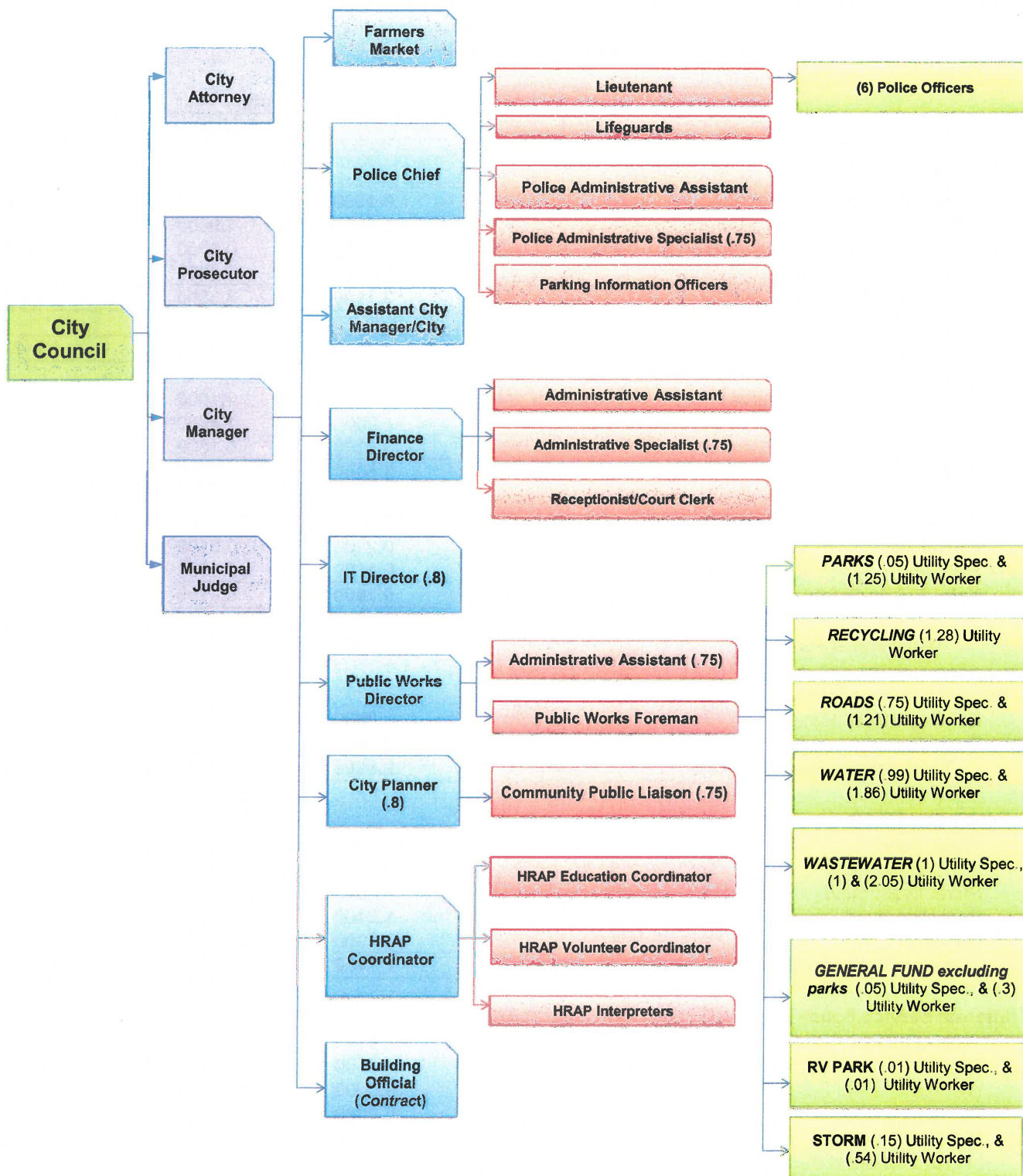
### FISCAL YEAR 2016 – 2017

<u>DATE</u>	<u>ACTION</u>
January 1, 2016 through March 27, 2016	Department Heads begin forecasting and projecting proposed budget requirements.
February 1, 2016	Department Heads submit changes to personnel requirements (only if approved by City Manager in advance), overtime requirements, and hours for seasonal workers to Finance Director.
March 21, 2016	Finance Department to distribute personnel services costs, administrative services costs, revenue/resource estimates, and debt service requirements to Department Heads.
March 28, 2016	Department Heads complete Fiscal Year 2016/2017 budget requests and submit to Finance Director.
April 4, 2016 through Department April 8, 2016	Budget Officer and Finance Director meet with Heads and review budget requests.
April 9, 2016 through April 26, 2016	Budget Officer prepares proposed budget and budget message.
April 22, 2016	Publish <b>first notice</b> of May 4, 2016 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 - 30 days required, at least 5 days required between first and second) in newspaper and on city website.
April 27, 2016 (Wednesday)	Proposed budget complete. Distribute to Budget Committee.
May 4, 2016 (Wednesday)	1 <sup>st</sup> Budget Committee meeting (City Council Chambers, 5:30 p.m.) Receive Proposed Fiscal Year 2016/2017 City of Cannon Beach Budget Message, citizen input (ask questions and comment) and hold public hearing regarding possible uses of State Revenue Sharing funds. Budget Committee approves tax rates and amounts of property taxes to be imposed.
May 11, 2016 (Wednesday)	2 <sup>nd</sup> Budget Committee meeting, 5:30 p.m.

**CITY OF CANNON BEACH**  
**BUDGET CALENDAR**  
**FISCAL YEAR 2016 - 2017**

<u>DATE</u>	<u>ACTION</u>
May 18, 2016 (Wednesday)	3 <sup>rd</sup> Budget Committee meeting, 5:30 p.m.
May 23, 2016 (Monday)	4 <sup>th</sup> Budget Committee meeting, 4:00 p.m.
May 31, 2016	Budget Officer to submit budget summary and public hearing notices to newspaper of record (The Cannon Beach Gazette) for publishing. Hearings scheduled for June 14, 2016.
June 9, 2016	Publish budget summaries in advance of City Council public hearing (5 days in advance; 5 - 25 required).
June 14, 2016	City Council conducts Public Hearings on Approved Fiscal Year 2016/2017 City of Cannon Beach Budget as approved by Budget Committee (City Council Chambers, 5:30 p.m.)
June 14, 2016	City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 5:30 p.m.)
June 14, 2016	City Council to adopt Fiscal Year 2016/2017 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, 2016).
July 1, 2016	Budget Officer submits Fiscal Year 2016/2017 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2016).  Budget Officer submits to Clatsop County Clerk a complete copy of the budget (must be accomplished prior to September 30, 2016).

# 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
<b>General Fund</b>			
Building Maintenance	0.1900	0.1900	0.0600
HRAP	1.4800	1.9600	1.9500
Farmer's Market	0.4900	0.6350	0.4200
Municipal Court	0.5500	0.6000	0.3000
<b>Total Executive</b>	<b>2.7100</b>	<b>3.3850</b>	<b>2.7300</b>
<b>Planning</b>	<b>1.9500</b>	<b>1.5425</b>	<b>1.5425</b>
Ecola Creek Forest Reserve	0.0800	0.1000	0.0400
Parks	2.2000	1.4700	1.3000
Parking	0.2200	0.1800	0.1900
<b>Total Public Works</b>	<b>2.5000</b>	<b>1.7500</b>	<b>1.5300</b>
Police	9.4000	9.1500	9.3000
Lifesaving	0.2100	0.3100	0.3100
EPREP	0.1700	0.1500	0.1800
<b>Total Public Safety</b>	<b>9.7800</b>	<b>9.6100</b>	<b>9.7900</b>
Total General Fund	16.9400	16.2875	15.5925
<b>Special Revenue Funds</b>			
Building Official Fund	0.3500	0.3140	0.1200
Road Fund	2.1600	2.1500	1.9600
<b>Total Special Revenue Fund</b>	<b>2.5100</b>	<b>2.4640</b>	<b>2.0800</b>
<b>Enterprise Funds</b>			
Water Fund	2.7500	2.7400	2.8500
Wastewater Fund	2.9200	2.9300	3.0500
Storm Drain Fund	0.2300	0.2600	0.6900
Recycling Fund	1.2100	1.4600	1.2800
RV Park Fund	0.0000	0.0000	0.0200
<b>Total Enterprise Fund</b>	<b>7.1100</b>	<b>7.3900</b>	<b>7.8900</b>
<b>Internal Service Funds</b>			
Administration	1.8000	2.0000	2.0000
Finance	2.9500	2.7500	3.4500
IT	0.0000	0.8000	0.8000
Central Services	0.0000	0.0000	0.0000
Public Works	2.7500	2.5690	2.6375
<b>Total Internal Service Fund</b>	<b>7.5000</b>	<b>8.1190</b>	<b>8.8875</b>
<b>Total All Funds</b>	<b>34.0600</b>	<b>34.2605</b>	<b>34.4500</b>



City of Cannon Beach  
2016-2017 Labor Allocation by Department

Title	FTE	Executive				Building	Planning	Public Safety			Public Works					Total					
		Admin	Building Maintenance	Finance	Community Programs			Police	Lifeguard	EPREP	Admin	Forest Reserve	Parks	Parking	Roads		Storm	Water	WW	Recyc	RV Park
Management																					
City Manager - Kucera	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	0.800	100%																		100%	
Finance Director - Sawrey	1.000			100%																100%	
Planner - Barnes	0.800						100%													100%	
Public Works Director - Grassick	1.000											100%								100%	
Clerical/Professional																					
Accounting Admin Ast - Ryon	1.000			100%																100%	
Administrative Specialist, Finance - McCarthy	0.750			100%																100%	
Receptionist, Court Clerk - Palmieri	1.000			70%		30%														100%	
Administrative Assistant, PW/Bldg - Barrett	0.750						15%					85%								100%	
Community Public Liaison, Planning - Gregory, A.	0.750						1%	99%												100%	
Administrative Assistant, Police - Yokoyama	1.000								100%											100%	
Administrative Specialist, Police - Mannix	0.750								100%											100%	
Program Coordinator - Keyser	1.000			100%																100%	
Education Coordinator	0.475			100%																100%	
Volunteer Coordinator	0.475			100%																100%	
Farmers Market Manager - Lloyd	0.400			100%																100%	
Public Safety																					
Police Lieutenant - Wilbur	1.000							85%	10%	5%										100%	
Police Officers	6.000							100%												100%	
Public Works																					
Public Works Foreman - Flores	1.000										100%									100%	
Utility Specialist, Roads - Sund	1.000				1%					1%		2%		75%	15%					100%	
Utility Specialist, Water - Willyard	1.000															99%			1%	100%	
Utility Specialist, Wastewater - Majors	1.000																100%			100%	
Utility Worker I - Grudenic	0.500																			100%	
Utility Worker II - Cole	1.000		5%										90%	8%	2%					100%	
Utility Worker II - Anderson	1.000								1%				10%	2%	34%	25%	1%	1%	21%	100%	
Utility Worker II - Brown	1.000		0%										64%	10%	4%	4%	5%	6%	7%	100%	
Utility Worker II - Garvin	1.000														0%	0%	3%	97%	0%	100%	
Utility Worker II - Mackey	1.000											1%			10%	10%	78%	1%	100%	100%	
Utility Worker II - Mount	1.000											2%	1%					97%		100%	
Utility Worker II - Phillips	1.000		1%						1%			2%	3%	1%	72%	15%	1%	1%	1%	100%	
Utility Worker II - Walker	1.000		0%									0%	0%				98%	0%	1%	100%	
Total FTE	34.450	2.800	0.060	3.450	2.370	0.300	0.120	1.543	0.310	0.180	2.638	0.040	1.300	0.190	1.960	0.690	2.850	3.050	1.280	0.020	34.450

City of Cannon Beach  
2016-2017 Staffing

<b>CLASSIFICATION</b>	<b>FTE</b>	<b>BRIEF DESCRIPTION</b>
Community Public Liaison	0.75	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.
Accounting Admin Assistant	0.000	Performs a wide variety of accounting assignments including preparing accounts payable, taxes and other similar accounting duties.
Administrative Assistant	3.500	Performs a full range of routine to complex administrative, secretarial and support services for the city managers. Coordinates the administrative activities of the department or functional area assigned.
Administrative Specialist	1.500	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	0.000	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	0.800	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	0.800	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.
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 Coordinator	0.475	Coordinates community program volunteers and assists program coordinator with school group scheduling.
Volunteer Coordinator	0.475	Coordinates community program volunteers and assists program coordinator with school group scheduling.
Public Works Director	1.000	Manages budget, administrative compliance, supervision and performance of staff, and ensuring the City meets the Federal, State or City standards, ordinances, laws or regulations or policies required or applicable to maintain and operate the City's Public
Public Works Foreman	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.
<b>Total Regular Staff</b>	<b>34.450</b>	

**City of Cannon Beach**  
**FY 2016-17 Compensation Plans**

	<u>Steps (Hourly Rates)</u>					
<u>Represented Employees (SEIU)</u>	1	2	3	4	5	5a
Receptionist/Court Clerk	16.1600	16.9680	17.8164	18.7072	19.6426	20.1336
Accounting Administrative Assistant	19.3065	20.2718	21.2854	22.3496	23.4671	24.0538
Administrative Assistant	20.4082	21.4286	22.5000	23.6250	24.8062	25.4264
Administrative Specialist	18.2071	19.1174	20.0733	21.0770	22.1308	22.6841
Community Public Liaison	22.5000	23.6250	24.8062	26.0465	27.3489	n/a
Utility Specialist	21.7895	22.8790	24.0230	25.2241	26.4853	27.1475
Utility Worker I	16.9961	17.8459	18.7382	19.6751	20.6588	21.1753
Utility Worker II	19.7362	20.7230	21.7592	22.8471	23.9895	24.5892

	<u>Steps (Hourly Rates)</u>					
<u>Represented Employees (Police Officer's Guild)</u>	1	2	3	4	5	6
Corporal	29.93					
Police Officer	22.34	23.46	24.63	25.86	27.15	28.51
Administrative Assistant	21.52	22.59	23.72	24.91	26.15	27.46
Administrative Specialist	18.75	19.69	20.67	21.70	22.79	23.93



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

<u>6/30/2014</u>	<u>6/30/2015</u>	<u>6/30/2016</u>		<u>FYE 06/30/17</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Resource Description</u>	<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
\$3,582,513	\$3,785,765	\$3,471,230	Beginning Fund Balance	\$3,085,766	\$3,085,766	\$3,085,766
864,864	785,262	744,500	Property Taxes	828,717	\$828,717	\$828,717
329,263	327,604	324,000	Property Taxes, Levied for Debt	538,276	\$376,551	\$376,551
2,836,558	3,214,003	3,270,410	Other Taxes	3,785,926	\$3,445,066	\$3,445,066
187,730	185,701	183,000	Franchise Fees	191,000	\$191,000	\$191,000
4,930,288	5,207,723	5,096,245	Charges for service, Fees, Permits	5,693,386	\$5,693,386	\$5,693,386
8,203	12,577	12,100	Interest Earnings	30,000	\$30,000	\$30,000
863,979	967,933	1,051,615	Transfers In	2,709,000	\$1,270,725	\$1,270,725
135,731	114,178	129,000	Other Revenue	101,610	\$101,610	\$101,610
0	0	0	Loan Proceeds	1,175,000	\$665,000	\$665,000
22,445	30,947	22,500	Operating Grants and Contributions	27,750	\$161,750	\$161,750
103,550	73,489	299,000	Capital Grants and Contributions	1,630,900	\$268,900	\$268,900
<u>13,865,124</u>	<u>14,705,182</u>	<u>14,603,600</u>	Total Resources	<u>\$ 19,797,331</u>	<u>\$ 16,118,471</u>	<u>\$ 16,118,471</u>
Requirement Description						
2,996,642	3,022,994	3,489,355	Personnel Services	3,699,317	3,699,317	3,699,317
4,662,619	5,043,817	5,127,306	Materials and Services	6,510,367	6,451,409	6,451,409
550,194	719,396	620,090	Debt Service	670,473	670,473	670,473
1,005,925	900,324	1,761,700	Capital Outlay	4,772,520	1,945,900	1,945,900
863,979	967,933	1,051,615	Transfers Out	2,709,000	1,270,725	1,270,725
		262,680	Contingency	1,148,732	296,305	296,305
\$10,079,359	\$10,654,464	\$12,312,746	Total Requirements by Category	19,510,409	14,334,129	14,334,129
<u>3,785,765</u>	<u>4,050,718</u>	<u>2,290,854</u>	Ending Fund Balance/Reserved for Future Expenditure	<u>286,922</u>	<u>1,784,342</u>	<u>1,784,342</u>
<u>\$13,865,124</u>	<u>\$14,705,182</u>	<u>\$14,603,600</u>	Total Requirements	<u>\$19,797,331</u>	<u>\$16,118,471</u>	<u>\$16,118,471</u>

**City of Cannon Beach**  
**Summary of Requirements - All Funds**  
**Fiscal Year Beginning July 1, 2016 and ending June 30, 2017**

Fund	Personnel Services	Materials and Services	Debt Service	Capital Outlay	Transfers Out	Contingency	Total Expenditures	Reserved for Future Expenditure	Ending Fund Balance	Total Requirements
<b>General Fund by Department</b>										
Executive Planning	\$ 216,829	\$ 672,349	\$ -	\$ 145,000	\$ -	\$ -	\$ 1,034,178	\$ -	\$ -	\$ 1,034,178
Public Works	178,375	262,770					441,145			441,145
Public Safety	127,440	313,850	89,500	940,900			1,471,690			1,471,690
Non-Departmental	1,166,488	252,350		85,000			1,503,838			1,503,838
Total General Fund	1,689,132	2,015,716	89,500	1,170,900	1,020,725	155,371	6,141,344		466,111	2,156,604
									466,111	6,607,455
<b>Special Revenue Funds</b>										
Tourism & Arts Fund		286,489					286,489			286,489
Building Official Fund	11,550	135,137					146,687		68,813	215,500
Roads Fund	185,709	508,012	17,510	135,000		20,776	867,007		62,328	929,335
Total Special Revenue Funds	197,259	929,638	17,510	135,000	-	20,776	1,300,183		131,141	1,431,324
<b>Debt Service Funds</b>										
Debt Service Fund			534,276				534,276		15,000	549,276
Total Debt Service Funds	-	-	534,276	-	-	-	534,276		15,000	549,276
<b>Capital Projects Funds</b>										
Roads Reserve							-			-
Bridge Reserve				150,000			150,000			150,000
Ecola Forest Reserve							-	6,393		6,393
General Government Reserve							-	513,820		513,820
Total Capital Projects Funds	-	-	-	150,000	-	-	150,000	520,213	-	670,213
<b>Enterprise Funds</b>										
RV Park Fund	2,706	1,466,516			250,000	16,331	1,735,553		48,992	1,784,545
RV Park Reserve				250,000			250,000	9,484		259,484
Recycling Fund	99,970	116,674				3,089	219,733		9,267	229,000
Recycling Reserve							-	76,325		76,325
Water Fund	276,198	649,889	17,510		30,601		974,198		91,802	1,066,000
Water Fund Reserve				65,000			65,000	116,509		181,509
Wastewater Fund	310,820	753,822	7,007	85,000		61,463	1,218,112		184,388	1,402,500
Wastewater ReserveFund							-	81,975		81,975
Storm Drain Fund	62,369	125,266	4,670			8,674	200,979		26,021	227,000
Storm Drain Reserve							-	7,114		7,114
Total Enterprise Funds	752,063	3,112,167	29,187	400,000	250,000	120,158	4,663,575	291,407	360,470	5,315,452
<b>Internal Service Funds</b>										
Administrative Services Fund	1,060,863	393,888		90,000			1,544,751		-	1,544,751
Total Internal Service Funds	1,060,863	393,888	-	90,000	-	-	1,544,751	-	-	1,544,751
City of Cannon Beach All Funds	\$ 3,699,317	\$ 6,451,409	\$ 670,473	\$ 1,945,900	\$ 1,270,725	\$ 296,305	\$ 14,334,129	\$ 811,620	\$ 972,722	\$ 16,118,471

**City of Cannon Beach**  
**Fiscal Year 7/1/2016 - 6/30/2017**  
**Summary of Interfund Transfers**

<b>Transfers Out:</b>		<b>Transfers In:</b>	
[1] General Fund (010)	161,725	Debt Service Fund (030)	161,725
[2] General Fund (010)	533,500	Roads Fund (040)	533,500
[3] General Fund (010)	175,000	Water Fund (024)	175,000
[4] General Fund (010)	75,000	Storm Drain Fund (028)	75,000
[5] General Fund (010)	75,500	Bridge Reserve Fund (055)	75,500
[6] RV Park Fund (020)	150,000	General Fund (010)	150,000
[7] RV Park Fund (020)	<u>100,000</u>	RV Park Reserve Fund (050)	<u>100,000</u>
Total Transfers Out	<u>\$1,270,725</u>	Total Transfers In	<u>\$1,270,725</u>

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

[2] To fund road operations and capital.

[3] To support operations and capital needs due to lack of operating revenues.

[4] To support operations and capital needs due to lack of operating revenues.

[5] To fund bridge improvements.

[6] Transfer to General Fund.

[7] To fund capital needs for the RV Park.

## **GENERAL FUND**

Transient room taxes, in the form of motel and short term rental room taxes, represent the City's largest overall revenue source. Property taxes are the second largest source of revenues. The city levies \$.7049 per \$1,000 of assessed property values. 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.

Land lease revenues account for monthly payments received from Stephanie Inn, \$530, Verizon Wireless, \$1,288, T-Mobile, \$847, and New Cingular Wireless, \$600.

City of Cannon Beach  
Budget Document

**General Fund 010**

6/30/2014	6/30/2015	6/30/2016	Resources and Requirements	7/1/2016-6/30/2017		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Resources			
\$ 1,409,298	\$ 1,652,436	\$ 1,400,000	Beginning Fund Balance	\$ 1,279,101	\$ 1,279,101	\$ 1,279,101
561,085	574,225	542,000	Property Taxes	605,868	605,868	605,868
2,822,509	3,108,140	3,175,410	Other Taxes	3,370,972	3,060,591	3,060,591
187,730	185,701	183,000	Franchise Fees	191,000	191,000	191,000
134,970	154,011	151,925	Charges for Service, Fees, Permits	149,635	149,635	149,635
8,184	12,553	12,100	Interest Earnings	30,000	30,000	30,000
250,000	-	-	Transfers In	-	150,000	150,000
101,675	85,491	126,000	Other Revenue	98,610	98,610	98,610
-	-	-	Loan Proceeds	665,000	665,000	665,000
125,995	61,700	262,000	Grants and Contributions	415,650	377,650	377,650
<u>5,601,446</u>	<u>5,834,256</u>	<u>5,852,435</u>	<b>Total Resources</b>	<u>6,805,836</u>	<u>6,607,455</u>	<u>6,607,455</u>
			Requirements by Department			
541,785	795,622	935,186	Executive	1,062,657	1,034,178	1,034,178
149,626	204,354	397,895	Planning	441,145	441,145	441,145
870,664	488,452	747,410	Public Works	1,571,690	1,471,690	1,471,690
1,267,329	1,313,426	1,404,075	Public Safety	1,503,838	1,503,838	1,503,838
1,119,606	1,621,169	1,597,640	Non-Departmental	2,023,397	1,690,493	1,690,493
<u>3,949,010</u>	<u>4,423,023</u>	<u>5,082,206</u>	Total Requirements by Department	<u>6,602,727</u>	<u>6,141,344</u>	<u>6,141,344</u>
<u>1,652,436</u>	<u>1,411,232</u>	<u>770,229</u>	Ending Fund Balance	<u>203,109</u>	<u>466,111</u>	<u>466,111</u>
<u>\$ 5,601,446</u>	<u>\$ 5,834,256</u>	<u>\$ 5,852,435</u>	<b>Total Requirements</b>	<u>\$ 6,805,836</u>	<u>\$ 6,607,455</u>	<u>\$ 6,607,455</u>

City of Cannon Beach  
Budget Document  
General Fund 010

6/30/2014	6/30/2015	6/30/2016		7/1/2016-6/30/2017
Actual	Actual	Adopted Budget	Summary of Expenditures	Proposed by Budget Officer    Approved by Budget Committee    Adopted by Governing Body
			Number of FTE	15.5925    15.5925
			Personnel Services:	
\$ 153,469	\$ 192,899	\$ 255,600	Executive	\$ 216,829    \$ 216,829    \$ 216,829
138,339	155,275	159,545	Planning	178,375    178,375    178,375
122,932	118,757	141,310	Public Works	127,440    127,440    127,440
974,398	1,002,477	1,111,675	Public Safety	1,166,488    1,166,488    1,166,488
-	-	-	Non-Departmental	-    -    -
1,389,138	1,469,408	1,668,130	Total Personnel Services	1,689,132    1,689,132    1,689,132
			Materials and Services:	
344,276	413,909	567,586	Executive	700,828    672,349    672,349
11,287	49,080	88,350	Planning	262,770    262,770    262,770
203,070	214,184	242,100	Public Works	313,850    313,850    313,850
185,128	214,403	225,400	Public Safety	252,350    252,350    252,350
408,596	388,657	411,275	Non-Departmental	514,397    514,397    514,397
1,152,357	1,280,232	1,534,711	Total Materials and Services	2,044,195    2,015,716    2,015,716
			Capital Outlay:	
44,040	188,814	112,000	Executive	145,000    145,000    145,000
-	-	150,000	Planning	-    -    -
544,663	155,511	364,000	Public Works	1,040,900    940,900    940,900
107,802	96,547	67,000	Public Safety	85,000    85,000    85,000
-	-	-	Non-Departmental	-    -    -
696,505	440,871	693,000	Total Capital Outlay	1,270,900    1,170,900    1,170,900
			Debt Service:	
-	-	-	Public Works	89,500    89,500    89,500
-	-	-	Total Debt Service	89,500    89,500    89,500
			Transfers to Other Funds:	
142,575	222,550	299,000	Transfer to Debt Service	-    161,725    161,725
-	70,000	-	Transfer to Wastewater	-    -    -
262,200	240,238	478,515	Transfer to Roads	618,500    533,500    533,500
-	314,895	-	Transfer to General Reserve	-    -    -
277,281	304,829	283,850	Transfer to TAF	-    -    -
6,394	-	-	Transfer to Ecola Reserve	-    -    -
-	-	-	Transfer to Water	240,000    175,000    175,000
-	-	-	Transfer to Bridge Reserve	75,500    75,500    75,500
22,560	-	-	Transfer to Building	-    -    -
-	80,000	-	Transfer to Storm Drain	75,000    75,000    75,000
711,010	1,232,512	1,061,365	Total Transfers to Other Funds	1,009,000    1,020,725    1,020,725
-	-	125,000	Contingency	500,000    155,371    155,371
\$ 3,949,010	\$ 4,423,023	\$ 5,082,206	Total Expenditures	\$ 6,602,727    \$ 6,141,344    \$ 6,141,344

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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Resources</b>							
\$1,409,298	\$1,652,436	\$1,400,000	010-100-40100	Beginning Fund Balance	\$1,279,101	\$1,279,101	\$1,279,101
531,573	548,349	514,000	010-100-41100	Property Taxes	583,376	583,376	583,376
0	0	0	010-100-41105	Co. Bond Debt Service	(2,508)	(2,508)	(2,508)
29,513	25,876	28,000	010-100-41120	Prior Taxes	25,000	25,000	25,000
2,120,066	2,339,264	2,417,010	010-100-41300	Transient Room Taxes - 6%	2,416,768	2,204,869	2,204,869
352,296	390,179	361,000	010-100-41305	Transient Room Taxes - 1%	120,820	109,916	109,916
0	0	0	010-100-41310	TRT - 1% 10-1-15	402,734	366,388	366,388
247,508	270,318	295,500	010-100-41320	Short Term Room Taxes - 6%	299,286	257,407	257,407
41,234	45,291	44,500	010-100-41325	Short Term Room Taxes - 1%	15,023	12,865	12,865
0	0	0	010-100-41330	S/T Room Taxes - 1% 10-1-15	50,077	42,882	42,882
47,586	48,810	47,500	010-100-42100	Business Licenses	51,500	51,500	51,500
992	-22	0	010-100-42110	Visitor Map/Directory Fees	0	0	0
25	25	25	010-100-42115	Gaming License	0	0	0
220	135	400	010-100-42130	Alarm Fees	140	140	140
187,730	185,701	183,000	010-100-42200	Franchise Fees	191,000	191,000	191,000
23,881	24,561	25,300	010-100-44100	Liquor Taxes	28,235	28,235	28,235
0	215	0	010-100-44101	OLCC License Renewal	230	230	230
2,294	2,276	2,100	010-100-44200	Cigarette Taxes	2,029	2,029	2,029
35,232	36,250	30,000	010-100-44300	State Revenue Sharing	36,000	36,000	36,000
32,735	32,827	29,000	010-100-45100	Land Leases	39,180	39,180	39,180
14,049	14,426	14,500	010-100-45200	Fire District Share-Dispatch	14,718	14,718	14,718
0	0	500	010-100-45105	Right of Way Permits	0	0	0
0	160	500	010-100-47120	Vehicle Impound Fees	400	400	400
8,097	12,449	12,000	010-100-48100	Interest Income	30,000	30,000	30,000
86	104	100	010-100-48150	Interest on Property Taxes	0	0	0
90,000	0	0	010-100-48475	Private Donation (Campbell Pr)	0	0	0
2,904	-633	2,500	010-100-48900	Miscellaneous Income	5,500	5,500	5,500
-360	0	0	010-100-48925	Lien Search Income	0	0	0
50,000	0	0	010-100-49105	Transfer In - RV Park Reserve	0	0	0
150,000	0	0	010-100-49110	Transfer In - RV Park	0	150,000	150,000
50,000	0	0	010-100-49125	Transfer In - Gen Reserve Fund	0	0	0
0	15,935	0	010-142-42355	Grant	0	0	0
0	3,074	0	010-142-48400	FOHR OTPF Grant	0	0	0
17,000	17,000	17,000	010-142-48410	Donations - Friends of HR	17,000	17,000	17,000
5,125	9,480	8,800	010-145-43010	Vendor Fees	9,700	9,700	9,700
2,195	2,072	2,000	010-145-43012	Fund Raising	0	0	0
0	0	0	010-145-43013	Fund Raising Childrens Program	450	450	450
-161	1,030	0	010-145-43017	Farmers Market Sales	1,200	1,200	1,200
550	1,145	800	010-145-43020	FM Entertainment Donations	800	800	800
0	0	200	010-145-43021	Childrens Education Donation	0	0	0
			010-145-48000	Grant-Chipotle	0	2,000	2,000
2,288	228	0	010-150-47080	Reimbursement - Court Costs	0	0	0
54,096	48,692	53,000	010-150-47100	Fines - Municipal Court	50,000	50,000	50,000
16,723	17,198	18,500	010-300-42105	Fees - Transient Occup. Permit	18,000	18,000	18,000
425	900	0	010-300-42303	Fees - Sign Permit	400	400	400
13,545	21,557	18,000	010-300-42400	Fees - Planning	10,000	10,000	10,000
1,789	6,473	8,000	010-300-42405	Fees - Local Planning Fee	9,000	9,000	9,000
0	2	0	010-300-42410	Fees - Map Copies	0	0	0
2,700	7,700	2,700	010-300-44600	Grant - LCDC	2,000	2,000	2,000
0	0	132,000	010-300-44611	Grant - ODOT	132,000	132,000	132,000
150	0	0	010-405-49150	Hunting Permits	0	0	0
0	0	100,000	010-405-49160	OWEB Grant - Federal	161,700	161,700	161,700
0	0	0	010-405-49161	OWEB Grant - State	39,200	39,200	39,200
6,394	0	40,000	010-405-49175	Timber Thinning	0	0	0

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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
0	0	0	010-408-49900	Loan Proceeds-Columbia Bank	665,000	665,000	665,000
0	0	0	010-410-48300	2nd Street Plaza Contribution	40,000	0	0
34,340	34,867	35,000	010-420-42500	Fees - Parking Lot Maintenance	35,777	35,777	35,777
0	8,750	0	010-510-44600	Grants	0	0	0
13,550	6,025	7,500	010-510-48950	K-9 Donations	7,500	7,500	7,500
0	150	0	010-510-48951	CB National Night Out	0	0	0
2,399	714	500	010-540-41150	Container Revenue	1,000	1,000	1,000
1,381	2,267	1,000	010-540-41151	Storage Fee Revenue	1,500	1,500	1,500
0	0	0	010-540-48320	OEM Grant	15,000	15,000	15,000
<b>5,601,446</b>	<b>5,834,256</b>	<b>5,852,435</b>	<b>Total Resources</b>		<b>6,805,836</b>	<b>6,607,455</b>	<b>6,607,455</b>



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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Executive Department Building Maintenance</b>							
				Number of FTE	0.0600	0.0600	0.0600
13	193	8,300	010-130-61700	Salaries and Wages	3,000	3,000	3,000
46	-6	3,415	010-130-61810	HDL Insurance	1,349	1,349	1,349
8	22	1,860	010-130-61820	PERS	422	422	422
6	14	640	010-130-61830	Social Security	230	230	230
1	1	30	010-130-61840	Unemployment	3	3	3
2	8	500	010-130-61850	Workers Comp	215	215	215
0	0	10	010-130-61860	WBF Tax	2	2	2
<b>77</b>	<b>231</b>	<b>14,755</b>		<b>Total Personnel Services</b>	<b>5,221</b>	<b>5,221</b>	<b>5,221</b>
5,318	9,676	6,000	010-130-62560	Contractual Services	60,000	60,000	60,000
724	17,061	3,000	010-130-62570	Maintenance Supplies	4,000	4,000	4,000
<b>6,042</b>	<b>26,737</b>	<b>9,000</b>		<b>Total Materials and Services</b>	<b>64,000</b>	<b>64,000</b>	<b>64,000</b>
28,698	132,167	50,000	010-130-63800	Facility Improvements	10,000	10,000	10,000
0	0	50,000	010-130-63804	Parking Lot Configuration	0	0	0
			010-130-63000	City Hall Remodel Phase I	125,000	125,000	125,000
<b>28,698</b>	<b>132,167</b>	<b>100,000</b>		<b>Total Capital Outlay</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
<b>34,817</b>	<b>159,135</b>	<b>123,755</b>		<b>Total Expenditures</b>	<b>204,221</b>	<b>204,221</b>	<b>204,221</b>

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

2013-14			2014-15		2015-16		2016-17	
Budget Document General Fund						Proposed by	Approved by	Adopted by
						Budget	Budget	Governing
Actual	Actual	Adopted	Account Number	Account Title	Officer	Committee	Body	
Executive Department Community Programs								
73,850	74,929	75,000	010-140-62100	Community Service Grants	75,000	75,000	75,000	
-300	1,850	2,250	010-140-62110	Summer Concerts	5,000	5,000	5,000	
68,580	62,277	63,000	010-140-62120	Childrens Center Subsidy	0	0	0	
0	0	16,000	010-140-62125	Cannon Beach Library	16,000	16,000	16,000	
11,431	20,300	15,000	010-140-62180	Tolovana Hall	3,000	3,000	3,000	
0	6,807	2,000	010-140-62181	Tolovana Landscaping	2,000	2,000	2,000	
0	6,375	0	010-140-62182	Cannon Beach Food Pantry	0	0	0	
40,188	46,742	45,000	010-140-62400	Shuttle Subsidy	45,000	45,000	45,000	
636	0	0	010-140-62405	Visitor Map/Directory Expense	0	0	0	
162	1,607	0	010-140-62800	Other Expenses	0	0	0	
470	14,670	0	010-140-62830	Purchase of Public Art	0	0	0	
113,880	125,386	307,386	010-140-62910	Chamber of Commerce	456,968	426,489	426,489	
308,897	360,943	525,636		Total Materials and Services	602,968	572,489	572,489	
15,342	26,812	10,000	010-140-63010	Public Art Project	10,000	10,000	10,000	
15,342	26,812	10,000		Total Capital Outlay	10,000	10,000	10,000	
324,239	387,754	535,636		Total Expenditures	612,968	582,489	582,489	

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

2013-14	2014-15	2015-16	Budget Document General Fund			2016-17		
		Adopted	Account Number	Account Title	Proposed by	Approved by	Adopted by	
Actual	Actual	Budget			Budget Officer	Budget Committee	Governing Body	
Executive Department Haystack Rock Awareness Program								
				Number of FTE	1.9500	1.9500	1.9500	
91,008	107,196	112,260	010-142-61700	Salaries and Wages	70,000	70,000	70,000	
0	0	0	010-142-61705	Part Time Salaries and Wages	44,136	44,136	44,136	
5,255	9,410	15,890	010-142-61810	HDL Insurance	22,483	22,483	22,483	
			010-142-61815	Disability Insurance	1,400	1,400	1,400	
8,638	8,308	9,950	010-142-61820	PERS	14,663	14,663	14,663	
7,038	8,213	8,590	010-142-61830	Social Security	8,731	8,731	8,731	
478	295	340	010-142-61840	Unemployment	114	114	114	
3,616	3,321	4,715	010-142-61850	Workers Comp	4,827	4,827	4,827	
225	108	320	010-142-61860	WBF Tax	114	114	114	
116,258	136,851	152,065		Total Personnel Services	166,468	166,468	166,468	
185	151	250	010-142-62110	Office Supplies	300	300	300	
202	96	200	010-142-62120	Postage & Shipping	100	100	100	
0	0	500	010-142-62130	Copier Expenses	500	500	500	
712	0	0	010-142-62140	Computer Expenses	1,120	1,120	1,120	
0	125	0	010-142-62210	Telephone	625	625	625	
757	642	750	010-142-62410	Vehicle Fuel	750	750	750	
4,648	672	1,000	010-142-62420	Vehicle Repair & Maintenance	1,000	1,000	1,000	
287	214	500	010-142-62422	Equipment Repair & Maintenance	500	500	500	
3,771	7,728	4,850	010-142-62427	Operating Materials & Supplies	5,000	5,000	5,000	
72	17	150	010-142-62820	Dues & Subscriptions	150	150	150	
307	205	1,500	010-142-62830	Training & Education	1,500	1,500	1,500	
1,961	822	1,000	010-142-62835	Travel & Lodging	1,000	1,000	1,000	
12,901	10,672	10,700		Total Materials and Services	12,545	12,545	12,545	
0	29,835	0	010-142-63050	HRAP Vehicle	0	0	0	
0	0	2,000	010-142-63051	New Computers	0	0	0	
0	29,835	2,000		Total Capital Outlay	0	0	0	
129,159	177,358	164,765		Total Expenditures	179,013	179,013	179,013	

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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Executive Department Farmer's Market</b>							
				Number of FTE	0.4200	0.4200	0.4200
15,460	20,224	15,180	010-145-61700	Salaries and Wages	22,100	22,100	22,100
169	318	345	010-145-61810	HDL Insurance	450	450	450
1,652	40	225	010-145-61820	PERS	3,289	3,289	3,289
1,230	1,553	1,125	010-145-61830	Social Security	1,691	1,691	1,691
49	59	50	010-145-61840	Unemployment	22	22	22
293	277	300	010-145-61850	Workers Comp	454	454	454
17	22	20	010-145-61860	WBF Tax	14	14	14
<b>18,870</b>	<b>22,493</b>	<b>17,245</b>		<b>Total Personnel Services</b>	<b>28,020</b>	<b>28,020</b>	<b>28,020</b>
314	56	500	010-145-62115	Bank Service Charges	30	30	30
0	0	0	010-145-62120	Postage & Shipping	50	50	50
0	0	0	010-145-62130	Copier Expenses	50	50	50
0	0	400	010-145-62740	Dues	400	400	400
0	0	350	010-145-62741	Conferences	350	350	350
0	0	300	010-145-62742	Advertising	500	500	500
0	0	500	010-145-62743	Volunteer Appreciation	500	500	500
0	0	800	010-145-62750	Bags	800	800	800
0	275	250	010-145-62751	Cups	375	375	375
0	0	500	010-145-62752	Hats	500	500	500
0	0	200	010-145-62753	Magnets	200	200	200
0	0	3,500	010-145-62754	Shirts	3,500	3,500	3,500
7,051	6,037	300	010-145-62785	Farmers Market Expenses	500	500	500
0	300	1,600	010-145-62790	Entertainment	800	800	800
0	0	200	010-145-62791	Childrens Education Program	200	2,200	2,200
<b>7,365</b>	<b>6,668</b>	<b>9,400</b>		<b>Total Materials and Services</b>	<b>8,755</b>	<b>10,755</b>	<b>10,755</b>
<b>26,235</b>	<b>29,160</b>	<b>26,645</b>		<b>Total Expenditures</b>	<b>36,775</b>	<b>38,775</b>	<b>38,775</b>

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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Executive Department Municipal Court</b>							
				Number of FTE	0.3000	0.3000	0.3000
10,173	19,258	39,285	010-150-61700	Salaries and Wages	10,500	10,500	10,500
5,477	9,129	20,920	010-150-61810	HDL Insurance	4,256	4,256	4,256
1,691	3,451	7,500	010-150-61820	PERS	1,509	1,509	1,509
836	1,399	3,005	010-150-61830	Social Security	803	803	803
56	54	120	010-150-61840	Unemployment	11	11	11
21	25	670	010-150-61850	Workers Comp	31	31	31
10	9	35	010-150-61860	WBF Tax	10	10	10
<b>18,264</b>	<b>33,325</b>	<b>71,535</b>		<b>Total Personnel Services</b>	<b>17,120</b>	<b>17,120</b>	<b>17,120</b>
54	1,869	500	010-150-62110	Office Supplies	500	500	500
1	0	300	010-150-62120	Postage & Shipping	300	300	300
0	0	0	010-150-62121	Copier Expense	240	240	240
2,285	2,448	5,000	010-150-62470	Municipal Judge	4,980	4,980	4,980
4,788	2,060	5,000	010-150-62520	Legal Services	5,500	5,500	5,500
537	50	300	010-150-62800	Other Expenses	200	200	200
0	0	0	010-150-62820	Dues & Subscriptions	50	50	50
211	549	750	010-150-62830	Training & Education	390	390	390
1,196	1,913	1,000	010-150-62835	Travel & Lodging	400	400	400
<b>9,071</b>	<b>8,889</b>	<b>12,850</b>		<b>Total Materials and Services</b>	<b>12,560</b>	<b>12,560</b>	<b>12,560</b>
<b>27,335</b>	<b>42,215</b>	<b>84,385</b>		<b>Total Expenditures</b>	<b>29,680</b>	<b>29,680</b>	<b>29,680</b>
<b>541,785</b>	<b>795,622</b>	<b>935,186</b>		<b>Grand Total Expenditures-Executive</b>	<b>1,062,657</b>	<b>1,034,178</b>	<b>1,034,178</b>

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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Planning Department</b>							
				Number of FTE	1.5425	1.5425	1.5425
88,779	98,607	102,400	010-300-61700	Salaries and Wages	107,000	107,000	107,000
33,687	34,432	28,060	010-300-61810	HDL Insurance	44,740	44,740	44,740
			010-300-61815	Disability Insurance	1,400	1,400	1,400
8,000	13,817	19,535	010-300-61820	PERS	15,601	15,601	15,601
6,520	7,183	7,840	010-300-61830	Social Security	8,186	8,186	8,186
408	282	310	010-300-61840	Unemployment	107	107	107
864	906	1,330	010-300-61850	Workers Comp	1,288	1,288	1,288
82	47	70	010-300-61860	WBF Tax	53	53	53
<b>138,339</b>	<b>155,275</b>	<b>159,545</b>		<b>Total Personnel Services</b>	<b>178,375</b>	<b>178,375</b>	<b>178,375</b>
185	560	300	010-300-62110	Office Supplies	300	300	300
1,551	0	1,750	010-300-62120	Postage & Shipping	1,750	1,750	1,750
121	0	700	010-300-62130	Copier Expenses	700	700	700
0	81	500	010-300-62140	Computer Expenses	3,020	3,020	3,020
0	224	550	010-300-62440	Public Notices	550	550	550
3,396	38,727	52,800	010-300-62450	Consultant/Professional Fees	50,000	50,000	50,000
0	2,453	0	010-300-62451	Consultant Tree Permits	2,500	2,500	2,500
5,236	1,020	0	010-300-62452	GIS Consultant	1,000	1,000	1,000
0	0	0	010-300-62453	Dune Grading Consultant	25,000	25,000	25,000
0	0	5,000	010-300-62454	Community Forestry	7,500	7,500	7,500
0	0	20,000	010-300-62457	Tech Spt - Workforce Housing	10,000	10,000	10,000
0	0	0	010-300-62820	Dues & Subscriptions	200	200	200
464	1,210	6,500	010-300-62830	Training & Education	10,000	10,000	10,000
335	251	250	010-300-62835	Travel & Lodging	250	250	250
0	4,553	0	010-300-62840	4H District Expenses	0	0	0
			010-300-62890	TSP Document (ODOT)	150,000	150,000	150,000
<b>11,287</b>	<b>49,080</b>	<b>88,350</b>		<b>Total Materials and Services</b>	<b>262,770</b>	<b>262,770</b>	<b>262,770</b>
0	0	150,000	010-300-63211	Grant expense - ODOT	0	0	0
<b>0</b>	<b>0</b>	<b>150,000</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>149,626</b>	<b>204,354</b>	<b>397,895</b>		<b>Grand Total Expenditures-Planning</b>	<b>441,145</b>	<b>441,145</b>	<b>441,145</b>

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

2013-14	2014-15	2015-16	Budget Document General Fund		2016-17		
		Adopted	Account Number	Account Title	Proposed by	Approved by	Adopted by
Actual	Actual	Budget			Budget Officer	Budget Committee	Governing Body
Public Works Department Ecola Forest Reserve							
				Number of FTE	0.0400	0.0400	0.0400
2,734	1,192	5,330	010-405-61700	Salaries and Wages	2,250	2,250	2,250
0	0	350	010-405-61720	Overtime	899	899	899
1,078	685	2,085	010-405-61810	HDL Insurance	453	453	453
560	174	1,255	010-405-61820	PERS	172	172	172
212	85	435	010-405-61830	Social Security	2	2	2
10	3	20	010-405-61840	Unemployment	173	173	173
209	74	240	010-405-61850	Workers Comp	1	1	1
2	1	95	010-405-61860	WBF Tax	0	0	0
4,805	2,213	9,810		Total Personnel Services	3,950	3,950	3,950
978	1,499	5,000	010-405-62427	Operating Materials & Supplies	1,000	1,000	1,000
354	10,506	15,000	010-405-62560	Contractual Services	15,000	15,000	15,000
167	0	0	010-405-62605	Land Purchase Closing Costs	0	0	0
2,451	2,518	2,600	010-405-62630	Fire Protection	3,500	3,500	3,500
217	0	30,000	010-405-62637	Timber Thinning Expenses	30,000	30,000	30,000
0	100	100	010-405-62639	FSC Fee	100	100	100
400	0	0	010-405-62640	OWEB Grant Expenses	0	0	0
4,568	14,623	52,700		Total Materials and Services	49,600	49,600	49,600
2,130	0	0	010-405-63050	AD-02 Ecola Creek Forest Rsv	0	0	0
0	0	5,000	010-405-63076	Beaver Restoration	5,000	5,000	5,000
0	0	5,000	010-405-63077	Conifer Planting	5,000	5,000	5,000
0	0	130,000	010-405-63080	Swigart Property Acquisition	200,900	200,900	200,900
2,130	0	140,000		Total Capital Outlay	210,900	210,900	210,900
11,502	16,836	202,510		Total Expenditures	264,450	264,450	264,450

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

<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>			<u>2016-17</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>
<b>Public Works Department Sports Park</b>							
8,110	0	0	010-406-63100	Geo Tech	0	0	0
8,110	0	0		<b>Total Capital Outlay</b>	0	0	0
8,110	0	0		<b>Total Expenditures</b>	0	0	0



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

<b>2013-14      2014-15      2015-16</b>					<b>2016-17</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
<b>Public Works Department Campbell Property</b>							
349,000	0	0	010-407-63100	Purchase	0	0	0
618	0	0	010-407-63105	Closing Costs	0	0	0
70	0	0	010-407-63110	Legal Costs	0	0	0
2,270	0	0	010-407-63115	Environmental Assessment	0	0	0
3,750	0	0	010-407-63116	Geological Hazard Invest	0	0	0
8,492	0	0	010-407-63125	Property Survey	0	0	0
2,000	0	0	010-407-63126	Reforestation	0	0	0
<b>366,200</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>366,200</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>			<u>2016-17</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>
<b>Public Works Department Existing School Site</b>							
2,250	0	0	010-408-62600	Appraisal Expenses	0	0	0
<b>2,250</b>	<b>0</b>	<b>0</b>		<b>Total Materials and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
			010-408-65510	Principal	62,900	62,900	62,900
			010-408-65610	Interest	26,600	26,600	26,600
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Debt Service</b>	<b>89,500</b>	<b>89,500</b>	<b>89,500</b>
6,284	160	0	010-408-63105	Park Plan	0	0	0
			010-408-63063	Building Purchase/Site Prep	665,000	665,000	665,000
<b>6,284</b>	<b>160</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>665,000</b>	<b>665,000</b>	<b>665,000</b>
<b>8,534</b>	<b>160</b>	<b>0</b>		<b>Total Expenditures</b>	<b>754,500</b>	<b>754,500</b>	<b>754,500</b>

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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Public Works Department Parks</b>							
				Number of FTE	1,3000	1,3000	1,3000
62,470	69,395	69,000	010-410-61700	Salaries and Wages	63,600	63,600	63,600
79	75	350	010-410-61720	Overtime	400	400	400
17,324	16,838	23,410	010-410-61810	HDL Insurance	21,799	21,799	21,799
11,106	11,281	14,310	010-410-61820	PERS	11,875	11,875	11,875
5,159	5,395	5,275	010-410-61830	Social Security	4,896	4,896	4,896
286	202	210	010-410-61840	Unemployment	64	64	64
2,665	2,424	2,900	010-410-61850	Workers Comp	4,313	4,313	4,313
66	38	70	010-410-61860	WBF Tax	45	45	45
<b>99,155</b>	<b>105,646</b>	<b>115,525</b>		<b>Total Personnel Services</b>	<b>106,992</b>	<b>106,992</b>	<b>106,992</b>
730	767	1,000	010-410-62165	Flower Baskets	1,100	1,100	1,100
480	491	500	010-410-62210	Telephone	500	500	500
37	118	2,000	010-410-62300	Non-Capital Parks Improvements	2,000	2,000	2,000
3,797	2,097	3,000	010-410-62410	Vehicle Fuel	2,500	2,500	2,500
2,672	1,681	2,500	010-410-62420	Vehicle Repair & Maintenance	2,500	2,500	2,500
3,570	1,531	3,000	010-410-62422	Equipment Repair & Maint.	3,000	3,000	3,000
2,728	1,594	1,500	010-410-62425	Operating Equipment & Tools	3,500	3,500	3,500
14,348	25,221	18,500	010-410-62427	Operating Materials & Supplies	20,000	20,000	20,000
13,883	11,667	5,000	010-410-62560	Contractual Services	6,000	6,000	6,000
2,215	205	1,000	010-410-62562	Contract Electrical Services	1,000	1,000	1,000
3,917	14,136	7,000	010-410-62564	Contract Excavation Services	7,000	7,000	7,000
0	0	0	010-410-62600	Beach Access Improvement/Mair	45,000	45,000	45,000
0	0	0	010-410-62720	Protective Clothing	1,000	1,000	1,000
113	525	500	010-410-62820	Dues & Subscriptions	500	500	500
0	0	250	010-410-62830	Training & Education	500	500	500
0	0	150	010-410-62835	Travel & Lodging	150	150	150
<b>48,490</b>	<b>60,033</b>	<b>45,900</b>		<b>Total Materials and Services</b>	<b>96,250</b>	<b>96,250</b>	<b>96,250</b>
8,650	8,700	0	010-410-63012	PW-14 Capital Equipment	0	0	0
73,755	4,811	0	010-410-63014	PW-74 Shop	0	0	0
3,900	0	6,000	010-410-63016	PW50 -Service Truck Replacement	0	0	0
68,888	2,406	30,000	010-410-63057	PW-49 Trail Development	25,000	25,000	25,000
0	20,077	0	010-410-63058	PW-70 Gogona Beach Access	0	0	0
0	7,499	0	010-410-63061	Utility Trailer Purchase	0	0	0
0	7,254	0	010-410-63062	Dump Truck Purchase	0	0	0
0	9,821	10,000	010-410-63063	Ne Cus' Development	0	0	0
0	88,752	40,000	010-410-63064	Beach Stair Access	0	0	0
0	0	40,000	010-410-63065	Resurface Tennis Courts	0	0	0
0	0	45,000	010-410-63066	Parks & Trails Master Plan	40,000	40,000	40,000
0	0	6,000	010-410-63067	Bus Shelter	0	0	0
0	0	35,000	010-410-63068	2nd Street Plaza	100,000	0	0
<b>155,192</b>	<b>149,320</b>	<b>212,000</b>		<b>Total Capital Outlay</b>	<b>165,000</b>	<b>65,000</b>	<b>65,000</b>
<b>302,837</b>	<b>314,999</b>	<b>373,425</b>		<b>Total Expenditures</b>	<b>368,242</b>	<b>268,242</b>	<b>268,242</b>

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

2013-14      2014-15      2015-16					2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Public Works Department Parking</b>							
				Number of FTE	0.1900	0.1900	0.1900
12,609	7,257	8,820	010-420-61700	Salaries and Wages	9,500	9,500	9,500
0	0	500	010-420-61720	Overtime	400	400	400
2,557	1,958	3,495	010-420-61810	HDL Insurance	3,219	3,219	3,219
2,330	1,040	2,010	010-420-61820	PERS	1,895	1,895	1,895
805	341	715	010-420-61830	Social Security	757	757	757
63	20	30	010-420-61840	Unemployment	10	10	10
591	278	395	010-420-61850	Workers Comp	681	681	681
18	5	10	010-420-61860	WBF Tax	36	36	36
<b>18,972</b>	<b>10,898</b>	<b>15,975</b>		<b>Total Personnel Services</b>	<b>16,498</b>	<b>16,498</b>	<b>16,498</b>
10,865	9,270	8,000	010-420-62300	Parking Lot Maintenance	8,000	8,000	8,000
8,568	3,351	4,500	010-420-62427	Operating Materials & Supplies	5,000	5,000	5,000
-36	172	500	010-420-62560	Contractual Services	500	500	500
<b>19,397</b>	<b>12,792</b>	<b>13,000</b>		<b>Total Materials and Services</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
6,747	0	0	010-420-63100	PW-46 Parking Resurfacing	0	0	0
<b>6,747</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>45,115</b>	<b>23,690</b>	<b>28,975</b>		<b>Total Expenditures</b>	<b>29,998</b>	<b>29,998</b>	<b>29,998</b>

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

2013-14	2014-15	2015-16	Budget Document General Fund		2016-17		
		Adopted	Account Number	Account Title	Proposed by	Approved by	Adopted by
Actual	Actual	Budget			Budget Officer	Budget Committee	Governing Body
Public Works Department Public Restrooms and Litter							
21,834	13,103	15,000	010-480-62195	Solid Waste Services	20,000	20,000	20,000
1,295	3,107	4,000	010-480-62270	Public Restroom Maintenance	4,000	4,000	4,000
24,562	17,799	23,000	010-480-62272	Public Restroom Supplies	24,000	24,000	24,000
1,237	2,293	3,500	010-480-62275	Public Restroom Buildings	9,000	9,000	9,000
1,238	2,933	4,500	010-480-62427	Operating Materials & Supplies	7,000	7,000	7,000
35	3,311	1,500	010-480-62560	Contractual Services	2,500	2,500	2,500
1,460	1,385	1,000	010-480-62562	Contract Electrical Services	1,000	1,000	1,000
76,704	82,806	78,000	010-480-62568	Public Janitorial Services	87,000	87,000	87,000
128,366	126,736	130,500		Total Materials and Services	154,500	154,500	154,500
0	6,032	12,000	010-480-63013	Midtown Restroom	0	0	0
0	6,032	12,000		Total Capital Outlay	0	0	0
128,366	132,768	142,500		Total Expenditures	154,500	154,500	154,500
870,664	488,452	747,410		Grand Total Expenditures-Public Works	1,571,690	1,471,690	1,471,690

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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Public Safety Department Police</b>							
				Number of FTE	9.3000	9.3000	9.3000
518,011	537,028	557,900	010-510-61700	Salaries and Wages	630,000	630,000	630,000
0	0	0	010-510-61705	Part Time Salaries and Wages	27,000	27,000	27,000
9,998	11,339	18,000	010-510-61710	Holiday Pay	0	0	0
30,416	31,535	32,500	010-510-61720	Overtime	32,500	32,500	32,500
2,679	3,264	5,000	010-510-61730	Shift Differential	0	0	0
4,071	4,116	12,000	010-510-61740	Incentive Pay	0	0	0
147,014	129,009	170,640	010-510-61810	HDL Insurance	159,172	159,172	159,172
			010-510-61815	Disability Insurance	2,170	2,170	2,170
99,639	101,889	116,730	010-510-61820	PERS	124,342	124,342	124,342
43,279	43,772	47,625	010-510-61830	Social Security	52,747	52,747	52,747
2,591	1,687	1,835	010-510-61840	Unemployment	690	690	690
14,546	12,929	22,560	010-510-61850	Workers Comp	21,772	21,772	21,772
570	300	575	010-510-61860	WBF Tax	337	337	337
0	0	7,375	010-510-61900	Compensated Absences	0	0	0
<b>872,815</b>	<b>876,868</b>	<b>992,740</b>		<b>Total Personnel Services</b>	<b>1,050,730</b>	<b>1,050,730</b>	<b>1,050,730</b>
1,994	3,606	3,000	010-510-62110	Office Supplies	3,000	3,000	3,000
1,639	1,123	1,800	010-510-62120	Postage & Shipping	1,800	1,800	1,800
175	3,070	2,500	010-510-62130	Copier Expenses	3,000	3,000	3,000
3,148	2,334	3,000	010-510-62140	Computer Expenses	5,000	5,000	5,000
2,186	1,460	2,000	010-510-62210	Telephone	2,000	2,000	2,000
4,353	1,741	2,000	010-510-62220	Radio	500	500	500
25,758	26,442	20,000	010-510-62410	Vehicle Fuel	20,000	20,000	20,000
12,325	13,783	12,000	010-510-62420	Vehicle Repair & Maintenance	12,000	12,000	12,000
16,594	6,795	5,000	010-510-62425	Operating Equipment & Tools	15,000	15,000	15,000
0	12,859	1,500	010-510-62520	PD - Legal Services	0	0	0
639	3,495	2,000	010-510-62560	Contractual Services	5,000	5,000	5,000
0	0	10,800	010-510-62590	Software Maintenance	2,500	2,500	2,500
			010-510-62700	Contract with Seaside	50,000	50,000	50,000
7,602	11,303	5,000	010-510-62720	Uniforms	5,000	5,000	5,000
27	0	500	010-510-62730	Dog Control	2,000	2,000	2,000
1,750	1,366	2,000	010-510-62740	Uniform Cleaning Allowance	4,000	4,000	4,000
0	4,500	4,500	010-510-62745	Car Allowances	4,500	4,500	4,500
16,719	10,411	9,000	010-510-62750	Other Materials & Supplies	14,000	14,000	14,000
67	0	0	010-510-62760	LLEB Grant Expenses	0	0	0
483	325	650	010-510-62820	Dues & Subscriptions	650	650	650
8,448	7,249	9,000	010-510-62830	Training & Education	9,000	9,000	9,000
3,397	4,787	5,000	010-510-62835	Travel & Lodging	5,000	5,000	5,000
0	8,750	0	010-510-62840	Grant Expenses	0	0	0
0	0	5,000	010-510-62841	K-9 Maintenance	5,000	5,000	5,000
0	2,504	0	010-510-62900	Smith Homicide Case	0	0	0
<b>107,306</b>	<b>127,905</b>	<b>106,250</b>		<b>Total Materials and Services</b>	<b>168,950</b>	<b>168,950</b>	<b>168,950</b>
46,656	31,233	12,000	010-510-63500	PS-01 Vehicles	50,000	50,000	50,000
0	0	6,000	010-510-63505	New Ipads	0	0	0
0	0	7,000	010-510-63506	New Radios	0	0	0
1,200	8,717	0	010-510-63510	PS-02 Justice System	0	0	0
686	13,083	0	010-510-63511	K9 Start Up Costs	0	0	0
0	0	2,500	010-510-63512	Celubrite Phones	0	0	0
<b>48,542</b>	<b>53,033</b>	<b>27,500</b>		<b>Total Capital Outlay</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>1,028,662</b>	<b>1,057,807</b>	<b>1,126,490</b>		<b>Total Expenditures</b>	<b>1,269,680</b>	<b>1,269,680</b>	<b>1,269,680</b>

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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Public Safety Department Lifesaving</b>							
				Number of FTE	0.3100	0.3100	0.3100
57,519	75,831	71,460	010-520-61700	Salaries and Wages	29,000	29,000	29,000
0	0	0	010-520-61705	Part Time Salaries and Wages	37,902	37,902	37,902
2,612	2,565	3,250	010-520-61810	HDL Insurance	5,501	5,501	5,501
			010-520-61815	Disability Insurance	420	420	420
7,241	5,729	14,980	010-520-61820	PERS	10,622	10,622	10,622
5,046	5,360	5,470	010-520-61830	Social Security	5,118	5,118	5,118
540	197	215	010-520-61840	Unemployment	67	67	67
2,002	2,322	2,800	010-520-61850	Workers Comp	2,671	2,671	2,671
267	61	85	010-520-61860	WBF Tax	50	50	50
<b>75,227</b>	<b>92,065</b>	<b>98,260</b>		<b>Total Personnel Services</b>	<b>91,351</b>	<b>91,351</b>	<b>91,351</b>
0	381	400	010-520-62210	Telephone	400	400	400
546	0	0	010-520-62220	Radio	0	0	0
1,322	714	1,000	010-520-62410	Vehicle Fuel	1,000	1,000	1,000
875	974	1,000	010-520-62420	Vehicle Repair & Maintenance	1,000	1,000	1,000
1,521	574	1,000	010-520-62425	Operating Equipment & Tools	9,000	9,000	9,000
1,381	3,879	2,000	010-520-62427	Operating Materials & Supplies	2,000	2,000	2,000
<b>5,645</b>	<b>6,522</b>	<b>5,400</b>		<b>Total Materials and Services</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>
0	30,748	0	010-520-63500	PS-02 Vehicles	0	0	0
0	0	4,500	010-520-63505	New Radios	0	0	0
<b>0</b>	<b>30,748</b>	<b>4,500</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>80,872</b>	<b>129,335</b>	<b>108,160</b>		<b>Total Expenditures</b>	<b>104,751</b>	<b>104,751</b>	<b>104,751</b>

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

<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>			<u>2016-17</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>
<b>Public Safety Department 911 Services</b>							
46,936	52,013	48,100	010-530-62700	Contract with Seaside	0	0	0
<b>46,936</b>	<b>52,013</b>	<b>48,100</b>		<b>Total Materials and Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>46,936</b>	<b>52,013</b>	<b>48,100</b>		<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

2013-14	2014-15	2015-16			2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Public Safety Department EPREP</b>							
				Number of FTE	0.1800	0.1800	0.1800
17,112	23,152	13,585	010-540-61700	Salaries and Wages	16,000	16,000	16,000
4,009	4,239	2,570	010-540-61810	HDL Insurance	3,313	3,313	3,313
			010-540-61815	Disability Insurance	210	210	210
3,091	3,696	2,605	010-540-61820	PERS	3,004	3,004	3,004
1,388	1,683	1,245	010-540-61830	Social Security	1,224	1,224	1,224
86	66	45	010-540-61840	Unemployment	16	16	16
655	698	585	010-540-61850	Workers Comp	634	634	634
16	9	40	010-540-61860	WBF Tax	6	6	6
<b>26,357</b>	<b>33,543</b>	<b>20,675</b>		<b>Total Personnel Services</b>	<b>24,407</b>	<b>24,407</b>	<b>24,407</b>
0	0	100	010-540-62120	Postage & Shipping	0	0	0
0	0	50	010-540-62130	Copier Expenses	0	0	0
0	0	3,000	010-540-62645	Antennas	0	0	0
3,802	3,530	5,000	010-540-62650	Emergency Prep Committee	5,000	5,000	5,000
12,010	9,433	7,500	010-540-62655	Cache Site Supplies	7,500	7,500	7,500
2,552	0	0	010-540-62660	Emergency Shelter Committee	0	0	0
75	0	0	010-540-62665	Long Term Recovery Committee	0	0	0
6,802	15,000	50,000	010-540-62675	Eprep Consulting	50,000	50,000	50,000
			010-540-62985	CERT Expenses	1,000	1,000	1,000
0	0	0	010-540-62990	MRC	5,000	5,000	5,000
0	0	0	010-540-62995	Race the Wave	1,500	1,500	1,500
<b>25,241</b>	<b>27,963</b>	<b>65,650</b>		<b>Total Materials and Services</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>
30,000	0	0	010-540-63001	Wild Land Fire Truck	0	0	0
20,704	0	0	010-540-63100	PW-45 North End Shelter	0	0	0
6,455	11,070	30,000	010-540-63110	AD-20 Container Site Prep	0	0	0
2,102	1,695	5,000	010-540-63115	KMUN Translator (site prep)	5,000	5,000	5,000
			010-540-63120	Evacuation Route Signage	30,000	30,000	30,000
<b>59,261</b>	<b>12,765</b>	<b>35,000</b>		<b>Total Capital Outlay</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>110,858</b>	<b>74,272</b>	<b>121,325</b>		<b>Total Expenditures</b>	<b>129,407</b>	<b>129,407</b>	<b>129,407</b>
<b>1,267,329</b>	<b>1,313,426</b>	<b>1,404,075</b>		<b>Grand Total Expenditures-Public Safety</b>	<b>1,503,838</b>	<b>1,503,838</b>	<b>1,503,838</b>

			City of Cannon Beach Budget Document General Fund		2016-17		
2013-14	2014-15	2015-16			Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
<b>Non-Departmental</b>							
0	0	0	010-100-62095	Adm Svcs - IT	104,523	104,523	104,523
48,749	49,583	52,945	010-100-62096	Adm Svcs - PW Admin	58,825	58,825	58,825
166,729	148,481	156,775	010-100-62097	Adm Svcs - Exec	183,559	183,559	183,559
65,889	66,327	67,610	010-100-62098	Adm Svcs - Finance	81,179	81,179	81,179
127,229	124,267	133,945	010-100-62099	Adm Svcs - Central Svcs	86,311	86,311	86,311
<b>408,596</b>	<b>388,657</b>	<b>411,275</b>		<b>Total Materials and Services</b>	<b>514,397</b>	<b>514,397</b>	<b>514,397</b>
142,575	222,550	299,000	010-910-69100	Transfer to Debt Service	0	161,725	161,725
0	70,000	0	010-910-69110	Transfer to Wastewater	0	0	0
262,200	240,238	478,515	010-910-69115	Transfer to Roads Fund	618,500	533,500	533,500
0	314,895	0	010-910-69125	Transfer to General R & R	0	0	0
277,281	304,829	283,850	010-910-69130	Transfer to TAF	0	0	0
6,394	0	0	010-910-69135	Transfer to Ecola Reserve	0	0	0
0	0	0	010-910-69140	Transfer to Water Fund	240,000	175,000	175,000
			010-910-69145	Transfer to Bridge Reserve	75,500	75,500	75,500
22,560	0	0	010-910-69155	Transfer to Building	0	0	0
0	80,000	0	010-910-69160	Transfer to Storm Drain Fund	75,000	75,000	75,000
<b>711,010</b>	<b>1,232,512</b>	<b>1,061,365</b>		<b>Total Transfers Out</b>	<b>1,009,000</b>	<b>1,020,725</b>	<b>1,020,725</b>
0	0	125,000	010-900-64050	Contingency	500,000	155,371	155,371
<b>0</b>	<b>0</b>	<b>125,000</b>		<b>Total Contingency</b>	<b>500,000</b>	<b>155,371</b>	<b>155,371</b>
<b>1,119,606</b>	<b>1,621,169</b>	<b>1,597,640</b>	<b>Grand Total Expenditures-Non Departmental</b>		<b>2,023,397</b>	<b>1,690,493</b>	<b>1,690,493</b>
<b>\$1,652,436</b>	<b>\$1,411,232</b>	<b>\$770,229</b>	<b>010-920-79100</b>	<b>Ending Fund Balance</b>	<b>\$203,109</b>	<b>\$466,111</b>	<b>\$466,111</b>

## **TOURISM & ARTS FUND**

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

Revenue generated by the 1% increase in lodging taxes will be posted directly to this fund. Actual lodging taxes received as a result of this increase will be used in accordance with Oregon state statutes. Of the monies received, 70% will be posted to this fund. The Tourism & Arts commission will then distribute the funds via a grant application process.

City of Cannon Beach  
Budget Document

2013-14	2014-15	2015-16	Tourism and Arts Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
0	17,681	0	012-000-40100	Unrestricted Fund Balance	0	0	0
			012-180-41305	TRT 1% TAF Share (70%)	281,914	256,471	256,471
			012-180-41325	S/T TRT 1% TAF Share (70%)	35,054	30,018	30,018
277,281	304,829	283,850	012-180-43111	Transfer In General Fund	0	0	0
<b>277,281</b>	<b>322,510</b>	<b>283,850</b>		<b>Total Resources</b>	<b>316,968</b>	<b>286,489</b>	<b>286,489</b>
259,600	277,000	283,850	012-180-62115	TAF Award	316,968	286,489	286,489
<b>259,600</b>	<b>277,000</b>	<b>283,850</b>		<b>Total Materials and Services</b>	<b>316,968</b>	<b>286,489</b>	<b>286,489</b>
<b>259,600</b>	<b>277,000</b>	<b>283,850</b>		<b>Total Expenditures</b>	<b>316,968</b>	<b>286,489</b>	<b>286,489</b>
17,681	45,510	0	012-180-79100	Ending Fund Balance	0	0	0
<b>277,281</b>	<b>322,510</b>	<b>283,850</b>		<b>Total Requirements</b>	<b>316,968</b>	<b>286,489</b>	<b>286,489</b>

## **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. The department is contracted with the City of Seaside and has one part-time Administrative Assistant.

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Building Official		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
39,950	47,310	5,000	015-200-40100	Unrestricted Fund Balance	70,000	70,000	70,000
15,975	17,088	16,500	015-200-42101	Business Licenses-Contractors	16,500	16,500	16,500
29,254	66,500	62,000	015-200-42300	Fees - Building Permit	62,000	62,000	62,000
6,477	2,124	7,000	015-200-42301	Fees - Mechanical Permit	6,000	6,000	6,000
5,872	1,952	8,000	015-200-42302	Fees - Plumbing Permit	5,000	5,000	5,000
2,000	2,750	0	015-200-42303	Fees - Tree Permit	2,000	2,000	2,000
2,900	3,850	9,240	015-200-42304	Fees - Inspection	9,000	9,000	9,000
10,169	47,214	42,000	015-200-42405	Fees - Plan Review	40,000	40,000	40,000
123	0	0	015-200-42406	Demolition	0	0	0
1,270	824	2,000	015-200-42407	Fire Life Safety	5,000	5,000	5,000
0	22	0	015-200-48900	Miscellaneous Income	0	0	0
22,560	0	0	015-200-49110	Transfer from General	0	0	0
<b>136,550</b>	<b>189,634</b>	<b>151,740</b>		<b>Total Resources</b>	<b>215,500</b>	<b>215,500</b>	<b>215,500</b>
				Number of FTE	0.1200	0.1200	0.1200
16,349	9,606	12,760	015-200-61700	Salaries and Wages	6,500	6,500	6,500
6,209	2,690	7,295	015-200-61810	HDL Insurance	3,597	3,597	3,597
2,628	1,127	2,400	015-200-61820	PERS	926	926	926
1,275	741	965	015-200-61830	Social Security	497	497	497
54	29	40	015-200-61840	Unemployment	7	7	7
177	-18	40	015-200-61850	Workers Comp	19	19	19
11	6	30	015-200-61860	WBF Tax	4	4	4
0	0	0	015-200-61900	Compensated Absences	0	0	0
<b>26,703</b>	<b>14,181</b>	<b>23,530</b>		<b>Total Personnel Services</b>	<b>11,550</b>	<b>11,550</b>	<b>11,550</b>
0	0	0	015-200-62095	Adm Svcs - IT	4,981	4,981	4,981
12,662	11,277	11,910	015-200-62097	Adm Svcs - Exec	13,941	13,941	13,941
8,751	8,810	8,980	015-200-62098	Adm Svcs - Finance	10,782	10,782	10,782
6,062	5,881	6,380	015-200-62099	Adm Svcs - Central Svcs	4,113	4,113	4,113
1,470	-512	500	015-200-62110	Office Supplies	500	500	500
71	0	100	015-200-62120	Postage & Shipping	100	100	100
0	0	200	015-200-62130	Copier Expenses	200	200	200
0	0	0	015-200-62140	Computer Expenses	1,120	1,120	1,120
65	289	300	015-200-62150	Code Books & References	300	300	300
183	0	0	015-200-62210	Telephone	200	200	200
64	0	0	015-200-62410	Vehicle Fuel	200	200	200
398	0	0	015-200-62420	Vehicle Repair & Maintenance	400	400	400
174	74	300	015-200-62427	Operating Materials & Supplies	300	300	300
31,965	5,212	1,000	015-200-62560	Contractual Services	0	0	0
0	101,476	96,000	015-200-62563	Contract with Seaside	96,000	96,000	96,000
150	0	0	015-200-62568	Contract Tree Services	0	0	0
0	0	500	015-200-62625	Public Outreach	500	500	500
125	200	250	015-200-62820	Dues & Subscriptions	500	500	500
395	0	1,000	015-200-62830	Training & Education	500	500	500
0	0	300	015-200-62835	Travel & Lodging	500	500	500
<b>62,535</b>	<b>132,707</b>	<b>127,720</b>		<b>Total Materials and Services</b>	<b>135,137</b>	<b>135,137</b>	<b>135,137</b>
<b>89,238</b>	<b>146,888</b>	<b>151,250</b>		<b>Total Expenditures</b>	<b>146,687</b>	<b>146,687</b>	<b>146,687</b>
<b>47,312</b>	<b>42,746</b>	<b>490</b>	015-200-79100	Ending Fund Balance	<b>68,813</b>	<b>68,813</b>	<b>68,813</b>
<b>136,550</b>	<b>189,634</b>	<b>151,740</b>		<b>Total Requirements</b>	<b>215,500</b>	<b>215,500</b>	<b>215,500</b>

## **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  
Budget Document**

2013-14	2014-15	2015-16	RV Park Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
620,422	594,038	460,000	020-160-40100	Unrestricted Fund Balance	184,545	184,545	184,545
1,431,629	1,602,691	1,406,000	020-160-48905	RV Park Revenue	1,600,000	1,600,000	1,600,000
<b>2,052,051</b>	<b>2,196,729</b>	<b>1,866,000</b>		<b>Total Resources</b>	<b>1,784,545</b>	<b>1,784,545</b>	<b>1,784,545</b>
				Number of FTE	0.0200	0.0200	0.0200
0	0	0	020-160-61700	Salaries and Wages	2,000	2,000	2,000
0	0	0	020-160-61810	HDL Insurance	273	273	273
0	0	0	020-160-61820	PERS	231	231	231
0	0	0	020-160-61830	Social Security	153	153	153
0	0	0	020-160-61840	Unemployment	2	2	2
0	0	0	020-160-61850	Workers Comp	46	46	46
0	0	0	020-160-61860	WBF Tax	1	1	1
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>2,706</b>	<b>2,706</b>	<b>2,706</b>
74,460	66,309	70,015	020-160-62097	Adm Svcs - Exec	81,976	81,976	81,976
23,164	23,318	23,770	020-160-62098	Adm Svcs - Finance	28,540	28,540	28,540
0	0	0	020-160-62450	Consultant/Engineering Service	5,000	5,000	5,000
0	0	0	020-160-62530	Insurance	6,000	6,000	6,000
0	0	0	020-160-62580	Facility Maintenance	85,000	85,000	85,000
1,146,100	1,222,547	1,131,790	020-160-62960	RV Park Overhead	1,200,000	1,200,000	1,200,000
58,559	53,365	55,000	020-160-62970	RV Park Management Fee	60,000	60,000	60,000
<b>1,302,283</b>	<b>1,365,539</b>	<b>1,280,575</b>		<b>Total Materials and Services</b>	<b>1,466,516</b>	<b>1,466,516</b>	<b>1,466,516</b>
5,730	1,692	10,000	020-160-63790	Capital Maint & Improve	0	0	0
0	4,889	5,000	020-160-63795	Infrastructure Consulting	0	0	0
0	0	12,000	020-160-63811	Pool and Hot Tub Resurfacing	0	0	0
0	0	65,000	020-160-63812	Bathroom Remodel	0	0	0
0	0	1,200	020-160-63813	Property Management System	0	0	0
0	0	220,000	020-160-63814	Utility system upgrade	250,000	0	0
<b>5,730</b>	<b>6,581</b>	<b>313,200</b>		<b>Total Capital Outlay</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
150,000	0	0	020-160-67110	Transfer to General Fund	0	150,000	150,000
0	0	0	020-160-67120	Transfer to RV Park Reserve	0	100,000	100,000
<b>150,000</b>	<b>0</b>	<b>0</b>		<b>Total Transfers</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>
<b>0</b>	<b>0</b>	<b>87,680</b>	<b>020-160-64050</b>	<b>Contingency</b>	<b>65,323</b>	<b>16,331</b>	<b>16,331</b>
<b>1,458,013</b>	<b>1,372,120</b>	<b>1,681,455</b>		<b>Total Expenditures</b>	<b>1,784,545</b>	<b>1,735,553</b>	<b>1,735,553</b>
<b>594,038</b>	<b>824,609</b>	<b>184,545</b>	<b>020-160-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>48,992</b>	<b>48,992</b>
<b>2,052,051</b>	<b>2,196,729</b>	<b>1,866,000</b>		<b>Total Requirements</b>	<b>1,784,545</b>	<b>1,784,545</b>	<b>1,784,545</b>



## **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  
Budget Document**

2013-14	2014-15	2015-16	Recycling Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
61,925	85,361	64,000	022-440-40100	Unrestricted Fund Balance	65,000	65,000	65,000
161,101	157,767	145,000	022-440-46040	Recycle Surcharge	150,000	150,000	150,000
0	123	0	022-440-48900	Miscellaneous Income	0	0	0
22,754	12,916	16,000	022-440-48920	Recycle Sales	14,000	14,000	14,000
<b>245,780</b>	<b>256,167</b>	<b>225,000</b>		<b>Total Resources</b>	<b>229,000</b>	<b>229,000</b>	<b>229,000</b>
				Number of FTE	1.2800	1.2800	1.2800
49,487	52,987	72,025	022-440-61700	Salaries and Wages	64,000	64,000	64,000
142	503	200	022-440-61720	Overtime	250	250	250
7,941	8,968	14,875	022-440-61810	HDL Insurance	13,946	13,946	13,946
8,783	7,982	15,910	022-440-61820	PERS	12,914	12,914	12,914
3,659	3,588	5,510	022-440-61830	Social Security	4,915	4,915	4,915
216	152	220	022-440-61840	Unemployment	64	64	64
1,994	1,902	4,035	022-440-61850	Workers Comp	3,837	3,837	3,837
53	34	50	022-440-61860	WBF Tax	44	44	44
<b>72,275</b>	<b>76,116</b>	<b>112,825</b>		<b>Total Personnel Services</b>	<b>99,970</b>	<b>99,970</b>	<b>99,970</b>
0	0	0	022-440-62095	Adm Svcs - IT	4,981	4,981	4,981
21,087	20,528	22,910	022-440-62096	Adm Svcs - PW Admin	25,447	25,447	25,447
9,117	8,119	8,575	022-440-62097	Adm Svcs - Exec	10,038	10,038	10,038
6,692	6,736	6,870	022-440-62098	Adm Svcs - Finance	8,245	8,245	8,245
6,062	5,881	6,380	022-440-62099	Adm Svcs - Central Svcs	4,113	4,113	4,113
0	0	1,000	022-440-62110	Office Supplies	0	0	0
0	0	2,000	022-440-62120	Postage & Shipping	100	100	100
15,151	9,112	16,000	022-440-62125	Recycling Freight Expense	16,000	16,000	16,000
20,138	19,822	18,000	022-440-62190	Yard Waste Program	20,000	20,000	20,000
455	3,450	5,000	022-440-62195	Solid Waste Services	5,000	5,000	5,000
1,346	2,052	2,000	022-440-62210	Telephone	2,000	2,000	2,000
1,951	1,343	1,500	022-440-62410	Vehicle Fuel	1,500	1,500	1,500
1,338	2,024	1,500	022-440-62420	Vehicle Repair & Maintenance	1,500	1,500	1,500
1,361	1,969	3,000	022-440-62422	Equipment Repair & Maint.	3,000	3,000	3,000
2,760	2,300	3,000	022-440-62427	Operating Materials & Supplies	3,000	3,000	3,000
240	0	1,500	022-440-62560	Contractual Services	1,500	1,500	1,500
337	-169	1,950	022-440-62562	Contract Electrical Services	0	0	0
0	0	0	022-440-62580	Facility Maintenance	10,000	10,000	10,000
110	341	500	022-440-62720	Protective Clothing	250	250	250
<b>88,145</b>	<b>83,508</b>	<b>101,685</b>		<b>Total Materials and Services</b>	<b>116,674</b>	<b>116,674</b>	<b>116,674</b>
0	6,930	0	022-440-63016	Modify Door to Elect Rollup	0	0	0
0	5,823	0	022-440-63017	Recycling Glass Bin	0	0	0
0	0	5,000	022-440-63020	Replace building gutters	0	0	0
0	0	5,000	022-440-63021	Siding Maintenance and Repair	0	0	0
<b>0</b>	<b>12,753</b>	<b>10,000</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
-	-	-	022-440-64050	<b>Total Contingency</b>	<b>12,356</b>	<b>3,089</b>	<b>3,089</b>
<b>160,420</b>	<b>172,377</b>	<b>224,510</b>		<b>Total Expenditures</b>	<b>229,000</b>	<b>219,733</b>	<b>219,733</b>
<b>85,360</b>	<b>83,790</b>	<b>490</b>	022-440-79100	<b>Ending Fund Balance</b>	<b>0</b>	<b>9,267</b>	<b>9,267</b>
<b>245,780</b>	<b>256,167</b>	<b>225,000</b>		<b>Total Requirements</b>	<b>229,000</b>	<b>229,000</b>	<b>229,000</b>

## **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  
Budget Document**

2013-14	2014-15	2015-16	Water Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
112,661	110,051	150,000	024-450-40100	Unrestricted Fund Balance	40,000	40,000	40,000
745,098	765,998	795,000	024-450-46050	Monthly Water Charges-7% increase	845,000	845,000	845,000
964	1,935	3,000	024-450-46350	Fees - Water Svc Connect	1,500	1,500	1,500
0	11,417	5,000	024-450-46450	Charge - Water System Dev	1,500	1,500	1,500
25,723	12,275	3,000	024-450-48950	Water Misc Income	3,000	3,000	3,000
0	0	0	024-450-49111	Transfer from General Fund	240,000	175,000	175,000
<b>884,446</b>	<b>901,676</b>	<b>956,000</b>		<b>Total Resources</b>	<b>1,131,000</b>	<b>1,066,000</b>	<b>1,066,000</b>
				Number of FTE	2.8500	2.8500	2.8500
143,541	156,746	143,625	024-450-61700	Salaries and Wages	154,000	154,000	154,000
0	0	0	024-450-61710	Standby	17,905	17,905	17,905
1,707	3,647	2,500	024-450-61720	Overtime	2,500	2,500	2,500
43,152	40,403	46,590	024-450-61810	HDL Insurance	46,455	46,455	46,455
25,567	27,208	32,215	024-450-61820	PERS	32,691	32,691	32,691
10,605	12,237	11,180	024-450-61830	Social Security	13,342	13,342	13,342
597	475	500	024-450-61840	Unemployment	174	174	174
5,588	5,412	6,140	024-450-61850	Workers Comp	9,032	9,032	9,032
120	85	95	024-450-61860	WBF Tax	99	99	99
<b>230,877</b>	<b>246,213</b>	<b>242,845</b>		<b>Total Personnel Services</b>	<b>276,198</b>	<b>276,198</b>	<b>276,198</b>
0	0	0	024-450-62095	Adm Svcs - IT	50,428	50,428	50,428
75,306	73,308	81,795	024-450-62096	Adm Svcs - PW Admin	90,876	90,876	90,876
38,496	34,283	36,200	024-450-62097	Adm Svcs - Exec	42,382	42,382	42,382
84,421	84,981	86,620	024-450-62098	Adm Svcs - Finance	104,011	104,011	104,011
61,383	59,556	64,620	024-450-62099	Adm Svcs - Central Svcs	41,642	41,642	41,642
0	155	300	024-450-62110	Office Supplies	300	300	300
0	1,676	0	024-450-62116	Bad Debt Expense	200	200	200
0	71	100	024-450-62120	Postage & Shipping	100	100	100
7,354	6,728	6,200	024-450-62122	Billing Expense	8,000	8,000	8,000
0	127	0	024-450-62130	Copier Expenses	100	100	100
1,548	0	2,000	024-450-62140	Computer Expenses	2,000	2,000	2,000
2,829	2,984	3,000	024-450-62210	Telephone	3,000	3,000	3,000
15,727	20,750	23,000	024-450-62310	Electricity	20,000	20,000	20,000
5,155	4,320	5,000	024-450-62320	Natural Gas	4,500	4,500	4,500
0	256	400	024-450-62380	Generator Fuel	500	500	500
5,316	3,450	8,000	024-450-62410	Vehicle Fuel	6,500	6,500	6,500
7,132	6,487	5,000	024-450-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000
4,252	7,384	7,000	024-450-62422	Equipment Repair & Maint.	8,000	8,000	8,000
17,709	12,046	15,000	024-450-62425	Operating Equipment & Tools	15,000	15,000	15,000
27,687	32,320	30,000	024-450-62427	Operating Materials & Supplies	25,000	25,000	25,000
5,564	7,582	5,000	024-450-62430	Pump Station Maint & Repair	8,000	8,000	8,000
1,360	680	7,000	024-450-62452	GIS Consultant	5,000	5,000	5,000
0	0	3,000	024-450-62540	Engineering Fees	2,500	2,500	2,500
26,953	30,383	25,000	024-450-62560	Contractual Services	130,000	130,000	130,000
34,145	1,795	8,000	024-450-62562	Contract Electrical Services	8,000	8,000	8,000
36,814	41,434	25,000	024-450-62564	Contract Excavation Services	25,000	25,000	25,000
0	0	500	024-450-62566	Temporary Labor	0	0	0
			024-450-62580	Facility Maintenance	25,000	25,000	25,000
0	85	100	024-450-62630	Fire Protection	150	150	150
768	311	800	024-450-62720	Protective Clothing	1,200	1,200	1,200
2,910	1,854	1,500	024-450-62820	Dues & Subscriptions	1,500	1,500	1,500
2,814	2,114	2,700	024-450-62830	Training & Education	2,000	2,000	2,000
1,113	2,000	2,000	024-450-62835	Travel & Lodging	1,500	1,500	1,500
			024-450-62990	Rate Study	12,500	12,500	12,500
<b>466,756</b>	<b>439,120</b>	<b>454,835</b>		<b>Total Materials and Services</b>	<b>649,889</b>	<b>649,889</b>	<b>649,889</b>

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Water Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
0	0	0	024-450-66000	Caterpillar Lease Principal	16,965	16,965	16,965
0	0	0	024-450-66050	Caterpillar Lease Interest	545	545	545
0	0	0		<b>Total Debt Service</b>	<b>17,510</b>	<b>17,510</b>	<b>17,510</b>
0	0	0	024-450-63002	Water Master Plan	65,000	0	0
8,091	0	0	024-450-63010	PW-56 Spruce Main Replacemen	0	0	0
5,496	0	0	024-450-63023	PW-61 Spruce St 1st-4th	0	0	0
18,799	0	0	024-450-63030	PW-71 Haystack Lane	0	0	0
27,142	0	0	024-450-63032	PW-73 Watershed Pipe Repl	0	0	0
17,233	0	0	024-450-63033	PW-74 Leak Detection	0	0	0
0	0	45,000	024-450-63976	Water Tank Seismic Evaluation	0	0	0
0	94,415	40,000	024-450-63978	Water Line Replacement	0	0	0
0	25,830	0	024-450-63979	Dump Truck Replacement	0	0	0
0	0	0	024-450-63980	Vehicle Replacement Expense	0	0	0
0	0	85,000	024-450-63981	WTP Sand Filter Media Replace	0	0	0
0	0	30,000	024-450-63982	Heavy Equipment Acquisition	0	0	0
0	0	10,000	024-450-63983	Service Truck Replacment	0	0	0
0	0	0	024-450-63984	AMI Meter Deploy Phase 1	0	0	0
0	0	10,000	024-450-63985	Repair PW Operations Roof	0	0	0
76,761	120,245	220,000		<b>Total Capital Outlay</b>	<b>65,000</b>	<b>0</b>	<b>0</b>
0	0	0	024-450-64050	<b>Total Contingency</b>	<b>122,403</b>	<b>30,601</b>	<b>30,601</b>
774,394	805,578	917,680		<b>Total Expenditures</b>	<b>1,131,000</b>	<b>974,198</b>	<b>974,198</b>
110,052	96,098	38,320	024-450-79100	<b>Ending Fund Balance</b>	<b>0</b>	<b>91,802</b>	<b>91,802</b>
884,446	901,676	956,000		<b>Total Requirements</b>	<b>1,131,000</b>	<b>1,066,000</b>	<b>1,066,000</b>

## **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  
Budget Document**

2013-14	2014-15	2015-16	Wastewater Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
132,210	194,913	150,000	026-460-40100	Unrestricted Fund Balance	300,000	300,000	300,000
1,009,226	1,051,536	1,030,500	026-460-46060	Monthly W/W Charges-5% increase	1,100,000	1,100,000	1,100,000
-1,605	2,150	900	026-460-46360	Fees - W/W Svc Connect	1,000	1,000	1,000
0	11,747	3,000	026-460-46460	Charge - W/W System Development	1,500	1,500	1,500
8,333	1,567	0	026-460-48960	W/W Misc Income	0	0	0
0	70,000	0	026-460-49111	TLR Transfer from General	0	0	0
<b>1,148,164</b>	<b>1,331,913</b>	<b>1,184,400</b>		<b>Total Resources</b>	<b>1,402,500</b>	<b>1,402,500</b>	<b>1,402,500</b>
				Number of FTE	3.0500	3.0500	3.0500
156,206	159,458	148,520	026-460-61700	Salaries and Wages	168,000	168,000	168,000
15,601	14,655	17,955	026-460-61710	Standby	17,905	17,905	17,905
12,393	5,690	3,750	026-460-61720	Overtime	3,500	3,500	3,500
60,847	52,086	60,155	026-460-61810	HDL Insurance	68,193	68,193	68,193
30,198	31,470	35,090	026-460-61820	PERS	29,228	29,228	29,228
13,610	13,896	13,040	026-460-61830	Social Security	14,489	14,489	14,489
816	536	590	026-460-61840	Unemployment	189	189	189
6,338	5,615	6,580	026-460-61850	Workers Comp	9,211	9,211	9,211
176	106	105	026-460-61860	WBF Tax	105	105	105
<b>296,185</b>	<b>283,512</b>	<b>285,785</b>		<b>Total Personnel Services</b>	<b>310,820</b>	<b>310,820</b>	<b>310,820</b>
0	0	0	026-460-62095	Adm Svcs - IT	46,070	46,070	46,070
89,993	87,607	97,745	026-460-62096	Adm Svcs - PW Admin	108,600	108,600	108,600
33,431	29,773	31,435	026-460-62097	Adm Svcs - Exec	36,805	36,805	36,805
79,273	79,799	81,340	026-460-62098	Adm Svcs - Finance	97,669	97,669	97,669
56,078	54,410	59,040	026-460-62099	Adm Svcs - Central Svcs	38,043	38,043	38,043
505	689	500	026-460-62110	Office Supplies	500	500	500
0	0	0	026-460-62116	Bad Debt Expense	25	25	25
0	0	0	026-460-62120	Postage & Shipping	10	10	10
7,354	6,728	6,200	026-460-62122	Billing Expense	7,000	7,000	7,000
209	209	4,500	026-460-62140	Computer Expenses	2,500	2,500	2,500
0	11,833	2,500	026-460-62195	Solid Waste Services	1,500	1,500	1,500
4,552	6,316	6,000	026-460-62210	Telephone	6,500	6,500	6,500
3,050	2,393	3,200	026-460-62320	Natural Gas	3,000	3,000	3,000
16,947	18,748	19,000	026-460-62360	Power - Pump Stations	19,000	19,000	19,000
51,119	61,221	55,000	026-460-62370	Power - Control Building	62,000	62,000	62,000
2,221	923	1,500	026-460-62380	Generator Fuel	1,500	1,500	1,500
6,463	3,519	5,000	026-460-62410	Vehicle Fuel	4,000	4,000	4,000
2,398	4,516	4,000	026-460-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000
16,578	28,291	20,000	026-460-62422	Equipment Repair & Maint.	25,000	25,000	25,000
18,243	6,415	15,000	026-460-62425	Operating Equipment & Tools	20,000	20,000	20,000
29,037	23,024	22,000	026-460-62427	Operating Materials & Supplies	25,000	25,000	25,000
48,661	43,146	50,000	026-460-62430	Chemicals	55,000	55,000	55,000
0	0	7,000	026-460-62452	GIS Consultant	5,000	5,000	5,000
0	0	0	026-460-62465	Internet Expense	1,200	1,200	1,200
1,847	2,557	4,000	026-460-62540	Engineering Fees	4,000	4,000	4,000
12,308	23,546	15,000	026-460-62560	Contractual Services	70,000	70,000	70,000
6,657	3,853	15,000	026-460-62562	Contract Electrical Services	15,000	15,000	15,000
12,118	28,854	12,000	026-460-62564	Contract Excavation Services	35,000	35,000	35,000
0	0	0	026-460-62580	Facility Maintenance	25,000	25,000	25,000
665	668	1,500	026-460-62720	Protective Clothing	2,000	2,000	2,000
557	691	1,500	026-460-62820	Dues & Subscriptions	1,200	1,200	1,200
2,749	1,682	2,500	026-460-62830	Training & Education	2,000	2,000	2,000

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Wastewater Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
199	785	1,500	026-460-62835	Travel & Lodging	1,200	1,200	1,200
16,456	16,000	15,000	026-460-62900	Infiltration & Inflow Expense	15,000	15,000	15,000
			026-460-62990	Rate Study	12,500	12,500	12,500
<b>519,668</b>	<b>548,196</b>	<b>558,960</b>		<b>Total Materials and Services</b>	<b>753,822</b>	<b>753,822</b>	<b>753,822</b>
0	0	0	026-460-66000	Caterpillar Lease Principal	6,790	6,790	6,790
0	0	0	026-460-66050	Caterpillar Lease Interest	217	217	217
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Debt Service</b>	<b>7,007</b>	<b>7,007</b>	<b>7,007</b>
0	0	0	026-460-63002	Wastewater Master Plan	70,000	70,000	70,000
12,292	0	0	026-460-63005	PW-80 Ecola Pump Stn Bypass	0	0	0
39,343	8,464	0	026-460-63008	PW-62 Pacific Pump Stn Imprvm	0	0	0
0	59,007	55,000	026-460-63009	PW-64 Main Pump Stn Impvmts	0	0	0
44,346	95,238	0	026-460-63011	PW-81 Extend Wasteline	0	0	0
27,000	0	40,000	026-460-63014	PW-82 Matanuska Cont/Gen	15,000	15,000	15,000
14,417	44,471	20,000	026-460-63028	Lagoon Rehab	0	0	0
0	0	30,000	026-460-63029	Pacific Force Main Relief Valv	0	0	0
0	25,830	0	026-460-63971	Dump Truck Replacement	0	0	0
0	0	30,000	026-460-63982	Heavy Equipment Acquisition	0	0	0
0	0	10,000	026-460-63983	Service Truck Replacement	0	0	0
0	0	10,000	026-460-63985	Repair PW Operations Roof	0	0	0
<b>137,398</b>	<b>233,010</b>	<b>195,000</b>		<b>Total Capital Outlay</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>
<b>0</b>	<b>0</b>	<b>0</b>	026-460-64050	<b>Total Contingency</b>	<b>245,851</b>	<b>61,463</b>	<b>61,463</b>
<b>953,251</b>	<b>1,064,718</b>	<b>1,039,745</b>		<b>Total Expenditures</b>	<b>1,402,500</b>	<b>1,218,112</b>	<b>1,218,112</b>
<b>194,913</b>	<b>267,195</b>	<b>144,655</b>	026-460-79100	<b>Ending Fund Balance</b>	<b>0</b>	<b>184,388</b>	<b>184,388</b>
<b>1,148,164</b>	<b>1,331,913</b>	<b>1,184,400</b>		<b>Total Requirements</b>	<b>1,402,500</b>	<b>1,402,500</b>	<b>1,402,500</b>



## **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  
Budget Document**

2013-14	2014-15	2015-16	Storm Drain Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
59,792	104,288	55,000	028-470-40100	Unrestricted Fund Balance	10,000	10,000	10,000
130,020	133,949	138,000	028-470-46070	Monthly Storm Drain Charges	142,000	142,000	142,000
0	6,616	1,500	028-470-46470	Charge - Storm Drain Sys Dev	0	0	0
0	12,998	0	028-470-48575	Grant - Storm Drain	0	0	0
0	24	0	028-470-48970	Storm Drain Misc Income	0	0	0
0	80,000	0	028-470-49111	Transfer in-General Fund	75,000	75,000	75,000
<b>189,812</b>	<b>337,875</b>	<b>194,500</b>		<b>Total Resources</b>	<b>227,000</b>	<b>227,000</b>	<b>227,000</b>
				Number of FTE	0.6900	0.6900	0.6900
4,209	10,357	12,500	028-470-61700	Salaries and Wages	34,500	34,500	34,500
0	174	250	028-470-61720	Overtime	500	500	500
1,242	3,431	5,285	028-470-61810	HDL Insurance	15,261	15,261	15,261
692	1,756	2,615	028-470-61820	PERS	6,603	6,603	6,603
312	767	975	028-470-61830	Social Security	2,678	2,678	2,678
19	32	40	028-470-61840	Unemployment	35	35	35
193	570	765	028-470-61850	Workers Comp	2,768	2,768	2,768
5	7	10	028-470-61860	WBF Tax	24	24	24
<b>6,672</b>	<b>17,094</b>	<b>22,440</b>		<b>Total Personnel Services</b>	<b>62,369</b>	<b>62,369</b>	<b>62,369</b>
0	0	0	028-470-62095	Adm Svcs - IT	8,093	8,093	8,093
12,049	11,731	13,090	028-470-62096	Adm Svcs - PW Admin	14,541	14,541	14,541
3,800	3,383	3,575	028-470-62097	Adm Svcs - Exec	4,183	4,183	4,183
15,958	16,064	16,375	028-470-62098	Adm Svcs - Finance	19,661	19,661	19,661
9,852	9,765	10,375	028-470-62099	Adm Svcs - Central Svcs	6,683	6,683	6,683
0	0	0	028-470-62116	Bad Debt Expense	5	5	5
0	0	0	028-470-62120	Postage & Shipping	100	100	100
7,354	6,728	6,000	028-470-62122	Billing Expense	6,000	6,000	6,000
0	0	1,500	028-470-62140	Computer Expenses	0	0	0
1,842	887	2,500	028-470-62422	Equipment Repair & Maint.	2,500	2,500	2,500
3,815	28,404	18,000	028-470-62425	Operating Equipment & Tools	6,000	6,000	6,000
0	0	5,000	028-470-62452	GIS Consultant	3,000	3,000	3,000
820	0	1,000	028-470-62540	Engineering Fees	1,500	1,500	1,500
9,165	19,147	15,000	028-470-62560	Contractual Services	10,000	10,000	10,000
13,379	79,426	28,000	028-470-62564	Contract Excavation Services	40,000	40,000	40,000
			028-470-62990	Rate Study	3,000	3,000	3,000
<b>78,034</b>	<b>175,535</b>	<b>120,415</b>		<b>Total Materials and Services</b>	<b>125,266</b>	<b>125,266</b>	<b>125,266</b>
0	0	0	028-470-66000	Caterpillar Lease Principal	4,525	4,525	4,525
0	0	0	028-470-66050	Caterpillar Lease Interest	145	145	145
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Debt Service</b>	<b>4,670</b>	<b>4,670</b>	<b>4,670</b>
820	54,682	20,000	028-470-63900	PW-31 Storm Drain Projects	0	0	0
0	27,453	0	028-470-63921	Storm Drain Master Plan	0	0	0
0	0	8,000	028-470-63982	Heavy Equipment Acquisition	0	0	0
0	0	3,000	028-470-63983	Service Truck Replacement	0	0	0
<b>820</b>	<b>82135</b>	<b>31000</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	028-470-64050	<b>Total Contingency</b>	<b>34,695</b>	<b>8,674</b>	<b>8,674</b>
<b>85,526</b>	<b>274,764</b>	<b>173,855</b>		<b>Total Expenditures</b>	<b>227,000</b>	<b>200,979</b>	<b>200,979</b>
<b>104,286</b>	<b>63,111</b>	<b>20,645</b>	028-470-79100	<b>Ending Fund Balance</b>	<b>0</b>	<b>26,021</b>	<b>26,021</b>
<b>189,812</b>	<b>337,875</b>	<b>194,500</b>		<b>Total Requirements</b>	<b>227,000</b>	<b>227,000</b>	<b>227,000</b>

## **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  
Budget Document**

2013-14	2014-15	2015-16	Debt Service Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1,008	(36,529)	0	030-000-40100	Fund Balance	11,000	11,000	11,000
318,219	311,671	314,000	030-080-41100	Property Taxes	533,276	371,551	371,551
11,044	15,933	10,000	030-080-41120	Prior Taxes	5,000	5,000	5,000
0	12,739	0	030-080-48900	Miscellaneous Income	0	0	0
40,250	40,250	40,250	030-080-49145	Transfer from Road R & R	0	0	0
142,575	222,550	249,000	030-080-49610	Transfer from General Fund	0	161,725	161,725
<b>513,096</b>	<b>566,614</b>	<b>613,250</b>		<b>Total Resources</b>	<b>549,276</b>	<b>549,276</b>	<b>549,276</b>
215,000	225,000	0	030-080-65150	Principal-2005 GO Bond	0	0	0
80,000	90,000	105,000	030-080-65175	Principal-2010 GO Bond <small>payoff date 06/01/27</small>	115,000	115,000	115,000
15,000	15,000	245,000	030-080-65180	Principal-2012 GO Bond <small>payoff date 06/01/25</small>	250,000	250,000	250,000
17,600	9,000	0	030-080-65250	Interest - 2005 GO Bond	0	0	0
102,825	101,225	144,650	030-080-65275	Interest - 2010 GO Bond	95,826	95,826	95,826
78,950	78,650	78,350	030-080-65280	Interest - 2012 GO Bond	73,450	73,450	73,450
40,250	40,250	40,250	030-080-65300	St of OR - North Entrance Pmt	0	0	0
<b>549,625</b>	<b>559,125</b>	<b>613,250</b>		<b>Total Debt Service</b>	<b>534,276</b>	<b>534,276</b>	<b>534,276</b>
<b>549,625</b>	<b>559,125</b>	<b>613,250</b>		<b>Total Expenditures</b>	<b>534,276</b>	<b>534,276</b>	<b>534,276</b>
<b>(36,529)</b>	<b>7,489</b>	<b>0</b>		<b>Ending Fund Balance</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>513,096</b>	<b>566,614</b>	<b>613,250</b>		<b>Total Requirements</b>	<b>549,276</b>	<b>549,276</b>	<b>549,276</b>

## **ROADS FUND**

The Roads Fund accounts for all transactions related to the operation of the City's roads department. The Roads Fund has a separate taxing authority, the district levies a permanent rate of \$.2590 per \$1,000 of assessed property value. The remainder of the resources necessary to balance this fund's budget are state highway tax (fuel tax), interfund transfers from the General Fund, and Local Improvement District assessments.

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Roads Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
97,736	142,560	0	040-430-40100	Unrestricted Fund Balance	25,000	25,000	25,000
191,963	201,525	195,000	040-430-41100	Property Taxes	214,349	214,349	214,349
0	0	0	040-430-41105	County Bond Debt Service	(1,000)	(1,000)	(1,000)
14,391	9,512	7,500	040-430-41120	Prior Taxes	9,500	9,500	9,500
97,424	105,863	95,000	040-430-44700	State Highway Funds	97,986	97,986	97,986
20	24	0	040-430-48150	Interest on Property Taxes	0	0	0
0	0	50,000	040-430-48205	LID - Potential	50,000	50,000	50,000
			040-430-48310	Grant-OR Connect (Fir St Ped)	1,190,000	0	0
0	624	0	040-430-48900	Miscellaneous Income	0	0	0
262,200	240,238	478,515	040-430-49111	Transfer from General Fund	618,500	533,500	533,500
40,000	0	0	040-430-49145	Transfer from Roads R & R	0	0	0
			040-430-49910	Loan Proceeds-Grant Match	510,000	0	0
<b>703,734</b>	<b>700,346</b>	<b>826,015</b>		<b>Total Resources</b>	<b>2,714,335</b>	<b>929,335</b>	<b>929,335</b>
				Number of FTE	1.9600	1.9600	1.9600
116,224	122,110	109,040	040-430-61700	Salaries and Wages	102,000	102,000	102,000
1,627	2,058	2,500	040-430-61720	Overtime	2,500	2,500	2,500
34,884	45,516	44,385	040-430-61810	HDL Insurance	43,745	43,745	43,745
17,479	18,728	24,615	040-430-61820	PERS	20,937	20,937	20,937
8,508	10,308	8,535	040-430-61830	Social Security	7,994	7,994	7,994
545	377	340	040-430-61840	Unemployment	105	105	105
8,176	7,146	9,035	040-430-61850	Workers Comp	8,360	8,360	8,360
144	74	75	040-430-61860	WBF Tax	68	68	68
<b>187,587</b>	<b>206,317</b>	<b>198,525</b>		<b>Total Personnel Services</b>	<b>185,709</b>	<b>185,709</b>	<b>185,709</b>
0	0	0	040-430-62095	Adm Svcs - IT	14,942	14,942	14,942
51,211	49,854	55,625	040-430-62096	Adm Svcs - PW Admin	61,799	61,799	61,799
19,755	17,592	18,575	040-430-62097	Adm Svcs - Exec	21,749	21,749	21,749
10,295	10,362	10,565	040-430-62098	Adm Svcs - Finance	12,684	12,684	12,684
18,188	17,646	19,140	040-430-62099	Adm Svcs - Central Svcs	12,338	12,338	12,338
173	188	500	040-430-62110	Office Supplies	500	500	500
0	71	1,500	040-430-62140	Computer Expenses	1,500	1,500	1,500
1,200	3,123	2,785	040-430-62210	Telephone	3,000	3,000	3,000
22,149	22,029	24,000	040-430-62250	Power - Street Lighting	24,000	24,000	24,000
0	0	100	040-430-62380	Generator Fuel	500	500	500
7,014	4,158	5,000	040-430-62410	Vehicle Fuel	5,000	5,000	5,000
2,583	10,472	7,500	040-430-62420	Vehicle Repair & Maintenance	7,500	7,500	7,500
2,443	1,480	4,500	040-430-62422	Equipment Repair & Maint.	4,000	4,000	4,000
4,832	1,272	5,000	040-430-62425	Operating Equipment & Tools	7,500	7,500	7,500
16,154	26,427	25,000	040-430-62427	Operating Materials & Supplies	25,000	25,000	25,000
3,200	0	1,500	040-430-62450	Consultant/Professional Fees	1,500	1,500	1,500
0	1,782	0	040-430-62490	Tsunami Signage	1,500	1,500	1,500
0	0	8,000	040-430-62540	Engineering Fees	10,000	10,000	10,000
23,809	9,356	20,000	040-430-62560	Contractual Services	20,000	20,000	20,000
3,695	815	3,500	040-430-62562	Contract Electrical Services	1,500	1,500	1,500
56,986	52,821	55,000	040-430-62564	Contract Excavation Services	65,000	65,000	65,000
19,770	23,138	24,000	040-430-62566	Contract Street Sweeping	24,000	24,000	24,000
9,111	1,855	11,000	040-430-62568	Contract Tree Services	10,000	10,000	10,000
0	0	0	040-430-62580	Facility Maintenance	25,000	25,000	25,000
0	0	1,500	040-430-62590	Equipment Rental	1,500	1,500	1,500

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Roads Fund		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
4,512	10,726	10,000	040-430-62600	Beach Access Impr & Maint	10,000	10,000	10,000
2,608	1,270	3,000	040-430-62605	S-Curves Maintenance	4,000	4,000	4,000
0	0	2,500	040-430-62615	Snow & Ice Control Materials	2,500	2,500	2,500
1,611	0	10,000	040-430-62630	Drainage Rehabilitation	10,000	10,000	10,000
0	0	0	040-430-62640	Pavement Preservation	90,000	90,000	90,000
9,599	6,699	7,500	040-430-62650	Street Signs & Replacement	7,500	7,500	7,500
0	0	8,000	040-430-62660	Culvert Cleaning	8,000	8,000	8,000
0	3,790	4,000	040-430-62680	Access Projects	8,000	8,000	8,000
696	822	1,200	040-430-62720	Protective Clothing	2,000	2,000	2,000
113	525	500	040-430-62820	Dues & Subscriptions	500	500	500
2,055	1,388	2,000	040-430-62830	Training & Education	2,000	2,000	2,000
1,371	42	1,500	040-430-62835	Travel & Lodging	1,500	1,500	1,500
<b>295,133</b>	<b>279,703</b>	<b>354,490</b>		<b>Total Materials and Services</b>	<b>508,012</b>	<b>508,012</b>	<b>508,012</b>
0	0	0	040-430-66000	Caterpillar Lease Principal	16,965	16,965	16,965
0	0	0	040-430-66050	Caterpillar Lease Interest	545	545	545
			040-430-65520	Loan Principal (Grant Match)	0	0	0
			040-430-65620	Loan Interest (Grant Match)	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Debt Service</b>	<b>17,510</b>	<b>17,510</b>	<b>17,510</b>
78,456	79,389	90,000	040-430-63009	PW-08 Pavement Preservation	0	0	0
0	0	50,000	040-430-63100	LID - Potential	50,000	50,000	50,000
0	0	0	040-430-63500	Vehicles	0	0	0
0	28,525	0	040-430-63981	Dump Truck Replacement	0	0	0
0	45,776	75,000	040-430-63982	Spruce St. Sidewalk	85,000	85,000	85,000
0	0	30,000	040-430-63983	Heavy Equipment Acquisition	0	0	0
0	0	10,000	040-430-63984	Service Truck Replacement	0	0	0
0	0	0	040-430-63985	Vehicle Replacement Expense	0	0	0
0	0	8,000	040-430-63986	City Part Neighborhood Paving	0	0	0
0	0	0	040-430-63987	Transportation System	0	0	0
0	0	10,000	040-430-63988	Repair PW Operations Roof	0	0	0
<b>78,456</b>	<b>153,690</b>	<b>273,000</b>		<b>Total Capital Outlay</b>	<b>135,000</b>	<b>135,000</b>	<b>135,000</b>
			040-430-69155	Transfer to Bridge Reserve	1,700,000	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>1,700,000</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>040-430-64050</b>	<b>Total Contingency</b>	<b>168,104</b>	<b>20,776</b>	<b>20,776</b>
<b>561,176</b>	<b>639,710</b>	<b>826,015</b>		<b>Total Expenditures</b>	<b>2,714,335</b>	<b>867,007</b>	<b>867,007</b>
<b>142,558</b>	<b>60,636</b>	<b>0</b>	<b>040-430-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>62,328</b>	<b>62,328</b>
<b>703,734</b>	<b>700,346</b>	<b>826,015</b>		<b>Total Requirements</b>	<b>2,714,335</b>	<b>929,335</b>	<b>929,335</b>

## **ROADS REPAIR & REPLACEMENT RESERVE FUND**

The budget includes a repair and replacement 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  
Budget Document**

2013-14	2014-15	2015-16	Roads Reserve		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
242,174	61,924	61,000	051-430-40100	Unrestricted Fund Balance	0	0	0
0	0	0	051-430-49145	Transfer from Road R & R	0	0	0
<b>242,174</b>	<b>61,924</b>	<b>61,000</b>		<b>Total Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	15,500	051-430-63981	Maint Reserve-Ecola Bridge	0	0	0
0	0	0	051-430-63999	Unallocated Project	0	0	0
<b>0</b>	<b>0</b>	<b>15,500</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
40,250	40,250	40,250	051-430-67130	Transfer to Debt Service	0	0	0
40,000			051-430-69115	Transfer to Roads	0	0	0
100,000			051-430-69155	Transfer to Bridges R & R	0	0	0
<b>180,250</b>	<b>40,250</b>	<b>40,250</b>		<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>180,250</b>	<b>40,250</b>	<b>55,750</b>		<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
			051-430-79000	Reserved for Future Expenditure		0	0
<b>61,924</b>	<b>21,674</b>	<b>5,250</b>	051-430-79100	Ending Fund Balance	<b>0</b>	<b>0</b>	<b>0</b>
<b>242,174</b>	<b>61,924</b>	<b>61,000</b>		<b>Total Requirements</b>	<b>0</b>	<b>0</b>	<b>0</b>

### **RV PARK REPAIR & REPLACEMENT RESERVE FUND**

The budget includes a repair and replacement 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  
Budget Document

2013-14	2014-15	2015-16	RV Park Reserve		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
209,485	159,485	159,485	050-160-40100	Unrestricted Fund Balance	159,484	159,484	159,484
			050-160-49040	Transfer In from RV Park Fund		100,000	100,000
<b>209,485</b>	<b>159,485</b>	<b>159,485</b>		<b>Total Resources</b>	<b>159,484</b>	<b>259,484</b>	<b>259,484</b>
50,000	0	0	050-160-69110	Transfer to General	0	0	0
<b>50,000</b>	<b>0</b>	<b>0</b>		<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
			050-160-63814	Utility System Upgrade		250,000	250,000
0	0	0	050-160-63999	Unallocated Project	159,484	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>159,484</b>	<b>250,000</b>	<b>250,000</b>
<b>50,000</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>159,484</b>	<b>250,000</b>	<b>250,000</b>
			050-160-79000	Reserved for Future Expenditure		9,484	9,484
<b>159,485</b>	<b>159,485</b>	<b>159,485</b>	050-160-79100	Ending Fund Balance	<b>0</b>	<b>0</b>	<b>0</b>
<b>209,485</b>	<b>159,485</b>	<b>159,485</b>		<b>Total Requirements</b>	<b>159,484</b>	<b>259,484</b>	<b>259,484</b>

### **RECYCLING REPAIR & REPLACEMENT RESERVE FUND**

The budget includes the repair and replacement 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  
Budget Document**

2013-14	2014-15	2015-16	Recycling Reserve		2016-17		
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	052-440-40100	Unrestricted Fund Balance	76,325	76,325	76,325
<b>76,326</b>	<b>76,326</b>	<b>76,325</b>		<b>Total Resources</b>	<b>76,325</b>	<b>76,325</b>	<b>76,325</b>
0	0	0	052-440-69110	Transfer to General	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	052-440-63999	Unallocated Project	76,325	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>76,325</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>76,325</b>	<b>0</b>	<b>0</b>
			052-440-79000	Reserved for Future Expenditure		76,325	76,325
76,326	76,326	76,325	052-440-79100	Ending Fund Balance	0	0	0
<b>76,326</b>	<b>76,326</b>	<b>76,325</b>		<b>Total Requirements</b>	<b>76,325</b>	<b>76,325</b>	<b>76,325</b>

### **ECOLA FOREST RESERVE FUND**

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

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

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Ecola Forest Reserve Resolution No. 13-01		2016-17		
Actual	Actual	Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
0	6,394	6,000	053-405-40100	Unrestricted Fund Balance	6,393	6,393	6,393
6,394			053-405-49110	Transfer In - General			
<b>6,394</b>	<b>6,394</b>	<b>6,000</b>		<b>Total Resources</b>	<b>6,393</b>	<b>6,393</b>	<b>6,393</b>
0	0	0	053-405-63999	Unallocated Project	6,393	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>6,393</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>6,393</b>	<b>0</b>	<b>0</b>
			053-405-79000	Reserved for Future Expenditure		6,393	6,393
6,394	6,394	6,000	053-405-79100	Ending Fund Balance	0	0	0
<b>6,394</b>	<b>6,394</b>	<b>6,000</b>		<b>Total Requirements</b>	<b>6,393</b>	<b>6,393</b>	<b>6,393</b>

## **WATER REPAIR & REPLACEMENT RESERVE FUND**

The budget includes the repair and replacement 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  
Budget Document**

<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Water Reserve</b>		<b>2016-17</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
181,510	181,510	181,510	054-450-40100	Unrestricted Fund Balance	181,509	181,509	181,509
<b>181,510</b>	<b>181,510</b>	<b>181,510</b>		<b>Total Resources</b>	<b>181,509</b>	<b>181,509</b>	<b>181,509</b>
			054-450-63002	Water Master Plan		65,000	65,000
0	0	0	054-450-63999	Unallocated Project	181,509	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>181,509</b>	<b>65,000</b>	<b>65,000</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>181,509</b>	<b>65,000</b>	<b>65,000</b>
			054-450-79000	Reserved for Future Expenditure		116,509	116,509
<b>181,510</b>	<b>181,510</b>	<b>181,510</b>	054-450-79100	Ending Fund Balance	<b>0</b>	<b>0</b>	<b>0</b>
<b>181,510</b>	<b>181,510</b>	<b>181,510</b>		<b>Total Requirements</b>	<b>181,509</b>	<b>181,509</b>	<b>181,509</b>

### **BRIDGE REPAIR & REPLACEMENT RESERVE FUND**

The budget includes a repair and replacement 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  
Budget Document**

2013-14	2014-15	2015-16	Bridge Reserve		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
0	100,000	100,000	055-430-40100	Unrestricted Fund Balance	74,500	74,500	74,500
			055-430-49110	Transfer In - General Fund	75,500	75,500	75,500
100,000			055-430-49145	Transfer In - Road Reserve			
			055-430-49130	Transfer In - Road Fund	1,700,000	0	0
<b>100,000</b>	<b>100,000</b>	<b>100,000</b>		<b>Total Resources</b>	<b>1,850,000</b>	<b>150,000</b>	<b>150,000</b>
			055-430-63997	Fir Street Bridge Rehab	150,000	150,000	150,000
			055-430-63998	Fir Street Pedestrian Bridge	1,700,000	0	0
0	0	0	055-430-63999	Unallocated Project	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>1,850,000</b>	<b>150,000</b>	<b>150,000</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>1,850,000</b>	<b>150,000</b>	<b>150,000</b>
			055-430-79000	Reserved for Future Expenditure		0	0
100,000	100,000	100,000	055-430-79100	Ending Fund Balance	0	0	0
<b>100,000</b>	<b>100,000</b>	<b>100,000</b>		<b>Total Requirements</b>	<b>1,850,000</b>	<b>150,000</b>	<b>150,000</b>

## **WASTEWATER REPAIR & REPLACEMENT RESERVE FUND**

The budget includes the repair and replacement 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  
Budget Document**

<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>Wastewater Reserve</b>		<b>2016-17</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
81,975	81,975	81,975	056-460-40100	Unrestricted Fund Balance	81,975	81,975	81,975
<b>81,975</b>	<b>81,975</b>	<b>81,975</b>		<b>Total Resources</b>	<b>81,975</b>	<b>81,975</b>	<b>81,975</b>
0	0	0	056-460-63999	Unallocated Project	81,975	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>81,975</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>81,975</b>	<b>0</b>	<b>0</b>
			<b>056-460-79000</b>	<b>Reserved for Future Expenditure</b>		<b>81,975</b>	<b>81,975</b>
<b>81,975</b>	<b>81,975</b>	<b>81,975</b>	056-460-79100	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>81,975</b>	<b>81,975</b>	<b>81,975</b>		<b>Total Requirements</b>	<b>81,975</b>	<b>81,975</b>	<b>81,975</b>

## **STORM DRAIN REPAIR & REPLACEMENT RESERVE FUND**

The budget includes a repair and replacement 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  
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<b>2013-14      2014-15      2015-16</b>			<b>Storm Drain Reserve</b>		<b>2016-17</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
7,115	7,115	7,115	058-470-40100	Unrestricted Fund Balance	7,114	7,114	7,114
7,115	7,115	7,115		<b>Total Resources</b>	7,114	7,114	7,114
0	0	0	058-470-63999	Unallocated Project	7,114	0	0
0	0	0		<b>Total Capital Outlay</b>	7,114	0	0
0	0	0		<b>Total Expenditures</b>	7,114	0	0
			058-470-79000	Reserved for Future Expenditure		7,114	7,114
7,115	7,115	7,115	058-470-79100	Ending Fund Balance	0	0	0
7,115	7,115	7,115		<b>Total Requirements</b>	7,114	7,114	7,114

## **GENERAL GOVERNMENT REPAIR & REPLACEMENT RESERVE FUND**

### **GENERAL RESERVE**

The budget includes the repair and replacement reserve fund for general governmental needs.



**City of Cannon Beach  
Budget Document**

<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>General Reserve</u>		<u>2016-17</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>
248,926	198,926	513,820	059-100-40100	Unrestricted Fund Balance	513,820	513,820	513,820
	314,895		059-100-49110	Transfer In General Fund			
<b>248,926</b>	<b>513,821</b>	<b>513,820</b>		<b>Total Resources</b>	<b>513,820</b>	<b>513,820</b>	<b>513,820</b>
50,000	0	0	059-010-67110	Transfer to General Fund	0	0	0
<b>50,000</b>	<b>0</b>	<b>0</b>		<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	059-100-63999	Unallocated Project	513,820	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>513,820</b>	<b>0</b>	<b>0</b>
<b>50,000</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>513,820</b>	<b>0</b>	<b>0</b>
			<b>059-100-79000</b>	<b>Reserved for Future Expenditure</b>		<b>513,820</b>	<b>513,820</b>
<b>198,926</b>	<b>513,821</b>	<b>513,820</b>	<b>059-100-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>248,926</b>	<b>513,821</b>	<b>513,820</b>		<b>Total Requirements</b>	<b>513,820</b>	<b>513,820</b>	<b>513,820</b>

## **ADMINISTRATIVE SERVICES FUND**

### **Executive Division**

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

### **Finance Division**

The Finance Division accounts for the expenditures related to the Finance Director, the Director's supporting staff, and operating expenses related to the financial software system and audit services. The formula used to calculate each fund's level of support consists of an aggregate percentage of city-wide transaction activity experienced by the Finance staff in Accounts Payable, Payroll, and Cash Receipting.

### **Information Technology Division**

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

### **Central Services Division**

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

### **PW Administration Division**

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

City of Cannon Beach  
Budget Document

**Administrative Services Fund**

6/30/2014	6/30/2015	6/30/2016	Resources and Requirements	7/1/2016-6/30/2017		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources						
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ -	\$ -
1,236,142	1,183,738	1,263,180	Charges for Service, Fees, Permits	1,544,751	1,544,751	1,544,751
1,236,142	1,183,738	1,263,180	Total Resources	1,544,751	1,544,751	1,544,751
Requirements by Department						
358,451	320,302	337,060	Executive	394,633	394,633	394,633
294,444	296,397	302,130	Finance	362,770	362,770	362,770
-	-	-	IT	234,017	234,017	234,017
284,855	276,375	299,880	Central Services	193,243	193,243	193,243
298,393	290,665	324,110	Public Works	360,088	360,088	360,088
1,236,142	1,183,738	1,263,180	Total Requirements by Department	1,544,751	1,544,751	1,544,751
-	-	-	Ending Fund Balance	-	-	-
\$ 1,236,142	\$ 1,183,738	\$ 1,263,180	Total Requirements	\$ 1,544,751	\$ 1,544,751	\$ 1,544,751

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

6/30/2014	6/30/2015	6/30/2016		7/1/2016-6/30/2017		
Actual	Actual	Adopted Budget	Summary of Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Number of FTE	8.8875	8.8875	
			Personnel Services:			
\$ 287,061	\$ 254,674	\$ 283,895	Executive	\$ 341,523	\$ 341,523	\$ 341,523
207,964	177,489	246,215	Finance	286,835	286,835	286,835
-	-	-	IT	110,917	110,917	110,917
146	(6,561)	100,375	Central Services	-	-	-
292,036	284,553	304,790	Public Works	321,588	321,588	321,588
787,206	710,155	935,275	Total Personnel Services	1,060,863	1,060,863	1,060,863
			Materials and Services:			
71,390	65,628	53,165	Executive	53,110	53,110	53,110
86,480	118,908	55,915	Finance	75,935	75,935	75,935
-	-	-	IT	58,100	58,100	58,100
284,709	282,936	199,505	Central Services	193,243	193,243	193,243
6,358	6,111	19,320	Public Works	13,500	13,500	13,500
448,936	473,583	327,905	Total Materials and Services	393,888	393,888	393,888
			Capital Outlay:			
-	-	-	- Executive	-	-	-
-	-	-	- Finance	-	-	-
-	-	-	- IT	65,000	65,000	65,000
-	-	-	- Central Services	-	-	-
-	-	-	- Public Works	25,000	25,000	25,000
-	-	-	Total Capital Outlay	90,000	90,000	90,000
			Debt Service:			
-	-	-	Total Debt Service	-	-	-
			Transfers to Other Funds:			
-	-	-	Total Transfers to Other Fund	-	-	-
			Contingency			
\$ 1,236,142	\$ 1,183,738	\$ 1,263,180	Total Expenditures	\$ 1,544,751	\$ 1,544,751	\$ 1,544,751

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Administrative Services Fund		2016-17		
			Executive		Proposed by	Approved by	Adopted by
Actual	Actual	Adopted Budget	Account Number	Account Title	Budget Officer	Budget Committee	Governing Body
0	1,084	0	060-110-48900	Miscellaneous Income	0	0	0
166,729	148,481	156,775	060-110-49110	From General Fund	183,559	183,559	183,559
12,662	11,277	11,910	060-110-49115	From Building Official Fund	13,941	13,941	13,941
74,460	66,309	70,015	060-110-49120	From RV Park Fund	81,976	81,976	81,976
9,117	8,119	8,575	060-110-49122	From Recycling Fund	10,038	10,038	10,038
38,496	34,283	36,200	060-110-49124	From Water Fund	42,382	42,382	42,382
33,431	29,773	31,435	060-110-49126	From Wastewater Fund	36,806	36,806	36,806
3,800	3,383	3,575	060-110-49128	From Storm Drain Fund	4,182	4,182	4,182
19,755	17,592	18,575	060-110-49130	From Road Fund	21,749	21,749	21,749
<b>358,450</b>	<b>320,302</b>	<b>337,060</b>		<b>Total Resources</b>	<b>394,633</b>	<b>394,633</b>	<b>394,633</b>
67,209	59,341	69,000	060-110-61190	City Attorney	80,000	80,000	80,000
153,001	139,917	141,000	060-110-61700	Salaries and Wages	181,000	181,000	181,000
28,294	19,158	29,620	060-110-61810	HDL Insurance	30,365	30,365	30,365
			060-110-61815	Disability Insurance	2,800	2,800	2,800
21,218	17,174	26,880	060-110-61820	PERS	26,300	26,300	26,300
15,781	17,765	16,000	060-110-61830	Social Security	19,967	19,967	19,967
1,005	591	630	060-110-61840	Unemployment	261	261	261
439	664	700	060-110-61850	Workers Comp	761	761	761
114	64	65	060-110-61860	WBF Tax	69	69	69
<b>287,061</b>	<b>254,674</b>	<b>283,895</b>		<b>Total Personnel Services</b>	<b>341,523</b>	<b>341,523</b>	<b>341,523</b>
0	0	0	060-110-62010	Council Expenses	1,500	1,500	1,500
2,289	1,657	1,000	060-110-62110	Office Supplies	1,000	1,000	1,000
562	0	0	060-110-62120	Postage & Shipping	200	200	200
7,483	325	1,515	060-110-62140	Computer Expenses	2,500	2,500	2,500
1,765	3,876	2,000	060-110-62200	City Code Updates	2,000	2,000	2,000
0	0	0	060-110-62210	Telephone	1,250	1,250	1,250
7,003	3,877	4,000	060-110-62350	LGPI Expenses	0	0	0
0	1,985	2,000	060-110-62355	SEPRD Expenses	0	0	0
0	0	500	060-110-62360	Sports Park Property Expenses	500	500	500
11,878	27,098	12,500	060-110-62400	Misc Management Costs	6,000	6,000	6,000
239	0	500	060-110-62410	Vehicle Fuel	500	500	500
0	372	500	060-110-62420	Vehicle Repair & Maintenance	500	500	500
15,509	2,904	5,000	060-110-62520	Legal Services	4,000	4,000	4,000
8,502	0	5,000	060-110-62521	Legal Fees Affordable Housing	0	0	0
619	619	650	060-110-62525	Oregon Govt Ethics Comm Fee	650	650	650
0	2	0	060-110-62630	Fire Protection	10	10	10
6,613	6,970	7,500	060-110-62820	Dues & Subscriptions	7,500	7,500	7,500
1,792	1,655	4,000	060-110-62830	Training & Education	4,000	4,000	4,000
1,804	10,531	2,500	060-110-62835	Travel & Lodging	5,000	5,000	5,000
5,331	3,756	4,000	060-110-62840	Published Notices	4,000	4,000	4,000
0	0	0	060-110-62860	Wellness Program	5,000	5,000	5,000
0	0	0	060-110-62865	Meeting Expenses	4,000	4,000	4,000
0	0	0	060-110-62870	In House Training	3,000	3,000	3,000
<b>71,390</b>	<b>65,628</b>	<b>53,165</b>		<b>Total Materials and Services</b>	<b>53,110</b>	<b>53,110</b>	<b>53,110</b>
<b>358,451</b>	<b>320,302</b>	<b>337,060</b>		<b>Total Expenditures</b>	<b>394,633</b>	<b>394,633</b>	<b>394,633</b>

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Administrative Services Finance		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
65,889	66,327	67,610	060-120-49110	From General Fund	81,179	81,179	81,179
8,751	8,810	8,980	060-120-49115	From Building Official Fund	10,782	10,782	10,782
23,164	23,318	23,770	060-120-49120	From RV Park Fund	28,540	28,540	28,540
6,692	6,736	6,870	060-120-49122	From Recycling Fund	8,245	8,245	8,245
84,421	84,981	86,620	060-120-49124	From Water Fund	104,011	104,011	104,011
79,273	79,799	81,340	060-120-49126	From Wastewater Fund	97,669	97,669	97,669
15,958	16,064	16,375	060-120-49128	From Storm Drain Fund	19,660	19,660	19,660
10,295	10,362	10,565	060-120-49130	From Road Fund	12,684	12,684	12,684
<b>294,443</b>	<b>296,397</b>	<b>302,130</b>		<b>Total Resources</b>	<b>362,770</b>	<b>362,770</b>	<b>362,770</b>
147,739	129,427	164,100	060-120-61700	Salaries and Wages	202,000	202,000	202,000
29,098	19,724	37,300	060-120-61810	HDL Insurance	31,919	31,919	31,919
			060-120-61815	Disability Insurance	1,400	1,400	1,400
19,434	16,832	31,300	060-120-61820	PERS	35,132	35,132	35,132
10,667	10,816	12,550	060-120-61830	Social Security	15,453	15,453	15,453
588	370	495	060-120-61840	Unemployment	202	202	202
276	239	380	060-120-61850	Workers Comp	611	611	611
162	81	90	060-120-61860	WBF Tax	118	118	118
<b>207,964</b>	<b>177,489</b>	<b>246,215</b>		<b>Total Personnel Services</b>	<b>286,835</b>	<b>286,835</b>	<b>286,835</b>
1,558	2,913	1,000	060-120-62110	Office Supplies	5,000	5,000	5,000
4,867	4,927	5,000	060-120-62115	Bank Service Charges	0	0	0
0	240	0	060-120-62116	Miscellaneous Expenses	1,000	1,000	1,000
897	0	500	060-120-62120	Postage & Shipping	5,000	5,000	5,000
0	0	0	060-120-62130	Copier Expenses	1,200	1,200	1,200
204	716	500	060-120-62140	Computer Expenses	5,075	5,075	5,075
3,000	3,168	2,600	060-120-62150	Bond Administrative Charges	1,500	1,500	1,500
0	0	0	060-120-62210	Telephone	660	660	660
40,550	37,040	35,000	060-120-62510	Audit	38,900	38,900	38,900
33,984	69,340	4,000	060-120-62560	Finance Contractual Services	1,500	1,500	1,500
413	300	1,000	060-120-62820	Dues & Subscriptions	1,000	1,000	1,000
310	50	2,500	060-120-62830	Training & Education	9,600	9,600	9,600
583	0	2,515	060-120-62835	Travel & Lodging	3,500	3,500	3,500
113	215	1,300	060-120-62840	Published Notices	2,000	2,000	2,000
<b>86,480</b>	<b>118,908</b>	<b>55,915</b>		<b>Total Materials and Services</b>	<b>75,935</b>	<b>75,935</b>	<b>75,935</b>
<b>294,444</b>	<b>296,397</b>	<b>302,130</b>		<b>Total Expenditures</b>	<b>362,770</b>	<b>362,770</b>	<b>362,770</b>

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Administrative Services IT		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
0	0	0	060-130-49110	From General Fund	104,523	104,523	104,523
0	0	0	060-130-49115	From Building Official Fund	4,981	4,981	4,981
0	0	0	060-130-49122	From Recycling Fund	4,980	4,980	4,980
0	0	0	060-130-49124	From Water Fund	50,428	50,428	50,428
0	0	0	060-130-49126	From Wastewater Fund	46,070	46,070	46,070
0	0	0	060-130-49128	From Storm Drain Fund	8,093	8,093	8,093
0	0	0	060-130-49130	From Road Fund	14,942	14,942	14,942
0	0	0		<b>Total Resources</b>	<b>234,017</b>	<b>234,017</b>	<b>234,017</b>
0	0	0	060-130-61700	Salaries and Wages	71,000	71,000	71,000
0	0	0	060-130-61810	HDL Insurance	22,483	22,483	22,483
			060-130-61815	Disability Insurance	1,400	1,400	1,400
0	0	0	060-130-61820	PERS	10,290	10,290	10,290
0	0	0	060-130-61830	Social Security	5,432	5,432	5,432
0	0	0	060-130-61840	Unemployment	71	71	71
0	0	0	060-130-61850	Workers Comp	214	214	214
0	0	0	060-130-61860	WBF Tax	27	27	27
0	0	0		<b>Total Personnel Services</b>	<b>110,917</b>	<b>110,917</b>	<b>110,917</b>
0	0	0	060-130-62110	Office Supplies	100	100	100
0	0	0	060-130-62116	Miscellaneous Expense	500	500	500
0	0	0	060-130-62120	Postage & Shipping	1,500	1,500	1,500
0	0	0	060-130-62130	Copier Expense	100	100	100
0	0	0	060-130-62210	Telephone	650	650	650
0	0	0	060-130-62470	Web Site Support	2,950	2,950	2,950
0	0	0	060-130-62475	Services Maintenance	3,800	3,800	3,800
0	0	0	060-130-62570	Hardware	8,500	8,500	8,500
0	0	0	060-130-62590	Software Maintenance	35,000	35,000	35,000
0	0	0	060-130-62890	Website Upgrade	5,000	5,000	5,000
0	0	0		<b>Total Materials and Services</b>	<b>58,100</b>	<b>58,100</b>	<b>58,100</b>
0	0	0	060-130-63110	Server Replacement	65,000	65,000	65,000
0	0	0		<b>Total Capital Outlay</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>
0	0	0		<b>Total Expenditures</b>	<b>234,017</b>	<b>234,017</b>	<b>234,017</b>

**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Administrative Services Fund Central Services		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
127,229	123,442	133,945	060-170-49110	From General Fund	86,311	86,311	86,311
6,062	5,881	6,380	060-170-49115	From Building Official Fund	4,113	4,113	4,113
6,062	5,881	6,380	060-170-49122	From Recycling Fund	4,113	4,113	4,113
61,383	59,556	64,620	060-170-49124	From Water Fund	41,642	41,642	41,642
56,078	54,410	59,040	060-170-49126	From Wastewater Fund	38,043	38,043	38,043
9,852	9,559	10,375	060-170-49128	From Storm Drain Fund	6,683	6,683	6,683
18,188	17,646	19,140	060-170-49130	From Road Fund	12,338	12,338	12,338
<b>284,854</b>	<b>276,375</b>	<b>299,880</b>		<b>Total Resources</b>	<b>193,243</b>	<b>193,243</b>	<b>193,243</b>
146	(1,447)	67,000	060-170-61700	Salaries and Wages	0	0	0
0	12	14,970	060-170-61810	HDL Insurance	0	0	0
0	(5,580)	12,790	060-170-61820	PERS	0	0	0
0	431	5,210	060-170-61830	Social Security	0	0	0
0	12	215	060-170-61840	Unemployment	0	0	0
0	10	160	060-170-61850	Workers Comp	0	0	0
0	2	30	060-170-61860	WBF Tax	0	0	0
<b>146</b>	<b>(6,561)</b>	<b>100,375</b>		<b>Total Personnel Services</b>	<b>0</b>	<b>0</b>	<b>0</b>
11,059	8,691	7,750	060-170-62110	Office Supplies	7,750	7,750	7,750
0	0	0	060-170-62115	Bank Service Charges	6,200	6,200	6,200
0	0	0	060-170-62116	Miscellaneous Expense	1,000	1,000	1,000
6,057	5,365	5,000	060-170-62120	Postage & Shipping	2,148	2,148	2,148
4,418	2,911	1,500	060-170-62130	Copier Expense	1,025	1,025	1,025
73,470	13,219	0	060-170-62140	Computer Services	7,751	7,751	7,751
19,065	15,795	20,000	060-170-62210	Telephone	10,140	10,140	10,140
11,007	10,005	9,000	060-170-62310	Electricity	11,000	11,000	11,000
1,515	1,113	1,700	060-170-62320	Natural Gas	1,200	1,200	1,200
13,807	11,045	12,515	060-170-62465	Internet Expense	8,280	8,280	8,280
2,467	2,414	5,000	060-170-62470	Web Site Support	0	0	0
24,340	75,495	4,000	060-170-62475	IT Managed Services Support	0	0	0
69,116	88,847	75,000	060-170-62530	Insurance	104,700	104,700	104,700
11,278	13,071	14,000	060-170-62560	Contractual Services	19,920	19,920	19,920
0	119	0	060-170-62570	Maintenance Supplies	0	0	0
19,536	20,618	20,000	060-170-62590	Software Maintenance	0	0	0
6,556	2,919	6,000	060-170-62800	Facilities Supplies	1,596	1,596	1,596
193	-4	200	060-170-62850	Office Equipment	10,533	10,533	10,533
0	1,056	0	060-170-63120	Copier Lease	0	0	0
10,255	10,255	11,000	060-170-63130	Phone System Lease	0	0	0
569	0	6,840	060-170-65100	Copier Financing	0	0	0
<b>284,709</b>	<b>282,936</b>	<b>199,505</b>		<b>Total Materials and Services</b>	<b>193,243</b>	<b>193,243</b>	<b>193,243</b>
<b>284,855</b>	<b>276,375</b>	<b>299,880</b>		<b>Total Expenditures</b>	<b>193,243</b>	<b>193,243</b>	<b>193,243</b>



**City of Cannon Beach  
Budget Document**

2013-14	2014-15	2015-16	Administrative Services Fund Public Works		2016-17		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
0	185	0	060-490-42406	Demolition	0	0	0
48,749	47,453	52,945	060-490-49110	From General Fund	58,825	58,825	58,825
21,087	20,528	22,910	060-490-49122	From Recycling Fund	25,447	25,447	25,447
75,306	73,308	81,795	060-490-49124	From Water Fund	90,876	90,876	90,876
89,993	87,607	97,745	060-490-49126	From Wastewater Fund	108,600	108,600	108,600
12,049	11,731	13,090	060-490-49128	From Storm Drain Fund	14,541	14,541	14,541
51,211	49,854	55,625	060-490-49130	From Road Fund	61,799	61,799	61,799
<b>298,395</b>	<b>290,665</b>	<b>324,110</b>		<b>Total Resources</b>	<b>360,088</b>	<b>360,088</b>	<b>360,088</b>
190,190	191,074	188,465	060-490-61700	Salaries and Wages	202,000	202,000	202,000
51,331	45,124	55,220	060-490-61810	HDL Insurance	57,770	57,770	57,770
			060-490-61815	Disability Insurance	2,800	2,800	2,800
32,211	31,331	38,115	060-490-61820	PERS	40,237	40,237	40,237
13,660	13,993	14,420	060-490-61830	Social Security	15,453	15,453	15,453
800	548	565	060-490-61840	Unemployment	202	202	202
3,709	2,407	7,915	060-490-61850	Workers Comp	3,035	3,035	3,035
135	76	90	060-490-61860	WBF Tax	91	91	91
<b>292,036</b>	<b>284,553</b>	<b>304,790</b>		<b>Total Personnel Services</b>	<b>321,588</b>	<b>321,588</b>	<b>321,588</b>
1,120	1,331	1,000	060-490-62110	Office Supplies	1,000	1,000	1,000
97	11	200	060-490-62120	Postage & Shipping	200	200	200
0	570	8,000	060-490-62130	Copier Expenses	1,200	1,200	1,200
0	0	2,000	060-490-62140	Computer Expenses	1,500	1,500	1,500
720	728	600	060-490-62210	Telephone	1,500	1,500	1,500
1,494	1,055	1,000	060-490-62410	Vehicle Fuel	1,000	1,000	1,000
63	891	500	060-490-62420	Vehicle Repair & Maintenance	500	500	500
0	0	0	060-490-62465	Internet Expense	1,800	1,800	1,800
693	0	500	060-490-62720	Protective Clothing	500	500	500
236	150	500	060-490-62820	Dues & Subscriptions	300	300	300
957	790	2,500	060-490-62830	Training & Education	2,000	2,000	2,000
978	586	2,520	060-490-62835	Travel & Lodging	2,000	2,000	2,000
<b>6,358</b>	<b>6,111</b>	<b>19,320</b>		<b>Total Materials and Services</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>
0	0	0	060-490-63500	PW - Vehicles	25,000	25,000	25,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>298,393</b>	<b>290,665</b>	<b>324,110</b>		<b>Total Expenditures</b>	<b>360,088</b>	<b>360,088</b>	<b>360,088</b>