

# CITY OF CANNON BEACH

## Financial Report 4th Quarter, April - June 2018 FYE 2018

Volume 4, Issue 4

October 9, 2018

### Cash Position

General Fund	510,327	RV Park Fund	657,286
Tourism and Arts Fund	235,511	Recycling Fund	54,644
Building Official Fund	66,734	Water Fund	297,715
Affordable Housing Fund	43,999	Wastewater Fund	463,869
Debt Service Fund	37,998	Storm Drain Fund	39,287
Roads Fund	293,355	Water Reserve	319,116
Bridge Reserve	8,592	Wastewater Reserve	186,212
RV Park Reserve	15,923	Storm Drain Reserve	7,115
Road Reserve	-	Recycling Reserve	76,325
Ecola Forest Reserve Fund	6,394		
General Reserve	913,821		
Payroll Liability Fund	178,860	Administrative Services Fund	23,201
<b>Total Cash on Hand</b>	<b>\$ 4,436,284</b>	As of June 30, 2018	
	<b>\$ 4,175,088</b>	As of June 30, 2017	

### Debt Outstanding

GO Bonds 2010 (EFR) payoff 6/1/27	\$1,980,000
GO Bonds 2012 (WW) payoff 6/1/25	2,045,000
<b>Total</b>	<b>\$4,025,000</b>

by \$3,915 even after the budget adjustment approved by council prior to year end.

**Recycling Fund:** Year to date revenues (Recycle surcharge and recycle sales) year to date are \$189,320 and \$189,323, last year to date. Year to date program expenses are \$195,699 and are 91.7% of the budgeted amount. Fund balance decreased year to date by \$6,379. In the last four years fund balance has decreased as revenues are not keeping up with expenses.

**Water Fund:** Water charges are \$988,500 year to date and are 115.6% of the budgeted amount. Prior year to date water charges were \$844,497 and 99.9% of the budget. Year to date program expenses total \$862,267 and are 96.0% of the budgeted amount. Year to date revenues exceed year to date expenses by \$152,760 and increases fund balance by same.

**Wastewater Fund:** Wastewater charges are \$1,233,834 year to date and are 108.9% of the budgeted amount. Prior year to date wastewater charges were \$1,136,555 and was 103.3% of the budgeted amount. Year to date program expenses are \$1,011,473 and are 93.09% of the budgeted amount. Year to date revenues exceed year to date expenses by \$232,742 and increases fund balance by same.

**Storm Drain Fund:** Storm drain charges are \$148,365 year to date and are 101.6% of the budgeted amount. Prior year to date storm drain charges were \$142,323 and was 100.2% of the budgeted amount. Program expenses are \$165,844 and are 87.6% of the budgeted amount. Year to date revenues are less than year to date expenses by \$12,758 and decreases fund balance by same.

**Roads Fund:** Year to date revenues amount to \$924,805 and are 96.7% of the budgeted amount. Property tax, state highway funds, and transfers from the general fund contribute the majority of the revenue in the amounts of \$233,976, \$110,086, and \$579,000, respectively. Program expenses are \$843,761 and are 90.1% of the budgeted amount. Year to date revenues exceed year to date expenses by \$81,044 and increases fund balance by same.

**Transient Room Tax:** Room tax revenues total \$4,270,546, year to date. An increase over the prior year of \$426,322 or 11.09% from the prior year amount of \$3,844,224.

### Financial Narrative for the 4th Quarter, FYE 2018

**Note:** Revenues and expenses should track at 12/12 or 100% of the budget. Data is presented on the budgetary/modified accrual basis.

Cash increased \$261,196 from the 4th quarter ending last year.

At the end of the year, cash balances were held as follows: LGIP, \$4,205,702, Columbia Bank, \$196,772, Express Bill Pay, \$33,510, and cash on hand, \$300.

**General Fund:** Total revenues, year to date, are \$5,314,737 and are 95.9% of the budget. This does not hit the 100% target of \$5,542,250 due to budgeted grant revenues of \$455,470 not being realized related to the OWEB and TSP grant funds. Had we not budgeted these items the budget would total \$5,086,780 and we would have exceeded the amount overall by \$227,957 in revenues.

Page 9 shows the top revenues of the General Fund. Room tax is 73.3% of the top 10 revenue streams in this fund. Very much in line with last year, as are all the percentages and rank, with the exception of planning which I added this year. These top ten total \$5,151,468 and are 96.93% of the total revenues. One revenue stream not represented is donations and grants as these are not stable sources and can fluctuate dramatically. However, this year, grants and donations total \$93,480 in this fund. To break it down: Top 10 equal \$5,151,468, grants equal \$93,480, and the remaining revenues, mostly sales and small fees equal \$68,789.

Expenses year to date amount to \$5,659,329, which is 85.2% of the budget-

ed amount. This compares to the prior year expenses of \$4,801,641 which was 80.0% of the budget. In the current year, all GF departments were under budget.

Current year to date expenses exceed revenues by \$344,592 and decreases fund balance by same which leave an ending fund balance of \$1,296,780.

**TAF:** The ending fund balance at the end of the year is \$263,875. Total awards were \$277,485 as approved by council. See page 7.

**Building Department:** Building, Mechanical, Plumbing permits, Plan Review fees, and Building Inspector revenue from Manzanita, year to date, are \$74,607, \$9,065, \$14,598, \$43,612, and \$39,000, respectively, and total \$180,882. All of the above revenues met or exceeded the budget except Plan Review which came in at 87.2%. Total program expenses year to date are \$188,452 and are 85.5% of the budget. Fund balance decreased year to date by \$2,519.

**Affordable Housing:** Total fund balance at year end is \$42,780.

**RV Park:** Year to date revenue is \$1,861,445 and is 124.1% of the budget compared to the prior year to date amount of \$1,436,235. Year to date program expenses total \$1,596,608 and are 79.5% of the budget and transfers out are \$6,438 and are 100% of the budget compared to last year to date expenses of \$1,769,170 and were 92.8% of the budget. Fund balance increased \$258,399 this year to date. This fund is over-budget at year end

## General Fund Revenue

## 4th Quarter 2018

Revenue	April - June		Current Fiscal Year to Date	2017-2018 Budget	% of Current Budget
	2018	2017			
1 Property taxes-current	26,921	26,149	621,850	598,065	103.98
2 Property taxes-prior	6,327	8,525	20,258	20,000	101.29
3 Transient room tax 6%	1,152,711	1,039,190	2,823,003	2,714,416	104.00
4 Transient room tax 1% - 07/01/10	57,638	51,960	141,153	135,208	104.40
5 Transient room tax 1% - 10/01/15	192,128	173,199	470,510	451,923	104.11
6 Short Term Room Tax 6%	136,048	108,945	379,891	367,351	103.41
7 Short Term Room Tax 1% - 07/01/10	6,809	5,447	19,002	17,233	110.27
8 Short Term Room Tax 1% - 10/01/15	22,675	18,158	63,316	61,227	103.41
9 Business Licenses	1,900	425	75,052	68,500	109.56
10 Gaming License	-	25	-	25	0.00
11 Alarm Fees	275	(235)	1,170	1,000	117.00
12 Franchise Fees	61,953	59,746	203,835	196,000	104.00
13 Liquor Taxes	11,334	10,804	27,214	26,454	102.87
14 OLCC License Renewal	-	-	285	245	116.33
15 Cigarette Taxes	924	1,006	2,108	2,052	102.73
16 State revenue sharing	27,858	17,111	37,518	36,000	104.22
17 Marijuana Tax	6,122	-	12,179	-	0.00
18 Other Grant Funds	-	-	500	-	0.00
19 Land Leases	10,379	10,125	41,208	39,858	103.39
20 Right of Way Permits	-	-	400	-	0.00
21 Fire District Share-Dispatch	-	-	15,251	15,100	101.00
22 Interest Income	24,841	12,421	78,389	40,000	195.97
23 Vehicle Impound Fees	50	50	250	700	35.71
24 Contributions	(4,000)	-	-	-	0.00
25 Miscellaneous Income	9,146	2,806	13,363	10,000	133.63
26 Transfers In	-	-	-	-	0.00
<b>HRAP</b>					
27 Grants	(6,750)	-	350	50,000	0.70
28 Day Camp Revenue	-	424	385	4,000	9.63
29 HRAP Eco Tours	155	295	1,957	3,000	65.23
30 Merchandise Sales	1,326	-	2,383	-	0.00
31 Donations-Friends of HRAP	25,800	20,750	27,112	30,000	90.37
32 Donations-Misc	13,923	-	14,422	-	0.00
<b>Farmer's Market</b>					
33 Vendor Fees	6,285	4,370	10,985	12,000	91.54
35 Farmer's Market Sales	676	572	2,988	2,000	149.40
36 Entertainment Donations	300	650	500	750	66.67
<b>Municipal Court</b>					
37 Fines	10,264	9,439	60,246	51,000	118.13
<b>Planning</b>					
38 Short Term Rental Permit	1,650	375	17,550	18,000	97.50
39 Sign Permit	50	-	550	400	137.50
40 Planning	2,300	3,050	13,550	14,800	91.55
41 Local Planning Fee	911	2,539	5,113	11,000	46.48
42 Tree Permit	200	300	2,550	-	0.00
43 Grant-LCDC	-	-	1,000	-	0.00
44 Grant-ODOT	-	-	-	132,000	0.00
<b>Ecola Forest Reserve</b>					
45 OWEB Grant - Federal	-	-	-	134,230	0.00
46 OWEB Grant - State	-	-	-	189,240	0.00
<b>Parks</b>					
47 Contributions - Parks	4,000	-	4,000	-	-
<b>PW Parking</b>					
48 Parking Lot Maintenance	-	-	35,423	35,423	100.00
<b>Police</b>					
49 Training Cost Reimbursement	17,587	-	17,587	-	-
51 OR Impact Grant	427	616	756	1,200	63.00
52 ODOT Safety Belt Grant	915	-	915	-	-
53 K-9 Donations	-	250	1,703	1,000	170.30
54 CB National Night Out	200	-	350	150	233.33
<b>EPREP</b>					
55 Container Revenue	-	139	480	1,500	32.00
56 Storage Fee Revenue	-	-	2,305	1,200	192.08
57 OEM Grant (FOG)	-	20,000	4,272	5,000	85.44
58 MRC Grant	-	6,495	-	-	0.00
59 OEM Grant (Disaster Recovery)	24,600	-	24,600	28,000	87.86
60 NAACHO Grant (Vulnerable Pop)	13,000	(13,000)	13,000	15,000	86.67
61 OEM Grant (Evacuation Signage)	-	19,581	-	-	-
62 <b>Total revenues</b>	<b>1,869,858</b>	<b>1,622,702</b>	<b>5,314,737</b>	<b>5,542,250</b>	<b>95.89</b>

**General Fund Expenditures by Department**

**4th Quarter 2018**

		April - June		Current	2017-2018	% of
		2018	2017	Fiscal Year	Budget	Current
				to Date		Budget
	<b>Executive</b>					
1	Building Maintenance	21,082	48,502	57,494	135,558	42.41
2	Community Programs	256,921	218,239	677,269	660,205	102.58
3	HRAP	98,278	69,365	314,014	296,124	106.04
4	Farmer's Market	11,265	9,863	37,988	40,853	92.99
5	Municipal Court	6,555	6,632	23,169	38,366	60.39
6	<b>Total Executive</b>	<b>394,101</b>	<b>352,601</b>	<b>1,109,934</b>	<b>1,171,106</b>	<b>94.78</b>
7	<b>Planning</b>	<b>88,325</b>	<b>74,889</b>	<b>326,273</b>	<b>454,122</b>	<b>71.85</b>
	<b>Public Works</b>					
8	Ecola Forest Reserve	674	1,166	20,640	387,437	5.33
9	Existing School Site	-	-	-	25,000	0.00
10	Parks	107,055	56,828	268,382	279,164	96.14
11	Parking	4,940	6,253	17,402	34,150	50.96
12	Public Restrooms-Litter	58,080	56,264	199,498	169,500	117.70
13	<b>Total Public Works</b>	<b>170,749</b>	<b>120,511</b>	<b>505,922</b>	<b>895,251</b>	<b>56.51</b>
	<b>Public Safety</b>					
14	Police	346,796	323,868	1,261,652	1,319,689	95.60
15	Lifesaving	35,047	34,420	134,586	147,290	91.37
16	EPREP	74,896	40,403	172,802	207,975	83.09
17	<b>Total Public Safety</b>	<b>456,739</b>	<b>398,691</b>	<b>1,569,040</b>	<b>1,674,954</b>	<b>93.68</b>
	<b>Non-Departmental</b>					
18	Administrative Services	114,748	108,859	480,177	542,729	88.47
19	Capital Outlay					
20	Contingency				236,908	0.00
21	Transfers	-	90,000	1,667,983	1,667,983	100.00
22	<b>Total Non-Departmental</b>	<b>114,748</b>	<b>198,859</b>	<b>2,148,160</b>	<b>2,447,620</b>	<b>87.77</b>
23	<b>Total Expenditures</b>	<b>1,224,662</b>	<b>1,145,551</b>	<b>5,659,329</b>	<b>6,643,053</b>	<b>85.19</b>
<b>General Fund Summary</b>						
			<b>Fiscal Year</b>	<b>Fiscal Year</b>	<b>2017/2018</b>	
			<b>Ending 2018</b>	<b>Ending 2017</b>	<b>Budget</b>	
24	Beginning Fund Balance-July 1		\$ 1,641,372	\$ 1,522,449	\$ 1,325,000	
25	Revenues year to date		5,314,737	4,920,564	5,542,250	
26	Expenditures year to date		5,659,329	4,801,641	6,643,053	
27	<b>Ending Fund Balance-June 30</b>		<b>\$ 1,296,780</b>	<b>\$ 1,641,372</b>	<b>\$ 224,197</b>	

**Other Funds - Revenues with Expenditures (by object class)**

**4th Quarter 2018**

	Tourism and Arts Fund					Building Official Fund			
	Current Quarter	Year to Date	Budget	% of Budget		Current Quarter	Year to Date	Budget	% of Budget
1 Beginning Fund Balance	224,514	167,689	-	-		73,949	66,681	55,000	121.24
2 Plus: Revenues	150,355	373,671	360,708	103.59		34,707	185,933	188,000	98.90
Less:									
3 Personnel Services						35,547	141,201	152,251	92.74
4 Materials and Services	110,994	277,485	360,708	76.93		8,947	47,251	68,201	69.28
5 Program Expenses Subtotal	110,994	277,485	360,708	76.93		44,494	188,452	220,452	85.48
6 Contingency								22,548	-
7 Ending Fund Balance	263,875	263,875	-	-		64,162	64,162	-	-
	Affordable Housing Fund					RV Park Fund			
	Current Quarter	Year to Date	Budget	% of Budget		Current Quarter	Year to Date	Budget	% of Budget
8 Beginning Fund Balance	34,637	-	-	-		475,235	311,899	100,000	311.90
9 Plus: Revenues	9,362	46,285	429,750	10.77		539,477	1,861,445	1,500,000	124.10
Less:									
10 Personnel Services	-	-	-	-		558	2,002	5,212	38.41
11 Materials and Services	1,219	3,505	77,097	4.55		443,856	1,594,606	1,587,481	100.45
12 Capital Outlay	-	-	295,000	-		-	-	-	-
13 Program Expenses Subtotal	1,219	3,505	372,097	0.94		444,414	1,596,608	1,592,693	100.25
14 Debt Service			45,325	-					
15 Transfers Out		-	-	-		-	6,438	6,438	100.00
16 Contingency			12,328	-				869	-
17 Ending Fund Balance	42,780	42,780	-	-		570,298	570,298	-	-
	Recycling Fund					Water Fund			
	Current Quarter	Year to Date	Budget	% of Budget		Current Quarter	Year to Date	Budget	% of Budget
18 Beginning Fund Balance	68,738	72,701	30,000	242.34		293,455	234,455	120,000	195.38
19 Plus: Revenues	48,792	189,320	181,400	104.37		309,227	1,015,027	882,000	115.08
Less:									
20 Personnel Services	27,705	109,185	116,943	93.37		80,965	312,245	321,378	97.16
21 Materials and Services	23,503	86,514	96,441	89.71		133,770	543,242	577,113	94.13
22 Capital Outlay				-		732	6,780	-	-
23 Program Expenses Subtotal	51,208	195,699	213,384	91.71		215,467	862,267	898,491	95.97
24 Debt Service							-	-	-
25 Contingency			16	-				103,509	-
26 Ending Fund Balance	66,322	66,322	(2,000)	(3,316.1)		387,215	387,215	-	-

**Other Funds - Revenues with Expenditures (by object class)**

**4th Quarter 2018**

	Wastewater Fund					Storm Drain Fund			
	Current Quarter	Year to Date	Budget	% of Budget		Current Quarter	Year to Date	Budget	% of Budget
1 Beginning Fund Balance	497,411	275,702	140,000	196.93		43,441	64,715	70,000	92.45
2 Plus: Revenues	312,991	1,244,215	1,139,535	109.19		40,400	153,086	147,889	103.51
Less:									
3 Personnel Services	61,614	327,865	371,208	88.32		13,606	61,989	74,657	83.03
4 Materials and Services	238,296	647,017	715,387	90.44		18,278	103,855	114,712	90.54
5 Capital Outlay	2,048	36,591	-	-					-
6 Program Expenses Subtotal	301,958	1,011,473	1,086,595	93.09		31,884	165,844	189,369	87.58
7 Contingency			192,940	-				28,520	-
8 Ending Fund Balance	508,444	508,444	-	-		51,957	51,957	-	-
	Roads Fund					Debt Service			
	Current Quarter	Year to Date	Budget	% of Budget		Current Quarter	Year to Date	Budget	% of Budget
9 Beginning Fund Balance	543,588	154,883	75,000	206.51		489,730	77,412	55,000	140.75
10 Plus: Revenues	53,474	924,805	956,081	96.73		18,126	509,605	503,325	101.25
Less:									
11 Personnel Services	34,129	185,423	221,486	83.72					
12 Materials and Services	224,438	555,770	664,886	83.59					
13 Capital Outlay	102,568	102,568	50,000	205.14					
14 Program Expenses Subtotal	361,135	843,761	936,372	90.11		-	-	-	-
15 Debt Service						464,164	543,325	543,325	100.00
16 Contingency			94,709	-					
17 Ending Fund Balance	235,927	235,927	-	-		43,692	43,692	15,000	291.28
	Administrative Services								
	Current Quarter	Year to Date	Budget	% of Budget					
18 Beginning Fund Balance	-	-	-	-					
19 Plus: Revenues	353,195	1,400,843	1,553,946	90.15					
Less:									
20 Executive	123,542	430,239	496,851	86.59					
21 Finance	88,725	343,059	397,499	86.30					
22 IT	35,242	178,563	187,786	95.09					
23 Central Services	15,615	177,263	189,662	93.46					
24 Public Works	90,071	271,719	282,148	96.30					
25 Ending Fund Balance	-	-	-	-					

Transient Room Tax

4th Quarter 2018

City of Cannon Beach						
Transient Room Tax						
		Quarter Ending				Grand
		9/30/17	12/31/17	3/31/18	6/30/18	Total
Motel/Hotel Tax		1,602,832.64	624,226.00	540,930.10	996,035.94	3,764,024.68
S/T vacation rentals		250,377.39	74,746.17	59,795.74	121,601.98	506,521.28
<b>Total</b>		<b>1,853,210.03</b>	<b>698,972.17</b>	<b>600,725.84</b>	<b>1,117,637.92</b>	<b>4,270,545.96</b>

City of Cannon Beach								
Transient Room Tax								
Total Collections and Projected Amounts-All Funds								
		July - Sept	Oct - Dec	Jan - Mar	Apr - July	General Fund, TAF and TRT		
	Fiscal Year End	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Total	Budget	Budget to Actual Variance
1	2019 Budget	1,964,403	728,125	567,049	1,136,493	4,396,070	projected 4,396,070	
2	2018	1,853,210	698,972	600,726	1,117,638	4,270,546	4,108,065	162,481
3	2017	1,719,998	583,747	519,371	1,021,108	3,844,224	3,280,816	563,408
4	2016	1,444,920	564,953	559,931	966,077	3,535,881	3,118,010	417,871
5	2015	1,335,588	481,065	444,857	783,542	3,045,052	2,811,000	234,052
6	2014	1,279,658	427,965	383,196	670,283	2,761,102	2,673,000	88,102
7	2013	1,248,163	404,291	352,632	642,276	2,647,362	2,496,000	151,362
8	2012	1,193,952	374,198	330,621	566,291	2,465,062	2,387,000	78,062
9	2011	1,118,912	364,361	305,011	547,284	2,335,568	2,415,000	(79,432)
Percentage increase over prior quarter								
	Fiscal Year End	July - Sept	Oct - Dec	Jan - Mar	Apr - July	Total		
10	2019	6.000%	4.171%	-5.606%	1.687%	2.939%		
11	2018	7.745%	19.739%	15.664%	9.453%	11.090%		
12	2017	19.0376%	3.3266%	-7.2437%	5.6963%	8.7204%		
13	2016	8.1861%	17.4380%	25.8676%	23.2961%	16.1189%		
14	2015	4.3707%	12.4076%	16.0912%	16.8972%	10.2839%		
15	2014	2.5233%	5.8557%	8.6674%	4.3606%	4.2964%		
16	2013	4.5405%	8.0420%	6.6575%	13.4180%	7.3954%		
17	2012	6.7065%	2.6998%	8.3964%	3.4730%	5.5444%		



**Transient Room Tax—Tourism and Arts Fund**

**4th Quarter 2018**

City of Cannon Beach									
Fiscal Year 2017-2018									
Tourism and Arts Fund (012)									
		Council	Percent						
		Approved	of	Budgeted	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	
		Total	Total	Revenue	Distributions				Total
1	CB Arts Association - Artist Program	20,500	7.39%		8,200.00	4,100.00	3,075.00	5,125.00	20,500
2	CB Chamber - CB Fatbike Festival	15,325	5.52%		6,130.00	3,065.00	2,298.75	3,831.25	15,325
3	CB Chamber - North Coast Partnership	16,250	5.86%		6,500.00	3,250.00	2,437.50	4,062.50	16,250
4	CB Chamber - Tourism Event Video	22,400	8.07%		8,960.00	4,480.00	3,360.00	5,600.00	22,400
5	Clatsop Animal Assistance - Savor CB	42,624	15.36%		17,049.60	8,524.80	6,393.60	10,656.00	42,624
6	CB Gallery Group - Spring Unveiling, Plein Air, & More	46,333	16.70%		18,533.20	9,266.60	6,949.95	11,583.25	46,333
7	CB History Center - Cottage Tour	24,500	8.83%		9,800.00	4,900.00	3,675.00	6,125.00	24,500
8	Coaster Theatre - Special Events	39,053	14.07%		15,621.20	7,810.60	5,857.95	9,763.25	39,053
9	CB Library - Women's Only Weekend	6,500	2.34%		2,600.00	1,300.00	975.00	1,625.00	6,500
10	North Coast Land Conservancy - Coast Walk Oregon	10,000	3.60%		4,000.00	2,000.00	1,500.00	2,500.00	10,000
11	Tolovana Arts Colony - CB Comedy Festival	4,000	1.44%		1,600.00	800.00	600.00	1,000.00	4,000
12	Tolovana Arts Colony - Get Lit	30,000	10.81%		12,000.00	6,000.00	4,500.00	7,500.00	30,000
	Totals	277,485	100%	360,708	110,994.00	55,497.00	41,622.75	69,371.25	277,485
Breakdown of Distribution %					Receipts from 1%				Total
13	1st Qtr	110,994.00	40%	Hotel/Motel	200,355.43	78,028.27	67,616.31	124,511.31	470,511.32
14	2nd Qtr	55,497.00	20%	Short Term	31,296.04	9,343.33	7,564.40	15,110.54	63,314.31
15	3rd Qtr	41,622.75	15%	rounding	(0.16)	(0.03)	(9.55)		(9.74)
16	4th Qtr	69,371.25	25%						
17	Total	277,485.00	100%	Total	231,651.31	87,371.57	75,171.16	139,621.85	533,815.89
18				less: 30%	69,495.39	26,211.47	22,551.35	41,886.56	160,144.77
19	Total available				162,155.92	61,160.10	52,619.81	97,735.30	373,671.12
20	Fund Balance at July 1, 2017								167,689
21	Plus: 1% transient room tax								373,671
22	Less: Distributions								277,485
23	Ending Fund Balance 06/30/18								263,875

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**Supplemental Report - General Fund Revenues compared to Prior Fiscal Year****4th Quarter 2018**

General Fund Revenue		Fiscal Year End		Variance Favorable (Unfavorable)
		2018	2017	
1	Property taxes-current	621,850	585,315	36,535
2	Property taxes-prior	20,258	22,190	(1,932)
3	Transient room tax 6%	2,823,003	2,568,175	254,828
4	Transient room tax 1% - 07/01/10	141,153	128,121	13,032
5	Transient room tax 1% - 10/01/15	470,510	427,761	42,749
6	Short Term Room Tax 6%	379,891	315,394	64,497
7	Short Term Room Tax 1% - 07/01/10	19,002	15,134	3,868
8	Short Term Room Tax 1% - 10/01/15	63,316	52,566	10,750
9	Business Licenses	75,052	53,819	21,233
10	Alarm Fees	1,170	1,105	65
11	Franchise Fees	203,835	202,591	1,244
12	Liquor Taxes	27,214	26,173	1,041
13	OLCC License Renewal	285	255	30
14	Cigarette Taxes	2,108	2,170	(62)
15	State revenue sharing	37,518	36,095	1,423
16	Marijuana Tax	12,179	-	12,179
17	Other Grant Funds	500	500	-
18	Land Leases	41,208	40,580	628
19	Right of Way Permits	400	-	400
20	Fire District Share-Dispatch	15,251	14,938	313
21	Interest Income	78,389	43,690	34,699
22	Vehicle Impound Fees	250	500	(250)
23	Contributions	-	2,100	(2,100)
24	Miscellaneous Income	13,363	9,309	4,054
25	Transfers In - RV Park	-	150,000	(150,000)
<b>HRAP</b>				
26	Grants	350		350
27	Day Camp Revenue	385	1,212	(827)
28	HRAP Eco Tours	1,957	295	1,662
29	Merchandise Sales	2,383		2,383
30	Donations-Friends of HRAP	27,112	20,750	6,362
31	Donations-Misc	14,422	500	13,922
<b>Farmer's Market</b>				
32	Vendor Fees	10,985	9,910	1,075
33	Fundraising-Children's Program		126	(126)
34	Farmer's Market Sales	2,988	2,648	340
35	Entertainment Donations	500	1,400	(900)
<b>Municipal Court</b>				
36	Fines	60,246	47,533	12,713
<b>Planning</b>				
37	Short Term Rental Permit	17,550	16,200	1,350
38	Sign Permit	550	400	150
39	Planning	13,550	17,050	(3,500)
40	Local Planning Fee	5,113	14,542	(9,429)
41	Tree Permit	2,550	300	2,250
42	Grant-LCDC	1,000	-	1,000
43	Grant-ODOT	-	-	-
<b>Ecola Forest Reserve</b>				
44	OWEB Grant - Federal	-	-	-
45	OWEB Grant - State	-	-	-
<b>Parks</b>				
46	Contributions - Parks	4,000	-	4,000
<b>PW Parking</b>				
47	Parking Lot Maintenance	35,423	35,423	-
<b>Police</b>				
48	Training Cost Reimbursement	17,587	-	17,587
49	BVP Grant	-	838	(838)
50	OR Impact Grant	756	1,239	(483)
51	ODOT Safety Belt Grant	915	-	915
52	K-9 Donations	1,703	3,545	(1,842)
53	CB National Night Out	350	-	350
<b>EPREP</b>				
54	Container Revenue	480	255	225
55	Storage Fee Revenue	2,305	1,841	464
56	MRC Donations		6,495	(6,495)
57	OEM Grant (FOG)	4,272	20,000	(15,728)
58	OEM Grant (Disaster Recovery)	24,600		24,600
59	NAACHO Grant (Vulnerable Pop)	13,000		13,000
60	OEM Grant (Evacuation Signage)		19,581	(19,581)
61	<b>Total revenues</b>	<b>5,314,737</b>	<b>4,920,564</b>	<b>394,173</b>



**Supplemental Report - Top General Fund Revenues**

**4th Quarter 2018**

Top 10 GF revenue streams (Fye 2018)			
		year to date	% of total revenue
1	room tax	3,896,875	73.3%
2	property tax	642,108	12.1%
3	franchise fees	203,835	3.8%
4	state revenues	79,019	1.5%
5	interest income	78,389	1.5%
6	business licenses	75,052	1.4%
7	court fines	60,246	1.1%
8	land leases	41,208	0.8%
9	planning revenues-combined	39,313	0.7%
10	parking lot maintenance	35,423	0.7%
	<b>total top 10</b>	<b>5,151,468</b>	<b>96.93%</b>
	<b>total revenues</b>	<b>5,314,737</b>	

Top 9 GF revenue streams (Fye 2017)			
		year to date	% of total revenue
1	room tax	3,507,151	71.3%
2	property tax	607,505	12.3%
3	franchise fees	202,591	4.1%
4	state revenues	64,438	1.3%
5	interest income	53,819	1.1%
6	business licenses	47,533	1.0%
7	court fines	43,690	0.9%
8	land leases	40,580	0.8%
9	parking lot maintenance	35,423	0.7%
	<b>total top 9</b>	<b>4,602,730</b>	<b>93.54%</b>
	<b>total revenues</b>	<b>4,920,564</b>	

**Supplemental Report - Fixed Assets**

**4th Quarter 2018**

	Fiscal Year Ending 2018
<b>1 Fixed Asset Expenditures (Capital Outlay)</b>	
2 Pacific Forcemain Rehab	123,721
3 Storage Lagoon Bank Rehab	114,697
4 Street Paving	60,882
5 Cummins Generator	41,685
6 PW Service Truck	32,864
7 Spruce Sewer Line Arbor/Ross	30,886
8 WWTP Blower	23,999
9 Arctic Cat (lifeguard program)	21,820
10 Ash Street Water Line (ongoing)	21,370
11 Sand Filter Bed Media (ongoing)	14,144
12 City Hall Server Room	11,251
13 City Hall Keyless Entry	10,967
14 Water and Wastewater Master Plans	12,484
<b>15 Total</b>	<b>520,770</b>

	Fiscal Year Ending 2017
<b>1 Fixed Asset Expenditures (Capital Outlay)</b>	
2 Server Replacement	61,859
3 2017 Ford Escape (PW)	25,866
4 City Hall Remodel	68,104
5 2016 Chevrolet Tahoe (Police)	53,031
6 2017 Arctic Cat (Police)	5,415
7 KMUN Translator	1,081
8 Welcome Man	2,334
9 School Building	4,200
10 Evacuation Route Signage	16,165
11 Parks and Trails Master Plan	55,889
12 Spruce Street Sidewalk	112,049
13 Fir Street Bridge	167,624
14 Utility Locator	8,237
15 Hydor Power Unit	5,419
16 Data Logger Ecola Creek	10,020
17 Compliance Tank Monitoring System	10,847
18 Utiltiy System Upgrade (RV Park)	529,963
19 WTP Pump Replacement	95,937
20 Wastewater Master Plan	79,224
21 Water Master Plan	23,232
22 Trimble - 3	7,520
<b>23 Total</b>	<b>1,344,016</b>

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