

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



Proposed Operating Budget Fiscal Year
2026/2027

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COMMITTEE MEMBERS

District Board Members

Position #	Member	Title	Term Expiration
1	Bob Heymann	President	6/2027
2	Dave Herman	Vice President	6/2027
3	Jenee Pearce-Mushen	Treasurer/Secretary	6/2029
4	Dave Pietka	Member	6/2027
5	Heidi Dethloff	Member	6/2029

Budget Committee Members

Member	Term Expiration
Harvey Claussen	1/2028
Richard Petrich	1/2028
Tamara Stewart	1/2028
Kim Bosse	1/2027
William Norton	1/2027

Budget Calendar

Date	Topic
May 2, 2026	Publish notice of Budget Committee Meeting
May 21, 2026	Budget Committee Meeting 6 pm
May 26, 2026	Second Budget Committee Meeting (if needed) at 6 pm
May 28, 2026	Publish notice of Budget Hearing
June 8, 2026	Hold Budget Hearing
June 9, 2026	Board Meeting to adopt a budget
June 19, 2026	Submit tax certification document to Assessor, submit a copy of the budget document to the 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 public trust, through prudent and moral decisions.

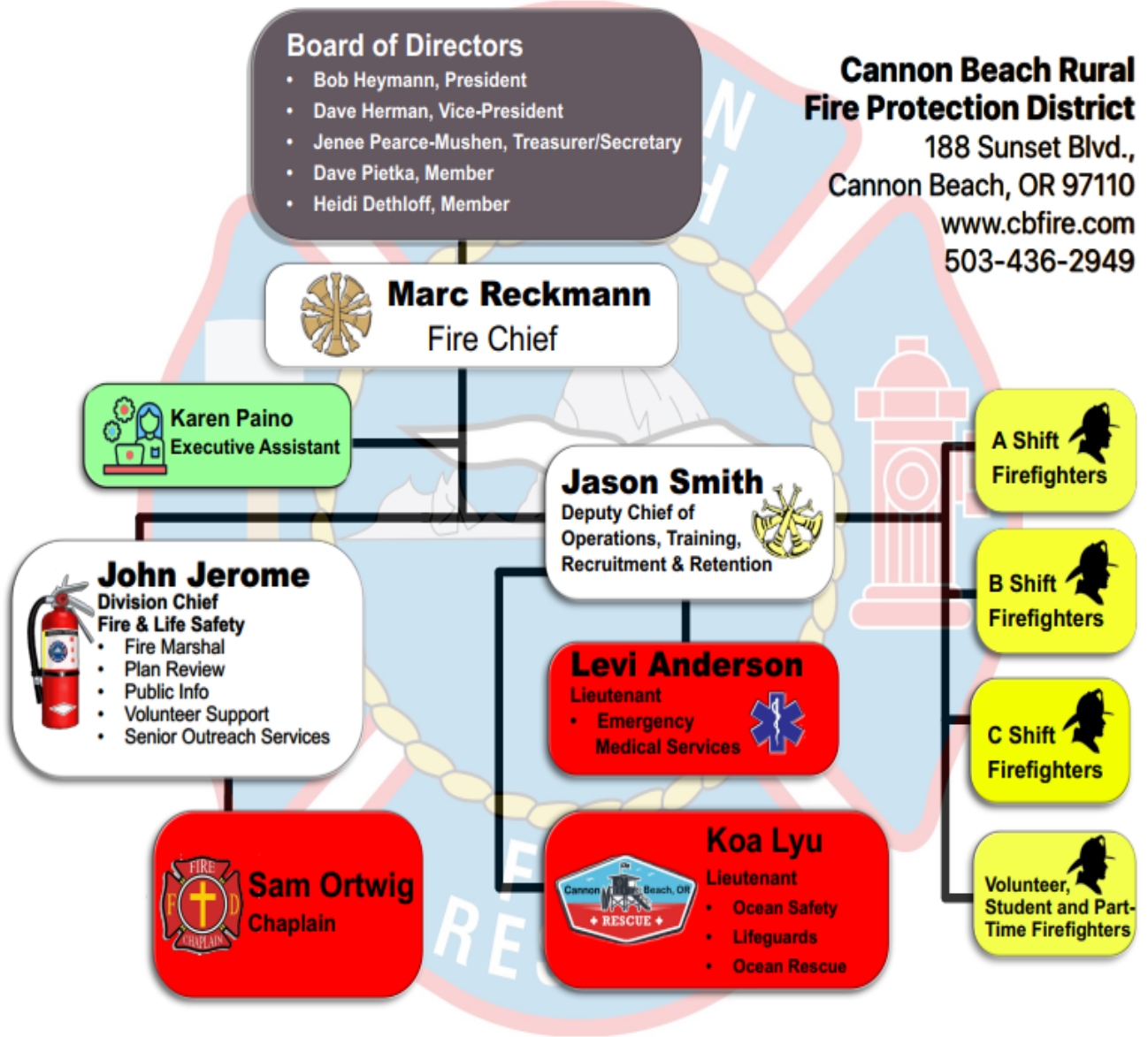
RESPECT

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 26-27



Budget Message 2025-2026

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 2026/2027. This budget is designed to meet the current needs and anticipate the future requirements of the Fire District based on projected revenues. The budget is designed to be in line with the adopted strategic plan objectives outlined in the Fire District's priorities outlined by the Board of Directors and the Fire Chief.

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.

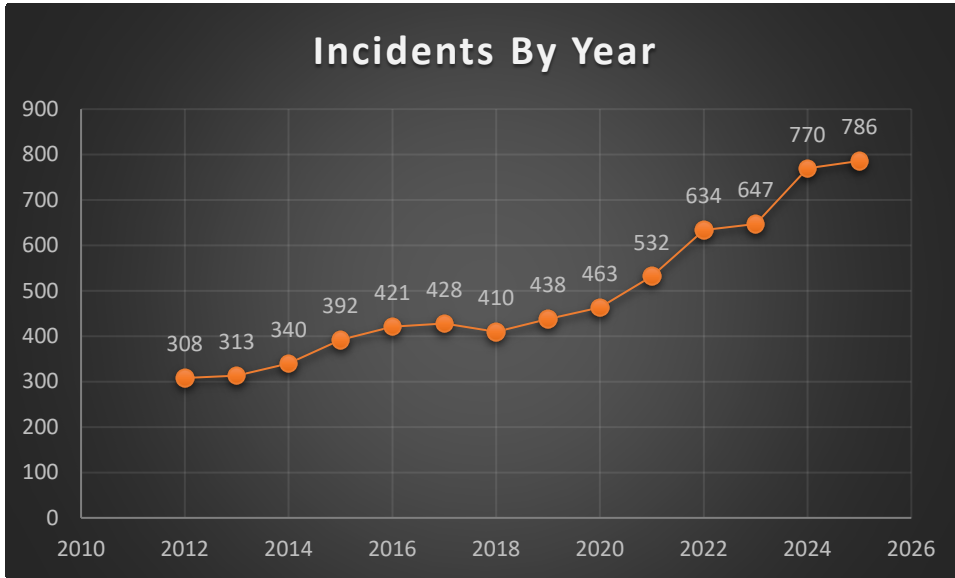
The proposed budget supports our mission, vision, values, and strategic goals and objectives. It improves current programs and services; and prepares us to meet the future. I believe that this budget is financially sound and represents responsible stewardship of the resources entrusted to us by the citizens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

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

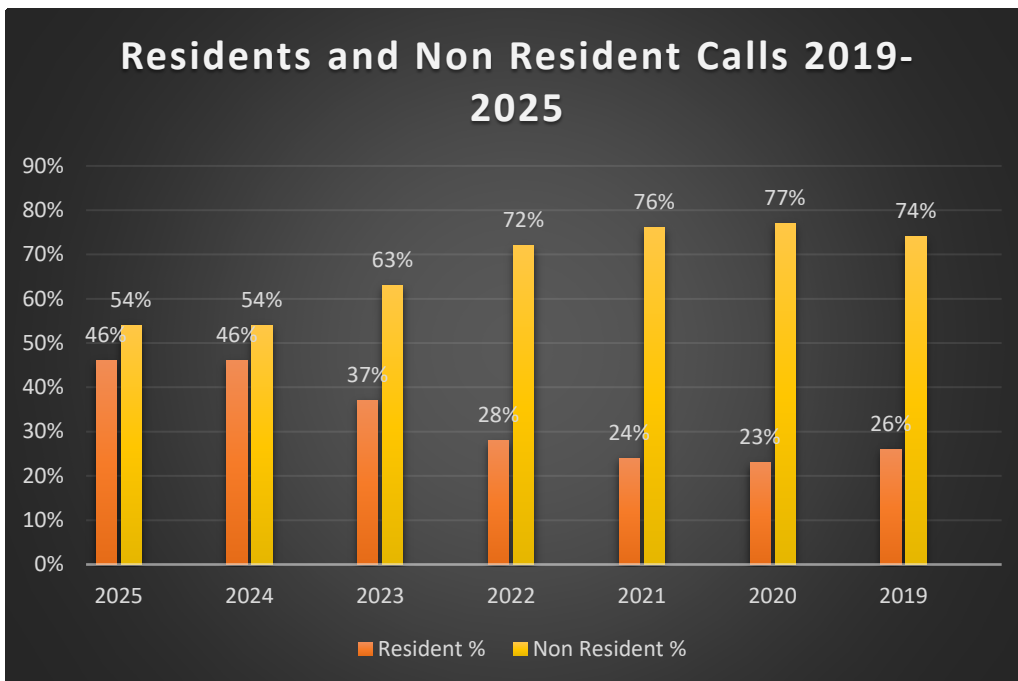
Respectfully submitted by,

Marc Reckmann
Fire Chief/Budget Officer

Response (Calls)

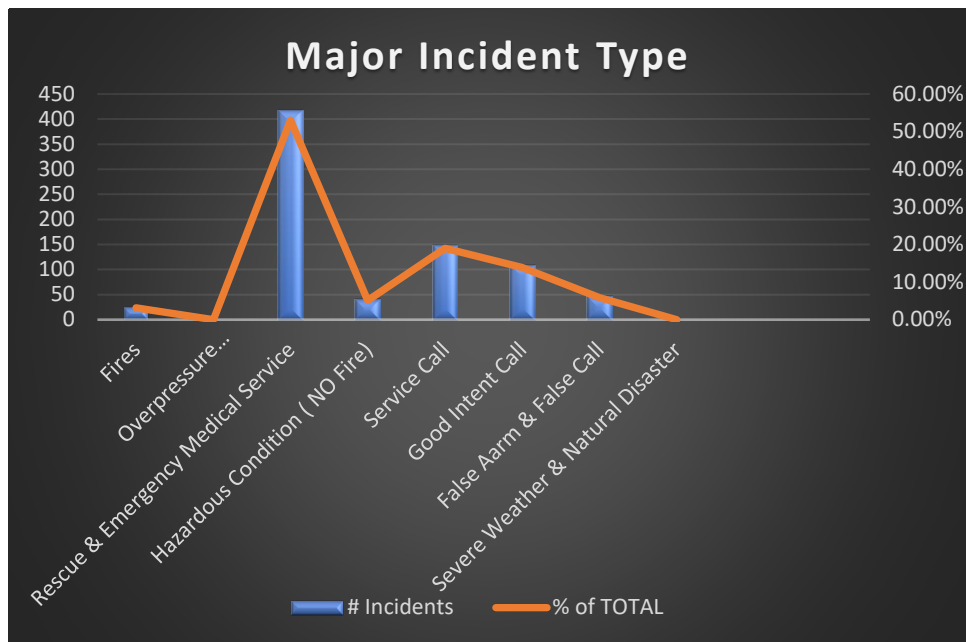


Resident versus visitor calls



Trends

Types of Incidents



Incident Breakdown

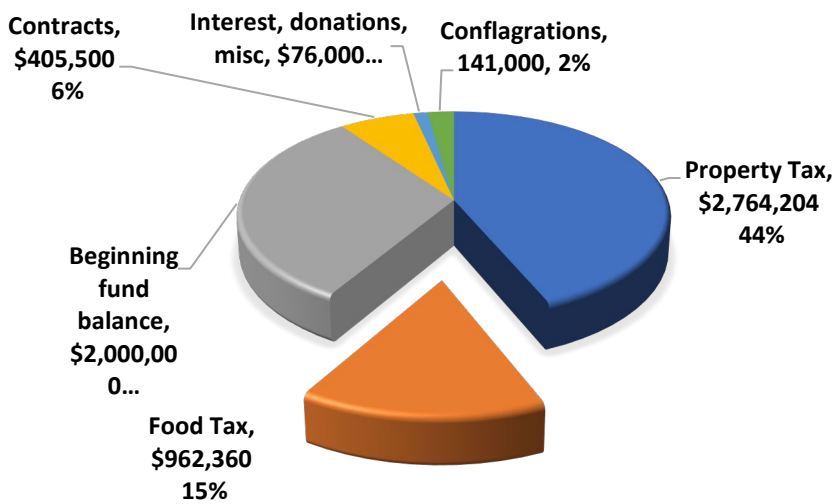
The distribution of incidents is as follows:

- **Rescue & Emergency Medical Service (EMS):** 417 incidents (53.05%)
- **Service Calls:** 149 incidents (18.96%)
- **Good Intent Calls:** 109 incidents (13.87%)
- **False Alarms & False Calls:** 46 incidents (5.85%)
- **Hazardous Conditions (No Fire):** 40 incidents (5.09%)
- **Fires:** 25 incidents (3.18%)
- **Overpressure/Explosion (No Fire):** 0 incidents (0.00%)
- **Severe Weather & Natural Disaster:** 0 incidents (0.00%)

2026-2027 PROPOSED OPERATING BUDGET: FUNDING

Property Tax	\$2,764,204
Food Tax	\$962,360
Beginning fund balance	\$2,000,000
Contracts	\$405,500
Interest, donations, misc	\$76,000
Conflagrations	141,000
Total	6,349,064

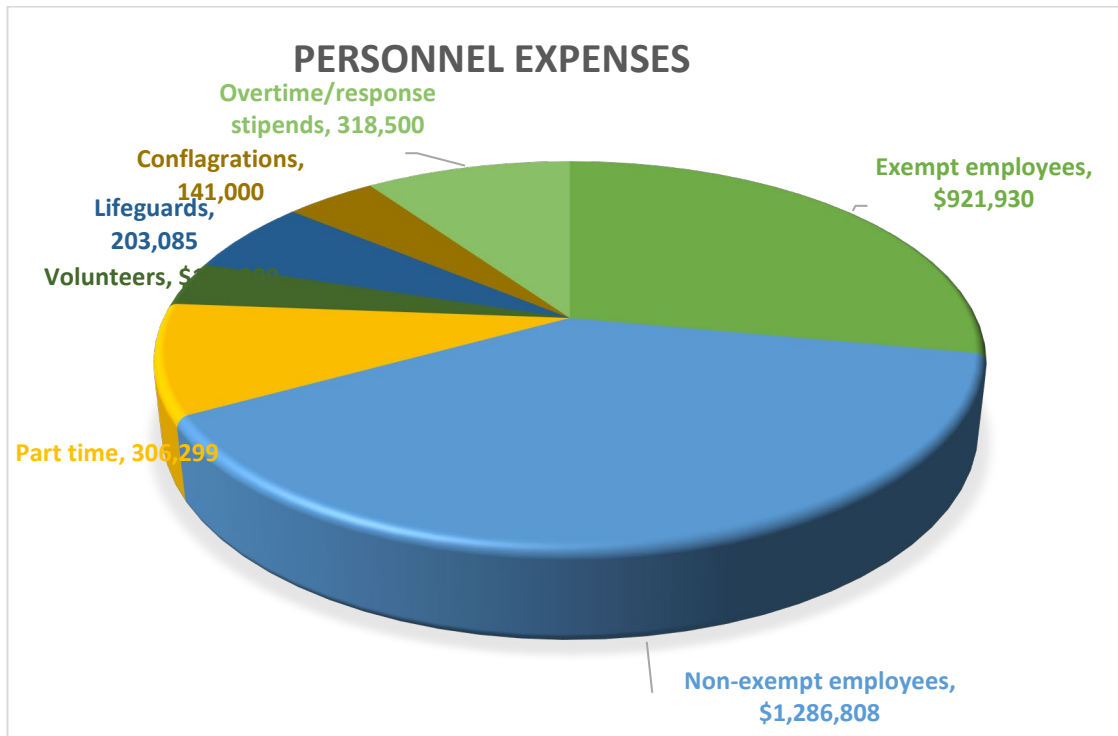
FUNDING



Personnel

In 2026-27 budget, CBFIRE full-time personnel included a Fire Chief, Deputy Chief of Training & Operations, Division Chief/Fire Marshal, Captain/EMS Officer, 6 shift firefighters, Lifeguard Captain, and Administrative/Executive Assistant.

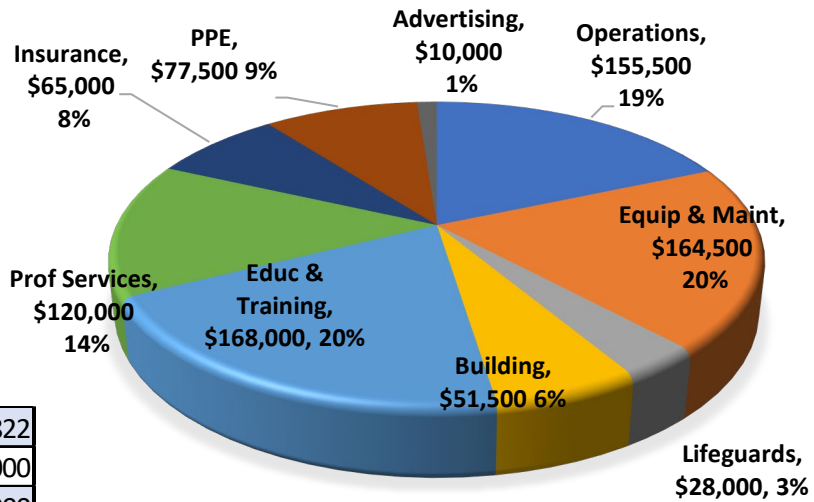
Exempt employees	\$921,930
Non-exempt employees	\$1,286,808
Part time	306,299
Volunteers	\$121,200
Lifeguards	203,085
Conflagrations	141,000
Overtime/response stipends	318,500
	3,298,822



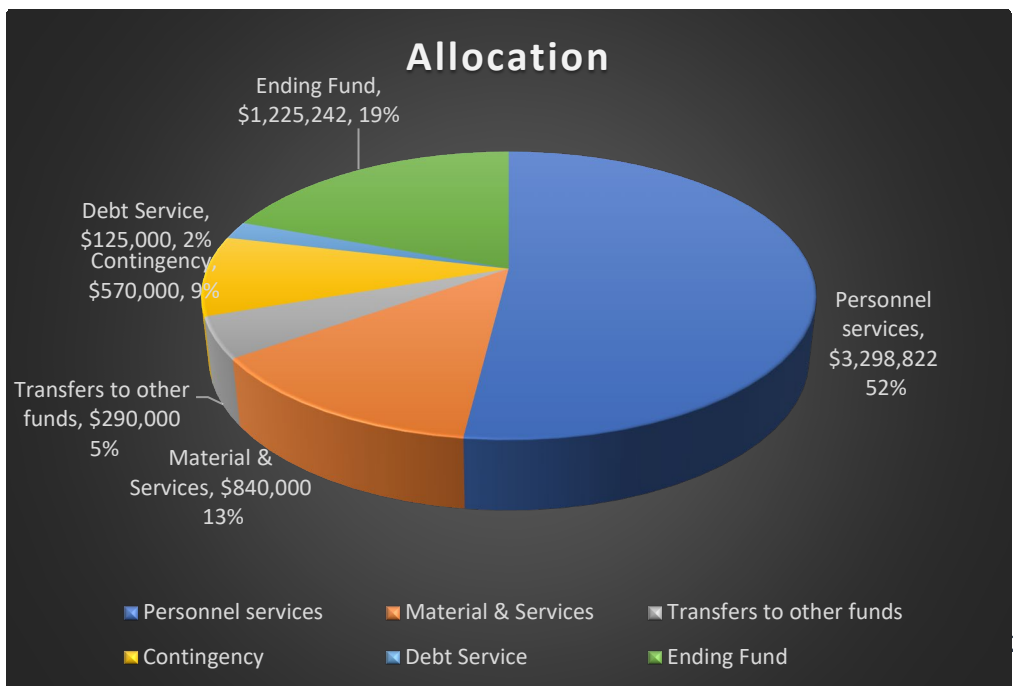
2026-2027 PROPOSED BUDGET: MATERIALS AND SERVICES

Operations	\$155,500
Equip & Maint	\$164,500
Lifeguards	\$28,000
Building	\$51,500
Educ & Training	\$168,000
Prof Services	\$120,000
Insurance	\$65,000
PPE	\$77,500
Advertising	\$10,000
TOTAL	\$840,000

MATERIALS & OPERATIONS



Personnel services	\$3,298,822
Material & Services	\$840,000
Transfers to other funds	\$290,000
Contingency	\$570,000
Debt Service	\$125,000
Ending Fund	\$1,225,242
TOTAL	\$6,349,064



Apparatus

App#	Station	Year	Make/Description	Life Xpect	Replace Sched	Replacement Cost	Notes
3225	Cannon Beach	2001	American LaFrance – Type 1	25	2033	\$730,000	Purchased used in 2021
3226	Arch Cape	2014	International/Rosenbauer Type I/3 Arch Cape engine	25	2039	\$630,000	Purchased used 2025
3227	Cannon Beach	2022	HME Fire Engine – Type I	25	2045	\$730,000	
3249	Cannon Beach	2015	Pierce Ladder Truck	25	2039	\$1.3M	
3251	Cannon Beach	2024	Dodge 4500	15	2039	\$225,000	
3261	Staff	2012	Chevy Suburban				EMS Captain
3262	Staff	2024	Dodge 1500	10	2034	\$85,000	Chief
3263							
3264	Staff	2008	Ford Expedition				Fire Marshal
3265	Staff	2015	Ford F-350	10	2026	\$85,000	Deputy Chief
3266	Staff	2007	Chevy Yukon	10		\$85,000	Spare staff
3267	Staff	2015	Nissan Frontier	10		\$85,000	Lifeguard Captain
3276	Arch Cape	2022	Core Spire/Mallory Fire	15	2037	275,000	
3277	Cannon Beach	2014	Ford F-550 4x4 Brush Type VI	15	2029	275,000	
3281	Cannon Beach	2024	Can-Am UTV	15	2037	50,000	
3291	Cannon Beach	2022	Yamaha Wave Runner	10	2032	16,000	
3292	Cannon Beach	2022	Yamaha Wave Runner	10	2032	16,000	

Lifeguard Vehicles

3293	Lifeguard	2010	Toyota Tundra				Likely 2 more seasons
3294	Lifeguard	2007	Chevy Colorado				
3295	Lifeguard	2024	Can-Am UTV	5	2029	\$35,000	
3296	Lifeguard	2021	4-wheeler			10,000	

Budget Structure:

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 (\$1.50 per thousand of assessed value). The general fund also receives the Prepared Food Tax revenue. All regular income and expenses are received and budgeted out of the general fund.

The **All-Capital Fund** receives formal transfers of monies from the General Fund. All Capital Fund is a reserve account to be used for the future purchase of apparatus, building upgrades, and other equipment.

Revenue (aka “Resources”)

The following items are part of the Resources:

Name	Description
Available cash on hand	Amount of cash carried over from the previous year.
Previously levied taxes estimated	Revenue from any previous year taxes.
Interest	Revenue received in our account by money gaining interest. Currently 5.2%
Fire Protection Revenue	Revenue from ODF contract and billing of incidents
Misc Revenue	Revenue that is not categorized anywhere else, such as ARPA money or money received from State Parks.
Conflagration/Mobilization	Cannon Beach Fire participates in the Mobilization through county team. When the brush truck is sent, it is billed at \$60 per hour from the time it leaves until it comes back. This can be anywhere from 48 hours to 14 days. Personnel are also billed, for the career it is their time as well as the overtime to backfill their position.
Food tax	Cannon Beach Fire receives revenue from the city 4 times a year (Aug 15, November 15, Feb 15, May 15)
Hamlet Staffing Grant	This is a grant that Hamlet receives every year and we manage through and IGA to help them staff for the summer.
Lifeguards	The current contract is to receive \$370,000 a year.
Taxes estimated to be received	Estimated taxes to be received based on Assess value from county. Current collection is 93%

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 15% of budget.
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.

REVENUE

The County Tax Assessor has estimated the district's overall growth in assessed valuation (AV) for the fiscal year 2026-2027 to be 3% beyond the 2023 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 and the District's Staffing and Operations Levy tax rate of \$1.50 per \$1,000 of assessed valuation.

A. Form LB-20: Resources

Points of Interest

- \$962,360 budgetted income from Prepared Food Tax
- Increased interest earned due to more money in interest account
- Increase previous year taxes due to higher atax rate so there is more uncollected
- Beginning to receive TLT money from Clatsop County

FORM						RESOURCES		
LB-20						GENERAL FUND		
						(Fund)		
Historical Data					RESOURCE DESCRIPTION	Budget for Next Year 2026-27		
Actual		Adopted Budget This Year 2025-26	Projected end of year				Proposed By Budget Officer	
Second Preceding Year 2023-24	First Preceding Year 2024-25							
1	\$901,258	\$770,712	\$1,500,000	\$1,591,426	1 Available cash on hand* (cash basis) or	\$2,000,000	1	
2					2 Net working capital (accrual basis)		2	
3	\$34,141	\$44,992	\$22,000	\$80,000	3 Previously levied taxes estimated to be received	\$50,000	3	
4	\$62,127	\$73,793	\$5,000	\$75,000	4 Interest	\$50,000	4	
5					5 Transferred IN, from other funds		5	
6					6 OTHER RESOURCES		6	
7	\$2,060	\$6,113	\$500	\$500	7 Fire Protection Revenue	\$500	7	
8	\$65,293	\$161,443	\$5,000	\$40,325	8 Miscellaneous Revenue	\$5,000	8	
10	\$68,207	\$118,284	\$141,000	\$246,818	10 Conflagration/Mobilization	\$141,000	10	
11	\$0	\$0	\$0	\$7,412	11 Insurance Payments		11	
13					13 Clatsop TLT	\$21,000	13	
14	\$36,275	\$0	\$0	\$4,500	14 Donation	\$0	14	
15					15 Other Grants	\$0	15	
16			\$0	\$11,350	16 Sale of Fixed assets	\$0	16	
18	\$6,000	\$6,000			18 Hydrant Maintenance Contract		18	
19	\$884,105	\$911,897	\$908,593	\$946,848	19 Prepared Food Tax	\$962,360	19	
21	\$60,000	\$60,000	\$185,000		21 Transfer from Fire Chief Fund		21	
22		\$38,500	\$35,000	\$35,000	22 Hamlet Staffing and Admin IGA	\$35,000	22	
23	\$177,869	\$265,000	\$265,000	\$314,000	23 Lifeguards	\$370,000	23	
25	\$2,297,335	\$2,396,734	\$2,882,093	\$3,353,179	25 Total resources, except taxes to be levied	\$3,634,860	25	
26			\$2,573,323	\$2,573,323	26 Taxes estimated to be received	\$2,714,204	26	
27	\$928,369	\$2,522,794			27 Taxes collected in year levied		27	
28	\$3,225,704	\$4,919,528	\$5,455,416	\$5,926,502	28 TOTAL RESOURCES	\$6,349,064	28	

EXPENSES : PERSONNEL SERVICES (LB-30)

A. Points of Interest

- No new positions
- COLA 3%
- Health Insurance increased 9%
- Removed part time accountant, added back to professional services contract
- Separated student stipend out of volunteer compensation
- Significant increase to workers comp

Historical Data				REQUIREMENTS FOR: <u>Fire & Emergency Services</u>	Budget for Next Year 2026-27
Actual		Adopted Budget This Year 25-26	Projected end of year		Proposed By Budget Officer
Second Preceding Year 23-24	First Preceding Year 24-25				
1				1 PERSONNEL SERVICES	1
2	44,000	52,000	48,000	2 Volunteer Payroll	48,000
3				3 Student Stipend	50,000
4	3,959	4,161	4,500	4 Volunteer Payroll taxes	4,500
5	7,802	388	5,000	5 Volunteer PERS	5,000
6	11,125	10,900	11,200	6 Length of Service	11,200
7	36,959	44,812	44,800	7 Workers Comp Insurance	2,500
8				8 <u>EXEMPT STAFF (CHIEFS & EXEC. ASST.) 4 FTE</u>	
9	211,546	412,213	485,500	9 Salaries	539,171
10	55,193	144,862	177,700	10 PERS	196,040
11	16,096	33,523	37,200	11 Payroll taxes	41,300
12	44,340	77,734	103,000	12 Medical Insurance	119,000
13				13 Workers Comp Insurance	26,419
14				14 <u>NON-EXEMPT FULL-TIME (FIREFIGHTERS & CAPTAIN) 7 FTE</u>	
15	329,045	428,025	594,165	15 Salaries	607,715
16	148,251	201,085	213,500	16 PERS	217,136
17	27,719	33,768	45,500	17 Payroll taxes	46,500
18	88,029	127,037	156,900	18 Health Insurance	173,700
19				19 Workers Comp Insurance	60,000
20				20 Training Stipend	12,000
21			43,000	21 Part time Accounting	
22	108,174	223,500	227,720	22 Part-Time Firefighter	227,720
23	1,496	6,938	17,421	23 Part-time FICA	17,421
24		41,015	74,988	24 Part-time PERS	50,000
25				25 Part-Time Workers Comp	11,158
26	27,567	108,306	100,000	26 Conflagration Payroll	100,000
27	8,112	19,270	8,000	27 Conflagration FICA	8,000
28	9,441		33,000	28 Conflagration PERS	33,000
29	6,480	13,176	6,500	29 Life and Disability Insurance	6,500
30	12,329	13,212	10,000	30 Duty officer stipend	10,000
31			25,000	31 Firefighter stipend	25,000
32				32	
33	100,033	113,338	250,000	33 Overtime	250,000
34		9,482	15,000	34 Vacation buyout	15,000
35				35	
36		96,875	93,000	36 LG Captain Salary	93,000
37		9,401	36,000	37 LG Captain PERS	36,000
38		7,305	7,200	38 LG Captain FICA	7,200
39		34,717	39,000	39 LF Captain Health Insurance	41,000
40				40 LG Captain Workers Comp	4,557
41	87,281	111,753	160,470	41 Lifeguards hourly	165,000
42	6,882	9,490	12,276	42 Lifeguards FICA	15,000
43	2,536	23,048	52,843	43 Lifeguards PERS	15,000
44		3,356		44 Lifeguard Workers Comp	8,085
45	1,394,392	2,417,556	3,138,383	45 TOTAL PERSONNEL SERVICES	3,298,822
46	2	12	12	46 Total Full-Time Equivalent (FTE)	12

EXPENSES: DETAILED (LB-31)

A. Operational

Historical data				Projected end of year	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)	Budget for next year 2026-27
Actual			Proposed by Budget Officer			
Second preceding year 23-24	First preceding year 24-25	Adopted budget this year 25-26				
					Object Classification	Detail
1						
2	1,275	1,287	1,500			Disaster Preparedness 1,500
3	25,161	30,902	30,000	40,200		Communication Supplies/Maintenance 30,000
4	9,148	11,912	9,500	19,000		Medical Supplies/Maintenance 18,000
5	9,669	14,268	15,000	17,000		Office Supplies/Maintenance 15,000
6	2,139	5,697	5,200	5,200		Utilities: Garbage 5,200
7	11,331	8,730	8,000	6,500		Utilities: Telephone 8,000
8	14,327	15,740	15,000	15,000		Utilities: Electric 15,000
9	3,099	5,188	3,300	3,300		Utilities Natural Gas/Propane 3,300
11	49,036	90,273	82,000	82,000		Housing 57,000
12	543	178	2,500	200		Postage/Freight 2,500
13	125,728	184,175	172,000	188,400		TOTAL OPERATIONAL 155,500

B. Lifeguard Operations

Historical data				Projected end of year	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)	Budget for next year 2026-27
Actual			Proposed by Budget Officer			
Second preceding year 23-24	First preceding year 24-25	Adopted budget this year 25-26				
15			15,000	8,500		Vehicle Maintenance and Supplies 10,000
16			4,000	2,000		Uniforms 2,500
17			1,800	1,400		EMS Supplies
18			2,500	2,500		Supplies 2,500
19			5,000	1,000		Signage 1,000
			3,000			Workers Comp
20			3,000			Accounting
21			6,500	11,000		Fuel 12,000
22	0	0	40,800	26,400		TOTAL Lifeguard Operations 28,000

C. Equipment/Apparatus

Historical data			Projected end of year	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2026-27	
Actual		Adopted budget this year 25-26			Proposed by Budget Officer	
Second preceding year 23-24	First preceding year 24-25					
42,739	96,288	45,000	50,000	15	Apparatus Repairs	50,000
11,295	7,770	7,500	11,000	16	Tools	7,500
4,000	3,475	7,500	3,700	17	Tires	7,500
3,762	139	4,500		18	Batteries	4,500
23,901	13,572	10,000	22,000	19	Miscellaneous	10,000
69,696	58,140	55,000	25,000	20	Vehicle Maintenance and Supplies	55,000
35,250	31,721	30,000	30,000	35250	Fuel	30,000
190,643	211,105	159,500	141,700	22	TOTAL EQUIPMENT/APPARATUS	164,500

D. Building Maintenance

Historical data			Projected end of year	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2026-27		
Actual		Adopted budget this year 25-26			Proposed by Budget Officer		
Second preceding year 23-24	First preceding year 24-25						
				23			
				24			
36,339	46,037	25,000	31,000	25	BUILDING MAINTENANCE	Building Maintenance	30,000
0	0	5,000	0	26		COWS Maintenance	5,000
2,704	3,506	3,500	3,000	27		Janitorial Services/Supplies	3,500
15,035	9,177	13,000	10,000	28		Landscape Maintenance	13,000
54,078	58,720	46,500	44,000	29	TOTAL BUILDING MAINTENANCE		51,500

E. Education and Training

Historical data			Projected end of year	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)	Budget for next year 2026-27	
Actual					Proposed by Budget Officer	
Second preceding year 23-24	First preceding year 24-25	Adopted budget this year 25-26				
10,139	17,598	20,000	12,000	31	Recruitment and Retention	20,000
2,209	1,594	5,000	5,200	32	Training Aids	5,000
7,353	15,554	15,000	25,000	33	Firefighter and EMT training	25,000
46,960	42,483	30,000	21,000	34	TOTAL EDUCATION AND TRAINING	35,000
1,331	2,015	2,000		35	Dues and Subscriptions	35,000
				36	Board Training and Travel	2,000
				37	GRANT - BASIC FF TRAINING	
22,649	31,857	42,000	15,000	37	Student Program	42,000
5,806	3,263	5,000	3,000	38	Food/Water/snacks	5,000
28,068	12,675	25,000	25,000	39	Rope Rescue Training/Equipment	25,000
123,244	127,039	149,000	106,200	40	TOTAL EDUCATION AND TRAINING	168,000

F. Professional Services

Historical data			Projected end of year	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)	Budget for next year 2026-27	
Actual					Proposed by Budget Officer	
Second preceding year 23-24	First preceding year 24-25	Adopted budget this year 25-26				
				42		
210				43	Bond Fees	
16,706	17,016	24,000	18,000	44	911 Dispatch Services	24,000
21,263	23,755	20,000	29,000	45	Network Administration	30,000
28,000	42,111		95,000	46	Accounting Services	35,000
5,041	1,240	10,000	8,500	47	Legal Services	10,000
6,800	8,200	9,500	8,500	48	Audit	9,500
		1,000	1,500	49	Legal Notices	1,000
19,105	18,990	10,000	10,000	50	Medical Exams/Backgrounds	10,000
	0	500	500	51	Employee Assistance Program	500
97,125	111,312	75,000	171,000	52	TOTAL PROFESSIONAL SERVICES	120,000

G. Marketing

Historical data			Projected end of year	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)	Budget for next year 2026-27	
Actual					Proposed by Budget Officer	
Second preceding year 23-24	First preceding year 24-25	Adopted budget this year 25-26				
				54		
11,233	123	1,000	10,000	55	ADVERTISING	
				56	Advertising - Legal & Marketing	10,000
11,233	134	1,000	10,000	57	TOTAL ADVERTISING	10,000

H. Insurance

Historical data				Projected end of year	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2026-27	
Actual			Adopted budget this year 25-26			Proposed by Budget Officer	
Second preceding year 23-24	First preceding year 24-25						
				54	INSURANCE		
46,127	54,667	62,000	54,935	55		Auto General, Prop, insurance	63,000
0	1,674	2,000	1,500	56		Pollution liability	2,000
46,147	56,341	64,000	56,435	57		TOTAL INSURANCE	65,000

I. Protective Equipment / Uniforms

Historical data				Projected end of year	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2026-27	
Actual			Adopted budget this year 25-26			Proposed by Budget Officer	
Second preceding year 23-24	First preceding year 24-25						
				59	PROTECTIVE EQUIPMENT / UNIFORMS		
3,771	7,968	7,500	8,000	60		Miscellaneous Protective Equipment	7,500
24,040	26,734	35,000	15,000	61		Turnouts	35,000
18,722	23,131	25,000	15,000	62		Uniform	25,000
				63		GRANT - PPE	
		10,000	5,000	64		Wildland PPE	10,000
46,533	57,833	77,500	43,000	65	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS	77,500	
694,731	806,659	785,300	787,135	66	Total requirements	840,000	

Total Materials & Services

Historical Data				REQUIREMENTS FOR: <u>Fire & Emergency Services</u>		Budget for Next Year 2026-27
Actual		Adopted Budget This Year Year 25-26	Projected end of year			Proposed By Budget Officer
Second Preceding Year 23-24	First Preceding Year 24-25					
				50	MATERIALS AND SERVICES	
125,728	184,176	172,000	188,400	51	Operational	155,500
190,643	211,105	159,500	26,400	52	Equipment and Apparatus Maintenance	164,500
54,078	58,720	46,500	44,000	53	Building Maintenance	51,500
123,244	127,039	149,000	106,200	54	Education and training	168,000
97,125	111,312	75,000	171,000	55	Professional Services	120,000
46,147	56,341	65,000	56,435	56	Insurance	65,000
46,533	578,333	77,500	43,000	57	Protective Equipment and Uniforms	77,500
11,233	134	10,000	5,000	58	Advertising - Legal and marketing	10,000
		40,800		60	Lifeguard operations	28,000
694,731	806,660	795,300	640,435	61	TOTAL MATERIALS AND SERVICES	840,000
2,089,123	3,224,216	3,933,683	640,435	70	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	4,138,822

End of year balance, Debt services, transfer, Contingency

Historical Data				REQUIREMENTS FOR: <u>Fire & Emergency Services</u>		Budget for Next Year 2026-27
Actual		Adopted Budget This Year Year 25-26	Projected end of year			Proposed By Budget Officer
Second Preceding Year 23-24	First Preceding Year 24-25					
191,008				15	US Bank - Engine	
				16	Arch Cape Station expansion	125,000
191,008	0	0	191,008	17	TOTAL DEBT SERVICE	125,000
				18	SPECIAL PAYMENTS	
				19		
				20		
0	0	0		21	TOTAL SPECIAL PAYMENTS	0
				22	INTERFUND TRANSFERS	
				23	Transfer to Community Warning System Fund	
175,000	290,000			24	Transfer to Apparatus & Equipment Reserve Fund	
				25	Transfer to Chief Vehicle Fund	
				26	Transfer to Capital Projects Fund	
		290,000	290,000	27	Transfer to All Capital	290,000
175,000	290,000	290,000	175,000	28	TOTAL INTERFUND TRANSFERS	290,000
		570,000	120,000	29	OPERATING CONTINGENCY	570,000
				30	RESERVED FOR FUTURE EXPENDITURE	
		661,733	721,440	31	UNAPPROPRIATED ENDING BALANCE	1,255,464
366,008	290,000	1,521,733	1,306,440	32	Total Requirements NOT ALLOCATED	2,240,464
2,089,123	3,224,219	3,933,683		33	Total Requirements for ALL Org.Units/Programs within fund	4,108,600
770,577	1,590,292			34	Ending balance (prior years)	
3,225,708	5,104,511	5,455,416		35	TOTAL REQUIREMENTS	6,349,064

RESERVE FUND: All Capital (LB-11)

A. Revenue

- Transfer \$290,000 from the general fund
- Insurance payment for totaled F250

B. Loan for Addition at Arch Cape

C. Seismic grant for Arch Cape

D. Purchase new staff vehicle per replacement schedule and possibly a used 2019 to 2021 to replace totaled one.

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 2026-27	
Actual		Adopted Budget Year 2025-2026		Proposed By Budget Officer	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025				
1			1 RESOURCES		1
2	997,045	160,946	2 Cash on hand * (cash basis), or	\$171,761	2
3			3 Working Capital (accrual basis)		3
4			4 Insurance payment	\$55,000	4
					8
	175,000	290,000	Transferred IN, from General Fund	\$290,000	9
8	125,831	12,479	8 AFG grant proceeds		10
9		1,500,000	9 Loan Proceeds	\$1,500,000	11
	1,478,844	283,715	Seismic Grant	\$1,300,000	12
10	2,776,720	747,140	10 Total Resources, except taxes to be levied	\$3,262,761	13
11			11 Taxes estimated to be received		14
12			12 Taxes collected in year levied		15
13	2,776,720	747,140	13 TOTAL RESOURCES	\$3,262,761	16
14			14 REQUIREMENTS **		17
			15 Org. Unit or Prog. & Activity	Object Classification	Detail
16		20,000	16 FIRE & EMERGENCY SERVICE	C.O.	Apparatus Upgrades 20,000
17		5,000	17 FIRE & EMERGENCY SERVICE	C.O.	Lifeguard equipment 5,000
18			18 FIRE & EMERGENCY SERVICE	C.O.	Staff Vehicles 140,000
19		486,800	19 FIRE & EMERGENCY SERVICE	C.O.	Thermal imagers
20		1,300,000	20 FIRE & EMERGENCY SERVICE	C.O.	Seismic 1,300,000
21		1,500,000	21 FIRE & EMERGENCY SERVICE	C.O.	Addition 1,500,000
22			22 FIRE & EMERGENCY SERVICE	C.O.	
23		300,000	23 FIRE & EMERGENCY SERVICE	C.O.	Other Capital 250,000
24					27
25	2,615,774	481,458	25 Previous years capital		28
26					29
27					30
28			28 Contingency		31
29	160,946	265,682	29 Ending balance (prior years)		32
30		266,200	30 UNAPPROPRIATED ENDING FUND BALANCE	47,761	33
31	2,776,720	747,140	31 TOTAL REQUIREMENTS	3,262,761	31

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** –
- **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
2026/2027 Salaries

Pay Scale for Cannon Beach Rural Fire District FY-26-27					
Executive Assist.	Step 1	Step 2	Step 3	Step 4	Step 5
	\$64,224	\$67,435	\$70,807	\$74,347	\$78,065
Firefighter	Step 1	Step 2	Step 3	Step 4	Step 5
	\$69,334	\$72,801	\$76,441	\$80,263	\$84,276
Liutenant	Step 1	Step 2	Step 3	Step 4	Step 5
	\$76,441	\$80,263	\$84,276	\$88,490	\$92,914
Captain	Step 1	Step 2	Step 3	Step 4	Step 5
	\$84,276	\$88,490	\$92,914	\$97,560	\$102,438
Division Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$102,438	\$107,560	\$112,938	\$118,585	\$124,514
Deputy Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$112,938	\$118,585	\$124,514	\$130,740	\$137,277
Fire Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$124,514	\$130,740	\$137,277	\$144,140	\$151,347

LB Forms

**RESOURCES
GENERAL FUND**

(Fund)

CANNON BEACH RFPD

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-27		
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023-24	First Preceding Year 2024-25					
1	901258	770712	1500000	1 Available cash on hand* (cash basis) or	\$2,000,000		1
2				2 Net working capital (accrual basis)			2
3	34141	44992	22000	3 Previously levied taxes estimated to be received	\$50,000		3
4	62127	73793	5000	4 Interest	\$50,000		4
5				5 Transferred IN, from other funds			5
6				6 OTHER RESOURCES			6
7	2060	6113	500	7 Fire Protection Revenue	\$500		7
8	65293	161443	5000	8 Miscellaneous Revenue	\$5,000		8
9				9 Association Contribution			9
10	68207	118284	141000	10 Conflagration/Mobilization	\$141,000		10
11			0	11 Tillamook County prior	\$0		11
12				12 Assistance to Firefighter Grant (AFG)			12
13				13 SAFER GRANT			13
14	36275		0	14 DONATION	\$0		14
15			0	15 SDAO Grant	\$0		15
16			0	16 Sale of Fixed assets	\$0		16
17			0	17 Other Grants	\$0		17
18	6000	6000		18 Hydrant maintenance contract			18
19		38500	35000	19 Hamlet Staffing	\$35,000		19
20	884105	911897	908593	20 Prepared Food Tax	\$962,360		20
21				21 Clatsop County TLT	\$21,000		21
22	60000	184983		22 Transferred IN, from other funds			22
23	177869	265000	265000	23 Lifeguards	\$370,000		23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	2297335	2581717	2882093	29 Total resources, except taxes to be levied	\$3,634,860	\$0	\$0
30			2573323	30 Taxes estimated to be received	\$2,714,204		
31	928369	2522794		31 Taxes collected in year levied			
32	3225704	5104511	5455416	32 TOTAL RESOURCES	\$6,349,064	\$0	\$0

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

CANNON BEACH RFPD

(name of fund)

1	Historical Data			Adopted Budget This Year Year 2025-26	REQUIREMENTS FOR: <u>Fire & Emergency Services</u>	Budget for Next Year 2026-27			1	
	Actual		2			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		2
	Second Preceding Year 2023-24	First Preceding Year 2024-25								
					PERSONNEL SERVICES					
2	44,000	52,000	48,000	2	Volunteer Payroll	\$48,000			2	
					Student Stipend	\$50,000				
3	3,959	4,161	4,500	3	Volunteer FICA	\$4,500			3	
4	7,802	388	5,000	4	Volunteer PERS	\$5,000			4	
5	11,125	10,900	11,200	5	Length of Service	\$11,200			5	
6	36,956	44,812	44,800	6	Volunteer workers comp	\$2,500			6	
7				7	Exempt Staff (Chiefs and Executive asst.)					
8	211,546	412,213	485,500	8	Salaries	\$539,171				
9	55,193	144,862	177,700	9	PERS	\$196,040				
10	16,096	33,523	37,200	10	FICA	\$41,300				
11	44,340	77,734	103,000	11	Insurance	\$119,000				
					Workers Comp	\$26,419				
30				30	Non-exempt full time (firefighters & Captain)					
31	329,045	428,025	594,165	31	Hourly salaries	\$607,715			30	
32	148,251	201,085	213,500	32	Hourly PERS	\$217,136			31	
33	27,719	33,768	45,500	33	Hourly FICA	\$46,500			32	
34	88,029	127,037	156,900	34	Hourly Insurance	\$173,700				
					Workers Comp	\$60,000				
					Training Stipend	\$12,000				
			43,000		Part time Accounting					
16	108,174	223,500	227,720	16	Part-Time Firefighter	\$227,720			15	
17	1,496	6,938	17,421	17	Part-Time Firefighter FICA	\$17,421			16	
18		41,015	74,988	18	Part-Time Firefighter PERS	\$50,000			17	
					Part-time Workers Comp	\$11,158				
23	27,567	108,306	100,000	23	Conflagration Payroll	\$100,000			22	
24	8,112	19,270	8,000	24	Conflagration FICA	\$8,000			23	
25	9,441		33,000	25	Conflagration PERS	\$33,000			24	
26	6,480	13,176	6,500	26	Life and Disability Insurance	\$6,500			25	
27	12,329	13,212	10,000	27	Duty officer stipend	\$10,000			26	
28			25,000	28	Firefighter stipend	\$25,000			27	
43	100,033	113,338	250,000	43	Overtime	\$250,000			37	
44		9,482	15,000	44	Vacation buy out	\$15,000				
		96,875	93,000		LG Captain salary	\$93,000				
		9,401	36,000		LG Captain PERS	\$36,000				
		7,035	7,200		LG Captain FICA	\$7,200				
		34,717	39,000		LG Captain Health Insurance	\$41,000				
		3,136			LG Captain Workers Comp	\$4,557				
45	87,281	111,753	160,470	45	Lifeguard hourly	\$165,000				
46	6,882	9,490	12,276	46	Lifeguard FICA	\$15,000				
47	2,536	23,048	52,843	47	Lifeguard PERS	\$15,000				
		3,356			Lifeguard Workers Comp	\$8,085				
48	1,394,392	2,417,556	3,138,383	48	TOTAL PERSONNEL SERVICES	\$3,298,822	\$0	\$0	38	
49	2.00	12.00	12.00	49	Total Full-Time Equivalent (FTE)	12	12	12	39	
50				50	MATERIALS AND SERVICES				40	
51	125,728	184,175	172,000	51	Operational	\$155,500			41	
52	190,643	211,105	159,500	52	Equipment and Apparatus Maintenance	\$164,500			42	
			40,800		Lifeguard operations	\$28,000				
53	54,078	58,720	46,500	53	Building Maintenance	\$51,500			43	
54	123,244	127,039	149,000	54	Education and training	\$168,000			44	
55	97,125	111,312	75,000	55	Professional Services	\$120,000			45	
56	46,147	56,341	65,000	56	Insurance	\$65,000			46	
57	46,533	57,833	77,500	57	Protective Equipment and Uniforms	\$77,500			2500	
58	11,233	134	10,000	58	Advertising - Legal & Marketing	\$10,000			48	
59				59	Advertising - GRANT Print Marketing				49	
60				60					50	
61	694,731	806,663	795,300	61	TOTAL MATERIALS AND SERVICES	\$840,000	\$0	\$0	51	
62				62	CAPITAL OUTLAY				52	
63				63					53	
64				64					54	
65				65					55	
66				66					56	
67				67					57	
68				68					58	

69	0	0	0	69	TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	59
70	2,089,123	3,224,219	3,933,683	70	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$4,138,822	\$0	\$0	60

150-504-030 (Rev 11-18)

REQUIREMENTS SUMMARY

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND
(name of fund)

CANNON BEACH RFPD

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	\$0	\$0	\$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	\$0	\$0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	\$0	\$0	\$0	13
14				14 DEBT SERVICE				14
15	191,008			15 Engine Loan				15
16				16 Arch Cape Station	\$125,000			16
17	191,008	0	0	17 TOTAL DEBT SERVICE	\$125,000	\$0	\$0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	\$0	\$0	\$0	21
22				22 INTERFUND TRANSFERS				22
23				23 Transfer to Community Warning System Fund				23
24	175,000	290,000		24 Transfer to Apparatus & Equipment Reserve Fund				24
25				25 Transfer to Chief Vehicle Fund				25
26				26 Transfer to Capital Projects Fund				26
27			290,000	27 Transfer to Capital Reserve Fund	\$290,000			27
28	175,000	290,000	290,000	28 TOTAL INTERFUND TRANSFERS	\$290,000			28
29			570,000	29 OPERATING CONTINGENCY	\$570,000			29
30				30 RESERVED FOR FUTURE EXPENDITURE				30
31			661,733	31 UNAPPROPRIATED ENDING BALANCE	\$1,225,242	\$0	\$0	31
32	366,008	290,000	1,521,733	32 Total Requirements NOT ALLOCATED	\$2,210,242	\$0	\$0	32
33	2,089,123	3,224,219	3,933,683	33 Total Requirements for ALL Org.Units/Programs within fund	\$4,138,822	\$0	\$0	33
34	770,577	1,590,292		34 Ending balance (prior years)				34
35	3,225,708	5,104,511	5,455,416	35 TOTAL REQUIREMENTS	\$6,349,064	\$0	\$0	35

1	Historical data			1	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)	Budget for next year 2025-26				
	Actual		Adopted budget this year 2025-26			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second preceding year 2023-24	First preceding year 2024-25								
1				1	Object Classification	Detail			1	
2	1275	1287	1500	2	OPERATIONAL	Disaster Preparedness	1500		2	
3	25161	30902	30000	3	OPERATIONAL	Communication Supplies/Maintenance	30000		3	
4	9148	11912	9500	4	OPERATIONAL	Medical Supplies/Maintenance	18000		4	
5	9669	14268	15000	5	OPERATIONAL	Office Supplies/Maintenance	15000		5	
6	2139	5697	5200	6	OPERATIONAL	Utilities: Garbage	5200		6	
7	11331	8730	8,000	7	OPERATIONAL	Utilities: Telephone	8,000		7	
8	14327	15740	15000	8	OPERATIONAL	Utilities: Electric	15000		8	
9	3099	5188	3300	9	OPERATIONAL	Utilities Natural Gas/Propane	3300		9	
11	49036	90273	82000	11	OPERATIONAL	Housing	57000		11	
12	543	178	2500	12	OPERATIONAL	Postage/Freight	2500		12	
13	125728	184175	172000	13	TOTAL OPERATIONAL		155500	0	0	13
14				14						14
15	42739	96288	45000	15	EQUIPT/APPARATUS MAINTENANCE	Apparatus Repairs	50000		15	
16	11295	7730	7500	16	EQUIPT/APPARATUS MAINTENANCE	Tools	7500		16	
17	4000	3475	7500	17	EQUIPT/APPARATUS MAINTENANCE	Tires	7500		17	
18	3762	139	4500	18	EQUIPT/APPARATUS MAINTENANCE	Batteries	4500		18	
19	23901	13572	10000	19	EQUIPT/APPARATUS MAINTENANCE	Miscellaneous	10000		19	
20	69696	58140	55000	20	EQUIPT/APPARATUS MAINTENANCE	Vehicle Maintenance and Supplies	55000		20	
21	35250	31721	30000	21	EQUIPT/APPARATUS MAINTENANCE	Fuel	30000		21	
22	190643	211105	159500	22	TOTAL EQUIPMENT/APPARATUS		164500	0	0	22
15			4000	15	LIFEGUARD	Uniforms	2500		15	
16			1800	16	LIFEGUARD	EMS supplies			16	
17			6500	17	LIFEGUARD	Fuel	12000		17	
18			15000	18	LIFEGUARD	Vehicle Maintenance	10000		18	
19			2500	19	LIFEGUARD	Supplies	2500		19	
20			5000	20	LIFEGUARD	Signage	1000		20	
21			3000	21	LIFEGUARD	Accounting			21	
			3000		LIFEGUARD	Worker's Comp				
22	0	0	40800	22	TOTAL LIFEGUARDS		28000	0	0	22
23				23						23
24	36339	46037	25000	24	BUILDING MAINTENANCE	Building Maintenance	30000		24	
25	0		5000	25	BUILDING MAINTENANCE	COWS Maintenance	5000		25	
26	2704	3506	3500	26	BUILDING MAINTENANCE	Janitorial Services/Supplies	3500		26	
27	15035	9177	13000	27	BUILDING MAINTENANCE	Landscape Maintenance	13000		27	
28	54078	58720	46500	28	TOTAL BUILDING MAINTENANCE		51500	0	0	28
29				29						29
30	10139	17598	20000	30	EDUCATION AND TRAINING	Recruitment and Retention	20000		30	
31	2209	1594	5000	31	EDUCATION AND TRAINING	Training Aids	5000		31	
32	7353	15554	15000	32	EDUCATION AND TRAINING	Firefighter and EMT training	25000		32	
33	46960	42483	35000	33	EDUCATION AND TRAINING	Dues and Subscriptions	35000		33	
34	1331	2015	2000	34	EDUCATION AND TRAINING	Board Training and Travel	2000		34	
35	0			35	EDUCATION AND TRAINING	Higher education reimbursement	9000		35	
36	22649	31857	42000	36	EDUCATION AND TRAINING	Student Program	42000		36	
37	5806	3263	5000	37	EDUCATION AND TRAINING	Food/water/snacks	5000		37	
38	28068	12675	25000	38	EDUCATION AND TRAINING	Tech Rescue Training/Equipment	25000		38	
39	124515	127039	149000	39	TOTAL EDUATION AND TRAINING		168000	0	0	39
40				40						40
41	210			41	PROFESSIONAL SERVICES	Bond Fees				41
42	16706	17016	24000	42	PROFESSIONAL SERVICES	911 Dispatch Services	24000		42	
43	21263	23755	20000	43	PROFESSIONAL SERVICES	Network Administration	30000		43	
44	28000	42111		44	PROFESSIONAL SERVICES	Accounting Services & Fees	35000		44	
45	5041	1240	10000	45	PROFESSIONAL SERVICES	Legal Services	10000		45	
46	6800	8200	9500	46	PROFESSIONAL SERVICES	Audit	9500		46	
47			1000	47	PROFESSIONAL SERVICES	Legal Notices	1000		47	
48	19105	18990	10000	48	PROFESSIONAL SERVICES	Medical Exams	10000		48	
49	0	0	500	49	PROFESSIONAL SERVICES	Employee Assistance Program	500		49	
50	97125	111312	75000	50	TOTAL PROFESSIONAL SERVICES		120000	0	0	50
51				51						51
52	46127	54667	62000	52	INSURANCE	Auto General, Prop, insurance	63000		52	
53	0	1674	2000	53	INSURANCE	Pollution liability	2000		53	
54	46127	56341	64000	54	TOTAL INSURANCE		65000	0	0	54
55				55						55
56	3771	7968	7500	56	PROTECTIVE EQUIPMENT / UNIFORMS	Miscellaneous Protective Equipment	7500		56	
57	24040	26734	35000	57	PROTECTIVE EQUIPMENT / UNIFORMS	Turnouts	35000		57	
58	18722	23131	25000	58	PROTECTIVE EQUIPMENT / UNIFORMS	Uniform	25000		58	
59				59	PROTECTIVE EQUIPMENT / UNIFORMS	GRANT - PPE			59	
60			10000	60	PROTECTIVE EQUIPMENT / UNIFORMS	Wildland PPE	10000		60	
61	46533	57833	77500	61	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS		77500	0	0	61

**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: 2036

All Capital
(Fund)

CANNON BEACH RFPD
(Name of Municipal Corporation)

1	Historical Data			1	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27			1
	Actual		Adopted Budget Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
2	997045	160946	302,000	2	Cash on hand * (cash basis), or	117,761			2
3				3	Working Capital (accrual basis)				3
4				4	Insurance payment	55,000			4
5				5					5
6				6					6
7	175000	290000	290,000	7	from GF	290,000			7
8	125831	12479	482,600	8	Grant proceeds				8
9			1,500,000	9	Loan proceeds	1,500,000			9
	1478844	283715	1,300,000		Seismic Grant	1,300,000			
10	2,776,720	747,140	3,874,600	10	Total Resources, except taxes to be levied	3,262,761			10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	2776720	747140	3874600	13	TOTAL RESOURCES	3,262,761	0	0	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		
16			20,000	16	FIRE & EMERGENCY SERVICE	C.O.	Apparatus Upgrades	20,000	16
17			5,000	17	FIRE & EMERGENCY SERVICE	C.O.	Lifeguard equipment	5,000	17
18				18	FIRE & EMERGENCY SERVICE	C.O.	Wildland grant		18
19			486,800	19	FIRE & EMERGENCY SERVICE	C.O.	Thermal Imagers		19
20			1,300,000	20	FIRE & EMERGENCY SERVICE	C.O.	Seismic	1,300,000	20
21			1,500,000	21	FIRE & EMERGENCY SERVICE	C.O.	Addition	1,500,000	21
22				22	FIRE & EMERGENCY SERVICE	C.O.	New Staff Vehicles	140,000	22
23			300,000	23	Other Capital			250,000	23
24	2615774	481458		24	Previous years capital				24
25				25					25
26				26					26
27				27					27
28				28	Contingency				28
29	160946	265682		29	Ending balance (prior years)				29
30			262,800	30	UNAPPROPRIATED ENDING FUND BALANCE	47,761		0	0
31	2776720	747140	3874600	31	TOTAL REQUIREMENTS	3,262,761	0	0	31

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

