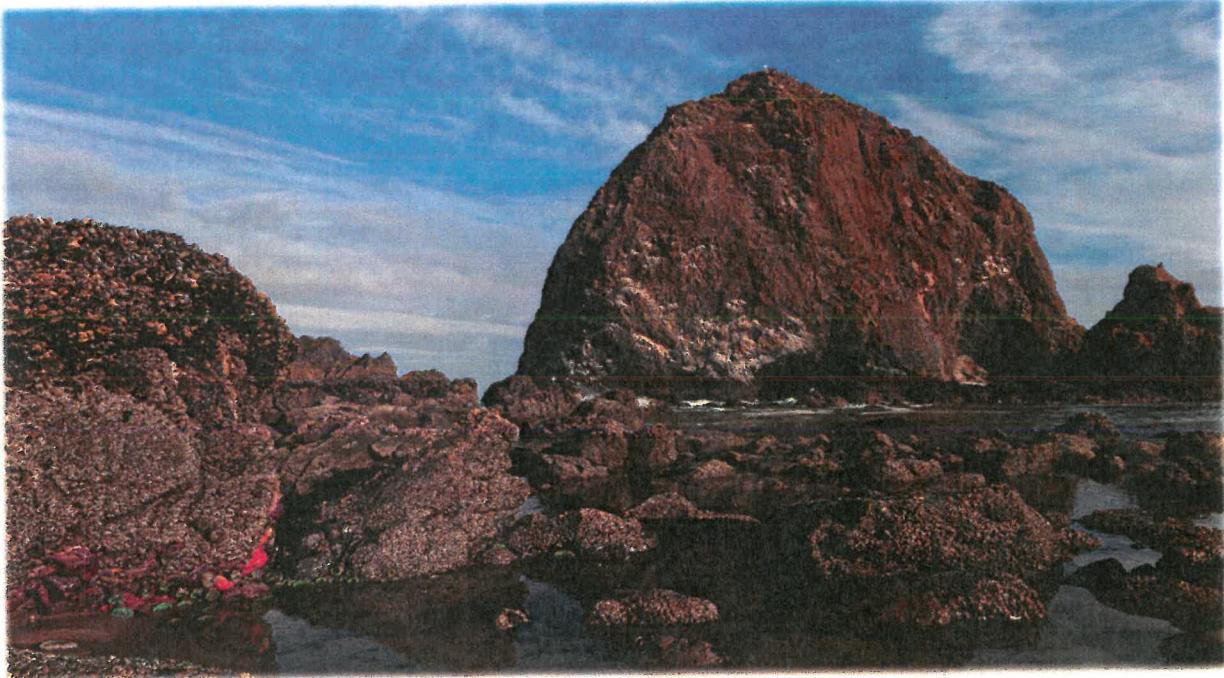




CANNON BEACH  
ADOPTED BUDGET  
FISCAL YEAR 2017-2018



**CITY OF CANNON BEACH**  
**FISCAL YEAR 2017 – 2018 BUDGET**  
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# CITY OF CANNON BEACH

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May 2, 2017

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

Staff is pleased to present the proposed budget for FY 2017-2018. Oregon budget law (ORS 294.39) requires a Budget Message to be prepared by the Budget Officer and delivered at the first meeting of the Budget Committee. The purpose of the Budget Message is to describe financial policies and assumptions for the coming fiscal (budget) year, and explain any major changes in financial policy or the level of resources/revenues and requirements/expenditures from the preceding fiscal year. As required by law, the budget is balanced and proposes a spending plan for the coming year, based upon projected resources and operational needs.

**Council Priorities.** The preparation of this budget was guided by a set of priorities for the City that Council established through the 2016 strategic planning process and 2017 council retreat. In evaluating priorities, Councilors were guided by several principles: Is the priority identified in the strategic plan for funding in this fiscal year? Is the priority one which is appropriate to the City's role as a governing agency? Does the priority lead to a future that will best serve the community in terms of ensuring that Cannon Beach continues to be an attractive, healthy, safe, and livable place for all? Does the priority take into consideration expressed citizen interests and needs?

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

**Key Issues or Trends.** The FY 2017-2018 budget shows an overall increase of 4.7% compared the FY 2016-2017 budget. This increase primarily relates to an increased transient room tax from 7.0% to 8.0%. Also, the addition of an Affordable Housing fund increases the budget by \$430,000 or roughly 56% of the total increase.

Approximately 23.9% of budgeted resources will be derived from ending fund balance carryovers. Transient lodging taxes are estimated to account for approximately 53% of the General Fund resources or 69% of General Fund resources when excluding ending fund balance carryovers.

City-wide personal services expenditures reflected in the proposed budget are an increase of approximately 11.3% when compared to the previous year's budget. This increase is primarily due to the addition of a full-time, in-house building official, a grant writer position in HRAP and other positions within Finance and Planning moving from part-time to full-time. It is important to note that the City currently contracts with Seaside for building official services and the vast majority of that expense will be eliminated, additionally the grant writing position in HRAP will be offset with an increased contribution from the Friends of HRAP. Moreover, our PERS contribution will

increase by over 20% compared to the current fiscal year – this will cost the City approximately \$78,000. These increases are partially offset with the retirement and subsequent elimination of the Public Works Foreman position.

Affordable housing is the top priority for the City according to the 2016 Citizen Survey. To address this challenge the City has discussed using up to 12 spots in the RV Park for the placement of rental park models. This budget includes \$429,750 for the purchase, placement and management of 4 park models. The units and improvements will be paid for using a bank loan, rents and construction excise taxes.

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

Revenues – The City's revenue projections are based upon standardized calculations:

- Property tax revenues are projected to increase an average of 3% each year. This average was developed by reviewing the historical receipts over the last five years in combination with the statutory assessment values increases.
- Transient room taxes are projected to increase 25% over 2016-2017 budgeted amounts. In addition, the presented budget has increased the transient room taxes from a rate of 7.0% to 8.0%.
- The following revenues are projected to slightly increase in FY 2017-2018 due to the economic conditions and historical trends:
  - Grant revenues in HRAP, Planning and Emergency Management
  - Business licenses
  - Recycling surcharge
- The following fee increases are in the proposed FY 2017-18 budget:
  - Water rate to increase 3%
  - Wastewater rate to increase 3%
  - Storm Drain rate to increase 3%

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

- Salaries and wages will be adjusted according to the employees' respective collective bargaining agreements. Merit and step increases will be applied as prescribed by the agreement. Non-represented employees are assumed to receive merit increases calculated at 2% upon each employee's anniversary date. The budgeted amount will not exceed the maximum step of the respective pay range.
- Compensated absences will only be budgeted for personnel expected to leave in the current fiscal year.
- Allocation of staff hours has been adjusted to reflect actual time worked for specific departments and/or specific changes to work schedules.

- The Community Programs expenses are dramatically larger than the previous fiscal year because of the large increase of TRT revenues to the Cannon Beach Chamber of Commerce.
- There substantial increases in expenses in Planning, HRAP and Public Safety due to grant funded projects.
- \$25,000 has been budgeted in Public Safety for the purchase of a ATV to be used by lifeguards during the summer and as emergency response vehicle the remainder of the year.
- \$27,000 in the Executive Department for a trailer to be installed at the water treatment plant for document storage.
- With the completion of Phase II of the RV Park Improvements the total expenditures will decrease by approximately \$300,000 in FY 2017 – 2018.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "B Kucera".

Brant Kucera  
City Manager/Budget Officer

**City of Cannon Beach  
Budget  
2017-2018**

**Committee Members**

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

**Staff**

Brant Kucera, City Manager  
Laurie Sawrey, Finance Director  
Wanna Ryon, Accounting Administrative Assistant  
Nissa McCarthy, Accounting Specialist  
Samantha Palmieri, Receptionist/Court Clerk

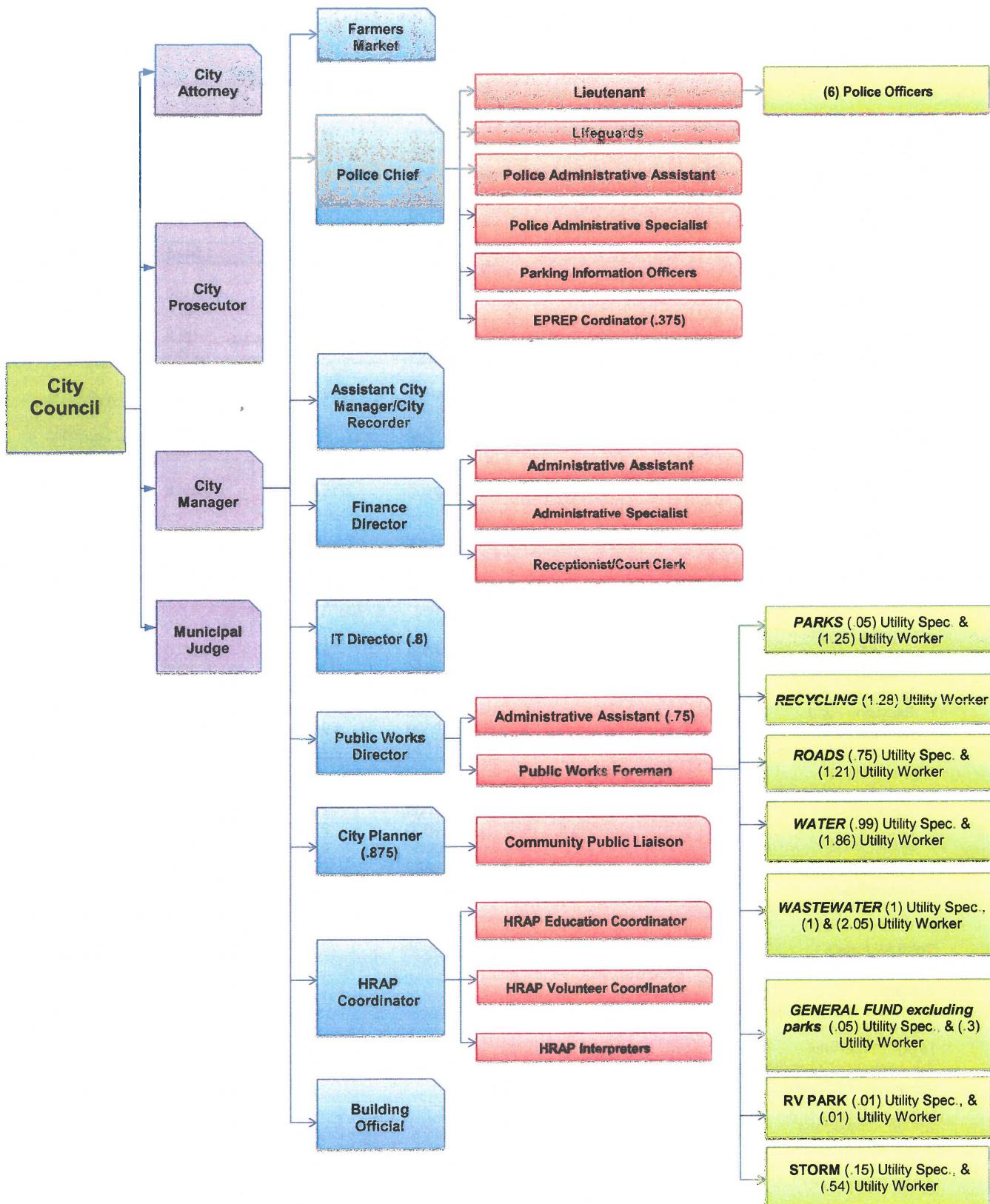
**CITY OF CANNON BEACH**  
**BUDGET CALENDAR**  
**FISCAL YEAR 2017 – 2018**

<u>DATE</u>	<u>ACTION</u>
January 1, 2017 through February 1, 2017	Department Heads begin forecasting and projecting proposed budget requirements.
February 1, 2017	Department Heads submit changes to personnel requirements (only if approved by City Manager in advance), overtime requirements, and hours for seasonal workers via a memo or email to Finance Director.
March 1, 2017	Executive, IT, and PW Administrative Services Budget Backup spreadsheets due to Finance Director.
March 20, 2017	Finance Department to distribute personnel services costs, administrative services costs, revenue/resource estimates, and debt service requirements to Department Heads.
March 27, 2017	Department Heads complete Fiscal Year 2017/2018 budget requests in the form of the Budget Backup Spreadsheets and submit to Finance Director.
April 3, 2017 through April 7, 2014	Budget Officer and Finance Director meet with Department Heads and review budget requests.
April 10, 2017 through April 21, 2017	Budget Officer prepares proposed budget and budget message.
April 28, 2017	Publish <b>first notice</b> of May 10, 2017 Budget Committee meeting convening date/time and opportunity to receive citizen input (5 – 30 days before meeting) in newspaper and on city website.
May 3, 2017 (Wednesday)	Proposed budget complete. Distribute to Budget Committee.
May 10, 2017 (Wednesday)	1 <sup>st</sup> Budget Committee meeting (City Council Chambers, 5:30 p.m.) Receive Proposed Fiscal Year 2017/2018 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.

**CITY OF CANNON BEACH  
BUDGET CALENDAR  
FISCAL YEAR 2017 - 2018**

<u>DATE</u>	<u>ACTION</u>
May 17, 2017 (Wednesday)	2 <sup>nd</sup> Budget Committee meeting, 5:30 p.m.
May 24, 2017 (Wednesday)	3 <sup>rd</sup> Budget Committee meeting, 5:30 p.m.
June 5, 2017	Budget Officer to submit budget summary and public hearing notices (LB-1) to newspaper of record (The Cannon Beach Gazette) for publishing. Hearings scheduled for June 13, 2017.
June 8, 2017	Publish budget summaries in advance of City Council public hearing (5 days in advance; 5 - 25 required).
June 13, 2017	City Council conducts Public Hearings on Approved Fiscal Year 2017/2018 City of Cannon Beach Budget as approved by Budget Committee (City Council Chambers, 5:30 p.m.)
June 13, 2017	City Council conducts Public Hearing on proposed uses of State Revenue Sharing funds (City Council Chambers, 5:30 p.m.)
June 13, 2017	City Council to adopt Fiscal Year 2017/2018 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, 2017).
July 1, 2017	Budget Officer submits Fiscal Year 2017/2018 Form LB-50 and Levy and Appropriation Resolutions to County Tax Assessor (must be accomplished prior to July 15, 2017).
	Budget Officer submits to Clatsop County Clerk a complete copy of the budget (must be accomplished prior to September 30, 2017).

# City of Cannon Beach Organization Chart



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

	Budget Year			
	2014/2015	2015/2016	2016/2017	2017/2018
<b>General Fund</b>				
Building Maintenance	0.1900	0.1900	0.0600	0.0600
HRAP	1.4800	1.9600	1.9500	1.7500
Farmer's Market	0.4900	0.6350	0.4200	0.4200
Municipal Court	0.5500	0.6000	0.3000	0.3000
<b>Total Executive</b>	<b>2.7100</b>	<b>3.3850</b>	<b>2.7300</b>	<b>2.5300</b>
<b>Planning</b>	<b>1.9500</b>	<b>1.5425</b>	<b>1.5425</b>	<b>1.8650</b>
Ecola Creek Forest Reserve	0.0800	0.1000	0.0400	0.0400
Parks	2.2000	1.4700	1.3000	1.3000
Parking	0.2200	0.1800	0.1900	0.1900
<b>Total Public Works</b>	<b>2.5000</b>	<b>1.7500</b>	<b>1.5300</b>	<b>1.5300</b>
Police	9.4000	9.1500	9.3000	9.5500
Lifesaving	0.2100	0.3100	0.3100	0.3100
EPREP	0.1700	0.1500	0.1800	0.5550
<b>Total Public Safety</b>	<b>9.7800</b>	<b>9.6100</b>	<b>9.7900</b>	<b>10.4150</b>
<b>Total General Fund</b>	<b>16.9400</b>	<b>16.2875</b>	<b>15.5925</b>	<b>16.3400</b>
<b>Special Revenue Funds</b>				
Building Official Fund	0.3500	0.3140	0.1200	1.1225
Road Fund	2.1600	2.1500	1.9600	1.9600
<b>Total Special Revenue Fund</b>	<b>2.5100</b>	<b>2.4640</b>	<b>2.0800</b>	<b>3.0825</b>
<b>Enterprise Funds</b>				
Water Fund	2.7500	2.7400	2.8500	2.8500
Wastewater Fund	2.9200	2.9300	3.0500	3.0500
Storm Drain Fund	0.2300	0.2600	0.6900	0.6900
Recycling Fund	1.2100	1.4600	1.2800	1.2800
RV Park Fund	0.0000	0.0000	0.0200	0.0200
<b>Total Enterprise Fund</b>	<b>7.1100</b>	<b>7.3900</b>	<b>7.8900</b>	<b>7.8900</b>
<b>Internal Service Funds</b>				
Administration	1.8000	2.0000	2.0000	2.0000
Finance	2.9500	2.7500	3.4500	3.7000
IT	0.0000	0.8000	0.8000	0.8000
Central Services	0.0000	0.0000	0.0000	0.0000
Public Works	2.7500	2.5690	2.6375	2.6375
<b>Total Internal Service Fund</b>	<b>7.5000</b>	<b>8.1190</b>	<b>8.8875</b>	<b>9.1375</b>
<b>Total All Funds</b>	<b>34.0600</b>	<b>34.2605</b>	<b>34.4500</b>	<b>36.4500</b>
<b>Addition:</b>				
Community Public Liaison (Planning)				0.2500
Planning Director				0.0750
HRAP Coordinator				0.2750
Administrative Specialist (Finance)				0.2500
Administrative Specialist (Police)				0.2500
Building Official				1.0000
EPREP Coordinator				0.3750
<b>Subtraction:</b>				
HRAP Coordinator				(0.4750)
<b>Change from prior year</b>				<b>2.0000</b>

**City of Cannon Beach**  
**Labor Allocation by Department**  
**2017-2018**

Title	FTE	Executive			Community Programs			Court			Building Planning			Public Safety			Public Works			Total		
		Admin	Building Maintenance	Finance	Community Programs	Finance	Community Programs	Court	Building	Planning	Police	Lifeguard	EPREP	Admin	Ecola Forest Reserve	Parks	Parking	Roads	Storm	Water	WW	Recycle
Management																						
City Manager - Kucera	1,000	100%																				100%
Assistant City Manager and City Recorder - Riggs	1,000	100%																				100%
Chief of Police - Schermerhorn	1,000																					100%
IT Director - Barrett	0.800	100%																				100%
Finance Director - Sawrey	1,000																					100%
Planner - Barnes	0.875																					100%
Building Official	1,000																					100%
Public Works Director	1,000																					100%
Clerical/Professional																						
Accounting Admin Asst - Ryon	1,000																					100%
Administrative Specialist, Finance - McCarthy	1,000																					100%
Receptionist, Court Clerk - Palmieri	1,000																					100%
Community Public Liaison, P/W/Bldg - Barrett	0.750																					100%
Community Public Liaison, Planning - Gregory, A.	1,000																					100%
Administrative Assistant, Police - Yokoyama	1,000																					100%
Administrative Specialist, Police - Mannix	1,000																					100%
Program Coordinator - Keyser	1,000																					100%
Community Public Liaison, Planning - Gregory, A.	0.750																					100%
Volunteer/Education Coordinator	0.000																					100%
Volunteer Coordinator	0.000																					100%
Farmers Market Manager - Lloyd	0.400																					100%
EPREP Coordinator	0.375																					100%
Public Safety																						
Police Lieutenant - Wilbur	1,000																					100%
Police Officers	6,000																					100%
Public Works																						
Public Works Foreman - Flores	1,000																1%	100%				100%
Utility Specialist, Roads - Sund	1,000																2%	5%	1%	75%	15%	100%
Utility Specialist, Water - Williard	1,000																					1%
Utility Specialist, Wastewater - Majors	1,000																					100%
Utility Worker I - Grudeinic	0.500																90%	8%	2%			
Utility Worker II - Cole	1,000																10%	2%	34%	25%		
Utility Worker II - Anderson	1,000																64%	10%	4%	5%	6%	
Utility Worker II - Brown	1,000																0%	0%	0%	97%		
Utility Worker II - Gavrin	1,000																1%	10%	10%	78%		
Utility Worker II - Mackey	1,000																2%	1%				
Utility Worker II - Mount	1,000																1%	15%	15%	0%	100%	
Utility Worker II - Phillips	1,000																1%	1%	1%	1%	1%	
Utility Worker II - Walker	1,000																0%	0%	98%	0%	1%	
Total FTE	36.450	2.800	0.060	3.700	2.170	0.300	1.1225	1.865	9.550	0.310	0.555	2.6375	0.040	1.300	0.120	1.950	0.650	2.850	3.050	1.250	0.020	36.450

## City of Cannon Beach

Staffing  
2017-2018

<b>CLASSIFICATION</b>	<b>FTE</b>	<b>BRIEF DESCRIPTION</b>
Community Public Liaison	1.750	Performs a full range of administrative/secretarial and support services for department heads. Coordinates administrative activities of the department or functional area assigned. Administers municipal website and social media.
Accounting Admin Assistant	0.000	Performs a wide variety of accounting assignments including preparing accounts payable, taxes and other similar accounting duties.
Administrative Assistant	2.000	Performs a full range of routine to complex administrative, secretarial and support services for the city managers. Coordinates the administrative activities of the department or functional area assigned.
Administrative Specialist	2.000	Performs a variety and wide range of routine clerical and administrative support tasks and activities.
Receptionist, Court Clerk	1.000	Performs reception and court clerk duties and activities.
City Building Official	1.000	Provides overall management and administration for ensuring compliance with the City's building codes and State adopted building codes, as applicable.
City Manager	1.000	Provides overall management of the City and its operations.
Assistant City Manager, City Recorder	1.000	Performs a wide range of tasks regarding record keeping and procedures of the city. Administers special projects assigned by the City Manager, manages department heads in City Manager's absence.
City Planner	0.875	Manages overall planning, implementation and coordination of community development programs and projects and the application of and compliance with City and State land use policies and regulations.
Farmers Market Manager	0.400	Manages and coordinates Cannon Beach Farmers Market.
Finance Director	1.000	Performs and maintains the City's financial records and accounts in compliance with generally accepted governmental accounting principles, manages finance staff.
IT Director	0.800	Maintains computer networks and telephone systems
Police Chief	1.000	Oversees and manages police protection, law enforcement, crime investigation and prevention, community policing, beach safety operations, vehicle parking, maintenance of order within the City.
Police Lieutenant	1.000	Assists with the daily operational activities of the Police Department, shares on-call supervisory duties with the Chief of Police, and performs as Acting Chief of Police during the Chief's authorized absences.
Police Officers	6.000	Responsible for community policing and municipal law enforcement, including patrol, assistance, investigating accidents, issuing citations, crime investigation/prevention, arrests, and responding to calls and emergencies.
EPREP Coordinator	0.375	Assists Police Chief with emergency management.
Program Coordinator	1.000	Performs a high level of professional and responsible work in planning, organizing, implementing, and evaluating the goals and objectives of a focused or specialized community services program.
Education/Volunteer Coordinator	0.750	Coordinates community program volunteers and assists program coordinator with school group scheduling.
Public Works Director	1.000	Manages budget, administrative compliance, supervision and performance of staff, and ensuring the City meets the Federal, State or City standards, ordinances, laws or regulations or policies required or applicable to maintain and operate the City's Public
Public Works Foreman	1.000	Responsible for project management, public works construction/repair and management of staff.
Utility Worker	8.500	Performs a variety of semi-skilled or skilled labor in the construction, maintenance, repair and related operational service activities in water, roads, recycling, wastewater, parks and parking.
Utility Specialist	3.000	Plans and performs a variety of skilled and specialized technical maintenance management duties in support of the safe and ongoing operation of the assigned utility system.
Total Regular Staff	36.450	

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

6/30/2015			6/30/2016			6/30/2017			FYE 06/30/18		
Actual	Actual	Adopted Budget	Resource Description	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body					
\$3,785,765	\$4,050,720	\$3,085,766	Beginning Fund Balance	\$2,664,220	\$2,664,220	\$2,664,220					
785,262	871,310	\$828,717	Property Taxes	911,139	911,139	911,139					
327,604	304,362	\$376,551	Property Taxes, Levied for Debt	339,867	339,867	339,867					
3,214,003	3,956,276	\$3,445,066	Other Taxes	4,299,329	4,299,329	4,299,329					
185,701	194,150	\$191,000	Franchise Fees	196,000	196,000	196,000					
5,207,723	5,471,022	\$5,693,386	Charges for service, Fees, Permits	5,776,794	5,776,794	5,776,794					
12,577	18,584	\$30,000	Interest Earnings	40,000	40,000	40,000					
967,933	799,189	\$1,360,725	Transfers In	1,674,421	1,674,421	1,674,421					
114,178	121,216	\$101,610	Other Revenue	125,803	125,803	125,803					
0	45,235	\$665,000	Loan Proceeds	305,000	305,000	305,000					
30,947	39,793	\$161,750	Operating Grants and Contributions	263,100	263,100	263,100					
73,489	312,104	\$293,900	Capital Grants and Contributions	290,514	385,394	385,394					
<b>14,705,182</b>	<b>16,183,961</b>	<b>16,233,471</b>	<b>Total Resources</b>	<b>\$ 16,886,187</b>	<b>\$ 16,981,067</b>	<b>\$ 16,981,067</b>					
Requirement Description											
3,022,994	3,524,776	3,715,317	Personnel Services	4,140,631	4,140,631	4,140,631					
5,043,817	5,411,222	6,295,211	Materials and Services	6,979,718	6,989,718	6,989,718					
900,324	1,580,563	2,240,331	Capital Outlay	1,420,015	1,514,895	1,514,895					
719,396	567,575	670,473	Debt Service	588,650	588,650	588,650					
967,933	1,126,117	1,360,725	Transfers Out	1,674,421	1,674,421	1,674,421					
		167,072	Contingency	908,054	913,297	913,297					
<b>\$10,654,464</b>	<b>\$12,210,253</b>	<b>\$14,449,129</b>	<b>Total Requirements by Category</b>	<b>15,711,489</b>	<b>15,821,612</b>	<b>15,821,612</b>					
Ending Fund Balance/Reserved for Future Expenditure											
<b>4,050,718</b>	<b>3,973,708</b>	<b>1,784,342</b>		<b>1,174,698</b>	<b>1,159,455</b>	<b>1,159,455</b>					
<b>\$14,705,182</b>	<b>\$16,183,961</b>	<b>\$16,233,471</b>	<b>Total Requirements</b>	<b>\$16,886,187</b>	<b>\$16,981,067</b>	<b>\$16,981,067</b>					

**City of Cannon Beach**  
**Summary of Requirements - All Funds**  
**Fiscal Year Beginning July 1, 2017 and ending June 30, 2018**

Fund	Personnel Services	Materials and Services	Capital Outlay	Debt Service	Transfers Out	Contingency	Total Expenditures	Reserved for Future Expenditure	Ending Fund Balance	Total Requirements
<b>General Fund by Department</b>										
Executive	\$ 288,527	\$ 872,579	\$ 10,000	\$ -	\$ -	\$ -	\$ 1,171,106	\$ -	\$ -	\$ 1,171,106
Planning	197,572	256,550	332,250	424,470			454,122			454,122
Public Works	138,531						895,251			895,251
Public Safety	1,279,068	335,886	60,000				1,674,954			1,674,954
Non-Departmental		542,729					2,447,620			2,671,817
Total General Fund	<u>1,903,698</u>	<u>2,339,994</u>	<u>494,470</u>	<u>-</u>	<u>1,667,983</u>	<u>236,908</u>	<u>6,643,053</u>	<u>224,197</u>	<u>224,197</u>	<u>6,867,250</u>
<b>Special Revenue Funds</b>										
Tourism & Arts Fund		360,708					360,708			360,708
Building Official Fund	152,251	68,201	77,097	295,000	45,325		22,548	243,000		243,000
Affordable Housing Fund							12,328	429,750		429,750
Roads Fund	205,568	680,804	50,000				94,709	1,031,081		1,031,081
Total Special Revenue Funds	<u>357,819</u>	<u>1,186,810</u>	<u>345,000</u>	<u>45,325</u>	<u>-</u>	<u>129,585</u>	<u>2,064,539</u>	<u>-</u>	<u>-</u>	<u>2,064,539</u>
<b>Debt Service Funds</b>										
Debt Service Fund							543,325			
Total Debt Service Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>543,325</u>	<u>-</u>	<u>-</u>	<u>543,325</u>	<u>15,000</u>	<u>15,000</u>	<u>558,325</u>
<b>Reserve Funds</b>										
Roads Reserve										
Bridge Reserve							8,592			8,592
Ecola Forest Reserve							6,393			6,393
General Government Reserve								913,820		913,820
Total Capital Projects Funds	<u>-</u>	<u>-</u>	<u>14,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,985</u>	<u>913,820</u>	<u>-</u>	<u>928,805</u>
<b>Enterprise Funds</b>										
RV Park Fund	5,212	1,443,481					6,438	144,869	1,600,000	1,600,000
RV Park Reserve									6,438	6,438
Recycling Fund	110,389	97,995		76,325				3,016	211,400	211,400
Recycling Reserve									76,325	76,325
Water Fund	297,971	584,070		225,000					1,002,000	1,002,000
Water Fund Reserve									250,000	250,000
Wastewater Fund	343,236	743,359		325,000					1,279,535	1,279,535
Wastewater Reserve Fund									32,500	32,500
Storm Drain Fund	70,912	118,457		7,115					28,520	28,520
Storm Drain Reserve										217,889
Total Enterprise Funds	<u>827,720</u>	<u>2,987,362</u>	<u>633,440</u>	<u>-</u>	<u>6,438</u>	<u>546,804</u>	<u>5,001,764</u>	<u>6,438</u>	<u>-</u>	<u>5,008,202</u>
<b>Internal Service Funds</b>										
Administrative Services Fund	<u>1,051,394</u>	<u>475,552</u>	<u>27,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,553,946</u>	<u>-</u>	<u>-</u>	<u>1,553,946</u>
Total Internal Service Funds	<u>1,051,394</u>	<u>475,552</u>	<u>27,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,553,946</u>	<u>-</u>	<u>-</u>	<u>1,553,946</u>
City of Cannon Beach All Funds	<u>\$ 4,140,631</u>	<u>\$ 6,989,718</u>	<u>\$ 1,514,895</u>	<u>\$ 588,650</u>	<u>\$ 1,674,421</u>	<u>\$ 913,297</u>	<u>\$ 15,821,612</u>	<u>\$ 920,258</u>	<u>\$ 239,197</u>	<u>\$ 16,981,067</u>

**City of Cannon Beach**  
**Analysis of Contingency**  
(funds that have a contingency amount are the only funds shown)  
**Budget**  
**Fiscal Year Ending June 30, 2018**

	General Fund 010	Building Fund 015	Affordable Housing Fund 015	Roads Fund 040	Water Fund 024	Water Reserve Fund 054	Waste water Fund 026	Waste water Reserve Fund 056	Storm Drain Fund 028	RV Park Fund 020	Recycle Fund 022
Resources	6,867,250	243,000	429,750	1,031,081	1,002,000	250,000	1,279,535	357,500	217,889	1,600,000	211,400
Less: Expenditures	4,738,162	220,452	417,422	936,372	882,041	225,000	1,086,595	325,000	189,369	1,448,693	208,384
Less: Transfers out	1,667,983				0		0		0	6,438	
Less: Contingency	236,908	22,548	12,328	94,709	119,959	25,000	192,940	32,500	28,520	144,869	3,016
<b>Ending Fund Balance</b>	<b>224,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingency as a percentage of Expenditures	5.00%	10.23%	2.95%	10.11%	13.60%	11.11%	17.76%	10.00%	15.06%	10.00%	1.45%

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**  
**Fiscal Year 7/1/2017 - 6/30/2018**  
**Summary of Interfund Transfers**

<b>Transfers Out:</b>		<b>Transfers In:</b>	
[1] General Fund (010)	163,458	Debt Service Fund (030)	163,458
[2] General Fund (010)	250,000	Water Reserve Fund (054)	250,000
[3] General Fund (010)	579,000	Roads Fund (040)	579,000
[4] General Fund (010)	400,000	General Reserve (059)	400,000
[5] General Fund (010)	275,525	Wastewater Reserve Fund (056)	275,525
Total General Fund	1,667,983		
[6] RV Park Fund (020)	6,438	RV Park Reserve Fund (050)	6,438
<b>Grand Total Transfers Out</b>	<b><u>\$1,674,421</u></b>	<b>Grand Total Transfers In</b>	<b><u>\$1,674,421</u></b>

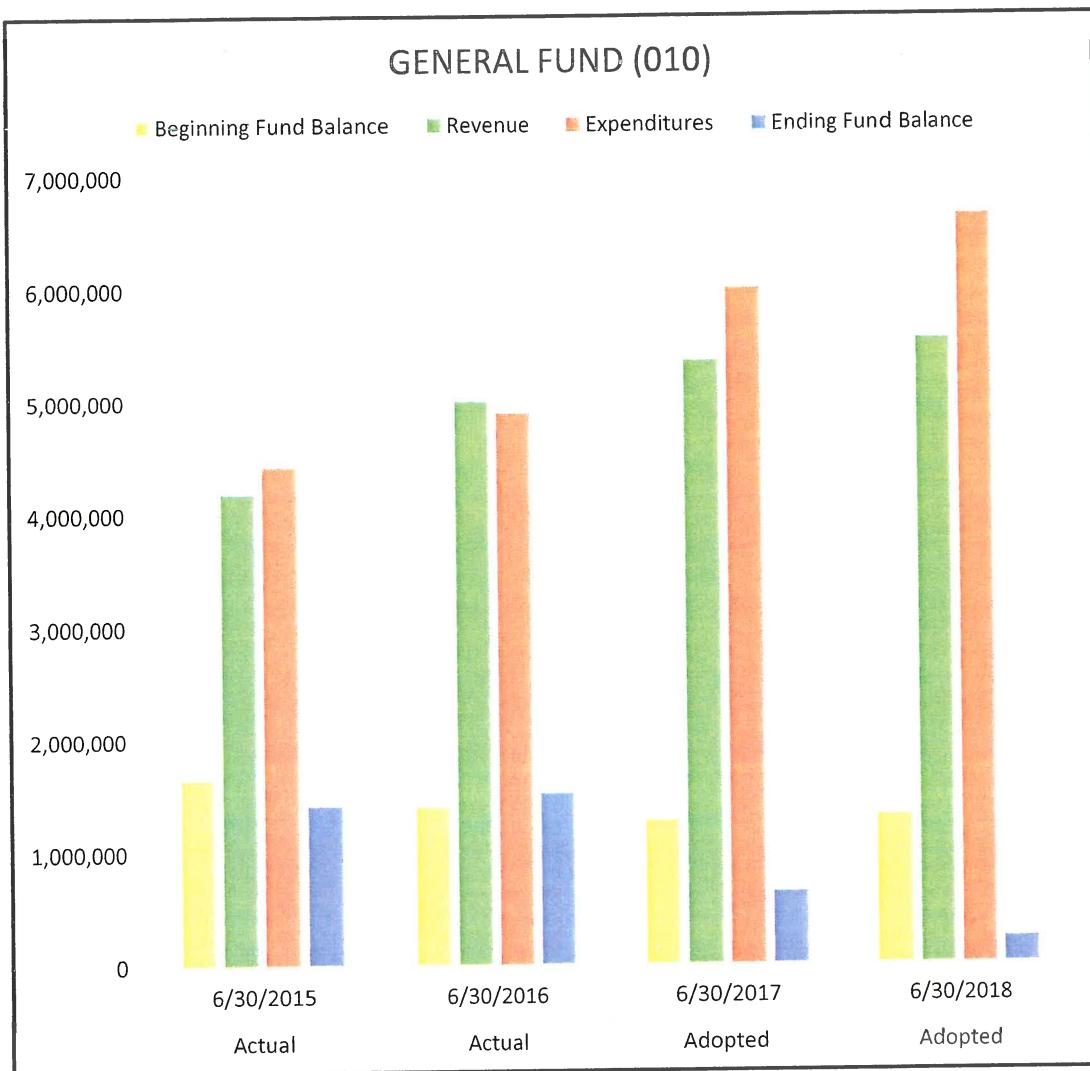
- [1] To fund 50% of GO Bond 2012 for construction related to the Wastewater Treatment Facility.
- [2] To fund water master plan capital improvement projects.
- [3] To fund road operations and capital.
- [4] To set aside funds as set forth in the Strategic Plan to fund relocation of critical city functions.
- [5] To fund wastewater master plan capital improvement projects.
- [6] To fund future capital improvements at the RV Park.

## **GENERAL FUND**

Transient room taxes, in the form of motel and short term rental room taxes, represent the City's largest overall revenue source. Property taxes are the second largest source of revenues. The city levies \$.7049 per \$1,000 of assessed property values. Assessed values are expected to increase approximately 3%. Prior taxes are those tax payments received during the fiscal year that pertain to previous years' assessed taxes.

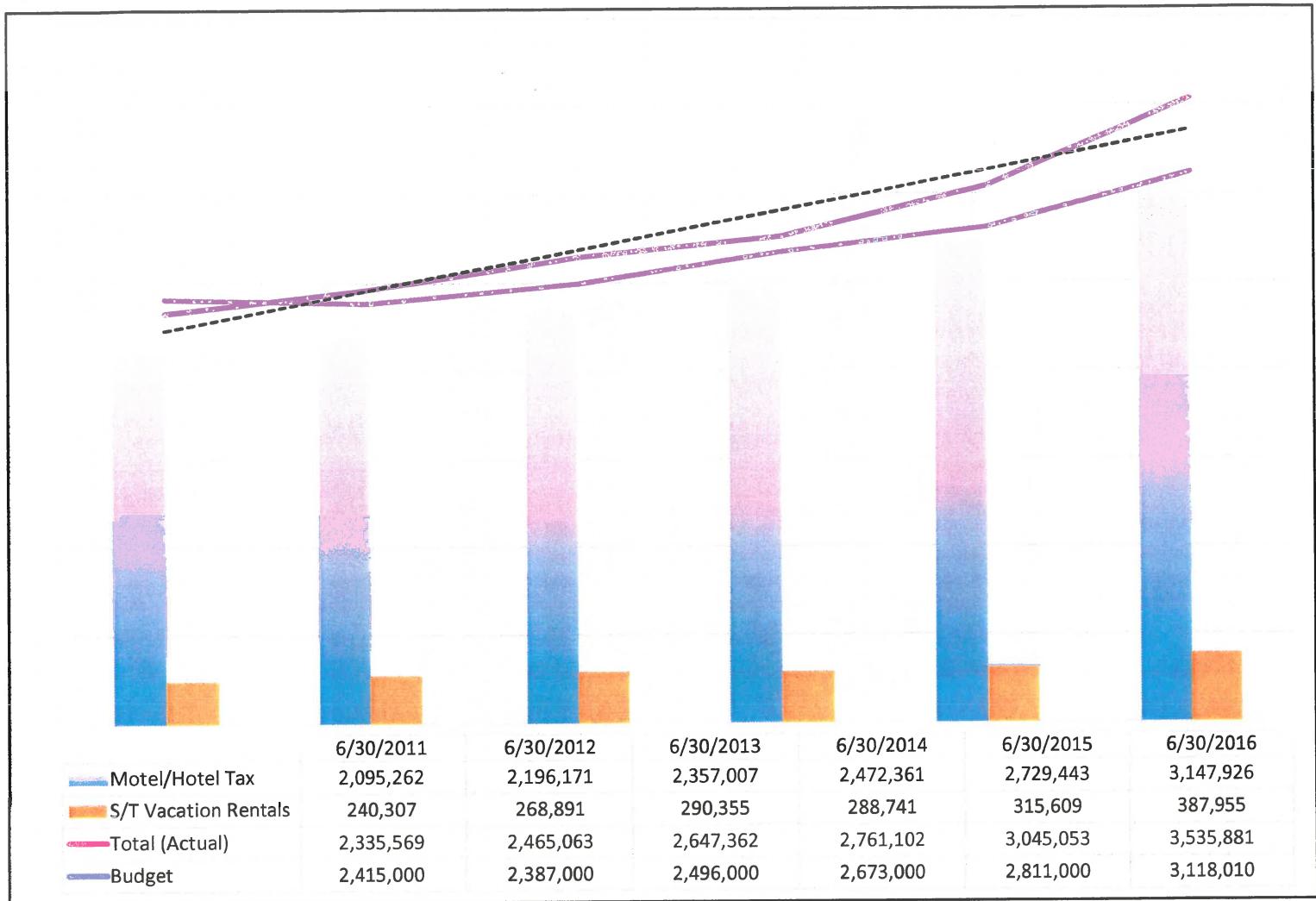
The General Fund accounts for franchise fees, which are received from Qwest, Pacific Power, Charter Communications and Northwest Natural Gas.

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



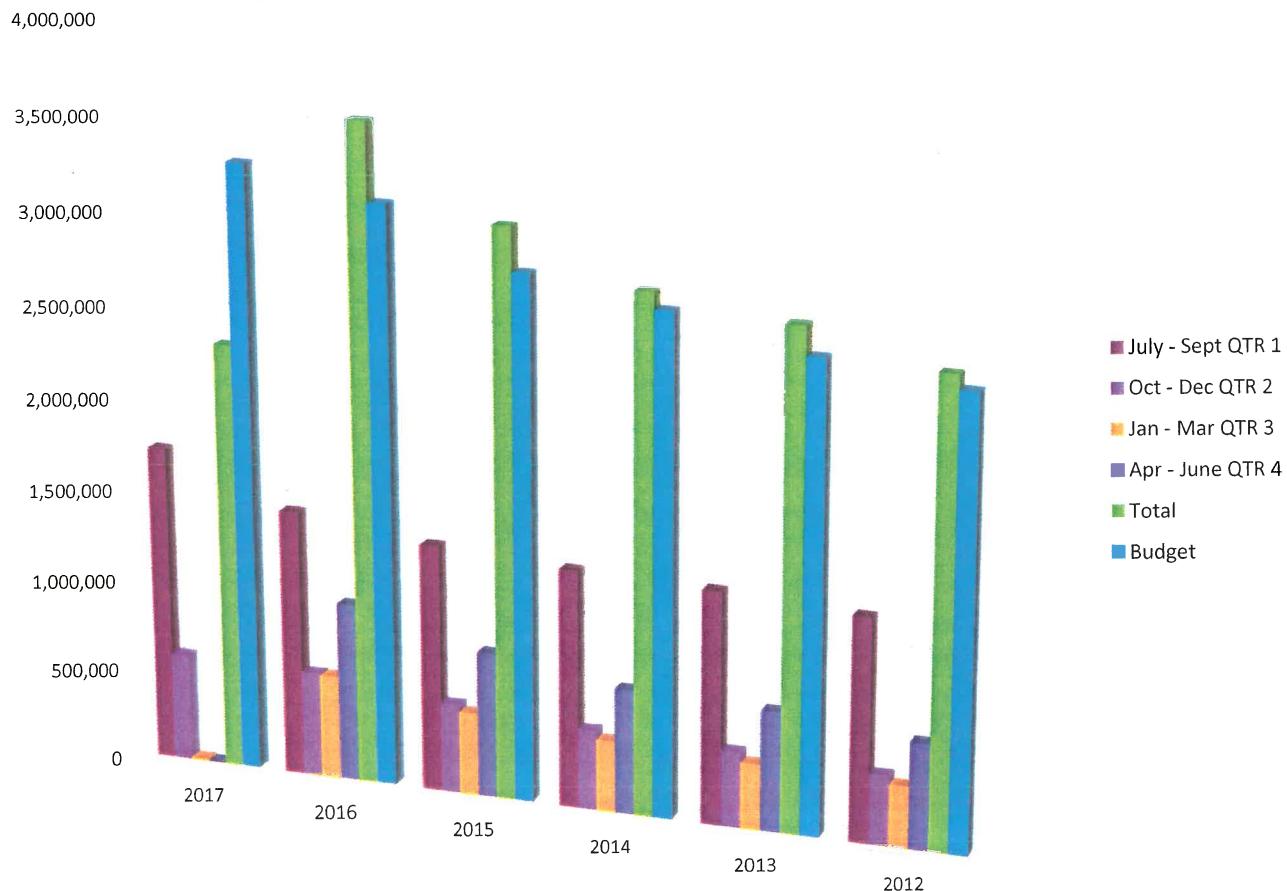
	<b>Actual</b> <b>6/30/2015</b>	<b>Actual</b> <b>6/30/2016</b>	<b>Adopted</b> <b>6/30/2017</b>	<b>Adopted</b> <b>6/30/2018</b>
Beginning Fund Balance	1,652,436	1,411,233	1,279,101	1,325,000
Revenue	4,181,971	4,999,464	5,353,354	5,542,250
Expenditures	4,423,023	4,894,021	5,996,344	6,643,053
Ending Fund Balance	1,411,384	1,516,676	636,111	224,197

## Transient Room Tax



	6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016
Motel/Hotel Tax	2,095,262	2,196,171	2,357,007	2,472,361	2,729,443	3,147,926
S/T Vacation Rentals	240,307	268,891	290,355	288,741	315,609	387,955
<b>Total (Actual)</b>	<b>2,335,569</b>	<b>2,465,063</b>	<b>2,647,362</b>	<b>2,761,102</b>	<b>3,045,053</b>	<b>3,535,881</b>
<b>Budget</b>	<b>2,415,000</b>	<b>2,387,000</b>	<b>2,496,000</b>	<b>2,673,000</b>	<b>2,811,000</b>	<b>3,118,010</b>

## Transient Room Tax by Quarter

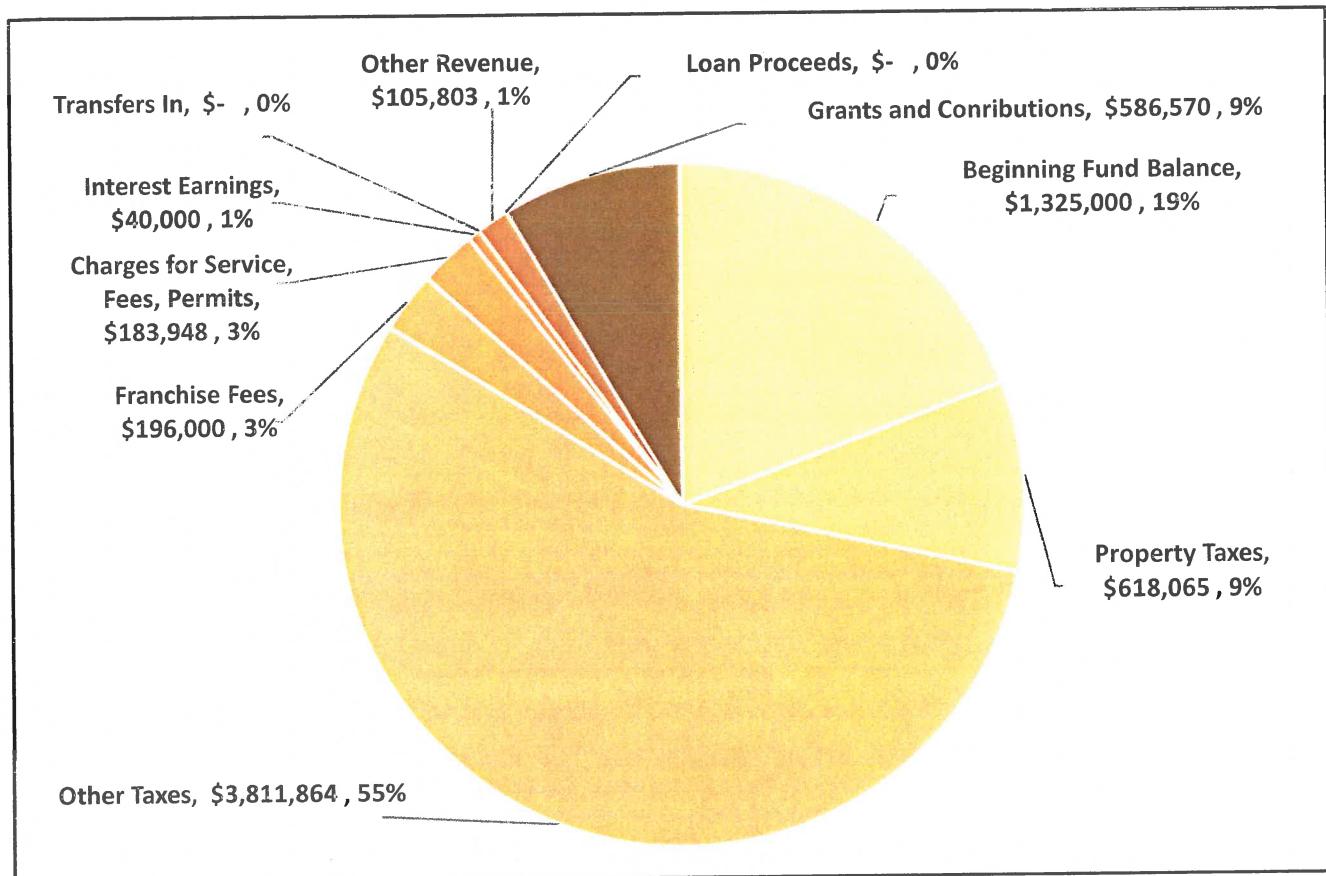


Fiscal Year End	July - Sept QTR 1	Oct - Dec QTR 2	Jan - Mar QTR 3	Apr - June QTR 4	Total	Budget	Budget to Actual Variance
2017	1,719,998	583,747	9,608	0	2,313,353	3,280,816	
2016	1,444,920	564,953	559,931	966,077	3,535,881	3,118,010	417,871
2015	1,335,588	481,065	444,857	783,542	3,045,052	2,811,000	234,052
2014	1,279,658	427,965	383,196	670,283	2,761,102	2,673,000	88,102
2013	1,248,163	404,291	352,632	642,276	2,647,362	2,496,000	151,362
2012	1,193,952	374,198	330,621	566,291	2,465,062	2,387,000	78,062

### Percentage Increase / Decrease

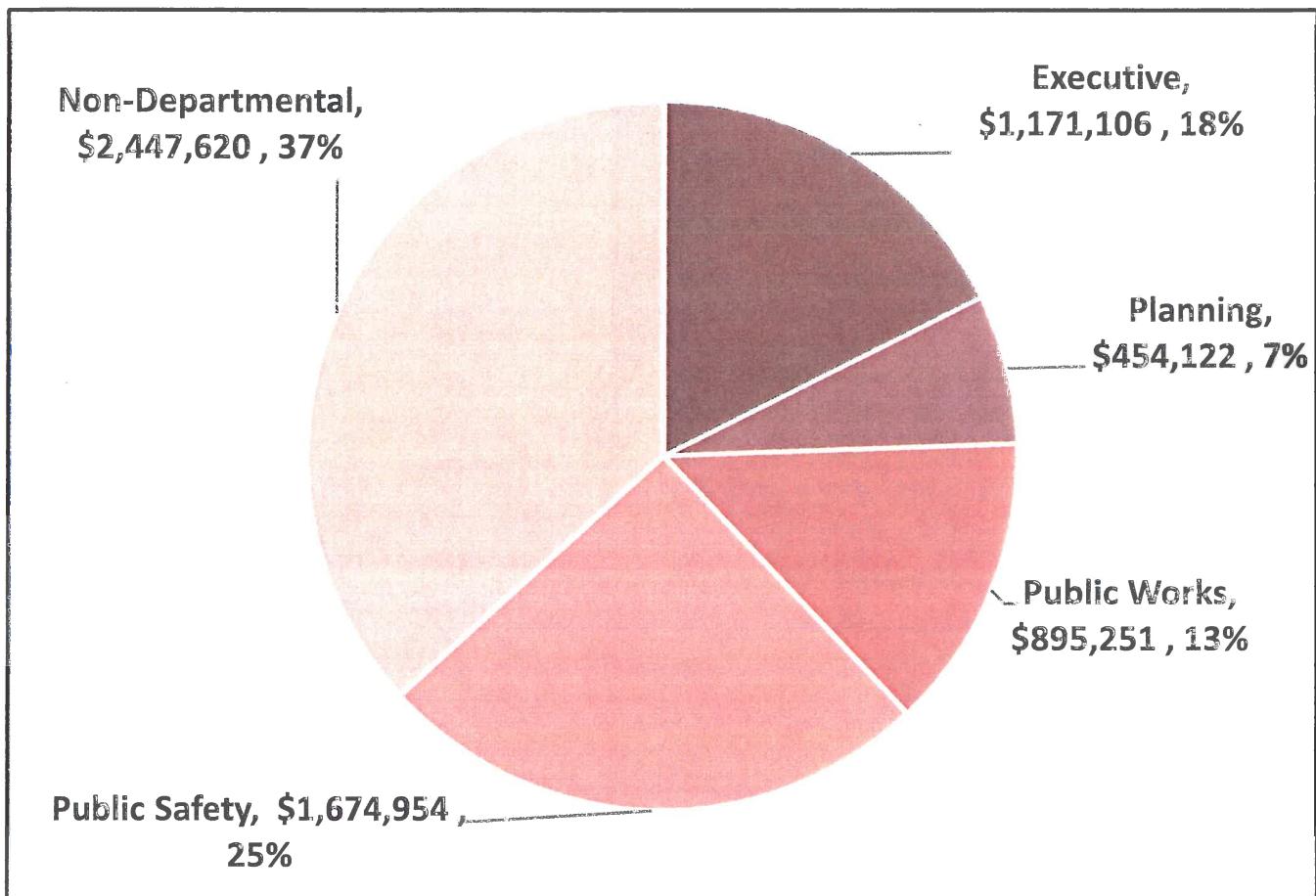
Fiscal Year End	July - Sept QTR 1	Oct - Dec QTR 2	Jan - Mar QTR 3	Apr - July QTR 4	Total
2017	19.0376%	3.3266%	-98.2841%	0.0000%	-34.5749%
2016	8.1861%	17.4380%	25.8676%	23.2961%	16.1189%
2015	4.3707%	12.4076%	16.0912%	16.8972%	10.2839%
2014	2.5233%	5.8557%	8.6674%	4.3606%	4.2964%
2013	4.5405%	8.0420%	6.6575%	13.4180%	7.3954%
2012	6.7065%	2.6998%	8.3964%	3.4730%	5.5444%

**General Fund  
2017-2018  
Revenues by Category**



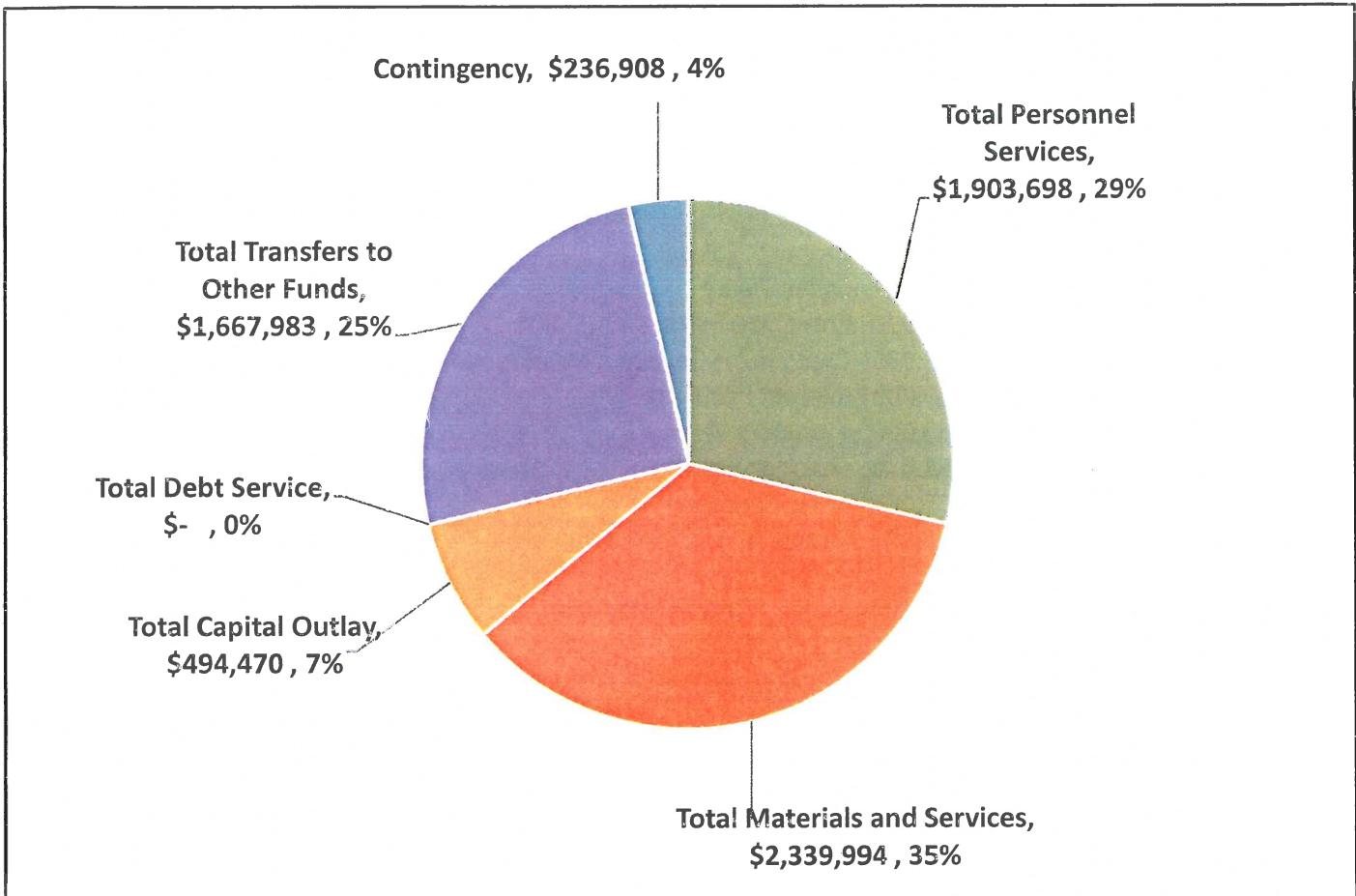
<b>Beginning Fund Balance</b>	\$ 1,325,000
<b>Property Taxes</b>	\$ 618,065
<b>Other Taxes</b>	\$ 3,811,864
<b>Franchise Fees</b>	\$ 196,000
<b>Charges for Service, Fees, Permits</b>	\$ 183,948
<b>Interest Earnings</b>	\$ 40,000
<b>Transfers In</b>	\$ -
<b>Other Revenue</b>	\$ 105,803
<b>Loan Proceeds</b>	\$ -
<b>Grants and Contributions</b>	\$ 586,570
 <b>Total Resources</b>	<b>\$ 6,867,250</b>

**General Fund  
2017-2018  
Total Requirements by Department**



<b>Executive</b>	<b>\$ 1,171,106</b>
<b>Planning</b>	<b>\$ 454,122</b>
<b>Public Works</b>	<b>\$ 895,251</b>
<b>Public Safety</b>	<b>\$ 1,674,954</b>
<b>Non-Departmental</b>	<b>\$ 2,447,620</b>
<b>Total Requirements by Department</b>	<b>\$ 6,643,053</b>

**General Fund**  
**2017-2018**  
**Total Expenditures by Category**



<b>Total Personnel Services</b>	\$	<b>1,903,698</b>
<b>Total Materials and Services</b>	\$	<b>2,339,994</b>
<b>Total Capital Outlay</b>	\$	<b>494,470</b>
<b>Total Debt Service</b>	\$	-
<b>Total Transfers to Other Funds</b>	\$	<b>1,667,983</b>
<b>Contingency</b>	\$	<b>236,908</b>
 <b>Total Expenditures</b>	 \$	 <b>6,643,053</b>

City of Cannon Beach  
Budget Document

**General Fund 010**

<b>6/30/2015</b>	<b>6/30/2016</b>	<b>6/30/2017</b>			<b>7/1/2017-6/30/2018</b>		
			<b>Resources and Requirements</b>		<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>					
<b>Resources</b>							
\$ 1,652,436	\$ 1,411,233	\$ 1,279,101	Beginning Fund Balance		\$ 1,325,000	\$ 1,325,000	\$ 1,325,000
574,225	595,794	605,868	Property Taxes		618,065	618,065	618,065
3,108,140	3,594,229	3,060,591	Other Taxes		3,811,864	3,811,864	3,811,864
185,701	194,150	191,000	Franchise Fees		196,000	196,000	196,000
154,011	164,153	149,635	Charges for Service, Fees, Permits		183,948	183,948	183,948
12,553	18,556	30,000	Interest Earnings		40,000	40,000	40,000
-	-	150,000	Transfers In		-	-	-
85,535	97,882	98,610	Other Revenue		105,803	105,803	105,803
-	-	665,000	Loan Proceeds		-	-	-
61,657	340,474	406,400	Grants and Contributions		491,690	586,570	586,570
<b>5,834,257</b>	<b>6,416,471</b>	<b>6,636,205</b>	<b>Total Resources</b>		<b>6,772,370</b>	<b>6,867,250</b>	<b>6,867,250</b>
<b>Requirements by Department</b>							
795,622	897,313	1,033,928	Executive		1,171,106	1,171,106	1,171,106
204,354	268,250	291,145	Planning		452,122	454,122	454,122
488,452	548,765	1,471,690	Public Works		772,681	895,251	895,251
1,313,426	1,330,178	1,528,838	Public Safety		1,702,644	1,674,954	1,674,954
1,621,169	1,849,516	1,674,493	Non-Departmental		2,434,377	2,447,620	2,447,620
<b>4,423,023</b>	<b>4,894,021</b>	<b>6,000,094</b>	<b>Total Requirements by Department</b>		<b>6,532,930</b>	<b>6,643,053</b>	<b>6,643,053</b>
<b>1,411,233</b>	<b>1,522,450</b>	<b>636,111</b>	<b>Ending Fund Balance</b>		<b>239,440</b>	<b>224,197</b>	<b>224,197</b>
<b>\$ 5,834,257</b>	<b>\$ 6,416,471</b>	<b>\$ 6,636,205</b>	<b>Total Requirements</b>		<b>\$ 6,772,370</b>	<b>\$ 6,867,250</b>	<b>\$ 6,867,250</b>

City of Cannon Beach  
Budget Document  
General Fund 010

6/30/2015	6/30/2016	6/30/2017	Summary of Expenditures	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget				
			Number of FTE			16.3400
			Personnel Services:			
\$ 192,899	\$ 245,187	\$ 232,829	Executive	\$ 288,527	\$ 288,527	\$ 288,527
155,275	175,204	178,375	Planning	197,572	197,572	197,572
118,757	136,566	127,440	Public Works	138,531	138,531	138,531
1,002,477	1,053,605	1,166,488	Public Safety	1,279,068	1,279,068	1,279,068
-	-	-	Non-Departmental	-	-	-
1,469,408	1,610,563	1,705,132	Total Personnel Services	1,903,698	1,903,698	1,903,698
			Materials and Services:			
413,909	603,284	676,099	Executive	872,579	872,579	872,579
49,080	93,045	112,770	Planning	254,550	256,550	256,550
214,184	228,772	312,495	Public Works	332,250	332,250	332,250
214,403	255,234	277,350	Public Safety	335,886	335,886	335,886
388,657	444,492	514,397	Non-Departmental	534,729	542,729	542,729
1,280,232	1,624,828	1,893,111	Total Materials and Services	2,329,994	2,339,994	2,339,994
			Capital Outlay:			
188,814	48,841	125,000	Executive	10,000	10,000	10,000
-	-	-	Planning	-	-	-
155,511	183,427	942,255	Public Works	301,900	424,470	424,470
96,547	21,339	85,000	Public Safety	87,690	60,000	60,000
-	300,581	-	Non-Departmental	-	-	-
440,871	554,188	1,152,255	Total Capital Outlay	399,590	494,470	494,470
			Debt Service:			
-	-	89,500	Public Works	-	-	-
-	-	89,500	Total Debt Service	-	-	-
			Transfers to Other Funds:			
222,550	299,000	161,725	Transfer to Debt Service	163,458	163,458	163,458
-	-	-	Transfer to Water Reserve	250,000	250,000	250,000
70,000	-	-	Transfer to Wastewater	-	-	-
240,238	478,515	533,500	Transfer to Roads	579,000	579,000	579,000
314,895	-	-	Transfer to General Reserve	400,000	400,000	400,000
304,829	326,928	-	Transfer to TAF	-	-	-
-	-	175,000	Transfer to Water	-	-	-
-	-	75,500	Transfer to Bridge Reserve	-	-	-
-	-	90,000	Transfer to RV Park	-	-	-
80,000	-	75,000	Transfer to Storm Drain	-	-	-
-	-	-	Transfer to Wastewater Reserve	275,525	275,525	275,525
1,232,512	1,104,443	1,110,725	Total Transfers to Other Funds	1,667,983	1,667,983	1,667,983
-	-	49,371	Contingency 5.00% of expenditures	231,665	236,908	236,908
\$ 4,423,023	\$ 4,894,021	\$ 6,000,094	Total Expenditures	\$ 6,532,930	\$ 6,643,053	\$ 6,643,053

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

<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>				<b>2017-18</b>	
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
<b>Resources</b>							
\$1,652,436	\$1,411,233	1,279,101	010-100-40100	Beginning Fund Balance	1,325,000	1,325,000	1,325,000
548,349	\$567,442	583,376	010-100-41100	Property Taxes	600,545	600,545	600,545
-	(2,423)	(2,508)	010-100-41105	Co. Bond Debt Service	(2,480)	(2,480)	(2,480)
25,876	30,775	25,000	010-100-41120	Prior Taxes	20,000	20,000	20,000
2,339,264	2,497,262	2,204,869	010-100-41300	Transient Room Taxes - 6%	2,714,416	2,714,416	2,714,416
390,179	414,863	109,916	010-100-41305	Transient Room Taxes - 1%	135,208	135,208	135,208
-	235,801	366,388	010-100-41310	TRT - 1% 10-1-15	451,923	451,923	451,923
270,318	312,130	257,407	010-100-41320	Short Term Room Taxes - 6%	367,351	367,351	367,351
45,291	52,176	12,865	010-100-41325	Short Term Room Taxes - 1%	17,233	17,233	17,233
-	23,649	42,882	010-100-41330	S/T Room Taxes - 1% 10-1-15	61,227	61,227	61,227
48,810	53,613	51,500	010-100-42100	Business Licenses	68,500	68,500	68,500
(22)	-	-	010-100-42110	Visitor Map/Directory Fees	-	-	-
25	25	-	010-100-42115	Gaming License	25	25	25
135	255	140	010-100-42130	Alarm Fees	1,000	1,000	1,000
185,701	194,150	191,000	010-100-42200	Franchise Fees	196,000	196,000	196,000
24,561	24,490	28,235	010-100-44100	Liquor Taxes	26,454	26,454	26,454
215	230	230	010-100-44101	OLCC License Renewal	245	245	245
2,276	2,250	2,029	010-100-44200	Cigarette Taxes	2,052	2,052	2,052
36,250	31,607	36,000	010-100-44300	State Revenue Sharing	36,000	36,000	36,000
(44)	500	-	010-100-44650	Other Grant Funds	-	-	-
32,827	36,833	39,180	010-100-45100	Land Leases	39,858	39,858	39,858
14,426	14,760	14,718	010-100-45200	Fire District Share-Dispatch	15,100	15,100	15,100
-	-	-	010-100-45105	Right of Way Permits	-	-	-
160	650	400	010-100-47120	Vehicle Impound Fees	700	700	700
12,449	18,441	30,000	010-100-46000	Interest Income	40,000	40,000	40,000
104	115	-	010-100-48150	Interest on Property Taxes	-	-	-
-	300,681	-	010-100-48500	Contributions	-	-	-
(589)	10,245	5,500	010-100-48900	Miscellaneous Income	10,000	10,000	10,000
-	-	150,000	010-100-49110	Transfer In - RV Park	-	-	-
15,935	287	-	010-142-42355	Grants - HRAP	50,000	50,000	50,000
-	-	-	010-142-44000	HRAP Day Camp Revenue	4,000	4,000	4,000
-	-	-	010-142-44010	HRAP Eco Tours Revenue	3,000	3,000	3,000
3,074	-	-	010-142-48400	FOHR OTPF Grant	-	-	-
17,000	17,000	20,750	010-142-48410	Donations - Friends of Haystack Rock	30,000	30,000	30,000
-	5,000	-	010-142-48475	Donations	-	-	-
9,480	14,195	9,700	010-145-43010	Vendor Fees	12,000	12,000	12,000
2,072	125	-	010-145-43012	Fund Raising	-	-	-
-	450	450	010-145-43013	Fund Raising Childrens Program	-	-	-
1,030	1,720	1,200	010-145-43017	Farmers Market Sales	2,000	2,000	2,000
1,145	1,100	800	010-145-43020	FM Entertainment Donations	750	750	750
-	-	2,000	010-145-48000	Grant-Chipotle	-	-	-
228	-	-	010-150-47080	Reimbursement - Court Costs	-	-	-
48,692	40,865	50,000	010-150-47100	Fines - Municipal Court	51,000	51,000	51,000
17,198	15,925	18,000	010-300-42105	Fees - Transient Occup. Permit	18,000	18,000	18,000
900	788	400	010-300-42303	Fees - Sign Permit	400	400	400
21,557	15,975	10,000	010-300-42400	Fees - Planning	14,800	14,800	14,800
6,473	12,544	9,000	010-300-42405	Fees - Local Planning Fee	11,000	11,000	11,000
2	-	-	010-300-42410	Fees - Map Copies	-	-	-
7,700	2,350	2,000	010-300-44600	Grant - LCDC	-	-	-
-	-	132,000	010-300-44611	Grant - ODOT (TSP)	132,000	132,000	132,000
-	5,000	-	010-300-47100	Fines - Tree Ordinance	-	-	-
-	-	161,700	010-405-49160	OWEB Grant - Federal (Swigart)	161,700	134,230	134,230
-	-	39,200	010-405-49161	OWEB Grant - State (Swigart)	39,200	189,240	189,240

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

			2017-18		
2014-15	2015-16	2016-17	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title	
-	-	665,000	010-408-49900	Loan Proceeds-Columbia Bank	-
34,867	35,424	35,777	010-420-42500	Fees - Parking Lot Maintenance	35,423
8,750	3,936	-	010-510-44600	Grants	-
-	1,560	-	010-510-48100	Grant - OR Impact	1,200
6,025	1,562	7,500	010-510-48950	K-9 Donations	1,000
150	150	-	010-510-48951	CB National Night Out	150
714	1,713	1,000	010-540-41150	Container Revenue	1,500
2,267	1,276	1,500	010-540-41151	Storage Fee Revenue	1,200
-	5,774	-	010-540-48000	MRC Donations	-
-	-	40,000	010-540-48320	OEM Grant (FOG)	5,000
-	-	-	010-540-48350	NAACHO Grant (Vulnerable Pop)	15,000
-	-	-	010-540-48340	OEM Grant (Disaster Recovery)	28,000
-	-	-	010-540-48500	OEM Grant (Fuel Pods)	27,690
<b>5,834,256</b>	<b>6,416,471</b>	<b>6,636,205</b>	<b>Total Resources</b>		<b>6,772,370</b>
					<b>6,867,250</b>
					<b>6,867,250</b>

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

						2017-18		
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Executive Department Building Maintenance</b>								
					<i>Number of FTE</i>			
193	6,644	3,000	010-130-61700	Salaries and Wages		0.0600	0.0600	0.0600
(6)	2,386	1,349	010-130-61810	HDL Insurance		3,100	3,100	3,100
			010-130-61815	Disability Insurance		1,401	1,401	1,401
22	1,087	422	010-130-61820	PERS		58	58	58
14	259	230	010-130-61830	Social Security		544	544	544
1	19	3	010-130-61840	Unemployment		237	237	237
8	293	215	010-130-61850	Workers Comp		16	16	16
0	4	2	010-130-61860	WBF Tax		200	200	200
<b>231</b>	<b>10,693</b>	<b>5,221</b>		<b>Total Personnel Services</b>		<b>5,558</b>	<b>5,558</b>	<b>5,558</b>
9,676	12,418	60,000	010-130-62560	Contractual Services		125,000	125,000	125,000
17,061	3,996	4,000	010-130-62570	Maintenance Supplies		5,000	5,000	5,000
-	22,631	-	010-130-62580	Facilities Maintenance		-	-	-
<b>26,737</b>	<b>39,045</b>	<b>64,000</b>		<b>Total Materials and Services</b>		<b>130,000</b>	<b>130,000</b>	<b>130,000</b>
132,167	-	10,000	010-130-63800	Facility Improvements		-	-	-
-	37,379	-	010-130-63804	Parking Lot Configuration		-	-	-
-	-	105,000	010-130-63000	City Hall Remodel Phase I		-	-	-
<b>132,167</b>	<b>37,379</b>	<b>115,000</b>		<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>159,135</b>	<b>87,117</b>	<b>184,221</b>		<b>Total Expenditures-Building Maintenance</b>		<b>135,558</b>	<b>135,558</b>	<b>135,558</b>

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

						2017-18		
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Executive Department Community Programs</b>								
74,929	75,000	75,000	010-140-62100	Community Service Grants	75,000	75,000	75,000	75,000
1,850	-	5,000	010-140-62110	Summer Concerts	5,000	5,000	5,000	5,000
62,277	63,000	-	010-140-62120	Childrens Center Subsidy	-	-	-	-
-	16,000	16,000	010-140-62125	Cannon Beach Library	16,000	16,000	16,000	16,000
20,300	7,885	3,000	010-140-62180	Tolovana Hall	3,000	3,000	3,000	3,000
6,807	909	2,000	010-140-62181	Tolovana Landscaping	2,000	2,000	2,000	2,000
6,375	60	-	010-140-62182	Cannon Beach Food Pantry	-	-	-	-
46,742	48,428	45,000	010-140-62400	Shuttle Subsidy	50,000	50,000	50,000	50,000
1,607	-	-	010-140-62800	Other Expenses	-	-	-	-
14,670	-	-	010-140-62830	Purchase of Public Art	-	-	-	-
125,386	321,615	426,489	010-140-62910	Chamber of Commerce Visitor's Center	499,205	140,000	140,000	140,000
			010-140-62930	Chamber of Commerce TRT	-	359,205	359,205	359,205
<b>360,943</b>	<b>532,896</b>	<b>572,489</b>	<b>Total Materials and Services</b>			<b>650,205</b>	<b>650,205</b>	<b>650,205</b>
26,812	11,462	10,000	010-140-63010	Public Art Project	10,000	10,000	10,000	10,000
<b>26,812</b>	<b>11,462</b>	<b>10,000</b>	<b>Total Capital Outlay</b>			<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>387,754</b>	<b>544,359</b>	<b>582,489</b>	<b>Total Expenditures-Community Programs</b>			<b>660,205</b>	<b>660,205</b>	<b>660,205</b>

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

<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>				<b>2017-18</b>	
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
<b>Executive Department Haystack Rock Awareness Program</b>							
				<i>Number of FTE</i>	<b>1.7500</b>	<b>1.7500</b>	<b>1.7500</b>
107,196	104,153	72,320	010-142-61700	Salaries and Wages	86,000	86,000	86,000
-	7,440	44,136	010-142-61705	Part Time Salaries and Wages	60,700	60,700	60,700
9,410	18,873	35,363	010-142-61810	HDL Insurance	43,648	43,648	43,648
-	-	1,400	010-142-61815	Disability Insurance	1,920	1,920	1,920
8,308	8,586	15,163	010-142-61820	PERS	20,423	20,423	20,423
8,213	8,553	8,811	010-142-61830	Social Security	11,223	11,223	11,223
295	334	116	010-142-61840	Unemployment	734	734	734
3,321	3,736	5,045	010-142-61850	Workers Comp	4,700	4,700	4,700
108	129	114	010-142-61860	WBF Tax	126	126	126
<b>136,851</b>	<b>151,803</b>	<b>182,468</b>		<b>Total Personnel Services</b>	<b>229,474</b>	<b>229,474</b>	<b>229,474</b>
151	312	300	010-142-62110	Office Supplies	1,000	1,000	1,000
96	1	100	010-142-62120	Postage & Shipping	100	100	100
-	212	500	010-142-62130	Copier Expenses	500	500	500
-	2,061	1,120	010-142-62140	Computer Expenses	-	-	-
125	876	1,875	010-142-62210	Telephone	1,200	1,200	1,200
642	645	750	010-142-62410	Vehicle Fuel	750	750	750
672	1,221	1,000	010-142-62420	Vehicle Repair & Maintenance	1,500	1,500	1,500
214	369	1,400	010-142-62422	Equipment Repair & Maintenance	1,000	1,000	1,000
7,728	9,775	5,000	010-142-62427	Operating Materials & Supplies	6,000	6,000	6,000
-	-	300	010-142-62530	Insurance	300	300	300
17	155	150	010-142-62820	Dues & Subscriptions	300	300	300
205	2,034	2,300	010-142-62830	Training & Education	2,500	2,500	2,500
822	797	1,500	010-142-62835	Travel & Lodging	1,500	1,500	1,500
-	-	-	010-142-62840	Grant Expenses	50,000	50,000	50,000
<b>10,672</b>	<b>18,457</b>	<b>16,295</b>		<b>Total Materials and Services</b>	<b>66,650</b>	<b>66,650</b>	<b>66,650</b>
29,835	-	-	010-142-63050	HRAP Vehicle	-	-	-
<b>29,835</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>177,358</b>	<b>170,260</b>	<b>198,763</b>		<b>Total Expenditures-Haystack Rock Awareness Program</b>	<b>296,124</b>	<b>296,124</b>	<b>296,124</b>

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

						2017-18		
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual							
<b>Executive Department</b>								
<b>Farmer's Market</b>								
<i>Number of FTE</i>								
20,224	21,694	22,100	010-145-61700	Salaries and Wages	0.4200	0.4200	0.4200	0.4200
318	511	450	010-145-61810	HDL Insurance	23,000	23,000	23,000	23,000
			010-145-61815	Disability Insurance	467	467	467	467
40	5,930	3,289	010-145-61820	PERS	19	19	19	19
1,553	1,658	1,691	010-145-61830	Social Security	4,074	4,074	4,074	4,074
59	65	22	010-145-61840	Unemployment	1,760	1,760	1,760	1,760
277	340	454	010-145-61850	Workers Comp	115	115	115	115
22	22	14	010-145-61860	WBF Tax	400	400	400	400
22,493	30,219	28,020	<b>Total Personnel Services</b>			14	14	14
						29,849	29,849	29,849
56	115	30	010-145-62115	Bank Service Charges	-	-	-	-
-	-	50	010-145-62120	Postage & Shipping	30	30	30	30
-	5	50	010-145-62130	Copier Expenses	40	40	40	40
-	-	-	010-145-62140	Computer Expenses	1,757	1,757	1,757	1,757
-	-	-	010-145-62210	Telephone	650	650	650	650
-	382	400	010-145-62740	Dues	377	377	377	377
-	92	350	010-145-62741	Conferences	350	350	350	350
-	319	500	010-145-62742	Advertising	500	500	500	500
-	474	500	010-145-62743	Volunteer Appreciation	500	500	500	500
-	473	800	010-145-62750	Bags	450	450	450	450
275	373	375	010-145-62751	Cups	-	-	-	-
-	-	500	010-145-62752	Hats	500	500	500	500
-	102	200	010-145-62753	Magnets	200	200	200	200
-	530	3,500	010-145-62754	Shirts	3,000	3,000	3,000	3,000
6,037	400	500	010-145-62785	Farmers Market Expenses	1,000	1,000	1,000	1,000
300	1,500	800	010-145-62790	Entertainment	1,450	1,450	1,450	1,450
-	56	2,200	010-145-62791	Childrens Education Program	200	200	200	200
6,668	4,821	10,755	<b>Total Materials and Services</b>			11,004	11,004	11,004
29,160	35,040	38,775	<b>Total Expenditures-Farmer's Market</b>			40,853	40,853	40,853

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

<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>				<b>2017-18</b>	
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
<b>Executive Department Municipal Court</b>							
<i>Number of FTE</i>							
19,258	31,684	10,500	010-150-61700	Salaries and Wages	0.3000	0.3000	0.3000
9,129	16,024	4,256	010-150-61810	HDL Insurance	13,000	13,000	13,000
			010-150-61815	Disability Insurance	7,006	7,006	7,006
3,451	2,236	1,509	010-150-61820	PERS	288	288	288
1,399	2,355	803	010-150-61830	Social Security	2,257	2,257	2,257
54	95	11	010-150-61840	Unemployment	995	995	995
25	56	31	010-150-61850	Workers Comp	65	65	65
9	23	10	010-150-61860	WBF Tax	25	25	25
<b>33,325</b>	<b>52,472</b>	<b>17,120</b>	<b>Total Personnel Services</b>			<b>23,646</b>	<b>23,646</b>
1,869	172	500	010-150-62110	Office Supplies	23,646	23,646	23,646
-	555	300	010-150-62120	Postage & Shipping	500	500	500
-	31	240	010-150-62130	Copier Expense	400	400	400
-	-	-	010-150-62210	Telephone	240	240	240
2,448	1,878	4,980	010-150-62470	Municipal Judge	1,080	1,080	1,080
2,060	4,790	5,500	010-150-62520	Legal Services	5,500	5,500	5,500
50	138	200	010-150-62800	Other Expenses	5,500	5,500	5,500
-	50	50	010-150-62820	Dues & Subscriptions	200	200	200
549	215	390	010-150-62830	Training & Education	100	100	100
1,913	237	400	010-150-62835	Travel & Lodging	500	500	500
<b>8,889</b>	<b>8,065</b>	<b>12,560</b>	<b>Total Materials and Services</b>			<b>700</b>	<b>700</b>
<b>42,215</b>	<b>60,537</b>	<b>29,680</b>	<b>Total Expenditures-Municipal Court</b>			<b>14,720</b>	<b>14,720</b>
<b>795,622</b>	<b>897,313</b>	<b>1,033,928</b>	<b>Grand Total Expenditures - Executive Department</b>			<b>1,171,106</b>	<b>1,171,106</b>
			<b>1,171,106</b>				<b>1,171,106</b>

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

				2017-18				
2014-15		2015-16		2016-17				
						Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
<b>Planning Department</b>								
				<i>Number of FTE</i>		<i>1.8650</i>	<i>1.8650</i>	<i>1.8650</i>
98,607	107,279	107,000	010-300-61700	Salaries and Wages		123,000	123,000	123,000
34,432	42,945	44,740	010-300-61810	HDL Insurance		39,915	39,915	39,915
-	-	1,400	010-300-61815	Disability Insurance		1,910	1,910	1,910
13,817	15,663	15,601	010-300-61820	PERS		21,558	21,558	21,558
7,183	7,937	8,186	010-300-61830	Social Security		9,410	9,410	9,410
282	321	107	010-300-61840	Unemployment		615	615	615
906	1,011	1,288	010-300-61850	Workers Comp		1,100	1,100	1,100
47	49	53	010-300-61860	WBF Tax		64	64	64
<b>155,275</b>	<b>175,204</b>	<b>178,375</b>		<b>Total Personnel Services</b>		<b>197,572</b>	<b>197,572</b>	<b>197,572</b>
						300	300	300
560	216	300	010-300-62110	Office Supplies		3,000	3,000	3,000
-	943	1,750	010-300-62120	Postage & Shipping		1,000	1,000	1,000
-	684	700	010-300-62130	Copier Expenses		5,000	5,000	5,000
81	-	3,020	010-300-62140	Computer Expenses		1,000	1,000	1,000
224	412	550	010-300-62440	Public Notices		21,000	23,000	23,000
38,727	63,922	50,000	010-300-62450	Consultant/Professional Fees		5,500	5,500	5,500
2,453	-	2,500	010-300-62451	Consultant Tree Permits		5,000	5,000	5,000
1,020	154	1,000	010-300-62452	GIS Consultant		30,000	30,000	30,000
-	583	25,000	010-300-62453	Dune Grading Consultant		7,500	7,500	7,500
-	9,206	7,500	010-300-62454	Community Forestry		10,000	10,000	10,000
-	10,000	10,000	010-300-62457	Tech Spt - Workforce Housing		3,250	- -	-
-	3,250	-	010-300-62522	Wafarer Case		390	010-300-62560	-
-	390	-	010-300-62560	Contractual Services		010-300-62590	Software and Maintenance	-
-	85	200	010-300-62820	Dues & Subscriptions		85	4,900	4,900
1,210	3,150	10,000	010-300-62830	Training & Education		250	100	100
251	50	250	010-300-62835	Travel & Lodging		-	10,000	10,000
4,553	-	-	010-300-62840	4H District Expenses		-	250	250
-	-	-	010-300-62890	TSP Document (ODOT)		150,000	150,000	150,000
<b>49,080</b>	<b>93,045</b>	<b>112,770</b>		<b>Total Materials and Services</b>		<b>254,550</b>	<b>256,550</b>	<b>256,550</b>
<b>204,354</b>	<b>268,250</b>	<b>291,145</b>		<b>Grand Total Expenditures - Planning Department</b>		<b>452,122</b>	<b>454,122</b>	<b>454,122</b>

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

<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>				<b>2017-18</b>	
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
<b>Public Works Department Ecola Forest Reserve</b>							
				<i>Number of FTE</i>	<b>0.0400</b>	<b>0.0400</b>	<b>0.0400</b>
1,192	4,821	2,250	010-405-61700	Salaries and Wages	2,250	2,250	2,250
-	-	899	010-405-61720	Overtime	-	-	-
685	1,456	453	010-405-61810	HDL Insurance	934	934	934
			010-405-61815	Disability Insurance	38	38	38
174	1,013	172	010-405-61820	PERS	561	561	561
85	359	2	010-405-61830	Social Security	172	172	172
3	14	173	010-405-61840	Unemployment	11	11	11
74	325	1	010-405-61850	Workers Comp	200	200	200
1	3	-	010-405-61860	WBF Tax	1	1	1
<b>2,213</b>	<b>7,991</b>	<b>3,950</b>	<b>Total Personnel Services</b>		<b>4,167</b>	<b>4,167</b>	<b>4,167</b>
1,499	761	1,000	010-405-62427	Operating Materials & Supplies	1,000	1,000	1,000
10,506	4,350	15,000	010-405-62560	Contractual Services	15,000	15,000	15,000
2,518	3,029	3,500	010-405-62630	Fire Protection	3,700	3,700	3,700
-	-	30,000	010-405-62637	Timber Thinning Expenses	30,000	30,000	30,000
100	100	100	010-405-62639	FSC Fee	100	100	100
<b>14,623</b>	<b>8,240</b>	<b>49,600</b>	<b>Total Materials and Services</b>		<b>49,800</b>	<b>49,800</b>	<b>49,800</b>
-	-	5,000	010-405-63076	Beaver Restoration	5,000	5,000	5,000
-	-	5,000	010-405-63077	Conifer Planting	5,000	5,000	5,000
-	-	200,900	010-405-63080	Swigart Property Acquisition	200,900	323,470	323,470
<b>0</b>	<b>0</b>	<b>210,900</b>	<b>Total Capital Outlay</b>		<b>210,900</b>	<b>333,470</b>	<b>333,470</b>
<b>16,836</b>	<b>16,231</b>	<b>264,450</b>	<b>Total Expenditures-Ecola Forest Reserve</b>		<b>264,867</b>	<b>387,437</b>	<b>387,437</b>

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

						2017-18		
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual							
<b>Public Works Department Existing School Site</b>								
-	-	-	0	010-408-62600	Appraisal Expenses <b>Total Materials and Services</b>	-	0	0
0	0	0		62,900	010-408-65510 Principal	-	-	-
-	-	-		26,600	010-408-65610 Interest	-	-	-
0	0	89,500			<b>Total Debt Service</b>	0	0	0
160	-	-	0	010-408-63105	Park Plan	-	-	-
-	2,485	665,000	0	010-408-63063	Building Purchase	25,000	25,000	25,000
160	2,485	665,000			<b>Total Capital Outlay</b>	25,000	25,000	25,000
160	2,485	754,500			<b>Total Expenditures-Existing School Site</b>	25,000	25,000	25,000

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

						2017-18		
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Public Works Department</b>								
<b>Parks</b>								
					<i>Number of FTE</i>			
69,395	70,999	63,600	010-410-61700	Salaries and Wages	1.3000	1.3000	1.3000	
75	37	400	010-410-61720	Overtime	66,000	700	700	700
16,838	22,883	21,799	010-410-61810	HDL Insurance	22,633	22,633	22,633	
			010-410-61815	Disability Insurance	1,680	1,680	1,680	
11,281	13,097	11,875	010-410-61820	PERS	14,719	14,719	14,719	
5,395	4,899	4,896	010-410-61830	Social Security	5,103	5,103	5,103	
202	213	64	010-410-61840	Unemployment	334	334	334	
2,424	2,573	4,313	010-410-61850	Workers Comp	3,500	3,500	3,500	
38	43	45	010-410-61860	WBF Tax	45	45	45	
<b>105,646</b>	<b>114,742</b>	<b>106,992</b>		<b>Total Personnel Services</b>	<b>114,714</b>	<b>114,714</b>	<b>114,714</b>	
-	-	-	010-410-62140	Computer Expenses	2,200	2,200	2,200	
767	863	1,100	010-410-62165	Flower Baskets	1,100	1,100	1,100	
491	167	500	010-410-62210	Telephone	500	500	500	
118	1,000	2,000	010-410-62300	Non-Capital Parks Improvements	2,000	2,000	2,000	
2,097	1,860	2,500	010-410-62410	Vehicle Fuel	2,500	2,500	2,500	
1,681	3,383	2,500	010-410-62420	Vehicle Repair & Maintenance	2,500	2,500	2,500	
1,531	3,030	3,000	010-410-62422	Equipment Repair & Maint.	3,000	3,000	3,000	
1,594	6,380	2,145	010-410-62425	Operating Equipment & Tools	3,500	3,500	3,500	
25,221	22,951	20,000	010-410-62427	Operating Materials & Supplies	20,000	20,000	20,000	
11,667	580	6,000	010-410-62560	Contractual Services	6,000	6,000	6,000	
205	690	1,000	010-410-62562	Contract Electrical Services	1,000	1,000	1,000	
14,136	2,415	7,000	010-410-62564	Contract Excavation Services	7,000	7,000	7,000	
-	-	45,000	010-410-62600	Beach Access Improvement/Maint	45,000	45,000	45,000	
-	1,261	1,000	010-410-62720	Protective Clothing	1,000	1,000	1,000	
525	225	500	010-410-62820	Dues & Subscriptions	500	500	500	
-	-	500	010-410-62830	Training & Education	500	500	500	
-	-	150	010-410-62835	Travel & Lodging	150	150	150	
<b>60,033</b>	<b>44,805</b>	<b>94,895</b>		<b>Total Materials and Services</b>	<b>98,450</b>	<b>98,450</b>	<b>98,450</b>	
-	9,390	-	010-410-63011	PW-13 City Skate Park	-	-	-	
8,700	-	-	010-410-63012	PW-14 Capital Equipment	-	-	-	
4,811	-	-	010-410-63014	PW-74 Shop	-	-	-	
-	6,000	-	010-410-63016	PW50 -Service Truck Replacement	31,000	31,000	31,000	
-	-	1,355	010-410-63036	Hydro Power Unit	-	-	-	
2,406	29,391	25,000	010-410-63057	PW-49 Trail Development	25,000	25,000	25,000	
20,077	-	-	010-410-63058	PW-70 Gogona Beach Access	-	-	-	
7,499	-	-	010-410-63061	Utility Trailer Purchase	-	-	-	
7,254	-	-	010-410-63062	Dump Truck Purchase	-	-	-	
9,821	-	-	010-410-63063	Ne Cus' Development	-	-	-	
88,752	50,593	-	010-410-63064	Beach Stair Access	-	-	-	
-	16,441	-	010-410-63065	Resurface Tennis Courts	-	-	-	
-	33,311	40,000	010-410-63066	Parks & Trails Master Plan	10,000	10,000	10,000	
-	10,501	-	010-410-63067	Bus Shelter	-	-	-	
-	25,315	-	010-410-63069	Tractor	-	-	-	
<b>149,320</b>	<b>180,942</b>	<b>66,355</b>		<b>Total Capital Outlay</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>	
<b>314,999</b>	<b>340,489</b>	<b>268,242</b>		<b>Total Expenditures-Parks</b>	<b>279,164</b>	<b>279,164</b>	<b>279,164</b>	

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

						2017-18		
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Public Works Department Parking</b>								
<i>Number of FTE</i>								
7,257	8,689	9,500	010-420-61700	Salaries and Wages	0.1900	0.1900	0.1900	0.1900
-	-	400	010-420-61720	Overtime	10,000	10,000	10,000	10,000
1,958	2,605	3,219	010-420-61810	HDL Insurance	400	400	400	400
			010-420-61815	Disability Insurance	3,342	3,342	3,342	3,342
1,040	1,675	1,895	010-420-61820	PERS	221	221	221	221
341	475	757	010-420-61830	Social Security	2,332	2,332	2,332	2,332
20	26	10	010-420-61840	Unemployment	796	796	796	796
278	358	681	010-420-61850	Workers Comp	52	52	52	52
5	5	36	010-420-61860	WBF Tax	2,500	2,500	2,500	2,500
<b>10,898</b>	<b>13,833</b>	<b>16,498</b>		<b>Total Personnel Services</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
					<b>19,650</b>	<b>19,650</b>	<b>19,650</b>	<b>19,650</b>
9,270	348	8,000	010-420-62300	Parking Lot Maintenance	8,000	8,000	8,000	8,000
3,351	7,178	5,000	010-420-62427	Operating Materials & Supplies	5,000	5,000	5,000	5,000
172	5,935	500	010-420-62560	Contractual Services	1,500	1,500	1,500	1,500
<b>12,792</b>	<b>13,460</b>	<b>13,500</b>		<b>Total Materials and Services</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>
<b>23,690</b>	<b>27,294</b>	<b>29,998</b>		<b>Total Expenditures-Parking</b>	<b>34,150</b>	<b>34,150</b>	<b>34,150</b>	<b>34,150</b>

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

<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	
<b>Public Works Department Public Restrooms and Litter</b>					
13,103	27,329	20,000	010-480-62195	Solid Waste Services	22,000
3,107	236	4,000	010-480-62270	Public Restroom Maintenance	6,000
17,799	34,143	24,000	010-480-62272	Public Restroom Supplies	30,000
2,293	-	9,000	010-480-62275	Public Restroom Buildings	10,000
2,933	6,658	7,000	010-480-62427	Operating Materials & Supplies	7,800
3,311	4,366	2,500	010-480-62560	Contractual Services	3,500
1,385	3,691	1,000	010-480-62562	Contract Electrical Services	1,200
82,806	85,845	87,000	010-480-62568	Public Janitorial Services	89,000
<b>126,736</b>	<b>162,267</b>	<b>154,500</b>		<b>Total Materials and Services</b>	<b>169,500</b>
6,032	-	-	010-480-63013	Midtown Restroom	-
<b>6,032</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>
<b>132,768</b>	<b>162,267</b>	<b>154,500</b>		<b>Total Expenditures-Public Restrooms &amp; Litter</b>	<b>169,500</b>
<b>488,452</b>	<b>548,765</b>	<b>1,471,690</b>		<b>Grand Total Expenditures - Public Works Department</b>	<b>772,681</b>
					<b>895,251</b>
					<b>895,251</b>

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

2014-15	2015-16	2016-17	City of Cannon Beach Budget Document General Fund			2017-18		
Actual	Actual	Adopted Budget	Account Number	Account Title		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Public Safety Department Police</b>								
537,028	569,685	630,000	010-510-61700	<i>Number of FTE</i>	9.5500	9.5500	9.5500	
-	10,174	27,000	010-510-61705	Salaries and Wages	640,000	640,000	640,000	
11,339	5,452	-	010-510-61710	Part Time Salaries and Wages	49,920	49,920	49,920	
			010-510-61715	Holiday Pay	-	-	-	
			010-510-61715	Disability Insurance	-	-	-	
31,535	35,351	32,500	010-510-61720	Overtime	35,000	35,000	35,000	
3,264	55	-	010-510-61730	Shift Differential	-	-	-	
4,116	6,498	-	010-510-61740	Incentive Pay	-	-	-	
129,009	134,968	159,172	010-510-61810	HDL Insurance	165,320	165,320	165,320	
-	-	2,170	010-510-61815	Disability Insurance	4,368	4,368	4,368	
101,889	102,891	124,342	010-510-61820	PERS	151,315	151,315	151,315	
43,772	47,924	52,747	010-510-61830	Social Security	55,456	55,456	55,456	
1,687	1,948	690	010-510-61840	Unemployment	3,625	3,625	3,625	
12,929	15,037	21,772	010-510-61850	Workers Comp	17,000	17,000	17,000	
300	326	337	010-510-61860	WBF Tax	399	399	399	
-	-	-	010-510-61900	Compensated Absences	-	-	-	
<b>876,868</b>	<b>930,310</b>	<b>1,050,730</b>		<b>Total Personnel Services</b>	<b>1,122,403</b>	<b>1,122,403</b>	<b>1,122,403</b>	
3,606	2,811	3,000	010-510-62110	Office Supplies	3,000	3,000	3,000	
1,123	964	1,800	010-510-62120	Postage & Shipping	1,700	1,700	1,700	
3,070	4,058	3,000	010-510-62130	Copier Expenses	3,500	3,500	3,500	
2,334	10,991	5,000	010-510-62140	Computer Expenses	5,361	5,361	5,361	
1,460	1,277	2,000	010-510-62210	Telephone	2,300	2,300	2,300	
1,741	4,236	500	010-510-62220	Radio	8,000	8,000	8,000	
26,442	11,851	20,000	010-510-62410	Vehicle Fuel	20,000	20,000	20,000	
13,783	9,018	12,000	010-510-62420	Vehicle Repair & Maintenance	15,000	15,000	15,000	
6,795	19,642	15,000	010-510-62425	Operating Equipment & Tools	33,775	33,775	33,775	
12,859	690	-	010-510-62520	PD - Legal Services	-	-	-	
3,495	4,003	5,000	010-510-62560	Contractual Services	4,500	4,500	4,500	
-	1,945	2,500	010-510-62590	Software Maintenance	3,000	3,000	3,000	
-	-	50,000	010-510-62700	Contract with Seaside	51,000	51,000	51,000	
11,303	8,475	5,000	010-510-62720	Uniforms	6,000	6,000	6,000	
-	-	2,000	010-510-62730	Dog Control	500	500	500	
1,366	2,921	4,000	010-510-62740	Uniform Cleaning Allowance	4,000	4,000	4,000	
4,500	4,500	4,500	010-510-62745	Car Allowances	-	-	-	
10,411	9,104	14,000	010-510-62750	Other Materials & Supplies	13,000	13,000	13,000	
325	325	650	010-510-62820	Dues & Subscriptions	650	650	650	
7,249	7,264	9,000	010-510-62830	Training & Education	11,000	11,000	11,000	
4,787	5,960	5,000	010-510-62835	Travel & Lodging	6,000	6,000	6,000	
8,750	-	-	010-510-62840	Grant Expenses	-	-	-	
-	1,249	5,000	010-510-62841	K-9 Maintenance	5,000	5,000	5,000	
2,504	143	-	010-510-62900	Smith Homicide Case	-	-	-	
<b>127,905</b>	<b>111,429</b>	<b>168,950</b>		<b>Total Materials and Services</b>	<b>197,286</b>	<b>197,286</b>	<b>197,286</b>	
31,233	15,339	50,000	010-510-63500	PS-01 Vehicles	-	-	-	
8,717	6,000	-	010-510-63510	PS-02 Justice System	-	-	-	
13,083	-	-	010-510-63511	K9 Start Up Costs	-	-	-	
<b>53,033</b>	<b>21,339</b>	<b>50,000</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>1,057,807</b>	<b>1,063,078</b>	<b>1,269,680</b>		<b>Total Expenditures-Police</b>	<b>1,319,689</b>	<b>1,319,689</b>	<b>1,319,689</b>	

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

						2017-18		
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual							
<b>Public Safety Department Lifesaving</b>								
					<i>Number of FTE</i>	<i>0.3100</i>	<i>0.3100</i>	<i>0.3100</i>
75,831	71,523	29,000	010-520-61700	Salaries and Wages		31,000	31,000	31,000
-	5,262	37,902	010-520-61705	Part Time Salaries and Wages		50,400	50,400	50,400
2,565	4,835	5,501	010-520-61810	HDL Insurance		5,713	5,713	5,713
-	-	420	010-520-61815	Disability Insurance		298	298	298
5,729	9,724	10,622	010-520-61820	PERS		12,288	12,288	12,288
5,360	5,866	5,118	010-520-61830	Social Security		6,227	6,227	6,227
197	229	67	010-520-61840	Unemployment		407	407	407
2,322	2,488	2,671	010-520-61850	Workers Comp		2,500	2,500	2,500
61	68	50	010-520-61860	WBF Tax		57	57	57
<b>92,065</b>	<b>99,995</b>	<b>91,351</b>		<b>Total Personnel Services</b>		<b>108,890</b>	<b>108,890</b>	<b>108,890</b>
381	368	400	010-520-62210	Telephone		400	400	400
-	-	-	010-520-62220	Radio		-	-	-
714	429	1,000	010-520-62410	Vehicle Fuel		1,000	1,000	1,000
974	2,021	1,000	010-520-62420	Vehicle Repair & Maintenance		1,000	1,000	1,000
574	164	9,000	010-520-62425	Operating Equipment & Tools		9,000	9,000	9,000
3,879	2,225	2,000	010-520-62427	Operating Materials & Supplies		2,000	2,000	2,000
<b>6,522</b>	<b>5,207</b>	<b>13,400</b>		<b>Total Materials and Services</b>		<b>13,400</b>	<b>13,400</b>	<b>13,400</b>
30,748	-	-	010-520-63500	PS-02 Vehicles		25,000	25,000	25,000
<b>30,748</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>		<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>129,335</b>	<b>105,202</b>	<b>104,751</b>		<b>Total Expenditures-Lifesaving</b>		<b>147,290</b>	<b>147,290</b>	<b>147,290</b>

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

						2017-18		
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Public Safety Department 911 Services</b>								
52,013	49,202	-	0	010-530-62700	Contract with Seaside <b>Total Materials and Services</b>	-	0	-
<b>52,013</b>	<b>49,202</b>		<b>0</b>		<b>Total Expenditures-911</b>		<b>0</b>	<b>0</b>

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

<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>				<b>2017-18</b>	
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
<b>Public Safety Department EPREP</b>							
				<i>Number of FTE</i>			
23,152	15,579	16,000	010-540-61700	Salaries and Wages	0.5550	0.5550	0.5550
4,239	3,002	3,313	010-540-61810	HDL Insurance	33,000	33,000	33,000
-	-	210	010-540-61815	Disability Insurance	3,441	3,441	3,441
3,696	3,012	3,004	010-540-61820	PERS	173	173	173
1,683	1,192	1,224	010-540-61830	Social Security	7,932	7,932	7,932
66	47	16	010-540-61840	Unemployment	2,525	2,525	2,525
698	463	634	010-540-61850	Workers Comp	165	165	165
9	7	6	010-540-61860	WBF Tax	520	520	520
<b>33,543</b>	<b>23,300</b>	<b>24,407</b>		<b>Total Personnel Services</b>	<b>47,775</b>	<b>47,775</b>	<b>47,775</b>
-	-	-	010-540-62120	Postage & Shipping	100	100	100
-	3	-	010-540-62130	Copier Expenses	100	100	100
-	11,584	-	010-540-62580	Container Site Maintenance	-	-	-
-	-	-	010-540-62645	Antennas	3,000	3,000	3,000
3,530	6,559	5,000	010-540-62650	Emergency Prep Committee	6,500	6,500	6,500
9,433	13,985	7,500	010-540-62655	Cache Site Supplies	7,500	7,500	7,500
-	250	-	010-540-62660	Emergency Shelter Committee	-	-	-
15,000	51,008	50,000	010-540-62675	Eprep Consulting	50,000	50,000	50,000
-	-	-	010-540-62970	Vulnerable Population Guide (OEM Grant)	15,000	15,000	15,000
-	-	-	010-540-62975	Disaster Recovery (OEM Grant)	28,000	28,000	28,000
-	-	25,000	010-540-62980	FOG (OEM Grant)	5,000	5,000	5,000
-	-	1,000	010-540-62985	CERT Expenses	5,000	5,000	5,000
-	6,008	5,000	010-540-62990	MRC	5,000	5,000	5,000
-	-	1,500	010-540-62995	Race the Wave	-	-	-
<b>27,963</b>	<b>89,397</b>	<b>95,000</b>		<b>Total Materials and Services</b>	<b>125,200</b>	<b>125,200</b>	<b>125,200</b>
11,070	-	-	010-540-63110	AD-20 Container Site Prep	30,000	30,000	30,000
1,695	-	5,000	010-540-63115	KMUN Translator (site prep)	5,000	5,000	5,000
-	-	30,000	010-540-63120	Evacuation Route Signage (Grant)	-	-	-
			010-540-63125	Fuel Pods (OEM Grant)	27,690	-	-
<b>12,765</b>	<b>0</b>	<b>35,000</b>		<b>Total Capital Outlay</b>	<b>62,690</b>	<b>35,000</b>	<b>35,000</b>
<b>74,272</b>	<b>112,697</b>	<b>154,407</b>		<b>Total Expenditures-EPREP</b>	<b>235,665</b>	<b>207,975</b>	<b>207,975</b>
<b>1,313,426</b>	<b>1,330,178</b>	<b>1,528,838</b>		<b>Grand Total Expenditures - Public Safety Department</b>	<b>1,702,644</b>	<b>1,674,954</b>	<b>1,674,954</b>

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

2014-15	2015-16	2016-17				2017-18	
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
<b>Non-Departmental</b>							
-	-	-	010-100-62094	Project Planning Software	-	8,000	8,000
-	-	104,523	010-100-62095	Adm Svcs - IT	83,869	83,869	83,869
49,583	52,188	58,825	010-100-62096	Adm Svcs - PW Admin	46,092	46,092	46,092
148,481	190,851	183,559	010-100-62097	Adm Svcs - Exec	231,105	231,105	231,105
66,327	64,463	81,179	010-100-62098	Adm Svcs - Finance	88,951	88,951	88,951
124,267	136,989	86,311	010-100-62099	Adm Svcs - Central Svcs	84,712	84,712	84,712
<b>388,657</b>	<b>444,492</b>	<b>514,397</b>		<b>Total Materials and Services</b>	<b>534,729</b>	<b>542,729</b>	<b>542,729</b>
-	300,581	-	010-100-63000	Cannon Beach CC Building	-	-	-
<b>0</b>	<b>300,581</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
222,550	299,000	161,725	010-910-69100	Transfer to Debt Service	163,458	163,458	163,458
-	-	-	010-910-69105	Transfer to Water Reserve	250,000	250,000	250,000
70,000	-	-	010-910-69110	Transfer to Wastewater	-	-	-
240,238	478,515	533,500	010-910-69115	Transfer to Roads Fund	579,000	579,000	579,000
314,895	-	-	010-910-69125	Transfer to General Reserve	400,000	400,000	400,000
304,829	326,928	-	010-910-69130	Transfer to TAF	-	-	-
-	-	175,000	010-910-69140	Transfer to Water Fund	-	-	-
-	-	75,500	010-910-69145	Transfer to Bridge Reserve	-	-	-
-	-	90,000	010-910-69150	Transfer to RV Park	-	-	-
80,000	-	75,000	010-910-69160	Transfer to Storm Drain Fund	-	-	-
-	-	-	010-910-69165	Transfer to Wastewater Reserve	275,525	275,525	275,525
<b>1,232,512</b>	<b>1,104,443</b>	<b>1,110,725</b>		<b>Total Transfers Out</b>	<b>1,667,983</b>	<b>1,667,983</b>	<b>1,667,983</b>
-	-	49,371	010-900-64050	Contingency 5.00% of expenditures	231,665	236,908	236,908
<b>0</b>	<b>0</b>	<b>49,371</b>		<b>Total Contingency</b>	<b>231,665</b>	<b>236,908</b>	<b>236,908</b>
<b>1,621,169</b>	<b>1,849,516</b>	<b>1,674,493</b>		<b>Grand Total Expenditures - Non Departmental</b>	<b>2,434,377</b>	<b>2,447,620</b>	<b>2,447,620</b>
<b>\$1,411,232</b>	<b>\$1,522,450</b>	<b>\$636,111</b>	<b>010-920-79100</b>	<b>Ending Fund Balance</b>	<b>\$239,440</b>	<b>\$224,197</b>	<b>\$224,197</b>

## **TOURISM & ARTS FUND**

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

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

### TOURISM & ARTS FUND (012)



	Actual 6/30/2015	Actual 6/30/2016	Adopted 6/30/2017	Adopted 6/30/2018
Beginning Fund Balance	17,681	45,510	0	0
Revenue	304,829	326,928	286,489	360,708
Expenditures	277,000	282,887	286,489	360,708
Ending Fund Balance	45,510	89,551	0	0

**City of Cannon Beach  
Budget Document**

			Tourism and Arts Fund		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
17,681	45,510	0	012-000-33000	Unrestricted Fund Balance	0	0	0
-	-	256,471	012-180-41305	TRT 1% TAF Share (70%)	316,716	316,716	316,716
-	-	30,018	012-180-41325	S/T TRT 1% TAF Share (70%)	43,992	43,992	43,992
304,829	326,928	0	012-180-43111	Transfer In General Fund	0	0	0
<b>322,510</b>	<b>372,438</b>	<b>286,489</b>		<b>Total Resources</b>	<b>360,708</b>	<b>360,708</b>	<b>360,708</b>
277,000	282,887	286,489	012-180-62115	TAF Award	360,708	360,708	360,708
<b>277,000</b>	<b>282,887</b>	<b>286,489</b>		<b>Total Materials and Services</b>	<b>360,708</b>	<b>360,708</b>	<b>360,708</b>
<b>277,000</b>	<b>282,887</b>	<b>286,489</b>		<b>Total Expenditures</b>	<b>360,708</b>	<b>360,708</b>	<b>360,708</b>
45,510	89,551	0	012-180-79100	Ending Fund Balance	0	0	0
<b>322,510</b>	<b>372,438</b>	<b>286,489</b>		<b>Total Requirements</b>	<b>360,708</b>	<b>360,708</b>	<b>360,708</b>

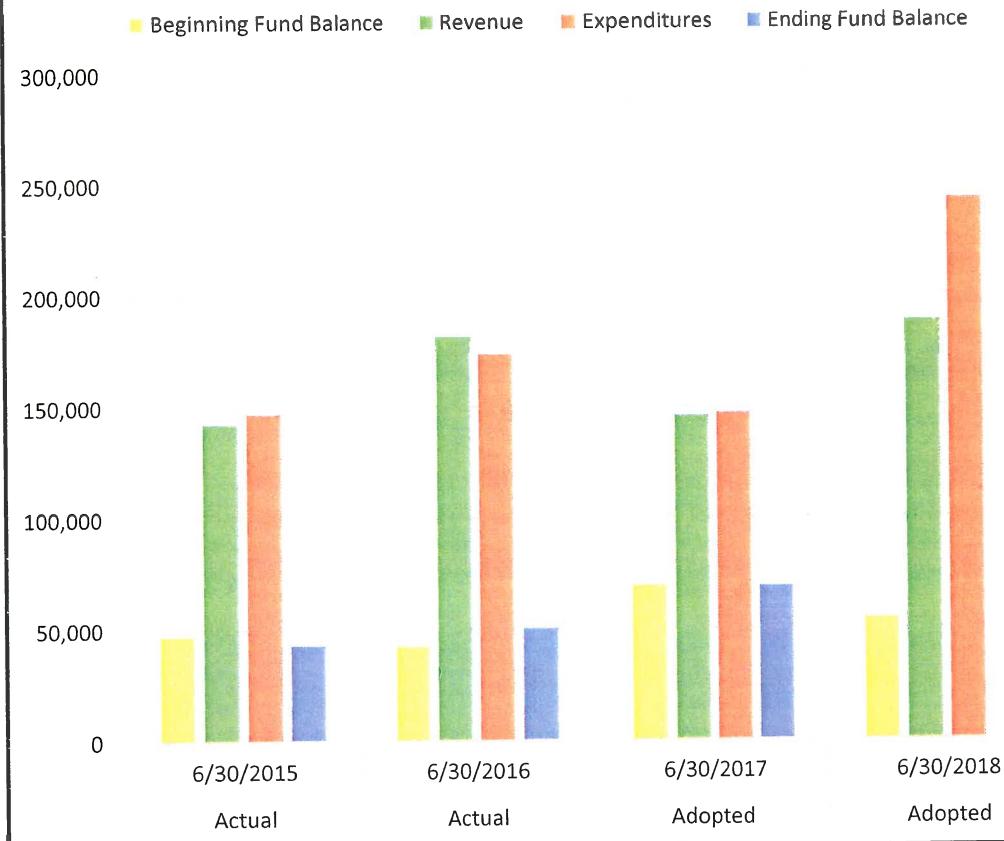
## **BUILDING OFFICIAL FUND**

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

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

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

### BUILDING OFFICIAL FUND (015)



	Actual 6/30/2015	Actual 6/30/2016	Adopted 6/30/2017	Adopted 6/30/2018
Beginning Fund Balance	47,310	42,747	70,000	55,000
Revenue	142,324	181,065	145,500	188,000
Expenditures	146,888	173,576	146,687	243,000
Ending Fund Balance	42,746	50,236	68,813	0

**City of Cannon Beach  
Budget Document**

			Building Official		2017-18			
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Actual						
47,310	42,747	70,000	015-000-33000	Unrestricted Fund Balance		55,000	55,000	55,000
17,088	15,587	16,500	015-200-42101	Business Licenses-Contractors		0	0	0
66,500	69,855	62,000	015-200-42300	Fees - Building Permit		70,000	70,000	70,000
2,124	11,607	6,000	015-200-42301	Fees - Mechanical Permit		8,000	8,000	8,000
1,952	13,498	5,000	015-200-42302	Fees - Plumbing Permit		7,000	7,000	7,000
2,750	3,400	2,000	015-200-42303	Fees - Tree Permit		0	0	0
3,850	5,800	9,000	015-200-42304	Fees - Inspection		9,000	9,000	9,000
47,214	56,395	40,000	015-200-42405	Fees - Plan Review		50,000	50,000	50,000
824	4,924	5,000	015-200-42407	Fire Life Safety		5,000	5,000	5,000
22	-	0	015-200-48900	Miscellaneous Income		0	0	0
-	-	0	015-200-42310	Reimbursement-Building Inspector		39,000	39,000	39,000
<b>189,635</b>	<b>223,812</b>	<b>215,500</b>		<b>Total Resources</b>		<b>243,000</b>	<b>243,000</b>	<b>243,000</b>
				Number of FTE		1.1225	1.1225	1.1225
9,606	12,642	6,500	015-200-61700	Salaries and Wages		90,000	90,000	90,000
2,690	6,527	3,597	015-200-61810	HDL Insurance		27,089	27,089	27,089
			015-200-61815	Disability Insurance		1,114	1,114	1,114
1,127	1,846	926	015-200-61820	PERS		21,854	21,854	21,854
741	905	497	015-200-61830	Social Security		6,885	6,885	6,885
29	37	7	015-200-61840	Unemployment		450	450	450
(18)	30	19	015-200-61850	Workers Comp		4,820	4,820	4,820
6	8	4	015-200-61860	WBF Tax		39	39	39
-	-	0	015-200-61900	Compensated Absences		0	0	0
<b>14,180</b>	<b>21,995</b>	<b>11,550</b>		<b>Total Personnel Services</b>		<b>152,251</b>	<b>152,251</b>	<b>152,251</b>
-	-	4,981	015-200-62095	Adm Svcs - IT		3,997	3,997	3,997
11,277	14,495	13,941	015-200-62097	Adm Svcs - Exec		17,553	17,553	17,553
8,810	8,562	10,782	015-200-62098	Adm Svcs - Finance		11,814	11,814	11,814
5,881	6,528	4,113	015-200-62099	Adm Svcs - Central Svcs		4,037	4,037	4,037
(512)	208	500	015-200-62110	Office Supplies		1,000	1,000	1,000
-	17	100	015-200-62120	Postage & Shipping		100	100	100
-	25	200	015-200-62130	Copier Expenses		200	200	200
-	-	1,120	015-200-62140	Computer Expenses		0	0	0
289	124	300	015-200-62150	Code Books & References		700	700	700
-	-	200	015-200-62210	Telephone		700	700	700
-	-	200	015-200-62410	Vehicle Fuel		2,000	2,000	2,000
-	-	400	015-200-62420	Vehicle Repair & Maintenance		400	400	400
74	251	300	015-200-62427	Operating Materials & Supplies		300	300	300
5,212	-	0	015-200-62560	Contractual Services		0	0	0
101,476	120,747	96,000	015-200-62563	Contract with Seaside		20,000	20,000	20,000
-	-	0	015-200-62568	Contract Tree Services		0	0	0
-	292	500	015-200-62625	Public Outreach		1,500	1,500	1,500
200	135	500	015-200-62820	Dues & Subscriptions		500	500	500
-	196	500	015-200-62830	Training & Education		2,500	2,500	2,500
-	-	500	015-200-62835	Travel & Lodging		500	500	500
-	-	0	015-200-62840	Published Notices		400	400	400
<b>132,708</b>	<b>151,581</b>	<b>135,137</b>		<b>Total Materials and Services</b>		<b>68,201</b>	<b>68,201</b>	<b>68,201</b>
-	-	0	015-200-64050	Contingency 10.23% of expenditure		22,548	22,548	22,548
<b>146,888</b>	<b>173,576</b>	<b>146,687</b>		<b>Total Expenditures</b>		<b>243,000</b>	<b>243,000</b>	<b>243,000</b>
<b>42,747</b>	<b>50,236</b>	<b>68,813</b>	<b>015-000-33000</b>	<b>Ending Fund Balance</b>		-	-	-
<b>189,635</b>	<b>223,812</b>	<b>215,500</b>		<b>Total Requirements</b>		<b>243,000</b>	<b>243,000</b>	<b>243,000</b>

## **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

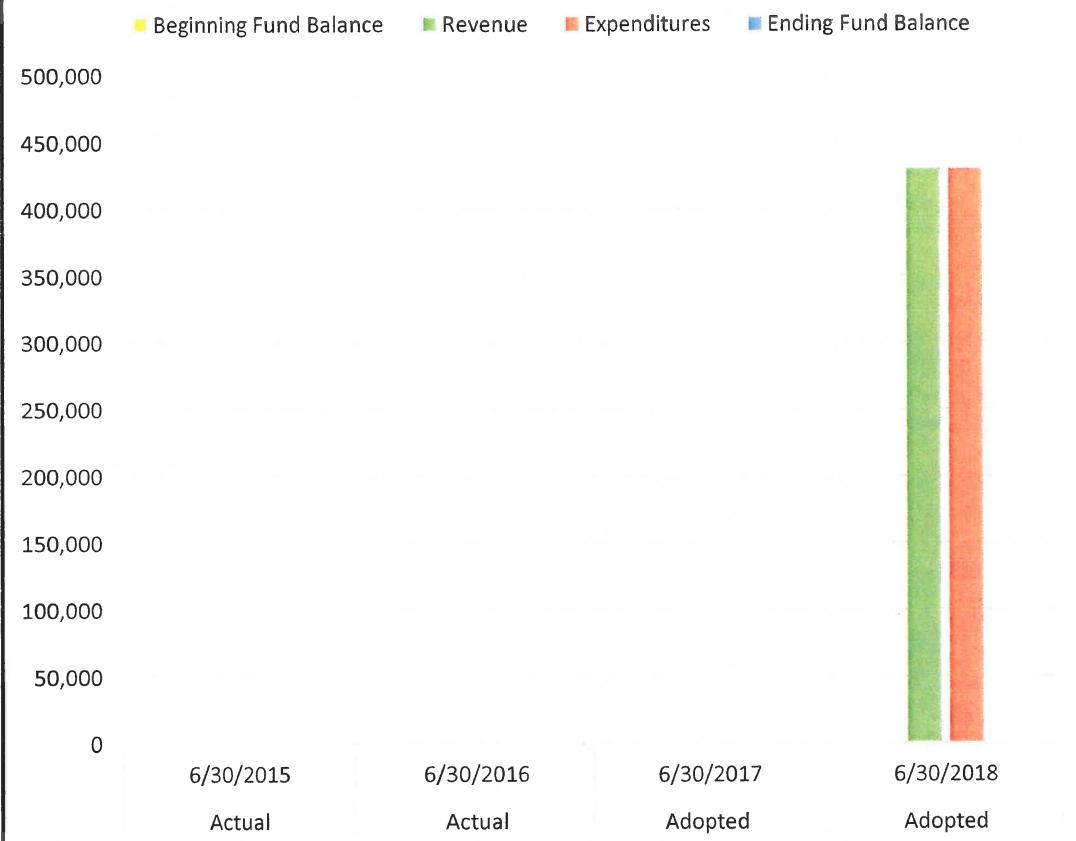
35% on housing programs of the City

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

### AFFORDABLE HOUSING (018)



	Actual 6/30/2015	Actual 6/30/2016	Adopted 6/30/2017	Adopted 6/30/2018
Beginning Fund Balance	0	0	0	0
Revenue	0	0	0	429,750
Expenditures	0	0	0	429,750
Ending Fund Balance	0	0	0	0

**City of Cannon Beach  
Budget Document**

			Affordable Housing		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
			018-190-33000	Unrestricted Fund Balance	0	0	0
			018-190-42600	Construction Excise Tax-Residential	55,688	55,688	55,688
			018-190-42650	Construction Excise Tax-Commercial	37,062	37,062	37,062
			018-190-44000	Rents (gross)	32,000	32,000	32,000
			018-190-47000	Loan Proceeds	305,000	305,000	305,000
			018-190-49110	Transfer from General Fund	0	0	0
0	0	0	<b>Total Resources</b>		<b>429,750</b>	<b>429,750</b>	<b>429,750</b>
			Number of FTE				
			018-190-61700	Salaries and Wages	0	0	0
			018-190-61810	HDL Insurance	0	0	0
			018-190-61820	PERS	0	0	0
			018-190-61830	Social Security	0	0	0
			018-190-61840	Unemployment	0	0	0
			018-190-61850	Workers Comp	0	0	0
			018-190-61860	WBF Tax	0	0	0
			018-190-61900	Compensated Absences	0	0	0
0	0	0	<b>Total Personnel Services</b>		<b>0</b>	<b>0</b>	<b>0</b>
			018-190-62110	Office Supplies	200	200	200
			018-190-62115	Bank Charges	4,200	4,200	4,200
			018-190-62120	Postage & Shipping	200	200	200
			018-190-62130	Copier Expenses	100	100	100
			018-190-62140	Computer Expenses	0	0	0
			018-190-62520	Legal Services	5,000	5,000	5,000
			018-190-62530	Insurance	3,500	3,500	3,500
			018-190-62560	Contractual Services	22,000	22,000	22,000
			018-190-62563	Park Home maintenance	3,200	3,200	3,200
			018-190-62570	Property Tax	2,500	2,500	2,500
			018-190-62630	OR Dept of Housing/Community Services	8,353	8,353	8,353
			018-190-62635	Builder Incentive Programs	27,844	27,844	27,844
			018-190-62820	Dues & Subscriptions	0	0	0
			018-190-62830	Training & Education	0	0	0
			018-190-62835	Travel & Lodging	0	0	0
0	0	0	<b>Total Materials and Services</b>		<b>77,097</b>	<b>77,097</b>	<b>77,097</b>
			<b>Capital Outlay</b>				
			018-190-63000	Housing Project (Park Homes) 5 Units (\$59,000 per unit)	295,000	295,000	295,000
			<b>Total Capital Outlay</b>		<b>295,000</b>	<b>295,000</b>	<b>295,000</b>
			<b>Debt Service</b>				
			018-190-65510	Principal	33,125	33,125	33,125
			018-190-65610	Interest	12,200	12,200	12,200
			<b>Total Debt Service</b>		<b>45,325</b>	<b>45,325</b>	<b>45,325</b>
			018-190-64050	Contingency 2.95% of expenditures	12,328	12,328	12,328
0	0	0	<b>Total Expenditures</b>		<b>429,750</b>	<b>429,750</b>	<b>429,750</b>
			018-000-33000	Ending Fund Balance	-		
0	0	0	<b>Total Requirements</b>		<b>429,750</b>	<b>429,750</b>	<b>429,750</b>

## **RV PARK ENTERPRISE FUND**

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

### RV PARK FUND (020)



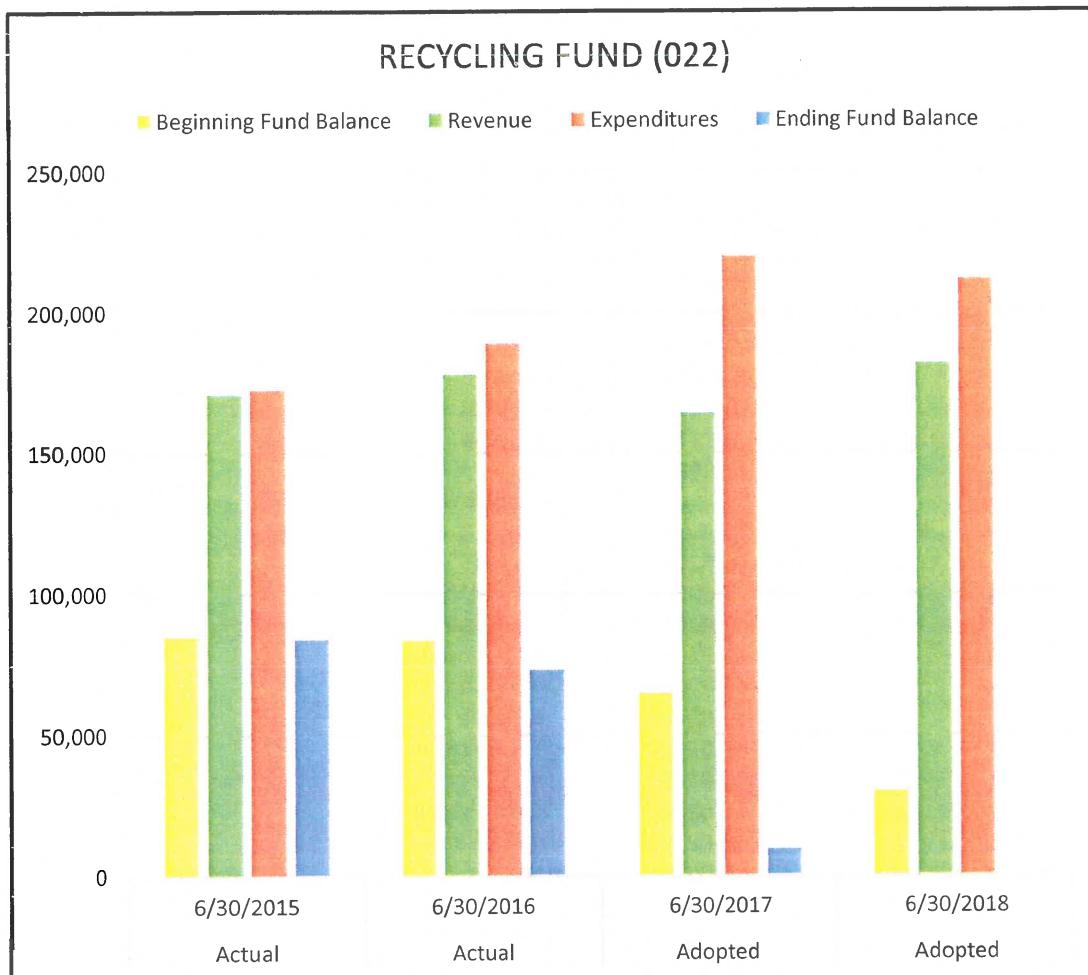
	Actual 6/30/2015	Actual 6/30/2016	Adopted 6/30/2017	Adopted 6/30/2018
Beginning Fund Balance	594,038	824,609	184,545	100,000
Revenue	1,602,691	1,553,090	1,600,000	1,500,000
Expenditures	1,372,120	1,732,865	1,905,553	1,600,000
Ending Fund Balance	824,609	644,834	-121,008	0

**City of Cannon Beach  
Budget Document**

			RV Park Fund		2017-18			
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Actual						
594,038	824,609	184,545	020-000-33000	Unrestricted Fund Balance		100,000	100,000	100,000
1,602,691	1,553,090	1,600,000	020-160-48905	RV Park Revenue		1,500,000	1,500,000	1,500,000
<b>2,196,729</b>	<b>2,377,699</b>	<b>1,784,545</b>		<b>Total Resources</b>		<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>
				Number of FTE		0.0200	0.0200	0.0200
-	-	2,000	020-160-61700	Salaries and Wages		3,000	3,000	3,000
			020-160-61720	Overtime		1,000	1,000	1,000
-	-	273	020-160-61810	HDL Insurance		284	284	284
-	-	-	020-160-61815	Disability Insurance		19	19	19
-	-	231	020-160-61820	PERS		532	532	532
-	-	153	020-160-61830	Social Security		306	306	306
-	-	2	020-160-61840	Unemployment		20	20	20
-	-	46	020-160-61850	Workers Comp		50	50	50
-	-	1	020-160-61860	WBF Tax		1	1	1
<b>0</b>	<b>0</b>	<b>2,706</b>		<b>Total Personnel Services</b>		<b>5,212</b>	<b>5,212</b>	<b>5,212</b>
66,309	85,233	81,976	020-160-62097	Adm Svcs - Exec		103,209	103,209	103,209
23,318	22,663	28,540	020-160-62098	Adm Svcs - Finance		31,272	31,272	31,272
-	-	5,000	020-160-62450	Consultant/Engineering Service		5,000	5,000	5,000
-	5,279	6,000	020-160-62530	Insurance		6,000	6,000	6,000
-	12,297	85,000	020-160-62580	Facility Maintenance		12,000	12,000	12,000
1,222,547	1,124,042	1,200,000	020-160-62960	RV Park Overhead		1,200,000	1,200,000	1,200,000
53,365	79,828	60,000	020-160-62970	RV Park Management Fee		86,000	86,000	86,000
<b>1,365,539</b>	<b>1,329,342</b>	<b>1,466,516</b>		<b>Total Materials and Services</b>		<b>1,443,481</b>	<b>1,443,481</b>	<b>1,443,481</b>
1,692	-	-	020-160-63790	Capital Maint & Improve		0	0	0
4,889	-	-	020-160-63795	Infrastructure Consulting		0	0	0
-	15,900	-	020-160-63811	Pool and Hot Tub Resurfacing		0	0	0
-	57,775	-	020-160-63812	Bathroom Remodel		0	0	0
-	-	-	020-160-63813	Property Management System		0	0	0
-	329,847	170,000	020-160-63814	Utility system upgrade		0	0	0
<b>6,581</b>	<b>403,522</b>	<b>170,000</b>		<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>
-	-	150,000	020-160-67110	Transfer to General Fund		0	0	0
-	-	100,000	020-160-67120	Transfer to RV Park Reserve		6,438	6,438	6,438
<b>0</b>	<b>0</b>	<b>250,000</b>		<b>Total Transfers</b>		<b>6,438</b>	<b>6,438</b>	<b>6,438</b>
-	-	16,331	020-160-64050	Contingency 10.00% of expenditures		144,869	144,869	144,869
<b>1,372,120</b>	<b>1,732,865</b>	<b>1,905,553</b>		<b>Total Expenditures</b>		<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>
824,609	644,834	(121,008)	020-000-33000	Ending Fund Balance		-	-	-
<b>2,196,729</b>	<b>2,377,699</b>	<b>1,784,545</b>		<b>Total Requirements</b>		<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>

## **RECYCLING ENTERPRISE FUND**

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



	<b>Actual 6/30/2015</b>	<b>Actual 6/30/2016</b>	<b>Adopted 6/30/2017</b>	<b>Adopted 6/30/2018</b>
Beginning Fund Balance	85,361	83,788	65,000	30,000
Revenue	170,806	177,817	164,000	181,400
Expenditures	172,378	188,708	219,733	211,400
Ending Fund Balance	83,789	72,897	9,267	0

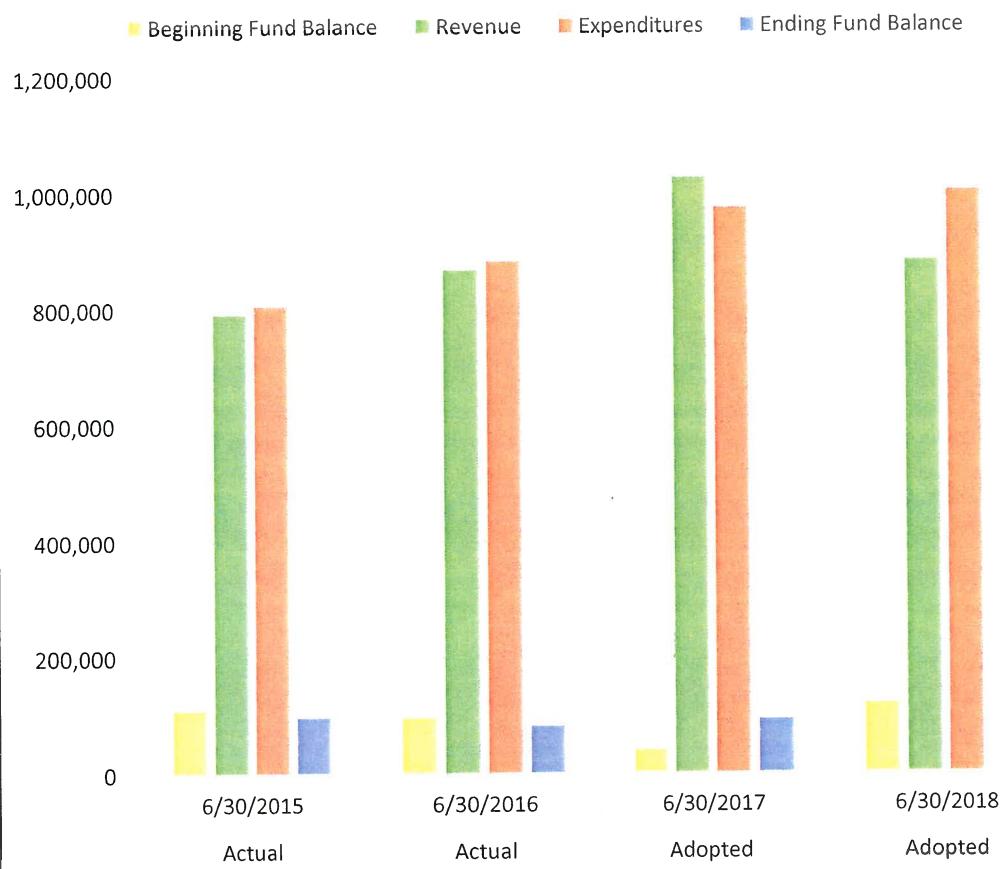
**City of Cannon Beach  
Budget Document**

			Recycling Fund		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
85,361	83,788	65,000	022-000-33000	Unrestricted Fund Balance	30,000	30,000	30,000
157,767	162,472	150,000	022-440-46040	Recycle Surcharge	167,000	167,000	167,000
123	1,108	-	022-440-48900	Miscellaneous Income	0	0	0
12,916	14,237	14,000	022-440-48920	Recycle Sales	14,400	14,400	14,400
<b>256,166</b>	<b>261,605</b>	<b>229,000</b>		<b>Total Resources</b>	<b>211,400</b>	<b>211,400</b>	<b>211,400</b>
				Number of FTE	1,2800	1,2800	1,2800
52,987	69,063	64,000	022-440-61700	Salaries and Wages	68,000	68,000	68,000
			022-440-61815	Disability Insurance	1,229	1,229	1,229
503	91	250	022-440-61720	Overtime	1,100	1,100	1,100
8,968	14,935	13,946	022-440-61810	HDL Insurance	14,478	14,478	14,478
7,982	13,942	12,914	022-440-61820	PERS	16,106	16,106	16,106
3,588	4,566	4,915	022-440-61830	Social Security	5,286	5,286	5,286
152	205	64	022-440-61840	Unemployment	346	346	346
1,902	2,646	3,837	022-440-61850	Workers Comp	3,800	3,800	3,800
34	42	44	022-440-61860	WBF Tax	44	44	44
<b>76,117</b>	<b>105,491</b>	<b>99,970</b>		<b>Total Personnel Services</b>	<b>110,389</b>	<b>110,389</b>	<b>110,389</b>
-	-	4,981	022-440-62095	Adm Svcs - IT	3,997	3,997	3,997
20,528	22,576	25,447	022-440-62096	Adm Svcs - PW Admin	19,939	19,939	19,939
8,119	10,437	10,038	022-440-62097	Adm Svcs - Exec	12,638	12,638	12,638
6,736	6,547	8,245	022-440-62098	Adm Svcs - Finance	9,034	9,034	9,034
5,881	6,528	4,113	022-440-62099	Adm Svcs - Central Svcs	4,037	4,037	4,037
-	-	-	022-440-62110	Office Supplies	50	50	50
-	22	100	022-440-62120	Postage & Shipping	100	100	100
9,112	9,284	16,000	022-440-62125	Recycling Freight Expense	14,000	14,000	14,000
19,822	21,118	20,000	022-440-62190	Yard Waste Program	20,000	20,000	20,000
3,450	681	5,000	022-440-62195	Solid Waste Services	3,000	3,000	3,000
2,052	1,000	2,000	022-440-62210	Telephone	1,000	1,000	1,000
1,343	1,042	1,500	022-440-62410	Vehicle Fuel	1,000	1,000	1,000
2,024	352	1,500	022-440-62420	Vehicle Repair & Maintenance	1,500	1,500	1,500
1,969	2,685	3,000	022-440-62422	Equipment Repair & Maint.	1,800	1,800	1,800
2,300	944	3,000	022-440-62427	Operating Materials & Supplies	2,900	2,900	2,900
-	-	1,500	022-440-62560	Contractual Services	1,700	1,700	1,700
(169)	-	-	022-440-62562	Contract Electrical Services	0	0	0
-	-	10,000	022-440-62580	Facility Maintenance	1,000	1,000	1,000
341	-	250	022-440-62720	Protective Clothing	300	300	300
<b>83,509</b>	<b>83,217</b>	<b>116,674</b>		<b>Total Materials and Services</b>	<b>97,995</b>	<b>97,995</b>	<b>97,995</b>
6,930	-	-	022-440-63016	Modify Door to Elect Rollup	0	0	0
5,823	-	-	022-440-63017	Recycling Glass Bin	0	0	0
<b>12,753</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
-	-	3,089	022-440-64050	Contingency 1.45% of expenditures	3,016	3,016	3,016
<b>172,378</b>	<b>188,708</b>	<b>219,733</b>		<b>Total Expenditures</b>	<b>211,400</b>	<b>211,400</b>	<b>211,400</b>
<b>83,788</b>	<b>72,897</b>	<b>9,267</b>	<b>022-440-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>256,166</b>	<b>261,605</b>	<b>229,000</b>		<b>Total Requirements</b>	<b>211,400</b>	<b>211,400</b>	<b>211,400</b>

## **WATER ENTERPRISE FUND**

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

### WATER FUND (024)



	Actual 6/30/2015	Actual 6/30/2016	Adopted 6/30/2017	Adopted 6/30/2018
Beginning Fund Balance	110,051	96,099	40,000	120,000
Revenue	791,625	867,294	1,026,000	882,000
Expenditures	805,578	882,386	974,198	1,002,000
Ending Fund Balance	96,098	81,007	91,802	0

**City of Cannon Beach  
Budget Document**

2014-15	2015-16	2016-17	Water Fund			2017-18		
Actual	Actual	Adopted Budget	Account Number	Account Title		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
110,051	96,099	40,000	024-000-33000	Unrestricted Fund Balance		120,000	120,000	120,000
765,998	823,307	845,000	024-450-46050	Monthly Water Charges		855,000	855,000	855,000
1,935	636	1,500	024-450-46350	Fees - Water Svc Connect		2,000	2,000	2,000
11,417	4,499	1,500	024-450-46450	Charge - Water System Dev		5,000	5,000	5,000
-	16,963	-	024-450-47000	Loan Proceeds		0	0	0
12,275	21,889	3,000	024-450-48950	Water Misc Income		20,000	20,000	20,000
-	-	175,000	024-450-49111	Transfer from General Fund		0	0	0
<b>901,676</b>	<b>963,393</b>	<b>1,066,000</b>		<b>Total Resources</b>		<b>1,002,000</b>	<b>1,002,000</b>	<b>1,002,000</b>
				Number of FTE		2.8500	2.8500	2.8500
156,746	167,298	154,000	024-450-61700	Salaries and Wages		158,000	158,000	158,000
-	-	17,905	024-450-61710	Standby		18,970	18,970	18,970
3,647	1,292	2,500	024-450-61720	Overtime		7,000	7,000	7,000
40,403	44,896	46,455	024-450-61810	HDL Insurance		48,246	48,246	48,246
			024-450-61815	Disability Insurance		2,736	2,736	2,736
27,208	35,818	32,691	024-450-61820	PERS		40,815	40,815	40,815
12,237	12,783	13,342	024-450-61830	Social Security		14,074	14,074	14,074
474	465	174	024-450-61840	Unemployment		920	920	920
5,412	5,118	9,032	024-450-61850	Workers Comp		7,000	7,000	7,000
84	73	99	024-450-61860	WBF Tax		210	210	210
<b>246,213</b>	<b>267,742</b>	<b>276,198</b>		<b>Total Personnel Services</b>		<b>297,971</b>	<b>297,971</b>	<b>297,971</b>
-	-	50,428	024-450-62095	Adm Svcs - IT		40,466	40,466	40,466
73,308	80,624	90,876	024-450-62096	Adm Svcs - PW Admin		71,206	71,206	71,206
34,283	44,066	42,382	024-450-62097	Adm Svcs - Exec		53,360	53,360	53,360
84,981	82,594	104,011	024-450-62098	Adm Svcs - Finance		113,968	113,968	113,968
59,556	66,092	41,642	024-450-62099	Adm Svcs - Central Svcs		40,870	40,870	40,870
155	-	300	024-450-62110	Office Supplies		300	300	300
1,676	436	200	024-450-62116	Bad Debt Expense		200	200	200
71	55	100	024-450-62120	Postage & Shipping		100	100	100
6,728	7,362	8,000	024-450-62122	Billing Expense		8,800	8,800	8,800
127	-	100	024-450-62130	Copier Expenses		100	100	100
-	2,000	2,000	024-450-62140	Computer Expenses		2,200	2,200	2,200
2,984	2,074	3,000	024-450-62210	Telephone		3,000	3,000	3,000
20,750	21,401	20,000	024-450-62310	Electricity		21,000	21,000	21,000
4,320	4,276	4,500	024-450-62320	Natural Gas		4,600	4,600	4,600
256	318	500	024-450-62380	Generator Fuel		550	550	550
3,450	3,703	6,500	024-450-62410	Vehicle Fuel		6,500	6,500	6,500
6,487	8,176	5,000	024-450-62420	Vehicle Repair & Maintenance		5,000	5,000	5,000
7,384	17,922	8,000	024-450-62422	Equipment Repair & Maint.		10,000	10,000	10,000
12,046	12,685	-3,004	024-450-62425	Operating Equipment & Tools		15,000	15,000	15,000
32,320	61,629	25,000	024-450-62427	Operating Materials & Supplies		30,000	30,000	30,000
7,582	11,874	8,000	024-450-62430	Pump Station Maint & Repair		10,000	10,000	10,000
680	2,969	5,000	024-450-62452	GIS Consultant		5,000	5,000	5,000
-	-	2,500	024-450-62540	Engineering Fees		2,500	2,500	2,500
30,383	28,024	130,000	024-450-62560	Contractual Services		100,000	100,000	100,000
1,795	5,370	8,000	024-450-62562	Contract Electrical Services		8,000	8,000	8,000
41,434	33,296	25,000	024-450-62564	Contract Excavation Services		25,000	25,000	25,000
-	-	25,000	024-450-62580	Facility Maintenance		0	0	0
85	82	150	024-450-62630	Fire Protection		150	150	150
311	1,308	1,200	024-450-62720	Protective Clothing		1,200	1,200	1,200
1,854	1,836	1,500	024-450-62820	Dues & Subscriptions		1,500	1,500	1,500
2,113	605	2,000	024-450-62830	Training & Education		2,000	2,000	2,000
2,000	975	1,500	024-450-62835	Travel & Lodging		1,500	1,500	1,500
-	-	12,500	024-450-62990	Rate Study		0	0	0
<b>439,120</b>	<b>501,750</b>	<b>631,885</b>		<b>Total Materials and Services</b>		<b>584,070</b>	<b>584,070</b>	<b>584,070</b>

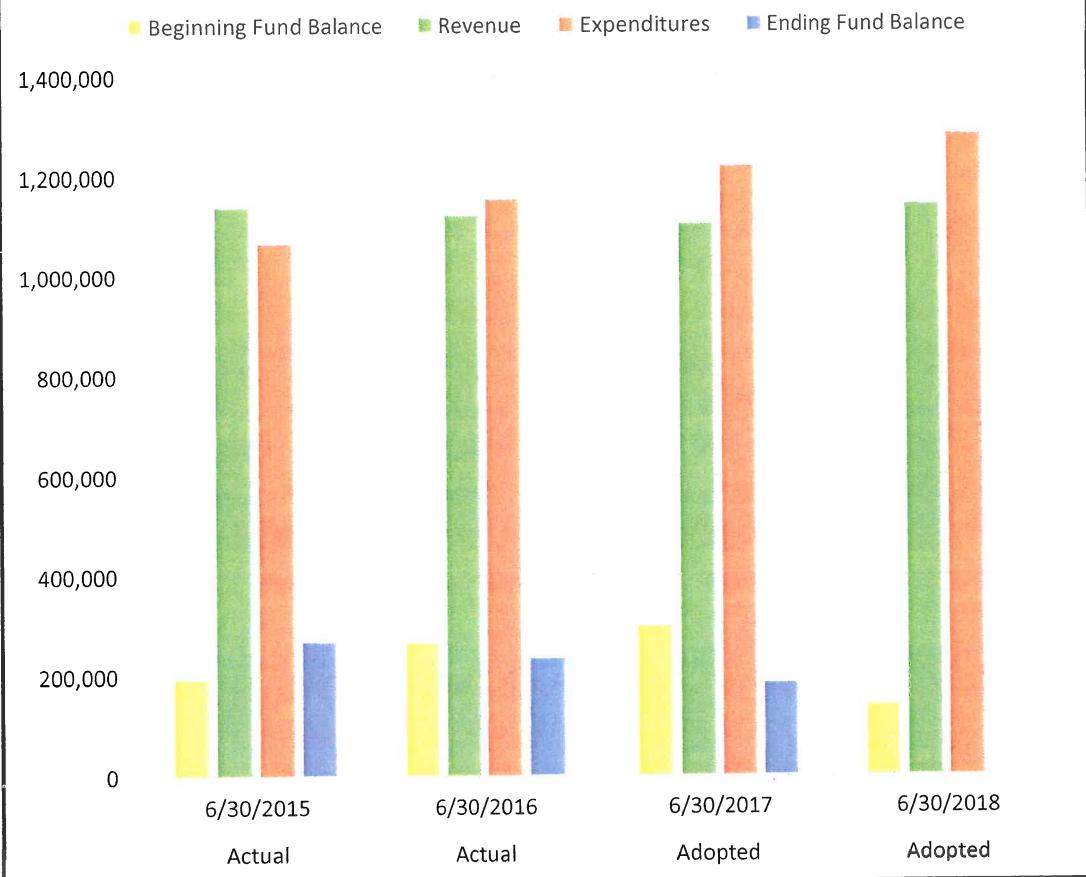
**City of Cannon Beach  
Budget Document**

				Water Fund	2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			Adopted Budget	Account Number	Account Title		
Actual	Actual	Actual					
-	61,004	0	024-450-63002	Water Master Plan	0	0	0
-	-	4,119	024-450-63035	Utility Locator	0	0	0
-	-	1,355	024-450-63036	Hydro Power Unit	0	0	0
-	-	5,010	024-450-63037	Data Logger Ecola Creek	0	0	0
-	-	23,233	024-450-63038	WTP Pump Replacement	0	0	0
-	-	7,520	024-450-63039	Trimble - 3	0	0	0
94,414	-	0	024-450-63978	Water Line Replacement	0	0	0
25,830	-	0	024-450-63979	Dump Truck Replacement	0	0	0
-	46,963	0	024-450-63982	Heavy Equipment Acquisition	0	0	0
-	4,927	0	024-450-63983	Service Truck Replacment	0	0	0
<b>120,245</b>	<b>112,894</b>	<b>41,237</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
-	-	16,965	024-450-66000	Caterpillar Lease Principal	0	0	0
-	-	545	024-450-66050	Caterpillar Lease Interest	0	0	0
0	0	<b>17,510</b>		<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>
-	-	0	024-450-67610	Transfer to Water Reserve	0	0	0
0	0	0		<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>
-	-	7,368	024-450-64050	Total Contingency 13.60% of expenditures	119,959	119,959	119,959
<b>805,578</b>	<b>882,386</b>	<b>974,198</b>		<b>Total Expenditures</b>	<b>1,002,000</b>	<b>1,002,000</b>	<b>1,002,000</b>
<b>96,099</b>	<b>81,007</b>	<b>91,802</b>	<b>024-450-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>901,676</b>	<b>963,393</b>	<b>1,066,000</b>		<b>Total Requirements</b>	<b>1,002,000</b>	<b>1,002,000</b>	<b>1,002,000</b>

## **WASTEWATER ENTERPRISE FUND**

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

### WASTE WATER FUND (026)



	Actual 6/30/2015	Actual 6/30/2016	Adopted 6/30/2017	Adopted 6/30/2018
Beginning Fund Balance	194,913	267,198	300,000	140,000
Revenue	1,137,000	1,120,032	1,102,500	1,139,535
Expenditures	1,064,716	1,153,373	1,218,112	1,279,535
Ending Fund Balance	267,197	233,857	184,388	0

**City of Cannon Beach  
Budget Document**

			<b>Wastewater Fund</b>		<b>2017-18</b>			
<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>Adopted Budget</b>	<b>Account Number</b>	<b>Account Title</b>	<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
194,913	267,198	300,000	026-000-33000	Unrestricted Fund Balance		140,000	140,000	140,000
1,051,536	1,106,462	1,100,000	026-460-46060	Monthly W/W Charges		1,133,000	1,133,000	1,133,000
2,150	1,750	1,000	026-460-46360	Fees - W/W Svc Connect		1,500	1,500	1,500
11,747	5,035	1,500	026-460-46460	Charge - W/W System Development		5,035	5,035	5,035
-	6,785	0	026-460-47000	Loan Proceeds				
1,567	-	0	026-460-48960	W/W Misc Income		0	0	0
70,000	-	0	026-460-49111	Transfer from General Fund		0	0	0
<b>1,331,913</b>	<b>1,387,230</b>	<b>1,402,500</b>		<b>Total Resources</b>		<b>1,279,535</b>	<b>1,279,535</b>	<b>1,279,535</b>
				Number of FTE		3,0500	3,0500	3,0500
159,458	187,986	168,000	026-460-61700	Salaries and Wages		174,000	174,000	174,000
14,655	4,830	17,905	026-460-61710	Standby		18,970	18,970	18,970
5,690	702	3,500	026-460-61720	Overtime		14,500	14,500	14,500
52,086	63,141	68,193	026-460-61810	HDL Insurance		70,832	70,832	70,832
			026-460-61815	Disability Insurance		2,928	2,928	2,928
31,470	34,325	29,228	026-460-61820	PERS		38,678	38,678	38,678
13,896	14,606	14,489	026-460-61830	Social Security		15,871	15,871	15,871
536	583	189	026-460-61840	Unemployment		1,037	1,037	1,037
5,615	6,340	9,211	026-460-61850	Workers Comp		6,200	6,200	6,200
106	104	105	026-460-61860	WBF Tax		220	220	220
<b>283,510</b>	<b>312,616</b>	<b>310,820</b>		<b>Total Personnel Services</b>		<b>343,236</b>	<b>343,236</b>	<b>343,236</b>
				Adm Svcs - IT		36,969	36,969	36,969
87,607	96,348	108,600	026-460-62096	Adm Svcs - PW Admin		85,094	85,094	85,094
29,773	38,268	36,805	026-460-62097	Adm Svcs - Exec		46,339	46,339	46,339
79,799	77,557	97,669	026-460-62098	Adm Svcs - Finance		107,019	107,019	107,019
54,410	60,380	38,043	026-460-62099	Adm Svcs - Central Svcs		37,338	37,338	37,338
689	562	500	026-460-62110	Office Supplies		500	500	500
-	83	25	026-460-62116	Bad Debt Expense		300	300	300
-	22	10	026-460-62120	Postage & Shipping		100	100	100
6,728	7,362	7,000	026-460-62122	Billing Expense		8,800	8,800	8,800
209	2,354	2,500	026-460-62140	Computer Expenses		2,500	2,500	2,500
11,833	430	1,500	026-460-62195	Solid Waste Services		1,500	1,500	1,500
6,316	6,086	6,500	026-460-62210	Telephone		6,700	6,700	6,700
2,393	3,002	3,000	026-460-62320	Natural Gas		3,200	3,200	3,200
18,748	18,747	19,000	026-460-62360	Power - Pump Stations		19,000	19,000	19,000
61,221	62,411	62,000	026-460-62370	Power - Control Building		63,000	63,000	63,000
923	2,649	1,500	026-460-62380	Generator Fuel		1,500	1,500	1,500
3,519	3,919	4,000	026-460-62410	Vehicle Fuel		4,100	4,100	4,100
4,516	4,558	5,000	026-460-62420	Vehicle Repair & Maintenance		5,500	5,500	5,500
28,291	45,414	25,000	026-460-62422	Equipment Repair & Maint.		35,000	35,000	35,000
6,415	22,804	9,516	026-460-62425	Operating Equipment & Tools		25,000	25,000	25,000
23,024	20,090	25,000	026-460-62427	Operating Materials & Supplies		26,000	26,000	26,000
43,146	53,273	55,000	026-460-62430	Chemicals		55,000	55,000	55,000
-	2,969	5,000	026-460-62452	GIS Consultant		5,000	5,000	5,000
-	675	1,200	026-460-62465	Internet Expense		1,200	1,200	1,200
2,557	2,900	4,000	026-460-62540	Engineering Fees		5,000	5,000	5,000
23,546	18,115	70,000	026-460-62560	Contractual Services		80,000	80,000	80,000
3,853	9,567	15,000	026-460-62562	Contract Electrical Services		15,000	15,000	15,000
28,854	26,752	35,000	026-460-62564	Contract Excavation Services		35,000	35,000	35,000
-	-	25,000	026-460-62580	Facility Maintenance		0	0	0
668	1,979	2,000	026-460-62720	Protective Clothing		2,000	2,000	2,000
691	697	1,200	026-460-62820	Dues & Subscriptions		1,200	1,200	1,200
1,682	-	2,000	026-460-62830	Training & Education		2,000	2,000	2,000
785	-	1,200	026-460-62835	Travel & Lodging		1,500	1,500	1,500
16,000	16,200	15,000	026-460-62900	Infiltration & Inflow Expense		25,000	25,000	25,000
-	-	12,500	026-460-62990	Rate Study		0	0	0
<b>548,197</b>	<b>606,174</b>	<b>743,338</b>		<b>Total Materials and Services</b>		<b>743,359</b>	<b>743,359</b>	<b>743,359</b>

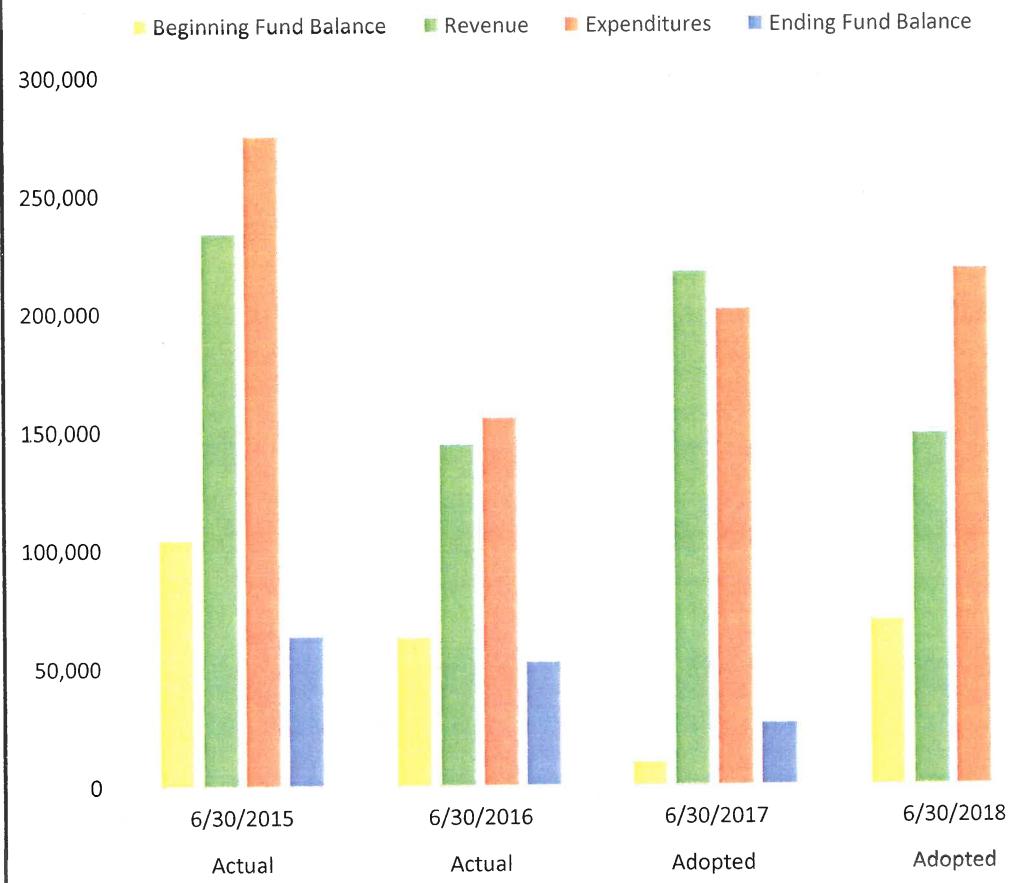
**City of Cannon Beach  
Budget Document**

			Wastewater Fund			2017-18		
2014-15	2015-16	2016-17				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
-	39,119	70,000	026-460-63002	Wastewater Master Plan		0	0	0
8,464	1,676	0	026-460-63008	PW-62 Pacific Pump Stn Imprvmt		0	0	0
59,007	153,564	0	026-460-63009	PW-64 Main Pump Stn Impvmts		0	0	0
95,238	-	0	026-460-63011	PW-81 Extend Wasteline		0	0	0
-	-	15,000	026-460-63014	PW-82 Matanuska Cont/Gen		0	0	0
44,471	-	0	026-460-63028	Lagoon Rehab		0	0	0
-	16,438	0	026-460-63029	Pacific Force Main Relief Valv		0	0	0
-	-	4,119	026-460-63035	Utility Locator		0	0	0
-	-	1,355	026-460-63036	Hydro Power Unit		0	0	0
-	-	5,010	026-460-63037	Data Logger Ecola Creek		0	0	0
25,830	-	0	026-460-63971	Dump Truck Replacement		0	0	0
-	18,785	0	026-460-63982	Heavy Equipment Acquisition		0	0	0
-	5,000	0	026-460-63983	Service Truck Replacement		0	0	0
<b>233,009</b>	<b>234,582</b>	<b>95,484</b>		<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>
-	-	6,790	026-460-66000	Caterpillar Lease Principal		0	0	0
-	-	217	026-460-66050	Caterpillar Lease Interest		0	0	0
<b>0</b>	<b>0</b>	<b>7007</b>		<b>Total Debt Service</b>		<b>0</b>	<b>0</b>	<b>0</b>
-	-	0	026-460-67620	Transfer to Wastewater Reserve		0	0	0
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>		<b>0</b>	<b>0</b>	<b>0</b>
-	-	61,463	<b>026-460-64050</b>	Total Contingency 17.76% of expenditure:	192,940	192,940	192,940	
<b>1,064,716</b>	<b>1,153,373</b>	<b>1,218,112</b>		<b>Total Expenditures</b>	<b>1,279,535</b>	<b>1,279,535</b>	<b>1,279,535</b>	
<b>267,198</b>	<b>233,857</b>	<b>184,388</b>	<b>026-460-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>1,331,913</b>	<b>1,387,230</b>	<b>1,402,500</b>		<b>Total Requirements</b>	<b>1,279,535</b>	<b>1,279,535</b>	<b>1,279,535</b>	

## **STORM DRAIN ENTERPRISE FUND**

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

### STORM DRAIN FUND (028)



	Actual 6/30/2015	Actual 6/30/2016	Adopted 6/30/2017	Adopted 6/30/2018
Beginning Fund Balance	104,288	63,112	10,000	70,000
Revenue	233,587	144,207	217,000	147,889
Expenditures	274,763	155,310	200,979	217,889
Ending Fund Balance	63,112	52,009	26,021	0

**City of Cannon Beach  
Budget Document**

			Storm Drain Fund			2017-18		
2014-15	2015-16	2016-17				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title				
104,288	63,112	10,000	028-000-33000	Unrestricted Fund Balance		70,000	70,000	70,000
133,949	137,794	142,000	028-470-46070	Monthly Storm Drain Charges		146,000	146,000	146,000
6,616	1,889	0	028-470-46470	Charge - Storm Drain Sys Dev		1,889	1,889	1,889
-	4,524	0	028-470-47000	Loan Proceeds		0	0	0
12,998	-	0	028-470-48575	Grant - Storm Drain		0	0	0
24	-	0	028-470-48970	Storm Drain Misc Income		0	0	0
80,000	-	75,000	028-470-49111	Transfer in-General Fund		0	0	0
<b>337,876</b>	<b>207,319</b>	<b>227,000</b>		<b>Total Resources</b>		<b>217,889</b>	<b>217,889</b>	<b>217,889</b>
				Number of FTE		0.6900	0.6900	0.6900
10,357	10,553	34,500	028-470-61700	Salaries and Wages		38,000	38,000	38,000
174	-	500	028-470-61720	Overtime		2,000	2,000	2,000
3,431	3,730	15,261	028-470-61810	HDL Insurance		15,851	15,851	15,851
			028-470-61815	Disability Insurance		662	662	662
1,756	1,852	6,603	028-470-61820	PERS		8,615	8,615	8,615
767	688	2,678	028-470-61830	Social Security		3,060	3,060	3,060
32	31	35	028-470-61840	Unemployment		200	200	200
570	557	2,768	028-470-61850	Workers Comp		2,500	2,500	2,500
7	6	24	028-470-61860	WBF Tax		24	24	24
<b>17,095</b>	<b>17,417</b>	<b>62,369</b>		<b>Total Personnel Services</b>		<b>70,912</b>	<b>70,912</b>	<b>70,912</b>
-	-	8,093	028-470-62095	Adm Svcs - IT		6,495	6,495	6,495
11,731	12,901	14,541	028-470-62096	Adm Svcs - PW Admin		11,394	11,394	11,394
3,383	4,349	4,183	028-470-62097	Adm Svcs - Exec		5,266	5,266	5,266
16,064	15,612	19,661	028-470-62098	Adm Svcs - Finance		21,543	21,543	21,543
9,765	10,607	6,683	028-470-62099	Adm Svcs - Central Svcs		6,559	6,559	6,559
-	16	5	028-470-62116	Bad Debt Expense		100	100	100
-	22	100	028-470-62120	Postage & Shipping		100	100	100
6,728	7,362	6,000	028-470-62122	Billing Expense		6,500	6,500	6,500
887	2,558	2,500	028-470-62422	Equipment Repair & Maint.		8,000	8,000	8,000
28,404	3,192	6,000	028-470-62425	Operating Equipment & Tools		10,000	10,000	10,000
-	340	3,000	028-470-62452	GIS Consultant		3,500	3,500	3,500
-	-	1,500	028-470-62540	Engineering Fees		2,000	2,000	2,000
19,147	960	10,000	028-470-62560	Contractual Services		22,000	22,000	22,000
79,426	56,846	40,000	028-470-62564	Contract Excavation Services		15,000	15,000	15,000
-	-	0	028-470-62566	Contract Street Sweeping		0	0	0
-	-	3,000	028-470-62990	Rate Study		0	0	0
<b>175,534</b>	<b>114,763</b>	<b>125,266</b>		<b>Total Materials and Services</b>		<b>118,457</b>	<b>118,457</b>	<b>118,457</b>
54,682	7,606	0	028-470-63900	PW-31 Storm Drain Projects		0	0	0
27,453	-	0	028-470-63921	Storm Drain Master Plan		0	0	0
-	12,524	0	028-470-63982	Heavy Equipment Acquisition		0	0	0
-	3,000	0	028-470-63983	Service Truck Replacement		0	0	0
<b>82,135</b>	<b>23,129</b>	<b>-</b>		<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>
-	-	4,525	028-470-66000	Caterpillar Lease Principal		0	0	0
-	-	145	028-470-66050	Caterpillar Lease Interest		0	0	0
<b>0</b>	<b>0</b>	<b>4670</b>		<b>Total Debt Service</b>		<b>0</b>	<b>0</b>	<b>0</b>
-	-	8,674	<b>028-470-64050</b>	Total Contingency 15.06% of expenditures		28,520	28,520	28,520
<b>274,763</b>	<b>155,310</b>	<b>200,979</b>		<b>Total Expenditures</b>		<b>217,889</b>	<b>217,889</b>	<b>217,889</b>
<b>63,112</b>	<b>52,009</b>	<b>26,021</b>	<b>028-470-79100</b>	<b>Ending Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>337,876</b>	<b>207,319</b>	<b>227,000</b>		<b>Total Requirements</b>		<b>217,889</b>	<b>217,889</b>	<b>217,889</b>

## **DEBT SERVICE FUND**

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

### DEBT SERVICE FUND (030)



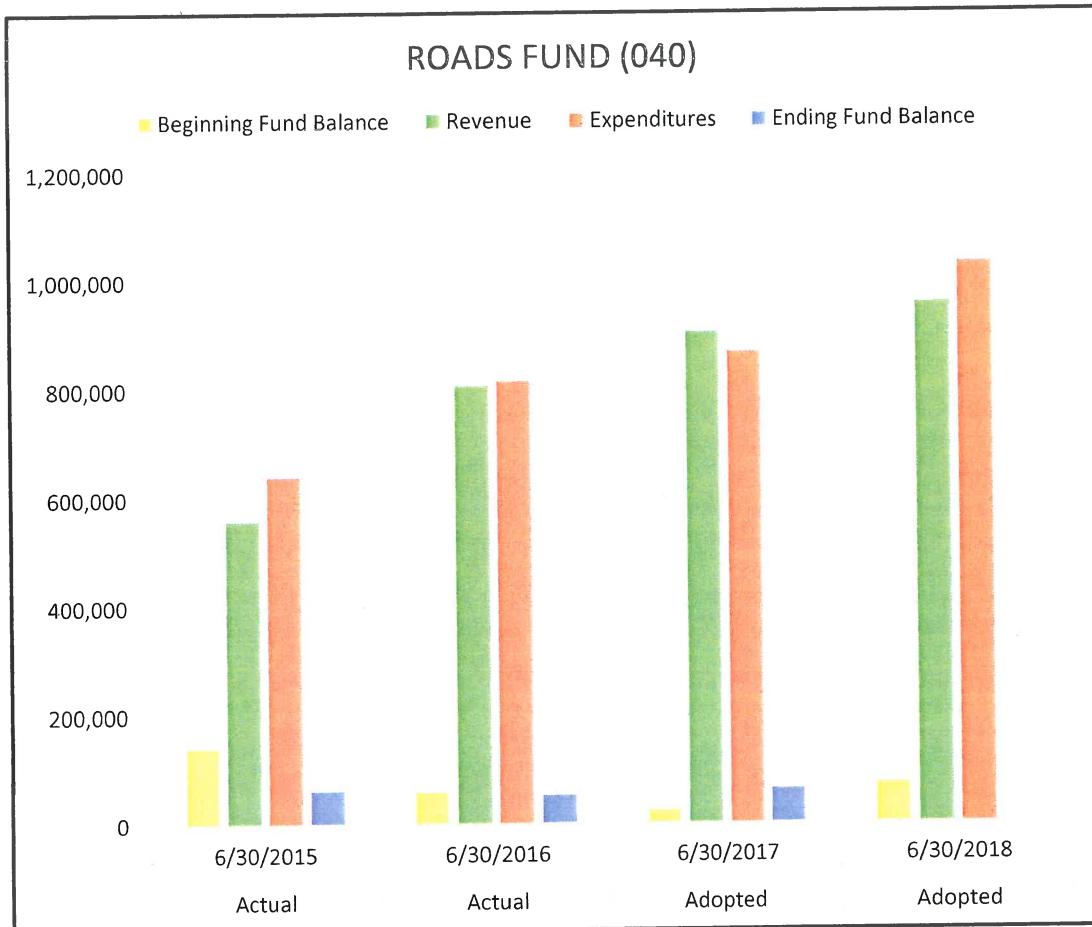
	Actual 6/30/2015	Actual 6/30/2016	Adopted 6/30/2017	Adopted 6/30/2018
Beginning Fund Balance	-36,529	7,489	11,000	55,000
Revenue	603,143	625,036	538,276	503,325
Expenditures	559,125	567,575	534,276	543,325
Ending Fund Balance	7,489	64,950	15,000	15,000

**City of Cannon Beach  
Budget Document**

			Debt Service Fund		2017-18		
2014-15	2015-16	2016-17	Proposed by Budget Officer	Approved by Budget Committee	Governing Body		
Actual	Actual	Adopted Budget	Account Number	Account Title			
(36,529)	7,489	11,000	030-000-33000	Fund Balance	55,000	55,000	55,000
311,671	295,063	371,551	030-080-41100	Property Taxes	333,387	333,387	333,387
-	(1,260)	-	030-080-41105	Clatsop County Bond Debt Service	(1,520)	(1,520)	(1,520)
15,933	10,559	5,000	030-080-41120	Prior Taxes	8,000	8,000	8,000
12,739	-	-	030-080-48900	Miscellaneous Income	0	0	0
40,250	21,674	-	030-080-49145	Transfer from Road R & R	0	0	0
222,550	299,000	161,725	030-080-49610	Transfer from General Fund	163,458	163,458	163,458
<b>566,614</b>	<b>632,525</b>	<b>549,276</b>		<b>Total Resources</b>	<b>558,325</b>	<b>558,325</b>	<b>558,325</b>
225,000	-	-	030-080-65150	Principal-2005 GO Bond	0	0	0
90,000	105,000	115,000	030-080-65175	Principal-2010 GO Bond payoff date 06/01/27	125,000	125,000	125,000
15,000	245,000	250,000	030-080-65180	Principal-2012 GO Bond payoff date 06/01/25	260,000	260,000	260,000
9,000	-	-	030-080-65250	Interest - 2005 GO Bond	0	0	0
101,225	98,975	95,826	030-080-65275	Interest - 2010 GO Bond	92,375	92,375	92,375
78,650	78,350	73,450	030-080-65280	Interest - 2012 GO Bond	65,950	65,950	65,950
40,250	40,250	-	030-080-65300	St of OR - North Entrance Pmt	0	0	0
<b>559,125</b>	<b>567,575</b>	<b>534,276</b>		<b>Total Debt Service</b>	<b>543,325</b>	<b>543,325</b>	<b>543,325</b>
<b>559,125</b>	<b>567,575</b>	<b>534,276</b>		<b>Total Expenditures</b>	<b>543,325</b>	<b>543,325</b>	<b>543,325</b>
<b>7,489</b>	<b>64,950</b>	<b>15,000</b>		<b>Ending Fund Balance</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>566,614</b>	<b>632,525</b>	<b>549,276</b>		<b>Total Requirements</b>	<b>558,325</b>	<b>558,325</b>	<b>558,325</b>

## **ROADS FUND**

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



	<b>Actual 6/30/2015</b>	<b>Actual 6/30/2016</b>	<b>Adopted 6/30/2017</b>	<b>Adopted 6/30/2018</b>
Beginning Fund Balance	142,560	60,635	25,000	75,000
Revenue	557,786	806,478	904,335	956,081
Expenditures	639,712	814,916	867,007	1,031,081
Ending Fund Balance	60,634	52,197	62,328	0

**City of Cannon Beach  
Budget Document**

			Roads Fund		2017-18			
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Actual						
142,560	60,635	25,000	040-000-33000	Unrestricted Fund Balance		75,000	75,000	75,000
201,525	208,502	214,349	040-430-41100	Property Taxes		221,568	221,568	221,568
-	(890)	(1,000)	040-430-41105	County Bond Debt Service		(1,000)	(1,000)	(1,000)
9,512	9,556	9,500	040-430-41120	Prior Taxes		8,000	8,000	8,000
105,863	93,467	97,986	040-430-44700	State Highway Funds		98,513	98,513	98,513
-	16,963	0	040-430-47000	Loan Proceeds				
24	28	-	040-430-48150	Interest on Property Taxes		0	0	0
-	-	50,000	040-430-48205	LID - Potential		50,000	50,000	50,000
624	337	-	040-430-48900	Miscellaneous Income		0	0	0
240,238	478,515	533,500	040-430-49111	Transfer from General Fund		579,000	579,000	579,000
<b>700,347</b>	<b>867,113</b>	<b>929,335</b>		<b>Total Resources</b>		<b>1,031,081</b>	<b>1,031,081</b>	<b>1,031,081</b>
				Number of FTE		1.9600	1.9600	1.9600
122,110	130,994	102,000	040-430-61700	Salaries and Wages		108,000	108,000	108,000
2,058	1,336	2,500	040-430-61720	Overtime		6,000	6,000	6,000
45,516	49,986	43,745	040-430-61810	HDL Insurance		45,437	45,437	45,437
			040-430-61815	Disability Insurance		1,891	1,891	1,891
18,728	26,642	20,937	040-430-61820	PERS		26,879	26,879	26,879
10,308	12,353	7,994	040-430-61830	Social Security		8,721	8,721	8,721
377	399	105	040-430-61840	Unemployment		570	570	570
7,146	7,158	8,360	040-430-61850	Workers Comp		8,000	8,000	8,000
74	77	68	040-430-61860	WBF Tax		70	70	70
<b>206,316</b>	<b>228,944</b>	<b>185,709</b>		<b>Total Personnel Services</b>		<b>205,568</b>	<b>205,568</b>	<b>205,568</b>
-	-	14,942	040-430-62095	Adm Svcs - IT		11,990	11,990	11,990
49,854	54,827	61,799	040-430-62096	Adm Svcs - PW Admin		48,423	48,423	48,423
17,592	22,613	21,749	040-430-62097	Adm Svcs - Exec		27,382	27,382	27,382
10,362	10,072	12,684	040-430-62098	Adm Svcs - Finance		13,899	13,899	13,899
17,646	19,583	12,338	040-430-62099	Adm Svcs - Central Svcs		12,110	12,110	12,110
188	-	500	040-430-62110	Office Supplies		500	500	500
71	1,604	1,500	040-430-62140	Computer Expenses		2,500	2,500	2,500
3,123	503	3,000	040-430-62210	Telephone		3,000	3,000	3,000
22,029	21,454	24,000	040-430-62250	Power - Street Lighting		24,000	24,000	24,000
-	-	500	040-430-62380	Generator Fuel		500	500	500
4,158	5,005	5,000	040-430-62410	Vehicle Fuel		5,000	5,000	5,000
10,472	13,503	7,500	040-430-62420	Vehicle Repair & Maintenance		5,500	5,500	5,500
1,480	1,833	4,000	040-430-62422	Equipment Repair & Maint.		4,000	4,000	4,000
1,272	6,721	6,145	040-430-62425	Operating Equipment & Tools		8,500	8,500	8,500
26,427	20,168	25,000	040-430-62427	Operating Materials & Supplies		30,000	30,000	30,000
-	2,711	1,500	040-430-62450	Consultant/Professional Fees		2,500	2,500	2,500
1,782	-	1,500	040-430-62490	Tsunami Signage		2,500	2,500	2,500
-	12,011	10,000	040-430-62540	Engineering Fees		10,000	10,000	10,000
9,356	12,437	20,000	040-430-62560	Contractual Services		58,000	58,000	58,000
815	961	1,500	040-430-62562	Contract Electrical Services		1,500	1,500	1,500
52,821	90,388	65,000	040-430-62564	Contract Excavation Services		100,000	100,000	100,000
23,138	22,595	24,000	040-430-62566	Contract Street Sweeping		25,000	25,000	25,000
1,855	5,429	10,000	040-430-62568	Contract Tree Services		12,000	12,000	12,000
-	-	25,000	040-430-62580	Facility Maintenance		30,000	30,000	30,000
-	-	1,500	040-430-62590	Equipment Rental		2,000	2,000	2,000
10,726	11,114	10,000	040-430-62600	Beach Access Impr & Maint		12,000	12,000	12,000
1,270	3,960	4,000	040-430-62605	S-Curves Maintenance		4,000	4,000	4,000
-	-	2,500	040-430-62615	Snow & Ice Control Materials		2,500	2,500	2,500

**City of Cannon Beach  
Budget Document**

			Roads Fund		2017-18			
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Actual						
-	-	10,000	040-430-62630	Drainage Rehabilitation	12,000	12,000	12,000	
-	-	90,000	040-430-62640	Pavement Preservation	180,000	180,000	180,000	
6,699	4,559	7,500	040-430-62650	Street Signs & Replacement	7,500	7,500	7,500	
-	-	8,000	040-430-62660	Culvert Cleaning	8,000	8,000	8,000	
3,790	16,842	8,000	040-430-62680	Access Projects	8,000	8,000	8,000	
822	2,719	2,000	040-430-62720	Protective Clothing	2,000	2,000	2,000	
525	225	500	040-430-62820	Dues & Subscriptions	500	500	500	
1,388	790	2,000	040-430-62830	Training & Education	2,000	2,000	2,000	
42	22	1,500	040-430-62835	Travel & Lodging	1,500	1,500	1,500	
<b>279,706</b>	<b>364,649</b>	<b>506,657</b>		<b>Total Materials and Services</b>	<b>680,804</b>	<b>680,804</b>	<b>680,804</b>	
79,389	96,584	-	040-430-63009	PW-08 Pavement Preservation	0	0	0	
-	-	1,355	040-430-63036	Hydro Power Unit	0	0	0	
-	-	50,000	040-430-63100	LID - Potential	50,000	50,000	50,000	
28,525	-	-	040-430-63981	Dump Truck Replacement	0	0	0	
45,776	67,776	85,000	040-430-63982	Spruce St. Sidewalk	0	0	0	
-	46,963	-	040-430-63983	Heavy Equipment Acquisition	0	0	0	
-	10,000	-	040-430-63984	Service Truck Replacement	0	0	0	
<b>153,690</b>	<b>221,323</b>	<b>136,355</b>		<b>Total Capital Outlay</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	
-	-	16,965	040-430-66000	Caterpillar Lease Principal	0	0	0	
-	-	545	040-430-66050	Caterpillar Lease Interest	0	0	0	
<b>0</b>	<b>0</b>	<b>17,510</b>		<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>0</b>	
-	-	-	040-430-69155	Transfer to Bridge Reserve	0	0	0	
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Transfers Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	
-	-	20,776	<b>040-430-64050</b>	Total Contingency 10.11% of expenditures	94,709	94,709	94,709	
<b>639,712</b>	<b>814,916</b>	<b>867,007</b>		<b>Total Expenditures</b>	<b>1,031,081</b>	<b>1,031,081</b>	<b>1,031,081</b>	
<b>60,635</b>	<b>52,197</b>	<b>62,328</b>	<b>040-430-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>700,347</b>	<b>867,113</b>	<b>929,335</b>		<b>Total Requirements</b>	<b>1,031,081</b>	<b>1,031,081</b>	<b>1,031,081</b>	

## **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  
Budget Document**

			Roads Reserve		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
61,924	21,674	-	051-000-33000	Unrestricted Fund Balance	0	0	0
-	-	-	051-430-49145	Transfer from Road R & R	0	0	0
<b>61,924</b>	<b>21,674</b>	<b>0</b>	<b>Total Resources</b>		<b>0</b>	<b>0</b>	<b>0</b>
-	-	-	051-430-63999	Unallocated Project	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>
40,250	21,674	-	051-430-67130	Transfer to Debt Service	0	0	0
<b>40,250</b>	<b>21,674</b>	<b>0</b>	<b>Total Transfers</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>40,250</b>	<b>21,674</b>	<b>0</b>	<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	051-430-79000	Reserved for Future Expenditure	0	0	0
<b>21,674</b>	<b>0</b>	<b>0</b>	051-430-79100	Ending Fund Balance	<b>0</b>	<b>0</b>	<b>0</b>
<b>61,924</b>	<b>21,674</b>	<b>0</b>	<b>Total Requirements</b>		<b>0</b>	<b>0</b>	<b>0</b>

## **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  
Budget Document**

			RV Park Reserve		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
159,485	159,485	159,484	050-000-33000	Unrestricted Fund Balance	0	0	0
-	-	190,000	050-160-49040	Transfer In from RV Park Fund	6,438	6,438	6,438
<b>159,485</b>	<b>159,485</b>	<b>349,484</b>		<b>Total Resources</b>	<b>6,438</b>	<b>6,438</b>	<b>6,438</b>
-	-	-	050-160-69110	Transfer to General	0	0	0
0	0	0		<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
-	-	340,000	050-160-63814	Utility System Upgrade	0	0	0
-	-	-	050-160-63999	Unallocated Project	0	0	0
-	-	340,000		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	340,000		<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
-	-	9,484	050-160-79000	Reserved for Future Expenditure	6,438	6,438	6,438
<b>159,485</b>	<b>159,485</b>	0	<b>050-160-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>159,485</b>	<b>159,485</b>	<b>349,484</b>		<b>Total Requirements</b>	<b>6,438</b>	<b>6,438</b>	<b>6,438</b>

## **RECYCLING RESERVE FUND**

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

**City of Cannon Beach  
Budget Document**

			Recycling Reserve		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
76,326	76,326	76,325	052-000-33000	Unrestricted Fund Balance	76,325	76,325	76,325
76,326	76,326	76,325		Total Resources	76,325	76,325	76,325
-	-	-	052-440-69110	Transfer to General	-	-	-
0	0	0		Total Transfers	0	0	0
-	-	-	052-440-63999	Unallocated Project	76,325	76,325	76,325
0	0	0		Total Capital Outlay	76,325	76,325	76,325
0	0	0		Total Expenditures	76,325	76,325	76,325
-	-	76,325	052-440-79000	Reserved for Future Expenditure	-	-	-
76,326	76,326	0	052-440-79100	Ending Fund Balance	0	0	0
76,326	76,326	76,325		Total Requirements	76,325	76,325	76,325

## **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  
Budget Document**

			Ecola Forest Reserve Resolution No. 13-01		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
6,394	6,394	6,393	053-000-33000	Unrestricted Fund Balance	6,393	6,393	6,393
-	-	-	053-405-49110	Transfer In - General	0	0	0
6,394	6,394	6,393		<b>Total Resources</b>	6,393	6,393	6,393
-	-	-	053-405-63999	Unallocated Project	6,393	6,393	6,393
0	0	0		<b>Total Capital Outlay</b>	6,393	6,393	6,393
0	0	0		<b>Total Expenditures</b>	6,393	6,393	6,393
-	-	6,393	053-405-79000	Reserved for Future Expenditure	0	0	0
6,394	6,394	-	053-405-79100	Ending Fund Balance	0	0	0
6,394	6,394	6,393		<b>Total Requirements</b>	6,393	6,393	6,393

## **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  
Budget Document**

			Water Reserve		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
181,510	181,510	181,509	054-000-33000	Unrestricted Fund Balance	0	0	0
-	-	-	054-450-49050	Transfer In - Water Fund	0	0	0
-	-	-	054-450-49111	Transfer In - General Fund	250,000	250,000	250,000
<b>181,510</b>	<b>181,510</b>	<b>181,509</b>		<b>Total Resources</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
-	-	65,000	054-450-63002	Water Master Plan	0	0	0
-	-	-	054-450-63003	Mission Control Monitoring	0	0	0
-	-	-	054-450-63004	Ash St Waterline Replacement	145,000	145,000	145,000
-	-	-	054-450-63005	Sand Filter Bed Media	80,000	80,000	80,000
-	-	<b>65,000</b>		<b>Total Capital Outlay</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>
-	-	-	<b>054-450-64050</b>	<b>Contingency 11.11% of expenditures</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>0</b>	<b>0</b>	<b>65,000</b>		<b>Total Expenditures</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
-	-	<b>116,509</b>	<b>054-450-79000</b>	<b>Reserved for Future Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>181,510</b>	<b>181,510</b>	<b>0</b>	<b>054-450-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>181,510</b>	<b>181,510</b>	<b>181,509</b>		<b>Total Requirements</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

### **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  
Budget Document**

			Bridge Reserve		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
100,000	100,000	74,500	055-000-33000	Unrestricted Fund Balance	8,592	8,592	8,592
-	-	75,500	055-430-49110	Transfer In - General Fund	0	0	0
<b>100,000</b>	<b>100,000</b>	<b>150,000</b>		<b>Total Resources</b>	<b>8,592</b>	<b>8,592</b>	<b>8,592</b>
-	16,908	150,000	055-430-63997	Fir Street Bridge Rehab	0	0	0
-	-	-	055-430-63999	Unallocated Project	8,592	8,592	8,592
-	<b>16,908</b>	<b>150,000</b>		<b>Total Capital Outlay</b>	<b>8,592</b>	<b>8,592</b>	<b>8,592</b>
<b>0</b>	<b>16,908</b>	<b>150,000</b>		<b>Total Expenditures</b>	<b>8,592</b>	<b>8,592</b>	<b>8,592</b>
-	-	-	055-430-79000	Reserved for Future Expenditure	0	0	0
<b>100,000</b>	<b>83,092</b>	<b>0</b>	<b>055-430-79100</b>	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>100,000</b>	<b>100,000</b>	<b>150,000</b>		<b>Total Requirements</b>	<b>8,592</b>	<b>8,592</b>	<b>8,592</b>

## **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  
Budget Document**

			Wastewater Reserve		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
81,975	81,975	81,975	056-000-33000	Unrestricted Fund Balance	81,975	81,975	81,975
-	-	-	056-460-49060	Transfer In - Wastewater Fund	0	0	0
-	-	-	056-460-49110	Transfer In - General Fund	275,525	275,525	275,525
<b>81,975</b>	<b>81,975</b>	<b>81,975</b>		<b>Total Resources</b>	<b>357,500</b>	<b>357,500</b>	<b>357,500</b>
-	-	-	056-460-63001	Pacific Foremain Rehab	215,000	215,000	215,000
-	-	-	056-460-63002	Storage Lagoon Bank Rehab	110,000	110,000	110,000
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Capital Outlay</b>	<b>325,000</b>	<b>325,000</b>	<b>325,000</b>
-	-	-	056-460-64050	Contingency 10.00% of expenditures	32,500	32,500	32,500
<b>0</b>	<b>0</b>	<b>0</b>		<b>Total Expenditures</b>	<b>357,500</b>	<b>357,500</b>	<b>357,500</b>
-	-	81,975	056-460-79000	Reserved for Future Expenditure	0	0	0
<b>81,975</b>	<b>81,975</b>	<b>0</b>	056-460-79100	<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>81,975</b>	<b>81,975</b>	<b>81,975</b>		<b>Total Requirements</b>	<b>357,500</b>	<b>357,500</b>	<b>357,500</b>

## **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  
Budget Document**

			Storm Drain Reserve		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
7,115	7,115	7,114	058-000-33000	Unrestricted Fund Balance	7,115	7,115	7,115
7,115	7,115	7,114		Total Resources	7,115	7,115	7,115
-	-	0	058-470-63999	Unallocated Project	7,115	7,115	7,115
0	0	0		Total Capital Outlay	7,115	7,115	7,115
0	0	0		Total Expenditures	7,115	7,115	7,115
-	-	7,114	058-470-79000	Reserved for Future Expenditure	0	0	0
7,115	7,115		058-470-79100	Ending Fund Balance	0	0	0
7,115	7,115	7,114		Total Requirements	7,115	7,115	7,115

## **GENERAL RESERVE FUND**

The budget includes the reserve fund for general governmental needs.

**City of Cannon Beach  
Budget Document**

			General Reserve		2017-18		
2014-15	2015-16	2016-17			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
198,926	513,821	513,820	059-000-33000	Unrestricted Fund Balance		513,820	513,820
314,895	-		0 059-100-49110	Transfer In General Fund		400,000	400,000
<b>513,821</b>	<b>513,821</b>	<b>513,820</b>		<b>Total Resources</b>		<b>913,820</b>	<b>913,820</b>
-	-	0	059-010-67110	Transfer to General Fund		0	0
0	0	0		<b>Total Transfers</b>		<b>0</b>	<b>0</b>
-	-	0	059-100-63999	Unallocated Project		0	0
0	0	0		<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>
0	0	0		<b>Total Expenditures</b>		0	0
-	-	<b>513,820</b>	<b>059-100-79000</b>	Reserved for Future Expenditure-General		<b>513,820</b>	<b>513,820</b>
				Reserved for Future Expenditure-Southwind (Strategic Plan)		<b>400,000</b>	<b>400,000</b>
				<b>Total Reserved for Future Expenditure</b>		<b>913,820</b>	<b>913,820</b>
<b>513,821</b>	<b>513,821</b>	0	<b>059-100-79100</b>	<b>Ending Fund Balance</b>		0	0
<b>513,821</b>	<b>513,821</b>	<b>513,820</b>		<b>Total Requirements</b>		<b>913,820</b>	<b>913,820</b>

## **ADMINISTRATIVE SERVICES FUND**

### **Executive Division**

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

### **Finance Division**

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

### **Information Technology Division**

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

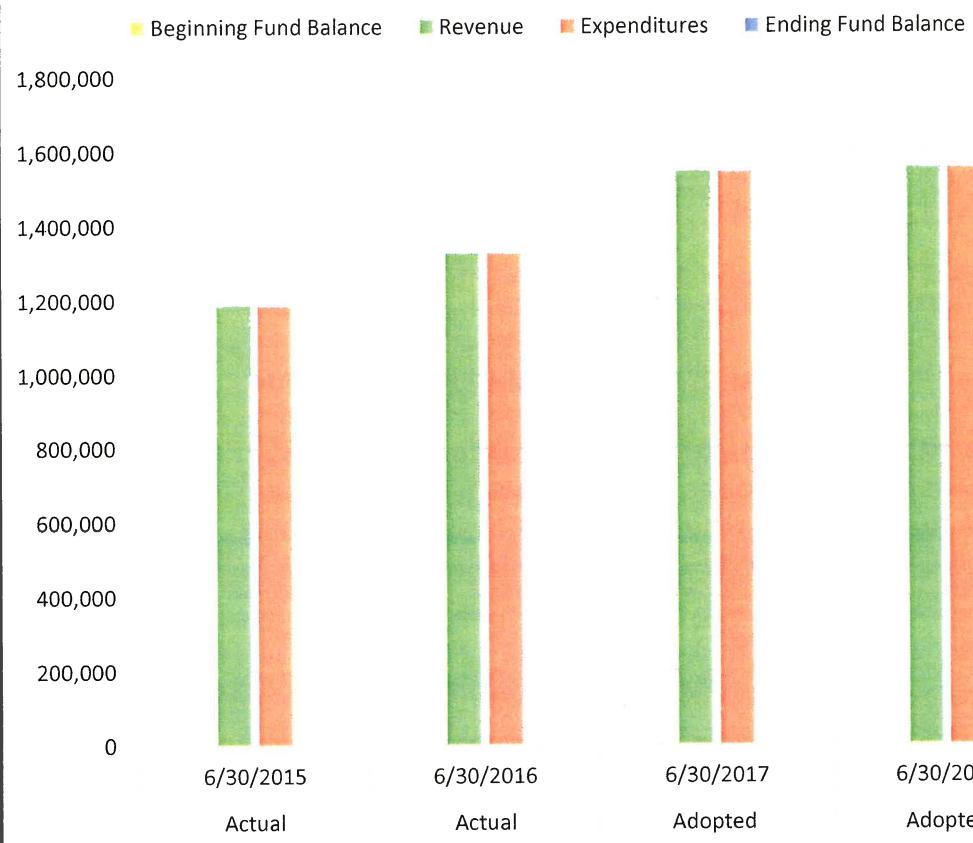
### **Central Services Division**

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

### **PW Administration Division**

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

### ADMINISTRATIVE SERVICES FUND (060)



	Actual 6/30/2015	Actual 6/30/2016	Adopted 6/30/2017	Adopted 6/30/2018
Beginning Fund Balance	0	0	0	0
Revenue	1,183,738	1,326,056	1,544,751	1,553,946
Expenditures	1,183,738	1,326,056	1,544,751	1,553,946
Ending Fund Balance	0	0	0	0

City of Cannon Beach  
Budget Document

**Administrative Services Fund**

<b>6/30/2015</b>	<b>6/30/2016</b>	<b>6/30/2017</b>	<b>Resources and Requirements</b>	<b>7/1/2017-6/30/2018</b>		
<b>Actual</b>	<b>Actual</b>	<b>Adopted Budget</b>		<b>Proposed by Budget Officer</b>	<b>Approved by Budget Committee</b>	<b>Adopted by Governing Body</b>
<b>Resources</b>						
\$ -	\$ -	\$ -	Beginning Fund Balance	\$ -	\$ -	\$ -
1,183,738	1,326,056	1,544,751	Charges for Service, Fees, Permits	1,553,946	1,553,946	1,553,946
<b>1,183,738</b>	<b>1,326,056</b>	<b>1,544,751</b>	<b>Total Resources</b>	<b>1,553,946</b>	<b>1,553,946</b>	<b>1,553,946</b>
<b>Requirements by Department</b>						
320,302	410,311	394,633	Executive	496,851	496,851	496,851
296,397	288,057	362,770	Finance	397,499	397,499	397,499
-	14	234,017	IT	187,786	187,786	187,786
276,375	306,706	193,243	Central Services	189,662	189,662	189,662
290,665	320,969	360,088	Public Works	282,148	282,148	282,148
<b>1,183,738</b>	<b>1,326,056</b>	<b>1,544,751</b>	<b>Total Requirements by Department</b>	<b>1,553,946</b>	<b>1,553,946</b>	<b>1,553,946</b>
-	-	-	<b>Ending Fund Balance</b>	-	-	-
<b>\$ 1,183,738</b>	<b>\$ 1,326,056</b>	<b>\$ 1,544,751</b>	<b>Total Requirements</b>	<b>\$ 1,553,946</b>	<b>\$ 1,553,946</b>	<b>\$ 1,553,946</b>

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

				7/1/2017-6/30/2018		
		Summary of Expenditures		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget				
<i>Number of FTE</i>						
			Personnel Services:			
\$ 254,674	\$ 318,487	\$ 341,523	Executive	9.1375	9.1375	9.1375
177,489	231,527	286,835	Finance	\$ 354,241	\$ 354,241	\$ 354,241
-	-	110,917	IT	320,169	320,169	320,169
(6,561)	101,855	-	Central Services	116,136	116,136	116,136
284,553	308,139	321,588	Public Works	260,848	260,848	260,848
710,155	960,008	1,060,863	Total Personnel Services	1,051,394	1,051,394	1,051,394
<i>Materials and Services:</i>						
65,628	91,823	53,110	Executive	115,610	115,610	115,610
118,908	56,530	75,935	Finance	77,330	77,330	77,330
-	14	58,100	IT	71,650	71,650	71,650
282,936	204,851	193,243	Central Services	189,662	189,662	189,662
6,111	12,830	13,500	Public Works	21,300	21,300	21,300
473,583	366,048	393,888	Total Materials and Services	475,552	475,552	475,552
<i>Capital Outlay:</i>						
-	-	-	Executive	27,000	27,000	27,000
-	-	-	Finance	-	-	-
-	-	65,000	IT	-	-	-
-	-	-	Central Services	-	-	-
-	-	25,000	Public Works	-	-	-
-	-	90,000	Total Capital Outlay	27,000	27,000	27,000
<i>Debt Service:</i>						
-	-	-	Total Debt Service	-	-	-
<i>Transfers to Other Funds:</i>						
-	-	-	Total Transfers to Other Fund:	-	-	-
<i>Contingency</i>						
\$ 1,183,738	\$ 1,326,056	\$ 1,544,751	Total Expenditures	\$ 1,553,946	\$ 1,553,946	\$ 1,553,946

**City of Cannon Beach  
Budget Document**

			Administrative Services Fund Executive		2017-18			
2014-15	2015-16	2016-17	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Actual						
1,084	-	-	060-110-48900	Miscellaneous Income		-	-	-
148,481	190,851	183,559	060-110-49110	From General Fund	231,104	231,104	231,104	231,104
11,277	14,495	13,941	060-110-49115	From Building Official Fund	17,553	17,553	17,553	17,553
66,309	85,233	81,976	060-110-49120	From RV Park Fund	103,209	103,209	103,209	103,209
8,119	10,437	10,038	060-110-49122	From Recycling Fund	12,638	12,638	12,638	12,638
34,283	44,066	42,382	060-110-49124	From Water Fund	53,360	53,360	53,360	53,360
29,773	38,268	36,806	060-110-49126	From Wastewater Fund	46,339	46,339	46,339	46,339
3,383	4,349	4,182	060-110-49128	From Storm Drain Fund	5,266	5,266	5,266	5,266
17,592	22,613	21,749	060-110-49130	From Road Fund	27,382	27,382	27,382	27,382
<b>320,302</b>	<b>410,311</b>	<b>394,633</b>		<b>Total Resources</b>	<b>496,851</b>	<b>496,851</b>	<b>496,851</b>	<b>496,851</b>
59,341	73,727	80,000	060-110-61190	City Attorney	80,000	80,000	80,000	80,000
139,917	170,332	181,000	060-110-61700	Salaries and Wages	186,000	186,000	186,000	186,000
19,158	28,999	30,365	060-110-61810	HDL Insurance	31,529	31,529	31,529	31,529
-	-	2,800	060-110-61815	Disability Insurance	1,920	1,920	1,920	1,920
17,174	24,884	26,300	060-110-61820	PERS	32,644	32,644	32,644	32,644
17,765	19,211	19,967	060-110-61830	Social Security	20,349	20,349	20,349	20,349
591	718	261	060-110-61840	Unemployment	1,330	1,330	1,330	1,330
664	543	761	060-110-61850	Workers Comp	400	400	400	400
64	73	69	060-110-61860	WBF Tax	69	69	69	69
<b>254,674</b>	<b>318,487</b>	<b>341,523</b>		<b>Total Personnel Services</b>	<b>354,241</b>	<b>354,241</b>	<b>354,241</b>	<b>354,241</b>
-	-	1,500	060-110-62010	Council Expenses	3,500	3,500	3,500	3,500
1,657	241	1,000	060-110-62110	Office Supplies	1,000	1,000	1,000	1,000
-	423	200	060-110-62120	Postage & Shipping	200	200	200	200
-	751	0	060-110-62130	Copier Expenses	-	-	-	-
325	-	2,500	060-110-62140	Computer Expenses	5,400	5,400	5,400	5,400
3,876	828	2,000	060-110-62200	City Code Updates	2,500	2,500	2,500	2,500
-	982	1,250	060-110-62210	Telephone	1,250	1,250	1,250	1,250
3,877	-	0	060-110-62350	LGPI Expenses	-	-	-	-
1,985	-	0	060-110-62355	SEPRD Expenses	-	-	-	-
-	192	500	060-110-62360	Sports Park Property Expenses	500	500	500	500
27,098	56,426	6,000	060-110-62400	Misc Management Costs	5,000	5,000	5,000	5,000
-	468	500	060-110-62410	Vehicle Fuel	500	500	500	500
372	520	500	060-110-62420	Vehicle Repair & Maintenance	250	250	250	250
2,904	2,724	4,000	060-110-62520	Legal Services	2,000	2,000	2,000	2,000
619	475	650	060-110-62525	Oregon Govt Ethics Comm Fee	500	500	500	500
-	1,945	0	060-110-62530	Insurance	-	-	-	-
			060-110-62560	Contractual Services	60,000	60,000	60,000	60,000
2	2	10	060-110-62630	Fire Protection	10	10	10	10
6,970	8,036	7,500	060-110-62820	Dues & Subscriptions	8,000	8,000	8,000	8,000
1,655	7,383	4,000	060-110-62830	Training & Education	4,000	4,000	4,000	4,000
10,531	6,870	5,000	060-110-62835	Travel & Lodging	5,000	5,000	5,000	5,000
3,756	2,632	4,000	060-110-62840	Published Notices	4,000	4,000	4,000	4,000
-	800	5,000	060-110-62860	Wellness Program	5,000	5,000	5,000	5,000
-	126	4,000	060-110-62865	Meeting Expenses	4,000	4,000	4,000	4,000
-	-	3,000	060-110-62870	In House Training	3,000	3,000	3,000	3,000
<b>65,628</b>	<b>91,823</b>	<b>53,110</b>		<b>Total Materials and Services</b>	<b>115,610</b>	<b>115,610</b>	<b>115,610</b>	<b>115,610</b>
-	-	0	060-110-63000	Storage Trailer	27,000	27,000	27,000	27,000
0	0	0		<b>Total Capital Outlay</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>	<b>27,000</b>
<b>320,302</b>	<b>410,311</b>	<b>394,633</b>		<b>Total Expenditures</b>	<b>496,851</b>	<b>496,851</b>	<b>496,851</b>	<b>496,851</b>

**City of Cannon Beach  
Budget Document**

			Administrative Services		2017-18		
2014-15	2015-16	2016-17	Finance		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Actual	Actual	Adopted Budget	Account Number	Account Title			
66,327	64,463	81,179	060-120-49110	From General Fund	88,950	88,950	88,950
8,810	8,562	10,782	060-120-49115	From Building Official Fund	11,814	11,814	11,814
23,318	22,663	28,540	060-120-49120	From RV Park Fund	31,272	31,272	31,272
6,736	6,547	8,245	060-120-49122	From Recycling Fund	9,034	9,034	9,034
84,981	82,594	104,011	060-120-49124	From Water Fund	113,968	113,968	113,968
79,799	77,557	97,669	060-120-49126	From Wastewater Fund	107,019	107,019	107,019
16,064	15,612	19,660	060-120-49128	From Storm Drain Fund	21,543	21,543	21,543
10,362	10,072	12,684	060-120-49130	From Road Fund	13,899	13,899	13,899
<b>296,397</b>	<b>288,070</b>	<b>362,770</b>		<b>Total Resources</b>	<b>397,499</b>	<b>397,499</b>	<b>397,499</b>
129,427	166,835	202,000	060-120-61700	Salaries and Wages	220,000	220,000	220,000
19,724	21,055	31,919	060-120-61810	HDL Insurance	32,533	32,533	32,533
-	-	1,400	060-120-61815	Disability Insurance	3,552	3,552	3,552
16,832	30,041	35,132	060-120-61820	PERS	45,527	45,527	45,527
10,816	12,601	15,453	060-120-61830	Social Security	16,830	16,830	16,830
370	513	202	060-120-61840	Unemployment	1,100	1,100	1,100
239	392	611	060-120-61850	Workers Comp	500	500	500
81	90	118	060-120-61860	WBF Tax	127	127	127
<b>177,489</b>	<b>231,527</b>	<b>286,835</b>		<b>Total Personnel Services</b>	<b>320,169</b>	<b>320,169</b>	<b>320,169</b>
2,913	3,553	5,000	060-120-62110	Office Supplies	5,000	5,000	5,000
4,927	6,677	0	060-120-62115	Bank Service Charges	-	-	-
240	31	1,000	060-120-62116	Miscellaneous Expenses	1,000	1,000	1,000
-	1,202	5,000	060-120-62120	Postage & Shipping	5,000	5,000	5,000
-	579	1,200	060-120-62130	Copier Expenses	1,200	1,200	1,200
716	289	5,075	060-120-62140	Computer Expenses	5,520	5,520	5,520
3,168	750	1,500	060-120-62150	Bond Administrative Charges	750	750	750
-	413	660	060-120-62210	Telephone	660	660	660
37,040	35,790	38,900	060-120-62510	Audit	41,000	41,000	41,000
69,340	-	1,500	060-120-62560	Finance Contractual Services	1,500	1,500	1,500
300	1,455	1,000	060-120-62820	Dues & Subscriptions	900	900	900
50	4,371	9,600	060-120-62830	Training & Education	9,500	9,500	9,500
-	716	3,500	060-120-62835	Travel & Lodging	3,700	3,700	3,700
215	703	2,000	060-120-62840	Published Notices	1,000	1,000	1,000
			060-120-62850	Office Equipment	600	600	600
<b>118,908</b>	<b>56,530</b>	<b>75,935</b>		<b>Total Materials and Services</b>	<b>77,330</b>	<b>77,330</b>	<b>77,330</b>
<b>296,397</b>	<b>288,057</b>	<b>362,770</b>		<b>Total Expenditures</b>	<b>397,499</b>	<b>397,499</b>	<b>397,499</b>

**City of Cannon Beach  
Budget Document**

2014-15	2015-16	2016-17	Administrative Services IT		2017-18		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
-	-	104,523	060-130-49110	From General Fund	83,872	83,872	83,872
-	-	4,981	060-130-49115	From Building Official Fund	3,997	3,997	3,997
-	-	4,980	060-130-49122	From Recycling Fund	3,997	3,997	3,997
-	-	50,428	060-130-49124	From Water Fund	40,466	40,466	40,466
-	-	46,070	060-130-49126	From Wastewater Fund	36,969	36,969	36,969
-	-	8,093	060-130-49128	From Storm Drain Fund	6,495	6,495	6,495
-	-	14,942	060-130-49130	From Road Fund	11,990	11,990	11,990
0	0	<b>234,017</b>		<b>Total Resources</b>	<b>187,786</b>	<b>187,786</b>	<b>187,786</b>
-	-	71,000	060-130-61700	Salaries and Wages	73,000	73,000	73,000
-	-	22,483	060-130-61810	HDL Insurance	23,353	23,353	23,353
-	-	1,400	060-130-61815	Disability Insurance	960	960	960
-	-	10,290	060-130-61820	PERS	12,746	12,746	12,746
-	-	5,432	060-130-61830	Social Security	5,585	5,585	5,585
-	-	71	060-130-61840	Unemployment	365	365	365
-	-	214	060-130-61850	Workers Comp	100	100	100
-	-	27	060-130-61860	WBF Tax	27	27	27
0	0	<b>110,917</b>		<b>Total Personnel Servcies</b>	<b>116,136</b>	<b>116,136</b>	<b>116,136</b>
-	-	100	060-130-62110	Office Supplies	50	50	50
-	-	500	060-130-62116	Miscellaneous Expense	500	500	500
-	13	1,500	060-130-62120	Postage & Shipping	250	250	250
-	0	100	060-130-62130	Copier Expense	100	100	100
-	-	650	060-130-62210	Telephone	650	650	650
-	-	0	060-130-62465	Internet Expense	8,100	8,100	8,100
-	-	2,950	060-130-62470	Web Site Support	3,000	3,000	3,000
-	-	3,800	060-130-62475	Services Maintenance	3,000	3,000	3,000
-	-	8,500	060-130-62570	Hardware	7,500	7,500	7,500
-	-	35,000	060-130-62590	Software Maintenance	45,000	45,000	45,000
-	-	5,000	060-130-62890	Website Upgrade	3,500	3,500	3,500
0	14	<b>58,100</b>		<b>Total Materials and Services</b>	<b>71,650</b>	<b>71,650</b>	<b>71,650</b>
-	-	65,000	060-130-63110	Server Replacement	-	-	-
0	0	<b>65,000</b>		<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	14	<b>234,017</b>		<b>Total Expenditures</b>	<b>187,786</b>	<b>187,786</b>	<b>187,786</b>

**City of Cannon Beach  
Budget Document**

2014-15	2015-16	2016-17	Administrative Services Fund Central Services			2017-18		
Actual	Actual	Adopted Budget	Account Number	Account Title	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
123,442	136,989	86,311	060-170-49110	From General Fund	84,711	84,711	84,711	
5,881	6,528	4,113	060-170-49115	From Building Official Fund	4,037	4,037	4,037	
5,881	6,528	4,113	060-170-49122	From Recycling Fund	4,037	4,037	4,037	
59,556	66,092	41,642	060-170-49124	From Water Fund	40,870	40,870	40,870	
54,410	60,380	38,043	060-170-49126	From Wastewater Fund	37,338	37,338	37,338	
9,559	10,607	6,683	060-170-49128	From Storm Drain Fund	6,559	6,559	6,559	
17,646	19,583	12,338	060-170-49130	From Road Fund	12,110	12,110	12,110	
<b>276,375</b>	<b>306,706</b>	<b>193,243</b>		<b>Total Resources</b>	<b>189,662</b>	<b>189,662</b>	<b>189,662</b>	
(1,447)	69,263	0	060-170-61700	Salaries and Wages	-	-	-	
12	21,507	0	060-170-61810	HDL Insurance	-	-	-	
(5,580)	5,893	0	060-170-61820	PERS	-	-	-	
431	4,794	0	060-170-61830	Social Security	-	-	-	
12	207	0	060-170-61840	Unemployment	-	-	-	
10	165	0	060-170-61850	Workers Comp	-	-	-	
2	27	0	060-170-61860	WBF Tax	-	-	-	
<b>(6,561)</b>	<b>101,855</b>	<b>0</b>		<b>Total Personnel Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	
8,691	3,862	7,750	060-170-62110	Office Supplies	7,750	7,750	7,750	
-	-	6,200	060-170-62115	Bank Service Charges	9,600	9,600	9,600	
-	32	1,000	060-170-62116	Miscellaneous Expense	1,000	1,000	1,000	
5,365	2,981	2,148	060-170-62120	Postage & Shipping	2,183	2,183	2,183	
2,911	3,170	1,025	060-170-62130	Copier Expense	605	605	605	
13,219	8,140	7,751	060-170-62140	Computer Services	718	718	718	
15,795	10,979	10,140	060-170-62210	Telephone	9,360	9,360	9,360	
10,005	10,048	11,000	060-170-62310	Electricity	11,000	11,000	11,000	
1,113	1,121	1,200	060-170-62320	Natural Gas	1,400	1,400	1,400	
11,045	7,365	8,280	060-170-62465	Internet Expense	-	-	-	
2,414	2,339	0	060-170-62470	Web Site Support	-	-	-	
75,495	-	0	060-170-62475	IT Managed Services Support	-	-	-	
88,847	94,229	104,700	060-170-62530	Insurance	125,000	125,000	125,000	
13,071	13,932	19,920	060-170-62560	Contractual Services	14,860	14,860	14,860	
119	-	0	060-170-62570	Maintenance Supplies	-	-	-	
20,618	21,579	0	060-170-62590	Software Maintenance	-	-	-	
2,919	11,065	1,596	060-170-62800	Facilities Supplies	1,410	1,410	1,410	
(4)	(7)	10,533	060-170-62850	Office Equipment	4,776	4,776	4,776	
1,056	4,617	0	060-170-63120	Copier Lease	-	-	-	
10,255	9,400	0	060-170-63130	Phone System Lease	-	-	-	
-	-	0	060-170-65100	Copier Financing	-	-	-	
<b>282,936</b>	<b>204,851</b>	<b>193,243</b>		<b>Total Materials and Services</b>	<b>189,662</b>	<b>189,662</b>	<b>189,662</b>	
<b>276,375</b>	<b>306,706</b>	<b>193,243</b>		<b>Total Expenditures</b>	<b>189,662</b>	<b>189,662</b>	<b>189,662</b>	

**City of Cannon Beach  
Budget Document**

2014-15	2015-16	2016-17	Administrative Services Fund Public Works			2017-18		
Actual	Actual	Adopted Budget	Account Number	Account Title		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
185	1,506	-	060-490-42406	Demolition		-	-	-
47,453	52,188	58,825	060-490-49110	From General Fund		46,092	46,092	46,092
20,528	22,576	25,447	060-490-49122	From Recycling Fund		19,939	19,939	19,939
73,308	80,624	90,876	060-490-49124	From Water Fund		71,206	71,206	71,206
87,607	96,348	108,600	060-490-49126	From Wastewater Fund		85,094	85,094	85,094
11,731	12,901	14,541	060-490-49128	From Storm Drain Fund		11,394	11,394	11,394
49,854	54,827	61,799	060-490-49130	From Road Fund		48,423	48,423	48,423
<b>290,665</b>	<b>320,969</b>	<b>360,088</b>		<b>Total Resources</b>		<b>282,148</b>	<b>282,148</b>	<b>282,148</b>
191,074	198,211	202,000	060-490-61700	Salaries and Wages		156,000	156,000	156,000
45,124	52,042	57,770	060-490-61810	HDL Insurance		50,987	50,987	50,987
-	-	2,800	060-490-61815	Disability Insurance		2,736	2,736	2,736
31,331	40,081	40,237	060-490-61820	PERS		36,320	36,320	36,320
13,993	14,895	15,453	060-490-61830	Social Security		11,934	11,934	11,934
548	595	202	060-490-61840	Unemployment		780	780	780
2,407	2,233	3,035	060-490-61850	Workers Comp		2,000	2,000	2,000
76	83	91	060-490-61860	WBF Tax		91	91	91
<b>284,553</b>	<b>308,139</b>	<b>321,588</b>		<b>Total Personnel Services</b>		<b>260,848</b>	<b>260,848</b>	<b>260,848</b>
1,331	470	1,000	060-490-62110	Office Supplies		1,500	1,500	1,500
11	-	200	060-490-62120	Postage & Shipping		300	300	300
570	288	1,200	060-490-62130	Copier Expenses		1,200	1,200	1,200
-	437	1,500	060-490-62140	Computer Expenses		1,000	1,000	1,000
728	5,223	1,500	060-490-62210	Telephone		7,500	7,500	7,500
1,055	860	1,000	060-490-62410	Vehicle Fuel		1,000	1,000	1,000
891	601	500	060-490-62420	Vehicle Repair & Maintenance		500	500	500
-	-	0	060-490-62425	Operating Equipment and Tools		750	750	750
-	2,421	1,800	060-490-62465	Internet Expense		1,800	1,800	1,800
-	430	500	060-490-62720	Protective Clothing		750	750	750
150	-	300	060-490-62820	Dues & Subscriptions		500	500	500
790	863	2,000	060-490-62830	Training & Education		2,500	2,500	2,500
586	1,238	2,000	060-490-62835	Travel & Lodging		2,000	2,000	2,000
<b>6,111</b>	<b>12,830</b>	<b>13,500</b>		<b>Total Materials and Services</b>		<b>21,300</b>	<b>21,300</b>	<b>21,300</b>
-	-	25,000	060-490-63500	PW-Vehicles		-	-	-
<b>0</b>	<b>0</b>	<b>25,000</b>		<b>Total Capital Outlay</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>290,665</b>	<b>320,969</b>	<b>360,088</b>		<b>Total Expenditures</b>		<b>282,148</b>	<b>282,148</b>	<b>282,148</b>

BEFORE THE CITY OF CANNON BEACH

FOR THE PURPOSE OF ADOPTING THE 2017-2018 ) RESOLUTION NO. 17-12  
 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, 2017 AND ENDING )  
 JUNE 30, 2018 )  
 )

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 2017-2018 fiscal year, in the total sum of \$15,821,612 now on file at City Hall.

**Section 2.** Be it resolved that the amounts for the fiscal year beginning July 1, 2017, are hereby appropriated for the purposes shown below, as follows:

<u>General Fund</u>		<u>Recycling Fund</u>	
Executive Department	\$ 1,171,106	Recycling Program	\$ 208,384
Planning Department	454,122	Contingency	3,016
Public Works Department	895,251	Fund Total	<u>\$ 211,400</u>
Public Safety Department	1,674,954		
Non-Departmental-Materials and Services	542,729		
Non-Departmental-Transfers Out	1,667,983		
Non-Departmental-Contingency	236,908	<u>Water Fund</u>	
Fund Total	<u>\$ 6,643,053</u>	Water Program	\$ 882,041
		Debt Service	0
		Contingency	119,959
<u>Tourism and Arts Fund</u>		Fund Total	<u>\$ 1,002,000</u>
Tourism and Arts Program	\$ 360,708		
Fund Total	<u>\$ 360,708</u>		
<u>Building Official Fund</u>		<u>Wastewater Fund</u>	
Building Program	\$ 220,452	Wastewater Program	\$ 1,086,595
Contingency	22,548	Debt Service	0
Fund Total	<u>\$ 243,000</u>	Contingency	192,940
		Fund Total	<u>\$ 1,279,535</u>
<u>Affordable Housing Fund</u>			
Affordable Housing Program	\$ 372,097	<u>Storm Drain Fund</u>	\$ 189,369
Debt Service	45,325	Storm Drain Program	0
Contingency	12,328	Debt Service	28,520
	<u>\$ 429,750</u>	Contingency	
		Fund Total	<u>\$ 217,889</u>
<u>RV Park Fund</u>			
RV Park Program	\$ 1,448,693	<u>Debt Service Fund</u>	\$ 543,325
Transfers Out	6,438	Debt Service	
Contingency	144,869	Fund Total	<u>\$ 543,325</u>

Fund Total	\$ 1,600,000
<b>Roads Fund</b>	
Roads Program	\$ 936,372
Debt Service	0
Contingency	94,709
Fund Total	\$ 1,031,081
<b>Bridge Reserve Fund</b>	
Roads Program	\$ 8,592
Fund Total	\$ 8,592
<b>RV Park Reserve Fund</b>	
RV Park Program	\$ 0
Fund Total	\$ 0
<b>Wastewater Reserve Fund</b>	
Wastewater Reserve Program	\$ 325,000
Contingency	32,500
Fund Total	\$ 357,500
<b>Recycling Reserve Fund</b>	
Recycling Reserve Program	\$ 76,325
	\$ 76,325
<b>Storm Drain Reserve Fund</b>	
Storm Drain Reserve Program	\$ 7,115
Fund Total	\$ 7,115
<b>Ecola Forest Reserve Fund</b>	
Ecola Forest Reserve Program	\$ 6,393
Fund Total	\$ 6,393
<b>Water Reserve Fund</b>	
Water Reserve Program	\$ 225,000
Contingency	25,000
Fund Total	\$ 250,000
<b>Administrative Services Fund</b>	
Executive Department	\$ 496,851
Finance Department	397,499
IT Department	187,786
Central Services Department	189,662
Public Works Department	282,148
Fund Total	\$ 1,553,946
<b>Total Appropriations, All Funds</b>	
	\$ 15,821,612
<b>Total Unappropriated Ending Fund Balance/Reserved for Future Expenditure, All Funds</b>	
	\$ 1,159,455
<b>Total Adopted Budget</b>	
	\$ 16,981,067

**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 \$354,667 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, 2017. The following allocations and categorization subject to the limits of Section 11b, Article XI of the Oregon constitution make up the above aggregate levy:

	<b>Rate Subject to the General Government Limitation</b>	<b>Excluded from the Limitation</b>
<b>General Fund</b>	\$ 0.7049	\$
<b>Cannon Beach Road District</b>	0.2590	
<b>General Obligation Bond Debt Service</b>		354,667
<b>Totals</b>	* \$ 0.9639	\$ 354,667

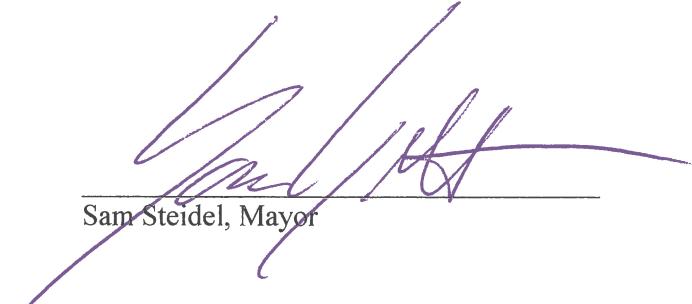
\* Per thousand dollars of assessed valuation

**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 15<sup>th</sup>, 2017, 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, 2017.

Passed by the Common Council of the City of Cannon Beach this 13th day of June, 2017, by the following role call vote:

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



Sam Steidel, Mayor

Attest:



Brant Kucera, City Manager