

CANNON BEACH RURAL FIRE PROTECTION DISTRICT
188 SUNSET BLVD Cannon Beach, Oregon 97110



Proposed Operating Budget Fiscal Year
2023/2024

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COMMITTEE MEMBERS

District Board Members

| Position # | Member | Title | Term Expiration |
|------------|---------------------|--------------------|-----------------|
| 1 | Greg Bell | Vice President | 6/2025 |
| 2 | Bob Heymann | Secretary/Treasure | 6/2023 |
| 3 | Bob Cerelli | President | 6/2023 |
| 4 | Rick Gardner | Member | 6/2025 |
| 5 | Dave Herman | Member | 6/2023 |

Budget Committee Members

| Member | Term Expiration |
|------------------------|-----------------|
| Harvey Claussen | 1/2025 |
| Tim Ramey | 1/2025 |
| Tamara Stewart | 1/2025 |
| Kim Bosse | 1/2024 |
| William Norton | 1/2024 |

Budget Calendar

| Date | Topic |
|-----------------------|---------------------------------------------------------------------------------------------------------|
| April 13, 2023 | Publish first notice of Budget Committee Meeting |
| May 6, 2023 | Publish Second notice of Budget Committee Meeting |
| May 18, 2023 | Budget Committee Meeting 6 pm |
| May 25, 2023 | Second Budget Committee Meeting (if needed) at 6 pm |
| June 1, 2023 | Publish notice of Budget Hearing |
| June 12, 2023 | Hold Budget Hearing |
| June 12, 2023 | Board Meeting to adopt a budget |
| June 22, 2023 | Submit tax certification document to Assessor, submit a copy of the budget document to County Clerk. |

District's Mission

Dedicated to protecting life, property, and the environment for those who are living in and visiting the communities we proudly serve.

Our Vision

To be the premier fire and rescue agency on the Oregon Coast by setting the standard of excellence in training, prevention, protection, and service for all people and communities who call upon us in a time of need.

Motto

Desire to serve, courage to act.

Core Values

CARING

Being responsive to the needs of customers, co-workers, and the public. Demonstrating professionalism through mastery of skills and dedication to work. Performing work carefully and safely.

CITIZENSHIP

Stewardship of public resources, using them only in support of the Fire District's work. Performing work efficiently, effectively, and economically. Adheres to laws, rules, and regulations.

COOPERATION

The ability to work willingly and effectively with associates, co-workers, and the public. Communicating appropriately and showing dedication to teamwork principles. Contributing positively to the work environment.

INDUSTRIOUSNESS

Demonstrating strong work ethics through a commitment to excellence in work, being reliable in attendance, and meeting obligations. Innovative, self-motivated, solutions orientated.

INTEGRITY

Demonstrating principles such as trustworthiness, honesty, and conformance to professional ethics. Performing one's duties to enhance the public trust, through prudent and moral decisions.

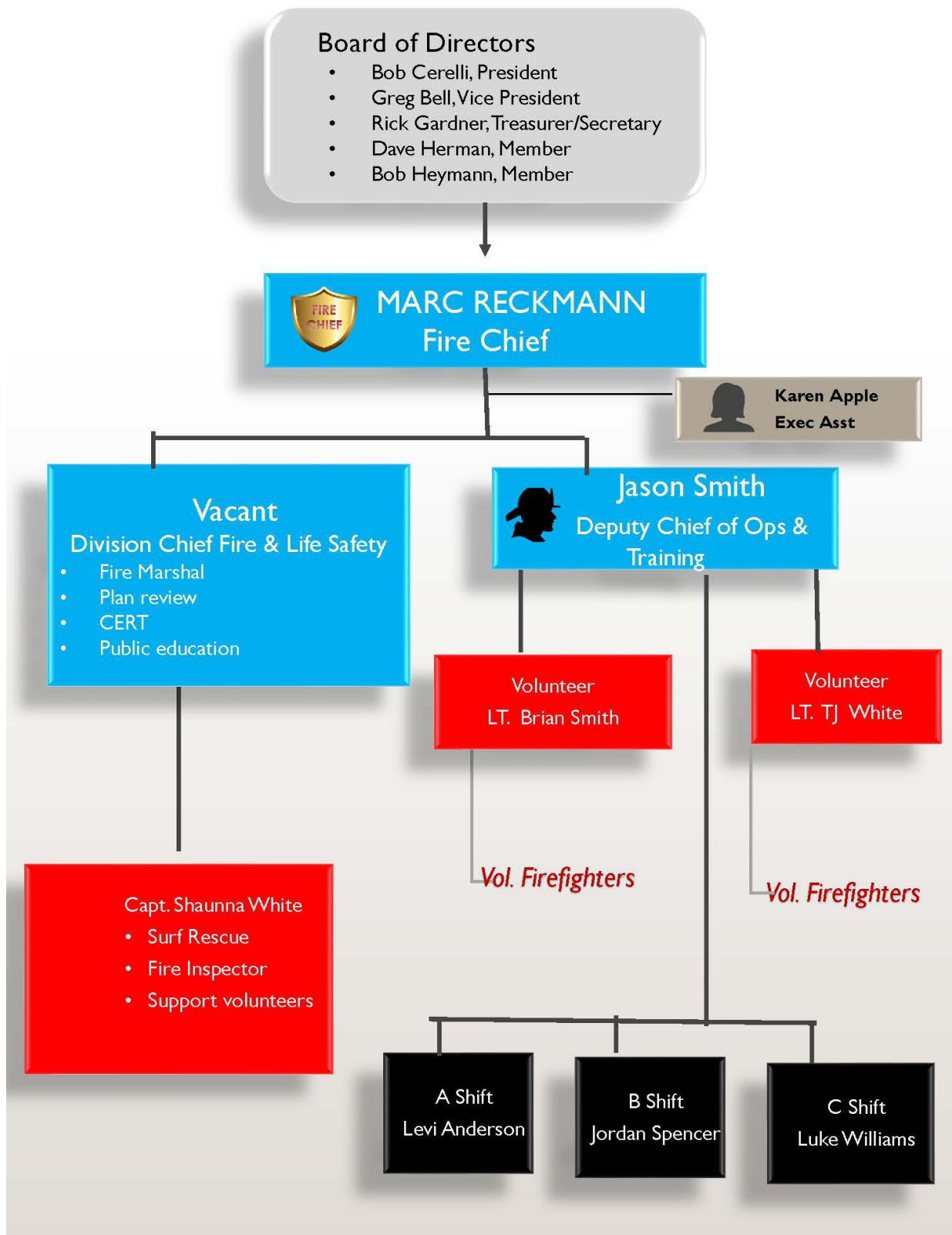
RESPECT

Recognizing the value of diversity and treating each person with dignity, fairness, and respect. Demonstrating self-respect and regard for others and their property.

RESPONSIBILITY

Being accountable for actions. Cultivating customer trust through competency, courtesy, and honoring responsibilities. Being dependable, timely, and mindful of how performance reflects on the Fire District.

District Organization Chart for FY 23-24



2022 District Goals & Objectives Summarized

| 2023 ANNUAL GOALS & OBJECTIVES | ACTION PLAN & COMMENTS |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Staffing | <ul style="list-style-type: none"> • Fill all 3 student positions and maintain them by July 1,2023. • Hire Division Chief of Life Safety & Prevention (Fire Marshal) by July 1,2023. • Increase volunteer response by recruitment and implantation of new programs. • Develop a succession plan for all levels of responsibility, both volunteer and paid. • Explore cost verses benefit of district housing for volunteer and chief staff. • Plan financially to add 3 positions so staffed with 2 per day. |
| 2. Equipment | <ul style="list-style-type: none"> • Continue to examine the needs of the district compared to the apparatus, make adjustments in apparatus based on those needs. • Ensure that an apparatus reserve program is funded and maintained. • Look for opportunities of grants to assist with apparatus needs. • Maintain and improve small equipment, including EMS and rescue equipment. |
| 3. Training | <ul style="list-style-type: none"> • Continue to improve the ability for new firefighters to obtain firefighter 1 without a burden on work and family. • Ensure that all firefighters can complete FF2 within 24 months. • Provide opportunity for emergency drive, pump operator, and aerial operator continuously through the year. • Develop a robust officer development program that encourages and enables new officers. • Support and encourage participation in state mobilization deployments by providing the training opportunities to achieve qualifications |
| 4. Community | <ul style="list-style-type: none"> • Develop a robust business inspection program with the hiring of Division Chief of Life Safety and utilizing line staff as company inspectors. • Begin a plan to transition CERT into the Fire District with the City of Cannon Beach Emergency Management support. • Continue and improve monthly community open house and outreach • Adopt a quarterly newsletter that will provide information to all district residents to begin July 1,2023. • Develop a community education program that involves beach safety, smoke detectors, escape plans, and community CPR. • Assess all addresses outside the city limits and provide address signs to those needed with a cooperative effort of Clatsop County, Oregon Fire Marshal's Office and Cannon Beach Volunteer Firefighters Association. |
| 5. Financial | <ul style="list-style-type: none"> • Look For continues opportunities of cost recovery. • Measure in a 10-year financial plan, the district operational and equipment needs compared to projected revenue. • Continue private and public partnerships that allow for cost reduction and increased services. • Continue to seek public and private grants to und operational and equipment needs. |

Budget Message

To: Citizens of Cannon Beach Rural Fire Protection District
Cannon Beach Rural Fire Protection District Board of Directors
Cannon Beach Rural Fire Protection District Budget Committee Members

From: Fire Chief/Budget Officer Marc Reckmann

I am pleased to present to you the proposed budget for the fiscal year 2023/2024. This budget is designed to meet the current needs and anticipate the future requirements of the Fire District based on projected revenues. It will also help us to accomplish the goals and objectives outlined in the Fire District's priorities outlined by the Board of Directors and the Fire Chief. The proposed budget considers projected revenue from the Prepared Food Tax. We have ¾ of a year revenue now to be able to project revenue from, but we do not have a full year history of revenue. There is projected revenue from a SAFER grant, this is to hire 6 more firefighters for 3 years. If this grant is not received, no funds from this will be expended.

With the addition of the Prepared Food Tax, it has allowed for staffing changes. It allowed for the hiring of 3 full-time firefighters and the hiring of the Division Chief of Fire & Life Safety. The day Lieutenant is going to be moved to a Captain/fire inspector, and the Division Chief of training & Operations is being moved to a Deputy Chief to plan for future succession.

The last major change is the consolidation of reserve accounts. It no longer seems beneficial to have three reserve accounts, this budget shows the consolidation of the apparatus & equipment reserve, capitol reserve, and COWS reserve into one capital improvement reserve.

As required by Oregon State budget law, our proposed operating budget is balanced between resources and expenditures. It has been prepared following accepted accounting standards, principles, practices, and laws. Input has been solicited and received from members and citizens in hopes of not only producing a well-thought-out budget, but also a budget that has the ownership of a diverse cross-section of our organization and those we serve.

This budget was developed based on the direction given by the Cannon Beach Rural Fire Protection District Board of Directors, recommendations from District staff, input from the Fire District's Certified Public Accountant, budget laws, regulations, and laws that govern fire districts, as well as known and projected operational requirements.

The proposed budget supports our mission, vision, values, and strategic goals and objectives. It improves current programs and services; and prepares us to meet the future. I believe that this budget is financially sound and represents responsible stewardship of the resources entrusted to us by the citizens of the Fire District.

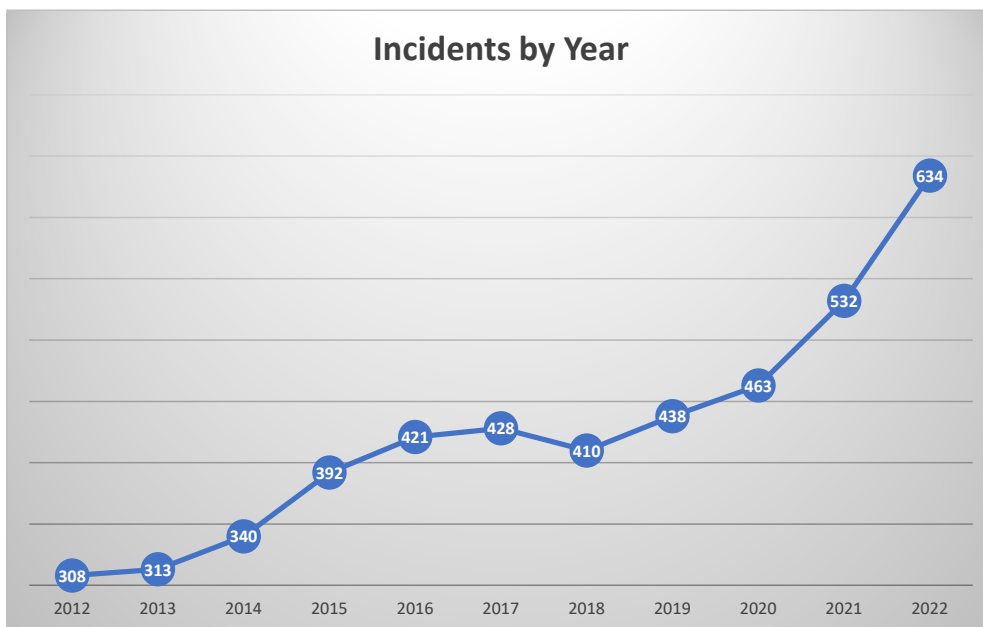
Thank you for your participation and support of the budgeting process. I look forward to working with each of you as we serve our citizens together.

Respectfully submitted by,

Marc Reckmann
Fire Chief/Budget Officer

Trends

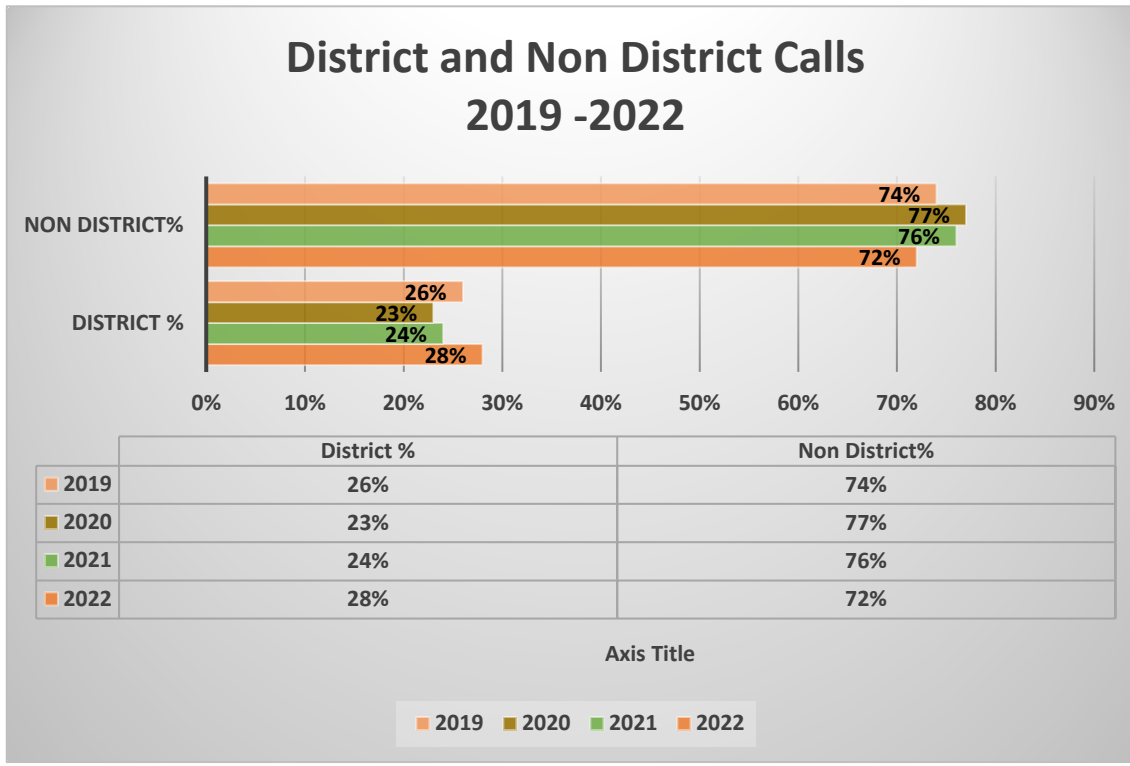
| Year | Calls |
|------|-------|
| 2012 | 308 |
| 2013 | 313 |
| 2014 | 340 |
| 2015 | 392 |
| 2016 | 421 |
| 2017 | 428 |
| 2018 | 410 |
| 2019 | 438 |
| 2020 | 468 |
| 2021 | 532 |
| 2022 | 634 |



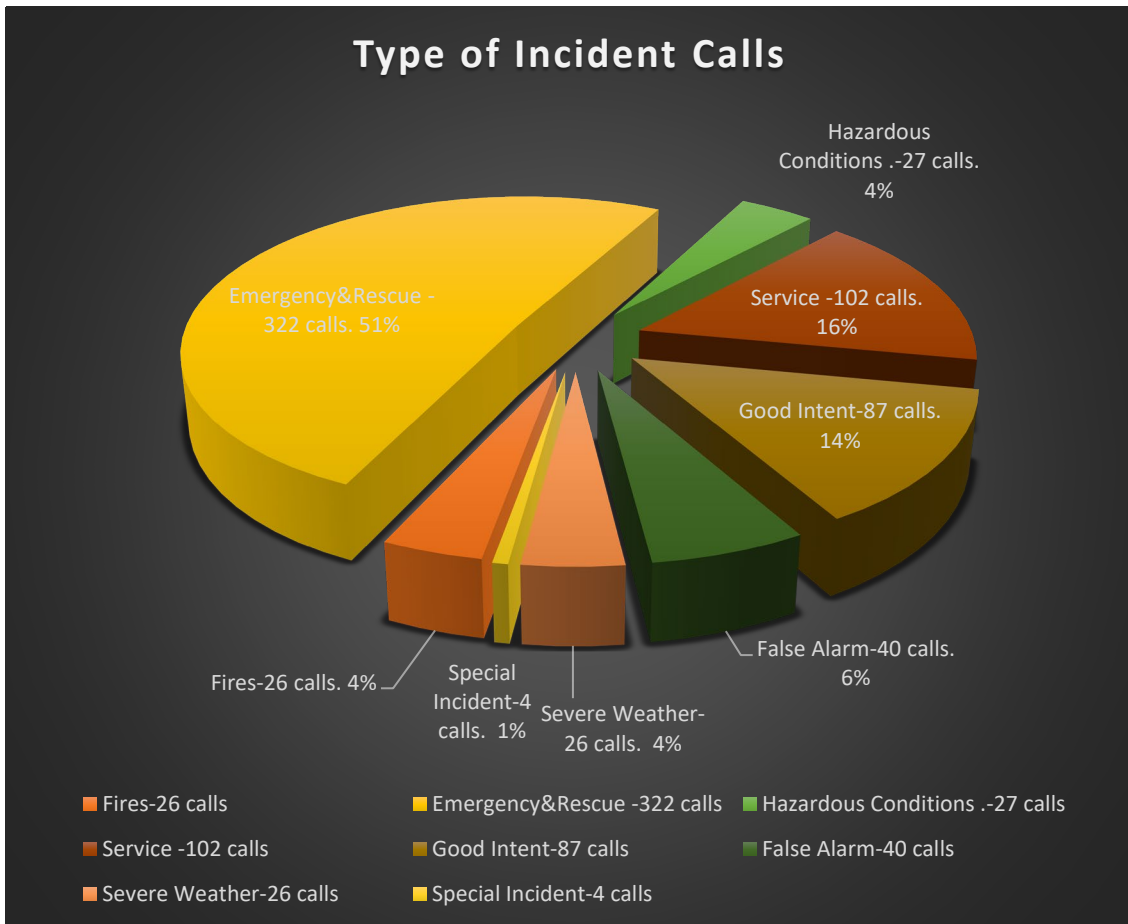
Response (Calls)

Call volume continues to rise. 2022 shows the greatest volume, 16% of last year. The year ended with 634 emergency responses.

| 2022 District Resident | Incidents | % | Total Number calls |
|------------------------|-----------|-----|--------------------|
| No | 456 | 72% | 634 |
| Yes | 178 | 28% | |

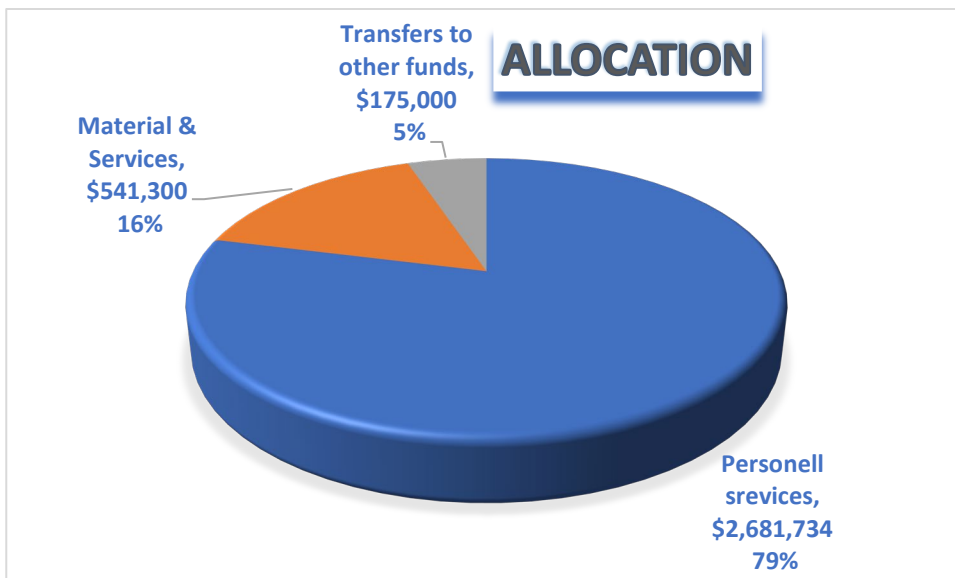
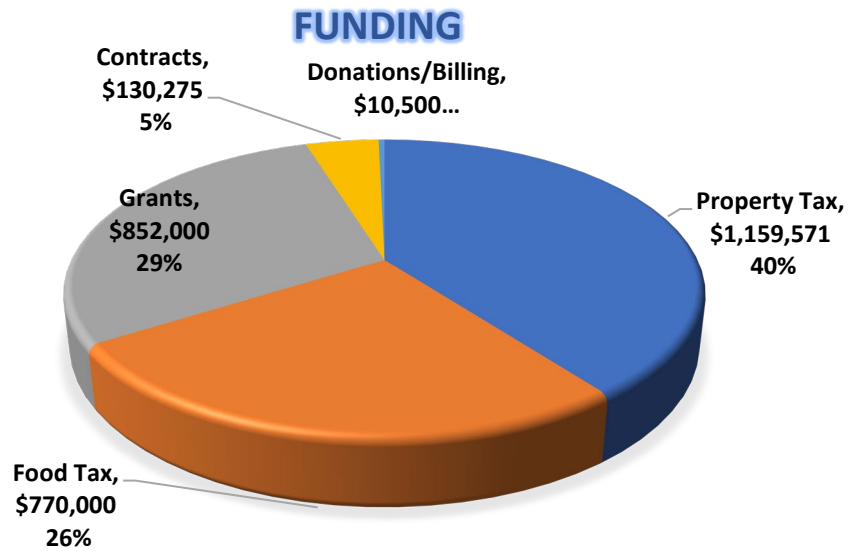


| Breakdown by Call Types 2022 | | |
|------------------------------------|-----|-----|
| Hazardous Condition (No Fire): | 27 | 4% |
| Service Call: | 102 | 16% |
| Good Intent Call: | 87 | 14% |
| False Alarm & False Call: | 40 | 6% |
| Severe Weather & Natural Disaster: | 26 | 4% |
| Special Incident Type: | 4 | 1% |



2022-2023 PROPOSED OPERATING BUDGET: FUNDING

| | |
|-------------------|-------------|
| Property Tax | \$1,159,571 |
| Food Tax | \$770,000 |
| Grants | \$852,000 |
| Contracts | \$130,275 |
| Donations/Billing | \$10,500 |



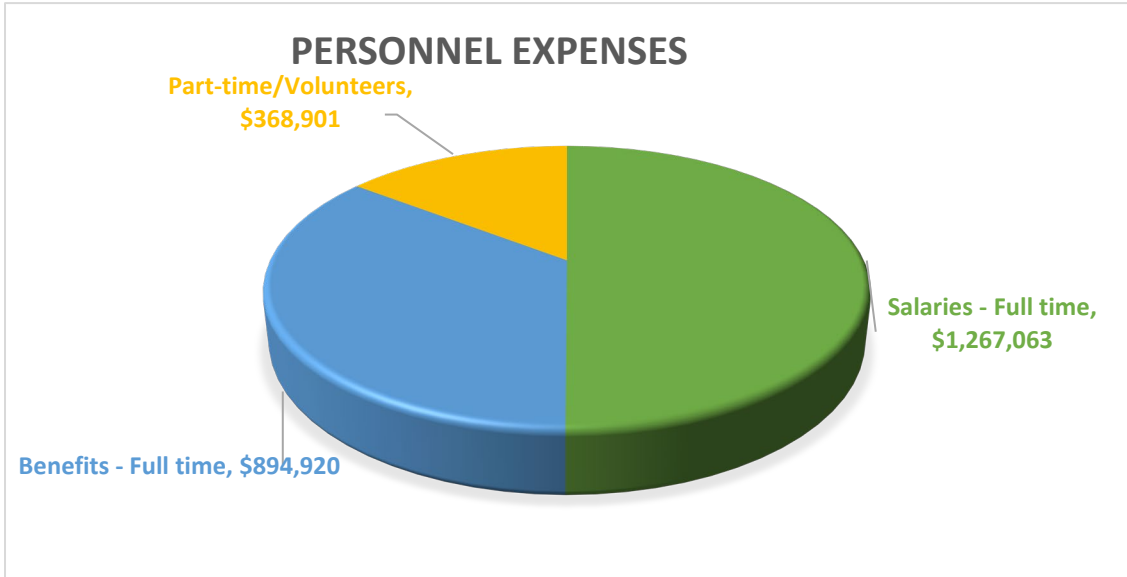
Personnel

In 2023-24 budget, CBFIRE full-time personnel included a Fire Chief, Deputy Chief of Training & Operations, Division Chief/Fire Marshal, Captain/Fire inspector, 6 shift firefighters, 3 shift Lieutenants, and Administrative/Executive Assistant. Volunteer and part-time personnel include 2 volunteer Lieutenants, 11 volunteer firefighters, student firefighters, part-time firefighters, and part-time lifeguards.

Funds for personnel come from a variety of sources:

- Fire Chief and part of the admin come from the Fire Chief Levy
- Deputy Chief and the remaining part of the admin come from the staffing and operations levy
- Division Chief/Fire Marshal, 3 shift firefighters, and the Captain/Fire inspector are funded by the prepared food tax
- 3 shift firefighters and 3 shift lieutenants will be funded by SAFER grant if received

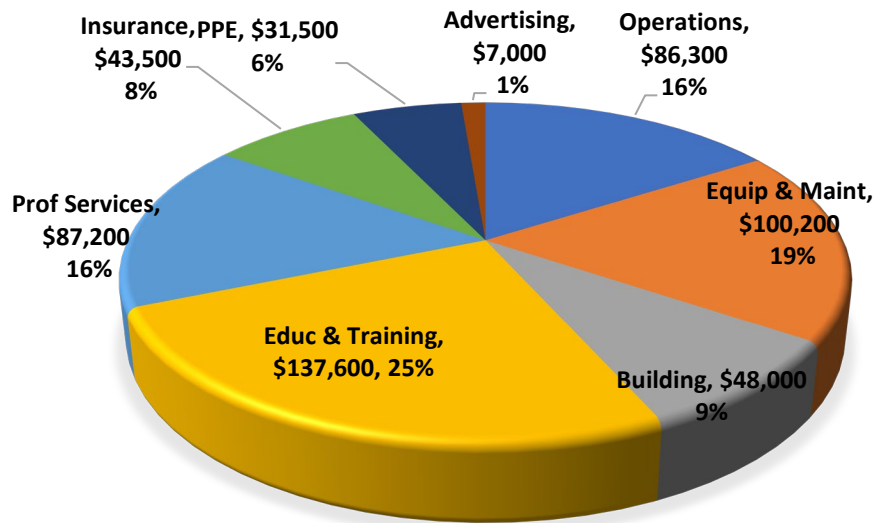
| | |
|----------------------|-------------|
| Salaries - Full time | \$1,267,063 |
| Benefits - Full time | \$894,920 |
| Part-time/Volunteers | \$368,901 |



2023-2024 PROPOSED BUDGET: MATERIALS AND SERVICES

| | |
|-----------------|-----------|
| Operations | \$86,300 |
| Equip & Maint | \$100,200 |
| Building | \$48,000 |
| Educ & Training | \$137,600 |
| Prof Services | \$87,200 |
| Insurance | \$43,500 |
| PPE | \$31,500 |
| Advertising | \$7,000 |

MATERIALS & OPERATIONS



Apparatus Status

| App# | Station | Year | Make/Description | Life Xpect | Replace Sched | Current Cost \$ | Notes |
|------|--------------|------|------------------------------|------------|---------------|-----------------|--------------------------------------------------|
| 3225 | Cannon Beach | 2001 | American LaFrance – Type 1 | 25 | 2028 | 720,000 | Purchased used in 2021 |
| 3226 | Arch Cape | 2006 | E-One Fire engine – Type III | 2 | 2031 | 525,000 | Replace with a unit better suited for Arch Cape. |
| 3227 | Cannon Beach | 2022 | HME Fire Engine – Type I | 25 | 2048 | \$550,000 | To be delivered June 2023 |
| 3249 | Cannon Beach | 2016 | Pierce Ladder Truck | 25 | 2041 | 950,000 | 2014 Bond |
| 3251 | Cannon Beach | 2015 | Ford F-250 4x4 Rescue / EMS | 15 | 2031 | 80,000 | New Rescue was ordered |
| 3261 | Staff | 2012 | Chevy Suburban | 15 | 2027 | 65,000 | Used primarily by Chief |
| 3262 | Cannon Beach | 2010 | Toyota Tundra | 15 | 2025 | 65,000 | Utility |
| 3263 | Staff | 2019 | Ford F-250 4x4 Duty Officer | 15 | 2034 | 80,000 | Used as Duty Officer vehicle |
| 3266 | Staff | 2001 | Jeep Cherokee | 15 | 2026 | 80,000 | Will be used by fire inspector |
| 3276 | Arch Cape | 2022 | Core Spire/Mallory Fire | 15 | 2027 | 225,000 | New from SPIRE grant |
| 3277 | Cannon Beach | 2014 | Ford F-550 4x4 Brush Type VI | 15 | 2029 | 225,000 | 2014 Joint purchase w/ City of CB |
| 3281 | Cannon Beach | 2022 | John Deere Gator | 15 | 2037 | 50,000 | Purchased by Association |
| 3291 | Cannon Beach | 2022 | Yamaha Wave Runner | 10 | 2032 | 16,000 | |
| 3292 | Cannon Beach | 2022 | Yamaha Wave Runner | 10 | 2032 | 16,000 | |

Budget Structure: The below diagram illustrates the four funds used to track revenue and expenses for the District.

BUDET STRUCTURE

2023-2024

| | |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| General Fund: | .35 Per Thousand Permanent .35 Thousand Levy (expires 2025—1 more year) Prepared Food Tax Revenue Personal Services Materials and Services |
| Fire Chief Fund: | .19 Per Thousand Levy (expires 2024—final year) Fire Chief Salary & Benefits \$60,000 transfer to general fund for Admin Assistant. |
| Reserve Funds: | Gets Transfer from the General Fund Combined to one reserve account Apparatus, equipment, building, and COWS |
| 2014 Bond: | \$104 Thousand per year, ~.08 a Thousand 2016 Ladder Truck \$105K Balance \$105 Yearly Payment, last payment |



The **General Fund** tracks standard revenue and expenses for the District. Examples of revenues include incoming monies from permanent property taxes. Examples of Personnel Services include Volunteer Payroll, Worker's Compensation Insurance, and Life and Disability Insurance. General Fund gets money from the permanent tax rate (\$.35 per thousand of assessed value) and the operations and staffing levy (also \$.35 per thousand of assessed value). The operations levy expires in 2025

The **Fire Chief Fund** was established to track revenues and expenses specific to the Fire Chief. The original levy for the fire chief was passed in 1999 to hire and fund a full-time fire chief at a fixed \$140,000 per year, being renewed every 5 years. In 2018 the levy was changed to \$0.19 per thousand rates to help adjust for annual inflation. Expenses include dues & subscriptions, continuing education, travel, and housing. As Levy's are voted based on specific use, having a Fire Chief Fund allows these restrictions and limitations to be monitored specifically for this use. The Fire Chief levy expires in 2024.

The **Reserve Funds** are formal transfers of monies from the General Fund. The District receives monies from not only permanent taxes but from grants and Levies. Levies are voted on for a specific purpose. When these monies are received and deposited into the General Fund, they need to be transferred to their appropriate reserve fund to use for that specific purpose. As an example, a levy was voted on and passed to fund staffing and operations, which allows money to be transferred to fund a new Fire Engine, which was ultimately transferred into the Apparatus Equipment Reserve through a formal resolution process by the Board of Directors to ensure proper distribution and monitoring of funds.

The **Bond** Payment for 2023-2024 Ladder Truck. Taxes are received and paid out. This will be paid off in FY23-24 Current balance is \$105K. \$105K for one year. ~\$.08 a thousand.

Oregon’s Local Budget Laws

Most Special Districts, such as Cannon Beach Rural Fire Protection District, are subject to Oregon Local Budget Law, which can be found under Oregon Revised Statutes (ORS) 294.305 to 294.565. Requirements under this law require specific forms to report financial information. The forms include:

| # | Form Name |
|-------|---------------------------------|
| LB-20 | Resources (Revenue) Description |
| LB-30 | Allocated + Non-Allocated |
| LB-31 | Detail |
| LB-35 | Debt |
| LB-11 | Reserve – App + Equip |
| LB-11 | Reserve – COWS |
| LB-11 | Reserve – Capital Projects |
| LB-11 | Reserve – All Capital (new) |
| LB-10 | Resource Fire Chief |
| LB-31 | Fire Chief |

See the “Appendix” for the Completed LB forms for CB Fire.

Revenue (aka “Resources”)

The following items are part of the Resources:

| Name | Description |
|------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Beginning fund balance/ net working capital | Amount of cash carried over from the previous year. |
| Fees, licenses, permits, fines, assessments, and other service charges | Revenues from any charges you impose for services you provide. |
| Grants, gifts, allocations, and donations | Revenues are given by others during the budget year including revenue sharing. |
| Revenue from bonds and other debt | Any money you borrow and receive during the budget year. |
| Interfund transfers/internal service reimbursements | Amounts transferred from one fund to another. Internal service charges paid by a budget transfer from one unit of the organization for services provided by another unit are resources in the fund that receives the transfer. Transfers require approval through a “Resolution” by the CBFire Board President. |
| All other resources | Interest earned on investments, prior years’ property tax revenue received this year, and any revenues not included in one of the other categories. |
| Current year property taxes | The total from all current year property taxes. This includes both Clatsop and Tillamook Counties. |

Expenses (aka “Requirements by Object Classification”)

CB Fire is required to fill in the total amount of budget requirements for each year using the following expenditures titled “Object Classification Categories”:

| OC Name | Description |
|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Personnel Services | Salaries, benefits, workers compensation insurance, social security tax, and other costs associated with employees. |
| Materials and Services | Contractual and other services. Materials, supplies, utilities, insurance, travel, and other miscellaneous charges and operating expenses. |
| Capital Outlay | Land acquisition, buildings, improvements, machinery, equipment, and other capital assets |
| Debt Service | The amount set aside for repayment of debt. It includes principal and interest on both short-term debt and long-term debt. |
| Interfund transfers | Amounts budgeted to be transferred from one fund to another within the budget. |
| Contingencies | The amount set aside for anticipated operating expenses that can’t be specifically identified at the time the budget is prepared or for unexpected expenses that the board can allocate without the approval of the budget committee. This cannot not exceed 155 of budget. |
| Special payments | Payments of taxes, fees, or charges collected by one entity and then paid to another organization on a pass-through basis, grants made or distributed to others that will be expended by them, and other expenditures that don’t fit into one of the expenditure categories. |
| Unappropriated ending balance and reserve for future expenditure | The money that is not allocated in any funds is to be carried over to next year. |

Both Resources (Revenue) and Object Classification categories (Expenses) will be grouped and summarized for better understanding within this Budget Book. For expense line-item descriptions, see Appendix.

REVENUE

The County Tax Assessor has estimated the district’s overall growth in assessed valuation (AV) for the fiscal year 2023/2024 to be 3% beyond the 2022 assessed value. This figure is limited by a statutorily fixed growth rate on existing properties of 3% plus any growth in the form of new construction. AV is different and less than Real Market Value. A house valued at 1 million, maybe only assessed at \$500,000.

The district’s resources are based on taxes to be levied, plus cash carries forward, less the taxes estimated to be uncollectable. The proposed budget provides for the approval of levying the district’s permanent tax rate of \$0.3521 per \$1,000 of assessed valuation the; District’s local option (Fire Chief) tax rate of \$0.19 per \$1,000 of assessed valuation; District’s bond (Ladder truck) of \$105,000; and the District’s Staffing and Operations Levy tax rate of \$0.35 per \$1,000 of assessed valuation.

Also included is revenue from submitted grants, contracts, Conflagration revenue, the contribution from volunteer association, and intergovernmental agreements with the City of Cannon Beach. The prepared food tax is a large contributor of the general fund

A. Form LB-20: Resources

Points of Interest

- “SAFER” is applied for is an unknown if will be awarded
- Association’s contribution is to fund a childcare assistance program. Was not used last year, going to try one more year.
- \$770,000 budgetted income from Prepared Food Tax
- \$60,000 is transferred in from the Fire Chief fund to pay for part of the Admin position.
- Conflagrations revenue increased as we have more staff to be able to send more crews.
- Contracts
 - ODF \$500
 - City of Cannon Beach Hydrant Maintainence \$6,000
 - Lifeguards

| FORM | | | | RESOURCES | |
|-------------------------------|------------------------------|----------------------------------|-----------------------|----------------------------------------------------|------------------------------|
| LB-20 | | | | GENERAL FUND | |
| | | | | (Fund) | |
| Historical Data | | | | RESOURCE DESCRIPTION | Budget for Next Year 2022-23 |
| Actual | | Adopted Budget This Year 2022-23 | Projected end of year | | Proposed By Budget Officer |
| Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | |
| 279,895 | 345,510 | 509,064 | 544,830 | 1 Available cash on hand* (cash basis) or | 930,000 |
| | | | | 2 Net working capital (accrual basis) | |
| 23,487 | 24,486 | 22,000 | 29,000 | 3 Previously levied taxes estimated to be received | 22,000 |
| 7,973 | 7,442 | 5,000 | 39,440 | 4 Interest | 5,000 |
| | | | | 5 Transferred IN, from other funds | |
| | | | | 6 OTHER RESOURCES | |
| 1,000 | 1,500 | 500 | 0 | 7 Fire Protection Revenue | 500 |
| 27,870 | 18,871 | 5,000 | 44,165 | 8 Miscellaneous Revenue | 5,000 |
| 0 | 0 | 0 | | 9 Tillamook County prior | 0 |
| 0 | 118,369 | 65,000 | 47,965 | 10 Conflagration/Mobilization | 130,000 |
| 0 | 0 | 0 | | 11 Association Contribution | 5,000 |
| 47,218 | | 0 | 0 | 12 Assistance to Firefighter Grant (AFG) | |
| 98,062 | 140,162 | 657,523 | 25,000 | 13 SAFER GRANT | 852,000 |
| 0 | 21,150 | 0 | 6,950 | 14 Donation | 0 |
| 0 | 10,000 | 0 | | 15 SDAO Grant | 0 |
| 0 | 2,000 | 0 | 28,702 | 16 Sale of Fixed assets | 0 |
| 0 | 0 | 0 | | 17 DPSST Grant | 0 |
| 2,500 | 6,000 | 6,000 | 11,804 | 18 City of Cannon Beach contracts | 6,000 |
| | | | 560,000 | 19 Prepared Food Tax | 770,000 |
| 16,351 | 226,552 | | | 20 CRF Grant | |
| | | | 60,000 | 21 Transfer from Fire Chief Fund | 60,000 |
| | | | | 22 Transferred IN, from other funds | |
| | | | | 23 Lifeguards | 124,275 |
| | | | 10,000 | 24 VFA grant | |
| 714,557 | 694,490 | 1,830,087 | | 25 Total resources, except taxes to be levied | 2,909,775 |
| | | 875,712 | 839,058 | 26 Taxes estimated to be received | 913,185 |
| 826,977 | 852,003 | | | 27 Taxes collected in year levied | |
| 1,541,534 | 1,546,493 | 2,705,799 | | 28 TOTAL RESOURCES | 3,822,960 |

EXPENSES: PERSONNEL SERVICES (LB-30)

A. Points of Interest

- Job title change for Deputy Chief and Captain
- Stipend for chief officer housing
- COLA remained 3%, adjust other items instead such as incentive for advanced certs and degree
- Increased Conflag pay so match expected income.
- Increased part time as we expand program.

| | | | | | REQUIREMENTS SUMMARY | | |
|-----------------------------------|----------------------------------|-----------------------------------------------------------|--------------------------|-----------------------------------------------------------|----------------------|------------------------------------|---------|
| FORM | | ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY | | | | | |
| LB-30 | | GENERAL FUND | | | | | |
| Historical Data | | | | REQUIREMENTS FOR: <u>Fire & Emergency Services</u> | | Budget for Next Year 2023-24 | |
| Actual | | Adopted Budget This Year Year 22-23 | Projected end of year | | | Proposed By Budget Officer | |
| Second Preceding Year 20-21 | First Preceding Year 21-22 | | | | | | |
| 1 | | | | | 1 | PERSONNEL SERVICES | 1 |
| 2 | 48,000 | 48,000 | 48,000 | 48,000 | 2 | Volunteer Payroll | 48,000 |
| 3 | 5,200 | 5,183 | 4,500 | 4,100 | 3 | Volunteer FICA | 4,500 |
| 4 | 1,279 | 2,901 | 5,000 | 5,925 | 4 | Volunteer PERS | 5,000 |
| 5 | 10,900 | 11,125 | 11,200 | 11,125 | 5 | Length of Service | 11,200 |
| 6 | 11,369 | 15,290 | 13,500 | 11,840 | 6 | Workers Comp Insurance | 13,500 |
| 7 | 41,488 | 93,122 | 96,000 | 96,000 | 7 | Deputy Chief Salary | 101,400 |
| 8 | 17,397 | 30,384 | 35,000 | 35,000 | 8 | DC Medical Insurance | 35,000 |
| 9 | | 25,331 | 29,760 | 29,760 | 9 | DC Retirement | 37,074 |
| 10 | 69,710 | 71,816 | 73,000 | 73,000 | 10 | Captain Salary | 80,600 |
| 11 | 3,385 | 8,179 | 7,344 | | 11 | DC Housing | 18,000 |
| 12 | | | | 7,344 | 12 | DC FICA | 9,134 |
| 13 | 662 | 621 | 0 | 0 | 13 | Captain Medical | 0 |
| 14 | 19,869 | 23,097 | 22,630 | 30,079 | 14 | Captain Retirement | 25,026 |
| 15 | 6,029 | 6,113 | 5,585 | 6,806 | 15 | Captain FICA | 6,166 |
| 16 | 0 | 5,107 | 30,000 | 7,000 | 16 | Part-Time Firefighter | 98,000 |
| 17 | | | 2,295 | 3,766 | 17 | Part-Time Firefighter FICA | 7,497 |
| 18 | | 2,805 | 2,500 | | 18 | Part-Time Firefighter PERS | 30,429 |
| 19 | 33,930 | 39,947 | 54,600 | 52,570 | 19 | Exec. Assist | 60,000 |
| 20 | 2,727 | 3,608 | 4,177 | 4,436 | 20 | Exec. Assist FICA | 4,590 |
| 21 | 5,407 | 8,891 | 16,926 | 7,100 | 21 | Exec. Assist PERS | 18,630 |
| 22 | | 3,345 | 35,000 | 10,033 | 22 | Exec Assist Medical | 10,500 |
| 23 | 36,168 | 49,437 | 50,000 | 19,463 | 23 | Conflagration Payroll | 100,000 |
| 24 | 3,193 | 3,736 | 4,000 | 1,489 | 24 | Conflagration FICA | 8,000 |
| 25 | | 12,269 | 11,000 | 4,413 | 25 | Conflagration PERS | 22,000 |
| 26 | 11,148 | 942 | 6,500 | 2,925 | 26 | Life and Disability Insurance | 6,500 |
| 27 | 5,637 | 4,585 | 10,000 | 11,090 | 27 | Duty officer stipend | 10,000 |
| 28 | | 1,284 | 25,000 | 767 | 28 | Firefighter stipend | 25,000 |

EXPENSES: PERSONNEL SERVICES (LB-30)

B. New - Points of Interest

- Child care reimbursement
- Increased firefighters for SAFER Grant
- Added Shift Lieutenant for SAFER
- Added Fire Marshal
- Added Lifeguards

| | | | | | | | |
|----|---------|---------|-----------|----|-----------------------------------------|------------------|----|
| 29 | | | | 29 | Child Care Reimbursement | 5,000 | 29 |
| 30 | | 186,000 | 113,000 | 30 | Shift Firefighters | 402,000 | 30 |
| 31 | | 57,753 | 29,456 | 31 | Shift Firefighter PERS | 124,821 | 31 |
| 32 | | 14,229 | 9,500 | 32 | Shift Firefighters FICA | 30,753 | 32 |
| 33 | | 105,000 | 28,000 | 33 | Shift Firefighters Medical | 180,000 | 33 |
| 34 | | | | 34 | Shift Lieutenant Salary | 273,855 | 34 |
| 35 | | | | 35 | Shift Lieutenant PERS | 98,396 | 35 |
| 36 | | | | 36 | Shift Lieutenant FICA | 20,950 | 36 |
| 37 | | | | 37 | Shift Lieutenant Medical | 90,000 | 37 |
| 38 | | 87,100 | | 38 | Fire Marshal | 85,500 | 38 |
| 39 | | | | 39 | Fire Marshal Housing | 18,000 | 39 |
| 40 | | 31,356 | | 40 | Fire Marshal PERS | 37,188 | 40 |
| 41 | | 35,000 | | 41 | Fire Marshal Medical | 35,000 | 41 |
| 42 | | 6,663 | | 42 | Fire Marshal FICA | 7,918 | 42 |
| 43 | | 25,000 | 40,000 | 43 | Overtime | 125,000 | 43 |
| 44 | | | | 44 | Vacation buy out | 15,000 | 44 |
| 45 | | | | 45 | Lifeguard Hourly | 89,600 | 45 |
| 46 | | | | 46 | Lifeguard FICA | 6,854 | 46 |
| 47 | | | | 47 | Lifeguard PERS | 27,821 | 47 |
| 48 | 333,498 | 477,118 | 1,151,618 | 48 | TOTAL PERSONNEL SERVICES | 2,469,402 | 48 |
| 49 | 2 | 2 | 3 | 49 | Total Full-Time Equivalent (FTE) | 13 | 49 |

| | | | | | | | |
|----|---------|---------|---------|----|-------------------------------------|----------------|----|
| 50 | | | | 50 | MATERIALS AND SERVICES | | 50 |
| 51 | 59,607 | 63,707 | 85,300 | 51 | Operational | 86,300 | 51 |
| 52 | 55,222 | 76,339 | 85,200 | 52 | Equipment and Apparatus Maintenance | 100,200 | 52 |
| 53 | 44,860 | 43,186 | 56,000 | 53 | Building Maintenance | 48,000 | 53 |
| 54 | 39,920 | 65,550 | 98,000 | 54 | Education and training | 127,000 | 54 |
| 55 | 65,299 | 68,881 | 99,200 | 55 | Professional Services | 87,200 | 55 |
| 56 | 32,549 | 41,505 | 43,500 | 56 | Insurance | 43,500 | 56 |
| 57 | 23,481 | 37,474 | 26,000 | 57 | Protective Equipment and Uniforms | 31,500 | 57 |
| 58 | 1,840 | 531 | 2,000 | 58 | Advertising - Legal | 2,000 | 58 |
| 59 | 6,894 | 1,986 | 5,000 | 59 | Advertising - GRANT Print Marketing | 5,000 | 59 |
| 60 | | | | 60 | | | 60 |
| 61 | 329,672 | 399,159 | 500,200 | 61 | TOTAL MATERIALS AND SERVICES | 530,700 | 61 |

EXPENSES: DETAILED (LB-31)

A. Operational

- Housing allowance for the hiring of Division Chief (Fire Marshal)

| Form OR-LB-31 | | Detailed Requirements GENERAL FUND | | | | | | |
|-------------------------------|-----------------------------|---------------------------------------|---------------------------------|-----------------------|---------------------------------------------------------------------------------------------------|------------------------------|------------------------------------|---------------|
| Historical data | | | Adopted budget this year 22- 23 | Projected end of year | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | | Budget for next year 2023-24 | |
| Actual | | Proposed by Budget Officer | | | | | | |
| Second preceding year 20 - 21 | First preceding year 21- 22 | | | | | | | |
| 1 | | | | | | | | |
| 2 | 1,349 | 34 | 1,500 | | 2 | Object Classification | Detail | |
| 3 | 2,438 | 12,866 | 7,500 | 6,000 | 3 | OPERATIONAL | Disaster Preparedness | 1,500 |
| 4 | 11,556 | 6,653 | 8,500 | 9,500 | 4 | | Communication Supplies/Maintenance | 7,500 |
| 5 | 10,378 | 11,803 | 10,000 | 11,500 | 5 | | Medical Supplies/Maintenance | 8,500 |
| 6 | 1,202 | 2,880 | 3,000 | 2,503 | 6 | | Office Supplies/Maintenance | 10,000 |
| 7 | 13,939 | 15,925 | 15,000 | 20,000 | 7 | | Utilities: Garbage | 3,000 |
| 8 | 9,110 | 10,293 | 10,000 | 10,800 | 8 | | Utilities: Telephone | 16,000 |
| 9 | 2,978 | 2,963 | 3,300 | 3,500 | 9 | | Utilities: Electric | 10,000 |
| 10 | 0 | | 0 | | 10 | | Utilities Natural Gas/Propane | 3,300 |
| 11 | 6,000 | | 24,000 | | 11 | | Advertising - Grant | 0 |
| 12 | 657 | 291 | 2,500 | 295 | 12 | | Housing | 24,000 |
| 13 | 59,607 | 63,708 | 85,300 | 64,098 | 13 | Postage/Freight | 2,500 | |
| TOTAL OPERATIONAL | | | | | | | | 86,300 |

B. Equipment/Apparatus

- As calls are increasing, the fuel budget was increased

| Historical data | | | | | Projected end of year | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | Budget for next year 2023-24 |
|-------------------------------|-----------------------------|--------|---------------------------------|----------------------------|---------------------------|---------------------------------------------------------------------------------------------------|------------------------------|
| Actual | | | Adopted budget this year 22- 23 | Proposed by Budget Officer | | | |
| Second preceding year 20 - 21 | First preceding year 21- 22 | | | | | | |
| 15 | 18,547 | 12,897 | 18,000 | 13,000 | TOTAL EQUIPMENT/APPARATUS | Apparatus Repairs | 18,000 |
| 16 | 5,062 | 10,001 | 5,000 | 8,200 | | Tools | 5,000 |
| 17 | 203 | 1,515 | 5,000 | 6,034 | | Tires | 5,000 |
| 18 | 749 | 0 | 2,200 | 233 | | Batteries | 2,200 |
| 19 | 5,153 | 5,447 | 10,000 | 24,685 | | Miscellaneous | 10,000 |
| 20 | 15,992 | 34,194 | 30,000 | 29,503 | | Vehicle Maintenance and Supplies | 30,000 |
| 21 | 9,516 | 12,284 | 15,000 | 24,000 | | Fuel | 30,000 |
| 22 | 55,222 | 76,338 | 85,200 | 105,655 | | TOTAL EQUIPMENT/APPARATUS | 100,200 |

C. Building Maintenance

- Decreased with 24 hour staff cleaning station

| Historical data | | | | | Projected end of year | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | Budget for next year 2023-24 |
|-------------------------------|-----------------------------|--------|---------------------------------|----------------------------|----------------------------|---------------------------------------------------------------------------------------------------|------------------------------|
| Actual | | | Adopted budget this year 22- 23 | Proposed by Budget Officer | | | |
| Second preceding year 20 - 21 | First preceding year 21- 22 | | | | | | |
| 24 | | | | | BUILDING MAINTENANCE | | |
| 25 | 26,573 | 21,121 | 25,000 | 26,507 | | Building Maintenance | 25,000 |
| 26 | 220 | 0 | 5,000 | | | COWS Maintenance | 5,000 |
| 27 | 6,759 | 11,082 | 13,000 | 8,600 | | Janitorial Services/Supplies | 5,000 |
| 28 | 11,308 | 10,984 | 13,000 | 10,900 | | Landscape Maintenance | 13,000 |
| 29 | 44,860 | 43,187 | 56,000 | 46,007 | TOTAL BUILDING MAINTENANCE | 48,000 | |

D. Education and Training

- Increase Recruitment/Retention
- Increase Firefighter training.
- Increase student program to have housing.
- Added Water/snacks line to better track.

| Historical data | | | | | Projected end of year | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | Budget for next year 2023-24 | | |
|-------------------------------|----------------------------|---------------|--------------------------------|----------------------------|-----------------------|---------------------------------------------------------------------------------------------------|-------------------------------------|----------------|----|
| Actual | | | Adopted budget this year 22-23 | Proposed by Budget Officer | | | | | |
| Second preceding year 20 - 21 | First preceding year 21-22 | | | | | | | | |
| 31 | 4,516 | 7,132 | 10,000 | 24,782 | 31 | Recruitment and Retention | 15,000 | 31 | |
| 32 | 3,993 | 1,801 | 5,000 | 2,119 | 32 | Training Aids | 5,000 | 32 | |
| 33 | 5,786 | 8,178 | 10,000 | 8,896 | 33 | Firefighter and EMT training | 15,000 | 33 | |
| 34 | 18,331 | 13,910 | 18,000 | 11,739 | 34 | TOTAL EDUCATION AND TRAINING | Dues and Subscriptions | 18,000 | 34 |
| 35 | 628 | 210 | 2,000 | 3,210 | 35 | | Board Training and Travel | 2,000 | 35 |
| 36 | 6,666 | 16,355 | 10,000 | 2,113 | 36 | | GRANT - BASIC FF TRAINING | | 36 |
| 37 | 0 | 2,132 | 18,000 | 0 | 37 | | Student Program | 42,000 | 37 |
| 38 | | | | | 38 | | Food/Water/snacks | 5,000 | 38 |
| 39 | | 15,833 | 25,000 | 23,395 | 39 | | Rope Rescue Training/Equipment | 25,000 | 39 |
| 40 | 39,920 | 65,551 | 98,000 | 76,254 | 40 | | TOTAL EDUCATION AND TRAINING | 127,000 | 40 |

E. Professional Services

- Reduced dispatch services have not increased as expected.

| Historical data | | | | | Projected end of year | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | Budget for next year 2023-24 | | |
|-------------------------------|----------------------------|---------------|--------------------------------|----------------------------|-----------------------|---------------------------------------------------------------------------------------------------|------------------------------------|---------------|----|
| Actual | | | Adopted budget this year 22-23 | Proposed by Budget Officer | | | | | |
| Second preceding year 20 - 21 | First preceding year 21-22 | | | | | | | | |
| 42 | | | | | 42 | | | 42 | |
| 43 | 810 | 620 | 1,200 | 420 | 43 | | Bond Fees | 1,200 | 43 |
| 44 | 15,693 | 15,929 | 35,000 | 16,566 | 44 | | 911 Dispatch Services | 18,000 | 44 |
| 45 | 0 | 4,150 | 10,000 | 11,500 | 45 | | Network Administration | 15,000 | 45 |
| 46 | 20,517 | 20,400 | 24,000 | 24,000 | 46 | | Accounting Services | 24,000 | 46 |
| 47 | 11,010 | 10,070 | 1,000 | 2,028 | 47 | | Legal Services | 10,000 | 47 |
| 48 | 6,700 | 6,750 | 7,500 | 6,750 | 48 | | Audit | 7,500 | 48 |
| 49 | 1,092 | 506 | 1,000 | 700 | 49 | | Legal Notices | 1,000 | 49 |
| 50 | 9,477 | 10,082 | 10,000 | 9,000 | 50 | | Medical Exams/Backgrounds | 10,000 | 50 |
| 51 | 0 | 374 | 500 | 0 | 51 | | Employee Assistance Program | 500 | 51 |
| 52 | 65,299 | 68,881 | 90,200 | 70,964 | 52 | | TOTAL PROFESSIONAL SERVICES | 87,200 | 52 |

F. Advertising

| | | | | | | | | |
|----|-------|-------|-------|-----|----|-------------------------------------|--------|----|
| 58 | 1,840 | 531 | 2,000 | 380 | 58 | Advertising - Legal and marketing | 10,000 | 58 |
| 59 | 6,894 | 1,986 | 5,000 | 183 | 59 | Advertising - GRANT Print Marketing | | 59 |

G. Insurance

- No Change

| Historical data | | | | | Projected end of year | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | Budget for next year 2023-24 | | |
|-------------------------------|-----------------------------|--------|---------------------------------|----------------------------|-----------------------|---------------------------------------------------------------------------------------------------|-------------------------------|---------------|----|
| Actual | | | Adopted budget this year 22- 23 | Proposed by Budget Officer | | | | | |
| Second preceding year 20 - 21 | First preceding year 21- 22 | | | | | | | | |
| 54 | | | | 54 | INSURANCE | | 54 | | |
| 55 | 32,549 | 41,505 | 42,000 | 38,743 | | 55 | Auto General, Prop, insurance | 42,000 | 55 |
| 56 | 0 | 0 | 1,500 | 1,500 | | 56 | Pollution liability | 1,500 | 56 |
| 57 | 32,549 | 41,505 | 43,500 | 40,243 | | 57 | TOTAL INSURANCE | 43,500 | 57 |

H. Protective Equipment / Uniforms

- Increase for cost increase and for items on order that will not be received by end of budget

| Historical data | | | | | Projected end of year | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | Budget for next year 2023-24 | | |
|-------------------------------|-----------------------------|--------|---------------------------------|----------------------------|---------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------|--------|----|
| Actual | | | Adopted budget this year 22- 23 | Proposed by Budget Officer | | | | | |
| Second preceding year 20 - 21 | First preceding year 21- 22 | | | | | | | | |
| 59 | | | | 59 | PROTECTIVE EQUIPMENT / UNIFORMS | | 59 | | |
| 60 | 2,892 | 8,276 | 7,500 | 862 | | 60 | Miscellaneous Protective Equipment | 7,500 | 60 |
| 61 | 6,399 | 8,380 | 9,500 | 6,713 | | 61 | Turnouts | 15,000 | 61 |
| 62 | 3,911 | 13,322 | 9,000 | 2,212 | | 62 | Uniform | 9,000 | 62 |
| 63 | 10,279 | 7,497 | | 2,568 | | 63 | GRANT - PPE | | 63 |
| 64 | | | | | 64 | GRANT - STUDENTS | | 64 | |
| 65 | 23,481 | 37,475 | 26,000 | 12,355 | 65 | TOTAL PROTECTIVE EQUIPMENT/UNIFORMS | 31,500 | 65 | |

End of year balance, Debt services, transfer, Contingency

- Increase for cost increase and for items on order that will not be received by end of budget

| Historical Data | | | | REQUIREMENTS FOR: <u>Fire & Emergency Services</u> | Budget for Next Year 2023-24 |
|-----------------------------------|----------------------------------|----------------------------------------------|-----------|--------------------------------------------------------------|------------------------------------|
| Actual | | Adopted Budget This Year Year 22-23 | | | Proposed By Budget Officer |
| Second Preceding Year 20-21 | First Preceding Year 21-22 | | | | |
| 1 | | | | 1 PERSONNEL SERVICES NOT ALLOCATED | 1 |
| 2 | | | | 2 | 2 |
| 3 | | | | 3 | 3 |
| 4 | 0 | 0 | 0 | 4 TOTAL PERSONNEL SERVICES | 0 4 |
| 5 | | | | 5 Total Full-Time Equivalent (FTE) | 5 |
| 6 | | | | 6 MATERIALS AND SERVICES NOT ALLOCATED | 6 |
| 7 | | | | 7 | 7 |
| 8 | | | | 8 | 8 |
| 9 | 0 | 0 | 0 | 9 TOTAL MATERIALS AND SERVICES | 0 9 |
| 10 | | | | 10 CAPITAL OUTLAY NOT ALLOCATED | 10 |
| 11 | | | | 11 | 11 |
| 12 | | | | 12 | 12 |
| 13 | 0 | 0 | 0 | 13 TOTAL CAPITAL OUTLAY | 0 13 |
| 14 | | | | 14 DEBT SERVICE | 14 |
| 15 | | 64,188 | 65,000 | 15 US Bank - Engine | 65,000 15 |
| 16 | | | | 16 | 16 |
| 17 | 0 | 64,188 | 65,000 | 17 TOTAL DEBT SERVICE | 65,000 17 |
| 18 | | | | 18 SPECIAL PAYMENTS | 18 |
| 19 | | | | 19 | 19 |
| 20 | | | | 20 | 20 |
| 21 | 0 | 0 | 0 | 21 TOTAL SPECIAL PAYMENTS | 0 21 |
| 22 | | | | 22 INTERFUND TRANSFERS | 22 |
| 23 | 5,000 | | | 23 Transfer to Community Warning System Fund | 23 |
| 24 | 450,000 | 60,000 | 125,000 | 24 Transfer to Apparatus & Equipment Reserve Fund | 24 |
| 25 | | | | 25 Transfer to Chief Vehicle Fund | 25 |
| 26 | 50,000 | | 50,000 | 26 Transfer to Capital Projects Fund | 26 |
| 27 | | | | 27 Transfer to All Capital | 175,000 27 |
| 28 | 505,000 | 60,000 | 175,000 | 28 TOTAL INTERFUND TRANSFERS | 175,000 28 |
| 29 | | | 245,000 | 29 OPERATING CONTINGENCY | 250,000 29 |
| 30 | | | | 30 RESERVED FOR FUTURE EXPENDITURE | 30 |
| 31 | | | 568,981 | 31 UNAPPROPRIATED ENDING BALANCE | 239,859 31 |
| 32 | 505,000 | 124,188 | 1,053,981 | 32 Total Requirements NOT ALLOCATED | 819,859 32 |
| 33 | 689,639 | 877,474 | 1,651,818 | 33 Total Requirements for ALL Org.Units/Programs within fund | 3,003,102 33 |
| 34 | 345,510 | 345,510 | | 34 Ending balance (prior years) | 34 |
| 35 | 1,540,149 | 1,347,172 | 2,705,799 | 35 TOTAL REQUIREMENTS | 3,822,961 35 |

DEBT (LB-35)

A. Ladder Truck Bond

- Taxes are received and paid out. It will be paid off in FY23-24 Current balance is \$105,000.

| BONDED DEBT | | | | | | |
|----------------------------|----------------------------|------------------------------------|----------------|-----------------------------------------------------|---------------------------------------------------------|----|
| RESOURCES AND REQUIREMENTS | | | | | | |
| DEBT SERVICE | | | | | | |
| (Fund) | | | | | | |
| | | | | DESCRIPTION OF RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-24 Proposed By Budget Officer | |
| | First Preceding Year 2020- | Adopted Budget This Year 2021-2022 | 2022-2023 | | | |
| 1 | | | | Resources | | 1 |
| 2 | | | | Beginning Cash on Hand (Cash Basis), or | | 2 |
| 3 | | | | Working Capital (Accrual Basis) | | 3 |
| 4 | 6,176 | 3,514 | 6,000 | Previously Levied Taxes to be Received | 3,000 | 4 |
| 5 | | | | Interest | | 5 |
| 6 | | | | Transferred from Other Funds | | 6 |
| 7 | 6,176 | 3,514 | 6,000 | Total Resources, Except Taxes to be Levied | 3,000 | 7 |
| 8 | | | | | | 8 |
| 9 | | | 106,193 | Taxes Estimated to be Received * | 105,675 | 9 |
| 10 | 106,592 | 105,254 | | Taxes Collected in Year Levied | 108,675 | 10 |
| 11 | 112,768 | 108,768 | 112,193 | TOTAL RESOURCES | 108,675 | 11 |
| | | | | Requirements | | |
| | | | | Bond Principal Payments | | |
| 12 | | | | Bond Issue | Budgeted Payment Date | 12 |
| 13 | 95,000 | 100,000 | 105,000 | MAY 2014 | December 31, 2021 | 13 |
| 14 | | | | | | 14 |
| 15 | | | | | | 15 |
| 16 | 95,000 | 100,000 | 105,000 | Total Principal | 105,000 | 16 |
| | | | | Bond Interest Payments | | |
| 17 | | | | Bond Issue | Budgeted Payment Date | 17 |
| 18 | 6,549 | 5,171 | 4,242 | MAY 2014 | December 31, 2023 | 18 |
| 19 | 5,171 | 3,597 | 2,951 | MAY 2014 | June 30, 2024 | 19 |
| 20 | | | | | | 20 |
| 21 | 11,720 | 8,768 | 7,193 | Total Interest | 3,675 | 21 |
| | | | | Unappropriated Balance for Following Year By | | |
| 22 | | | | Bond Issue | Projected Payment Date | 22 |
| 23 | | | | | | 23 |
| 24 | | | | | | 24 |
| 25 | | | | | | 25 |
| 26 | 1,028 | | | Ending balance (prior years) | | 26 |
| 27 | | | | Total Unappropriated Ending Fund Balance | | 27 |
| 28 | | | | Loan Repayment to _____ Fund | | 28 |
| 29 | | | | Tax Credit Bond Reserve | | 29 |
| 30 | 107,748 | 108,768 | 112,193 | TOTAL REQUIREMENTS | 108,675 | 30 |

RESERVE FUND: All Capital (LB-11)

A. Transfer in

- Transfer \$127,000 from the general fund
- Transfer in from all other reserves to consolidate to 1 reserve fund
- Budgeted income from AFG grants of \$152,000
- Seismic grant of 1.9M
- Loan for engine of \$300,000

B. Upgrades

- Continue \$20,000 this year as continue to make small upgrades

C. Rescue

- Rescue was ordered in May of 2020, finally looking will be delivered in August of 2023

D. Seismic Upgrades

- 1.9M grant for seismic strengthening

E. Exhaust System

- FEMA grant for vehicle exhaust system.

F. Engine

- New engine was ordered summer of 2021 expected to arrive in November of 2022
 - \$250,000 down payment; \$65,000 annual payments for 5 years.
 - Total \$554,000. Will be delivered late June to early July.

G. Station Repairs

- With the Seismic grant there will be items that we need to do that will not be fully covered by the grant but will be a cost saving to do with the grant.
 - Bay heat
 - Station doors
 - Building siding

H. Radios

- Hosted 1 of 3 county wide grants for complete radio replacement
- Grant includes Cannon Beach, Seaside, Gearhart, and Warrenton
- MOU in place for cost-share
- Most of the project was completed in the 21-22 & 22-23 budget, but small carry over for some equipment still waiting on arrival.

I. Other Capital

- This is contingency line for the board to be able to use for projects that may come to ability to complete such as the housing or Type III engine replacement.

| FORM LB-11 | | | RESERVE FUND | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------------|-------------------------------------------|--------------------------------------------------|---------------------------------|
| This fund is authorized and established by resolution / ordinance number 1997-2 on 6/23/1997 for the following specified purpose: PURCHASE AND REPAIR | | | RESOURCES AND REQUIREMENTS | | |
| | | | Reserve-All Capital (Fund) | | |
| Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-24 | |
| Actual | | | | Proposed By Budget Officer | |
| Second Preceding Year 2020-2021 | First Preceding Year 2021-2022 | Adopted Budget Year 2022-2023 | | | |
| 1 | | | 1 | RESOURCES | 1 |
| 2 | | | 2 | Cash on hand * (cash basis), or | 2 |
| 3 | | | 3 | Working Capital (accrual basis) | 3 |
| 4 | | | 4 | Previously levied taxes estimated to be received | 4 |
| 5 | | | 5 | Interest | 5 |
| 6 | | | 6 | Transferred IN, from Appartus & Equipment | 6 |
| 7 | | | 7 | Transferred IN, from COWS | 7 |
| | | | | Transferred IN, from Capital Projects | 8 |
| | | | | Transferred IN, from General Fund | 9 |
| 8 | | | 8 | AFG grant proceeds | 10 |
| 9 | | | 9 | Loan Proceeds | 11 |
| | | | | Seismic Grant | 12 |
| 10 | | | 10 | Total Resources, except taxes to be levied | 13 |
| 11 | | | 11 | Taxes estimated to be received | 14 |
| 12 | | | 12 | Taxes collected in year levied | 15 |
| 13 | 0 | 0 | 13 | TOTAL RESOURCES | \$3,528,481 |
| 14 | | | 14 | REQUIREMENTS ** | 17 |
| 15 | | | 15 | Org. Unit or Prog. & Activity | Object Classification |
| | | | | Detail | |
| 16 | | | 16 | FIRE & EMERGENCY SERVICE | C.O. Apparatus Upgrades 20,000 |
| 17 | | | 17 | FIRE & EMERGENCY SERVICE | C.O. Rescue 250,000 |
| 18 | | | 18 | FIRE & EMERGENCY SERVICE | C.O. Seismic upgrades 1,900,000 |
| 19 | | | 19 | FIRE & EMERGENCY SERVICE | C.O. Exhaust system 127,000 |
| 20 | | | 20 | FIRE & EMERGENCY SERVICE | C.O. Engine 555,000 |
| 21 | | | 21 | FIRE & EMERGENCY SERVICE | C.O. Station repairs 350,000 |
| 22 | | | 22 | FIRE & EMERGENCY SERVICE | C.O. Radios 25,000 |
| 23 | | | 23 | FIRE & EMERGENCY SERVICE | C.O. Other Capital 300,000 |
| 24 | | | 24 | | |
| 25 | | | 25 | | |
| 26 | | | 26 | | |
| 27 | | | 27 | | |
| 28 | | | 28 | Contingency | |
| 29 | | | 29 | Ending balance (prior years) | |
| 30 | | | 30 | UNAPPROPRIATED ENDING FUND BALANCE | 1,481 |
| 31 | | | 31 | TOTAL REQUIREMENTS | 3,528,481 |

FIRE CHIEF FUND (LB-10)

A. Resources

- Taxes estimated to be received \$239,210
- Will transfer \$60,000 to the general fund to help cover admin cost

| | | | | | SPECIAL FUND | | | | |
|-------|-------------------------------|------------------------------|-----------------------------|-----------------------|-------------------------------------------|--------------------------------------------------|-----------------------|-----------------------|--|
| FORM | | | | | RESOURCES AND REQUIREMENTS | | | | |
| LB-10 | | | | | FIRE CHIEF FUND | | | | |
| | Historical Data | | | Projected end of year | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next | | | |
| | Actual | | Adopted Budget Year 2022-23 | | | Proposed By Budget Officer | | | |
| | Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | | | | |
| 1 | | | | | RESOURCES | | | 1 | |
| 2 | 171,748 | 202,118 | 232,805 | 236,823 | 2 | Cash on hand * (cash basis), or | \$240,000 | 2 | |
| 3 | | | | | 3 | Working Capital (accrual basis) | | 3 | |
| 4 | 11,262 | 7,197 | 6,000 | 8,930 | 4 | Previously levied taxes estimated to be received | \$6,000 | 4 | |
| 5 | | | | | 5 | Interest | | 5 | |
| 6 | | | | | 6 | Transferred IN, from other funds | | 6 | |
| 7 | 0 | 0 | | | 7 | TILLAMOOK COUNTY | | 7 | |
| 8 | | | | | 8 | | | 8 | |
| 9 | | | | | 9 | | | 9 | |
| 10 | 183,010 | 209,315 | 238,805 | | 10 | Total Resources, except taxes to be levied | \$246,000 | 10 | |
| 11 | | | 236,276 | 236,900 | 11 | Taxes estimated to be received | \$246,386 | 11 | |
| 12 | 220,908 | 228,314 | | | 12 | Taxes collected in year levied | | 12 | |
| 13 | 403,918 | 437,629 | 475,081 | | 13 | TOTAL RESOURCES | \$492,386 | 13 | |
| 14 | | | | | 14 | REQUIREMENTS ** | | 14 | |
| | | | | | | Org Unit or Prog & Activity | Object Classification | Detail | |
| 15 | | | | | 15 | | | | |
| 16 | 184,665 | 196,659 | 203,490 | 163,971 | 16 | FIRE & EMERGENCY SERVICE | P.S. | \$212,332 | |
| 17 | 17,135 | 4,147 | 10,600 | 4,147 | 17 | FIRE & EMERGENCY SERVICE | M&S | \$10,600 | |
| 18 | | | | | 18 | N/A | CONT | | |
| 19 | | | 60,000 | | 19 | N/A | TRANS | General Fund \$60,000 | |
| 20 | | | | | 20 | | | | |
| 21 | | | | | 21 | | | | |
| 22 | | | | | 22 | | | | |
| 23 | | | | | 23 | | | | |
| 24 | | | | | 24 | | | | |
| 25 | | | | | 25 | | | | |
| 26 | | | | | 26 | | | | |
| 27 | | | | | 27 | | | | |
| 28 | | | | | 28 | | | | |
| 29 | 202,118 | 236,823 | | | 29 | Ending balance (prior years) | | | |
| 30 | | | 200,991 | | 30 | UNAPPROPRIATED ENDING FUND BALANCE | | \$209,454 | |
| 31 | 403,918 | 437,629 | 475,081 | | 31 | TOTAL REQUIREMENTS | | \$492,386 | |

FIRE CHIEF DETAIL (LB-31)

| Form | | Detailed Requirements | | | | | |
|---------------------------------|--------------------------------|------------------------------------|----------------------------|------------------------------|------------------------------|-------------------------------------------|-----------|
| Historical data | | | | Projected end of budget year | Budget for next year 2021-22 | Budget for next year 2023-24 | |
| Actual | | Adopted budget this year 2022-2023 | Proposed by Budget Officer | | | | |
| Second preceding year 2020-2021 | First preceding year 2021-2022 | | | | | Proposed by Budget Officer | |
| 1 | | | | 1 | PERSONNEL SERVICES | | |
| 2 | 110,000 | 113,162 | 116,700 | 116,700 | 2 | Salary | \$123,708 |
| 3 | 8,471 | 8,935 | 8,928 | 9,000 | 3 | FICA | \$9,464 |
| 4 | 38,192 | 40,753 | 42,012 | 34,139 | 4 | PERS | \$43,310 |
| 5 | 27,649 | 29,823 | 35,000 | 29,900 | 5 | Health Insurance | \$35,000 |
| 6 | 354 | 820 | 850 | 682 | 6 | Disability Insurance | \$850 |
| | | 3,165 | | | | Executive Asst. | |
| 7 | | | | | 7 | | |
| 8 | | | | | 8 | | |
| 9 | 184,666 | 196,658 | 203,490 | 190,421 | 9 | TOTAL | \$212,332 |
| 10 | | | | | 10 | | |
| 11 | | | | | 11 | | |
| 12 | | | | | 12 | MATERIALS & SERVICES | |
| 13 | | | | | 13 | | |
| 14 | | | | | 14 | | |
| 15 | | | | | 15 | | |
| 16 | 85 | | | 1,500 | 16 | Dues & Subscriptions | \$600 |
| 17 | 0 | | | | 17 | Election costs | |
| 17 | | | 5,000 | | 18 | Continuing Education | \$5,000 |
| | 17,050 | 3,400 | | | 18 | District Housing | |
| 17 | | 747 | 5,000 | 325 | 18 | Training & Travel | \$5,000 |
| 18 | 17,135 | 4,147 | 10,600 | 1,825 | 19 | TOTAL | \$10,600 |
| 20 | | | | | 20 | | |
| 21 | | | | | 21 | | |
| 22 | | | | | 22 | | |
| 23 | | | | | 23 | | |
| 24 | | | | | 24 | | |
| 25 | | | | | 25 | | |
| 26 | | | | | 26 | | |
| 27 | | | | | 27 | | |
| 28 | | | | | 28 | | |
| 29 | | | | | 29 | | |
| 30 | 1 | 1 | 1 | | 30 | Total full time equivalent (FTE)* | 1 |
| 31 | | | | | 31 | Ending balance (prior years) | |
| 32 | | | | | 32 | Unappropriated ending fund balance | |
| 33 | 201,801 | 200,805 | 214,090 | 192,246 | 33 | Total requirements | \$222,932 |

Appendix A

General Fund Expenditure Line-Item Descriptions

Personal Services Category

- **Volunteer Payroll** – Funds distributed amongst volunteers based upon a point system.
- **Volunteer FICA** - Social Security and Medicare contributions.
- **Length of Service** – Length of Service Award split and distributed amongst qualifying individuals
- **Workers Comp Insurance** – Coverage for staff and volunteers
- **Part-Time Firefighter** – Used for administrative work experience for current volunteers. Maximum participation is limited to 24 hrs a week per individual.
- **Part-Time Firefighter FICA** - Social Security and Medicare contributions.
- **Part-Time Firefighter PERS** – Some part-time employees work for other agencies, therefore we have to pay PERS on those employees.
- **Conflagration Payroll** – Utilized to pay individuals before reimbursement from the State of Oregon. Usually received within a few months of the incident being over.
- **Conflagration FICA** - Social Security and Medicare contributions
- **Conflagration PERS** - Public Employee Retirement System (PERS) and Oregon Public Service Retirement Plan (OPSRP) contributions.
- **Life & Disability Insurance** – Yearly premium.

Materials and Services Category

- **Operational** – Includes Disaster Preparedness, Communication/Supplies, medical Supplies/Maintenance, Office Supplies/Maintenance, Utilities (Garbage / Telephone / Electric / Natural Gas / Propane), and Postage/Freight.
- **Equipment/Apparatus** – Apparatus repairs, Tools, Tires, Batteries, Miscellaneous, Vehicle Maintenance and Supplies, Fuel.
- **Building Maintenance** – Building Maintenance, COWS Maintenance, Janitorial Services/Supplies, Landscape Maintenance.
- **Education and Training** – Recruitment & retention, Training Aids, Firefighter & EMT training, Dues & subscriptions, Board Training & Travel, GRANT – BASIC FF TRAINING
- **Professional Services** – Bond Fees, 911 Dispatch Services, Accounting Services, Legal Services, Audit, Medical Exams, Employee Assistance Program.
- **Liability Insurance** – Auto, General, Property, Pollution.
- **Protective Equipment/Uniforms** – Miscellaneous Protective Equipment, Turnouts, Uniform, GRANT – PPE.
- **Advertising** – Legal Notice, GRANT – PRINT MARKETING.

Appendix B

Chiefs Levy Expenditure Line Item Descriptions

Personal Services Category

- **Salary** – This includes the salary of the Fire Chief
- **FICA** - Social Security and Medicare contributions.
- **PERS** - Public Employee Retirement System (PERS) and Oregon Public Service Retirement Plan (OPSRP) contributions.
- **Health Insurance** – Costs for providing health benefits for the Fire Chief (medical, dental, vision).
- **Disability Insurance** – Costs for providing disability insurance
- **Uniform Allowance** – Costs for replacement uniforms, boots, belts, etc.

Materials and Services Category

- **Dues and Subscriptions** – Association membership dues and fees. Publication subscriptions.
- **Continuing Education** - All items related to fire, rescue, emergency medical services, and administrative training.

Unappropriated Ending Fund Balance – An amount set aside in the budget to be used as cash carry over for the following year's budget, providing a cash resource until tax money is received in November. During a fiscal year, state law prohibits transfers from this account except in the event of a calamity or natural disaster.

Appendix C
2023/2024 Salaries

| Pay Scale for Cannon Beach Rural Fire District FY-23-24 | | | | | |
|----------------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|
| 3% COLA | | | | | |
| Executive Assist. | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| | \$53,570 | \$56,249 | \$59,061 | \$62,014 | \$65,115 |
| Current Employees in step | | 1 | | | |
| New Proposed in budget | | | | | |
| Firefighter | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| | \$63,760 | \$66,948 | \$70,295 | \$73,810 | \$77,501 |
| Current Employees in step | | 3 | | | |
| New Proposed in budget | | | | | |
| Liutenant | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| | \$70,295 | \$73,810 | \$77,500 | \$81,376 | \$85,444 |
| Current Employees in step | | | | | |
| New Proposed in budget | | | | | |
| Captain | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| | \$77,500 | \$81,375 | \$85,444 | \$89,716 | \$94,202 |
| Current Employees in step | 1 | | | | |
| New Proposed in budget | | | | | |
| Division Chief | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| | \$85,444 | \$89,716 | \$94,202 | \$98,912 | \$103,858 |
| Current Employees in step | 1 | | | | |
| New Proposed in budget | | | | | |
| Deputy Chief | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| | \$94,202 | \$98,912 | \$103,858 | \$109,051 | \$114,503 |
| Current Employees in step | | 1 | | | |
| Fire Chief | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| | \$103,858 | \$109,051 | \$114,503 | \$120,229 | \$126,240 |
| Current Employees in step | | | | 1 | |
| Incentives | | | | | |
| Firefighter AAS Degree 2% | | \$68,287 | | | |
| Captain - Bachelor's Degree 4% | \$80,600 | | | | |
| Chief - EMT Intermediate 4% | | | | \$125,038 | |

Appendix D

PERS

<https://www.oregon.gov/pers/EMP/Documents/Contribution-Rates/Contribution-Rates-2021-23.pdf>

| | | Net Employer Contribution Rate 7/1/19 - 6/30/21 | | | Net Employer Contribution Rate 7/1/21 - 6/30/23 | | |
|------------|-------------------|----------------------------------------------------|--------------------------------------|---------------------------------|----------------------------------------------------|-----------------------------------|---------------------------------|
| Employee # | District | Tier 1 / Tier 2 Payroll | OPSERP General Service Payroll | OPSERP Police & Fire Payroll | Tier 1 / Tier 2 Payroll | OPSERP General Service Payroll | OPSERP Police & Fire Payroll |
| 2840 | Cannon Beach RFPD | 31.86% | 18.48% | 23.11% | 29.93% | 20.69% | 25.05% |

Appendix E

CPI-W

Table A. West region CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted

| Month | 2018 | | 2019 | | 2020 | | 2021 | | 2022 | |
|-----------|---------|----------|---------|----------|---------|----------|---------|----------|---------|----------|
| | 1-month | 12-month | 1-month | 12-month | 1-month | 12-month | 1-month | 12-month | 1-month | 12-month |
| January | 0.5 | 3.1 | 0.2 | 2.7 | 0.3 | 2.9 | 0.2 | 1.4 | 0.9 | 7.7 |
| February | 0.5 | 3.1 | 0.2 | 2.4 | 0.4 | 3.1 | 0.5 | 1.6 | 0.8 | 8.1 |
| March | 0.4 | 3.2 | 0.4 | 2.4 | -0.2 | 2.5 | 0.7 | 2.4 | 1.3 | 8.7 |
| April | 0.4 | 3.2 | 0.8 | 2.9 | -0.4 | 1.3 | 1.0 | 3.9 | 0.7 | 8.3 |
| May | 0.5 | 3.5 | 0.5 | 2.9 | 0.1 | 0.8 | 0.8 | 4.7 | 0.8 | 8.3 |
| June | 0.2 | 3.6 | 0.0 | 2.7 | 0.4 | 1.2 | 0.9 | 5.1 | 1.2 | 8.8 |
| July | 0.1 | 3.6 | 0.0 | 2.7 | 0.5 | 1.7 | 0.6 | 5.2 | 0.1 | 8.3 |
| August | 0.2 | 3.6 | 0.1 | 2.6 | 0.3 | 1.9 | 0.2 | 5.0 | 0.0 | 8.1 |
| September | 0.3 | 3.4 | 0.3 | 2.6 | 0.0 | 1.6 | 0.2 | 5.3 | 0.3 | 8.3 |
| October | 0.4 | 3.5 | 0.5 | 2.8 | 0.2 | 1.2 | 0.8 | 6.0 | 0.7 | 8.1 |
| November | -0.2 | 3.3 | -0.1 | 2.8 | 0.0 | 1.4 | 0.5 | 6.5 | -0.4 | 7.1 |
| December | -0.2 | 3.1 | -0.2 | 2.8 | -0.1 | 1.5 | 0.4 | 7.1 | -0.4 | 6.2 |

LB Forms

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

FIRE CHIEF FUND

CANNON BEACH RFPD

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-24 | | | | | | |
|----|----------------------------------|---------------------------------|--------------------------------|-------------------------------------------|--------------------------------------------------|---------------------------------|------------------------------|----------------|------------------|------------------|----|
| | Actual | | Adopted Budget Year 2022-23 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | | | |
| | Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | | | | | | |
| 1 | | | | 1 | RESOURCES | | | 1 | | | |
| 2 | 171,748 | 202,118 | 232,805 | 2 | Cash on hand * (cash basis), or | 240,000 | | | 2 | | |
| 3 | | | | 3 | Working Capital (accrual basis) | | | | 3 | | |
| 4 | 11,262 | 7,197 | 6,000 | 4 | Previously levied taxes estimated to be received | 6,000 | | | 4 | | |
| 5 | | | | 5 | Interest | | | | 5 | | |
| 6 | | | | 6 | Transferred IN, from other funds | | | | 6 | | |
| 7 | 0 | 0 | | 7 | TILLAMOOK COUNTY | | | | 7 | | |
| 8 | | | | 8 | | | | | 8 | | |
| 9 | | | | 9 | | | | | 9 | | |
| 10 | 183,010 | 209,315 | 238,805 | 10 | Total Resources, except taxes to be levied | 246,000 | | | 10 | | |
| 11 | | | 236,276 | 11 | Taxes estimated to be received | 246,386 | | | 11 | | |
| 12 | 220,908 | 228,314 | | 12 | Taxes collected in year levied | | | | 12 | | |
| 13 | 403,918 | 437,629 | 475,081 | 13 | TOTAL RESOURCES | 492,386 | 0 | 0 | 13 | | |
| 14 | | | | 14 | REQUIREMENTS ** | | | | 14 | | |
| 15 | | | | 15 | Org Unit or Prog & Activity | Object Classification | Detail | | 15 | | |
| 16 | 184,665 | 196,659 | 203,490 | 16 | FIRE & EMERGENCY SERVICE | P.S. | | 212,332 | | 16 | |
| 17 | 17,135 | 4,147 | 10,600 | 17 | FIRE & EMERGENCY SERVICE | M&S | | 10,600 | | 17 | |
| 18 | | | | 18 | N/A | CONT | | | | 18 | |
| 19 | | | | 19 | | | | | | 19 | |
| 20 | | | | 20 | | | | | | 20 | |
| 21 | | | 60,000 | 21 | TRANSFER TO GENERAL FUND | | | 60,000 | | 21 | |
| 22 | | | | 22 | | | | | | 22 | |
| 23 | | | | 23 | | | | | | 23 | |
| 24 | | | | 24 | | | | | | 24 | |
| 25 | | | | 25 | | | | | | 25 | |
| 26 | | | | 26 | | | | | | 26 | |
| 27 | | | | 27 | | | | | | 27 | |
| 28 | | | | 28 | | | | | | 28 | |
| 29 | 202,118 | 236,823 | | 29 | Ending balance (prior years) | | | | | 29 | |
| 30 | | | 200991 | 30 | UNAPPROPRIATED ENDING FUND BALANCE | | | 209,454 | \$209,454 | \$209,454 | 30 |
| 31 | 403918 | 437629 | 475081 | 31 | TOTAL REQUIREMENTS | | | 492,386 | \$209,454 | \$209,454 | 31 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

(Fund)

CANNON BEACH RFPD

| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2023-24 | | | |
|-----------|----------------------------------|---------------------------------|---------------------------------------------|----------------------------------------------------|-------------------------------|------------------------------------|---------------------------------|-----------|
| | Actual | | Adopted Budget This Year Year 2022-23 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | | | |
| 1 | 279895 | 345510 | 509064 | 1 Available cash on hand* (cash basis) or | 930000 | | | 1 |
| 2 | | | | 2 Net working capital (accrual basis) | | | | 2 |
| 3 | 23487 | 23486 | 22000 | 3 Previously levied taxes estimated to be received | 22000 | | | 3 |
| 4 | 7973 | 7442 | 5000 | 4 Interest | 5000 | | | 4 |
| 5 | | | | 5 Transferred IN, from other funds | | | | 5 |
| 6 | | | | 6 OTHER RESOURCES | | | | 6 |
| 7 | 1000 | 1500 | 500 | 7 Fire Protection Revenue | 500 | | | 7 |
| 8 | 27870 | 18871 | 5000 | 8 Miscellaneous Revenue | 5000 | | | 8 |
| 9 | 0 | 0 | | 9 Association Contribution | 5000 | | | 9 |
| 10 | 0 | 118369 | 65000 | 10 Conflagration/Mobilization | 130000 | | | 10 |
| 11 | 0 | 0 | 0 | 11 Tillamook County prior | 0 | 0 | 0 | 11 |
| 12 | 47218 | | 0 | 12 Assistance to Firefighter Grant (AFG) | | 0 | 0 | 12 |
| 13 | 98062 | 140162 | 657523 | 13 SAFER GRANT | 852000 | | | 13 |
| 14 | 0 | 21150 | 0 | 14 DONATION | 0 | 0 | 0 | 14 |
| 15 | 0 | 10000 | 0 | 15 SDAO Grant | 0 | 0 | 0 | 15 |
| 16 | | 2000 | 0 | 16 Sale of Fixed assets | 0 | 0 | 0 | 16 |
| 17 | 0 | 0 | 0 | 17 DPSST Grant | 0 | 0 | 0 | 17 |
| 18 | 2500 | 6000 | 6000 | 18 City of Cannon Beach contracts | 6000 | | | 18 |
| 19 | | | | 19 AFG grants | | | | 19 |
| 20 | | | 500000 | 20 Prepared Food Tax | 770000 | | | 20 |
| 21 | 226552 | | | 21 CRF Grant | | | | 21 |
| 22 | | | 60000 | 22 Transferred IN, from other funds | 60000 | | | 22 |
| 23 | | | | 23 Lifeguards | 124275 | | | 23 |
| 24 | | | | 24 | | | | 24 |
| 25 | | | | 25 | | | | 25 |
| 26 | | | | 26 | | | | 26 |
| 27 | | | | 27 | | | | 27 |
| 28 | | | | 28 | | | | 28 |
| 29 | 714557 | 694490 | 1830087 | 29 Total resources, except taxes to be levied | 2909775 | 0 | 0 | 29 |
| 30 | | | 875712 | 30 Taxes estimated to be received | 913185 | | | 30 |
| 31 | 826977 | 852003 | | 31 Taxes collected in year levied | | | | 31 |
| 32 | 1541534 | 1546493 | 2705799 | 32 TOTAL RESOURCES | 3822960 | 0 | 0 | 32 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY
 GENERAL FUND
 (name of fund)

| 1 | Historical Data | | | 1 | REQUIREMENTS FOR: <u>Fire & Emergency Services</u> | Budget for Next Year 2023-24 | | | 1 |
|----|----------------------------------|---------------------------------|---------------------------------------------|----|-----------------------------------------------------------|-------------------------------|------------------------------------|---------------------------------|----|
| | Actual | | Adopted Budget This Year Year 2022-23 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | | | | |
| | | | | 1 | PERSONNEL SERVICES | | | | |
| 2 | 48,000 | 48,000 | 48,000 | 2 | Volunteer Payroll | 48,000 | | | 2 |
| 3 | 5,200 | 5,183 | 4,500 | 3 | Volunteer FICA | 4,500 | | | 3 |
| 4 | 1,279 | 2,901 | 5,000 | 4 | Volunteer PERS | 5,000 | | | 4 |
| 5 | 10,900 | 11,125 | 11,200 | 5 | Length of Service | 11,200 | | | 5 |
| 6 | 11,369 | 15,290 | 13,500 | 6 | Workers Comp Insurance | 13,500 | | | 6 |
| 7 | 41,488 | 93,122 | 96,000 | 7 | Deputy Chief Salary | 101,400 | | | 7 |
| 8 | 17,397 | 30,384 | 35,000 | 8 | DC Medical Insurance | 35,000 | | | 8 |
| 9 | | 25,331 | 29,760 | 9 | DC Retirement | 37,074 | | | 9 |
| 10 | | | | 10 | DC Housing | 18,000 | | | |
| 11 | 3,385 | 8,179 | 7,344 | 11 | DC FICA | 9,134 | | | 10 |
| 12 | 69,710 | 71,816 | 73,000 | 12 | Captain Salary | 80,600 | | | 11 |
| 13 | 662 | 621 | 0 | 13 | Captain Medical | 0 | | | 12 |
| 14 | 19,869 | 23,097 | 22,630 | 14 | Captain Retirement | 25,026 | | | 13 |
| 15 | 6,029 | 6,113 | 5,585 | 15 | Captain FICA | 6,166 | | | 14 |
| 16 | | 5,107 | 30,000 | 16 | Part-Time Firefighter | 98,000 | | | 15 |
| 17 | | | 2,295 | 17 | Part-Time Firefighter FICA | 7,497 | | | 16 |
| 18 | | 2,805 | 2,500 | 18 | Part-Time Firefighter PERS | 30,429 | | | 17 |
| 19 | 33,930 | 39,947 | 54,600 | 19 | Admin. Assist | 60,000 | | | 18 |
| 20 | 2,727 | 3,608 | 4,177 | 20 | Admin. Assist FICA | 4,590 | | | 19 |
| 21 | 5,407 | 8,891 | 16,926 | 21 | Admin Assist PERS | 18,630 | | | 20 |
| 22 | | 3,345 | 35,000 | 22 | Admin Assist Medical | 10,500 | | | 21 |
| 23 | 36,168 | 49,437 | 50,000 | 23 | Conflagration Payroll | 100,000 | | | 22 |
| 24 | 3,193 | 3,736 | 4,000 | 24 | ConflagrationFICA | 8,000 | | | 23 |
| 25 | | 12,269 | 11,000 | 25 | Conflagration PERS | 22,000 | | | 24 |
| 26 | 11,148 | 942 | 6,500 | 26 | Life and Disability Insurance | 6,500 | | | 25 |
| 27 | 5,637 | 4,585 | 10,000 | 27 | Duty officer stipend | 10,000 | | | 26 |
| 28 | | 1,284 | 25,000 | 28 | Firefighter stipend | 25,000 | | | 27 |
| 29 | | | | 29 | Child Care Reimbursement | 5,000 | | | 28 |
| 30 | | | 186,000 | 30 | Shift Firefighter Salary | 402,000 | | | 29 |
| 31 | | | 57,753 | 31 | Shift Firefighter PERS | 124,821 | | | 30 |
| 32 | | | 14,229 | 32 | Shift Firefighter FICA | 30,753 | | | 31 |
| 33 | | | 105,000 | 33 | Shift Firefighter Medical | 180,000 | | | 32 |
| 34 | | | | 34 | Shift Liuetenant Salary | 273,855 | | | |
| 35 | | | | 35 | Shift Liuetenant PERS | 98,396 | | | |
| 36 | | | | 36 | Shift Liuetenant FICA | 20,950 | | | |
| 37 | | | | 37 | Shift Liuetenant Medical | 90,000 | | | |
| 38 | | | 87,100 | 38 | Fire Marshal | 85,500 | | | 33 |
| 39 | | | | 39 | Fire Marshal Housing | 18,000 | | | |
| 40 | | | 31,356 | 40 | Fire Marshal PERS | 37,188 | | | 34 |
| 41 | | | 35,000 | 41 | Fire Marshal Medical | 35,000 | | | 35 |
| 42 | | | 6,663 | 42 | Fire Marshal FICA | 7,918 | | | 36 |
| 43 | | | 25,000 | 43 | Overtime | 125,000 | | | 37 |

| | | | | | | | | | |
|----|----------------|----------------|------------------|----|---------------------------------------------|------------------|-------------|----------|-----------|
| 44 | | | | 44 | Vacation buy out | 15,000 | | | |
| 45 | | | | 45 | Lifeguard hourly | 89,600 | | | |
| 46 | | | | 46 | Lifeguard FICA | 6,854 | | | |
| 47 | | | | 47 | Lifeguard PERS | 27,821 | | | |
| 48 | 333,498 | 477,118 | 1,151,618 | 48 | TOTAL PERSONNEL SERVICES | 2,469,402 | 0 | 0 | 38 |
| 49 | 2.00 | 2.00 | 3.00 | 49 | Total Full-Time Equivalent (FTE) | 12.00 | 6.00 | | 39 |
| 50 | | | | 50 | MATERIALS AND SERVICES | | | | 40 |
| 51 | 59,607 | 63,707 | 85,300 | 51 | Operational | 86,300 | | | 41 |
| 52 | 55,222 | 76,339 | 85,200 | 52 | Equipment and Apparatus Maintenance | 100,200 | | | 42 |
| 53 | 44,860 | 43,186 | 56,000 | 53 | Building Maintenance | 48,000 | | | 43 |
| 54 | 39,920 | 65,550 | 98,000 | 54 | Education and training | 127,000 | | | 44 |
| 55 | 65,299 | 68,881 | 99,200 | 55 | Professional Services | 87,200 | | | 45 |
| 56 | 32,549 | 41,505 | 43,500 | 56 | Insurance | 43,500 | | | 46 |
| 57 | 23,481 | 37,474 | 26,000 | 57 | Protective Equipment and Uniforms | 31,500 | | | 47 |
| 58 | 1,840 | 531 | 2,000 | 58 | Advertising - Legal & Marketing | 10,000 | | | 48 |
| 59 | 6,894 | 1,986 | 5,000 | 59 | Advertising - GRANT Print Marketing | | | | 49 |
| 60 | | | | 60 | | | | | 50 |
| 61 | 329,672 | 399,159 | 500,200 | 61 | TOTAL MATERIALS AND SERVICES | 533,700 | 0 | 0 | 51 |
| 62 | | | | 62 | CAPITAL OUTLAY | | | | 52 |
| 63 | 26,469 | 1,197 | | 63 | Equipment | | | | 53 |
| 64 | | | | 64 | Radio System - AFG | | | | 54 |
| 65 | | | | 65 | Fire Hose and Nozzles - AFG | | | | 55 |
| 66 | | | | 66 | SCBA - AFG | | | | 56 |
| 67 | | | | 67 | | | | | 57 |
| 68 | | | | 68 | | | | | 58 |
| 69 | 26,469 | 1,197 | 0 | 69 | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 59 |
| 70 | 689,639 | 877,474 | 1,651,818 | 70 | ORGANIZATIONAL UNIT / ACTIVITY TOTAL | 3,003,102 | 0 | 0 | 60 |

Form
OR-LB-31

Detailed Requirements
GENERAL FUND

| Historical data | | | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | | Budget for next year 2023-24 | | | | |
|-------------------------------|------------------------------|----------------------------------|---------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------|------------------------------------|---------------------------|----------|----------|
| Actual | | Adopted budget this year 2022-23 | | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body | | |
| Second preceding year 2020-21 | First preceding year 2021-22 | | | | | | | | |
| 1 | | | 1 | Object Classification | Detail | | | | |
| 2 | 1349 | 34 | 1500 | 2 | OPERATIONAL | Disaster Preparedness | 1500 | | 2 |
| 3 | 2438 | 12866 | 7500 | 3 | OPERATIONAL | Communication Supplies/Maintenance | 7500 | | 3 |
| 4 | 11556 | 6653 | 8500 | 4 | OPERATIONAL | Medical Supplies/Maintenance | 8500 | | 4 |
| 5 | 10378 | 11803 | 10000 | 5 | OPERATIONAL | Office Supplies/Maintenance | 10000 | | 5 |
| 6 | 1202 | 2880 | 3000 | 6 | OPERATIONAL | Utilities: Garbage | 3000 | | 6 |
| 7 | 13939 | 15925 | 15,000 | 7 | OPERATIONAL | Utilities: Telephone | 16,000 | | 7 |
| 8 | 9110 | 10293 | 10000 | 8 | OPERATIONAL | Utilities: Electric | 10000 | | 8 |
| 9 | 2978 | 2963 | 3300 | 9 | OPERATIONAL | Utilities Natural Gas/Propane | 3300 | | 9 |
| 10 | 0 | | | 10 | OPERATIONAL | Advertising - Grant | | | 10 |
| 11 | 6000 | | 24000 | 11 | OPERATIONAL | Housing | 24000 | | 11 |
| 12 | 657 | 291 | 2500 | 12 | OPERATIONAL | Postage/Freight | 2500 | | 12 |
| 13 | 59607 | 63708 | 85300 | 13 | TOTAL OPERATIONAL | | 86300 | 0 | 0 |
| 14 | | | | 14 | | | | | 14 |
| 15 | 18547 | 12897 | 18000 | 15 | EQUIPT/APPARATUS MAINTENANCE | Apparatus Repairs | 18000 | | 15 |
| 16 | 5062 | 10001 | 5000 | 16 | EQUIPT/APPARATUS MAINTENANCE | Tools | 5000 | | 16 |
| 17 | 203 | 1515 | 5000 | 17 | EQUIPT/APPARATUS MAINTENANCE | Tires | 5000 | | 17 |
| 18 | 749 | 0 | 2200 | 18 | EQUIPT/APPARATUS MAINTENANCE | Batteries | 2200 | | 18 |
| 19 | 5153 | 5447 | 10000 | 19 | EQUIPT/APPARATUS MAINTENANCE | Miscellaneous | 10000 | | 19 |
| 20 | 15992 | 34194 | 30000 | 20 | EQUIPT/APPARATUS MAINTENANCE | Vehicle Maintenance and Supplies | 30000 | | 20 |
| 21 | 9516 | 12284 | 15000 | 21 | EQUIPT/APPARATUS MAINTENANCE | Fuel | 30000 | | 21 |
| 22 | 55222 | 76338 | 85200 | 22 | TOTAL EQUIPMENT/APPARATUS | | 100200 | 0 | 0 |
| 23 | | | | 23 | | | | | 23 |
| 24 | 26573 | 21121 | 25000 | 24 | BUILDING MAINTENANCE | Building Maintenance | 25000 | | 24 |
| 25 | 220 | 0 | 5000 | 25 | BUILDING MAINTENANCE | COWS Maintenance | 5000 | | 25 |
| 26 | 6759 | 11082 | 13000 | 26 | BUILDING MAINTENANCE | Janitorial Services/Supplies | 5000 | | 26 |
| 27 | 11308 | 10984 | 13000 | 27 | BUILDING MAINTENANCE | Landscape Maintenance | 13000 | | 27 |
| 28 | 44860 | 43187 | 56000 | 28 | TOTAL BUILDING MAINTENANCE | | 48000 | 0 | 0 |
| 29 | | | | 29 | | | | | 29 |
| 30 | 4516 | 7132 | 10000 | 30 | EDUCATION AND TRAINING | Recruitment and Retention | 15000 | | 30 |
| 31 | 3993 | 1801 | 5000 | 31 | EDUCATION AND TRAINING | Training Aids | 5000 | | 31 |
| 32 | 5786 | 8178 | 10000 | 32 | EDUCATION AND TRAINING | Firefighter and EMT training | 15000 | | 32 |
| 33 | 18331 | 13910 | 18000 | 33 | EDUCATION AND TRAINING | Dues and Subscriptions | 18000 | | 33 |
| 34 | 628 | 210 | 2000 | 34 | EDUCATION AND TRAINING | Board Training and Travel | 2000 | | 34 |
| 35 | 6666 | 16355 | 10000 | 35 | EDUCATION AND TRAINING | GRANT - BASIC FF TRAINING | | | 35 |
| 36 | 0 | 2132 | 18000 | 36 | EDUCATION AND TRAINING | Student Program | 42000 | | 36 |
| 37 | | | | 37 | EDUCATION AND TRAINING | Food/water/snacks | 5000 | | 37 |
| 38 | | 15833 | 25000 | 38 | EDUCATION AND TRAINING | Rope Rescue Training/Equipment | 25000 | | 37 |
| 39 | 39920 | 65551 | 98000 | 39 | TOTAL EDUATION AND TRAINING | | 127000 | 0 | 0 |
| 40 | | | | 40 | | | | | 39 |
| 41 | 810 | 620 | 1200 | 41 | PROFESSIONAL SERVICES | Bond Fees | 1200 | | 40 |
| 42 | 15693 | 15929 | 35000 | 42 | PROFESSIONAL SERVICES | 911 Dispatch Services | 18000 | | 41 |
| 43 | 4150 | 10000 | 10000 | 43 | PROFESSIONAL SERVICES | Network Administration | 15000 | | 42 |
| 44 | 20517 | 20400 | 24000 | 44 | PROFESSIONAL SERVICES | Accounting Services | 24000 | | 43 |
| 45 | 11010 | 10070 | 10000 | 45 | PROFESSIONAL SERVICES | Legal Services | 10000 | | 44 |
| 46 | 6700 | 6750 | 7500 | 46 | PROFESSIONAL SERVICES | Audit | 7500 | | 45 |
| 47 | 1092 | 506 | 1000 | 47 | PROFESSIONAL SERVICES | Legal Notices | 1000 | | 46 |
| 48 | 9477 | 10082 | 10000 | 48 | PROFESSIONAL SERVICES | Medical Exams | 10000 | | 47 |
| 49 | 0 | 374 | 500 | 49 | PROFESSIONAL SERVICES | Employee Assistance Program | 500 | | 48 |
| 50 | 65299 | 68881 | 99200 | 50 | TOTAL PROFESSIONAL SERVICES | | 87200 | 0 | 0 |
| 51 | | | | 51 | | | | | 49 |
| 52 | 32549 | 41505 | 42000 | 52 | INSURANCE | Auto General, Prop, insurance | 42000 | | 50 |
| 53 | 0 | 0 | 1500 | 53 | INSURANCE | Pollution liability | 1500 | | 51 |
| 54 | 32549 | 41505 | 43500 | 54 | TOTAL INSURANCE | | 43500 | 0 | 0 |
| 55 | | | | 55 | | | | | 52 |
| 56 | 2892 | 8276 | 7500 | 56 | PROTECTIVE EQUIPMENT / UNIFORMS | Miscellaneous Protective Equipment | 7500 | | 53 |
| 57 | 6399 | 8380 | 9500 | 57 | PROTECTIVE EQUIPMENT / UNIFORMS | Turnouts | 15000 | | 54 |
| 58 | 3911 | 13322 | 9000 | 58 | PROTECTIVE EQUIPMENT / UNIFORMS | Uniform | 9000 | | 55 |
| 59 | 10279 | 7497 | | 59 | PROTECTIVE EQUIPMENT / UNIFORMS | GRANT - PPE | | 0 | 56 |
| 60 | | | | 60 | PROTECTIVE EQUIPMENT / UNIFORMS | GRANT - STUDENTS | | | 57 |
| 61 | 23481 | 37475 | 26000 | 61 | TOTAL PROTECTIVE EQUIPMENT/UNIFORMS | | 31500 | 0 | 0 |

**FORM
LB-35**

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
- General Obligation Bonds

DEBT SERVICE
(Fund)

CANNON BEACH RFPD
(Name of Municipal Corporation)

| | Historical Data | | | DESCRIPTION OF RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-24 | | | |
|-----------|-----------------------------|---------------------------------|--------------------------------------------|----------------------------------------------|-----------------------------------------------------|------------------------------------|---------------------------------|----------------|
| | Actual | | Adopted Budget This Year 2022- 23 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | 2nd Preceding Year 20-21 | First Preceding Year 2021-22 | | | | | | |
| 1 | | | | 1 | Resources | | | 1 |
| 2 | | 0 | | 2 | Beginning Cash on Hand (Cash Basis), or | | | 2 |
| 3 | | | | 3 | Working Capital (Accrual Basis) | | | 3 |
| 4 | 6,176 | 3,514 | 6,000 | 4 | Previously Levied Taxes to be Received | | | 4 |
| 5 | | | | 5 | Interest | | | 5 |
| 6 | | | | 6 | Transferred from Other Funds | | | 6 |
| 7 | 6,176 | 3,514 | 6,000 | 7 | Total Resources, Except Taxes to be Levied | | | 7 |
| 8 | | | | 8 | | | | 8 |
| 9 | | | 106,193 | 9 | Taxes Estimated to be Received * | | | 9 |
| 10 | 106,592 | 105,254 | | 10 | Taxes Collected in Year Levied | | | 10 |
| 17 | 112,768 | 108,768 | 112,193 | 11 | TOTAL RESOURCES | | | 11 |
| | | | | | Requirements | | | |
| | | | | | Bond Principal Payments | | | |
| 12 | | | | 12 | Bond Issue | Budgeted Payment Date | | 12 |
| 13 | 95,000 | 100,000 | 105,000 | 13 | MAY 2014 | December 31, 2023 | 105,000 | 0 |
| 14 | | | | 14 | | | | |
| 15 | | | | 15 | | | | |
| 16 | 95,000 | 100,000 | 105,000 | 16 | Total Principal | | | 105,000 |
| | | | | | Bond Interest Payments | | | |
| 17 | | | | 17 | Bond Issue | Budgeted Payment Date | | |
| 18 | 6,549 | 5,171 | 4,242 | 18 | MAY 2014 | December 31, 2023 | 3,675 | 0 |
| 19 | 5,171 | 3,597 | 2,951 | 19 | MAY 2014 | June 30, 2024 | | 0 |
| 20 | | | | 20 | | | | |
| 21 | 11,720 | 8,768 | 7,193 | 21 | Total Interest | | | 3,675 |
| | | | | | Unappropriated Balance for Following Year By | | | |
| 22 | | | | 22 | Bond Issue | Projected Payment Date | | |
| 23 | | | | 23 | | | | |
| 24 | | | | 24 | | | | |
| 25 | | | | 25 | | | | |
| 26 | 1,028 | | | 26 | Ending balance (prior years) | | | |
| 27 | | | | 27 | Total Unappropriated Ending Fund Balance | | | |
| 28 | | | | 28 | Loan Repayment to _____ Fund | | | |
| 29 | | | | 29 | Tax Credit Bond Reserve | | | |
| 30 | 107,748 | 108,768 | 112,193 | 30 | TOTAL REQUIREMENTS | | | 108,675 |

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
1997-2 on 6/23/1997 for the following specified purpose:
PURCHASE AND REPAIR

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.

Review Year: 2028
CANNON BEACH RFPD
(Name of Municipal Corporation)

**Apparatus/Equip RESERVE FUND
(Fund)**

| 1 | Historical Data | | | 2 | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-24 | | | 1 |
|----|----------------------------------|---------------------------------|--------------------------------|----|--------------------------------------------------|-------------------------------|------------------------------------|------------------------------|----|
| | Actual | | Adopted Budget Year 2022-23 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | | | | |
| 1 | | | | 1 | RESOURCES | | | | 1 |
| 2 | 254845 | 610657 | 615000 | 2 | Cash on hand * (cash basis), or | 950000 | | | 2 |
| 3 | | | | 3 | Working Capital (accrual basis) | | | | 3 |
| 4 | | | | 4 | Previously levied taxes estimated to be received | | | | 4 |
| 5 | | | | 5 | Interest | | | | 5 |
| 6 | 450000 | 60000 | | 6 | Transferred IN, from other funds | | | | 6 |
| 7 | | | 125000 | 7 | from GF | | | | 7 |
| 8 | | 507910 | 636781 | 8 | AFG Grant proceeds | | | | 8 |
| 9 | | 300000 | 300000 | 9 | Loan proceeds | | | | 9 |
| 10 | 704845 | 1478567 | 1676781 | 10 | Total Resources, except taxes to be levied | 950000 | 0 | 0 | 10 |
| 11 | | | | 11 | Taxes estimated to be received | | | | 11 |
| 12 | | | | 12 | Taxes collected in year levied | | | | 12 |
| 13 | 704845 | 1478567 | 1676781 | 13 | TOTAL RESOURCES | 950000 | 0 | 0 | 13 |
| 14 | | | | 14 | REQUIREMENTS ** | | | | 14 |
| 15 | | | | 15 | Org. Unit or Prog. & Activity | Object Classification | Detail | | 15 |
| 16 | 46189 | | 20000 | 16 | FIRE & EMERGENCY SERVICE | C.O. | Upgrades | | 16 |
| 17 | | | 250000 | 17 | FIRE & EMERGENCY SERVICE | C.O. | Rescue | | 17 |
| 18 | | | 19000 | 18 | FIRE & EMERGENCY SERVICE | C.O. | Fit Tester | | 18 |
| 19 | | | 50000 | 19 | FIRE & EMERGENCY SERVICE | C.O. | Brush Truck | | 19 |
| 20 | | | 555000 | 20 | FIRE & EMERGENCY SERVICE | C.O. | Engine | | 20 |
| 21 | | | 525000 | 21 | FIRE & EMERGENCY SERVICE | C.O. | Type III | | 21 |
| 22 | 48000 | | 139620 | 22 | FIRE & EMERGENCY SERVICE | C.O. | Radios | | 22 |
| 23 | | | | 23 | | | | | 23 |
| 24 | | 575784 | | 24 | Capital outlay | | | | 24 |
| 25 | | | | 25 | Transfer out | Reserve | All Capital | 950000 | 25 |
| 26 | | | | 26 | | | | | 26 |
| 27 | | | | 27 | | | | | 27 |
| 28 | | | | 28 | | | | | 28 |
| 29 | 610657 | 902783 | | 29 | Ending balance (prior years) | | | | 29 |
| 30 | | | 118161 | 30 | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 0 | 30 |
| 31 | 704846 | 1478567 | 1676781 | 31 | TOTAL REQUIREMENTS | 950000 | 0 | 0 | 31 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number

2005-11 on 6/13/2005 for the following specified purpose:

UPGRADES

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

COMMUNITY WARNING SYSTEM
(Fund)

CANNON BEACH RFPD
(Name of Municipal Corporation)

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-24 | | | | |
|----|----------------------------------|---------------------------------|--------------------------------|-------------------------------------------|--------------------------------------------------|------------------------------------|------------------------------|--------------|----|
| | Actual | | Adopted Budget Year 2022-23 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | |
| | Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | | | | |
| 1 | | | | 1 | RESOURCES | | | 1 | |
| 2 | 6481 | 11481 | 11481 | 2 | Cash on hand * (cash basis), or | 11481 | 11481 | 11481 | 2 |
| 3 | | | | 3 | Working Capital (accrual basis) | | | | 3 |
| 4 | | | | 4 | Previously levied taxes estimated to be received | | | | 4 |
| 5 | | | | 5 | Interest | | | | 5 |
| 6 | 5000 | | | 6 | Transferred IN, from other funds | | | | 6 |
| 7 | | | | 7 | | | | | 7 |
| 8 | | | | 8 | | | | | 8 |
| 9 | | | | 9 | | | | | 9 |
| 10 | 11481 | 11481 | 11481 | 10 | Total Resources, except taxes to be levied | 11481 | 11481 | 11481 | 10 |
| 11 | | | | 11 | Taxes estimated to be received | | | | 11 |
| 12 | | | | 12 | Taxes collected in year levied | | | | 12 |
| 13 | 11481 | 11481 | 11481 | 13 | TOTAL RESOURCES | 11481 | 11481 | 11481 | 13 |
| 14 | | | | 14 | REQUIREMENTS ** | | | | 14 |
| 15 | | | | 15 | Org. Unit or Prog. & Activity | Object Classification | Detail | | 15 |
| 16 | | | 10000 | 16 | Transfer Out | Transfer | All Capital | 11481 | 16 |
| 17 | | | | 17 | | | | | 17 |
| 18 | | | | 18 | | | | | 18 |
| 19 | | | | 19 | | | | | 19 |
| 20 | | | | 20 | | | | | 20 |
| 21 | | | | 21 | | | | | 21 |
| 22 | | | | 22 | | | | | 22 |
| 23 | | | | 23 | | | | | 23 |
| 24 | | | | 24 | | | | | 24 |
| 25 | | | | 25 | | | | | 25 |
| 26 | | | | 26 | | | | | 26 |
| 27 | | | | 27 | | | | | 27 |
| 28 | | | | 28 | | | | | 28 |
| 29 | 11481 | 11481 | | 29 | Ending balance (prior years) | | | | 29 |
| 30 | | | 1481 | 30 | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 0 | 30 |
| 31 | 11481 | 11481 | 11481 | 31 | TOTAL REQUIREMENTS | 11481 | 0 | 0 | 31 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number

2013-9 on 6/26/2016 for the following specified purpose:

BUILDING IMPROVEMENTS / REPAIRS

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2028

CAPITAL PROJECTS(Building)
(Fund)

CANNON BEACH RFPD
(Name of Municipal Corporation)

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-24 | | | | | |
|----|------------------------------|---------------------------------|--------------------------------|-------------------------------------------|--------------------------------------------------|------------------------------------|------------------------------|----------|----|----|
| | Actual | | Adopted Budget Year 2022-23 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | | |
| | 2nd receding Year 2020-21 | First Preceding Year 2021-22 | | | | | | | | |
| 1 | | | | 1 | RESOURCES | | | 1 | | |
| 2 | 34289 | 48302 | 22000 | 2 | Cash on hand * (cash basis), or | 40000 | | | 2 | |
| 3 | | | | 3 | Working Capital (accrual basis) | | | | 3 | |
| 4 | | | | 4 | Previously levied taxes estimated to be received | | | | 4 | |
| 5 | | | | 5 | Interest | | | | 5 | |
| 6 | 50000 | | 50000 | 6 | Transferred IN, from other funds | | | | 6 | |
| 7 | | | 136190 | 7 | AFG Grant proceeds | | | | 7 | |
| 8 | | | | 8 | | | | | 8 | |
| 9 | | | | 9 | | | | | 9 | |
| 10 | 84289 | 48302 | 208190 | 10 | Total Resources, except taxes to be levied | | | | 10 | |
| 11 | | | | 11 | Taxes estimated to be received | | | | 11 | |
| 12 | | | | 12 | Taxes collected in year levied | | | | 12 | |
| 13 | 84289 | 48302 | 208190 | 13 | TOTAL RESOURCES | 0 | 0 | 0 | 13 | |
| 14 | | | | 14 | REQUIREMENTS ** | | | | 14 | |
| 15 | | | | 15 | Org. Unit or Prog. & Activity | Object Classification | Detail | | 15 | |
| 16 | | | 40000 | 16 | FIRE & EMERGENCY SERVICE | C.O. | Bulding repairs | | 16 | |
| 17 | | | 10000 | 17 | FIRE & EMERGENCY SERVICE | C.O. | Station Alert | | 17 | |
| 18 | | | 127000 | 18 | FIRE & EMERGENCY SERVICE | C.O. | Exhaust System | | 18 | |
| 19 | | | 16000 | 19 | FIRE & EMERGENCY SERVICE | C.O. | Fill Station | | 19 | |
| 20 | | | | 20 | FIRE & EMERGENCY SERVICE | C.O. | Office upgrade | | 20 | |
| 21 | | | | 21 | FIRE & EMERGENCY SERVICE | C.O. | Lockers | | 21 | |
| 22 | | | | 22 | | | | | 22 | |
| 23 | 35987 | 13339 | | 23 | Prior years expense | | | | 23 | |
| 24 | | | | 24 | Transfer out | Reserve | All Capital | 40000 | | 24 |
| 25 | | | | 25 | | | | | 25 | |
| 26 | | | | 26 | | | | | 26 | |
| 27 | | | | 27 | | | | | 27 | |
| 28 | | | | 28 | | | | | 28 | |
| 29 | 48302 | 34963 | | 29 | Ending balance (prior years) | | | | 29 | |
| 30 | | | 15190 | 30 | UNAPPROPRIATED ENDING FUND BALANCE | 0 | 0 | 0 | 30 | |
| 31 | 84289 | 48302 | 208190 | 31 | TOTAL REQUIREMENTS | 40000 | 0 | 0 | 31 | |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
1997-2 on 6/23/1997 for the following specified purpose:

PURCHASE AND REPAIR

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2033

CANNON BEACH RFPD
(Name of Municipal Corporation)

All Capital
(Fund)

| 1 | Historical Data | | | 1 | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2023-24 | | | 1 | | |
|----|----------------------------------|---------------------------------|--------------------------------|----|--------------------------------------------|-------------------------------|------------------------------------|------------------------------|--------------|--------------|----|
| | Actual | | Adopted Budget Year 2022-23 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | | |
| | Second Preceding Year 2020-21 | First Preceding Year 2021-22 | | | | | | | | | |
| 1 | | | | 1 | RESOURCES | | | | 1 | | |
| 2 | | | | 2 | Cash on hand * (cash basis), or | | | | 2 | | |
| 3 | | | | 3 | Working Capital (accrual basis) | | | | 3 | | |
| 4 | | | | 4 | Transferred IN, from Apparatus & Equipment | 950,000 | | | 4 | | |
| 5 | | | | 5 | Transferred IN, fromr COWS | 11,481 | | | 5 | | |
| 6 | | | | 6 | Transferred IN, from Capital Projects | 40,000 | | | 6 | | |
| 7 | | | | 7 | from GF | 175,000 | | | 7 | | |
| 8 | | | | 8 | AFG Grant proceeds | 152,000 | | | 8 | | |
| 9 | | | | 9 | Loan proceeds | 300,000 | | | 9 | | |
| | | | | | Seismic Grant | 1,900,000 | | | | | |
| 10 | | | | 10 | Total Resources, except taxes to be levied | 3,528,481 | | | 10 | | |
| 11 | | | | 11 | Taxes estimated to be received | | | | 11 | | |
| 12 | | | | 12 | Taxes collected in year levied | | | | 12 | | |
| 13 | 0 | 0 | 0 | 13 | TOTAL RESOURCES | 3,528,481 | 0 | 0 | 13 | | |
| 14 | | | | 14 | REQUIREMENTS ** | | | | 14 | | |
| 15 | | | | 15 | Org. Unit or Prog. & Activity | Object Classification | Detail | | 15 | | |
| 16 | | | | 16 | FIRE & EMERGENCY SERVICE | C.O. | Apparatus Upgrades | 20,000 | 16 | | |
| 17 | | | | 17 | FIRE & EMERGENCY SERVICE | C.O. | Rescue | 250,000 | 17 | | |
| 18 | | | | 18 | FIRE & EMERGENCY SERVICE | C.O. | Seismic upgrades | 1,900,000 | 18 | | |
| 19 | | | | 19 | FIRE & EMERGENCY SERVICE | C.O. | Exhaust system | 127,000 | 19 | | |
| 20 | | | | 20 | FIRE & EMERGENCY SERVICE | C.O. | Engine | 555,000 | 20 | | |
| 21 | | | | 21 | FIRE & EMERGENCY SERVICE | C.O. | Station repairs | 350,000 | 21 | | |
| 22 | | | | 22 | FIRE & EMERGENCY SERVICE | C.O. | Radios | 25,000 | 22 | | |
| 23 | | | | 23 | | | | | 23 | | |
| 24 | | | | 24 | Capital outlay | | | | 24 | | |
| 25 | | | | 25 | | | | | 25 | | |
| 26 | | | | 26 | | | | | 26 | | |
| 27 | | | | 27 | | | | | 27 | | |
| 28 | | | | 28 | Contingency | | | 300,000 | 28 | | |
| 29 | | | | 29 | Ending balance (prior years) | | | | 29 | | |
| 30 | | | | 30 | UNAPPROPRIATED ENDING FUND BALANCE | | | 1,481 | 1,481 | 1,481 | 30 |
| 31 | 0 | 0 | | 31 | TOTAL REQUIREMENTS | | | 3,528,481 | 1,481 | 1,481 | 31 |

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Detailed Requirements

FIRE CHIEF

| | Historical data | | | Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit) | Budget for next year 2023-24 | | | |
|----|-------------------------------|------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------|------------------------------|---------------------------|----|
| | Actual | | Adopted budget this year 2022-23 | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body | |
| | Second preceding year 2020-21 | First preceding year 2021-22 | | | | | | |
| 1 | | | | 1 PERSONNEL SERVICES | | | | 1 |
| 2 | 110000 | 113162 | 116700 | 2 Salary | 123,708 | | | 2 |
| 3 | 8471 | 8935 | 8928 | 3 FICA | 9,464 | | | 3 |
| 4 | 38192 | 40753 | 42012 | 4 PERS | 43,310 | | | 4 |
| 5 | 27649 | 29823 | 35000 | 5 Health Insurance | 35,000 | | | 5 |
| 6 | 354 | 820 | 850 | 6 Disability Insurance | 850 | | | 6 |
| 7 | 0 | 3165 | | 7 Ecutive Asst. | | | | 7 |
| 8 | 0 | | | 8 | | | | 8 |
| 9 | 184666 | 196658 | 203490 | 9 TOTAL | 212,332 | 0 | 0 | 9 |
| 10 | | | | 10 | | | | 10 |
| 11 | | | | 11 | | | | 11 |
| 12 | | | | 12 MATERIALS & SERVICES | | | | 12 |
| 13 | | | | 13 Vehicle Maintenance | | | | 13 |
| 14 | | | | 14 Vehicle Fuel | | | | 14 |
| 15 | | | | 15 Communications | | | | 15 |
| 16 | 85 | | 600 | 16 Dues & Sunscriptions | 600 | | | 16 |
| 17 | 0 | | | 17 Election costs | | | | 17 |
| 17 | | | 5000 | 18 Continuing Education | 5,000 | | | |
| | 17050 | 3400 | | 18 District Housing | | | | |
| 17 | | 747 | 5000 | 18 Training & Travel | 5,000 | | | 17 |
| 18 | 17135 | 4147 | 10600 | 19 TOTAL | 10,600 | 0 | 0 | 18 |
| 20 | | | | 20 | | | | 20 |
| 21 | | | | 21 | | | | 21 |
| 22 | | | | 22 | | | | 22 |
| 23 | | | | 23 | | | | 23 |
| 24 | | | | 24 | | | | 24 |
| 25 | | | | 25 | | | | 25 |
| 26 | | | | 26 | | | | 26 |
| 27 | | | | 27 | | | | 27 |
| 28 | | | | 28 | | | | 28 |
| 29 | | | | 29 | | | | 29 |
| 30 | 1 | 1 | 1 | 30 Total full time equivalent (FTE)* | 1 | | | 30 |