



cannon beach adopted budget
fiscal year 2019-2020

CITY OF CANNON BEACH
FISCAL YEAR 2019 – 2020 BUDGET
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CITY OF CANNON BEACH

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

Staff is pleased to present the Proposed Budget for FY 2019-2020. Oregon Budget Law (ORS 294.39) requires a Budget Message to be prepared by the Budget Officer and delivered at the first meeting of the Budget Committee. The purpose of the Budget Message is to describe financial policies and assumptions for the coming fiscal (budget) year and explain any major changes in financial policy or the level of resources/revenues and requirements/expenditures from the preceding fiscal year. As required by law, the budget is balanced and proposes a spending plan for the coming year, based upon projected resources and operational needs.

The City is currently exploring transitioning Utility Capital Projects from Pay as You Go to utilizing Debt Service options. This will allow more projects to be initiated under a funding structure that distributes the project costs to users over the life of the improvement.

The Budgets for Water and Wastewater are included in the Budget materials. However, there is no discussion of Utility Funding in the Budget Message but there will be further discussion during the Budget meetings.

FY 2019-20 Budget

This Budget:

- Includes a \$600,000 transfer to General Fund Reserve.
- Includes an ending Fund Balance of \$ 1,515,883.
- Eliminates General Fund transfers to the Water Fund and Water Reserve
- Eliminates the General Fund transfer to Wastewater Fund and Wastewater Reserve
- Reflects an increase in \$419,000 in TRT collections (to be held in a separate fund) based on the return of the tourism portion of the County TRT increase related to the operations of the jail.
- Changes funding of Utility Capital Projects from a "Pay as You Go" strategy to utilizing long term financing. This will allow City to initiate more Utility System improvements at a significantly lower cost to current customers.
- Provides \$50,000 in initial funding for a Visioning/Comp Plan/Strategic Plan process.

Council Budget Priorities

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

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

Assumptions

Revenues

The following are the City's revenue projections for 2019-20:

- Property tax revenues will increase in line with the statutory assessment value increases or 3%.
- This budget is based on continuing the current room tax rate of 8.0%.
- This Proposed Budget anticipates that Transient Room Taxes revenues will increase \$ 228,178 or 5% over 2018-2019 projected totals.
- The following revenues are projected to increase slightly in FY 2018-2019 due to the economic conditions and historical trends:
 - Property Taxes and State Distributions – \$ 61,327 or 5.5%
 - Property Taxes levied for Debt – \$ 44,900 or 12.3%
 - Charges for Service – \$ 445,746 or 6.4%

Expenditures

The following are the City's expenditure considerations for 2019-20:

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

Key Issues or Trends

Approximately \$ 4,650,989 or 18.4% of budgeted resources will be derived from city-wide ending fund balance carryovers. Transient lodging taxes are estimated to account for approximately \$ 5,211,021 or 20.6%, Charges for Service account for \$ 7,382,492 or 29.2%, and Transfers-in account for \$ 3,795,105 or 15.0% of total resources.

City-wide personal services expenditures reflected in the proposed budget are increasing by approximately 4.7% when compared to the previous year's budget.

Budget Increase over FY 2018-19

The City-Wide Budget requirements show an increase \$ 5,153,928 or 27.6%. Over 80% of this increase is driven by the following considerations. Details on each are available elsewhere in this budget document.

- **Personnel Services:** An increase of 4.7% or \$ 231,680 attributable to increases in PERS, health insurance, and cola/step increases.
- **Materials and Services:** An increase of 22.8% or \$ 1,736,348. Over 80% of the Material and Services increase occur in the following 4 areas:
 - \$ 650,000 for replacement water meter modules that are not considered capital improvements and will not become a fixed-assets. These will be financed by loans taken out by the Water Utility.

- The FY 2019-20 Budget incorporates \$ 419,277 from the new County Transient Room Tax for the first time.
- RV Park overhead increased by \$ 250,000 to allow for fluctuations in fuel costs and to allow for an increased revenue stream when sales are exceeding expectations. When sales have exceeded projected revenues in the past, the associated increase in the cost of sales resulted in the reporting of an over-expenditure which required a budget amendment.
- Wastewater materials and services increased \$ 99,903 over a broad range of accounts.
- **Capital Outlay:** A net increase in overall funds of 58.3% or \$ 1,954,267. Over 80% of that increase occur in the following 7 areas:
 - General Fund capital projects increased \$ 101,000 due to vehicle needs in Police and Emergency Management.
 - Parks has planned for the replacement of the beach stairs at Noatak Street. Because there are other stairs available within a walkable distance from this location the City is budgeting \$ 40,000 and the immediate neighbors will have the opportunity to contribute the difference in the project cost if they so choose. Unless the project is less than \$ 40,000 or the neighbors contribute the difference, the project will not move forward.
 - Stainless steel fixtures are being installed to reduce maintenance costs in the public restrooms in the amount of \$ 85,483.
 - Emergency management has additional capital needs in the amount of \$ 91,000.
 - The Public Works and Building departments are requesting vehicles for a total of \$ 60,000.
 - Water and Wastewater Funds capital projects increased by \$ 384,668.
 - Capital amounts totaling \$ 956,910 in the General Reserve have been included in various reserve funds that have been marked as "unallocated" and can only be spent with council approval.
- **Debt Service:** A net increase of \$ 121,879 or 20.3%.
 - Debt service on the GO Bonds for the Wastewater Ponds and the Ecola Creek Forest Reserve (ECFR) have increase by \$ 59,000 based on the structuring of the bond payments.
 - The Water and Wastewater Utilities have budgeted annual debt service of \$ 108,204 for loans for capital and major maintenance projects. This amount will service projects in excess of \$ 2,000,000.
 - There is a decrease in debt service in the amount of \$ 45,325 by deleting the Tiny Homes project Affordable Housing Fund. The Fund will remain in place.
- **Transfers:** Transfers are shown to be increasing by \$ 1,667,535.
 - This is being driven largely by the transfers from Water Fund to the Water Reserve and from the Wastewater Fund to the Wastewater Reserve to move the proceeds of the utility system loans to an operating account. (\$ 1,000,000 anticipated in each Fund).

- Without the movement of that \$ 2,000,000 transfers would be down \$ 332,465 in FY19-20.
- The transfer to the General Reserve was increased by \$ 200,000 this year to a total of \$ 600,000.
- **Contingency:** We have been able to adjust several of the contingencies upward. The total increase is \$ 256,963. Any expenditures must be approved for spending by Council.

General Fund Reserve

A General Fund transfer is included in this budget to fund the General Fund Reserve in the amount of \$ 600,000, an increase of \$ 200,000 over FY 2018-19 and what is contemplated in the Strategic Plan.

Designated Management Organization (DMO) Contract with Chamber of Commerce

The City reached an agreement with the Chamber that results in the allocation of 100% of the 70% allocated for tourism expenses (Estimated at \$ 419,277) from the 2015 adoption of an additional 1% in TRT collections. This allocation covers the management of both Tourism Promotions and the Visitor's Center.

This Contract modification reduces the General Fund contribution for the Visitors Center to \$ 60,000 in the current fiscal year, to \$ 40,000 in FY 19-20 and to \$20,000 in FY 20-21. After that time General Fund contributions will be discontinued.

Emergency Management

The proposed Emergency Management budget is very close (\$ 352,834 vs \$ 394,911) to what was allocated when the Emergency Management function was housed within the Police Department. However, future Emergency Management costs will increase in line with policy decisions that will be made regarding our state of readiness.

Future cost drivers include items such as acquisition of specialized Public Works equipment to address debris remediation and utility restoration, decisions on what operations we expect to incorporate into the cache sites and what capabilities/equipment we want for our CERT and Medical Corp volunteers. This budget includes an initial Communications Allowance of \$ 30,000 to be allocated after we develop a strategy for reliable communications among City staff, between the City and outside agencies, and within our volunteer groups.

The proposed EM budget includes .25 FTE to assist in organization of the MRC, CERT and neighborhood readiness teams as well as to search for resiliency related grants.

Community Development

This Proposed Budget includes \$ 50,000 to start the Vision/Comp Plan/Strategic Plan discussions. That allocation is the estimated first step of what could be up to a three-year process.

Records Management

To increase staff efficiency, assist in disaster recovery and to reduce the load of paper records currently being stored in City Hall, Council approved \$ 100,000 in the FY 2018-19 budget for document archiving and storage. That project has been moving forward and we are currently working with a contract with the state of Oregon Department of Records and their document digitizing subcontractor. We are budgeting an additional \$ 80,000 to complete the process in FY 19-20.

Police Station/City Hall Project

During the current Fiscal Year, the City has been studying costs and potential locations for a new City Hall/Police Station facility. Neither a final budget or location has been identified at this point, but we are working towards a November 5th Referral date for a funding decision by voters.

If the Referral is approved Council would need to adopt a budget amendment that would stipulate that the project would be funded through some sort of loan instrument as well as approving the expenditure of the funds necessary to move forward with the project.

Road Fund

This year the Road Fund will require a General Fund transfer increase of \$ 167,473.

Bridge Reserve Fund

The FY 19-20 Budget discontinues the Fir Street Bridge Project. That bridge resiliency effort has been picked up by Oregon Department of Transportation (ODOT) as part of their responsibilities under the Multi-Jurisdictional Natural Hazard Mitigation Program (MJNHMP).

Stormwater Fund

The Stormwater Fund currently requires an \$ 83,145 transfer from the General Fund each year. This years' budget proposes a \$ 4.00 per month increase the Stormwater Fee (from \$ 5.16 to \$ 9.22 per month) to eliminate the General Fund Transfer. If this proposal is not accepted reinstatement of the transfer from the General Fund will be required.

Affordable Housing

Previous budgets carried forward the proposal for Tiny Houses at the RV Park that included loan commitments and rent estimates. The past lack of action on the concept would indicate that the Council does not intend to move forward with that Tiny Home concept at that location.

This Proposed Budget eliminates that specific plan but retains the Affordable Housing Fund and existing fund balance. It remains available to structure any other concepts that might be considered in the future.

Additional Funding Considerations

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

Expenditures of this type are generally paid for through the General Fund. Over the past several years annual budgets have been contributing \$ 400,000 towards what has recently been designated as a General Fund Reserve. The current General Fund Reserve balance is \$ 1,313,820. This Proposed Budget includes a recommended additional transfer of \$ 600,000.

While the General Fund Reserve is currently increasing it is not strong enough to withstand an extended downturn in the economy. Nor would it enable the City to contribute towards additional promotions that would allow local businesses to generate revenue that would be important to them or the City.

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

- Local Option Sales Tax (Emergency Management?)
- Food and Beverage Tax
- Parking Fees
- Increase TRT another 1%
- Increase Franchise Fees
- Establish a Road Utility – This Proposed Budget requires a \$559,471 transfer from the General Fund
- Business License Fee increase

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

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

Thanks, and be well.

A handwritten signature in blue ink that reads "BRUCE ST. DENIS". The signature is written in a cursive, slightly stylized font.

City Manager/Budget Officer

Cover credit:

City employees were asked if they had photos that captured the heart/soul of Cannon Beach that they wished to submit for this year's budget cover.

The photograph selected was offered by Public Works Team Member West Garvin.

It was perfect.

Thanks Wes...

City of Cannon Beach

Budget

2019-2020

Committee Members

Jim Azumano

Mike Benefield

Phyllis Bernt

Richard Bertellotti

Sharon Clyde

Nancy McCarthy

Brandon Ogilvie

Carolyn Propst

Robin Risley

Sam Steidel

Staff

Bruce St. Denis, City Manager

Laurie Sawrey, Finance Director

Timo Ertz, Assistant Finance Director

Wanna Ryon, Accounting Administrative Assistant

Nissa McCarthy, Accounting Specialist

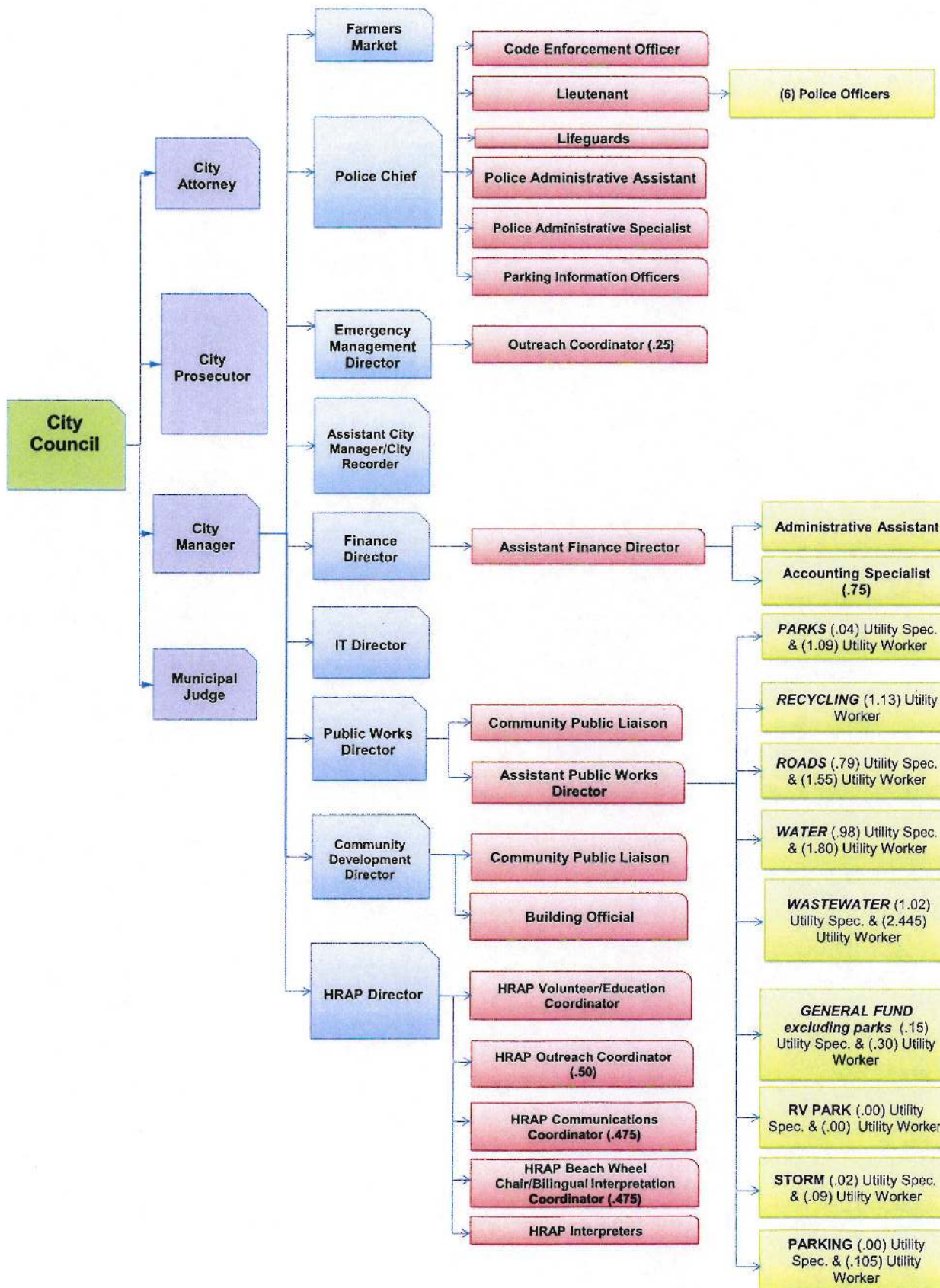
CITY OF CANNON BEACH
BUDGET CALENDAR
 FISCAL YEAR 2019 – 2020

<u>DATE</u>	<u>ACTION</u>
January 1, 2019 through March 22, 2019	Department Heads begin forecasting and projecting proposed budget requirements.
February 1, 2019	Department Heads submit changes to personnel requirements (only if approved by City Manager in advance), overtime requirements, and hours for seasonal and summer workers. Also, submit anticipated capital acquisitions. Send this via a memo or email to Finance Director.
March 1, 2019	Executive, IT, and PW Administrative Services Budget Backup spreadsheets due to Finance Director.
March 19, 2019	Finance Department to distribute personnel services costs, administrative services costs, revenue/resource estimates, and debt service requirements to Department Heads.
March 25, 2019	Department Heads complete Fiscal Year 2019/2020 budget requests in the form of the Budget Backup Spreadsheets and submit to Finance Director.
March 27, 2019 (Wednesday)	Preliminary Meeting with Budget Committee to discuss general budget topics, 5:30 p.m. Note: additional preliminary meetings may be scheduled prior to May 1, 2019.
April 1, 2019 through April 12, 2019	Budget Officer and Finance Director meet with Department Heads and review budget requests.
April 15, 2019 through April 23, 2019	Budget Officer prepares proposed budget and budget message.
April 19, 2019	Publish first notice of May 1, 2019 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 – 30 days before meeting) in newspaper and on city website.
April 24, 2019 (Wednesday)	Proposed budget complete. Distribute to Budget Committee.

CITY OF CANNON BEACH
BUDGET CALENDAR
FISCAL YEAR 2019 – 2020

<u>DATE</u>	<u>ACTION</u>
May 1, 2019 (Wednesday)	Budget Committee meeting (City Council Chambers, 5:30 p.m.) Receive Proposed Fiscal Year 2019/2020 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 8, 2019 (Wednesday)	Budget Committee meeting, 5:30 p.m.
May 15, 2019 (Wednesday)	Budget Committee meeting, 5:30 p.m.
May 28, 2019	Budget Officer to submit Notice of Budget Hearing (LB-1) and State Revenue Hearing Public Notice to newspaper of record for publishing. Hearings scheduled for June 11, 2019.
May 30, 2019	Publish LB-1 and State Revenue Public Hearing notice in advance of City Council public hearing (5 days in advance; 5 - 25 required).
June 11, 2019	City Council conducts Public Hearings on Approved Fiscal Year 2019/2020 City of Cannon Beach Budget as approved by Budget Committee (City Council Chambers, 5:30 p.m.)
June 11, 2019	City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 5:30 p.m.)
June 11, 2019	City Council to adopt Fiscal Year 2019/2020 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, 2019).
July 1, 2019	Budget Officer submits Fiscal Year 2019/2020 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2019). Budget Officer submits to Clatsop County Clerk a complete electronic copy of the budget (must be accomplished prior to September 30, 2019).

City of Cannon Beach Organization Chart



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

	Budget Year				
	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
General Fund					
Building Maintenance	0.1900	0.0600	0.0600	0.0600	0.0000
HRAP	1.9600	1.9500	1.7500	1.7500	3.2250
Farmer's Market	0.6350	0.4200	0.4200	0.4200	0.4250
Municipal Court	0.6000	0.3000	0.3000	0.3000	0.2250
Total Executive	3.3850	2.7300	2.5300	2.5300	3.8750
Planning	1.5425	1.5425	1.8650	1.7500	1.7500
Ecola Creek Forest Reserve	0.1000	0.0400	0.0400	0.0400	0.0300
Parks	1.4700	1.3000	1.3000	1.3000	1.1400
Parking	0.1800	0.1900	0.1900	0.1900	0.1050
Total Public Works	1.7500	1.5300	1.5300	1.5300	1.2750
Police	9.1500	9.3000	9.5500	10.5500	10.6200
Lifesaving	0.3100	0.3100	0.3100	0.3100	0.3300
EPREP	0.1500	0.1800	0.5550	1.1800	1.4800
Total Public Safety	9.6100	9.7900	10.4150	12.0400	12.4300
Total General Fund	16.2875	15.5925	16.3400	17.8500	19.3300
Special Revenue Funds					
Building Official Fund	0.3140	0.1200	1.1225	1.2500	1.2500
Road Fund	2.1500	1.9600	1.9600	1.9600	2.3400
Total Special Revenue Fund	2.4640	2.0800	3.0825	3.2100	3.5900
Enterprise Funds					
Water Fund	2.7400	2.8500	2.8500	2.8500	2.7800
Wastewater Fund	2.9300	3.0500	3.0500	3.0500	3.4650
Storm Drain Fund	0.2600	0.6900	0.6900	0.6900	0.1100
Recycling Fund	1.4600	1.2800	1.2800	1.2800	1.1300
RV Park Fund	0.0000	0.0200	0.0200	0.0200	0.0000
Total Enterprise Fund	7.3900	7.8900	7.8900	7.8900	7.4850
Internal Service Funds					
Administration	2.0000	2.0000	2.0000	2.0000	2.0000
Finance	2.7500	3.4500	3.7000	3.7000	3.5250
IT	0.8000	0.8000	0.8000	1.0000	1.0000
Central Services	0.0000	0.0000	0.0000	0.0000	0.0000
Public Works	2.5690	2.6375	2.6375	3.0000	3.1700
Total Internal Service Fund	8.1190	8.8875	9.1375	9.7000	9.6950
Total All Funds	34.2605	34.4500	36.4500	38.6500	40.1000
HRAP Outreach Coordinator/Emergency Management .475 to .75 FTE (new permanent position)					0.7500
HRAP Communications Coordinator .475 FTE (new permanent position)					0.4750
HRAP Beach Wheelchair/Bilingual Interpretation Coordinator .475 FTE (new permanent position)					0.4750
Finance Accounting Assistant .75 FTE from 1.00 FTE					(0.2500)
Change from prior year					1.4500

City of Cannon Beach
Labor Allocation by Department
2019-2020

	Title	FTE	Executive			Building Planning	Public Safety		Emergency Management	Public Works							Total					
			Admin	Finance	Community Programs HRAP/FM		Court	Police		Lifeguard	Admin	Ecola Forest Reserve	Parks	Parking	Roads	Storm		Water	Recycle	RV Park		
Management																						
City Manager - St. Denis Assistant City Manager and City Recorder - Riggs Chief of Police - Schermerhorn Police Lieutenant - Wilbur IT Director - Barrett Finance Director - Sawrey Assistant Finance Director - Ertz Community Development Director - Adams Building Official - Butler Public Works Director - La Bonte Assistant Public Works Director - Mount Emergency Management Director - Myers HRAP Director - Keyser		1.000	100%															100%				
		1.000	100%															100%				
		1.000					70%	20%	10%									100%				
		1.000					90%	10%										100%				
		1.000	100%															100%				
		1.000		100%														100%				
		1.000		100%														100%				
		1.000																100%				
		1.000				5%	95%											100%				
		1.000				100%												100%				
		1.000							10%	90%								100%				
		1.000							100%									100%				
	1.000			100%				100%									100%					
Clerical/Professional																						
Administrative Assistant, Finance - Ryon Accounting Assistant, Finance - McCarthy Community Public Liaison, PW - Barrett Community Public Liaison, Community Development - Janosed Administrative Assistant, Police - Yokoyama Administrative Specialist, Police - Mannix HRAP Volunteer/Education Coordinator - Habecker HRAP Outreach Coordinator - Rice HRAP Communications Coordinator - Henningsgaard HRAP Beach Wheelchair/Bilingual Interpretation Coordinator Farmers Market Manager - Lloyd		1.000		100%														100%				
		0.750		70%														100%				
		1.000			30%													100%				
		1.000																100%				
		1.000				20%	80%											100%				
		1.000																100%				
		1.000																100%				
		0.750																100%				
		0.750																100%				
		0.475																100%				
		0.475																100%				
		0.400																100%				
Public Safety																						
Police Officers Code Enforcement Officer		6.000																100%				
		1.000																100%				
Public Works																						
Utility Specialist, Roads - Phillips Utility Specialist, Water - Willyard Utility Specialist, Wastewater - Majors Utility Worker I - Grudenic Utility Worker II - Mackey Utility Worker II - Garvin Utility Worker II - Anderson Utility Worker II - Walker Utility Worker II - Brown Utility Worker II - Cole Utility Worker II - Parsons Utility Worker II - Steinfeld		1.000																100%				
		1.000																100%				
		1.000																100%				
		0.500																100%				
		1.000																100%				
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		1.000																100%				
		1.000																100%				
		1.000																100%				
		1.000																100%				
Total FTE		40.100	3.000	3.525	3.650	0.225	1.2500	1.750	10.620	0.340	1.480	3.1700	0.030	1.130	0.105	2.340	0.110	2.780	3.465	1.130	-	40.100

City of Cannon Beach

Staffing
2019-2020

CLASSIFICATION	FTE	BRIEF DESCRIPTION
Community Public Liaison	2.000	Performs a full range of administrative/secretarial and support services for department heads. Coordinates administrative activities of the department or functional area assigned. Administers municipal website and social media.
Administrative Assistant	2.000	Performs a full range of routine to complex administrative, secretarial and support services for the city managers. Coordinates the administrative activities of the department or functional area assigned.
Administrative Specialist	1.750	Performs a variety and wide range of routine clerical and administrative support tasks and activities.
City Building Official	1.000	Provides overall management and administration for ensuring compliance with the City's building codes and State adopted building codes, as applicable.
City Manager	1.000	Provides overall management of the City and its operations.
Assistant City Manager, City Recorder	1.000	Performs a wide range of tasks regarding record keeping and procedures of the city. Administers special projects assigned by the City Manager, manages department heads in City Manager's absence.
Community Development Director	1.000	Manages overall planning, implementation and coordination of community development programs and projects and the application of and compliance with City and State land use policies and regulations.
HRAP Director	1.000	Manages overall HRAP program, implementation and coordination of community development programs and projects and the application of and compliance with City and State land use policies and regulations.
Farmers Market Manager	0.400	Manages and coordinates Cannon Beach Farmers Market.
Finance Director	1.000	Performs and maintains the City's financial records and accounts in compliance with generally accepted governmental accounting principles, manages finance staff.
Assistant Finance Director	1.000	Assists Director in performing and maintaining the City's financial records and accounts in compliance with generally accepted governmental accounting principles, manages finance staff.
IT Director	1.000	Maintains computer networks and telephone systems
Police Chief	1.000	Oversees and manages police protection, law enforcement, crime investigation and prevention, community policing, beach safety operations, vehicle parking, maintenance of order within the City.
Police Lieutenant	1.000	Assists with the daily operational activities of the Police Department, shares on-call supervisory duties with the Chief of Police, and performs as Acting Chief of Police during the Chief's authorized absences.
Police Officers	6.000	Responsible for community policing and municipal law enforcement, including patrol, assistance, investigating accidents, issuing citations, crime investigation/prevention, arrests, and responding to calls and emergencies.
Code Enforcement Officer	1.000	Enforces rules, regulations, ordinances, codes and laws.
Emergency Management Director	1.000	Oversees and manages the emergency management program of the city.
HRAP Coordinator	2.450	Coordinates community program volunteers and assists program coordinator with school group scheduling.
Public Works Director	1.000	Manages budget, administrative compliance, supervision and performance of staff, and ensuring the City meets the Federal, State or City standards, ordinances, laws or regulations or policies required or applicable to maintain and operate the City's Public
Assistant Public Works Director	1.000	Responsible for project management, public works construction/repair and management of staff.
Utility Worker	8.500	Performs a variety of semi-skilled or skilled labor in the construction, maintenance, repair and related operational service activities in water, roads, recycling, wastewater, parks and parking.
Utility Specialist	3.000	Plans and performs a variety of skilled and specialized technical maintenance management duties in support of the safe and ongoing operation of the assigned utility system.
Total Regular Staff	40.100	

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

<u>6/30/2017</u>	<u>6/30/2018</u>	<u>6/30/2019</u>		<u>FYE 06/30/20</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>
\$3,973,707	\$3,873,502	\$3,968,168	Beginning Fund Balance	\$4,650,989	\$4,764,727	\$4,764,727
997,141	1,111,473	1,122,464	Property Taxes and Assessments	1,183,791	1,183,791	1,183,791
385,012	346,147	365,381	Property Taxes, Levied for Debt	410,281	410,281	410,281
3,844,224	4,270,546	4,396,070	Transient Room Tax	5,211,021	5,211,021	5,211,021
202,591	203,835	215,000	Franchise Fees	203,000	203,000	203,000
5,634,475	6,260,463	6,936,746	Charges for Service, Fees, Permits	7,382,492	7,340,920	7,340,920
43,742	78,473	60,000	Interest Earnings	90,000	90,000	90,000
1,360,725	1,674,421	2,127,570	Transfers In	3,795,105	3,936,677	3,936,677
120,915	89,200	61,290	Other Revenue	66,835	66,835	66,835
0	0	305,000	Loan Proceeds	2,000,000	2,000,000	2,000,000
57,492	93,480	228,750	Operating Grants and Contributions	246,550	233,550	233,550
63,750	22,899	438,700	Capital Grants and Contributions	0	0	0
<u>16,683,774</u>	<u>18,024,439</u>	<u>\$ 20,225,139</u>	Total Resources	<u>\$ 25,240,064</u>	<u>\$ 25,440,802</u>	<u>\$ 25,440,802</u>
Requirement Description						
3,678,234	3,969,530	4,872,841	Personnel Services	5,104,521	5,099,340	5,099,340
5,846,339	6,344,914	7,625,287	Materials and Services	9,361,635	9,359,635	9,359,635
1,344,016	520,770	1,954,267	Capital Outlay	3,093,790	3,375,778	3,375,778
580,958	543,325	601,350	Debt Service	723,229	723,229	723,229
1,360,725	1,674,421	2,127,570	Transfers Out	3,795,105	3,936,677	3,936,677
		1,388,938	Contingency	1,645,901	1,477,292	1,477,292
\$12,810,272	\$13,052,960	18,570,253	Total Requirements by Category	23,724,181	23,971,951	23,971,951
Ending Fund Balance/Reserved for Future Expenditure						
<u>3,873,502</u>	<u>4,971,479</u>	<u>1,654,886</u>		<u>1,515,883</u>	<u>1,468,851</u>	<u>1,468,851</u>
<u>\$16,683,774</u>	<u>\$18,024,439</u>	<u>\$20,225,139</u>	Total Requirements	<u>\$25,240,064</u>	<u>\$25,440,802</u>	<u>\$25,440,802</u>

City of Cannon Beach
Summary of Requirements - All Funds
Fiscal Year Beginning July 1, 2019 and ending June 30, 2020

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers Out	Contingency	Total Expenditures	Reserved for Future Expenditure	Ending Fund Balance	Total Requirements
General Fund by Department										
Executive	\$ 393,949	\$ 264,552	\$ 10,000	\$ -	\$ -	\$ -	\$ 668,501	\$ -	\$ -	\$ 668,501
Planning	217,337	305,650	7,000				529,987			529,987
Public Works	126,849	475,034	140,483				742,366			742,366
Public Safety	1,561,376	199,380	82,000				1,842,756			1,842,756
Emergency Management	204,811	80,100	110,000				394,911			394,911
Non-Departmental		675,572			1,438,205	242,705	2,356,482		218,147	2,574,629
Total General Fund	2,504,322	2,000,288	349,483	-	1,438,205	242,705	6,535,003		218,147	6,753,150
Special Revenue Funds										
Tourism & Arts Fund		469,277					469,277		213,875	683,152
Transient Room Tax Fund		444,655					444,655			444,655
County Transient Room Tax Fund		419,277					419,277			419,277
Building Official Fund	161,047	54,970	25,000			13,983	255,000			255,000
Affordable Housing Fund		63,950				12,790	76,740		41,260	118,000
Roads Fund	253,125	674,856	15,000			188,596	1,131,577			1,131,577
Total Special Revenue Funds	414,172	2,126,985	40,000	-	-	215,369	2,796,526		255,135	3,051,661
Debt Service Funds										
Debt Service Fund			615,025				615,025		15,000	630,025
Total Debt Service Funds	-	-	-	615,025	-	-	615,025		15,000	630,025
Reserve Funds										
Bridge Reserve			8,592				8,592			8,592
Ecola Forest Reserve			6,393				6,393			6,393
General Reserve			956,910				956,910	956,910		1,913,820
Total Capital Projects Funds	-	-	971,895	-	-	-	971,895	956,910	-	1,928,805
Enterprise Funds										
RV Park Fund	1,473	1,887,293			310,775	277,459	2,477,000			2,477,000
RV Park Reserve			100,000				100,000	15,922		115,922
Recycling Fund	120,742	128,729				24,947	274,418			274,418
Recycling Reserve			9,825				9,825			9,825
Water Fund	322,483	742,801		54,102	1,072,000	223,877	2,415,263		7,737	2,423,000
Water Fund Reserve		650,000				143,750	1,385,738			1,385,738
Wastewater Fund	414,158	938,010		54,102	1,115,697	163,033	2,685,000			2,685,000
Wastewater Reserve Fund			1,275,403			140,294	1,415,697			1,415,697
Storm Drain Fund	16,698	212,589				45,858	275,145			275,145
Storm Drain Reserve			2,184				2,184			2,184
Total Enterprise Funds	875,554	4,558,422	1,978,400	108,204	2,498,472	1,019,218	11,040,270	15,922	7,737	11,063,929
Internal Service Funds										
Administrative Services Fund	1,305,292	672,940	35,000				2,013,232		-	2,013,232
Total Internal Service Funds	1,305,292	672,940	35,000	-	-	-	2,013,232	-	-	2,013,232
City of Cannon Beach All Funds	\$ 5,099,340	\$ 9,359,635	\$ 3,375,778	\$ 723,229	\$ 3,936,677	\$ 1,477,292	\$ 23,971,951	\$ 972,832	\$ 496,019	\$ 25,440,802

City of Cannon Beach
Fiscal Year 7/1/2019 - 6/30/2020
Summary of Interfund Transfers

Transfers Out:		Transfers In:	
[1] General Fund (010)	197,744	Debt Service Fund (030)	197,744
[2] General Fund (010)	559,471	Roads Fund (040)	559,471
[3] General Fund (010)	600,000	General Reserve (059)	600,000
[4] General Fund (010)	39,418	Recycling Fund (024)	39,418
[5] General Fund (010)	41,572	Storm Drain Fund (028)	41,572
Total General Fund	<u>1,438,205</u>		
[6] RV Park Fund (020)	210,775	General Fund (010)	210,775
[7] RV Park Fund (020)	100,000	RV Park Reserve (050)	100,000
[8] Water Fund (024)	1,072,000	Water Reserve Fund (054)	1,072,000
[9] Wastewater Fund (026)	1,115,697	Wastewater Reserve Fund (056)	1,115,697
Grand Total Transfers Out	<u>\$3,936,677</u>	Grand Total Transfers In	<u>\$3,936,677</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 set aside funds as set forth in the Strategic Plan to fund relocation of critical city functions.

[4] To fund recycling operations.

[5] To fund storm drain operations.

[6] Transfer to General Fund.

[7] Transfer to RV Park Reserve to fund future capital projects.

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

Fiscal Year Ending June 30, 2020

	General Fund 010	Building Fund 015	Affordable Housing Fund 015	RV Park Fund 020	Recycle Fund 022	Water Fund 024	Water Reserve Fund 054	Waste Water Fund 026	Waste water Reserve Fund 056	Storm Drain Fund 028	Roads Fund 040
Resources	6,753,150	255,000	118,000	2,477,000	274,418	2,423,000	1,385,738	2,685,000	1,415,697	275,145	1,131,577
Less: Expenditures	4,854,093	241,017	63,950	1,888,766	249,471	1,119,386	1,241,988	1,406,270	1,275,403	229,287	942,981
Less: Transfers out	1,438,205			310,775		1,072,000		1,115,697			
Less: Contingency	242,705	13,983	12,790	277,459	24,947	223,877	143,750	163,033	140,294	45,858	188,596
Ending Fund Balance	218,147	0	41,260	0	0	7,737	0	0	0	0	0

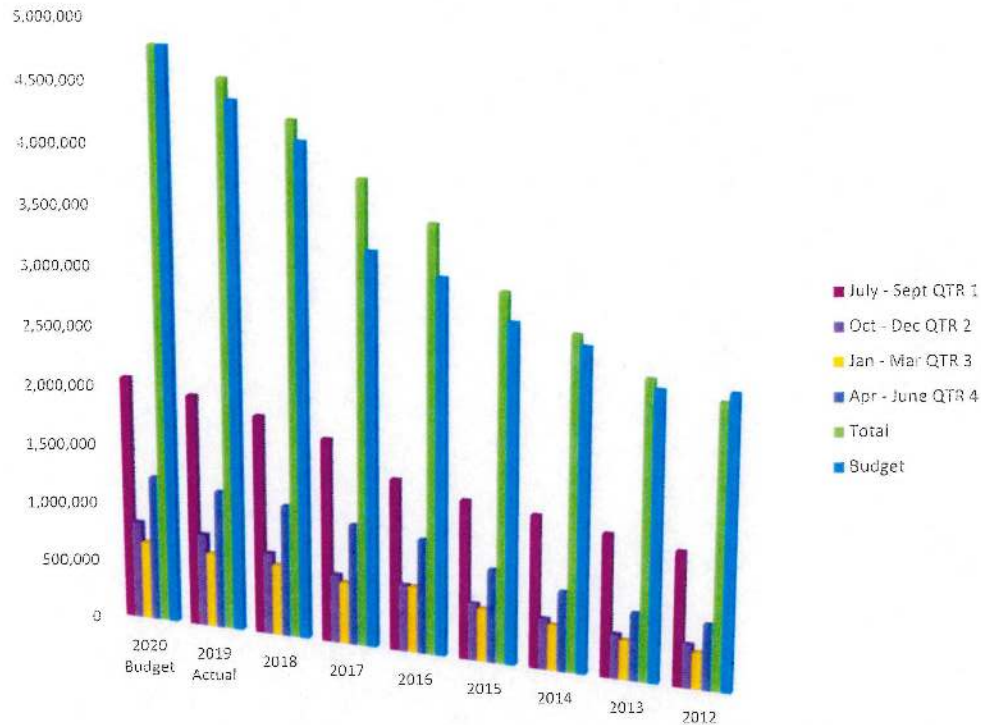
Contingency as a percentage
of Expenditures

5.0% 5.8% 20.0% 14.7% 10.0% 20.0% 11.6% 11.6% 11.0% 20.0% 20.0%

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

Reserve Funds: Expenditures equal all categories of expenditures.

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



**General
Fund and
Tourism
and Arts
Fund**

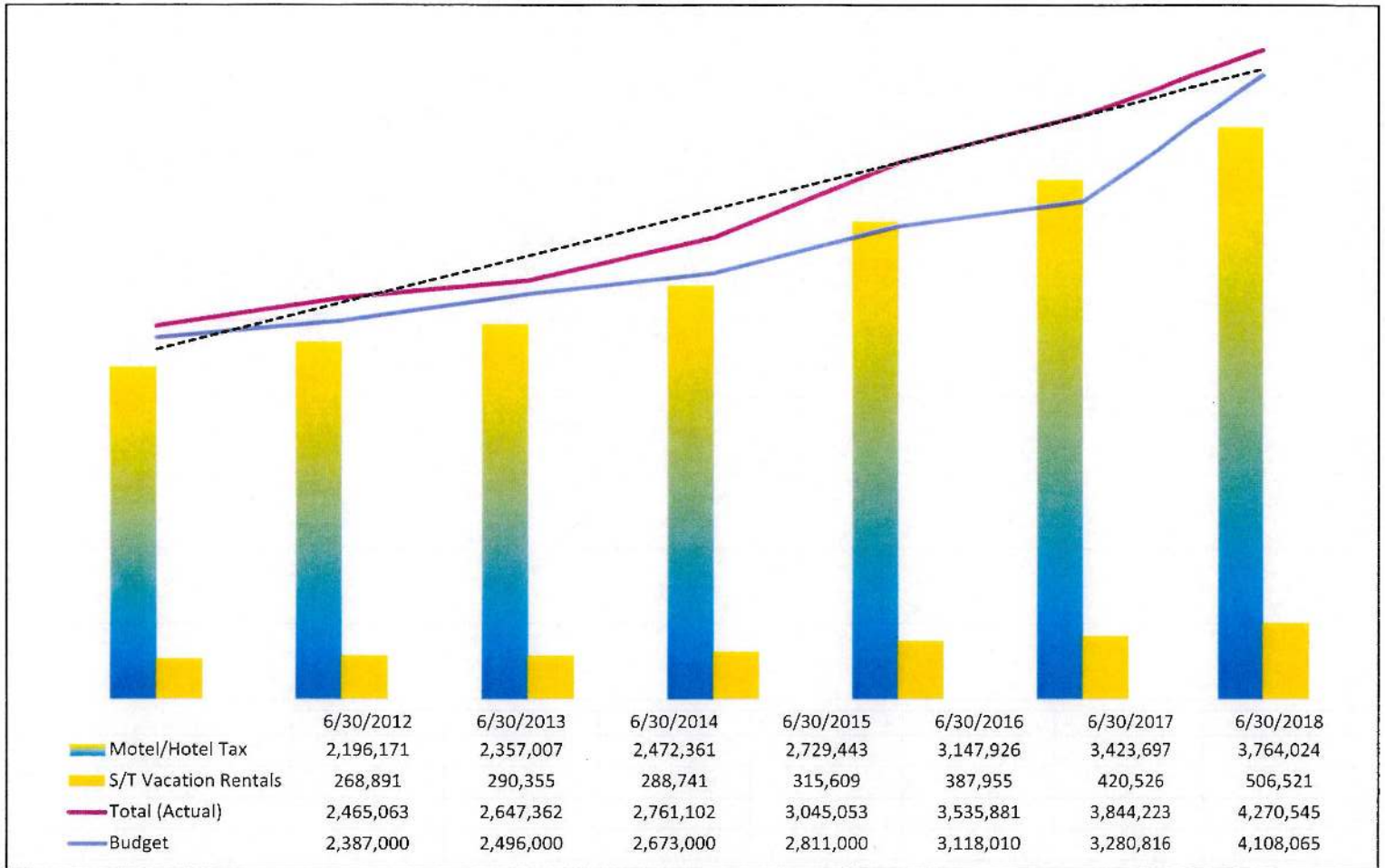
Fiscal Year End	July - Sept QTR 1	Oct - Dec QTR 2	Jan - Mar QTR 3	Apr - June QTR 4	Total	Budget	Budget to Actual Variance
2020 Budget	2,066,031	831,217	662,300	1,232,196	4,791,744	4,791,744	0
2019 Actual	1,967,649	791,635	630,762	1,173,520	4,563,566	4,396,070	167,496
2018	1,853,210	698,972	600,726	1,117,638	4,270,546	4,108,065	162,481
2017	1,719,998	583,747	519,371	1,021,108	3,844,224	3,280,816	536,408
2016	1,444,920	564,953	559,931	966,077	3,535,881	3,118,010	417,871
2015	1,335,588	481,065	444,857	783,542	3,045,052	2,811,000	234,052
2014	1,279,658	427,965	383,196	670,283	2,761,102	2,673,000	88,102
2013	1,193,952	374,198	330,621	566,291	2,465,062	2,387,000	78,062
2012	1,118,912	364,361	305,011	547,284	2,335,568	2,415,000	-79,432

Percentage Increase / Decrease

Fiscal Year End	July - Sept QTR 1	Oct - Dec QTR 2	Jan - Mar QTR 3	Apr - June QTR 4	Total	Budget
2020	5.00%	5.00%	5.00%	5.00%	5.00%	9.001%
2019	6.175%	13.257%	5.000%	5.000%	6.861%	7.011%
2018	7.745%	19.739%	15.664%	9.453%	11.090%	25.215%
2017	19.0376%	3.3266%	-7.2437%	5.6963%	8.7204%	5.2215%
2016	8.1861%	17.4380%	25.8676%	23.2961%	16.1189%	10.9217%
2015	4.3707%	12.4076%	16.0912%	16.8972%	10.2839%	5.1627%
2014	2.5233%	5.8557%	8.6674%	4.3606%	4.2964%	7.0913%
2013	4.5405%	8.0420%	6.6575%	13.4180%	7.3954%	4.5664%
2012	6.7065%	2.6998%	8.3964%	3.4730%	5.5444%	-1.1594%

NOTE: Yellow highlighted amounts are projected.

Transient Room Tax



	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Motel/Hotel Tax	2,196,171	2,357,007	2,472,361	2,729,443	3,147,926	3,423,697	3,764,024
S/T Vacation Rentals	268,891	290,355	288,741	315,609	387,955	420,526	506,521
Total (Actual)	2,465,063	2,647,362	2,761,102	3,045,053	3,535,881	3,844,223	4,270,545
Budget	2,387,000	2,496,000	2,673,000	2,811,000	3,118,010	3,280,816	4,108,065

GENERAL FUND

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

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

Transient room taxes, in the form of motel and short-term rental room taxes, represent the City's largest overall revenue source and is estimated at 68.6% of the general fund revenues. The city retains 82.5% of the total transient room tax collected by the city. The other 17.5% is dedicated to tourism purposes and are accounted for in individual funds. The total city-wide estimate is as follows:

	% increase from prior year budget	Fiscal Year Ending Budgeted Amounts	
		2020	2019
Hotel/Motel	7.10%	3,387,863	3,163,260
Short Term Rentals	21.97%	565,327	463,500
Total General Fund	9.00%	3,953,190	3,626,760
Hotel/Motel	7.10%	359,318	335,499
Short Term Rentals	21.98%	59,959	49,156
Total Tourism and Arts Fund	9.00%	419,277	384,655
Hotel/Motel	7.10%	359,318	335,499
Short Term Rentals	21.98%	59,959	49,156
Total Transient Room Tax Fund	9.00%	419,277	384,655
County TRT Fund	-	419,277	-
Grand Total All Funds	18.54%	5,211,021	4,396,070

Property taxes are the second largest source of revenues, at 11.6%. The city levies \$.7049 per \$1,000 of assessed property value. Assessed values are expected to increase approximately 3%. Prior taxes are those tax payments received during the fiscal year that pertain to previous years' assessed taxes. The current year estimate of these taxes is \$666,833.

The General Fund accounts for franchise fees, which are received from Qwest, Pacific Power, Charter Communications and Northwest Natural Gas. Estimated revenue this year is \$203,000 and is 3.5% of the overall budgeted revenues.

State shared revenues are estimated at \$91,852 and are 1.59% of the estimated revenue and the city's 4th largest revenue source. Marijuana tax collections are increasing and driving this percentage up.

Interest income is steadily rising as interest rates at the LGIP go up and is estimated at \$90,000. This is the fifth largest revenue source.

Business licenses represent 1.34% of the city's estimated revenues at \$77,000 and the sixth largest revenue stream.

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

City of Cannon Beach
General Fund (010)

	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 mos)							
Beginning Fund Balance	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298	1,416,189	1,495,029
General Revenue	3,268,770	5,047,705	4,548,481	4,820,521	3,976,561	3,767,659	3,506,656	3,369,417
Building Maintenance	-	-	-	-	-	-	28,031	-
Community Programs	-	-	-	-	-	-	-	13,330
HRAP	16,557	46,609	22,757	22,287	36,008	17,000	19,022	17,000
Farmer's Market	8,516	14,473	14,084	17,590	13,727	7,709	10,183	8,741
Municipal Court	40,363	60,246	47,533	40,865	48,920	56,384	47,145	33,377
Planning	32,195	40,313	48,492	52,582	53,830	35,182	34,999	29,561
PW- Ecola Forest Reserve	-	-	-	-	-	6,544	400	-
PW - Parks	500	4,000	-	-	-	-	-	-
PW- Parking	38,061	35,424	35,424	35,424	34,867	34,340	31,762	31,351
Police	1,781	21,311	5,621	7,208	14,925	13,550	-	-
911 Services	-	-	-	-	-	-	2,061	8,299
Emergency Prepardness	2,498	44,657	48,172	8,762	2,981	3,780	4,960	-
Transfer In - RV Park	-	-	150,000	-	-	150,000	-	-
Transfer In - RV Park Reserve	-	-	-	-	-	50,000	-	-
Transfer In - General Reserve	-	-	-	-	-	50,000	-	-
Transfer In - Stevens Case	-	-	-	-	-	-	20,862	-
Total Revenue	3,409,241	5,314,737	4,920,564	5,005,238	4,181,820	4,192,148	3,706,081	3,511,075

Executive Department - Building Maintenance

Personnel Services	3,691	4,946	4,712	10,693	231	77	5,361	21,829
Materials and Services	139,686	30,330	24,704	39,045	26,737	6,042	6,109	4,716
Capital Outlay	9,696	22,218	68,104	37,379	132,167	28,698	75,458	44,848
Total Expenditures	153,073	57,494	97,521	87,117	159,135	34,817	86,927	71,394

Executive Department - Community Programs

Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	171,286	677,269	619,784	532,896	360,943	308,897	324,730	342,127
Capital Outlay	-	-	2,334	11,462	26,812	15,342	-	-
Total Expenditures	171,286	677,269	622,118	544,359	387,754	324,239	324,730	342,127

Executive Department - Haystack Rock Awareness Program

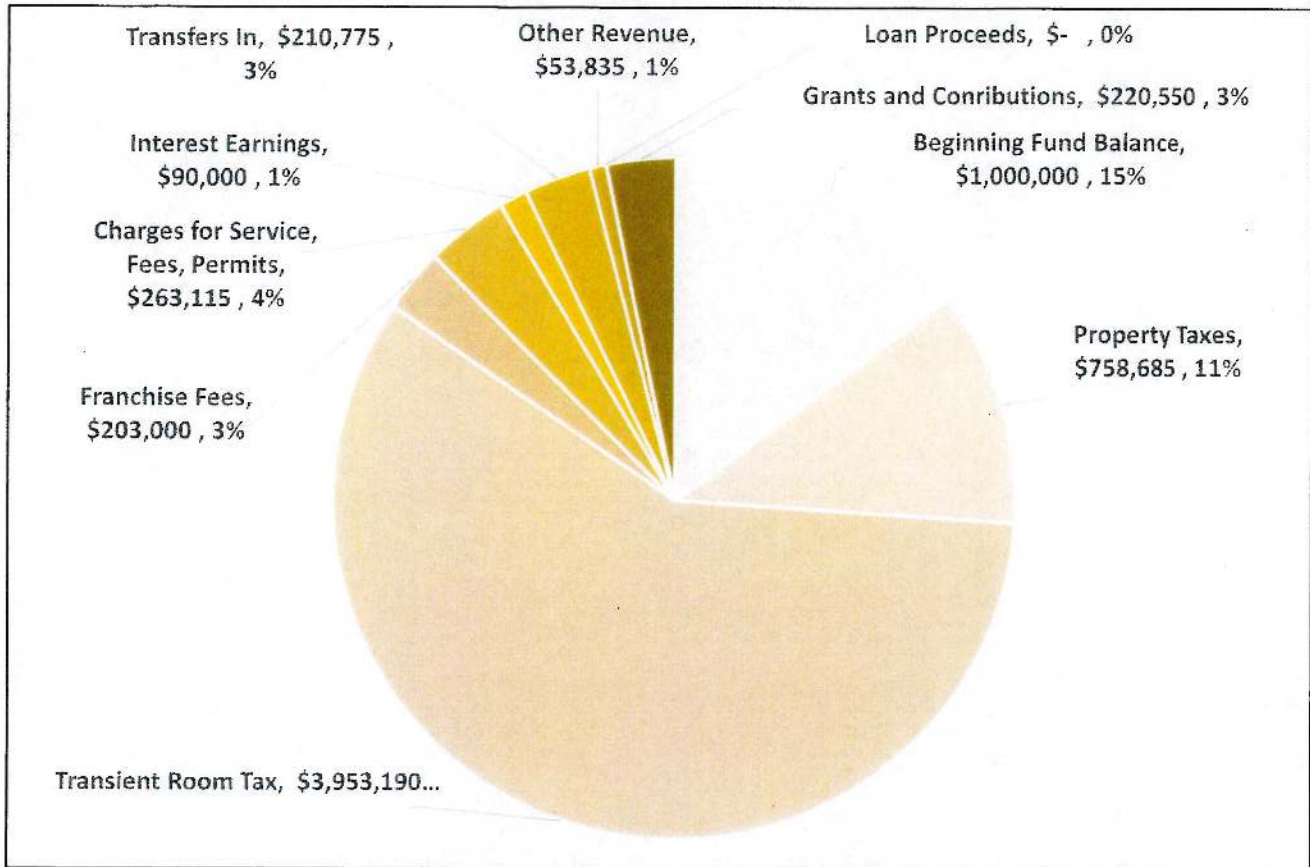
Personnel Services	201,537	283,964	182,909	151,803	136,851	116,258	118,124	110,006
Materials and Services	23,426	30,051	17,583	18,457	10,672	12,901	11,843	13,029
Capital Outlay	-	-	-	-	29,835	-	-	-
Total Expenditures	224,963	314,014	200,491	170,260	177,358	129,159	129,967	123,035

	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 mos)							
Executive Department - Farmer's Market								
Personnel Services	20,105	28,977	27,763	30,219	22,493	18,870	18,754	21,076
Materials and Services	3,717	9,011	7,466	4,821	6,668	7,365	3,528	4,374
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	23,822	37,988	35,229	35,040	29,160	26,235	22,282	25,450
Executive Department - Municipal Court								
Personnel Services	11,480	15,701	16,624	52,472	33,325	18,264	10,443	8,606
Materials and Services	3,906	7,467	5,356	8,065	8,889	9,071	12,230	7,972
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	15,386	23,169	21,980	60,537	42,215	27,335	22,674	16,578
Planning Department								
Personnel Services	143,668	195,588	173,432	175,204	155,275	138,339	137,254	118,259
Materials and Services	72,325	130,685	81,958	93,045	49,080	11,287	10,883	21,688
Capital Outlay	-	-	-	-	-	-	-	-
Total Expenditures	215,993	326,273	255,390	268,250	204,354	149,626	148,138	139,947
Public Works Department - Ecola Forest Reserve								
Personnel Services	2,159	3,542	3,927	7,991	2,213	4,805	9,347	8,135
Materials and Services	13,712	17,098	3,163	8,240	14,623	4,568	6,402	20,548
Capital Outlay	-	-	-	-	-	2,130	36,839	54,131
Total Expenditures	15,871	20,640	7,090	16,231	16,836	11,502	52,588	82,815
Public Works Department - Sports Park								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	8,110	-	-
Total Expenditures	-	-	-	-	-	8,110	-	-
Public Works Department - Campbell Property								
Personnel Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	366,200	-	-
Total Expenditures	-	-	-	-	-	366,200	-	-

	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 mos)							
Public Works Department - Existing School Site								
Personnel Services		-	-	-	-	-		
Materials and Services		-	-	-	-	2,250		
Capital Outlay		-	4,200	2,485	160	6,284		
Total Expenditures	-	-	4,200	2,485	160	8,534	-	-
Public Works Department - Parks								
Personnel Services	74,149	119,706	105,016	114,742	105,646	99,155	102,698	89,467
Materials and Services	55,801	115,812	85,667	44,805	60,033	48,490	55,241	51,714
Capital Outlay	12,278	32,864	57,244	180,942	149,320	155,192	177,300	77,894
Total Expenditures	142,228	268,381	247,927	340,489	314,999	302,837	335,238	219,075
Public Works Department - Parking								
Personnel Services	10,940	16,172	15,530	13,833	10,898	18,972	12,594	10,495
Materials and Services	14,794	1,230	7,791	13,460	12,792	19,397	5,380	10,491
Capital Outlay		-	-	-	-	6,747	-	7,963
Total Expenditures	25,734	17,402	23,321	27,294	23,690	45,115	17,974	28,949
Public Works Department - Public Restrooms and Litter								
Personnel Services		-	-	-	-	-	-	-
Materials and Services	142,158	199,498	163,116	162,267	126,736	128,366	121,748	93,679
Capital Outlay		-	-	-	6,032	-	12,463	226,319
Total Expenditures	142,158	199,498	163,116	162,267	132,768	128,366	134,210	319,998
Public Safety Department - Police								
Personnel Services	756,955	1,062,562	1,033,005	930,310	876,868	872,815	908,166	828,621
Materials and Services	128,340	199,090	172,721	111,429	127,905	107,306	98,347	92,397
Capital Outlay	40,547	-	53,032	21,339	53,033	48,542	62,974	24,475
Total Expenditures	925,842	1,261,651	1,258,758	1,063,078	1,057,807	1,028,662	1,069,487	945,493
Public Safety Department - Lifesaving								
Personnel Services	71,955	102,771	94,299	99,995	92,065	75,227	72,352	64,683
Materials and Services	2,968	9,994	7,229	5,207	6,522	5,645	5,656	11,983
Capital Outlay		21,820	5,415	-	30,748	-	3,277	-
Total Expenditures	74,923	134,586	106,943	105,202	129,335	80,872	81,285	76,666
Public Safety Department - 911 Services								
Personnel Services		-	-	-	-	-	-	-
Materials and Services		-	-	49,202	52,013	46,936	46,831	44,100
Capital Outlay		-	-	-	-	-	-	-
Total Expenditures	-	-	-	49,202	52,013	46,936	46,831	44,100

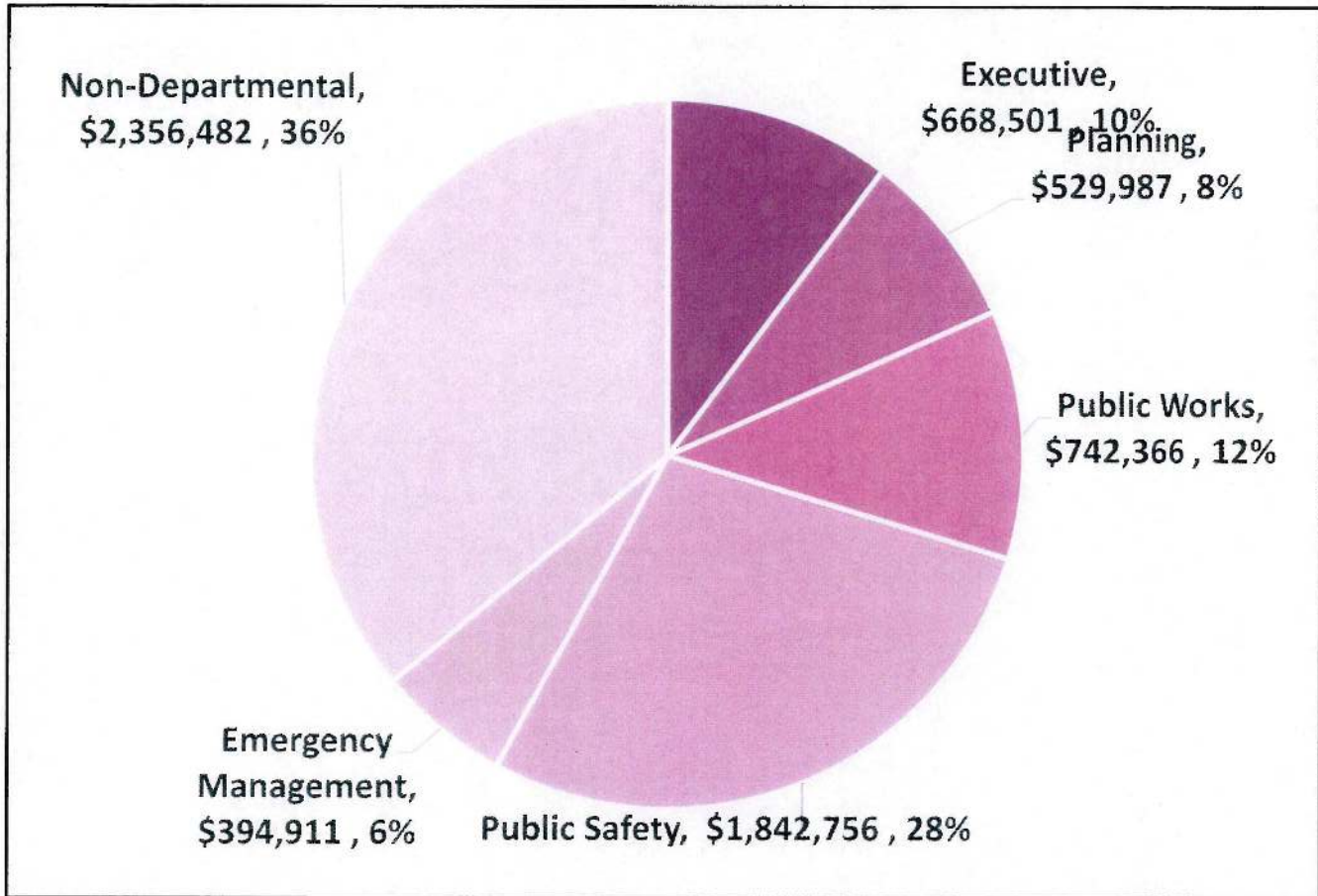
	Fiscal Year End							
	2019 (8 mos)	2018	2017	2016	2015	2014	2013	2012
Public Safety Department - EPREP								
Personnel Services	24,832	26,701	23,442	23,300	33,543	26,357	6,890	1,441
Materials and Services	8,111	146,100	108,998	89,397	27,963	25,241	36,161	41,734
Capital Outlay	-	-	17,246	-	12,765	59,261	44,496	1,620
Total Expenditures	32,943	172,802	149,686	112,697	74,272	110,858	87,547	44,795
Non-Departmental								
Materials and Services	392,011	480,177	497,145	444,492	388,657	408,596	388,234	378,148
Capital Outlay	-	-	-	300,581	-	-	-	-
Transfer out -Debt Service	-	163,458	161,725	299,000	222,550	142,575	167,015	173,430
Transfer out - Water Reserve	85,932	250,000	-	-	-	-	-	-
Transfer out - Wastewater	-	-	-	-	70,000	-	-	-
Transfer out - Roads Fund	-	579,000	533,500	478,515	240,238	262,200	295,785	275,045
Transfer out - Roads R&R	-	-	-	-	-	-	-	40,000
Transfer out - Water Fund	-	-	175,500	-	-	-	-	-
Transfer out - General R&R	-	400,000	-	-	314,895	-	-	-
Transfer out - WW Reserve	-	275,525	-	-	-	-	-	-
Transfer out - Bridge Reserve	-	-	75,000	-	-	-	-	-
Transfer out - RV Park	-	-	90,000	-	-	-	-	-
Transfer out - Storm Drain	96,673	-	75,000	-	80,000	-	-	-
Transfer out - TAF	-	-	-	326,928	304,829	277,281	260,636	242,872
Transfer out - Ecola Reserve	-	-	-	-	-	6,394	-	-
Transfer out - Building Official	-	-	-	-	-	22,560	41,425	-
Total Expenditures	574,616	2,148,160	1,607,870	1,849,516	1,621,169	1,119,606	1,153,095	1,109,495
Ending Fund Balance	1,967,183	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298	1,416,189
Summary								
Beginning Fund Balance	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298	1,416,189	1,495,029
Total Revenue	3,409,241	5,314,737	4,920,564	5,005,238	4,181,820	4,192,148	3,706,081	3,511,075
Total Expenditures	2,738,838	5,659,329	4,704,120	4,894,021	4,423,023	3,949,010	3,712,972	3,589,916
Ending Fund Balance	1,967,183	1,296,780	1,641,372	1,522,449	1,411,233	1,652,436	1,409,298	1,416,189

**General Fund
2019-2020
Revenues by Category**



Beginning Fund Balance	\$	1,000,000
Property Taxes	\$	758,685
Transient Room Tax	\$	3,953,190
Franchise Fees	\$	203,000
Charges for Service, Fees, Permits	\$	263,115
Interest Earnings	\$	90,000
Transfers In	\$	210,775
Other Revenue	\$	53,835
Loan Proceeds	\$	-
Grants and Contributions	\$	220,550
Total Resources	\$	6,753,150

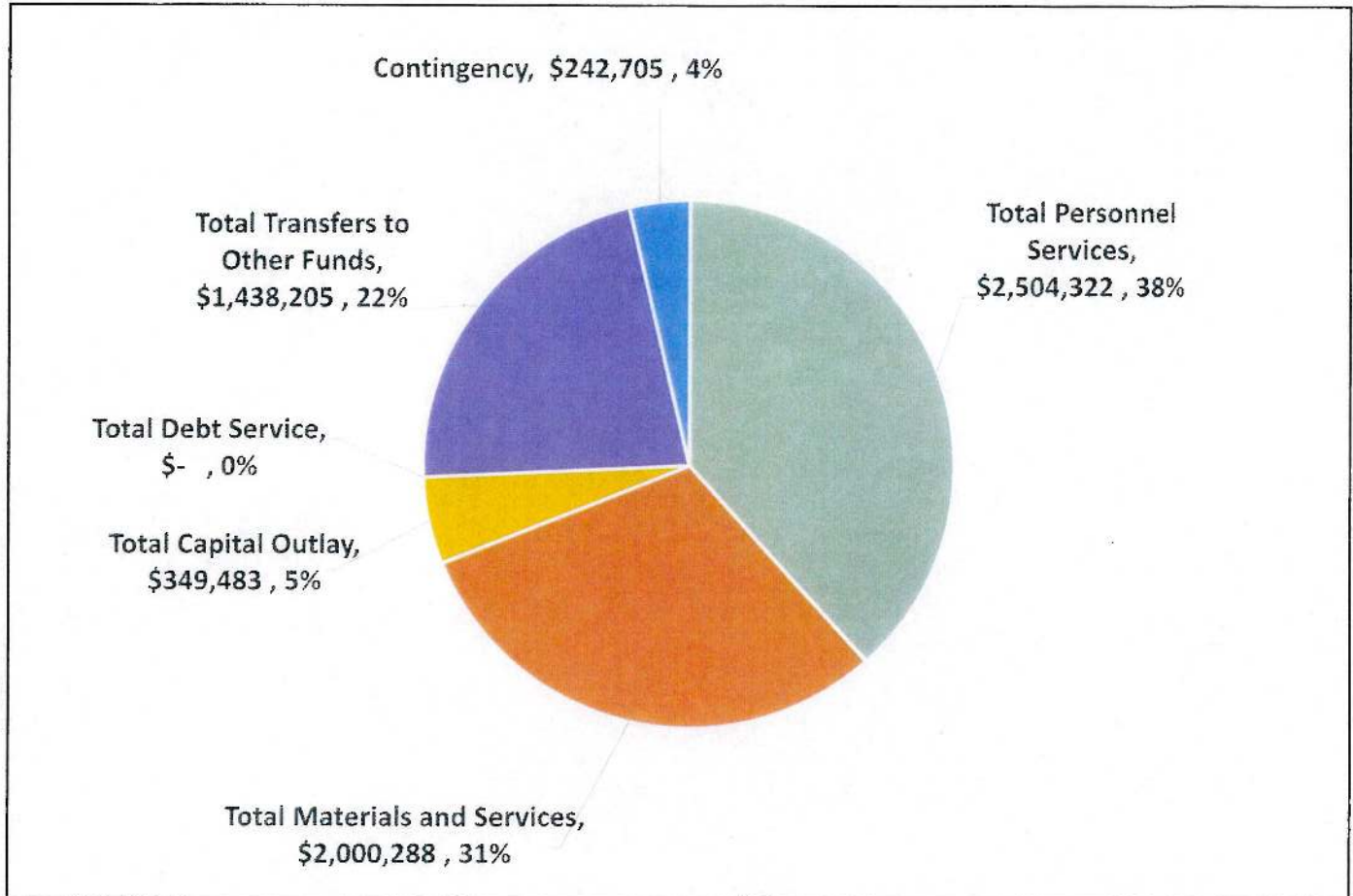
**General Fund
2019-2020
Total Requirements by Department**



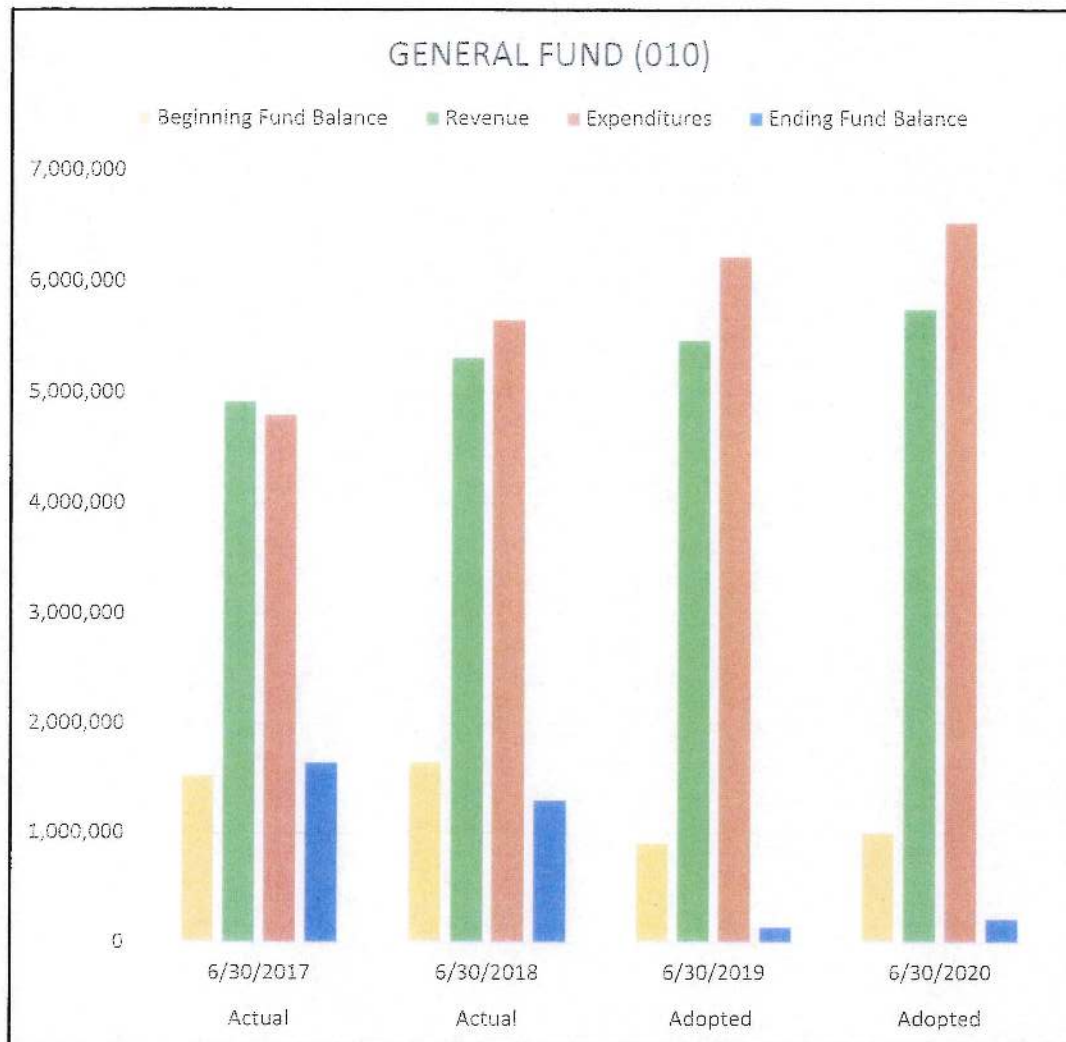
Executive	\$ 668,501
Planning	\$ 529,987
Public Works	\$ 742,366
Public Safety	\$ 1,842,756
Emergency Management	\$ 394,911
Non-Departmental	\$ 2,356,482

Total Requirements by Department	\$ 6,535,003
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**General Fund
2019-2020
Total Expenditures by Category**



Total Personnel Services	\$	2,504,322
Total Materials and Services	\$	2,000,288
Total Capital Outlay	\$	349,483
Total Debt Service	\$	-
Total Transfers to Other Funds	\$	1,438,205
Contingency	\$	242,705
<hr/>		
Total Expenditures	\$	6,535,003



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	1,522,450	1,641,372	900,000	1,000,000
Revenue	4,920,563	5,314,736	5,471,623	5,753,150
Expenditures	4,801,641	5,659,329	6,229,168	6,535,003
Ending Fund Balance	1,641,372	1,296,779	142,455	218,147

City of Cannon Beach
Budget Document

General Fund 010

6/30/2017	6/30/2018	6/30/2019	Resources and Requirements	7/1/2019-6/30/2020		
Actual	Actual	Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources						
\$ 1,522,450	\$ 1,641,372	\$ 900,000	Beginning Fund Balance	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
671,943	721,127	719,813	Property Taxes and Assessments	758,685	758,685	758,685
3,507,152	3,896,875	3,626,760	Transient Room Tax	3,953,190	3,953,190	3,953,190
202,591	203,835	215,000	Franchise Fees	203,000	203,000	203,000
218,226	248,874	250,510	Charges for Service, Fees, Permits	263,115	263,115	263,115
43,690	78,389	60,000	Interest Earnings	90,000	90,000	90,000
150,000	-	200,000	Transfers In	210,775	210,775	210,775
49,888	72,158	49,290	Other Revenue	53,835	53,835	53,835
-	-	-	Loan Proceeds	-	-	-
77,073	93,480	350,250	Grants and Contributions	233,550	220,550	220,550
6,443,013	6,956,109	6,371,623	Total Resources	6,766,150	6,753,150	6,753,150
			Requirements by Department			
977,340	1,109,934	871,980	Executive	665,682	668,501	668,501
255,390	326,273	555,612	Planning	529,987	529,987	529,987
445,653	505,922	530,333	Public Works	752,366	742,366	742,366
1,365,701	1,396,238	1,655,015	Public Safety	1,842,756	1,842,756	1,842,756
149,686	172,802	352,834	Emergency Management	394,911	394,911	394,911
1,607,870	2,148,160	2,263,394	Non-Departmental	2,315,269	2,356,482	2,356,482
4,801,641	5,659,329	6,229,168	Total Requirements by Department	6,500,971	6,535,003	6,535,003
1,641,372	1,296,780	142,455	Ending Fund Balance	265,179	218,147	218,147
\$ 6,443,013	\$ 6,956,109	\$ 6,371,623	Total Requirements	\$ 6,766,150	\$ 6,753,150	\$ 6,753,150

City of Cannon Beach
Budget Document
General Fund 010

6/30/2017	6/30/2018	6/30/2019		7/1/2019-6/30/2020
Actual	Actual	Adopted Budget	Summary of Expenditures	Proposed by Budget Officer Approved by Budget Committee Adopted by Governing Body
		17.8500	Number of FTE	19.3300
			Personnel Services:	
\$ 232,009	\$ 333,588	\$ 334,978	Executive	\$ 399,130 \$ 393,949 \$ 393,949
173,432	195,588	274,012	Planning	217,337 217,337 217,337
124,473	139,420	145,783	Public Works	126,849 126,849 126,849
1,127,304	1,165,333	1,433,743	Public Safety	1,561,376 1,561,376 1,561,376
23,442	26,701	163,134	Emergency Management	204,811 204,811 204,811
-	-	-	Non-Departmental	- - -
1,680,660	1,860,631	2,351,650	Total Personnel Services	2,509,503 2,504,322 2,504,322
			Materials and Services:	
674,893	754,129	517,002	Executive	256,552 264,552 264,552
81,958	130,685	281,600	Planning	305,650 305,650 305,650
259,737	333,639	374,550	Public Works	485,034 475,034 475,034
179,951	209,085	185,550	Public Safety	199,380 199,380 199,380
108,998	146,100	33,200	Emergency Management	80,100 80,100 80,100
497,145	480,177	653,924	Non-Departmental	675,572 675,572 675,572
1,802,682	2,053,814	2,045,826	Total Materials and Services	2,002,288 2,000,288 2,000,288
			Capital Outlay:	
70,438	22,218	20,000	Executive	10,000 10,000 10,000
-	-	-	Planning	7,000 7,000 7,000
61,444	32,864	10,000	Public Works	140,483 140,483 140,483
58,447	21,820	35,722	Public Safety	82,000 82,000 82,000
17,246	-	156,500	Emergency Management	110,000 110,000 110,000
-	-	-	Non-Departmental	- - -
207,575	76,901	222,222	Total Capital Outlay	349,483 349,483 349,483
			Debt Service:	
-	-	-	Public Works	- - -
-	-	-	Total Debt Service	- - -
			Transfers to Other Funds:	
161,725	163,458	175,644	Transfer to Debt Service	197,744 197,744 197,744
-	250,000	85,932	Transfer to Water Reserve	- - -
-	-	-	Transfer to Recycling Fund	39,418 39,418 39,418
533,500	579,000	391,998	Transfer to Roads	559,471 559,471 559,471
-	400,000	400,000	Transfer to General Reserve	600,000 600,000 600,000
175,000	-	-	Transfer to Water	- - -
75,500	-	-	Transfer to Bridge Reserve	- - -
90,000	-	-	Transfer to RV Park	- - -
75,000	-	96,673	Transfer to Storm Drain	- 41,572 41,572
-	275,525	100,000	Transfer to Wastewater Reserve	- - -
1,110,725	1,667,983	1,250,247	Total Transfers to Other Funds	1,396,633 1,438,205 1,438,205
-	-	359,223	Contingency 5.0% of expenditures	243,064 242,705 242,705
\$ 4,801,641	\$ 5,659,329	\$ 6,229,168	Total Expenditure	\$ 6,500,971 \$ 6,535,003 \$ 6,535,003

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

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Resources							
1,522,450	\$1,641,372	900,000	010-100-40100	Beginning Fund Balance	1,000,000	1,000,000	1,000,000
587,929	\$624,216	625,629	010-100-41100	Property Taxes	649,223	649,223	649,223
(2,614)	(2,366)	(2,480)	010-100-41105	Co. Bond Debt Service	(2,390)	(2,390)	(2,390)
22,190	20,258	21,000	010-100-41120	Prior Taxes	20,000	20,000	20,000
2,568,175	2,823,004	2,875,691	010-100-41300	Transient Room Taxes - 6%	3,079,875	3,079,875	3,079,875
128,121	141,153	143,785	010-100-41305	TRT - 1% 07/01/2010	153,994	153,994	153,994
427,761	470,510	143,785	010-100-41310	TRT - 1% 10/01/2015	153,994	153,994	153,994
315,394	379,891	421,361	010-100-41320	Short Term Room Taxes - 6%	513,935	513,935	513,935
15,134	19,002	21,069	010-100-41325	S/T Room Taxes - 1% 07/01/2010	25,696	25,696	25,696
52,566	63,316	21,069	010-100-41330	S/T Room Taxes - 1% 10/01/2015	25,696	25,696	25,696
53,794	75,053	72,000	010-100-42100	Business Licenses	77,000	77,000	77,000
25	-	25	010-100-42115	Gaming License	25	25	25
1,105	1,170	1,100	010-100-42130	Alarm Fees	1,100	1,100	1,100
202,591	203,835	215,000	010-100-42200	Franchise Fees	203,000	203,000	203,000
26,173	27,214	31,321	010-100-44100	Liquor Taxes	31,738	31,738	31,738
255	285	285	010-100-44101	OLCC License Renewal	300	300	300
2,170	2,108	2,063	010-100-44200	Cigarette Taxes	2,035	2,035	2,035
36,095	37,518	38,000	010-100-44300	State Revenue Sharing	38,000	38,000	38,000
-	12,179	4,280	010-100-44400	Marijuana Tax	20,079	20,079	20,079
500	500	500	010-100-44650	Other Grant Funds	500	500	500
40,580	41,208	42,290	010-100-45100	Land Leases	43,835	43,835	43,835
14,938	15,251	15,500	010-100-45200	Fire District Share-Dispatch	15,500	15,500	15,500
-	400	-	010-100-45105	Right of Way Permits	-	-	-
500	250	500	010-100-47120	Vehicle Impound Fees	500	500	500
43,690	78,389	60,000	010-100-46000	Interest Income	90,000	90,000	90,000
2,100	-	-	010-100-48500	Contributions	-	-	-
9,308	13,363	7,000	010-100-48900	Miscellaneous Income	10,000	10,000	10,000
150,000	-	200,000	010-100-49110	Transfer In - RV Park	210,775	210,775	210,775
-	350	3,000	010-142-42355	Grants - HRAP	1,000	1,000	1,000
1,212	385	1,000	010-142-44000	HRAP Day Camp Revenue	4,000	4,000	4,000
295	1,957	3,000	010-142-44010	HRAP Eco Tours Revenue	3,000	3,000	3,000
-	2,383	7,000	010-142-44050	Merchandise Sales	2,000	2,000	2,000
20,750	27,112	17,000	010-142-48410	Donations - Friends of Haystack Rock	-	16,000	16,000
-	-	15,000	010-142-48420	Grant - Charlotte Martin	-	-	-
-	-	16,000	010-142-48430	Grant - Travel Oregon	-	-	-
500	14,422	21,500	010-142-48475	Donations	19,000	5,000	5,000
-	-	-	010-142-48480	Puffin Club	15,000	-	-
9,910	10,985	9,500	010-145-43010	Vendor Fees	11,000	11,000	11,000
126	-	-	010-145-43013	Fund Raising Childrens Program	-	-	-
2,648	2,988	2,500	010-145-43017	Farmers Market Sales	3,000	3,000	3,000
1,400	500	1,400	010-145-43020	FM Entertainment Donations	500	500	500
47,533	60,246	50,000	010-150-47100	Fines - Municipal Court	55,000	55,000	55,000
16,200	17,550	16,500	010-300-42105	Fees - Short-term Rental Permit	16,500	16,500	16,500
400	550	-	010-300-42303	Fees - Sign Permit	-	-	-
17,050	13,550	18,300	010-300-42400	Fees - Planning	17,000	17,000	17,000
14,542	5,113	14,500	010-300-42405	Fees - Local Planning Fee	15,400	15,400	15,400
300	2,550	-	010-300-44250	Tree Permits	-	-	-
-	1,000	-	010-300-44600	Grant - LCDC	-	-	-
-	-	150,000	010-300-44611	Grant - ODOT (TSP)	150,000	150,000	150,000
-	-	-	010-405-48000	NCWA - Contribution	14,500	14,500	14,500
-	4,000	-	010-410-48550	Parks Contributions	-	-	-
35,424	35,424	36,500	010-420-42500	Fees - Parking Lot Maintenance	38,990	38,990	38,990

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

2016-17 2017-18 2018-19					2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
838	-	-	010-510-44600	Grants	-	-	-
-	17,587	-	010-510-45000	Training Cost Reimbursement	-	-	-
1,239	756	1,200	010-510-48100	Grant - OR Impact	1,200	1,200	1,200
-	915	-	010-510-48200	ODOT Safety Belt OT Grant	-	-	-
3,545	1,703	3,000	010-510-48950	K-9 Donations	1,500	1,500	1,500
-	350	150	010-510-48951	CB National Night Out	350	350	350
255	480	500	010-540-41150	Container Revenue	500	500	500
1,841	2,305	1,800	010-540-41151	Storage Fee Revenue	2,300	2,300	2,300
6,495	-	-	010-540-48000	MRC Donations	-	-	-
-	-	-	010-540-48010	Business Oregon Grant	30,000	30,000	30,000
20,000	4,272	-	010-540-48320	OEM Grant (FOG)	-	-	-
-	13,000	-	010-540-48350	NAACHO Grant (Vulnerable Pop)	-	-	-
-	24,600	-	010-540-48340	OEM Grant (Disaster Recovery)	-	-	-
-	-	121,500	010-540-48500	OEM Grant (Radio Tower)	-	-	-
19,581	-	-	010-540-48510	OEM Grant (Evacuation Signage)	-	-	-
6,443,013	6,956,108	6,371,623	Total Resources		6,766,150	6,753,150	6,753,150

City of Cannon Beach
Budget Document
General Fund

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Building Maintenance							
		0.0600		Number of FTE			
2,692	2,508	3,200	010-130-61700	Salaries and Wages	-	-	-
27	272	-	010-130-61720	Overtime	-	-	-
1,348	1,389	1,466	010-130-61810	HDL Insurance	-	-	-
-	32	52	010-130-61815	Disability Insurance	-	-	-
438	540	596	010-130-61820	PERS	-	-	-
42	44	245	010-130-61830	Social Security	-	-	-
3	14	13	010-130-61840	Unemployment	-	-	-
161	147	200	010-130-61850	Workers Comp	-	-	-
2	1	2	010-130-61860	WBF Tax	-	-	-
4,712	4,946	5,774		Total Personnel Services	0	0	0
3,989	13,567	100,000	010-130-62560	Contractual Services	-	-	-
10,829	5,337	15,000	010-130-62570	Maintenance Supplies	15,000	15,000	15,000
9,886	11,426	15,000	010-130-62580	Facilities Maintenance	15,000	15,000	15,000
-	-	40,000	010-130-62585	HVAC	-	-	-
-	-	50,000	010-130-62590	City Hall Study	-	-	-
24,704	30,330	220,000		Total Materials and Services	30,000	30,000	30,000
-	10,967	10,000	010-130-63800	Facility Improvements	-	-	-
2,793	-	-	010-130-63804	Parking Lot Configuration	-	-	-
65,311	11,251	-	010-130-63000	City Hall Remodel Phase II	-	-	-
68,104	22,218	10,000		Total Capital Outlay	0	0	0
97,521	57,494	235,774	Total Expenditures-Building Maintenance		30,000	30,000	30,000

City of Cannon Beach
Budget Document
General Fund

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Community Programs							
75,000	75,000	75,000	010-140-62100	Community Service Grants	75,000	90,000	90,000
-	-	5,000	010-140-62110	Summer Concerts	5,000	5,000	5,000
16,000	16,000	16,000	010-140-62125	Cannon Beach Library	16,000	16,000	16,000
-	-	-	010-140-62130	Sea Turtles Forever	7,000	-	-
2,464	2,264	3,000	010-140-62180	Tolovana Hall	3,000	3,000	3,000
-	-	2,000	010-140-62181	Tolovana Landscaping	6,500	6,500	6,500
44,591	50,327	55,000	010-140-62400	Shuttle Subsidy	60,000	60,000	60,000
5,500	-	-	010-140-62830	Purchase of Public Art	-	-	-
294,614	160,000	75,345	010-140-62910	Chamber of Commerce Visitor's Center	-	-	-
181,615	373,678	-	010-140-62930	Chamber of Commerce TRT	-	-	-
619,784	677,269	231,345		Total Materials and Services	172,500	180,500	180,500
2,334	-	10,000	010-140-63010	Public Art Project	10,000	10,000	10,000
2,334	0	10,000		Total Capital Outlay	10,000	10,000	10,000
622,118	677,269	241,345	Total Expenditures-Community Programs		182,500	190,500	190,500

City of Cannon Beach
Budget Document
General Fund

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Haystack Rock Awareness Program							
		1.7500		Number of FTE	3.2250	3.2250	
76,689	101,917	91,000	010-142-61700	Salaries and Wages	123,000	122,500	122,500
44,902	94,859	85,944	010-142-61705	Part Time Salaries and Wages	91,800	87,110	87,110
35,592	43,435	45,625	010-142-61810	HDL Insurance	66,449	66,449	66,449
301	705	1,726	010-142-61815	Disability Insurance	2,288	2,288	2,288
12,530	21,896	26,378	010-142-61820	PERS	38,718	38,718	38,718
9,164	14,870	13,536	010-142-61830	Social Security	16,432	16,036	16,036
154	984	708	010-142-61840	Unemployment	859	838	838
3,460	5,142	4,850	010-142-61850	Workers Comp	5,300	5,730	5,730
116	155	172	010-142-61860	WBF Tax	146	142	142
182,909	283,964	269,939		Total Personnel Services	344,992	339,811	339,811
332	1,003	1,500	010-142-62110	Office Supplies	2,500	2,500	2,500
106	164	200	010-142-62120	Postage & Shipping	500	500	500
396	714	500	010-142-62130	Copier Expenses	1,500	1,500	1,500
112	1,312	1,000	010-142-62140	Computer Expenses	250	250	250
2,576	2,429	1,500	010-142-62210	Telephone	2,300	2,300	2,300
610	794	900	010-142-62410	Vehicle Fuel	1,000	1,000	1,000
1,265	1,175	1,500	010-142-62420	Vehicle Repair & Maintenance	1,500	1,500	1,500
1,199	1,121	1,000	010-142-62422	Equipment Repair & Maintenance	1,000	1,000	1,000
6,774	7,217	6,000	010-142-62427	Operating Materials & Supplies	5,000	5,000	5,000
-	-	5,000	010-142-62428	Wheelchair Expenses	500	500	500
300	300	300	010-142-62530	Insurance	300	300	300
40	483	350	010-142-62820	Dues & Subscriptions	500	500	500
2,319	2,528	4,000	010-142-62830	Training & Education	3,500	3,500	3,500
1,552	867	1,500	010-142-62835	Travel & Lodging	2,500	2,500	2,500
-	-	1,000	010-142-62836	Partnering Expense	1,000	1,000	1,000
-	-	-	010-142-62837	Membership Program	1,500	1,500	1,500
-	-	-	010-142-62838	Merchandise	800	800	800
-	9,943	3,000	010-142-62840	Grant Expenses	2,000	2,000	2,000
-	-	5,000	010-142-62841	Grant-Charlotte Martin	-	-	-
-	-	5,000	010-142-62842	Grant-Travel Oregon	-	-	-
17,583	30,051	39,250		Total Materials and Services	28,150	28,150	28,150
-	-	-	010-142-63050	HRAP Vehicle	-	-	-
0	0	0		Total Capital Outlay	0	0	0
200,491	314,014	309,189	Total Expenditures-Haystack Rock Awareness Program		373,142	367,961	367,961

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

2016-17		2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Farmer's Market								
		<i>0.4200</i>		<i>Number of FTE</i>		<i>0.4250</i>		
21,814	22,394	25,000	010-145-61700	Salaries and Wages		27,000	27,000	27,000
21	39	-	010-145-61720	Overtime		-	-	-
449	366	489	010-145-61810	HDL Insurance		566	566	566
-	11	18	010-145-61815	Disability Insurance		23	23	23
3,452	4,044	4,368	010-145-61820	PERS		5,784	5,784	5,784
1,672	1,714	1,913	010-145-61830	Social Security		2,066	2,066	2,066
25	112	100	010-145-61840	Unemployment		108	108	108
316	284	350	010-145-61850	Workers Comp		400	400	400
15	12	14	010-145-61860	WBF Tax		11	11	11
27,763	28,977	32,252		Total Personnel Services		35,958	35,958	35,958
38	94	-	010-145-62110	Office Supplies				
4	-	50	010-145-62120	Postage & Shipping		50	50	50
44	42	40	010-145-62130	Copier Expenses		50	50	50
-	979	500	010-145-62140	Computer Expenses		500	500	500
-	626	720	010-145-62210	Telephone		1,205	1,205	1,205
329	312	377	010-145-62740	Dues		377	377	377
-	156	350	010-145-62741	Conferences		400	400	400
295	478	600	010-145-62742	Advertising		600	600	600
569	526	550	010-145-62743	Volunteer Appreciation		550	550	550
-	-	450	010-145-62750	Bags		450	450	450
1,153	-	400	010-145-62751	Cups		400	400	400
723	496	500	010-145-62752	Hats		500	500	500
-	-	200	010-145-62753	Magnets		200	200	200
1,614	2,184	3,000	010-145-62754	Shirts		3,000	3,000	3,000
1,046	634	500	010-145-62785	Farmers Market Expenses		500	500	500
1,550	2,400	2,800	010-145-62790	Entertainment		1,650	1,650	1,650
99	86	200	010-145-62791	Childrens Education Program		200	200	200
7,466	9,011	11,237		Total Materials and Services		10,632	10,632	10,632
35,229	37,988	43,489	Total Expenditures-Farmer's Market			46,590	46,590	46,590

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

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Executive Department Municipal Court							
		<i>0.3000</i>		<i>Number of FTE</i>	<i>0.2250</i>		
10,120	9,275	16,000	010-150-61700	Salaries and Wages	14,000	14,000	14,000
4,256	3,907	7,331	010-150-61810	HDL Insurance	-	-	-
-	121	259	010-150-61815	Disability Insurance	272	272	272
1,478	1,657	2,105	010-150-61820	PERS	2,755	2,755	2,755
736	679	1,224	010-150-61830	Social Security	1,071	1,071	1,071
12	46	64	010-150-61840	Unemployment	56	56	56
15	9	20	010-150-61850	Workers Comp	20	20	20
8	6	10	010-150-61860	WBF Tax	6	6	6
16,624	15,701	27,013		Total Personnel Services	18,180	18,180	18,180
291	341	500	010-150-62110	Office Supplies	500	500	500
300	442	550	010-150-62120	Postage & Shipping	650	650	650
12	55	240	010-150-62130	Copier Expense	240	240	240
344	1,025	1,080	010-150-62210	Telephone	1,080	1,080	1,080
2,628	3,386	5,500	010-150-62470	Municipal Judge	5,500	5,500	5,500
1,050	1,430	5,500	010-150-62520	Legal Services	5,500	5,500	5,500
-	-	200	010-150-62800	Other Expenses	200	200	200
75	75	100	010-150-62820	Dues & Subscriptions	100	100	100
375	400	500	010-150-62830	Training & Education	500	500	500
283	313	1,000	010-150-62835	Travel & Lodging	1,000	1,000	1,000
5,356	7,467	15,170		Total Materials and Services	15,270	15,270	15,270
21,980	23,169	42,183	Total Expenditures-Municipal Court		33,450	33,450	33,450
977,340	1,109,934	871,980	Grand Total Expenditures - Executive Department		665,682	668,501	668,501

City of Cannon Beach
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General Fund

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Planning Department							
		1.7500		Number of FTE	1.7500		
108,357	120,835	170,500	010-300-61700	Salaries and Wages	140,000	140,000	140,000
39,771	41,307	49,726	010-300-61810	HDL Insurance	31,893	31,893	31,893
430	1,318	1,851	010-300-61815	Disability Insurance	1,586	1,586	1,586
15,820	21,557	36,650	010-300-61820	PERS	31,044	31,044	31,044
8,061	9,073	13,043	010-300-61830	Social Security	10,710	10,710	10,710
125	604	682	010-300-61840	Unemployment	560	560	560
824	852	1,500	010-300-61850	Workers Comp	1,500	1,500	1,500
45	43	60	010-300-61860	WBF Tax	44	44	44
173,432	195,588	274,012		Total Personnel Services	217,337	217,337	217,337
235	344	600	010-300-62110	Office Supplies	300	300	300
3,550	1,537	3,000	010-300-62120	Postage & Shipping	3,000	3,000	3,000
1,719	1,847	1,000	010-300-62130	Copier Expenses	2,000	2,000	2,000
3,216	-	1,750	010-300-62140	Computer Expenses	-	-	-
1,227	1,887	1,000	010-300-62440	Public Notices	1,000	1,000	1,000
17,337	44,020	45,000	010-300-62450	Consultant/Professional Fees	45,000	45,000	45,000
1,845	7,223	8,000	010-300-62451	Consultant Tree Permits	8,000	8,000	8,000
6,512	6,000	5,000	010-300-62452	GIS Consultant	5,000	5,000	5,000
8,037	19,483	10,000	010-300-62453	Dune Grading Consultant	10,000	10,000	10,000
36,019	34,411	-	010-300-62454	Community Forestry	-	-	-
-	10,000	10,000	010-300-62457	Tech Spt - Workforce Housing	-	-	-
-	-	24,900	010-300-62590	Software and Maintenance	10,000	10,000	10,000
135	635	100	010-300-62820	Dues & Subscriptions	100	100	100
1,869	115	10,000	010-300-62830	Training & Education	10,000	10,000	10,000
258	171	1,250	010-300-62835	Travel & Lodging	1,250	1,250	1,250
-	3,014	-	010-300-62875	Recruitment	-	-	-
-	-	160,000	010-300-62890	TSP Document (ODOT)	160,000	160,000	160,000
-	-	-	010-300-62895	Vision 20/20	50,000	50,000	50,000
81,958	130,685	281,600		Total Materials and Services	305,650	305,650	305,650
-	-	-	010-300-63215	Plotter	7,000	7,000	7,000
0	0	0		Total Capital Outlay	7,000	7,000	7,000
255,390	326,273	555,612	Grand Total Expenditures - Planning Department		529,987	529,987	529,987

**City of Cannon Beach
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General Fund**

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Ecola Forest Reserve and Southwind Stewardship							
		<i>0.0400</i>		<i>Number of FTE</i>	<i>0.0300</i>		
2,145	2,001	2,500	010-405-61700	Salaries and Wages	2,000	2,000	2,000
112	79	-	010-405-61720	Overtime	-	-	-
898	732	978	010-405-61810	HDL Insurance	708	708	708
-	21	35	010-405-61815	Disability Insurance	27	27	27
475	453	609	010-405-61820	PERS	506	506	506
170	156	191	010-405-61830	Social Security	153	153	153
2	10	10	010-405-61840	Unemployment	8	8	8
124	89	175	010-405-61850	Workers Comp	175	175	175
1	1	1	010-405-61860	WBF Tax	1	1	1
3,927	3,542	4,499		Total Personnel Services	3,578	3,578	3,578
125	11,292	1,000	010-405-62427	Operating Materials & Supplies	1,000	1,000	1,000
100	2,020	10,000	010-405-62560	Contracted Project Allowance	40,000	40,000	40,000
-	-	-	010-405-62565	NCWA Beaver Project	19,300	19,300	19,300
2,938	3,786	3,900	010-405-62630	Fire Protection	3,900	3,900	3,900
-	-	100	010-405-62639	FSC Fee	100	100	100
-	-	5,000	010-405-62650	Beaver Restoration	-	-	-
-	-	5,000	010-405-62655	Conifer Planting	-	-	-
3,163	17,098	25,000		Total Materials and Services-Ecola	64,300	64,300	64,300
-	-	10,000	010-405-62428	Contractual Services	12,000	12,000	12,000
0	0	10,000		Total Materials and Services-Southwind	12,000	12,000	12,000
-	-	-	010-405-63000		-	-	-
0	0	0		Total Capital Outlay	0	0	0
7,090	20,640	39,499	Total Expenditures-EFR and SW Stewardship		79,878	79,878	79,878

City of Cannon Beach
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General Fund

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Existing School Site							
-	-	-	010-408-62600	Appraisal Expenses	-	-	-
0	0	0		Total Materials and Services	0	0	0
-	-	-	010-408-65510	Principal	-	-	-
-	-	-	010-408-65610	Interest	-	-	-
0	0	0		Total Debt Service	0	0	0
-	-	-	010-408-63105	Park Plan	-	-	-
4,200	-	-	010-408-63063	Building Purchase	-	-	-
4,200	0	0		Total Capital Outlay	0	0	0
4,200	0	0	Total Expenditures-Existing School Site		0	0	0

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2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Parks							
		<i>1.3000</i>		<i>Number of FTE</i>	<i>1.1400</i>		
62,838	71,882	70,000	010-410-61700	Salaries and Wages	62,000	62,000	62,000
966	842	721	010-410-61720	Overtime	1,000	1,000	1,000
21,790	23,322	23,658	010-410-61810	HDL Insurance	20,838	20,838	20,838
-	713	1,510	010-410-61815	Disability Insurance	1,024	1,024	1,024
11,864	14,353	15,434	010-410-61820	PERS	16,365	16,365	16,365
4,652	5,335	5,410	010-410-61830	Social Security	4,820	4,820	4,820
74	363	283	010-410-61840	Unemployment	252	252	252
2,797	2,863	3,500	010-410-61850	Workers Comp	3,900	3,900	3,900
34	32	45	010-410-61860	WBF Tax	28	28	28
105,016	119,706	120,561		Total Personnel Services	110,227	110,227	110,227
-	-	-	010-410-62140	Computer Expenses	1,000	1,000	1,000
500	1,430	1,100	010-410-62165	Flower Baskets	1,000	1,000	1,000
-	-	500	010-410-62210	Telephone	1,000	1,000	1,000
-	-	1,000	010-410-62300	Non-Capital Parks Improvements	1,000	1,000	1,000
1,997	2,719	2,500	010-410-62410	Vehicle Fuel	2,500	2,500	2,500
9,098	2,514	2,500	010-410-62420	Vehicle Repair & Maintenance	2,500	2,500	2,500
4,591	2,590	3,000	010-410-62422	Equipment Repair & Maint.	3,000	3,000	3,000
1,816	3,716	3,500	010-410-62425	Equipment & Tools	3,500	3,500	3,500
31,186	24,576	25,000	010-410-62427	Materials & Supplies	25,000	25,000	25,000
-	-	-	010-410-62450	Engineering Fees	1,500	1,500	1,500
-	934	-	010-410-62520	Legal Services	-	-	-
-	-	23,000	010-410-62454	Community Forestry	23,000	23,000	23,000
647	1,008	4,000	010-410-62560	Contractual Services	4,000	4,000	4,000
2,313	1,289	1,000	010-410-62562	Electrical Services	4,334	4,334	4,334
1,994	990	6,000	010-410-62564	Excavation Services	6,000	6,000	6,000
28,705	73,576	30,000	010-410-62600	Beach Access Improvement/Maint	45,000	45,000	45,000
1,206	271	1,000	010-410-62720	Protective Clothing	1,000	1,000	1,000
225	-	500	010-410-62820	Dues & Subscriptions	500	500	500
-	-	500	010-410-62830	Training & Education	500	500	500
-	52	150	010-410-62835	Travel & Lodging	150	150	150
1,390	147	-	010-410-62900	Sandcastle Contest Expense	250	250	250
85,667	115,812	105,250		Total Materials and Services	126,734	126,734	126,734
-	32,864	-	010-410-63016	PW50 -Service Truck Replacement	-	-	-
1,355	-	-	010-410-63036	Hydro Power Unit	-	-	-
55,889	-	-	010-410-63066	Parks & Trails Master Plan	-	-	-
-	-	10,000	010-410-63070	Project from Master Plan	15,000	15,000	15,000
-	-	-	010-410-63075	Noatak Stairs	40,000	40,000	40,000
57,244	32,864	10,000		Total Capital Outlay	55,000	55,000	55,000
247,927	268,381	235,811		Total Expenditures-Parks	291,961	291,961	291,961

City of Cannon Beach
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General Fund

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Parking							
		<i>0.1900</i>		<i>Number of FTE</i>	<i>0.1050</i>		
9,333	9,483	11,000	010-420-61700	Salaries and Wages	7,000	7,000	7,000
177	168	400	010-420-61720	Overtime	400	400	400
3,216	3,217	3,495	010-420-61810	HDL Insurance	1,926	1,926	1,926
-	106	198	010-420-61815	Disability Insurance	95	95	95
1,830	2,192	2,455	010-420-61820	PERS	1,524	1,524	1,524
517	522	872	010-420-61830	Social Security	566	566	566
11	48	46	010-420-61840	Unemployment	30	30	30
441	433	2,250	010-420-61850	Workers Comp	1,500	1,500	1,500
5	4	7	010-420-61860	WBF Tax	3	3	3
15,530	16,172	20,723		Total Personnel Services	13,044	13,044	13,044
5,305	-	8,000	010-420-62300	Parking Lot Maintenance	15,000	15,000	15,000
2,069	979	5,000	010-420-62427	Operating Materials & Supplies	2,500	2,500	2,500
-	104	-	010-420-62520	Legal Services	-	-	-
417	147	1,500	010-420-62560	Contractual Services	1,500	1,500	1,500
7,791	1,230	14,500		Total Materials and Services	19,000	19,000	19,000
23,321	17,402	35,223	Total Expenditures-Parking		32,044	32,044	32,044

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General Fund

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Works Department Public Restrooms and Litter							
24,096	29,136	22,000	010-480-62195	Solid Waste Services	33,000	33,000	33,000
1,140	2,929	4,000	010-480-62270	Public Restroom Maintenance	20,000	10,000	10,000
34,972	51,074	50,000	010-480-62272	Public Restroom Supplies	55,000	55,000	55,000
-	-	5,000	010-480-62275	Public Restroom Buildings	-	-	-
300	224	7,800	010-480-62427	Operating Materials & Supplies	-	-	-
6,146	7,551	8,000	010-480-62560	Contractual Services	-	-	-
2,745	4,552	3,000	010-480-62562	Contract Electrical Services	5,000	5,000	5,000
93,718	104,032	120,000	010-480-62568	Public Janitorial Services	150,000	150,000	150,000
163,116	199,498	219,800		Total Materials and Services	263,000	253,000	253,000
-	-	-	010-480-63014	2nd St Fixture Replacement	70,133	70,133	70,133
-	-	-	010-480-63015	Les Shirley Fixture Replacement	15,350	15,350	15,350
0	0	0		Total Capital Outlay	85,483	85,483	85,483
163,116	199,498	219,800	Total Expenditures-Public Restrooms & Litter		348,483	338,483	338,483
445,653	505,922	530,333	Grand Total Expenditures - Public Works Department		752,366	742,366	742,366

**City of Cannon Beach
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General Fund**

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Safety Department Police							
		10.5500		Number of FTE	10.6200		
628,128	604,961	743,000	010-510-61700	Salaries and Wages	757,500	757,500	757,500
38,456	39,561	56,000	010-510-61705	Part Time Salaries and Wages	62,900	62,900	62,900
31,679	64,730	40,000	010-510-61720	Overtime	40,000	40,000	40,000
149,293	142,833	213,280	010-510-61810	HDL Insurance	250,048	250,048	250,048
749	1,129	2,269	010-510-61815	Disability Insurance	1,468	1,468	1,468
118,060	139,854	177,423	010-510-61820	PERS	229,489	229,489	229,489
52,514	53,310	64,184	010-510-61830	Social Security	65,821	65,821	65,821
844	3,539	3,356	010-510-61840	Unemployment	3,442	3,442	3,442
12,965	12,364	16,000	010-510-61850	Workers Comp	17,000	17,000	17,000
317	281	435	010-510-61860	WBF Tax	309	309	309
1,033,005	1,062,562	1,315,947		Total Personnel Services	1,427,977	1,427,977	1,427,977
1,564	2,082	3,000	010-510-62110	Office Supplies	3,000	3,000	3,000
1,405	1,532	1,800	010-510-62120	Postage & Shipping	1,800	1,800	1,800
4,238	5,324	4,000	010-510-62130	Copier Expenses	4,500	4,500	4,500
5,160	6,398	1,400	010-510-62140	Computer Expenses	3,000	3,000	3,000
1,972	1,298	2,000	010-510-62210	Telephone	5,000	5,000	5,000
1,641	1,658	3,500	010-510-62220	Radio	5,000	5,000	5,000
15,309	16,288	20,000	010-510-62410	Vehicle Fuel	20,000	20,000	20,000
15,714	15,072	17,000	010-510-62420	Vehicle Repair & Maintenance	17,000	17,000	17,000
14,445	41,563	11,000	010-510-62425	Operating Equipment & Tools	11,000	11,000	11,000
8,734	1,176	-	010-510-62520	PD - Legal Services	-	-	-
1,924	2,359	4,500	010-510-62560	Contractual Services	5,500	5,500	5,500
-	11,500	-	010-510-62580	Facilities Maintenance	-	-	-
4,300	1,740	20,000	010-510-62590	Software Maintenance	20,000	20,000	20,000
49,792	50,838	51,000	010-510-62700	911 Dispatch Services-Seaside	52,530	52,530	52,530
6,274	5,204	6,000	010-510-62720	Uniforms	6,000	6,000	6,000
1,701	675	500	010-510-62730	Dog Control	500	500	500
13,560	16,110	6,000	010-510-62750	Other Materials & Supplies	6,000	6,000	6,000
310	150	650	010-510-62820	Dues & Subscriptions	650	650	650
11,631	8,472	12,000	010-510-62830	Training & Education	16,000	16,000	16,000
10,302	8,669	7,000	010-510-62835	Travel & Lodging	7,000	7,000	7,000
2,660	983	5,000	010-510-62841	K-9 Maintenance	5,000	5,000	5,000
85	-	-	010-510-62900	Smith Homicide Case	-	-	-
172,721	199,090	176,350		Total Materials and Services	189,480	189,480	189,480
53,032	-	35,722	010-510-63500	PS-01 Vehicles	55,000	55,000	55,000
-	-	-	010-510-63501	PS-02 Code Enforcement Vehicle	27,000	27,000	27,000
-	-	-	010-510-63511	K9 Start Up Costs	-	-	-
53,032	0	35,722		Total Capital Outlay	82,000	82,000	82,000
1,258,758	1,261,652	1,528,019		Total Expenditures-Police	1,699,457	1,699,457	1,699,457

City of Cannon Beach
Budget Document
General Fund

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Public Safety Department Lifeguard Program							
		0.3100		Number of FTE	0.3300		
51,351	57,725	35,000	010-520-61700	Salaries and Wages	38,000	38,000	38,000
20,163	16,461	54,000	010-520-61705	Part Time Salaries and Wages	62,000	62,000	62,000
16	1,648	-	010-520-61720	Overtime	-	-	-
5,489	5,472	5,976	010-520-61810	HDL Insurance	6,971	6,971	6,971
116	228	282	010-520-61815	Disability Insurance	308	308	308
9,531	13,187	12,913	010-520-61820	PERS	15,000	15,000	15,000
5,502	5,828	6,809	010-520-61830	Social Security	7,650	7,650	7,650
104	384	356	010-520-61840	Unemployment	400	400	400
1,976	1,796	2,400	010-520-61850	Workers Comp	3,000	3,000	3,000
51	44	60	010-520-61860	WBF Tax	70	70	70
94,299	102,771	117,796		Total Personnel Services	133,399	133,399	133,399
346	346	400	010-520-62210	Telephone	400	400	400
543	305	800	010-520-62410	Vehicle Fuel	1,000	1,000	1,000
1,950	2,697	1,000	010-520-62420	Vehicle Repair & Maintenance	1,500	1,500	1,500
2,934	5,663	5,000	010-520-62425	Operating Equipment & Tools	5,000	5,000	5,000
1,457	984	2,000	010-520-62427	Operating Materials & Supplies	2,000	2,000	2,000
7,229	9,994	9,200		Total Materials and Services	9,900	9,900	9,900
5,415	21,820	-	010-520-63500	PS-02 Vehicles	-	-	-
5,415	21,820	0		Total Capital Outlay	0	0	0
106,943	134,586	126,996	Total Expenditures-Lifeguard Program		143,299	143,299	143,299
1,365,701	1,396,238	1,655,015	Grand Total Expenditures - Public Safety Department		1,842,756	1,842,756	1,842,756

City of Cannon Beach
Budget Document
General Fund

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Emergency Management							
		<i>1.1800</i>		<i>Number of FTE</i>	<i>1.4800</i>		
15,474	17,432	100,000	010-540-61700	Salaries and Wages	129,000	129,000	129,000
23	86	-	010-540-61720	Overtime	-	-	-
3,306	3,255	28,037	010-540-61810	HDL Insurance	32,586	32,586	32,586
58	127	1,025	010-540-61815	Disability Insurance	1,341	1,341	1,341
3,010	4,003	24,482	010-540-61820	PERS	29,260	29,260	29,260
1,167	1,318	7,650	010-540-61830	Social Security	9,869	9,869	9,869
18	90	400	010-540-61840	Unemployment	516	516	516
381	386	1,500	010-540-61850	Workers Comp	2,200	2,200	2,200
5	5	40	010-540-61860	WBF Tax	39	39	39
23,442	26,701	163,134		Total Personnel Services	204,811	204,811	204,811
211	-	-	010-540-62110	Office Supplies	-	-	-
0	-	100	010-540-62120	Postage & Shipping	500	500	500
3	0	100	010-540-62130	Copier Expenses	200	200	200
-	-	3,000	010-540-62645	Antennas	3,000	3,000	3,000
6,238	7,052	6,500	010-540-62650	Emergency Management	-	-	-
12,867	9,060	5,000	010-540-62655	Cache Site Supplies	16,500	16,500	16,500
-	-	8,500	010-540-62656	Communications	8,500	8,500	8,500
55,700	74,887	-	010-540-62675	Consulting	-	-	-
3,572	-	-	010-540-62680	KMUN Translator Site	-	-	-
-	-	-	010-540-62820	Dues & Subscriptions	200	200	200
-	-	-	010-540-62830	Training & Education	200	200	200
-	-	-	010-540-62835	Travel & Lodging	3,000	3,000	3,000
-	15,000	-	010-540-62970	Vulnerable Population Guide (OEM Grant)	-	-	-
-	24,600	-	010-540-62975	Disaster Recovery (OEM Grant)	-	-	-
20,000	4,750	-	010-540-62980	FOG (OEM Grant)	-	-	-
-	-	-	010-540-62982	Communications Allowance	30,000	30,000	30,000
1,228	2,775	5,000	010-540-62985	CERT Expenses	11,000	11,000	11,000
9,179	7,976	5,000	010-540-62990	MRC Expenses	5,000	5,000	5,000
-	-	-	010-540-62997	DART Expenses	2,000	2,000	2,000
108,998	146,100	33,200		Total Materials and Services	80,100	80,100	80,100
-	-	-	010-540-63040	High Axle 6x6 ATV's	26,000	26,000	26,000
-	-	-	010-540-63045	Quad 4WD	19,000	19,000	19,000
-	-	30,000	010-540-63110	Cache Site Prep	50,000	50,000	50,000
-	-	-	010-540-63112	500 Gal Regular Fuel Trailer	15,000	15,000	15,000
1,081	-	5,000	010-540-63115	KMUN Translator (site prep)	-	-	-
16,165	-	-	010-540-63120	Evacuation Route Signage (Grant)	-	-	-
-	-	121,500	010-540-63125	Radio Tower (OEM Grant)	-	-	-
17,246	0	156,500		Total Capital Outlay	110,000	110,000	110,000
149,686	172,802	352,834	Total Expenditures - Emergency Management Department		394,911	394,911	394,911

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

2016-17	2017-18	2018-19			2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Non-Departmental							
101,338	79,755	123,191	010-100-62095	Adm Svcs - IT	109,862	109,862	109,862
60,406	44,359	63,591	010-100-62096	Adm Svcs - PW Admin	72,312	72,312	72,312
179,468	200,121	278,681	010-100-62097	Adm Svcs - Exec	292,248	292,248	292,248
72,623	76,768	101,613	010-100-62098	Adm Svcs - Finance	110,300	110,300	110,300
83,310	79,174	86,848	010-100-62099	Adm Svcs - Central Svcs	90,850	90,850	90,850
497,145	480,177	653,924		Total Materials and Services	675,572	675,572	675,572
-	-	-	010-100-63000	Cannon Beach CC Building	-	-	-
0	0	0		Total Capital Outlay	0	0	0
161,725	163,458	175,644	010-910-69100	Transfer to Debt Service	197,744	197,744	197,744
-	250,000	85,932	010-910-69105	Transfer to Water Reserve	-	-	-
533,500	579,000	391,998	010-910-69115	Transfer to Roads Fund	559,471	559,471	559,471
-	400,000	400,000	010-910-69125	Transfer to General Reserve	600,000	600,000	600,000
175,000	-	-	010-910-69140	Transfer to Water Fund	-	-	-
75,500	-	-	010-910-69145	Transfer to Bridge Reserve	-	-	-
90,000	-	-	010-910-69150	Transfer to RV Park	-	-	-
75,000	-	96,673	010-910-69160	Transfer to Storm Drain Fund	-	41,572	41,572
-	275,525	100,000	010-910-69165	Transfer to Wastewater Reserve	-	-	-
-	-	-	010-910-69170	Transfer to Recycling Fund	39,418	39,418	39,418
1,110,725	1,667,983	1,250,247		Total Transfers Out	1,396,633	1,438,205	1,438,205
-	-	359,223	010-900-64050	Contingency 5% of expenditures	243,064	242,705	242,705
0	0	359,223		Total Contingency	243,064	242,705	242,705
1,607,870	2,148,160	2,263,394	Grand Total Expenditures - Non Departmental		2,315,269	2,356,482	2,356,482
\$1,641,372	\$1,296,779	\$142,455	010-920-79100	Ending Fund Balance	\$265,179	\$218,147	\$218,147

GENERAL RESERVE FUND

The budget includes the reserve fund for general governmental needs.

City of Cannon Beach								
General Reserve Fund (059)								
	Fiscal Year End							
	2019 (8 mos)	2018	2017	2016	2015	2014	2013	2012
Beginning Fund Balance	913,821	513,821	513,821	513,821	198,926	248,926	248,926	313,926
Transfer In - General Fund		400,000	-	-	314,895	-	-	-
Total Revenue	-	400,000	-	-	314,895	-	-	-
Transfer out - General Fund	-	-	-	-	-	50,000	-	-
Transfer out - Storm Drain Fund	-	-	-	-	-	-	-	65,000
Total Expenditures	-	-	-	-	-	50,000	-	65,000
Ending Fund Balance	913,821	913,821	513,821	513,821	513,821	198,926	248,926	248,926

City of Cannon Beach
Budget Document

2016-17	2017-18	2018-19	General Reserve		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
513,821	513,821	913,820	059-000-33000	Unrestricted Fund Balance	1,313,820	1,313,820	1,313,820
-	400,000	400,000	059-100-49110	Transfer In General Fund	600,000	600,000	600,000
513,821	913,821	1,313,820		Total Resources	1,913,820	1,913,820	1,913,820
-	-	-	059-010-67110	Transfer to General Fund	-	-	-
0	0	0		Total Transfers	0	0	-
-	-	-	059-100-63999	Unallocated Project	956,910	956,910	956,910
0	0	0		Total Capital Outlay	956,910	956,910	956,910
0	0	0		Total Expenditures	956,910	956,910	956,910
513,821	513,821	913,820	059-100-79000	Reserved for Future Expenditure-General	513,821	513,821	956,910
-	400,000	400,000	059-100-79000	Reserved for Future Expenditure-(Strategic Plan Objective)	443,089	443,089	956,910
513,821	913,821	1,313,820		Total Reserved for Future Expenditure	956,910	956,910	956,910
513,821	913,821	1,313,820		Total Requirements	1,913,820	1,913,820	1,913,820

ECOLA FOREST RESERVE FUND

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

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

City of Cannon Beach								
Ecola Forest Reserve Fund (053)								
	Fiscal Year End							
	2019 (8 mos)	2018	2017	2016	2015	2014	2013	2012
Beginning Fund Balance	6,394	6,394	6,394	6,394	6,394	-	-	-
Transfers In - General	-	-	-	-	-	6,394	-	-
Total Revenue	-	-	-	-	-	6,394	-	-
Transfers Out	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	6,394	6,394	6,394	6,394	6,394	6,394	-	-

**City of Cannon Beach
Budget Document**

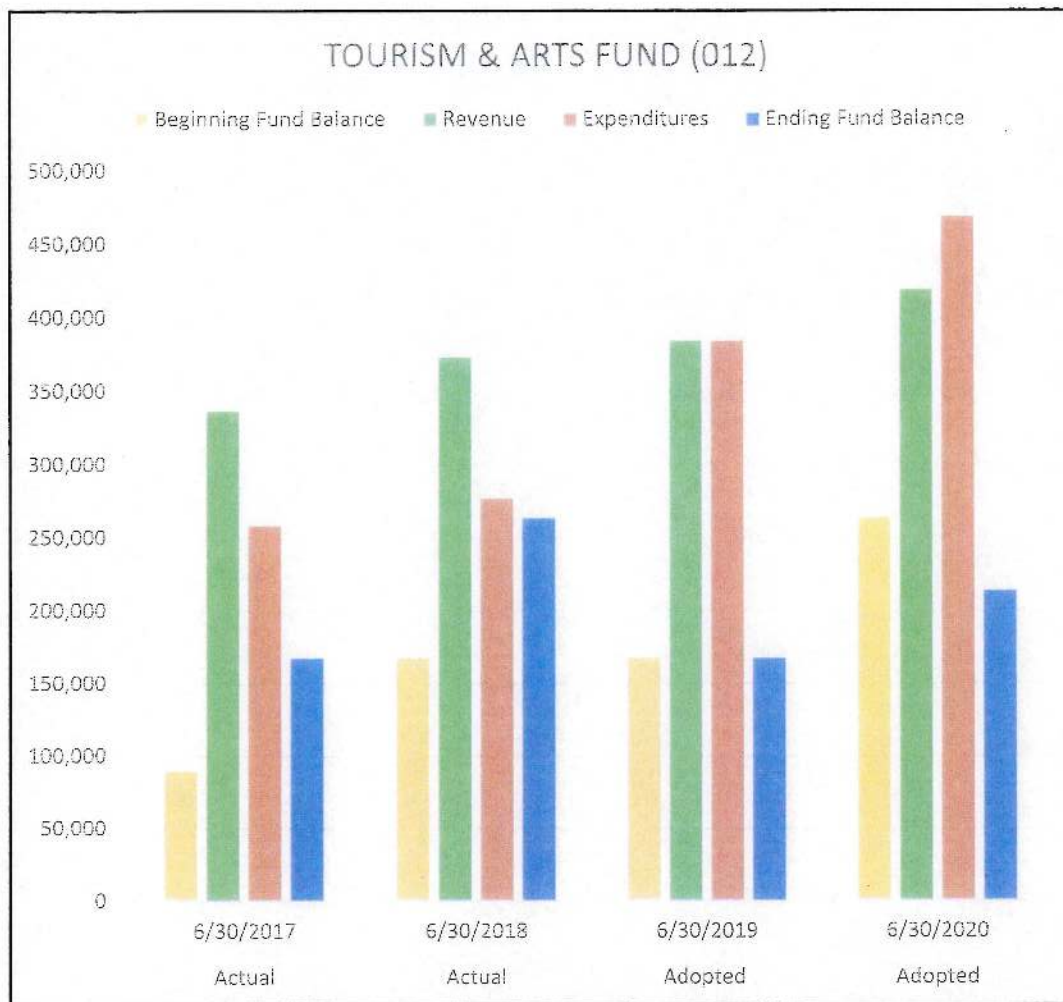
<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Ecola Forest Reserve Resolution No. 13-01</u>		<u>2019-20</u>		
<u>Actual</u>	<u>Actual</u>	<u>Adopted Budget</u>			<u>Proposed by Budget Officer</u>	<u>Approved by Budget Committee</u>	<u>Adopted by Governing Body</u>
6,394	6,394	6,393	053-000-33000	Unrestricted Fund Balance	6,393	6,393	6,393
-	-	-	053-405-49110	Transfer In - General	-	-	-
6,394	6,394	6,393		Total Resources	6,393	6,393	6,393
-	-	6,393	053-405-63999	Unallocated Project	6,393	6,393	6,393
0	0	6,393		Total Capital Outlay	6,393	6,393	6,393
0	0	6,393		Total Expenditures	6,393	6,393	6,393
6,394	6,394	-	053-405-79000	Reserved for Future Expenditure	-	-	-
6,394	6,394	6,393		Total Requirements	6,393	6,393	6,393

TOURISM & ARTS FUND

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

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

City of Cannon Beach								
Tourism & Arts Fund (012)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	263,875	167,689	89,551	45,510	17,681	-	-	-
TRT - 1% TAF Share (70%)	207,821	329,358	299,640	-	-	-	-	-
S/T TRT - 1% TAF Shar (70%)	34,651	44,313	37,432	-	-	-	-	-
Transfer In - General		-	-	326,928	304,829	277,281	260,636	242,872
Total Revenue	242,472	373,671	337,072	326,928	304,829	277,281	260,636	242,872
Materials and Services	180,278	277,485	258,934	282,887	277,000	259,600	260,636	242,872
Total Expenditures	180,278	277,485	258,934	282,887	277,000	259,600	260,636	242,872
Ending Fund Balance	326,069	263,875	167,689	89,551	45,510	17,681	-	-



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	89,551	167,689	167,689	263,875
Revenue	337,072	373,671	384,655	419,277
Expenditures	258,934	277,485	384,655	469,277
Ending Fund Balance	167,689	263,875	167,689	213,875

City of Cannon Beach
Budget Document

2016-17	2017-18	2018-19	Tourism and Arts Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
89,551	167,689	167,689	012-000-33000	Unrestricted Fund Balance	263,875	263,875	263,875
299,640	329,358	335,499	012-180-41305	TRT 1% TAF Share (70%)	359,318	359,318	359,318
37,432	44,313	49,156	012-180-41325	S/T TRT 1% TAF Share (70%)	59,959	59,959	59,959
-	-	0	012-180-43111	Transfer In General Fund	0	0	0
426,623	541,360	552,344		Total Resources	683,152	683,152	683,152
258,934	277,485	384,655	012-180-62115	TAF Award	419,277	419,277	419,277
-	-	0	012-180-62120	Tourism Purpose	50,000	50,000	50,000
258,934	277,485	384,655		Total Materials and Services	469,277	469,277	469,277
258,934	277,485	384,655		Total Expenditures	469,277	469,277	469,277
167,689	263,875	167,689	012-180-79100	Ending Fund Balance	213,875	213,875	213,875
426,623	541,360	552,344		Total Requirements	683,152	683,152	683,152

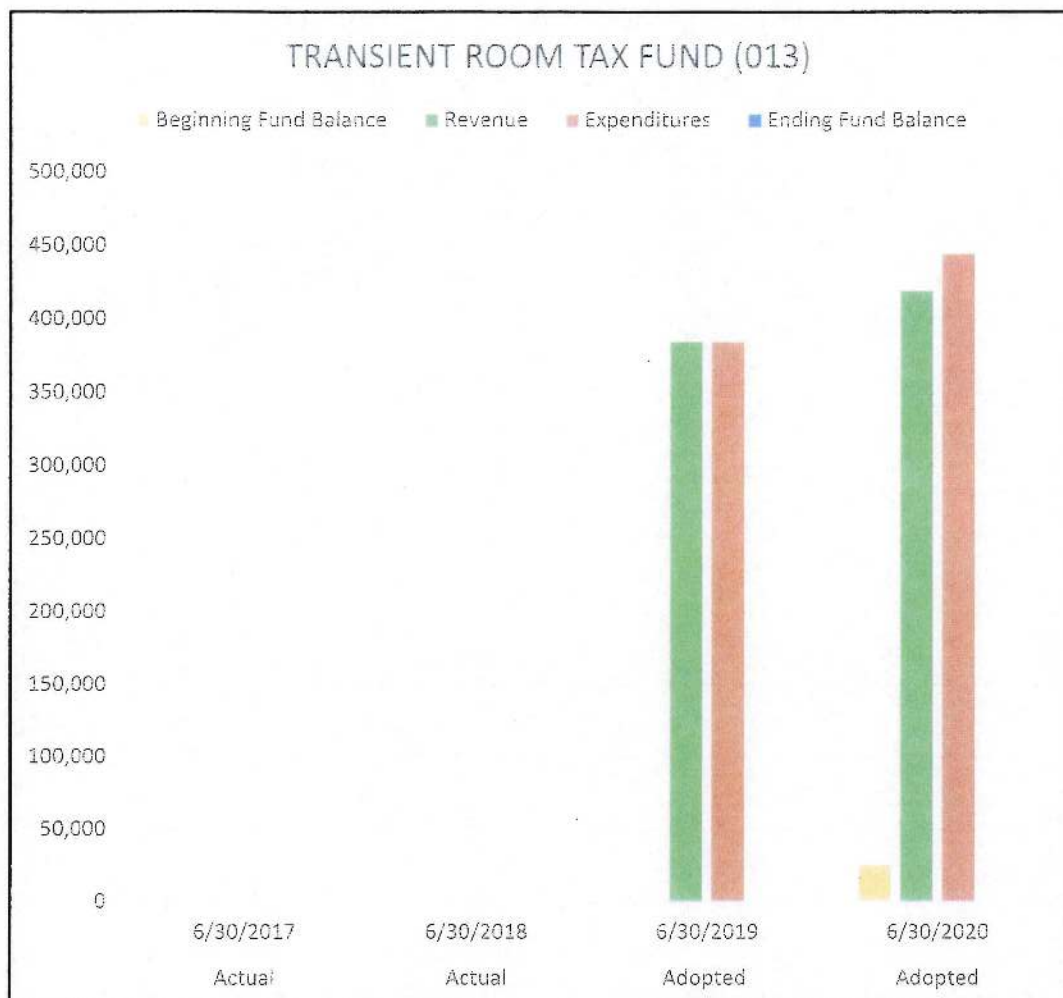
TRANSIENT ROOM TAX FUND

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

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

Previously, these revenues were posted to the General Fund.

City of Cannon Beach								
Transient Room Tax Fund (013)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	-	-	-	-	-	-	-	-
TRT 70% of 1% 2/28/19 Hotels	207,821	-	-	-	-	-	-	-
TRT 70% of 1% 2/28/19 S/T Rent	34,651	-	-	-	-	-	-	-
Total Revenue	242,472	-	-	-	-	-	-	-
Chamber of Commerce Visitor's	-		-	-	-	-	-	-
Tourism Promotions	241,437							
Total Expenditures	241,437	-	-	-	-	-	-	-
Ending Fund Balance	1,035	-	-	-	-	-	-	-



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	0	0	0	25,378
Revenue	0	0	384,655	419,277
Expenditures	0	0	384,655	444,655
Ending Fund Balance	0	0	0	0

City of Cannon Beach
Budget Document

2016-17	2017-18	2018-19	Transient Room Tax Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	013-000-33000	Unrestricted Fund Balance	25,378	25,378	25,378
-	-	335,499	013-180-41310	TRT 1% TAF Share (70%)	359,318	359,318	359,318
-	-	49,156	013-180-41330	S/T TRT 1% TAF Share (70%)	59,959	59,959	59,959
-	-	-	013-180-43111	Transfer In General Fund	-	-	-
0	0	384,655		Total Resources	444,655	444,655	444,655
-	-	84,655	013-180-62115	Chamber of Commerce Visitor's Center	-	-	-
-	-	300,000	013-180-62120	Tourism Promotions	444,655	444,655	444,655
0	0	384,655		Total Materials and Services	444,655	444,655	444,655
0	0	384,655		Total Expenditures	444,655	444,655	444,655
0	0	0	013-180-79100	Ending Fund Balance	0	-	0
0	0	384,655		Total Requirements	444,655	444,655	444,655

CLATSOP COUNTY TRT FUND

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

City of Cannon Beach
Budget Document

2016-17	2017-18	2018-19	Clatsop County TRT Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	014-180-40100	Fund Balance	-	-	-
-	-	-	014-180-42000	County Transient Room Tax	419,277	419,277	419,277
0	0	0		Total Resources	419,277	419,277	419,277
-	-	-	014-180-62120	Tourism Promotions	419,277	419,277	419,277
0	0	0		Total Materials and Services	419,277	419,277	419,277
0	0	0		Total Expenditures	419,277	419,277	419,277
0	0	0	014-180-79100	Ending Fund Balance	0	0	0
0	0	0		Total Requirements	419,277	419,277	419,277

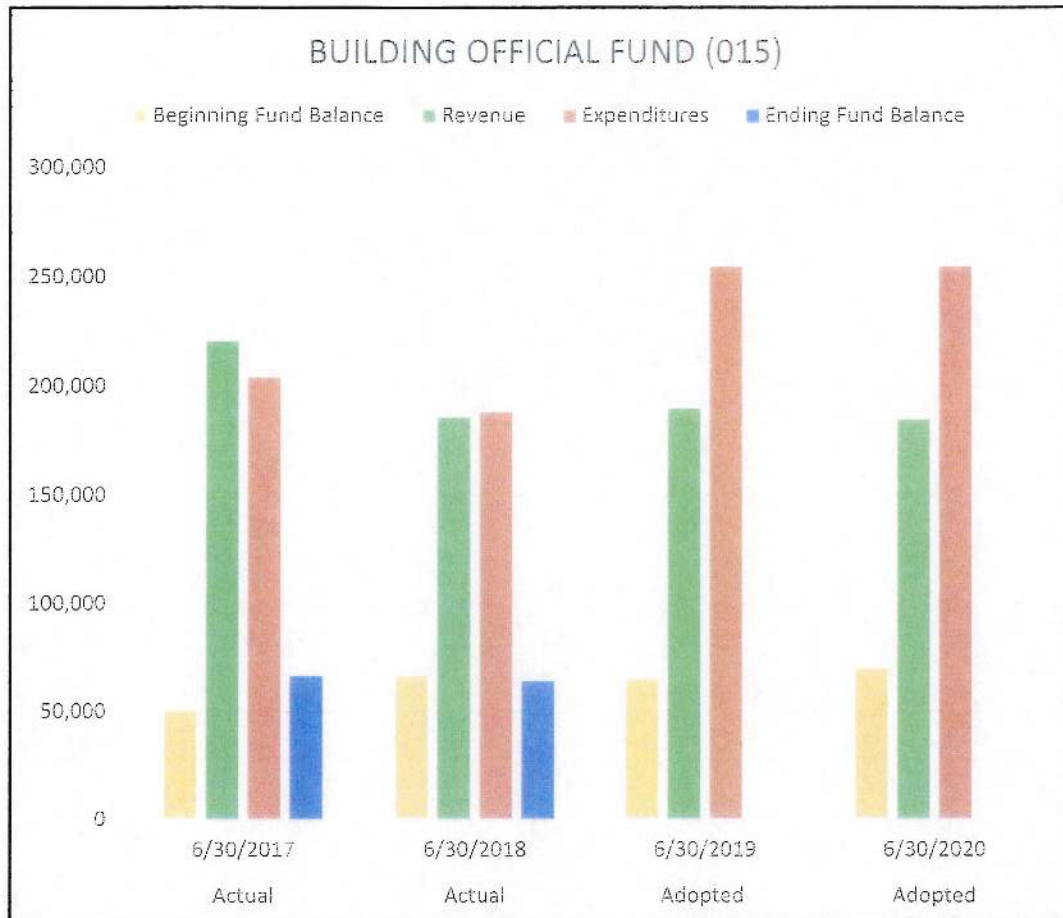
BUILDING OFFICIAL FUND

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

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

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

City of Cannon Beach								
Building Official Fund (015)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	64,162	66,681	50,236	42,747	47,310	39,950	5,438	47,082
Business Licenses - Contractors	0	-	17,150	15,587	17,088	15,975	16,775	13,200
Fees - Building Permit	76,992	74,607	92,761	69,855	66,500	29,253	108,327	60,599
Fees - Mechanical Permit	9,426	9,065	10,550	11,607	2,124	6,477	4,060	5,549
Fees - Plumbing Permit	7,572	14,598	11,794	13,498	1,952	5,872	5,117	7,645
Fees - Tree Permit	-	(50)	2,550	3,400	2,750	2,000	2,125	1,850
Fees - Inspection	1,800	4,762	7,062	5,800	3,850	2,900	3,800	4,525
Reimbursement - Bldg Inspector	26,000	39,000	2,373	-	-	-	-	-
Fees - Plan Review	49,254	43,612	70,521	56,395	47,214	10,169	200	1,266
Demolition	-	-	-	-	-	123	-	-
Fire Life Safety	2,299	340	6,096	4,924	824	1,270	-	-
Miscellaneous Income	269	-	-	-	22	-	-	-
Transfer in - General	-	-	-	-	-	22,560	41,425	-
Total Revenue	173,612	185,933	220,855	181,065	142,324	96,599	181,829	94,635



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	50,236	66,681	65,000	70,000
Revenue	220,855	185,932	190,000	185,000
Expenditures	204,410	188,451	255,000	255,000
Ending Fund Balance	66,681	64,162	0	0

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Building Official		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
50,236	66,681	65,000	015-000-33000	Unrestricted Fund Balance	70,000	70,000	70,000
17,150	-	-	015-200-42101	Business Licenses-Contractors	-	-	-
92,761	74,607	70,000	015-200-42300	Fees - Building Permit	70,000	70,000	70,000
10,551	9,065	8,000	015-200-42301	Fees - Mechanical Permit	8,000	8,000	8,000
11,794	14,598	15,000	015-200-42302	Fees - Plumbing Permit	11,000	11,000	11,000
2,550	(50)	-	015-200-42303	Fees - Tree Permit	-	-	-
7,062	4,762	3,000	015-200-42304	Fees - Inspection	2,000	2,000	2,000
70,521	43,612	50,000	015-200-42405	Fees - Plan Review	50,000	50,000	50,000
6,096	340	5,000	015-200-42407	Fire Life Safety	5,000	5,000	5,000
2,373	39,000	39,000	015-200-42310	Reimbursement-Building Inspector	39,000	39,000	39,000
271,091	252,614	255,000		Total Resources	255,000	255,000	255,000
		1.2500		Number of FTE	1.2500		
13,809	89,557	99,000	015-200-61700	Salaries and Wages	101,000	101,000	101,000
-	41	-	015-200-61720	Overtime	-	-	-
3,808	20,439	24,059	015-200-61810	HDL Insurance	21,850	21,850	21,850
-	832	1,097	015-200-61815	Disability Insurance	1,133	1,133	1,133
2,464	22,201	23,821	015-200-61820	PERS	27,902	27,902	27,902
1,008	6,729	7,574	015-200-61830	Social Security	7,727	7,727	7,727
29	448	396	015-200-61840	Unemployment	404	404	404
89	922	1,000	015-200-61850	Workers Comp	1,000	1,000	1,000
6	32	43	015-200-61860	WBF Tax	31	31	31
21,213	141,201	156,990		Total Personnel Services	161,047	161,047	161,047
4,829	3,800	5,870	015-200-62095	Adm Svcs - IT	5,870	5,870	5,870
13,631	15,199	21,166	015-200-62097	Adm Svcs - Exec	21,166	21,166	21,166
9,645	10,196	13,496	015-200-62098	Adm Svcs - Finance	13,496	13,496	13,496
3,970	3,773	4,138	015-200-62099	Adm Svcs - Central Svcs	4,138	4,138	4,138
366	551	500	015-200-62110	Office Supplies	800	800	800
454	76	100	015-200-62120	Postage & Shipping	100	100	100
61	100	200	015-200-62130	Copier Expenses	200	200	200
1,178	-	1,100	015-200-62140	Computer Expenses	1,100	1,100	1,100
-	271	400	015-200-62150	Code Books & References	400	400	400
90	583	-	015-200-62210	Telephone	-	-	-
-	885	2,000	015-200-62410	Vehicle Fuel	2,000	2,000	2,000
-	154	400	015-200-62420	Vehicle Repair & Maintenance	-	-	-
149	125	300	015-200-62427	Operating Materials & Supplies	300	300	300
148,334	10,000	-	015-200-62563	Contract with Seaside	-	-	-
-	-	1,500	015-200-62625	Public Outreach	1,500	1,500	1,500
-	400	500	015-200-62820	Dues & Subscriptions	500	500	500
-	1,080	2,500	015-200-62830	Training & Education	2,500	2,500	2,500
-	56	500	015-200-62835	Travel & Lodging	500	500	500
490	-	400	015-200-62840	Published Notices	400	400	400
183,198	47,251	55,070		Total Materials and Services	54,970	54,970	54,970
-	-	-	015-200-63012	New Vehicle	25,000	25,000	25,000
0	0	0		Total Capital Outlay	25,000	25,000	25,000
-	-	42,940	015-200-64050	Contingency 5.80% of expenditures	13,983	13,983	13,983
204,410	188,451	255,000		Total Expenditures	255,000	255,000	255,000
66,681	64,162	-	015-000-33000	Ending Fund Balance	-	-	-
271,091	252,614	255,000		Total Requirements	255,000	255,000	255,000

AFFORDABLE HOUSING FUND

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

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

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

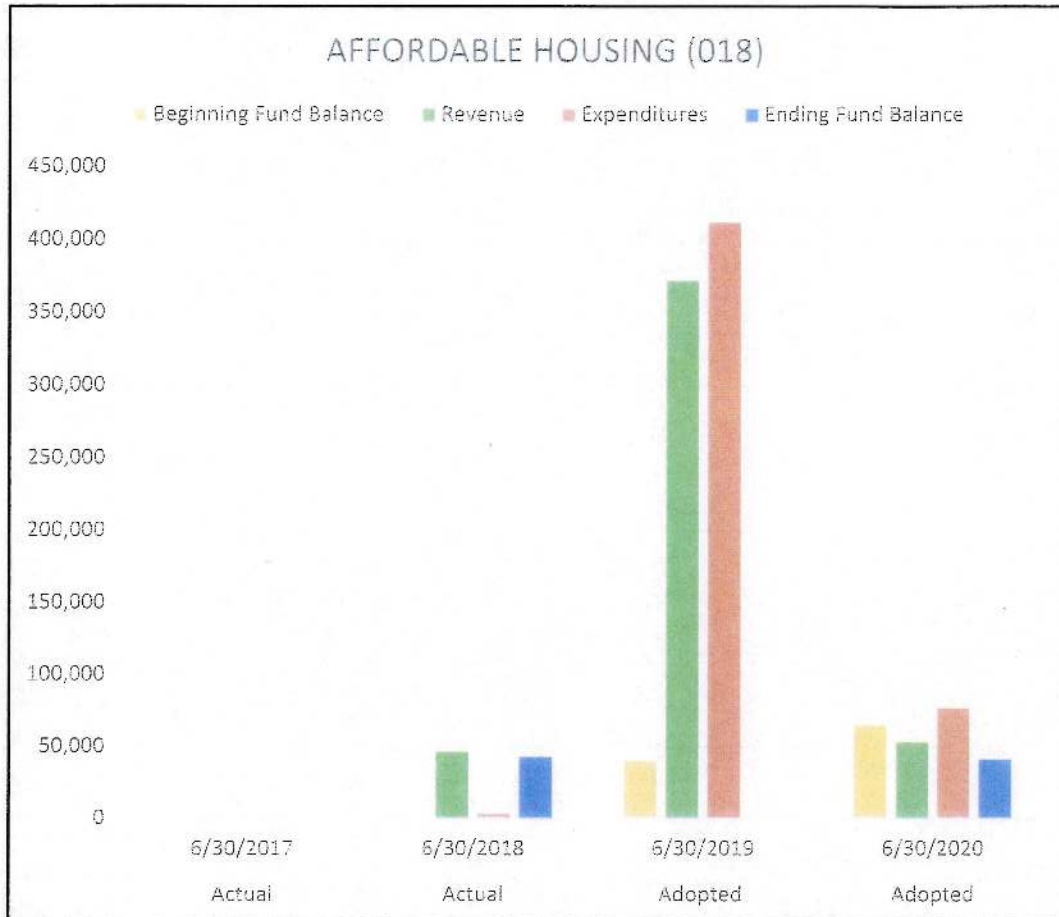
35% on housing programs of the City

50% on builder/developer incentives

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

100% on housing programs of the City

City of Cannon Beach								
Affordable Housing Fund (018)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	42,781	-	-	-	-	-	-	-
Construction Excise Tax - Res	5,059	24,337	-	-	-	-	-	-
Construction Excise Tax - Commer	17	21,948	-	-	-	-	-	-
Total Revenue	5,076	46,285	-	-	-	-	-	-
Materials and Services		3,505	-	-	-	-	-	-
Total Expenditures	-	3,505	-	-	-	-	-	-
Ending Fund Balance	47,857	42,781	-	-	-	-	-	-



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	0	0	40,000	65,000
Revenue	0	46,286	372,000	53,000
Expenditures	0	3,505	412,000	76,740
Ending Fund Balance	0	42,781	0	41,260

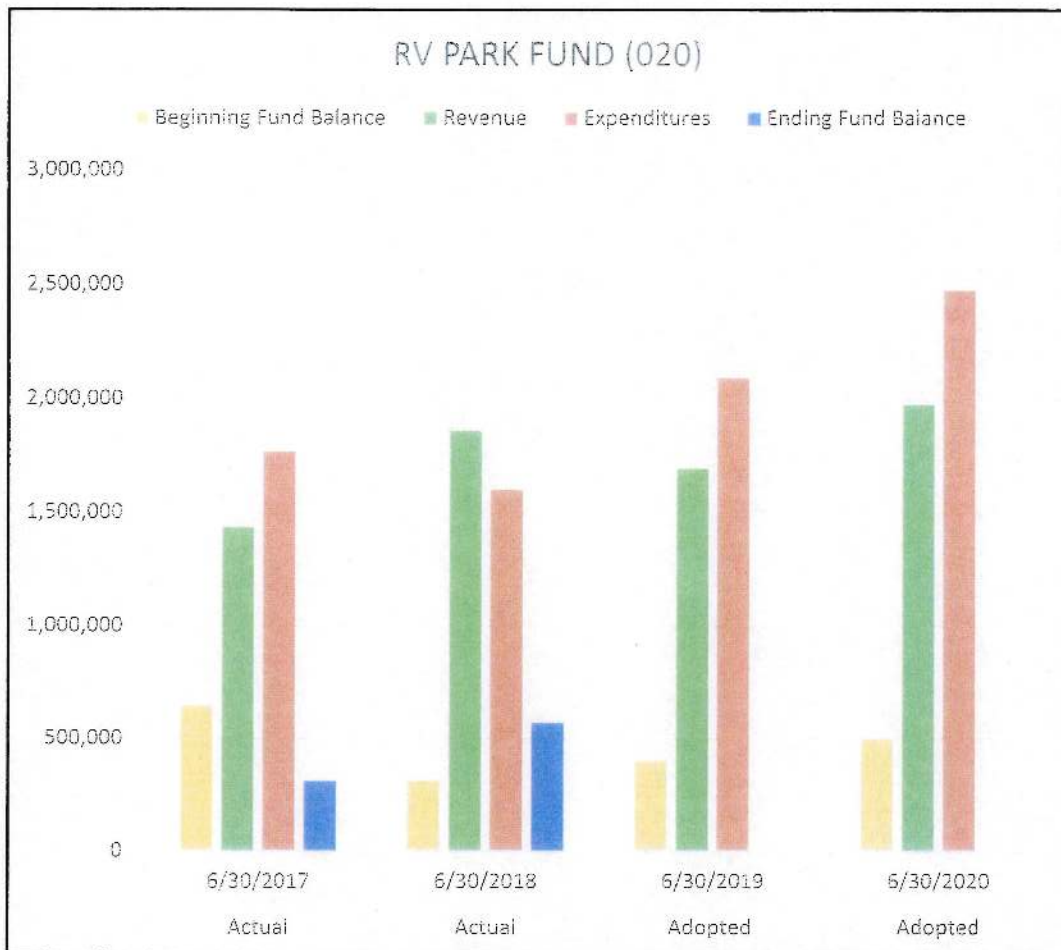
**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Affordable Housing		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	-	40,000	018-190-33000	Unrestricted Fund Balance	65,000	65,000	65,000
	24,337	23,000	018-190-42600	Construction Excise Tax-Residential	40,000	40,000	40,000
	21,948	20,000	018-190-42650	Construction Excise Tax-Commercial	13,000	13,000	13,000
	-	24,000	018-190-44000	Rents (gross)	-	-	-
	-	305,000	018-190-47000	Loan Proceeds	-	-	-
	-	0	018-190-49110	Transfer from General Fund	-	-	-
0	46,285	412,000		Total Resources	118,000	118,000	118,000
				Number of FTE			
	-	-	018-190-61700	Salaries and Wages	-	-	-
	-	-	018-190-61810	HDL Insurance	-	-	-
	-	-	018-190-61820	PERS	-	-	-
	-	-	018-190-61830	Social Security	-	-	-
	-	-	018-190-61840	Unemployment	-	-	-
	-	-	018-190-61850	Workers Comp	-	-	-
	-	-	018-190-61860	WBF Tax	-	-	-
	-	-	018-190-61900	Compensated Absences	-	-	-
0	0	0		Total Personnel Services	0	0	0
	-	200	018-190-62110	Office Supplies	200	200	200
	-	4,200	018-190-62115	Bank Charges	-	-	-
	-	200	018-190-62120	Postage & Shipping	200	200	200
	-	100	018-190-62130	Copier Expenses	100	100	100
	-	-	018-190-62140	Computer Expenses	-	-	-
	-	10,000	018-190-62520	Legal Services	10,000	10,000	10,000
	-	3,500	018-190-62530	Insurance	-	-	-
	-	22,000	018-190-62560	Contractual Services	20,000	20,000	20,000
	-	3,200	018-190-62563	Park Home maintenance	-	-	-
	-	2,500	018-190-62570	Property Tax	-	-	-
	3,505	3,450	018-190-62630	OR Dept of Housing/Community Services	3,450	3,450	3,450
	-	11,500	018-190-62635	Builder Incentive Programs	30,000	30,000	30,000
	-	-	018-190-62820	Dues & Subscriptions	-	-	-
	-	-	018-190-62830	Training & Education	-	-	-
	-	-	018-190-62835	Travel & Lodging	-	-	-
0	3,505	60,850		Total Materials and Services	63,950	63,950	63,950
				Capital Outlay			
	-	295,000	018-190-63000	Housing Project (Park Homes) 5 Units (\$59,000 per unit)	-	-	-
	0	295,000		Total Capital Outlay	0	0	0
				Debt Service			
	-	33,125	018-190-65510	Principal	-	-	-
	-	12,200	018-190-65610	Interest	-	-	-
	0	45,325		Total Debt Service	0	0	0
	-	10,825	018-190-64050	Contingency 20.00% of expenditures	12,790	12,790	12,790
0	3,505	412,000		Total Expenditures	76,740	76,740	76,740
	42,781	-	018-000-33000	Ending Fund Balance	41,260	41,260	41,260
0	46,285	412,000		Total Requirements	118,000	118,000	118,000

RV PARK FUND

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

City of Cannon Beach								
RV Park Fund (020)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	570,298	311,900	644,834	824,609	594,038	620,422	583,433	461,995
RV Park Revenue	1,347,111	1,861,445	1,436,235	1,553,090	1,602,691	1,431,629	1,390,546	1,320,546
Total Revenue	1,347,111	1,861,445	1,436,235	1,553,090	1,602,691	1,431,629	1,390,546	1,320,546
Personnel Services	1,314	2,002	1,284	-	-	-	-	-
Materials and Services	1,120,460	1,594,606	1,317,075	1,329,342	1,365,539	1,302,283	1,318,164	1,161,459
Capital Outlay		-	200,811	403,522	6,581	5,730	35,394	11,800
Transfer out - General Fund		-	150,000	-	-	150,000	-	-
Transfer out - RV Park R&R		6,438	100,000	-	-	-	-	-
Total Expenditures	1,121,774	1,603,047	1,769,169	1,732,865	1,372,120	1,458,013	1,353,557	1,173,259
Ending Fund Balance	795,635	570,298	311,900	644,834	824,609	594,038	620,422	609,282



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	644,834	311,900	400,000	500,000
Revenue	1,436,235	1,861,445	1,695,000	1,977,000
Expenditures	1,769,169	1,603,047	2,095,000	2,477,000
Ending Fund Balance	311,900	570,298	0	0

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	RV Park Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
644,834	311,900	400,000	020-000-33000	Unrestricted Fund Balance	500,000	500,000	500,000
1,436,235	1,861,445	1,695,000	020-160-48905	RV Park Revenue	1,977,000	1,977,000	1,977,000
2,081,069	2,173,345	2,095,000		Total Resources	2,477,000	2,477,000	2,477,000
		0.0200		Number of FTE	0.0000		
758	1,138	2,000	020-160-61700	Salaries and Wages	-	-	-
37	133	1,000	020-160-61720	Overtime	1,000	1,000	1,000
192	258	296	020-160-61810	HDL Insurance	-	-	-
-	12	17	020-160-61815	Disability Insurance	-	-	-
198	324	549	020-160-61820	PERS	292	292	292
71	97	230	020-160-61830	Social Security	77	77	77
1	6	12	020-160-61840	Unemployment	4	4	4
27	33	100	020-160-61850	Workers Comp	100	100	100
0	1	1	020-160-61860	WBF Tax	-	-	-
1283.62	2,002	4,205		Total Personnel Services	1,473	1,473	1,473
80,149	89,372	124,457	020-160-62097	Adm Svcs - Exec	130,516	130,516	130,516
25,532	26,989	35,723	020-160-62098	Adm Svcs - Finance	38,777	38,777	38,777
-	-	5,000	020-160-62450	Consultant/Engineering Service	-	-	-
5,181	7,943	10,000	020-160-62530	Insurance	12,000	12,000	12,000
4,239	30,145	30,000	020-160-62580	Facility Maintenance	20,000	20,000	20,000
1,141,366	1,363,749	1,350,000	020-160-62960	RV Park Overhead	1,600,000	1,600,000	1,600,000
60,608	76,408	86,000	020-160-62970	RV Park Management Fee	86,000	86,000	86,000
1,317,075	1,594,606	1,641,180		Total Materials and Services	1,887,293	1,887,293	1,887,293
189,964	-	-	020-160-63814	Utility system upgrade	-	-	-
10,847	-	-	020-160-63815	Compliance Tank Monitoring System	-	-	-
200,811	0	0		Total Capital Outlay	0	0	0
150,000	-	200,000	020-160-67110	Transfer to General Fund	210,775	210,775	210,775
100,000	6,438	-	020-160-67120	Transfer to RV Park Reserve	-	100,000	100,000
250,000	6,438	200,000		Total Transfers	210,775	310,775	310,775
-	-	249,615	020-160-64050	Contingency 14.7% of expenditures	377,459	277,459	277,459
1,769,169	1,603,047	2,095,000		Total Expenditures	2,477,000	2,477,000	2,477,000
311,900	570,298	-	020-000-33000	Ending Fund Balance	-	-	-
2,081,069	2,173,345	2,095,000		Total Requirements	2,477,000	2,477,000	2,477,000

RV PARK RESERVE FUND

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

City of Cannon Beach								
RV Park Reserve Fund (050)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	15,923	9,485	159,485	159,485	159,485	209,485	209,485	209,485
Transfer In - RV Park	-	6,438	190,000	-	-	-	-	-
Total Revenue	-	6,438	190,000	-	-	-	-	-
Capital Outlay	-	-	340,000	-	-	-	-	-
Transfer to General	-	-	-	-	-	50,000	-	-
Total Expenditures	-	-	340,000	-	-	50,000	-	-
Ending Fund Balance	15,923	15,923	9,485	159,485	159,485	159,485	209,485	209,485

City of Cannon Beach
Budget Document

2016-17	2017-18	2018-19	RV Park Reserve		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
159,485	9,485	15,922	050-000-33000	Unrestricted Fund Balance	15,922	15,922	15,922
190,000	6,438	-	050-160-49040	Transfer In from RV Park Fund	0	100,000	100,000
349,485	15,923	15,922		Total Resources	15,922	115,922	115,922
340,000	-	-	050-160-63814	Utility System Upgrade	-	-	-
-	-	-	050-160-63999	Unallocated Project	-	100,000	100,000
340,000	-	-		Total Capital Outlay	-	100,000	100,000
340,000	0	0		Total Expenditures	0	100,000	100,000
9,485	15,923	15,922	050-160-79000	Reserved for Future Expenditure	15,922	15,922	15,922
349,485	15,923	15,922		Total Requirements	15,922	115,922	115,922

RECYCLING FUND

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

City of Cannon Beach								
Recycling Fund (022)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	66,322	72,701	72,897	83,788	85,361	61,925	66,831	97,650
Recycle Surcharge	130,153	174,094	170,977	162,472	157,767	161,101	146,506	172,504
Miscellaneous Income	730	-	-	1,108	123	-	-	-
Recycle Sales	8,075	15,226	18,345	14,237	12,916	22,754	17,268	16,970
Transfers In - Recycle R & R		-	-	-	-	-	-	-
Total Revenue	138,958	189,320	189,323	177,817	170,805	183,855	163,774	189,474
Personnel Services	72,355	109,184	98,776	105,491	76,117	72,275	72,734	83,848
Materials and Services	60,172	86,514	90,743	83,217	83,509	88,145	95,946	43,508
Capital Outlay		-	-	-	12,753	-	-	77,512
Transfer out - Recycling R&R		-	-	-	-	-	-	15,425
Total Expenditures	132,527	195,698	189,519	188,708	172,378	160,420	168,680	220,293
Ending Fund Balance	72,753	66,322	72,701	72,897	83,788	85,361	61,925	66,831



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	72,897	72,701	45,000	38,000
Revenue	189,323	189,319	185,500	236,418
Expenditures	189,519	195,698	230,500	274,418
Ending Fund Balance	72,701	66,322	0	0

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Recycling Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
72,897	72,701	45,000	022-000-33000	Unrestricted Fund Balance	38,000	38,000	38,000
170,977	174,094	170,000	022-440-46040	Recycle Surcharge	185,000	185,000	185,000
-	-	-	022-440-48900	Miscellaneous Income	-	-	-
18,345	15,226	15,500	022-440-48920	Recycle Sales	12,000	12,000	12,000
-	-	-	022-440-49111	Transfer In - General Fund	39,418	39,418	39,418
262,220	262,020	230,500		Total Resources	274,418	274,418	274,418
		<i>1.2800</i>		Number of FTE	<i>1.1300</i>		
63,953	68,654	70,500	022-440-61700	Salaries and Wages	65,000	65,000	65,000
-	-	-	022-440-61705	Part Time Wages	8,944	8,944	8,944
-	735	1,105	022-440-61815	Disability Insurance	1,024	1,024	1,024
441	1,157	1,133	022-440-61720	Overtime	1,200	1,200	1,200
13,936	14,948	15,120	022-440-61810	HDL Insurance	12,276	12,276	12,276
12,974	16,202	16,933	022-440-61820	PERS	21,220	21,220	21,220
4,191	4,604	5,480	022-440-61830	Social Security	5,749	5,749	5,749
75	349	287	022-440-61840	Unemployment	301	301	301
3,172	2,503	3,500	022-440-61850	Workers Comp	5,000	5,000	5,000
33	32	44	022-440-61860	WBF Tax	28	28	28
98,776	109,184	114,102		Total Personnel Services	120,742	120,742	120,742
4,829	3,800	5,870	022-440-62095	Adm Svcs - IT	5,235	5,235	5,235
26,131	19,189	27,508	022-440-62096	Adm Svcs - PW Admin	31,281	31,281	31,281
9,814	10,944	15,240	022-440-62097	Adm Svcs - Exec	15,982	15,982	15,982
7,376	7,797	10,320	022-440-62098	Adm Svcs - Finance	11,202	11,202	11,202
3,970	3,773	4,138	022-440-62099	Adm Svcs - Central Svcs	4,329	4,329	4,329
-	-	50	022-440-62110	Office Supplies	50	50	50
70	299	300	022-440-62120	Postage & Shipping	300	300	300
9,823	14,142	16,000	022-440-62125	Recycling Freight Expense	20,000	20,000	20,000
-	-	-	022-440-62140	Computer Expense	1,000	1,000	1,000
20,161	20,421	20,000	022-440-62190	Yard Waste Program	25,000	25,000	25,000
-	-	3,000	022-440-62195	Solid Waste Services	3,000	3,000	3,000
-	-	1,000	022-440-62210	Telephone	1,700	1,700	1,700
867	780	1,000	022-440-62410	Vehicle Fuel	1,000	1,000	1,000
319	154	1,000	022-440-62420	Vehicle Repair & Maintenance	1,000	1,000	1,000
1,279	1,831	2,500	022-440-62422	Equipment Repair & Maint.	2,500	2,500	2,500
2,939	1,023	2,900	022-440-62427	Materials & Supplies	3,000	3,000	3,000
-	2,008	1,000	022-440-62560	Contractual Services	1,000	1,000	1,000
3,032	235	1,000	022-440-62580	Facility Maintenance	1,000	1,000	1,000
135	120	150	022-440-62720	Protective Clothing	150	150	150
90,743	86,514	112,976		Total Materials and Services	128,729	128,729	128,729
-	-	-	022-440-63016	Modify Door to Elect Rollup	-	-	-
-	-	-	022-440-63017	Recycling Glass Bin	-	-	-
0	0	0		Total Capital Outlay	0	0	0
-	-	3,422	022-440-64050	Contingency 10.0% of expenditures	24,947	24,947	24,947
189,519	195,698	230,500		Total Expenditures	274,418	274,418	274,418
72,701	66,322	-	022-440-79100	Ending Fund Balance	0	0	0
262,220	262,020	230,500		Total Requirements	274,418	274,418	274,418

RECYCLING RESERVE FUND

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

City of Cannon Beach								
Recycling Reserve Fund (052)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	76,326	76,326	76,326	76,326	76,326	76,326	76,326	60,900
Transfers In - Recycling	-	-	-	-	-	-	-	15,426
Total Revenue	-	-	-	-	-	-	-	15,426
Transfer out - Recycling	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-
Ending Fund Balance	76,326	76,326	76,326	76,326	76,326	76,326	76,326	76,326

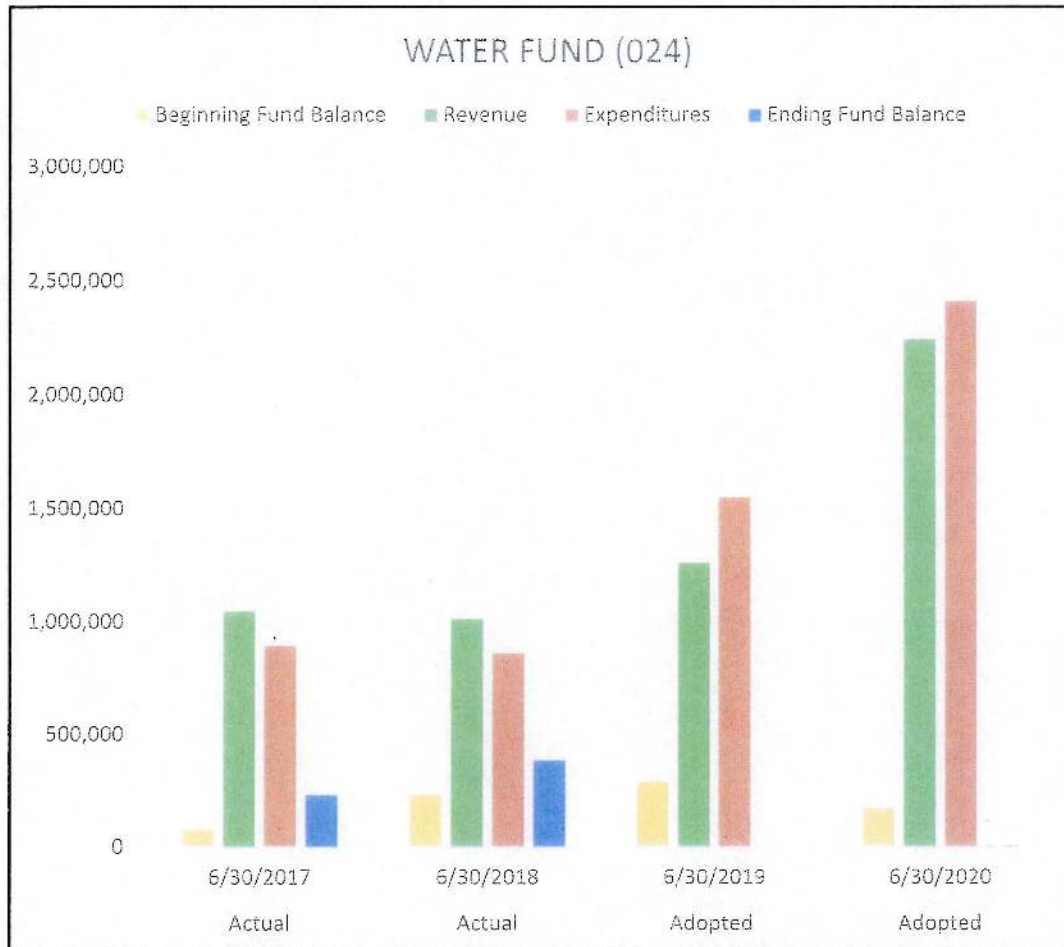
City of Cannon Beach
Budget Document

2016-17	2017-18	2018-19	Recycling Reserve		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
76,326	76,326	76,325	052-000-33000	Unrestricted Fund Balance	9,825	9,825	9,825
76,326	76,326	76,325		Total Resources	9,825	9,825	9,825
-	-	-	052-440-69110	Transfer to General	-	-	-
0	0	0		Total Transfers	0	0	0
-	-	76,325	052-440-63999	Unallocated Project	9,825	9,825	9,825
0	0	76,325		Total Capital Outlay	9,825	9,825	9,825
0	0	76,325		Total Expenditures	9,825	9,825	9,825
76,326	76,326	-	052-440-79000	Reserved for Future Expenditure	-	-	-
76,326	76,326	76,325		Total Requirements	9,825	9,825	9,825

WATER FUND

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

City of Cannon Beach								
Water Fund (024)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 mos)							
Beginning Fund Balance	387,216	234,455	81,007	96,099	110,052	112,661	87,529	198,709
Monthly Water Charges	842,937	988,500	844,497	823,307	765,998	745,098	720,996	692,982
Fees - Water SVC Connect	2,550	1,600	2,400	636	1,935	964	1,570	(411)
Charge - Water System Dev	11,417	9,786	9,786	4,499	11,417	-	4,892	1,591
Loan Proceeds	-	-	-	16,963	-	-	-	-
Water Misc Incom	11,571	15,141	18,377	21,889	12,275	25,723	14,402	17,470
Transfer in - General Fund	-	-	175,000	-	-	-	-	-
Transfer in - Water R&R Fund	-	-	-	-	-	-	66,910	32,865
Total Revenue	868,475	1,015,027	1,050,060	867,294	791,625	771,785	808,770	744,497
Personnel Services	197,525	312,245	269,483	267,742	246,213	230,877	222,550	206,657
Materials and Services	478,912	543,242	568,384	501,750	439,120	466,756	441,393	365,903
Debt Service	-	-	17,510	-	-	-	-	-
Capital Outlay	-	6,780	41,236	112,894	120,245	76,761	119,696	163,330
Transfer out - Water R&R	-	-	-	-	-	-	-	-
Total Expenditures	676,437	862,266	896,612	882,386	805,578	774,394	783,639	735,891
Ending Fund Balance	579,254	387,216	234,455	81,007	96,099	110,052	112,661	207,315



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	81,007	234,455	290,000	175,000
Revenue	1,050,060	1,015,026	1,263,000	2,248,000
Expenditures	896,612	862,266	1,553,000	2,415,263
Ending Fund Balance	234,455	387,215	0	7,737

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Water Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
81,007	234,455	290,000	024-000-33000	Unrestricted Fund Balance	175,000	175,000	175,000
844,497	988,500	1,245,000	024-450-46050	Monthly Water Charges	1,228,000	1,228,000	1,228,000
2,400	1,600	1,000	024-450-46350	Fees - Water Svc Connect	2,000	2,000	2,000
9,786	9,786	5,000	024-450-46450	Charge - Water System Dev	5,000	5,000	5,000
-	-	-	024-450-47000	Loan Proceeds	1,000,000	1,000,000	1,000,000
18,377	15,141	12,000	024-450-48950	Water Misc Income	13,000	13,000	13,000
175,000	-	-	024-450-49111	Transfer from General Fund	-	-	-
1,131,067	1,249,481	1,553,000		Total Resources	2,423,000	2,423,000	2,423,000
		<i>2.8500</i>		Number of FTE	<i>2.7800</i>		
142,772	169,303	166,000	024-450-61700	Salaries and Wages	162,000	162,000	162,000
17,160	9,289	9,677	024-450-61710	Standby	9,913	9,913	9,913
9,160	15,425	13,000	024-450-61720	Overtime	16,000	16,000	16,000
46,551	49,905	50,406	024-450-61810	HDL Insurance	53,892	53,892	53,892
-	1,728	2,460	024-450-61815	Disability Insurance	2,519	2,519	2,519
36,016	46,205	47,114	024-450-61820	PERS	50,963	50,963	50,963
12,941	14,642	14,434	024-450-61830	Social Security	14,375	14,375	14,375
203	970	755	024-450-61840	Unemployment	752	752	752
4,607	4,700	6,500	024-450-61850	Workers Comp	12,000	12,000	12,000
72	78	158	024-450-61860	WBF Tax	69	69	69
269,483	312,245	310,504		Total Personnel Services	322,483	322,483	322,483
48,891	38,478	59,434	024-450-62095	Adm Svcs - IT	53,004	53,004	53,004
93,319	68,528	98,238	024-450-62096	Adm Svcs - PW Admin	111,713	111,713	111,713
41,437	46,206	64,344	024-450-62097	Adm Svcs - Exec	67,447	67,447	67,447
93,048	98,360	130,191	024-450-62098	Adm Svcs - Finance	141,322	141,322	141,322
40,194	38,198	41,900	024-450-62099	Adm Svcs - Central Svcs	43,831	43,831	43,831
-	-	300	024-450-62110	Office Supplies	300	300	300
1,738	506	200	024-450-62116	Bad Debt Expense	200	200	200
123	298	300	024-450-62120	Postage & Shipping	300	300	300
7,354	6,637	8,800	024-450-62122	Billing Expense	8,800	8,800	8,800
-	-	400	024-450-62130	Copier Expenses	400	400	400
2,416	2,193	2,200	024-450-62140	Computer Expenses	2,500	2,500	2,500
1,645	2,213	3,000	024-450-62210	Telephone	7,800	7,800	7,800
23,052	20,879	22,000	024-450-62310	Electricity	24,000	24,000	24,000
5,304	5,410	4,000	024-450-62320	Natural Gas	4,000	4,000	4,000
537	1,358	550	024-450-62380	Generator Fuel	1,000	1,000	1,000
4,434	4,370	5,000	024-450-62410	Vehicle Fuel	7,000	7,000	7,000
4,253	4,503	5,000	024-450-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000
15,073	18,573	15,000	024-450-62422	Equipment Repair & Maint.	15,000	15,000	15,000
6,104	5,857	15,000	024-450-62425	Equipment & Tools	15,000	15,000	15,000
60,549	28,512	45,000	024-450-62427	Materials & Supplies	46,000	46,000	46,000
3,508	6,453	10,000	024-450-62430	Pump Station Maint & Repair	12,000	12,000	12,000
1,823	2,029	5,000	024-450-62452	GIS Consultant	5,000	5,000	5,000
10,000	-	-	024-450-62520	Legal Settlement	-	-	-
-	-	2,500	024-450-62540	Engineering Fees	5,000	5,000	5,000
41,011	45,445	80,000	024-450-62560	Contractual Services	80,000	80,000	80,000
1,707	2,993	5,000	024-450-62562	Electrical Services	8,334	8,334	8,334
21,847	79,807	50,000	024-450-62564	Excavation Services	55,000	55,000	55,000
-	-	-	024-450-62567	North Tank Perimeter	16,500	16,500	16,500
-	-	15,000	024-450-62570	Master Plans	-	-	-
13,584	-	15,000	024-450-62580	Facility Maintenance	-	-	-
82	-	150	024-450-62630	Fire Protection	150	150	150
1,500	725	1,200	024-450-62720	Protective Clothing	1,200	1,200	1,200
6,209	1,472	1,500	024-450-62820	Dues & Subscriptions	1,500	1,500	1,500
3,025	2,368	2,000	024-450-62830	Training & Education	2,000	2,000	2,000

City of Cannon Beach
Budget Document

2016-17	2017-18	2018-19	Water Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1,884	3,034	1,500	024-450-62835	Travel & Lodging	1,500	1,500	1,500
12,730	7,837	10,000	024-450-62990	Rate Study	-	-	-
568,384	543,242	719,707		Total Materials and Services	742,801	742,801	742,801
-	6,780	-	024-450-63002	Water Master Plan	-	-	-
4,119	-	-	024-450-63035	Utility Locator	-	-	-
1,355	-	-	024-450-63036	Hydro Power Unit	-	-	-
5,010	-	-	024-450-63037	Data Logger Ecola Creek	-	-	-
23,232	-	-	024-450-63038	WTP Pump Replacement	-	-	-
7,520	-	-	024-450-63039	Trimble - 3	-	-	-
41,236	6,780	0		Total Capital Outlay	0	0	0
16,965	-	-	024-450-66000	Caterpillar Lease Principal	-	-	-
-	-	-	024-450-66010	Business Oregon Loan Principal	19,268	19,268	19,268
545	-	-	024-450-66050	Caterpillar Lease Interest	-	-	-
-	-	-	024-450-66060	Business Oregon Loan Interest	34,834	34,834	34,834
17,510	0	0		Total Debt Service	54,102	54,102	54,102
-	-	433,386	024-450-67610	Transfer to Water Reserve	1,072,000	1,072,000	1,072,000
0	0	433,386		Total Transfers Out	1,072,000	1,072,000	1,072,000
-	-	89,403	024-450-64050	Total Contingency 20.00% of expenditures	223,877	223,877	223,877
896,612	862,266	1,553,000		Total Expenditures	2,415,263	2,415,263	2,415,263
234,455	387,215	0	024-450-79100	Ending Fund Balance	7,737	7,737	7,737
1,131,067	1,249,481	1,553,000		Total Requirements	2,423,000	2,423,000	2,423,000

WATER RESERVE FUND

The budget includes the reserve fund for the Water enterprise. This fund finances capital outlay purchases for repairs and replacement of water system infrastructure and related assets.

City of Cannon Beach								
Water Reserve Fund (054)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 mos)							
Beginning Fund Balance	316,772	102,286	181,510	181,510	181,510	181,510	248,420	281,285
Transfer In - General Fund	85,932	250,000	-	-	-	-	-	-
Transfer In - Water Fund	-	-	-	-	-	-	-	-
Total Revenue	85,932	250,000	-	-	-	-	-	-
Capital Outlay	360,999	35,514	79,224	-	-	-	-	-
Transfer out - Water	-	-	-	-	-	-	66,910	32,865
Total Expenditures	360,999	35,514	79,224	-	-	-	66,910	32,865
Ending Fund Balance	41,705	316,772	102,286	181,510	181,510	181,510	181,510	248,420

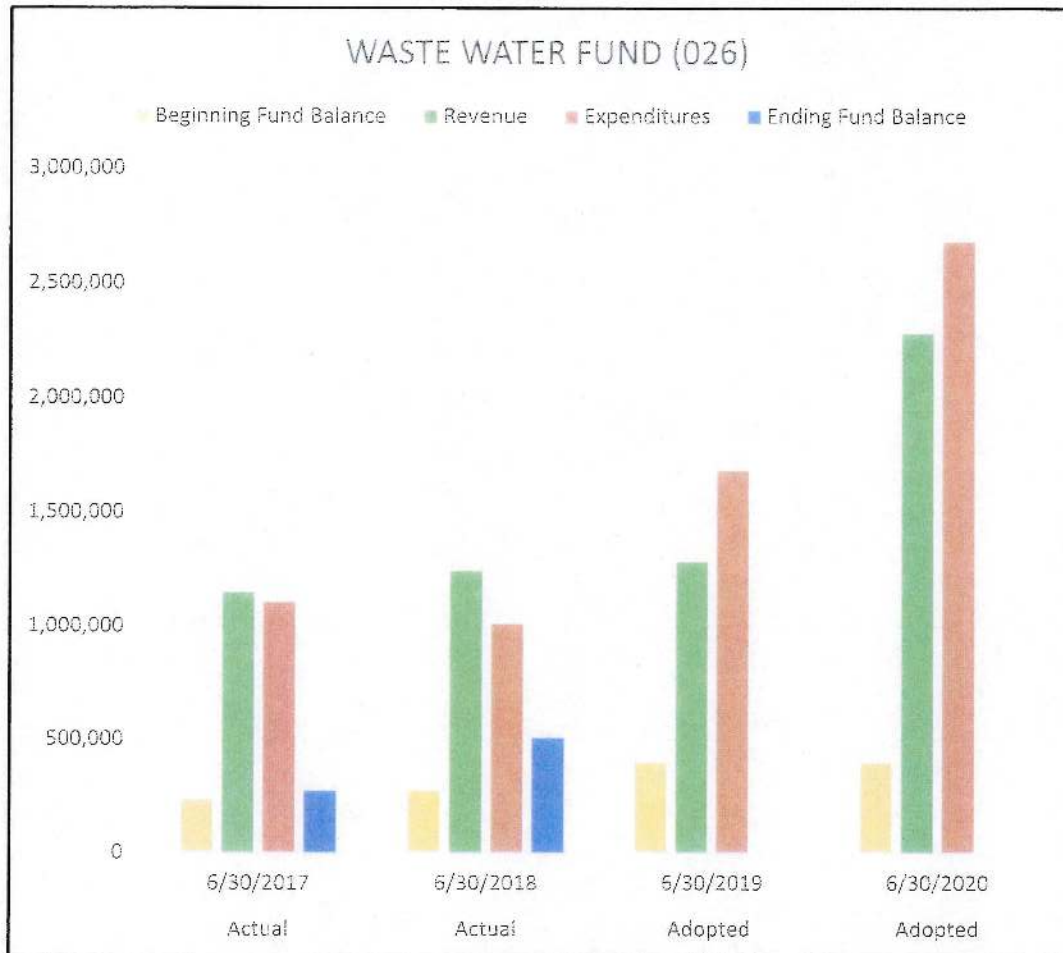
**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Water Reserve		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
181,510	102,286	321,312	054-000-33000	Unrestricted Fund Balance	200,000	313,738	313,738
-	-	433,386	054-450-49050	Transfer In - Water Fund	1,072,000	1,072,000	1,072,000
-	250,000	85,932	054-450-49111	Transfer In - General Fund	-	-	-
181,510	352,286	840,630		Total Resources	1,272,000	1,385,738	1,385,738
-	-	-	054-450-62000	Water Meter Modules	650,000	650,000	650,000
0	0	0		Total Materials and Services	650,000	650,000	650,000
79,224	-	-	054-450-63002	Water Master Plan	-	-	-
-	21,370	205,525	054-450-63004	Ash St Waterline Replacement	-	-	-
-	14,144	150,000	054-450-63005	Sand Filter Bed Media	-	-	-
-	-	59,000	054-450-63006	S Curve Waterline	-	-	-
-	-	246,000	054-450-63007	Sunset Pressure Zone Tank	-	-	-
-	-	40,000	054-450-63008	Fire Hydrants	-	-	-
-	-	-	054-450-63009	Poplar Water Line	-	181,988	181,988
-	-	-	054-450-63010	Water Supply Resiliency Study	100,000	100,000	100,000
-	-	-	054-450-63011	Water Pump	15,000	15,000	15,000
-	-	-	054-450-63012	Line Replacement	250,000	250,000	250,000
-	-	-	054-450-63015	Isolation Valves	45,000	45,000	45,000
79,224	35,513	700,525		Total Capital Outlay	410,000	591,988	591,988
-	-	140,105	054-450-64050	Contingency 11.6% of expenditures	212,000	143,750	143,750
79,224	35,513	840,630		Total Expenditures	1,272,000	1,385,738	1,385,738
102,286	316,772	-	054-450-79000	Reserved for Future Expenditure	-	-	-
181,510	352,286	840,630		Total Requirements	1,272,000	1,385,738	1,385,738

WASTEWATER FUND

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

City of Cannon Beach								
Wastewater Fund (026)								
	Fiscal Year End							
	2019 (8 mos)	2018	2017	2016	2015	2014	2013	2012
Beginning Fund Balance	508,443	275,701	233,856	267,198	194,914	132,210	98,181	331,275
Monthly W/W Charges	894,623	1,233,834	1,136,555	1,106,462	1,051,536	1,009,226	981,270	919,494
Fees - W/W SVC Connect	2,150	1,750	2,550	1,750	2,150	(1,605)	1,922	(1,150)
Charge - W/W System Dev	11,747	8,391	10,069	5,034	11,747	-	3,397	1,637
Loan Proceeds	-	-	-	6,785	1,567	-	-	-
TLR Transfer In - General Fund	-	-	-	-	70,000	-	-	-
W/W Misc Income	1,184	240	-	-	-	8,333	9,348	-
Total Revenue	909,704	1,244,215	1,149,174	1,120,031	1,137,000	1,015,954	995,936	919,982
Personal Services	184,991	327,865	323,339	312,616	283,510	296,186	268,710	251,309
Materials and Services	552,671	647,017	670,563	606,174	548,197	519,666	596,748	587,111
Debt Service	-	-	7,007	-	-	-	-	-
Capital Outlay	-	36,591	106,420	234,582	233,009	137,399	96,449	264,746
Transfer out - Debt Service	-	-	-	-	-	-	-	-
Total Expenditures	737,662	1,011,473	1,107,329	1,153,373	1,064,716	953,250	961,907	1,103,166
Ending Fund Balance	680,485	508,443	275,701	233,856	194,914	132,210	98,181	331,275



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	233,857	275,701	400,000	400,000
Revenue	1,149,173	1,244,216	1,285,000	2,285,000
Expenditures	1,107,329	1,011,474	1,685,000	2,685,000
Ending Fund Balance	275,701	508,443	0	0

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Wastewater Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
233,857	275,701	400,000	026-000-33000	Unrestricted Fund Balance	400,000	400,000	400,000
1,136,555	1,233,834	1,279,000	026-460-46060	Monthly W/W Charges	1,279,000	1,279,000	1,279,000
2,550	1,750	1,000	026-460-46360	Fees - W/W Svc Connect	1,000	1,000	1,000
10,069	8,391	5,000	026-460-46460	Charge - W/W System Development	5,000	5,000	5,000
-	-	-	026-460-47000	Loan Proceeds	1,000,000	1,000,000	1,000,000
-	240	-	026-460-48960	W/W Misc Income	-	-	-
1,383,030	1,519,916	1,685,000		Total Resources	2,685,000	2,685,000	2,685,000
		3.0500		Number of FTE	3.4650		
166,852	165,956	185,000	026-460-61700	Salaries and Wages	196,000	196,000	196,000
17,221	8,024	9,677	026-460-61710	Standby	9,913	9,913	9,913
16,285	25,281	26,000	026-460-61720	Overtime	26,000	26,000	26,000
68,187	66,990	74,125	026-460-61810	HDL Insurance	86,068	86,068	86,068
-	1,907	2,632	026-460-61815	Disability Insurance	3,140	3,140	3,140
35,038	39,698	46,482	026-460-61820	PERS	59,282	59,282	59,282
15,036	14,871	16,882	026-460-61830	Social Security	17,741	17,741	17,741
242	996	882	026-460-61840	Unemployment	928	928	928
4,391	4,062	5,000	026-460-61850	Workers Comp	15,000	15,000	15,000
87	79	170	026-460-61860	WBF Tax	86	86	86
323,339	327,865	366,850		Total Personnel Services	414,158	414,158	414,158
44,666	35,153	54,298	026-460-62095	Adm Svcs - IT	48,423	48,423	48,423
111,519	81,893	117,397	026-460-62096	Adm Svcs - PW Admin	133,500	133,500	133,500
35,985	40,126	55,879	026-460-62097	Adm Svcs - Exec	58,599	58,599	58,599
87,375	92,362	122,253	026-460-62098	Adm Svcs - Finance	132,705	132,705	132,705
36,720	34,897	38,280	026-460-62099	Adm Svcs - Central Svcs	40,043	40,043	40,043
70	353	500	026-460-62110	Office Supplies	500	500	500
1,172	97	300	026-460-62116	Bad Debt Expense	300	300	300
96	298	100	026-460-62120	Postage & Shipping	100	100	100
7,247	7,219	8,800	026-460-62122	Billing Expense	9,000	9,000	9,000
2,329	2,543	2,500	026-460-62140	Computer Expenses	1,300	1,300	1,300
513	725	1,500	026-460-62195	Solid Waste Services	1,500	1,500	1,500
6,110	5,422	6,700	026-460-62210	Telephone	9,140	9,140	9,140
3,407	3,480	3,200	026-460-62320	Natural Gas	4,000	4,000	4,000
21,464	9,784	19,000	026-460-62360	Power - Pump Stations	19,000	19,000	19,000
67,435	76,121	70,000	026-460-62370	Power - Control Building	75,000	75,000	75,000
144	435	1,500	026-460-62380	Generator Fuel	2,000	2,000	2,000
4,710	4,615	4,500	026-460-62410	Vehicle Fuel	4,500	4,500	4,500
6,981	3,021	5,500	026-460-62420	Vehicle Repair & Maintenance	5,500	5,500	5,500
30,240	28,937	35,000	026-460-62422	Equipment Repair & Maint.	55,000	55,000	55,000
8,980	34,139	20,000	026-460-62425	Operating Equipment & Tools	20,000	20,000	20,000
25,092	30,095	26,000	026-460-62427	Operating Materials & Supplies	30,000	30,000	30,000
42,949	53,919	55,000	026-460-62430	Chemicals	60,000	60,000	60,000
1,823	2,029	5,000	026-460-62452	GIS Consultant	12,000	12,000	12,000
974	1,021	1,200	026-460-62465	Internet Expense	1,200	1,200	1,200
-	6,285	-	026-460-62520	Legal Services	-	-	-
5,282	720	5,000	026-460-62540	Engineering Fees	5,000	5,000	5,000
23,850	16,216	75,000	026-460-62560	Contractual Services	75,000	75,000	75,000
22,432	15,802	12,000	026-460-62562	Electrical Services	18,000	18,000	18,000
18,089	19,146	30,000	026-460-62564	Excavation Services	40,000	40,000	40,000
-	-	25,000	026-460-62566	Lagoon Bank Rehab	25,000	25,000	25,000
13,584	-	-	026-460-62580	Facility Maintenance	-	-	-
1,974	2,000	2,000	026-460-62720	Protective Clothing	2,000	2,000	2,000
1,128	3,007	1,200	026-460-62820	Dues & Subscriptions	1,200	1,200	1,200
1,126	433	2,000	026-460-62830	Training & Education	2,000	2,000	2,000
651	-	1,500	026-460-62835	Travel & Lodging	1,500	1,500	1,500
19,000	24,960	25,000	026-460-62900	Infiltration & Inflow Expense	40,000	40,000	40,000
15,444	9,763	5,000	026-460-62990	Rate Study	5,000	5,000	5,000
670,563	647,017	838,107		Total Materials and Services	938,010	938,010	938,010

**City of Cannon Beach
Budget Document**

2016-17			2017-18		2018-19		Wastewater Fund		2019-20		
Actual			Actual		Adopted Budget		Account Number		Proposed by Budget Officer		
Actual			Actual		Adopted Budget		Account Title		Approved by Budget Committee		
Actual			Actual		Adopted Budget		Account Title		Adopted by Governing Body		
95,937	5,704	-	026-460-63002	Wastewater Master Plan	-	-	-	-	-	-	-
4,119	-	-	026-460-63035	Utility Locator	-	-	-	-	-	-	-
1,355	-	-	026-460-63036	Hydro Power Unit	-	-	-	-	-	-	-
5,010	-	-	026-460-63037	Data Logger Ecola Creek	-	-	-	-	-	-	-
-	30,887	-	026-460-63038	Spruce Sewer Line Arbor/Ross	-	-	-	-	-	-	-
106,420	36,591	-		Total Capital Outlay	0	0	0	0	0	0	0
6,790	-	-	026-460-66000	Caterpillar Lease Principal	-	-	-	-	-	-	-
-	-	-	026-460-66010	Loan Principal	19,268	19,268	19,268	19,268	19,268	19,268	19,268
217	-	-	026-460-66050	Caterpillar Lease Interest	-	-	-	-	-	-	-
-	-	-	026-460-66060	Loan Interest	34,834	34,834	34,834	34,834	34,834	34,834	34,834
7,007	-	-		Total Debt Service	54,102	54,102	54,102	54,102	54,102	54,102	54,102
-	-	239,052	026-460-67620	Transfer to Wastewater Reserve	1,115,697	1,115,697	1,115,697	1,115,697	1,115,697	1,115,697	1,115,697
-	-	239,052		Total Transfers Out	1,115,697	1,115,697	1,115,697	1,115,697	1,115,697	1,115,697	1,115,697
-	-	240,991	026-460-64050	Total Contingency 11.59% of expenditures	163,033	163,033	163,033	163,033	163,033	163,033	163,033
1,107,329	1,011,473	1,685,000		Total Expenditures	2,685,000	2,685,000	2,685,000	2,685,000	2,685,000	2,685,000	2,685,000
275,701	508,443	-	026-460-79100	Ending Fund Balance	0	0	0	0	0	0	0
1,383,030	1,519,916	1,685,000		Total Requirements	2,685,000	2,685,000	2,685,000	2,685,000	2,685,000	2,685,000	2,685,000

WASTEWATER RESERVE FUND

The budget includes the reserve fund for the Wastewater enterprise. The fund finances capital outlay purchases for repairs and replacement of wastewater system infrastructure and related assets.

City of Cannon Beach								
Wastewater Reserve Fund (056)								
	Fiscal Year End							
	2019 (8 mos)	2018	2017	2016	2015	2014	2013	2012
Beginning Fund Balance	95,083	81,975	81,975	81,975	81,975	81,975	81,975	81,975
Transfer In - General Fund	-	275,525	-	-	-	-	-	-
Total Revenue	-	275,525	-	-	-	-	-	-
Capital Outlay	66,952	262,417	-	-	-	-	-	-
Total Expenditures	66,952	262,417	-	-	-	-	-	-
Ending Fund Balance	28,131	95,083	81,975	81,975	81,975	81,975	81,975	81,975

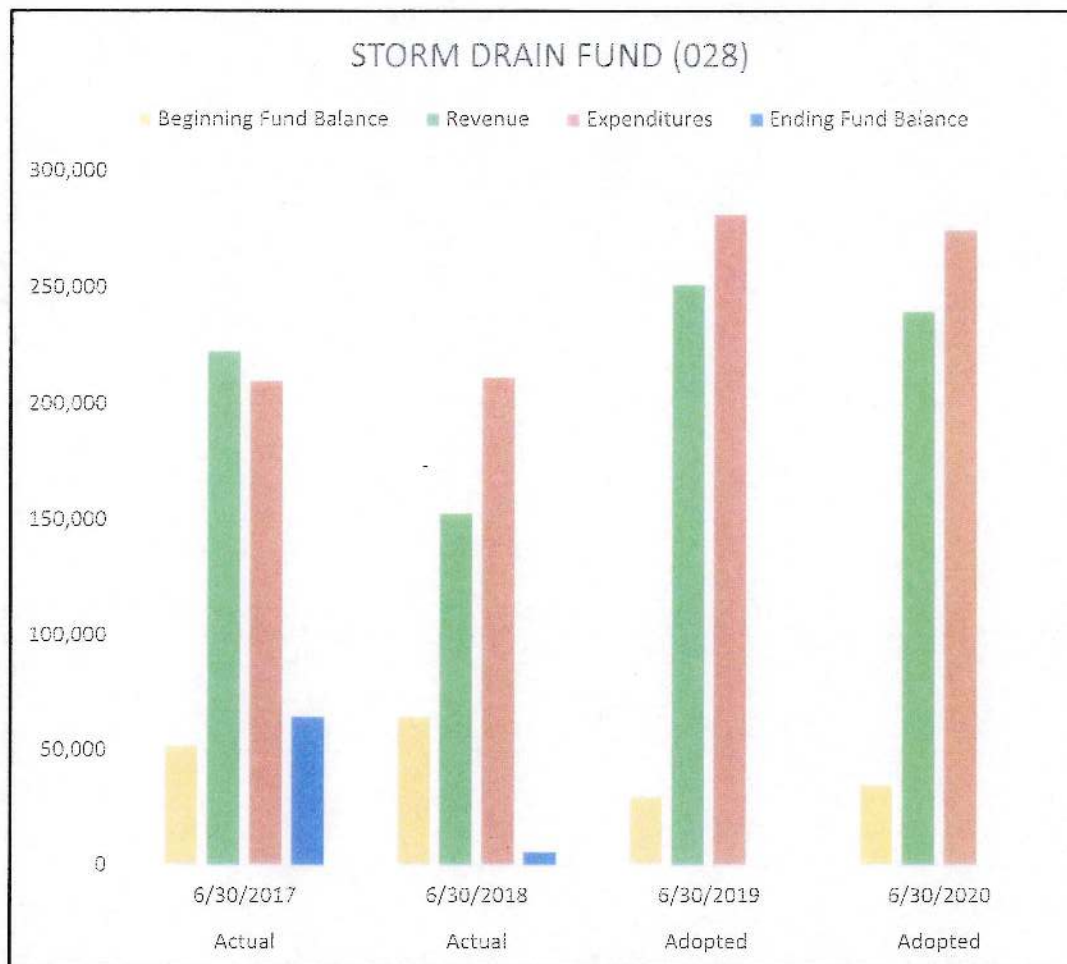
**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Wastewater Reserve		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
81,975	81,975	76,000	056-000-33000	Unrestricted Fund Balance	300,000	300,000	300,000
-	-	305,200	056-460-48500	Grants	-	-	-
-	-	239,052	056-460-49060	Transfer In - Wastewater Fund	1,115,697	1,115,697	1,115,697
-	275,525	100,000	056-460-49110	Transfer In - General Fund	-	-	-
81,975	357,500	720,252		Total Resources	1,415,697	1,415,697	1,415,697
-	123,721	-	056-460-63001	Pacific Forecmain Rehab	-	-	-
-	114,697	-	056-460-63002	Storage Lagoon Bank Rehab	-	-	-
-	23,999	-	056-460-63003	WWTP Pump Blower	-	-	-
-	-	300,000	056-460-63005	Enclosure for Headworks/UV	263,403	263,403	263,403
-	-	15,000	056-460-63006	Dewatering Station Lagoon #4	-	-	-
-	-	126,105	056-460-63008	PS Generator/Enclosure-Haystack/Siuslaw	506,900	506,900	506,900
-	-	126,105	056-460-63009	Pump Station Generator/Enclosure-Siuslaw	-	-	-
-	-	-	056-460-63010	Matanuska	300,000	300,000	300,000
-	-	-	056-460-63015	Line Replacement	193,100	193,100	193,100
-	-	33,000	056-460-63500	PW-Vehicle	-	-	-
-	-	-	056-460-63510	Mobile Bypass Pump	12,000	12,000	12,000
-	262,417	600,210		Total Capital Outlay	1,275,403	1,275,403	1,275,403
-	-	120,042	056-460-64050	Contingency 11.0% of expenditures	140,294	140,294	140,294
0	262,417	720,252		Total Expenditures	1,415,697	1,415,697	1,415,697
81,975	95,084	-	056-460-79000	Reserved for Future Expenditure	-	-	-
81,975	357,500	720,252		Total Requirements	1,415,697	1,415,697	1,415,697

STORM DRAIN FUND

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

City of Cannon Beach								
Storm Drain Fund (028)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 mos)							
Beginning Fund Balance	51,957	64,715	52,010	63,112	104,288	59,792	52,744	(49,314)
Monthly Storm Drain Charges	102,750	148,365	142,323	137,794	133,949	130,020	128,005	124,985
Charge - Storm Drain Sys Dev	6,611	4,722	5,666	1,889	6,616	-	2,833	1,866
Grant - Storm Drain	-	-	-	-	12,998	-	-	-
Storm Drain Misc Income	483	-	-	-	24	-	-	-
Transfer In - General Fund	96,673	-	75,000	-	80,000	-	-	-
Transfer In - General R & R Fund	-	-	-	-	-	-	-	65,000
Loan Proceeds	-	-	-	4,524	-	-	-	-
Total Revenue	206,517	153,086	222,989	144,207	233,587	130,020	130,838	191,851
Personal Services	39,890	61,989	60,517	17,416	17,095	6,671	5,323	7,699
Materials and Services	155,105	103,856	145,097	114,763	175,534	78,033	57,460	48,897
Debt Service	-	-	4,670	-	-	-	-	-
Capital Outlay	-	-	-	23,129	82,135	820	61,006	33,196
Transfer Out-Storm Drain Reserve	4,885							
Total Expenditures	199,880	165,845	210,284	155,309	274,763	85,525	123,790	89,792
Ending Fund Balance	58,594	51,957	64,715	52,010	63,112	104,288	59,792	52,744



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	52,009	64,715	30,000	35,000
Revenue	222,990	153,086	251,673	240,145
Expenditures	210,284	211,840	281,673	275,145
Ending Fund Balance	64,715	5,961	0	0

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Storm Drain Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
52,009	64,715	30,000	028-000-33000	Unrestricted Fund Balance	35,000	35,000	35,000
142,324	148,365	153,000	028-470-46070	Monthly Storm Drain Charges	154,000	154,000	154,000
-	-	-	028-470-46070	Rate increase from 5.16 to 7.19 per mo	83,145	41,573	41,573
5,666	4,722	2,000	028-470-46470	Charge - Storm Drain Sys Dev	3,000	3,000	3,000
75,000	-	96,673	028-470-49111	Transfer in-General Fund	-	41,572	41,572
274,999	217,801	281,673		Total Resources	275,145	275,145	275,145
		0.6900		Number of FTE	0.1100		
33,613	33,954	40,000	028-470-61700	Salaries and Wages	7,000	7,000	7,000
1,283	2,044	2,060	028-470-61720	Overtime	2,100	2,100	2,100
15,246	14,609	16,588	028-470-61810	HDL Insurance	2,204	2,204	2,204
-	371	595	028-470-61815	Disability Insurance	100	100	100
6,707	7,277	9,261	028-470-61820	PERS	3,559	3,559	3,559
1,821	1,884	3,218	028-470-61830	Social Security	696	696	696
41	180	168	028-470-61840	Unemployment	36	36	36
1,789	1,656	2,600	028-470-61850	Workers Comp	1,000	1,000	1,000
18	15	25	028-470-61860	WBF Tax	3	3	3
60,517	61,989	74,515		Total Personnel Services	16,698	16,698	16,698
7,847	6,176	9,539	028-470-62095	Adm Svcs - IT	8,507	8,507	8,507
14,932	10,965	15,719	028-470-62096	Adm Svcs - PW Admin	17,875	17,875	17,875
4,089	4,560	6,350	028-470-62097	Adm Svcs - Exec	6,659	6,659	6,659
17,588	18,592	24,609	028-470-62098	Adm Svcs - Finance	26,713	26,713	26,713
6,451	6,131	6,725	028-470-62099	Adm Svcs - Central Svcs	7,035	7,035	7,035
233	19	100	028-470-62116	Bad Debt Expense	100	100	100
70	298	100	028-470-62120	Postage & Shipping	200	200	200
7,247	6,792	6,500	028-470-62122	Billing Expense	6,500	6,500	6,500
-	-	4,000	028-470-62422	Equipment Repair & Maint.	-	-	-
19,302	17,080	17,000	028-470-62425	Operating Equipment & Tools	7,500	7,500	7,500
-	-	-	028-470-62427	Materials & Supplies	40,000	40,000	40,000
-	500	13,500	028-470-62452	GIS Consultant	1,500	1,500	1,500
-	1,556	-	028-470-62520	Legal Services	-	-	-
-	-	2,000	028-470-62540	Engineering Fees	5,000	5,000	5,000
-	-	20,000	028-470-62560	Contractual Services	20,000	20,000	20,000
67,271	31,186	30,000	028-470-62564	Contract Excavation Services	65,000	65,000	65,000
67	-	-	028-470-62990	Rate Study	-	-	-
145,097	103,856	156,142		Total Materials and Services	212,589	212,589	212,589
-	-	-	028-470-63982	Heavy Equipment Acquisition	-	-	-
-	-	-	028-470-63983	Service Truck Replacement	-	-	-
-	0	0		Total Capital Outlay	0	0	0
4,525	-	-	028-470-66000	Caterpillar Lease Principal	-	-	-
145	-	-	028-470-66050	Caterpillar Lease Interest	-	-	-
4670	0	0		Total Debt Service	0	0	0
0	0	46,131	028-470-64050	Total Contingency 20% of expenditures	45,858	45,858	45,858
0	0	4,885	028-470-67470	Transfer to Storm Drain Reserve	0	0	0
210,284	165,845	281,673		Total Expenditures	275,145	275,145	275,145
64,715	51,957	0	028-470-79100	Ending Fund Balance	0	0	0
274,999	217,801	281,673		Total Requirements	275,145	275,145	275,145

STORM DRAIN RESERVE FUND

The budget includes a reserve fund for the Storm Drain enterprise. The fund finances capital outlay purchases for repairs and replacement of Storm Drain system infrastructure and related assets.

City of Cannon Beach								
Storm Drain Reserve Fund (058)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 mos)							
Beginning Fund Balance	7,115	7,115	7,115	7,115	7,115	7,115	7,115	7,114
Transfer from Storm Drain	4,885							
Total Revenue	4,885	-	-	-	-	-	-	-
Personal Services	-	-	-	-	-	-	-	-
Materials and Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Capital Outlay	9,815	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	9,815	-	-	-	-	-	-	-
Ending Fund Balance	2,185	7,115	7,115	7,115	7,115	7,115	7,115	7,114

**City of Cannon Beach
Budget Document**

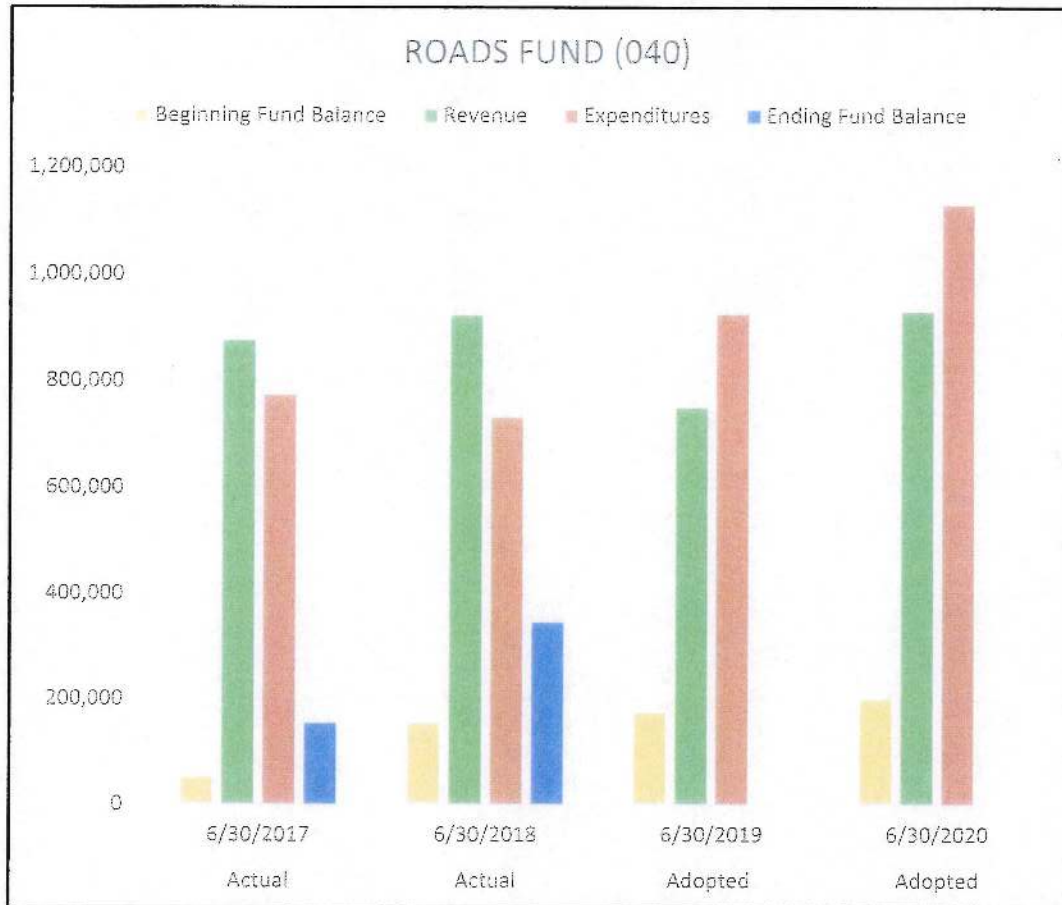
2016-17	2017-18	2018-19	Storm Drain Reserve		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
7,115	7,115	7,115	058-000-33000	Unrestricted Fund Balance	2,184	2,184	2,184
-	-	4,885	058-470-49070	Transfer In-Storm Drain Fund	-	-	-
7,115	7,115	12,000		Total Resources	2,184	2,184	2,184
-	-	10,000	058-470-63600	GPS Unit	-	-	-
-	-	0	058-470-63999	Unallocated Project	2,184	2,184	2,184
-	-	10,000		Total Capital Outlay	2,184	2,184	2,184
-	-	2,000	058-470-64050	Contingency 20% of expenditures	-	-	-
0	0	12,000		Total Expenditures	2,184	2,184	2,184
7,115	7,115	-	058-470-79000	Reserved for Future Expenditure	-	-	-
7,115	7,115	12,000		Total Requirements	2,184	2,184	2,184

ROADS FUND

The Roads Fund accounts for all transactions related to the operation of the City's roads department.

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

City of Cannon Beach								
Roads Fund (040)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	235,927	154,883	52,200	60,635	142,560	97,736	(23,358)	(29,086)
Property Taxes	217,571	227,377	215,761	208,502	201,525	191,963	188,269	178,674
Co. Bond Debt Service	(828)	(852)	(891)	(890)	-	-	(852)	-
Prior Taxes	4,950	7,451	8,160	9,556	9,512	14,391	9,093	8,169
State Highway Funds	76,561	110,086	102,168	93,467	105,863	97,424	93,127	92,459
Interest Income	103	83	52	3	-	-	-	-
Loan Proceeds	-	-	-	16,963	-	-	-	-
Interest on Property Taxes	-	-	-	28	24	20	22	25
LID - E Hemlock	-	-	18,648	-	-	-	-	2,736
Capital Contribution	30,824							
Miscellaneous Income	1,533	1,661	117	337	624	-	-	-
Transfer in - General	-	579,000	533,500	478,515	240,238	262,200	295,785	275,045
Transfer in - Roads R&R	-	-	-	-	-	40,000	-	-
Total Revenue	330,714	924,805	877,515	806,481	557,786	605,998	585,445	557,107
Personnel Services	111,155	185,423	186,918	228,944	206,315	187,586	169,637	174,443
Materials and Services	298,039	555,770	439,391	364,649	279,706	295,131	294,713	343,965
Debt Service	-	-	17,496	-	-	-	-	-
Capital Outlay	-	102,568	131,027	221,323	153,690	78,456	-	32,971
Total Expenditures	409,194	843,761	774,832	814,916	639,711	561,174	464,351	551,380
Ending Fund Balance	157,447	235,927	154,883	52,200	60,635	142,560	97,736	(23,358)



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	52,200	154,883	175,000	200,000
Revenue	877,515	924,806	751,649	931,577
Expenditures	774,832	733,413	926,649	1,131,577
Ending Fund Balance	154,883	346,276	0	0

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Roads Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
52,200	154,883	175,000	040-000-33000	Unrestricted Fund Balance	200,000	200,000	200,000
215,761	227,377	229,873	040-430-41100	Property Taxes	238,543	238,543	238,543
(891)	(852)	(1,000)	040-430-41105	County Bond Debt Service	(900)	(900)	(900)
8,160	7,451	7,200	040-430-41120	Prior Taxes	7,000	7,000	7,000
102,168	110,086	123,578	040-430-44700	State Highway Funds	127,463	127,463	127,463
52	83	-	040-430-46000	Interest on Property Taxes	-	-	-
18,648	-	-	040-430-48200	LID - Hemlock	-	-	-
117	1,661	-	040-430-48900	Miscellaneous Income	-	-	-
533,500	579,000	391,998	040-430-49111	Transfer from General Fund	559,471	559,471	559,471
929,715	1,079,688	926,649		Total Resources	1,131,577	1,131,577	1,131,577
		1,9600		Number of FTE	2,3400		
100,790	102,465	113,000	040-430-61700	Salaries and Wages	133,000	133,000	133,000
4,694	4,717	6,180	040-430-61720	Overtime	6,180	6,180	6,180
43,734	39,285	47,549	040-430-61810	HDL Insurance	53,922	53,922	53,922
-	1,041	1,700	040-430-61815	Disability Insurance	2,120	2,120	2,120
21,271	21,230	28,998	040-430-61820	PERS	37,641	37,641	37,641
10,732	10,847	9,117	040-430-61830	Social Security	10,647	10,647	10,647
124	537	477	040-430-61840	Unemployment	557	557	557
5,520	5,259	8,000	040-430-61850	Workers Comp	9,000	9,000	9,000
53	42	70	040-430-61860	WBF Tax	58	58	58
186,918	185,423	215,091		Total Personnel Services	253,125	253,125	253,125
14,486	11,401	17,610	040-430-62095	Adm Svcs - IT	15,705	15,705	15,705
63,460	46,602	66,806	040-430-62096	Adm Svcs - PW Admin	75,969	75,969	75,969
21,264	23,711	33,019	040-430-62097	Adm Svcs - Exec	34,627	34,627	34,627
11,347	11,995	15,877	040-430-62098	Adm Svcs - Finance	17,234	17,234	17,234
11,909	11,318	12,415	040-430-62099	Adm Svcs - Central Svcs	12,987	12,987	12,987
48	13	515	040-430-62110	Office Supplies	500	500	500
1,326	2,983	2,575	040-430-62140	Computer Expenses	1,000	1,000	1,000
-	-	-	040-430-62210	Telephone	2,000	2,000	2,000
21,683	21,754	24,000	040-430-62250	Power - Street Lighting	24,000	24,000	24,000
-	-	10,000	040-430-62260	ADA Compliance	10,000	10,000	10,000
-	-	500	040-430-62380	Generator Fuel	1,500	1,500	1,500
3,708	4,169	5,000	040-430-62410	Vehicle Fuel	5,000	5,000	5,000
1,031	1,399	5,500	040-430-62420	Vehicle Repair & Maintenance	5,000	5,000	5,000
4,694	1,969	3,000	040-430-62422	Equipment Repair & Maint.	3,000	3,000	3,000
2,351	2,197	5,000	040-430-62425	Equipment & Tools	3,000	3,000	3,000
28,370	26,376	30,000	040-430-62427	Materials & Supplies	37,500	37,500	37,500
1,823	2,029	-	040-430-62450	Consultant/Professional Fees	2,500	2,500	2,500
-	-	1,500	040-430-62490	Tsunami Signage	1,500	1,500	1,500
-	7,780	-	040-430-62520	Legal Services	-	-	-
18,390	-	2,500	040-430-62540	Engineering Fees	10,000	10,000	10,000
9,390	70,516	52,500	040-430-62560	Contractual Services	52,500	52,500	52,500
1,682	693	1,500	040-430-62562	Electrical Services	4,834	4,834	4,834
-	-	-	040-430-62563	Gower St Light Replacement	22,000	22,000	22,000
60,357	76,290	108,000	040-430-62564	Excavation Services	108,000	108,000	108,000
19,734	21,804	27,000	040-430-62566	Contract Street Sweeping	27,000	27,000	27,000
13,859	26,066	30,000	040-430-62580	Facility Maintenance	-	-	-
-	-	2,000	040-430-62590	Equipment Rental	2,000	2,000	2,000
10,803	26,594	15,000	040-430-62600	Beach Access Impr & Maint	15,000	15,000	15,000
2,069	-	5,000	040-430-62605	S-Curves Maintenance	5,000	5,000	5,000

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Roads Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	1,500	040-430-62615	Snow & Ice Control Materials	1,500	1,500	1,500
-	1,960	5,000	040-430-62630	Drainage Rehabilitation	5,000	5,000	5,000
103,152	144,613	100,000	040-430-62640	Pavement Preservation	150,000	150,000	150,000
9,129	9,261	10,000	040-430-62650	Street Signs & Replacement	7,500	7,500	7,500
457	-	5,000	040-430-62680	Access Projects	5,000	5,000	5,000
1,698	1,843	10,000	040-430-62720	Protective Clothing	2,500	2,500	2,500
225	-	500	040-430-62820	Dues & Subscriptions	500	500	500
946	433	2,000	040-430-62830	Training & Education	2,000	2,000	2,000
-	-	1,500	040-430-62835	Travel & Lodging	1,500	1,500	1,500
439,391	555,770	612,317		Total Materials and Services	674,856	674,856	674,856
1,355	-	-	040-430-63036	Hydro Power Unit	-	-	-
-	15,474	-	040-430-63040	Pave Haystack	-	-	-
-	6,057	-	040-430-63045	Pave Coolidge	-	-	-
-	15,050	-	040-430-63050	Pave Evergreen	-	-	-
-	17,432	-	040-430-63055	Pave Beech	-	-	-
-	6,870	-	040-430-63060	Pave Hemlock & Pacific	-	-	-
-	-	15,000	040-430-63305	Building Add-on	15,000	15,000	15,000
-	41,685	-	040-430-63310	Generator-Cummins 25kw	-	-	-
112,049	-	-	040-430-63982	Spruce St. Sidewalk	-	-	-
17,624	-	-	040-430-63997	Fir Street Bridge Rehab	-	-	-
131,027	102,568	15,000		Total Capital Outlay	15,000	15,000	15,000
16,951	-	-	040-430-66000	Caterpillar Lease Principal	-	-	-
545	-	-	040-430-66050	Caterpillar Lease Interest	-	-	-
17,496	0	0		Total Debt Service	0	0	0
-	-	-	040-430-69155	Transfer to Bridge Reserve	-	-	-
0	0	0		Total Transfers Out	0	0	0
-	-	84,241	040-430-64050	Total Contingency 20.00% of expenditures	188,596	188,596	188,596
774,832	843,761	926,649		Total Expenditures	1,131,577	1,131,577	1,131,577
154,883	235,927	-	040-430-79100	Ending Fund Balance	0	0	0
929,715	1,079,688	926,649		Total Requirements	1,131,577	1,131,577	1,131,577

ROADS RESERVE FUND

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

In early 1998, the City executed an agreement with ODOT to provide a grade separated crossing by reconstructing the City's north entrance. The City Council agreed that the City would participate financially with these improvements by providing 20% of the cost, up to \$600,000, of the reconstruction project including some identified short-term improvements. The agreement specifies that the City's share of the expenses will be paid to ODOT, at a rate of 10% per year, over a ten year period beginning at the completion of the reconstruction project. The Budget Committee established a North Entrance reserve during the FY 96-97 budget process to begin accumulating reserves for the City's share of the reconstruction project costs. The City paid the final payment on this obligation July 1, 2015.

City of Cannon Beach								
Roads Reserve Fund (051)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	-	-	-	21,674	61,924	242,174	282,424	282,674
Transfers In - General	-	-	-	-	-	-	-	40,000
Total Revenue	-	-	-	-	-	-	-	40,000
Transfer out - Debt Service	-	-	-	21,674	40,250	40,250	40,250	40,250
Transfer out - Roads	-	-	-	-	-	40,000	-	-
Transfer out - Bridges R&R	-	-	-	-	-	100,000	-	-
Total Expenditures	-	-	-	21,674	40,250	180,250	40,250	40,250
Ending Fund Balance	-	-	-	(0)	21,674	61,924	242,174	282,424

This fund does not have a fund balance. There are currently no proposed revenues or expenses for this fund in the fiscal year ending June 30, 2020.

BRIDGE RESERVE FUND

The budget includes a reserve fund for the Fir Street bridge and the Hwy. 101 bridge.

The Budget Committee established this fund to accumulate reserves for anticipated future capital repair and/or replacement of the Fir Street bridge, and anticipated City share of capital funding for the capital improvement/repair of the Highway 101 bridge.

City of Cannon Beach								
Bridge Reserve Fund (055)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	8,592	8,592	83,092	100,000	100,000	100,000	-	-
Transfers In - General	-	-	75,500	-	-	-	-	-
Total Revenue	-	-	75,500	-	-	-	-	-
Capital Outlay	-	-	150,000	16,908	-	-	-	-
Total Expenditures	-	-	150,000	16,908	-	-	-	-
Ending Fund Balance	8,592	8,592	8,592	83,092	100,000	100,000	-	-

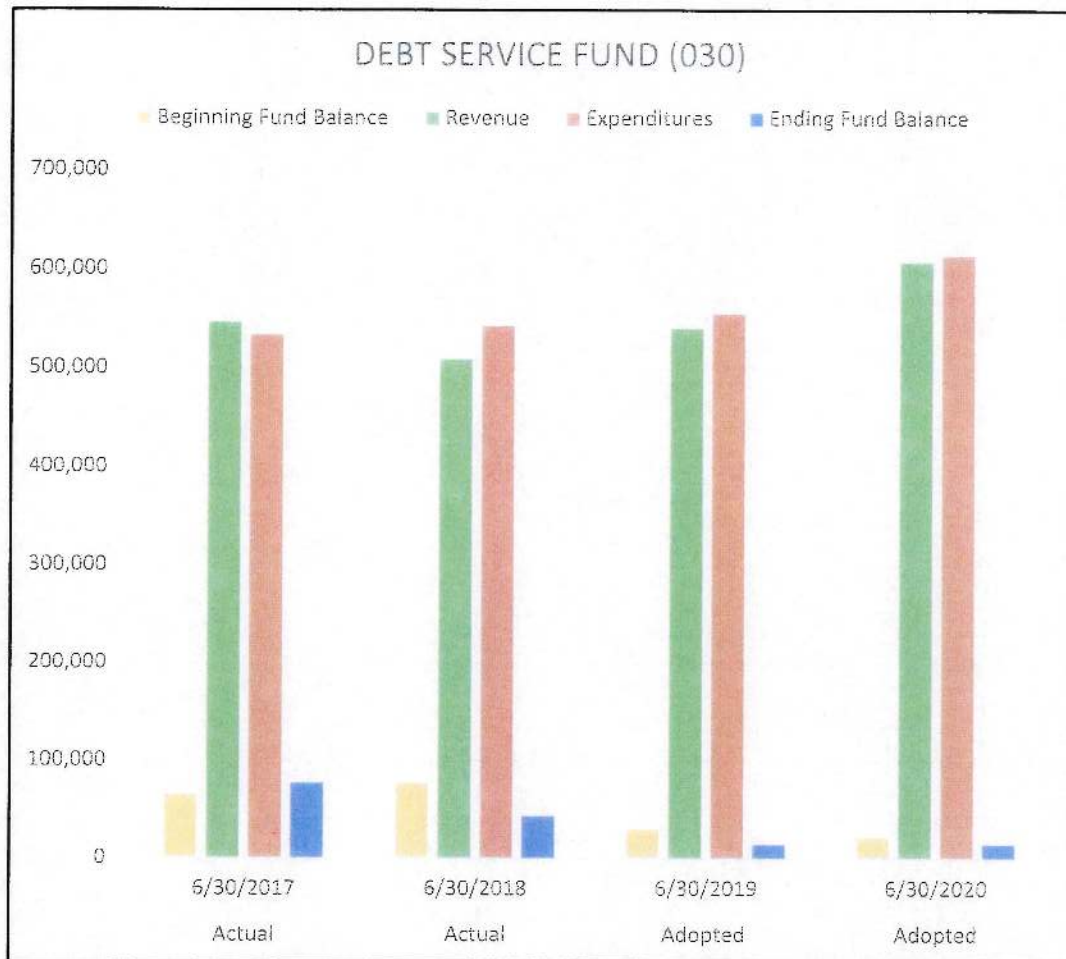
City of Cannon Beach
Budget Document

2016-17	2017-18	2018-19	Bridge Reserve		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
83,092	8,592	8,592	055-000-33000	Unrestricted Fund Balance	8,592	8,592	8,592
75,500	-	-	055-430-49110	Transfer In - General Fund	-	-	-
158,592	8,592	8,592		Total Resources	8,592	8,592	8,592
150,000	-	-	055-430-63997	Fir Street Bridge Rehab	-	-	-
-	-	8,592	055-430-63999	Unallocated Project	8,592	8,592	8,592
150,000	-	8,592		Total Capital Outlay	8,592	8,592	8,592
150,000	0	8,592		Total Expenditures	8,592	8,592	8,592
8,592	8,592	-	055-430-79000	Reserved for Future Expenditure	-	-	-
158,592	8,592	8,592		Total Requirements	8,592	8,592	8,592

DEBT SERVICE FUND

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

City of Cannon Beach								
Debt Service Fund (030)								
	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	43,693	77,412	64,950	7,489	(36,529)	1,008	(6,251)	-
Property Taxes	337,471	335,337	373,997	295,063	311,671	318,219	336,967	368,625
Co. Bond Debt Service	(1,208)	(1,230)	(1,359)	(1,260)	-	-	-	-
Prior Taxes	6,161	12,041	12,374	10,559	15,933	11,044	10,220	-
Miscellaneous Income	-	-	-	-	12,739	-	-	-
Transfer in - W/W	-	-	-	-	-	-	-	-
Transfer in - Road R&R	-	-	-	21,674	40,250	40,250	40,250	40,250
Transfer in - General Fund	-	163,458	161,725	299,000	222,550	142,575	167,015	173,430
Total Revenue	342,424	509,606	546,737	625,036	603,143	512,088	554,452	582,305
Principal - 2005 Go Bond	-	-	-	-	225,000	215,000	205,000	200,000
Principal - 2010 Go Bond	-	125,000	115,000	105,000	90,000	80,000	65,000	-
Principal - 2012 Go Bond	-	260,000	250,000	245,000	15,000	15,000	15,000	-
Interest - 2005 Go Bond	-	-	-	-	9,000	17,600	82,375	146,860
Interest - 2010 Go Bond	43,688	92,375	95,825	98,975	101,225	102,825	104,125	201,446
Interest - 2012 Go Bond	29,325	65,950	73,450	78,350	78,650	78,950	35,442	-
ST of OR - North Entrance Pmt	-	-	-	40,250	40,250	40,250	40,250	40,250
Total Expenditures	73,013	543,325	534,275	567,575	559,125	549,625	547,192	588,556
Ending Fund Balance	313,104	43,693	77,412	64,950	7,489	(36,529)	1,008	(6,251)



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	64,950	77,412	30,000	22,000
Revenue	546,737	509,605	541,025	608,025
Expenditures	534,275	543,325	556,025	615,025
Ending Fund Balance	77,412	43,692	15,000	15,000

City of Cannon Beach
Budget Document

2016-17	2017-18	2018-19	Debt Service Fund		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
64,950	77,412	30,000	030-000-33000	Fund Balance	22,000	22,000	22,000
373,997	335,337	356,611	030-080-41100	Property Taxes	401,481	401,481	401,481
(1,359)	(1,230)	(1,230)	030-080-41105	Clatsop County Bond Debt Service	(1,200)	(1,200)	(1,200)
12,374	12,041	10,000	030-080-41120	Prior Taxes	10,000	10,000	10,000
-	-	-	030-080-48900	Miscellaneous Income	-	-	-
161,725	163,458	175,644	030-080-49610	Transfer from General Fund	197,744	197,744	197,744
611,687	587,017	571,025		Total Resources	630,025	630,025	630,025
115,000	125,000	140,000	030-080-65175	Principal-2010 GO Bond <small>payoff date 06/01/27</small>	205,000	205,000	205,000
250,000	260,000	270,000	030-080-65180	Principal-2012 GO Bond <small>payoff date 06/01/25</small>	275,000	275,000	275,000
95,825	92,375	87,375	030-080-65275	Interest - 2010 GO Bond	81,775	81,775	81,775
73,450	65,950	58,650	030-080-65280	Interest - 2012 GO Bond	53,250	53,250	53,250
534,275	543,325	556,025		Total Debt Service	615,025	615,025	615,025
534,275	543,325	556,025		Total Expenditures	615,025	615,025	615,025
77,412	43,692	15,000		Ending Fund Balance	15,000	15,000	15,000
611,687	587,017	571,025		Total Requirements	630,025	630,025	630,025

ADMINISTRATIVE SERVICES FUND

Executive Division

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

Finance Division

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

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

Information Technology Division

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

Central Services Division

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

PW Administration Division

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

City of Cannon Beach
Administrative Services Fund (060)

	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							
Beginning Fund Balance	-	-	-	-	-	-	8,518	8,518
Administration	316,844	430,240	385,837	410,311	320,302	358,450	321,987	357,335
Finance	247,504	343,059	324,535	288,070	296,397	294,443	333,950	266,960
IT	169,578	178,563	226,886	-	-	-	-	-
Central Services	167,438	177,263	186,524	306,706	276,375	284,854	260,247	171,278
Public Works	239,115	271,719	370,259	320,969	290,665	298,395	290,751	341,934
Total Revenue	1,140,479	1,400,844	1,494,041	1,326,056	1,183,738	1,236,142	1,206,934	1,137,506

Executive

Personnel Services	211,380	318,756	328,295	318,487	254,674	287,061	241,532	248,802
Materials and Services	105,464	111,483	57,542	91,823	65,628	71,390	80,455	108,533
Capital Outlay		-	-	-	-	-	-	-
Total Expenditures	316,844	430,239	385,837	410,311	320,302	358,451	321,987	357,335

Finance

Personnel Services	201,589	285,150	272,442	231,527	177,489	207,964	293,897	217,799
Materials and Services	45,915	57,909	52,093	56,530	118,908	86,480	48,571	49,161
Capital Outlay		-	-	-	-	-	-	-
Total Expenditures	247,504	343,059	324,535	288,057	296,397	294,444	342,468	266,960

IT

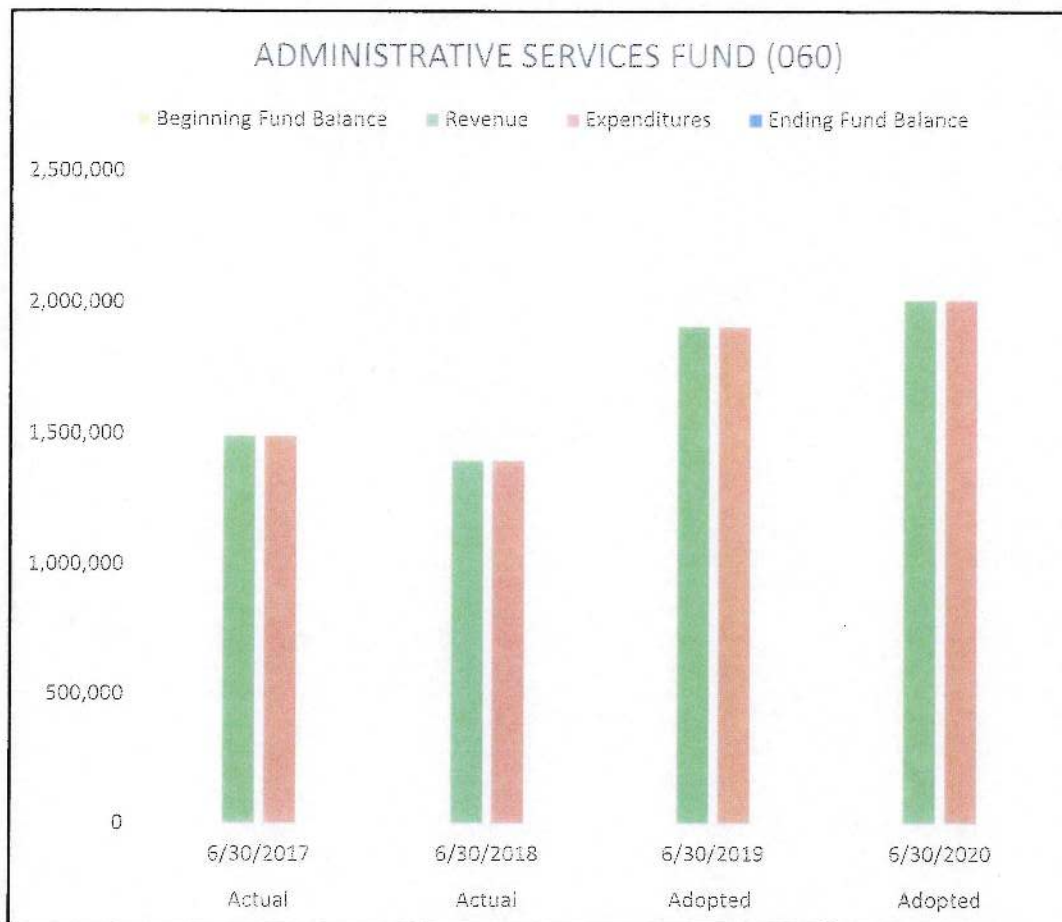
Personnel Services	95,613	114,104	108,753	-	-	-	-	-
Materials and Services	58,995	64,459	56,275	14	-	-	-	-
Capital Outlay	14,970	-	61,859	-	-	-	-	-
Total Expenditures	169,578	178,563	226,886	14	-	-	-	-

	Fiscal Year End							
	2019	2018	2017	2016	2015	2014	2013	2012
	(8 Mos)							

Central Services								
Personnel Services	-	-	-	101,855	(6,561)	145	11,829	11,143
Materials and Services	167,438	177,263	186,524	190,834	271,625	273,885	218,656	148,407
Debt Service	-	-	-	-	-	569	18,652	6,828
Capital Outlay	-	-	-	14,017	11,311	10,255	11,110	4,899
Total Expenditures	167,438	177,263	186,524	306,706	276,375	284,854	260,247	171,278

Public Works								
Personnel Services	227,762	250,979	326,555	308,139	284,553	292,036	284,664	303,624
Materials and Services	11,353	20,741	17,839	12,830	6,111	6,358	6,086	5,646
Capital Outlay	-	-	25,866	-	-	-	-	32,663
Total Expenditures	239,115	271,720	370,259	320,969	290,665	298,393	290,751	341,934

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



	Actual 6/30/2017	Actual 6/30/2018	Adopted 6/30/2019	Adopted 6/30/2020
Beginning Fund Balance	0	0	0	0
Revenue	1,494,041	1,400,844	1,912,736	2,013,232
Expenditures	1,494,041	1,400,844	1,912,736	2,013,232
Ending Fund Balance	0	0	0	0

City of Cannon Beach
Budget Document

Administrative Services Fund

6/30/2017	6/30/2018	6/30/2019	Resources and Requirements	7/1/2019-6/30/2020		
Actual	Actual	Adopted Budget		Proposed by Budget	Approved by Budget	Adopted by Governing
			<u>Resources</u>			
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ -	\$ -
1,494,041	1,400,844	1,912,736	Charges for Service, Fees, Permits	2,013,232	2,013,232	2,013,232
1,494,041	1,400,844	1,912,736	Total Resources	2,013,232	2,013,232	2,013,232
			<u>Requirements by Department</u>			
385,837	430,239	599,136	Executive	628,303	628,303	628,303
324,535	343,059	454,084	Finance	492,904	492,904	492,904
226,886	178,563	275,813	IT	245,970	245,970	245,970
186,524	177,263	194,444	Central Services	203,405	203,405	203,405
370,259	271,719	389,259	Public Works	442,650	442,650	442,650
1,494,041	1,400,844	1,912,736	Total Requirements by Department	2,013,232	2,013,232	2,013,232
-	-	-	Ending Fund Balance	-	-	-
\$ 1,494,041	\$ 1,400,844	\$ 1,912,736	Total Requirements	\$ 2,013,232	\$ 2,013,232	\$ 2,013,232

City of Cannon Beach
Budget Document
Administrative Services Fund

6/30/2017	6/30/2018	6/30/2019		7/1/2019-6/30/2020
Actual	Actual	Adopted Budget	Summary of Expenditures	Proposed by Budget Officer Approved by Budget Committee Adopted by Governing Body
		9.7000	Number of FTE	9.6950
			Personnel Services:	
\$ 328,295	\$ 318,756	\$ 429,326	Executive	\$ 349,703 \$ 349,703 \$ 349,703
272,442	285,150	335,186	Finance	406,739 406,739 406,739
108,753	114,104	147,313	IT	159,870 159,870 159,870
-	-	-	Central Services	- - -
326,555	250,979	367,109	Public Works	388,980 388,980 388,980
1,036,045	968,990	1,278,934	Total Personnel Services	1,305,292 1,305,292 1,305,292
			Materials and Services:	
57,542	111,483	169,810	Executive	278,600 278,600 278,600
52,093	57,909	118,898	Finance	86,165 86,165 86,165
56,275	64,459	108,500	IT	86,100 86,100 86,100
186,524	177,263	194,444	Central Services	203,405 203,405 203,405
17,839	20,741	22,150	Public Works	18,670 18,670 18,670
370,272	431,854	613,802	Total Materials and Services	672,940 672,940 672,940
			Capital Outlay:	
-	-	-	- Executive	- - -
-	-	-	- Finance	- - -
61,859	-	20,000	IT	- - -
-	-	-	- Central Services	- - -
25,866	-	-	- Public Works	35,000 35,000 35,000
87,724	-	20,000	Total Capital Outlay	35,000 35,000 35,000
			Debt Service:	
-	-	-	-	- - -
-	-	-	- Total Debt Service	- - -
			Transfers to Other Funds:	
-	-	-	-	- - -
-	-	-	- Total Transfers to Other Funds	- - -
			Contingency	
\$ 1,494,041	\$ 1,400,844	\$ 1,912,736	Total Expenditures	\$ 2,013,232 \$ 2,013,232 \$ 2,013,232

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Administrative Services Fund Executive		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	-	060-110-48900	Miscellaneous Income	-	-	-
179,468	200,121	278,681	060-110-49110	From General Fund	292,248	292,248	292,248
13,631	15,199	21,166	060-110-49115	From Building Official Fund	22,197	22,197	22,197
80,149	89,372	124,457	060-110-49120	From RV Park Fund	130,515	130,515	130,515
9,814	10,944	15,240	060-110-49122	From Recycling Fund	15,981	15,981	15,981
41,437	46,206	64,345	060-110-49124	From Water Fund	67,477	67,477	67,477
35,985	40,126	55,879	060-110-49126	From Wastewater Fund	58,599	58,599	58,599
4,089	4,560	6,350	060-110-49128	From Storm Drain Fund	6,659	6,659	6,659
21,264	23,711	33,019	060-110-49130	From Road Fund	34,627	34,627	34,627
385,837	430,239	599,136		Total Resources	628,303	628,303	628,303
71,100	82,488	90,000	060-110-61190	City Attorney	-	-	-
179,288	162,188	225,000	060-110-61700	Salaries and Wages	232,000	232,000	232,000
30,360	30,940	42,021	060-110-61810	HDL Insurance	44,758	44,758	44,758
919	1,245	1,869	060-110-61815	Disability Insurance	1,812	1,812	1,812
26,176	16,230	39,709	060-110-61820	PERS	51,907	51,907	51,907
-	4,800	4,800	060-110-61825	Deferred Compensation	-	-	-
19,698	19,162	24,098	060-110-61830	Social Security	17,748	17,748	17,748
312	1,219	1,260	060-110-61840	Unemployment	928	928	928
376	435	500	060-110-61850	Workers Comp	500	500	500
65	50	69	060-110-61860	WBF Tax	50	50	50
328,295	318,756	429,326		Total Personnel Services	349,703	349,703	349,703
3,295	6,759	7,500	060-110-62010	Council Expenses	7,500	7,500	7,500
603	1,273	1,000	060-110-62110	Office Supplies	1,000	1,000	1,000
190	200	300	060-110-62120	Postage & Shipping	450	450	450
1,861	2,080	2,000	060-110-62130	Copier Expenses	3,500	3,500	3,500
2,726	4,209	5,500	060-110-62140	Computer Expenses	10,250	10,250	10,250
5,661	2,958	2,000	060-110-62200	City Code Updates	3,000	3,000	3,000
1,246	854	1,250	060-110-62210	Telephone	4,550	4,550	4,550
-	586	0	060-110-62350	LGPI Expenses	-	-	-
8,062	1,855	5,000	060-110-62400	Misc Management Costs	5,000	5,000	5,000
1,030	623	1,000	060-110-62410	Vehicle Fuel	2,000	2,000	2,000
210	129	250	060-110-62420	Vehicle Repair & Maintenance	250	250	250
3,444	3,825	4,000	060-110-62520	Legal Services	120,000	120,000	120,000
475	-	500	060-110-62525	Oregon Govt Ethics Comm Fee	600	600	600
-	-	-	060-110-62530	Insurance	-	-	-
-	12,655	100,000	060-110-62560	Contractual Services	80,000	80,000	80,000
-	-	10	060-110-62630	Fire Protection	-	-	-
8,303	8,633	9,000	060-110-62820	Dues & Subscriptions	9,000	9,000	9,000
2,855	4,522	4,000	060-110-62830	Training & Education	4,000	4,000	4,000
4,536	17,160	6,000	060-110-62835	Travel & Lodging	7,000	7,000	7,000
2,548	2,520	4,000	060-110-62840	Published Notices	4,000	4,000	4,000
4,165	4,539	5,000	060-110-62860	Wellness Program	5,000	5,000	5,000
4,302	1,081	4,000	060-110-62865	Meeting Expenses	4,000	4,000	4,000
110	-	3,000	060-110-62870	In House Training	3,000	3,000	3,000
1,920	35,022	0	060-110-62875	Recruitment	-	-	-
-	-	4,500	060-110-62880	OR Records Mgmt System	4,500	4,500	4,500
57,542	111,483	169,810		Total Materials and Services	278,600	278,600	278,600
-	-	0	060-110-63000	Storage Trailer	-	-	-
0	0	0		Total Capital Outlay	0	0	0
385,837	430,239	599,136		Total Expenditures	628,303	628,303	628,303

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Administrative Services Finance		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
72,623	76,768	101,613	060-120-49110	From General Fund	110,302	110,300	110,300
9,645	10,196	13,496	060-120-49115	From Building Official Fund	14,649	14,649	14,649
25,532	26,989	35,723	060-120-49120	From RV Park Fund	38,777	38,777	38,777
7,376	7,797	10,320	060-120-49122	From Recycling Fund	11,202	11,202	11,202
93,048	98,360	130,192	060-120-49124	From Water Fund	141,322	141,322	141,322
87,375	92,362	122,253	060-120-49126	From Wastewater Fund	132,705	132,705	132,705
17,588	18,592	24,609	060-120-49128	From Storm Drain Fund	26,713	26,713	26,713
11,347	11,995	15,877	060-120-49130	From Road Fund	17,234	17,234	17,234
324,535	343,059	454,084		Total Resources	492,904	492,902	492,902
194,053	199,206	230,000	060-120-61700	Salaries and Wages	269,000	269,000	269,000
-	-	1,000	060-120-61720	Overtime	1,000	1,000	1,000
28,713	25,256	33,981	060-120-61810	HDL Insurance	43,975	43,975	43,975
467	2,088	3,193	060-120-61815	Disability Insurance	3,353	3,353	3,353
34,098	42,459	47,989	060-120-61820	PERS	67,288	67,288	67,288
14,567	14,862	17,672	060-120-61830	Social Security	20,655	20,655	20,655
224	996	924	060-120-61840	Unemployment	1,080	1,080	1,080
226	194	300	060-120-61850	Workers Comp	300	300	300
94	89	127	060-120-61860	WBF Tax	88	88	88
272,442	285,150	335,186		Total Personnel Services	406,739	406,739	406,739
1,559	2,120	5,000	060-120-62110	Office Supplies	5,000	5,000	5,000
-	-	-	060-120-62115	Bank Service Charges	-	-	-
110	1,217	1,000	060-120-62116	Miscellaneous Expenses	1,000	1,000	1,000
2,454	2,509	5,000	060-120-62120	Postage & Shipping	5,000	5,000	5,000
1,348	1,344	1,500	060-120-62130	Copier Expenses	1,500	1,500	1,500
2,079	2,107	2,115	060-120-62140	Computer Expenses	2,115	2,115	2,115
750	750	750	060-120-62150	Bond Administrative Charges	750	750	750
620	688	800	060-120-62210	Telephone	1,600	1,600	1,600
36,300	34,200	44,400	060-120-62510	Audit	47,200	47,200	47,200
-	2,500	500	060-120-62520	Legal Services	500	500	500
909	3,661	39,883	060-120-62560	Finance Contractual Services	1,750	1,750	1,750
710	985	950	060-120-62820	Dues & Subscriptions	950	950	950
2,023	1,914	9,500	060-120-62830	Training & Education	9,500	9,500	9,500
2,608	3,233	4,000	060-120-62835	Travel & Lodging	4,000	4,000	4,000
623	681	1,000	060-120-62840	Published Notices	1,000	1,000	1,000
-	-	2,500	060-120-62850	Office Equipment	2,500	2,500	2,500
-	-	-	060-120-62860	Storage	1,800	1,800	1,800
52,093	57,909	118,898		Total Materials and Services	86,165	86,165	86,165
324,535	343,059	454,084		Total Expenditures	492,904	492,904	492,904

**City of Cannon Beach
Budget Document**

2016-17		2017-18	2018-19	Administrative Services IT		2019-20		
Actual	Actual	Adopted Budget	Account Number			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
101,338	79,755	123,191	060-130-49110	From General Fund		109,861	109,861	109,861
4,829	3,800	5,870	060-130-49115	From Building Official Fund		5,235	5,235	5,235
4,829	3,800	5,870	060-130-49122	From Recycling Fund		5,235	5,235	5,235
48,891	38,478	59,435	060-130-49124	From Water Fund		53,004	53,004	53,004
44,666	35,153	54,298	060-130-49126	From Wastewater Fund		48,423	48,423	48,423
7,847	6,176	9,539	060-130-49128	From Storm Drain Fund		8,507	8,507	8,507
14,486	11,401	17,610	060-130-49130	From Road Fund		15,705	15,705	15,705
226,886	178,563	275,813		Total Resources		245,970	245,970	245,970
70,481	71,891	97,000	060-130-61700	Salaries and Wages		102,000	102,000	102,000
22,481	23,328	24,438	060-130-61810	HDL Insurance		26,005	26,005	26,005
436	685	863	060-130-61815	Disability Insurance		906	906	906
10,290	12,831	17,069	060-130-61820	PERS		22,623	22,623	22,623
4,878	4,917	7,421	060-130-61830	Social Security		7,803	7,803	7,803
81	360	388	060-130-61840	Unemployment		408	408	408
82	71	100	060-130-61850	Workers Comp		100	100	100
23	22	34	060-130-61860	WBF Tax		25	25	25
108,753	114,104	147,313		Total Personnel Services		159,870	159,870	159,870
54	-	50	060-130-62110	Office Supplies		50	50	50
461	558	500	060-130-62116	Miscellaneous Expense		500	500	500
360	310	100	060-130-62120	Postage & Shipping		100	100	100
8	3	100	060-130-62130	Copier Expense		100	100	100
620	658	650	060-130-62210	Telephone		750	750	750
-	5,580	7,500	060-130-62465	Internet Expense		7,500	7,500	7,500
3,823	2,388	3,600	060-130-62470	Web Site Support		4,600	4,600	4,600
2,911	2,617	5,500	060-130-62475	Services Maintenance		20,000	20,000	20,000
9,471	7,345	30,000	060-130-62570	Hardware		2,000	2,000	2,000
32,693	42,800	60,000	060-130-62590	Software Maintenance		50,000	50,000	50,000
5,874	2,200	500	060-130-62890	Website Upgrade		500	500	500
56,275	64,459	108,500		Total Materials and Services		86,100	86,100	86,100
61,859	-	20,000	060-130-63110	Server Replacement		-	-	-
61,859	0	20,000		Total Capital Outlay		-	0	0
226,886	178,563	275,813		Total Expenditures		245,970	245,970	245,970

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Administrative Services Fund Central Services		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
83,310	79,174	86,848	060-170-49110	From General Fund	90,850	90,850	90,850
3,970	3,773	4,138	060-170-49115	From Building Official Fund	4,329	4,329	4,329
3,970	3,773	4,138	060-170-49122	From Recycling Fund	4,329	4,329	4,329
40,194	38,198	41,900	060-170-49124	From Water Fund	43,831	43,831	43,831
36,720	34,897	38,279	060-170-49126	From Wastewater Fund	40,044	40,044	40,044
6,451	6,131	6,725	060-170-49128	From Storm Drain Fund	7,035	7,035	7,035
11,909	11,318	12,415	060-170-49130	From Road Fund	12,987	12,987	12,987
186,524	177,263	194,444		Total Resources	203,405	203,405	203,405
-	-	-	060-170-61700	Salaries and Wages	-	-	-
-	-	-	060-170-61810	HDL Insurance	-	-	-
-	-	-	060-170-61820	PERS	-	-	-
-	-	-	060-170-61830	Social Security	-	-	-
-	-	-	060-170-61840	Unemployment	-	-	-
-	-	-	060-170-61850	Workers Comp	-	-	-
-	-	-	060-170-61860	WBF Tax	-	-	-
0	0	0		Total Personnel Services	-	0	0
3,463	3,593	6,000	060-170-62110	Office Supplies	6,000	6,000	6,000
8,950	9,637	10,500	060-170-62115	Bank Service Charges	12,500	12,500	12,500
44	47	1,000	060-170-62116	Miscellaneous Expense	1,000	1,000	1,000
2,179	2,203	3,035	060-170-62120	Postage & Shipping	3,035	3,035	3,035
339	374	605	060-170-62130	Copier Expense	605	605	605
5,862	1,826	0	060-170-62140	Computer Services	-	-	-
9,897	9,262	9,360	060-170-62210	Telephone	9,480	9,480	9,480
9,839	10,214	11,000	060-170-62310	Electricity	11,000	11,000	11,000
1,180	1,326	1,400	060-170-62320	Natural Gas	1,450	1,450	1,450
5,580	-	-	060-170-62465	Internet Expense	-	-	-
-	-	-	060-170-62470	Web Site Support	-	-	-
107,200	118,593	130,000	060-170-62530	Insurance	136,000	136,000	136,000
19,808	13,928	15,124	060-170-62560	Contractual Services	15,680	15,680	15,680
-	-	-	060-170-62590	Software Maintenance	-	-	-
2,120	1,432	1,590	060-170-62800	Facilities Supplies	2,640	2,640	2,640
10,063	4,830	4,830	060-170-62850	Office Equipment	4,015	4,015	4,015
-	-	-	060-170-63120	Copier Lease	-	-	-
-	-	-	060-170-63130	Phone System Lease	-	-	-
186,524	177,263	194,444		Total Materials and Services	203,405	203,405	203,405
186,524	177,263	194,444		Total Expenditures	203,405	203,405	203,405

**City of Cannon Beach
Budget Document**

2016-17	2017-18	2018-19	Administrative Services Fund Public Works		2019-20		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
492	185	-	060-490-42406	Demolition	-	-	-
60,406	44,359	63,590	060-490-49110	From General Fund	72,313	72,313	72,313
26,131	19,189	27,508	060-490-49122	From Recycling Fund	31,281	31,281	31,281
93,319	68,528	98,238	060-490-49124	From Water Fund	111,712	111,712	111,712
111,519	81,893	117,398	060-490-49126	From Wastewater Fund	133,500	133,500	133,500
14,932	10,965	15,719	060-490-49128	From Storm Drain Fund	17,875	17,875	17,875
63,460	46,602	66,806	060-490-49130	From Road Fund	75,969	75,969	75,969
370,259	271,719	389,259		Total Resources	442,650	442,650	442,650
210,014	173,175	230,000	060-490-61700	Salaries and Wages	236,000	236,000	236,000
-	231	-	060-490-61720	Overtime	-	-	-
57,769	35,510	66,459	060-490-61810	HDL Insurance	74,635	74,635	74,635
914	1,472	2,589	060-490-61815	Disability Insurance	2,872	2,872	2,872
39,942	25,171	47,443	060-490-61820	PERS	53,396	53,396	53,396
15,730	13,195	17,595	060-490-61830	Social Security	18,054	18,054	18,054
240	875	920	060-490-61840	Unemployment	944	944	944
1,873	1,295	2,000	060-490-61850	Workers Comp	3,000	3,000	3,000
72	55	103	060-490-61860	WBF Tax	79	79	79
326,555	250,979	367,109		Total Personnel Services	388,980	388,980	388,980
1,645	1,542	1,500	060-490-62110	Office Supplies	1,500	1,500	1,500
-	27	300	060-490-62120	Postage & Shipping	300	300	300
1,504	1,698	1,500	060-490-62130	Copier Expenses	1,500	1,500	1,500
1,422	1,006	1,000	060-490-62140	Computer Expenses	1,000	1,000	1,000
7,618	8,417	7,500	060-490-62210	Telephone	4,020	4,020	4,020
283	469	800	060-490-62410	Vehicle Fuel	800	800	800
143	81	500	060-490-62420	Vehicle Repair & Maintenance	500	500	500
140	474	750	060-490-62425	Operating Equipment and Tools	750	750	750
1,680	1,540	1,800	060-490-62465	Internet Expense	1,800	1,800	1,800
-	1,958	1,000	060-490-62520	Legal Services	1,000	1,000	1,000
449	247	500	060-490-62720	Protective Clothing	500	500	500
365	-	500	060-490-62820	Dues & Subscriptions	500	500	500
1,336	1,680	2,500	060-490-62830	Training & Education	2,500	2,500	2,500
1,252	1,601	2,000	060-490-62835	Travel & Lodging	2,000	2,000	2,000
17,839	20,741	22,150		Total Materials and Services	18,670	18,670	18,670
25,866	-	0	060-490-63500	PW-Vehicles	35,000	35,000	35,000
25,866	0	0		Total Capital Outlay	35,000	35,000	35,000
370,259	271,719	389,259		Total Expenditures	442,650	442,650	442,650

BEFORE THE CITY OF CANNON BEACH

FOR THE PURPOSE OF ADOPTING THE 2019-2020)	RESOLUTION NO. 19-06
BUDGET AS APPROVED, SUBMITTED AND ACTED)	
UPON BY THE BUDGET COMMITTEE OF THE CITY)	
OF CANNON BEACH, MAKING APPROPRIATIONS)	
AND LEVYING TAXES FOR MUNICIPAL PURPOSES)	
OF THE CITY OF CANNON BEACH FOR THE FISCAL)	
YEAR COMMENCING JULY 1, 2019 AND ENDING)	
JUNE 30, 2020)	

The City of Cannon Beach hereby does resolve as follows:

Section 1. Be it resolved that the Cannon Beach City Council, for the City of Cannon Beach, hereby adopts the budget approved by the budget committee for the 2019-2020 fiscal year, in the total sum of \$25,440,802 now on file at City Hall.

Section 2. Be it resolved that the amounts for the fiscal year beginning July 1, 2019, are hereby appropriated for the purposes shown below, as follows:

<u>General Fund</u>		<u>Affordable Housing Fund</u>	
Executive Department	\$ 668,501	Affordable Housing Program	\$ 63,950
Planning Department	529,987	Debt Service	0
Public Works Department	742,366	Contingency	12,790
Public Safety Department	1,842,756		<u>\$ 76,740</u>
Emergency Management Department	394,911	<u>Recycling Fund</u>	
Non-Departmental-Materials and Services	675,572	Recycling Program	\$ 249,471
Non-Departmental-Transfers Out	1,438,205	Contingency	24,947
Non-Departmental-Contingency	242,705	Fund Total	<u>\$ 274,418</u>
Fund Total	<u>\$ 6,535,003</u>		
<u>Tourism and Arts Fund</u>		<u>Water Fund</u>	
Tourism and Arts Program	\$ 469,277	Water Program	\$ 1,119,386
Fund Total	<u>\$ 469,277</u>	Transfers Out	1,072,000
		Contingency	223,877
		Fund Total	<u>\$ 2,415,263</u>
<u>Transient Room Tax Fund</u>		<u>Wastewater Fund</u>	
Transient Room Tax Program	\$ 444,655	Wastewater Program	\$ 1,406,270
Fund Total	<u>\$ 444,655</u>	Transfers Out	1,115,697
		Contingency	163,033
		Fund Total	<u>\$ 2,685,000</u>
<u>County TRT Fund</u>		<u>Storm Drain Fund</u>	
Transient Room Tax Program	\$ 419,277	Storm Drain Program	\$ 229,287
Fund Total	<u>\$ 419,277</u>	Transfers Out	0
		Contingency	45,858
		Fund Total	<u>\$ 275,145</u>
<u>Building Official Fund</u>			
Building Program	\$ 241,017		
Contingency	13,983		
Fund Total	<u>\$ 255,000</u>		

<u>RV Park Fund</u>		<u>Debt Service Fund</u>	
RV Park Program	\$ 1,888,766	Debt Service Program	\$ 615,025
Transfers Out	310,775	Fund Total	\$ 615,025
Contingency	277,459		
Fund Total	<u>\$ 2,477,000</u>		
		<u>General Reserve Fund</u>	
		General Reserve Program	\$ 956,910
		Fund Total	<u>\$ 956,910</u>
<u>Roads Fund</u>		<u>Bridge Reserve Fund</u>	
Roads Program	\$ 942,981	Roads Program	\$ 8,592
Debt Service	0	Fund Total	<u>\$ 8,592</u>
Contingency	188,596		
Fund Total	<u>\$ 1,131,577</u>		
<u>RV Park Reserve Fund</u>		<u>Wastewater Reserve Fund</u>	
RV Park Program	\$ 100,000	Wastewater Reserve Program	\$ 1,275,403
Fund Total	<u>\$ 100,000</u>	Contingency	140,294
		Fund Total	<u>\$ 1,415,697</u>
<u>Recycling Reserve Fund</u>		<u>Storm Drain Reserve Fund</u>	
Recycling Reserve Program	\$ 9,825	Storm Drain Reserve Program	\$ 2,184
	<u>\$ 9,825</u>	Contingency	0
		Fund Total	<u>\$ 2,184</u>
<u>Ecola Forest Reserve Fund</u>		<u>Administrative Services Fund</u>	
Ecola Forest Reserve Program	\$ 6,393	Executive Department	\$ 628,303
Fund Total	<u>\$ 6,393</u>	Finance Department	492,904
		IT Department	245,970
<u>Water Reserve Fund</u>		Central Services Department	203,405
Water Reserve Program	\$ 1,241,988	Public Works Department	442,650
Contingency	143,750	Fund Total	<u>\$ 2,013,232</u>
Fund Total	<u>\$ 1,385,738</u>		

Total Appropriations, All Funds	\$ 23,971,951
Total Unappropriated Ending Fund Balance/Reserved for Future Expenditure, All Funds	1,468,851
Total Adopted Budget	<u>\$ 25,440,802</u>

Section 3. Be it resolved that the City Council of the City of Cannon Beach hereby imposes the taxes provided for in the adopted budget at the permanent rate of \$.7049 per thousand dollars of assessed valuation for General Government, \$.2590 per thousand dollars of assessed valuation for the Cannon Beach Road District, and \$427,021 for bonded indebtedness excluded from the limitation, that these taxes are hereby imposed upon all taxable properties within said city as of 1:00 AM January 1, 2019. The following allocations and categorization subject to the limits of Section 11b, Article XI of the Oregon constitution make up the above aggregate levy:

	Rate Subject to the General Government Limitation	Excluded from the Limitation
General Fund	\$ 0.7049	\$
Cannon Beach Road District	0.2590	
General Obligation Bond Debt Service		427,021
Totals	* \$ 0.9639	\$ 427,021

* Per thousand dollars of assessed valuation

Section 4. Be it resolved that the City Manager/Budget Officer of the City of Cannon Beach is hereby directed to send, no later than July 15th, 2019, to the Assessor and the Clerk of Clatsop County, State of Oregon, written notices, accompanied by copies of the budget as adopted, showing the amount of money proposed to be raised by taxation.

This resolution is effective on July 1, 2019.

PASSED by the City Council of the City of Cannon Beach this 11th day of June, 2019

APPROVED by the Mayor of the City of Cannon Beach this 11th day of June, 2019

ATTEST:

City Manager

Mayor