

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



Proposed Operating Budget Fiscal Year
2024/2025

TABLE OF CONTENTS

COMMITTEE MEMBERS	4
DISTRICT BOARD MEMBERS.....	4
BUDGET COMMITTEE MEMBERS.....	4
BUDGET CALENDAR	5
DISTRICT’S MISSION	6
OUR VISION.....	6
MOTTO	6
CORE VALUES	6
DISTRICT ORGANIZATION CHART	7
DISTRICT GOALS & OBJECTIVES	8
BUDGET MESSAGE	10
TRENDS	11
RESPONSE (CALLS)	12
PERSONNEL	15
2022-2023 PROPOSED BUDGET: FUNDING	16
2022-2023 PROPOSED BUDGET:	16
MATERIALS AND SERVICES	16
APPARATUS STATUS	17
REVENUE (AKA “RESOURCES”)	20
EXPENSES (AKA “REQUIREMENTS BY OBJECT CLASSIFICATION”)	20
REVENUE	21
A. FORM LB-20: RESOURCES	22
Points of Interest	22
EXPENSES: PERSONNEL SERVICES (LB-30)	23
A. POINTS OF INTEREST	23
EXPENSES: DETAILED (LB-31)	24
A. OPERATIONAL	24
B. EQUIPMENT/APPARATUS.....	25
C. BUILDING MAINTENANCE	25
D. EDUCATION AND TRAINING.....	26
E. PROFESSIONAL SERVICES.....	26
F. ADVERTISING.....	27
F. INSURANCE	27
G. PROTECTIVE EQUIPMENT / UNIFORMS.....	27
DEBT (LB-35)	28
RESERVE FUND: APPARATUS/EQUIPMENT (LB-11)	29
A. TRANSFER IN	29
B. UPGRADES.....	29

C. LIFEGUARD.....	29
D. OTHER CAPITAL.....	29
FIRE CHIEF FUND (LB-10)	30
A. RESOURCES.....	30
APPENDIX A	31
GENERAL FUND EXPENDITURE LINE ITEM DESCRIPTIONS	31
APPENDIX B.....	32
2022/2023 SALARIES	32
LB FORMS	33

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	6/2025
4	Dave Pietka	Member	6/2027
5	Heidi Dethloff	Member	6/2025

Budget Committee Members

Member	Term Expiration
Harvey Claussen	1/2025
Roy Morey	1/2025
Tamara Stewart	1/2025
Kim Bosse	1/2024
William Norton	1/2024

Budget Calendar

Date	Topic
April 11, 2024	Publish first notice of Budget Committee Meeting
May 2, 2024	Publish Second notice of Budget Committee Meeting
May 14, 2024	Budget Committee Meeting 6 pm
May , 2024	Second Budget Committee Meeting (if needed) at 6 pm
June 3, 2024	Publish notice of Budget Hearing
June 10, 2024	Hold Budget Hearing
June 10, 2024	Board Meeting to adopt a budget
June 20, 2024	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.

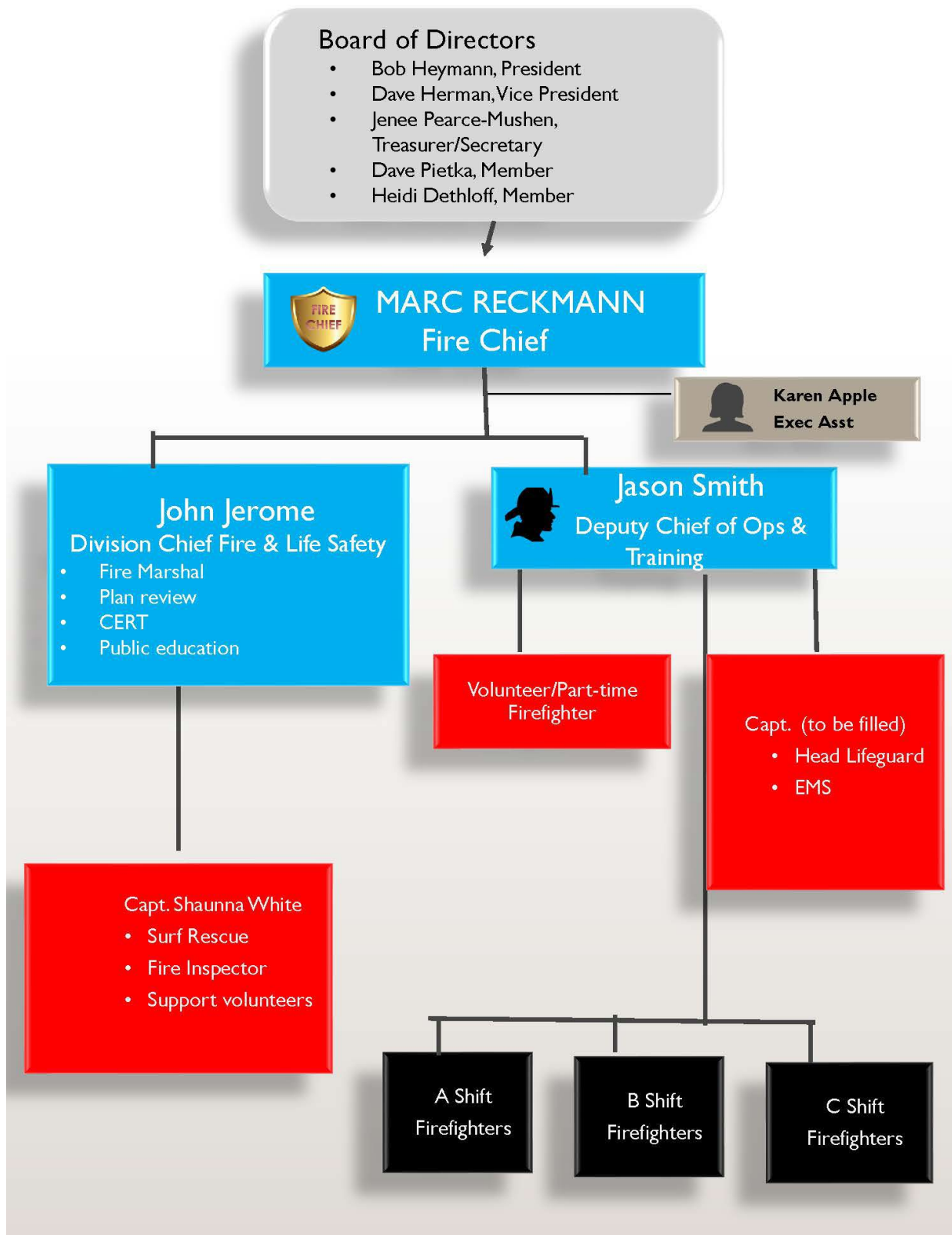
RESPECT

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 24-25



2024 CBRFPD Goals & Objectives

The following are operational goals for the District and should be reviewed by the Board during regularly scheduled monthly meetings. Each item should have well-defined objectives, a standard presentation format, and consistent metrics that can be easily understood by the Board members and community observers.

- **Standard of Cover / Service Level** – Effectiveness in responding to emergency calls in the prescribed time frame and with the required personnel, equipment, and skills for the corresponding incident. The District aspires to provide a service level as close as possible to 100%, and all exceptions should be reviewed for root cause. *(Call Response - reviewed monthly)*
 - Enable deployment from Arch Cape station through appropriate staffing actions, equipment allocation and apparatus placement.
- **Management to Plan/Budget** – Effectiveness in managing personnel, material, service, and capital expenses to the approved plan and legal budget. The District aspires to manage its expenses to match planned revenues, with an appropriate buffer for unexpected events. *(Finance - reviewed monthly)*
 - Improve financial management and oversight through implementation of project accounting overlays.
 - Transition banking services from Fibre Federal to US Bank to improve efficiency and reduce deposit insurance risk.
- **Critical Skills and Equipment** – Effectiveness in training and equipping paid and volunteer staff. The District aspires to prepare personnel with necessary skills and equipment to fulfill their current duties and enable career advancement. *(Training & Operations - reviewed quarterly)*
 - Continue to support technical rescue training with external courses.
- **Staffing and Succession** – Effectiveness in hiring to plan, retaining talent, and maintaining a current succession plan at all levels. The District aspires to employ a hybrid work force that best utilizes paid and volunteer staff, has well planned career progressions, and can withstand unplanned personnel movement with minimal disruption. *(Staffing - Reviewed quarterly)*
 - Execute Arch Cape staffing plan (e.g. volunteers, part-time, students) to improve service level in southern part of District.
- **Apparatus and Facilities** – Effectiveness in maintaining apparatus (e.g. vehicles) and facilities (e.g. buildings) with support of a capital budget and long term plan/schedule. The District aspires to repair, upgrade and replace apparatus and facilities as required to fulfill its mission without the need for new bonds or unplanned debt. *(Apparatus & Facilities - Reviewed semi-annually)*

The following are strategic goals for the District that should be operationalized through planning, funding and staffing in 2024. Each initiative should have an assigned Board member who will help define objectives, set metrics, provide guidance, and determine if/when it should be reviewed at Board meetings.

- **Fire Prevention** – Program to be developed in coordination with newly hired Fire Marshal. (*Jenee Pearce-Mushen*)
 - Develop an inspection program that focuses on the highest hazards first.
 - Integrate with the City of Cannon Beach to support the CERT program.
- **Lifeguards** – Program to be developed in coordination with newly hired Captain and integrated with surf rescue, with partial funding and used equipment to be provided by the City. (*Bob Heymann*)
 - Evaluate current lifeguard equipment and develop a replacement and maintenance plan.
 - Recruit lifeguards from across the state to staff the beach 7 days a week May through September
 - Start a “Junior Lifeguard” program to ensure the future sustainability of the program.
 - Continue to engage partners (surf shops, local surf clubs, State Parks, City of Cannon Beach) to support the program.
- **Affordable Housing** – Activity to secure long term affordable family housing in Cannon Beach for District officers who need to be available on-call. (*David Pietka*)
 - Engage with realtors to be notified when affordable houses may be coming available. Have money allocated for down payment.
 - Continue to watch for opportunities for long term housing solutions.
 - Complete addition to Arch Cape Fire Station
- **Marketing, Outreach, City Collaboration** – Activities to proactively communicate to residents, business owners and visitors about the District’s use of levy and PFT funds, and to effectively collaborate with the City in areas of mutual interest to community stakeholders. (*Heidi Dethloff*)
 - Continue to produce annual report.
 - Look for opportunities at annual/semiannual public engagement meetings.
 - Actively participate in City sponsored activities.
- **County / State Initiatives** – Selected activities to engage with agencies outside the District to provide leadership or influence in areas that will benefit the District and community as a whole, e.g. centralized dispatch, mutual aid, improved transport. (*Dave Herman*)
 - Actively support and be engaged in improving 911 dispatch and communication.
 - Actively engage in Ambulance Service Area meetings and improvements.

Budget Message 2024-2025

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 2024/2025. 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 and the new levy. There has now been more than a full year of received income from the prepared food tax, so there is a better understanding of the revenue.

With the addition of the Prepared Food Tax and the passage of the levy, it has allowed for staffing changes. Also, the IGA for lifeguard services has contributed to the budget.

With the bond for the ladder truck bond paid off and the replacement of the chief levy, it allows to close those two budgets. This year we will only be operating out of the general fund and all capital funds.

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.

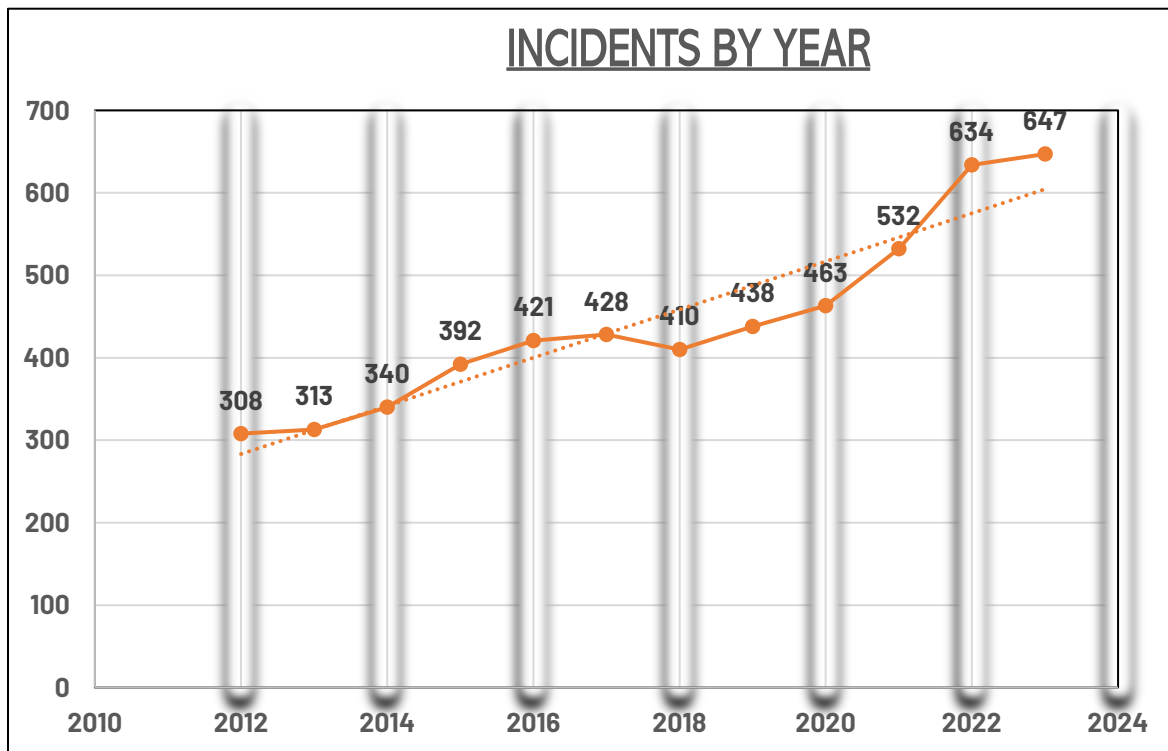
Thank you for your participation and support in the budgeting process. I look forward to working with each of you as we serve our citizens together.

Respectfully submitted by,

Marc Reckmann
Fire Chief/Budget Officer

Trends

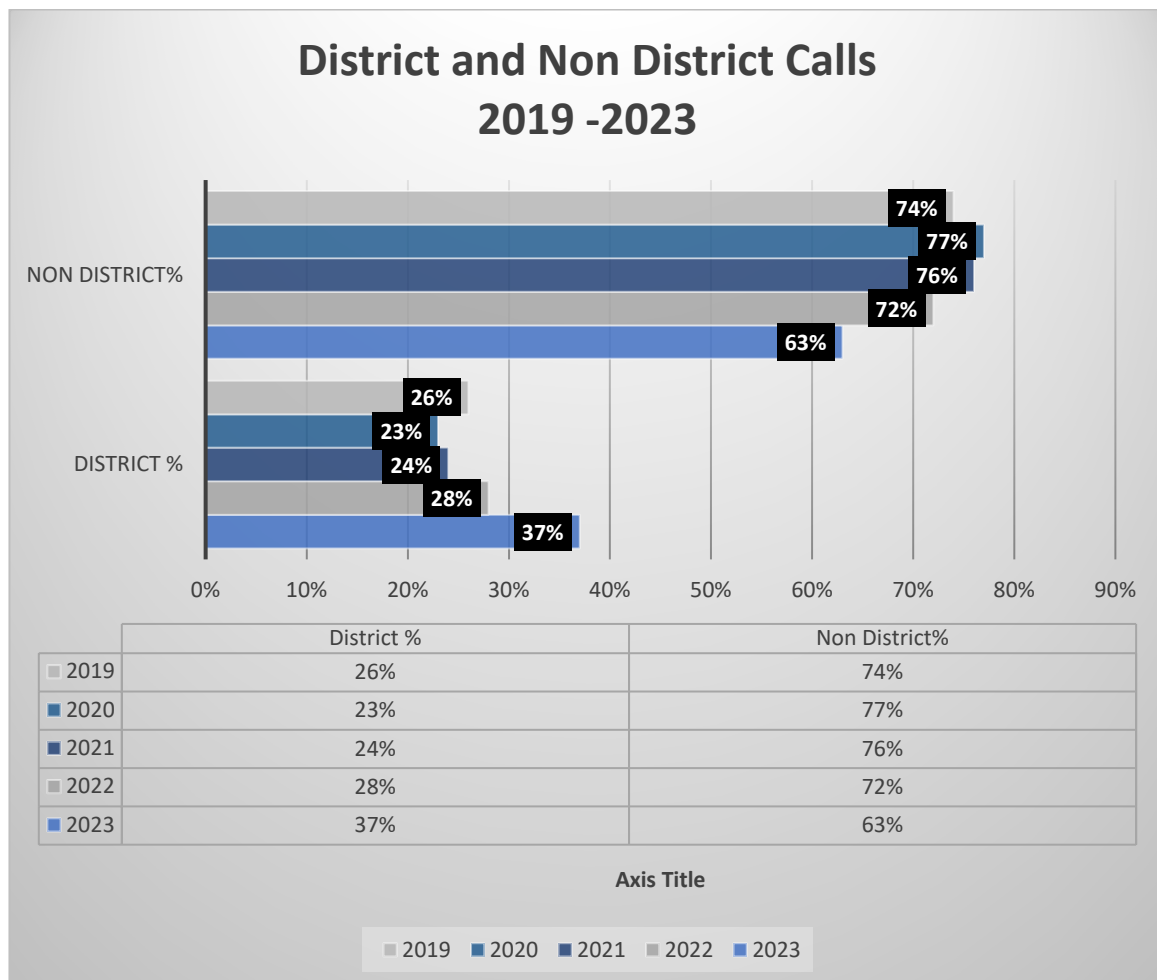
Year	Calls
2012	308
2013	313
2014	340
2015	392
2016	421
2017	428
2018	410
2019	438
2020	468
2021	532
2022	634
2023	647



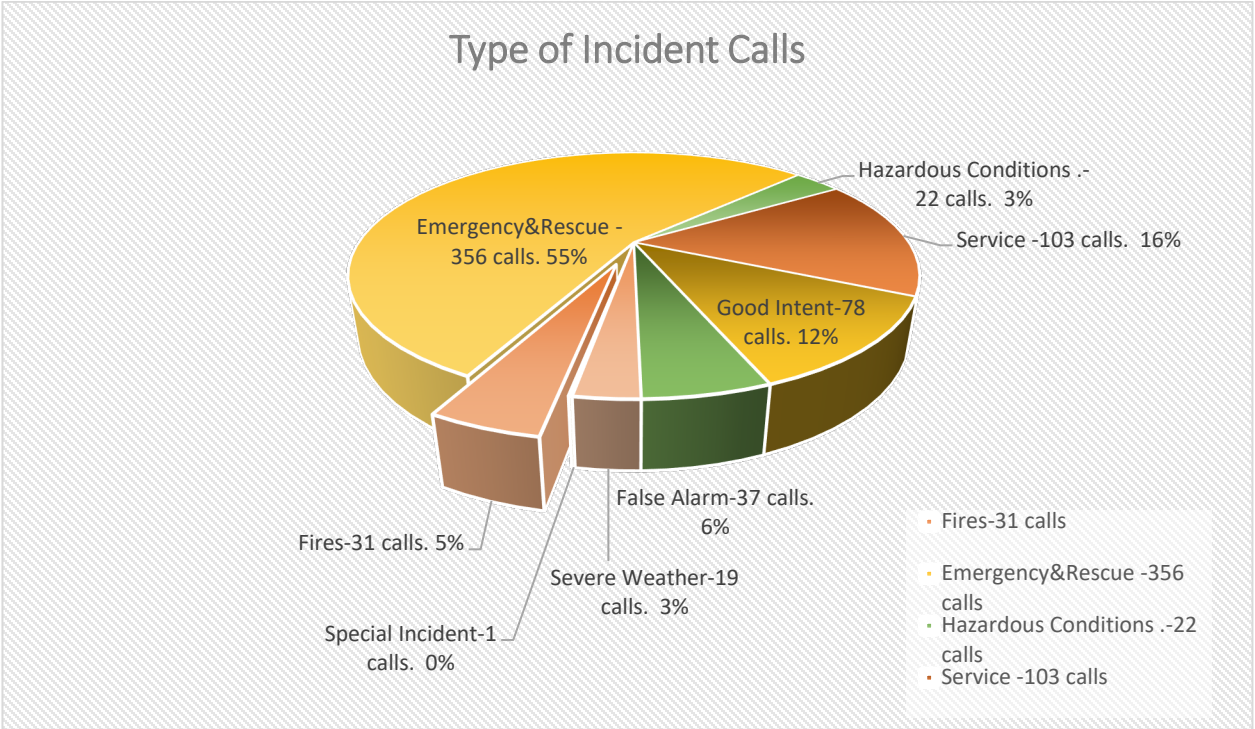
Response (Calls)

Call volume continues to rise. 2022 shows the greatest volume, % of last year. 2023 year ended with 647 emergency responses.

2023 District Resident	Incidents	%	Total Number calls
No		74%	647
Yes		26%	

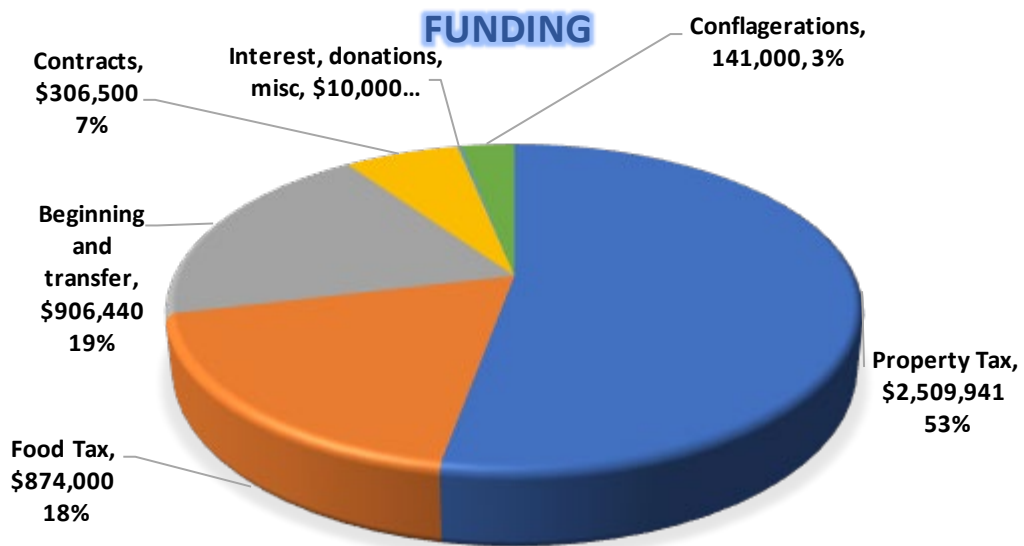


Breakdown by Call Types 2023		
Hazardous Condition (No Fire):	22	3%
Service Call:	103	16%
Good Intent Call:	78	12%
False Alarm & False Call:	37	6%
Severe Weather & Natural Disaster:	19	3%
Special Incident Type:	1	0%



2024-2025 PROPOSED OPERATING BUDGET: FUNDING

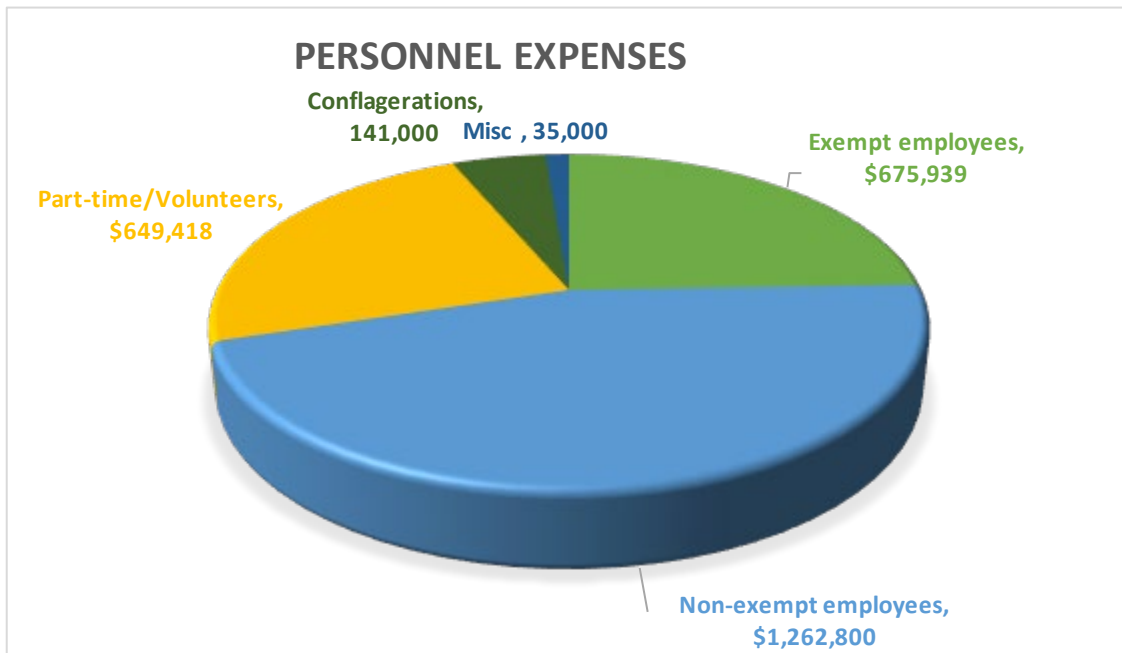
Property Tax	\$2,509,941
Food Tax	\$874,000
Beginning and transfer	\$906,440
Contracts	\$306,500
Interest, donations, misc	\$10,000
Conflagerations	141,000
Total	4,747,881



Personnel

In 2024-25 budget, CBFIRE full-time personnel included a Fire Chief, Deputy Chief of Training & Operations, Division Chief/Fire Marshal, Captain/Fire inspector, 6 shift firefighters, Lifeguard Captain, and Administrative/Executive Assistant. Part-time/volunteers include stipend volunteers, part-time firefighters, and lifeguards.

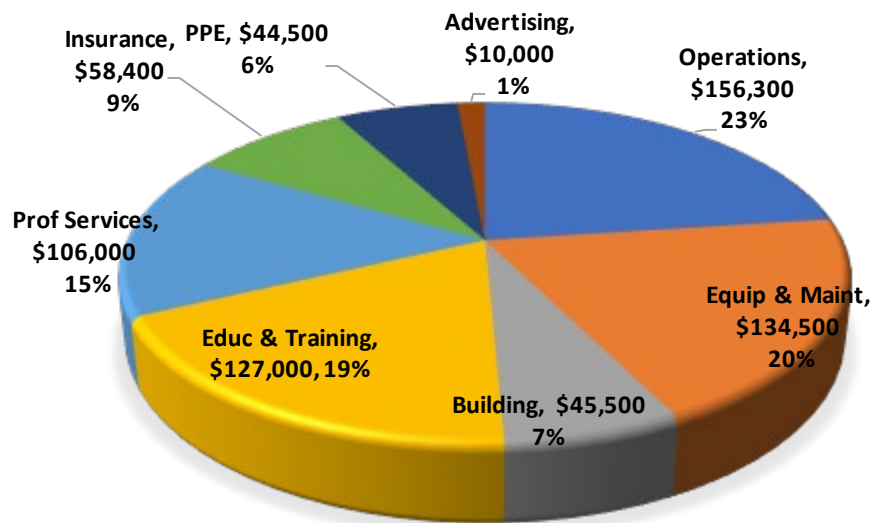
Exempt employees	\$675,939
Non-exempt employees	\$1,262,800
Part-time/Volunteers	\$649,418
Conflagerations	141,000
Misc	35,000
	2,764,157



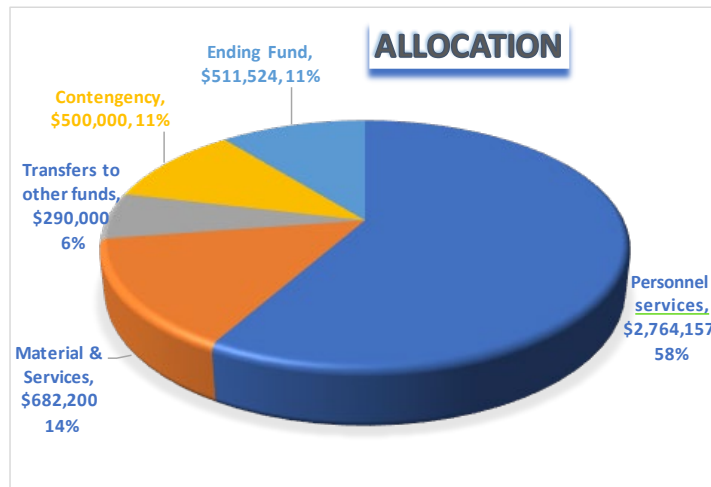
2024-2025 PROPOSED BUDGET: MATERIALS AND SERVICES

Operations	\$156,300
Equip & Maint	\$134,500
Building	\$45,500
Educ & Training	\$127,000
Prof Services	\$106,000
Insurance	\$58,400
PPE	\$44,500
Advertising	\$10,000
TOTAL	\$682,200

MATERIALS & OPERATIONS



Personnel services	\$2,764,157
Material & Services	\$682,200
Transfers to other funds	\$290,000
Contengency	\$500,000
Ending Fund	\$511,524
TOTAL	\$4,747,881



Apparatus Plan

CURRENT APPARATUS

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	25	2032	525,000	
3227	Cannon Beach	2022	HME Fire Engine – Type I	25	2048	\$550,000	
3249	Cannon Beach	2016	Pierce Ladder Truck	25	2041	1.3M	2014 Bond
3251	Cannon Beach	2024	Dodge 4500	15	2039	165,000	
3261	Staff	2012	Chevy Suburban	15	2027	85,000	Fire Chief
3262	Cannon Beach	2010	Toyota Tundra	15	2025	85,000	Utility
3263	Staff	2019	Ford F-250 4x4	15	2034	85,000	Deputy Chief
3264	Cannon Beach	2008	Ford Expedition	15	2030	85,000	Training/spare duty officer
3265	Staff	2015	Ford F-350	15		85,000	Fire Marshal
3266	Staff	2001	Jeep Cherokee	15	2026	85,000	Captain Fire Inspector
3276	Arch Cape	2022	Core Spire/Mallory Fire	15	2037	225,000	
3277	Cannon Beach	2014	Ford F-550 4x4 Brush Type VI	15	2029	225,000	
3281	Cannon Beach	2022	John Deere Gator	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	

CB Fire Staff Vehicles 2/13/2024

App#	Station	Year	Make/Description	Life Xpect	Replace Sched	Current Cost \$	Notes
3261	Staff	2012	Chevy Suburban	15	2027	85,000	Fire Chief
3262	Cannon Beach	2010	Toyota Tundra	15	2025	85,000	Utility
3263	Staff	2019	Ford F-250 4x4	15	2034	85,000	Deputy Chief
3264	Cannon Beach	2008	Ford Expedition	15	2030	85,000	Training/spare duty officer
3265	Staff	2015	Ford F-350	15		85,000	Fire Marshal
3266	Staff	2001	Jeep Cherokee	15	2026	85,000	Captain Fire Inspector

CB Fire Proposed staff vehicles

App#	Station	Year	Make/Description	Life Xpect	Replace Sched	Current Cost \$	Notes
3261	Staff	2012	Chevy Suburban				Captain Fire Inspector
3262	Staff	2024	NEW SUV	10	2034	85,000	Fire Chief
3263	Staff	2019	Ford F-250 4x4	10	2030	85,000	Deputy Chief
3264	Cannon Beach	2008	Ford Expedition				Captain Head Lifeguard
3265	Staff	2015	Ford F-350	10	2027	85,000	Fire Marshal
3266	Staff	2015	Expedition				Training/spare duty officer

CB Fire Current Lifeguard

App#	Station	Year	Make/Description	Life Xpect	Replace Sched	Current Cost \$	Notes
3293		2002	Dodge Ram 2500				Pickup
3294		2017	Polaris UTV	5	2024	25,000	UTV
3295		2021	Outlander ATV	5			
BP15		2015	Ford Expedition				Police patrol
2017			ATV				Broken, will sell

CB Fire Proposed Lifeguard

App#	Station	Year	Make/Description	Life Xpect	Replace Sched	Current Cost \$	Notes
3293		2012	Toyota Tundra				Pickup
3294		2017	Polaris UTV	5	2024	25,000	UTV
3295		2021	Outlander ATV	5			
3296		2001	Jeep Cherokee				

Accessibility: Good to go

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 **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. This levy was replaced with the 2024 staffing and operations levy, no tax funds will be received in the 2024-2025 budget year, and remaining funds will be transferred to 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%
Misc Revenue	Typically from billing for incidents.
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. Chief Officers are not typically backfilled.
Food tax	Cannon Beach Fire received revenue from the city 4 times a year (Aust 15, November 15, Feb 15, May 15)
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.
Lifeguards	The current contract is to receive \$265,000 a year.
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.
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 155 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 2024-2025 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

- \$874,000 budgetted income from Prepared Food Tax
- Conflagrations revenue increased as we have more staff to be able to send more crews.
- Contracts
 - ODF \$500
 - City of Cannon Beach Hydrant Maintainece \$6,000
 - Lifeguards
 - Hamlet Staffing Grant

FORM						RESOURCES			
LB-20						GENERAL FUND			
				(Fund)					
Historical Data					RESOURCE DESCRIPTION		Budget for Next Year 2024-25		
Actual		Adopted Budget This Year 2023-24	Projected end of year	Proposed By Budget Officer					
Second Preceding Year 2021-22	First Preceding Year 2022-23								
1	345,510	544,831	930,000	901,257	1	Available cash on hand* (cash basis) or	721,440	1	
2					2	Net working capital (accrual basis)		2	
3	23,486	30,072	22,000	29,480	3	Previously levied taxes estimated to be received	22,000	3	
4	7,442	51,079	5,000	50,000	4	Interest	5,000	4	
5					5	Transferred IN, from other funds		5	
6					6	OTHER RESOURCES		6	
7	1,500		500	936	7	Fire Protection Revenue	500	7	
8	18,871	47,628	5,000	2,078	8	Miscellaneous Revenue	5,000	8	
10	118,369	47,695	130,000	68,207	10	Conflagration/Mobilization	141,000	10	
11	0	0	5,000		11	Association Contribution		11	
13	140,162	40,694	852,000		13	SAFER GRANT		13	
14	21,150	7,575	0	35,175	14	Donation	0	14	
15	10,000	46,000	0	56,331	15	Other Grants	0	15	
16	2,000	32,727	0		16	Sale of Fixed assets	0	16	
18	6,000	11,805	6,000	6,000	18	City of Cannon Beach contracts	6,000	18	
19		557,778	770,000	887,000	19	Prepared Food Tax	874,000	19	
21		60,000	60,000	60,000	21	Transfer from Fire Chief Fund	185,000	21	
22					22	Hamlet Staffing and Admin IGA	35,000	22	
23		15,915	124,275	177,868	23	Lifeguards	265,000	23	
25	694,490	1,493,799	2,909,775	2,274,332	25	Total resources, except taxes to be levied	2,259,940	25	
26			913,185	913,000	26	Taxes estimated to be received	2,487,941	26	
27	852,003	888,791			27	Taxes collected in year levied		27	
28	1,546,493	2,382,590	3,822,960	3,187,332	28	TOTAL RESOURCES	4,747,881	28	

EXPENSES: PERSONNEL SERVICES (LB-30)

A. Points of Interest

- Grouped employees to exempt and non-exempt.
- Increased Conflagration pay so match expected income.
- Increased part time as we expand program.
- Added Lifeguard Captain, will remain own category for tracking

Historical Data					REQUIREMENTS FOR: Fire & Emergency Services	Budget for Next Year 2024-25
Actual		Adopted Budget This Year Year 23-24	Projected end of year			Proposed By Budget Officer
Second Preceding Year 21-22	First Preceding Year 22-23					
1					1 PERSONNEL SERVICES	
2	48,000	48,000	48,000	48,000	2 Volunteer Payroll	48,000
3	5,183	4,490	4,500	4,100	3 Volunteer FICA	4,500
4	2,901	5,423	5,000	5,925	4 Volunteer PERS	5,000
5	11,125	11,125	11,200	11,125	5 Length of Service	11,200
6	15,290	11,840	13,500	11,840	6 Workers Comp Insurance	13,500
7					7 EXEPMT STAFF (CHIEFS & EXEC. ASST.) 4 FTE	
8	133,067	148,827	246,900	324,646	8 Salaries	391,031
9	34,221	38,712	98,272	91,400	9 Retirement	141,117
10	9,720	12,525	21,642	26,680	10 FICA	31,291
11	33,167	39,991	80,500	82,700	11 Medical Insurance	94,500
12			36,000	18,000	12 Housing Stipend	18,000
13					13 NON-EXEMPT FULL-TIME (FIREFIGHTERS & CAPTAIN) 7 FTE	
14	71,815	188,629	756,455	326,891	14 Salaries	508,398
15	23,096	50,155	247,731	86,658	15 Retirement	170,710
16	6,112	16,111	57,869	47,460	16 FICA	38,892
17	621	30,627	270,000	89,019	17 Health Insurance	144,000
18					18	
19	5,107	6,387	98,000	98,000	19 Part-Time Firefighter	227,720
20			7,497	7,497	20 Part-time FICA	17,421
21	2,805	12,250	32,578		21 Part-time PERS	74,988
22					22	
23	49,437	19,463	100,000	27,567	23 Conflagration Payroll	100,000
24	3,736	1,489	8,000	6,207	24 Conflagration FICA	8,000
25	12,269	4,414	22,000	9,440	25 Conflagration PERS	33,000
26	942	3,704	6,500	5,783	26 Life and Disability Insurance	6,500
27	4,585	13,064	10,000	10,000	27 Duty officer stipend	10,000
28	1,284	767	30,000	5,000	28 Firefighter stipend	25,000
29					29	
30		37,388	125,000	74,000	30 Overtime	250,000
31			15,000		31 Vacation buy out	15,000
32					32	
33					33 LG Captain Salary	83,000
34					34 LG Captain PERS	26,600
35					35 LG Captain FICS	6,200
36					36 LF Captain Health Insurance	35,000
37					37	
38		18,196	89,600	88,000	38 Lifeguards hourly	160,470
39		1,386	6,854	6,000	39 Lifeguards FICA	12,276
40			29,505	1,300	40 Lifeguards PERS	52,843
47					47	
48	474,483	724,963	2,478,103	1,513,238	48 TOTAL PERSONNEL SERVICES	2,764,157
49	2	2	3		49 Total Full-Time Equivalent (FTE)	13

EXPENSES: DETAILED (LB-31)

A. Operational

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

Historical data		Adopted budget this year 23-24	Projected end of year	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)	Budget for next year 2024-25	
Actual					Proposed by Budget Officer	
Second preceding year 21-22	First preceding year 22-23					
				Object Classification	Detail	
1				OPERATIONAL		
2	34	0	1,500		1,274	Disaster Preparedness
3	12,866	31,909	7,500		17,446	Communication Supplies/Maintenance
4	6,653	13,592	8,500		10,000	Medical Supplies/Maintenance
5	11,803	12,323	10,000		9,500	Office Supplies/Maintenance
6	2,880	2,223	3,000		2,000	Utilities: Garbage
7	15,925	19,368	16,000		13,000	Utilities: Telephone
8	2,963	3,486	10,000		15,000	Utilities: Electric
9	2,978	2,963	3,300		3,500	Utilities Natural Gas/Propane
11			24,000		40,500	Housing
12	291	374	2,500		100	Postage/Freight
13	56,393	86,238	86,300		112,320	TOTAL OPERATIONAL
						156,300

B. Equipment/Apparatus

Historical data					Projected end of year	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)		Budget for next year 2024-25
Actual			Adopted budget this year 23-24	Proposed by Budget Officer				
Second preceding year 21-22	First preceding year 22-23							
15	12,897	7,105	18,000	85,000	15			
16	10,001	8,540	5,000	9,000	16		Apparatus Repairs	35,000
17	1,515	6,034	5,000	9,000	17		Tools	5,000
18	1	295	2,200	3,800	18		Tires	5,000
19	5,447	33,546	10,000	16,000	19		Batteries	4,500
20	34,194	37,585	30,000	25,000	20		Miscellaneous	10,000
21	12,284	20,589	30,000	30,000	21		Vehicle Maintenance and Supplies	45,000
22	76,339	113,694	100,200	177,800	22		Fuel	30,000
							TOTAL EQUIPMENT/APPARATUS	134,500

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 2024-25
Actual			Adopted budget this year 23-24	Proposed by Budget Officer				
Second preceding year 21-22	First preceding year 22-23							
24					24			
25	21,121	35,188	25,000	26,507	25		Building Maintenance	25,000
26	0	0	5,000	0	26		COWS Maintenance	5,000
27	11,082	9,074	5,000	2,000	27		Janitorial Services/Supplies	2,500
28	10,984	10,912	13,000	13,000	28		Landscape Maintenance	13,000
29	43,187	55,174	48,000	41,507	29		TOTAL BUILDING MAINTENANCE	45,500

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 2024-25
Actual			Adopted budget this year 23-24	Proposed by Budget Officer			
Second preceding year 21-22	First preceding year 22-23						
31	7,132	27,070	15,000	6,000	TOTAL EDUCATION AND TRAINING	Recruitment and Retention	15,000
32	1,801	2,318	5,000	2,500		Training Aids	5,000
33	8,178	12,173	15,000	6,000		Firefighter and EMT training	15,000
34	13,910	17,124	18,000	40,000		Dues and Subscriptions	30,000
35	210	3,878	2,000	731		Board Training and Travel	2,000
36	16,355	113				GRANT - BASIC FF TRAINING	
37	2,132	3,787	42,000	27,000		Student Program	30,000
38			5,000	5,000		Food/Water/snacks	5,000
39	15,833	28,780	25,000	25,000		Rope Rescue Training/Equipment	25,000
40	49,718	95,243	127,000	112,231		TOTAL EDUCATION AND TRAINING	127,000

E. Professional Services

Historical data					Projected end of year	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)	Budget for next year 2024-25
Actual			Adopted budget this year 23-24	Proposed by Budget Officer			
Second preceding year 21-22	First preceding year 22-23						
42					PROFESSIONAL SERVICES		
43	620	420	1,200	420		Bond Fees	
44	15,929	16,566	18,000	16,566		911 Dispatch Services	18,000
45	4,150	16,754	15,000	11,500		Network Administration	20,000
46	20,400	24,009	27,600	24,000		Accounting Services	39,000
47	10,070	2,028	10,000	2,028		Legal Services	10,000
48	6,750	6,750	7,500	6,750		Audit	7,500
49	506	137	1,000	700		Legal Notices	1,000
50	10,082	9,431	10,000	9,000		Medical Exams/Backgrounds	10,000
51	374	0	500	0		Employee Assistance Program	500
52	68,881	76,095	90,800	70,964	TOTAL PROFESSIONAL SERVICES	106,000	

F. Advertising

Historical Data					REQUIREMENTS FOR: <u>Fire & Emergency Services</u>	Budget for Next Year 2024-25	
Actual		Adopted Budget This Year Year 23-24	Projected end of year	Proposed By Budget Officer			
Second Preceding Year 21-22	First Preceding Year 22-23						
58	2,517	18,589	10,000	16,000	58 Advertising - Legal and marketing	10,000	58

G. Insurance

- No Change

Historical data					Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2024-25		
Actual		Adopted budget this year 23-24	Projected end of year	Proposed by Budget Officer				
Second preceding year 21-22	First preceding year 22-23							
54				54	INSURANCE		54	
55	41,505	44,627	42,000	44,647		55 Auto General, Prop, insurance	56,400	55
56	0	0	1,500	1,500		56 Pollution liability	2,000	56
57	41,505	44,627	43,500	46,147		57 TOTAL INSURANCE	58,400	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					Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2024-25		
Actual		Adopted budget this year 23-24	Projected end of year	Proposed by Budget Officer				
Second preceding year 21-22	First preceding year 22-23							
59				59	PROTECTIVE EQUIPMENT / UNIFORMS		59	
60	8,276	2,295	7,500	4,935		60 Miscellaneous Protective Equipment	7,500	60
61	8,380	7,597	15,000	9,991		61 Turnouts	15,000	61
62	13,322	7,056	9,000	14,676		62 Uniform	12,000	62
63	7,497	2,568				63 GRANT - PPE		63
64						64 Wildland PPE	10,000	64
65	37,475	19,516	31,500	29,602	65 TOTAL PROTECTIVE EQUIPMENT/UNIFORMS	44,500	65	

End of year balance, Debt services, transfer, Contingency

Historical Data					REQUIREMENTS FOR: <u>Fire & Emergency Services</u>	Budget for Next Year 2024-25
Actual		Adopted Budget This Year 23-24	Projected end of year			Proposed By Budget Officer
Second Preceding Year 21-22	First Preceding Year 22-23					
50				50	MATERIALS AND SERVICES	
51	63,707	94,231	86,300	112,320	51 Operational	156,300
52	76,339	113,697	100,200	177,800	52 Equipment and Apparatus Maintenance	134,500
53	43,186	55,175	48,000	41,507	53 Building Maintenance	45,500
54	65,550	95,246	127,000	112,231	54 Education and training	127,000
55	68,881	76,096	90,800	70,964	55 Professional Services	106,000
56	41,505	44,627	43,500	46,147	56 Insurance	58,400
57	37,474	19,517	31,500	29,602	57 Protective Equipment and Uniforms	44,500
58	2,517	18,589	10,000	16,000	58 Advertising - Legal and marketing	10,000
60					60	
61	399,159	517,178	537,300	606,571	61 TOTAL MATERIALS AND SERVICES	682,200

Historical Data					REQUIREMENTS FOR: <u>Fire & Emergency Services</u>	Budget for Next Year 2024-25
Actual		Adopted Budget This Year 23-24	Projected end of year			Proposed By Budget Officer
Second Preceding Year 21-22	First Preceding Year 22-23					
15	64,188	64,188	65,000	191,008	15 US Bank - Engine	65,000
16					16	
17	64,188	64,188	65,000	191,008	17 TOTAL DEBT SERVICE	65,000
18					18 SPECIAL PAYMENTS	
19					19	
20					20	
21	0	0	0		21 TOTAL SPECIAL PAYMENTS	0
22					22 INTERFUND TRANSFERS	
23					23 Transfer to Community Warning System Fund	
24	60,000	125,000			24 Transfer to Apparatus & Equipment Reserve Fund	
25					25 Transfer to Chief Vehicle Fund	
26		50,000			26 Transfer to Capital Projects Fund	
27			175,000	175,000	27 Transfer to All Capital	290,000
28	60,000	175,000	175,000	175,000	28 TOTAL INTERFUND TRANSFERS	290,000
29			245,000	120,000	29 OPERATING CONTINGENCY	500,000
30					30 RESERVED FOR FUTURE EXPENDITURE	
31			568,981	721,440	31 UNAPPROPRIATED ENDING BALANCE	511,524
32	124,188	239,188	1,053,981	1,191,440	32 Total Requirements NOT ALLOCATED	1,301,524
33	874,839	1,251,363	3,015,403		33 Total Requirements for ALL Org.Units/Programs within fund	3,446,357
34	544,831	345,510			34 Ending balance (prior years)	
35	1,543,858	1,836,061	4,069,384		35 TOTAL REQUIREMENTS	4,747,881

RESERVE FUND: All Capital (LB-11)

A. Transfer in

- Transfer \$290,000 from the general fund

B. Upgrades

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

C. Lifeguard UTV

- Replace 2017 UTV

D. Other Capital

- This is contingency line for the board to be able to use for projects that may come up.

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25	
Actual				Proposed By Budget Officer	
Second Preceding Year 2021- 2022	First Preceding Year 2022- 2023	Adopted Budget Year 2023-2024			
			RESOURCES		
			Cash on hand * (cash basis), or	\$200,000	
			Working Capital (accrual basis)		
			Previously levied taxes estimated to be received		
			Interest		
		950,000	Transferred IN, from Appartus & Equipment		
		5,537	Transferred IN, from COWS		
		50,000	Transferred IN, from Capital Projects		
		175,000	Transferred IN, from General Fund	\$290,000	
		152,000	AFG grant proceeds		
			Loan Proceeds		
		1,900,000	Seismic Grant		
		3,232,537	Total Resources, except taxes to be levied	\$490,000	
			Taxes estimated to be received		
			Taxes collected in year levied		
0	0	3,232,537	TOTAL RESOURCES	\$490,000	
			REQUIREMENTS **		
			Org. Unit or Prog. & Activity	Object Classificati on	Detail
			FIRE & EMERGENCY SERVICE	C.O.	Apparatus Upgrades
			FIRE & EMERGENCY SERVICE	C.O.	Lifeguard ATV
			FIRE & EMERGENCY SERVICE	C.O.	
			FIRE & EMERGENCY SERVICE	C.O.	
			FIRE & EMERGENCY SERVICE	C.O.	
			FIRE & EMERGENCY SERVICE	C.O.	
			FIRE & EMERGENCY SERVICE	C.O.	
			FIRE & EMERGENCY SERVICE	C.O.	Other Capital
		2,580,000	Previous years capital		
			Contengency		
			Ending balance (prior years)		
		200,000	UNAPPROPRIATED ENDING FUND BALANCE	145,000	
			TOTAL REQUIREMENTS	490,000	

FIRE CHIEF FUND (LB-10)

A. Resources

- End of Levy, no new taxes
- Transfer remaining balance to general fund

Historical Data					Projected end of year	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25		
Actual		Adopted Budget Year 2023- 24	Proposed By Budget Officer	Proposed By Budget Officer					
Second Preceding Year 2021-22	First Preceding Year 2022-23								
1					1	RESOURCES			1
2	202,118	236,823	240,000	223,548	2	Cash on hand * (cash basis), or	\$185,000		2
3					3	Working Capital (accrual basis)			3
4	7,197	9,416	6,000	8,300	4	Previously levied taxes estimated to be received			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	209,315	246,239	246,000	231,848	10	Total Resources, except taxes to be levied	\$185,000		10
11			246,386	246,000	11	Taxes estimated to be received			11
12	228,314	237,882			12	Taxes collected in year levied			12
13	437,629	484,121	492,386		13	TOTAL RESOURCES	\$185,000		13
14					14	REQUIREMENTS **			14
15					15	Org Unit or Prog & Activity	Object Classificati on	Detail	
16	196,659	198,645	221,599	163,971	16	FIRE & EMERGENCY SERVICE	P.S.		16
17	4,147	1,927	3,000	4,147	17	FIRE & EMERGENCY SERVICE	M&S		17
18					18	N/A	CONT		18
19		60,000	60,000		19	N/A	TRANS	General Fund	\$185,000
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	236,823	223,548			29	Ending balance (prior years)			
30			200,187		30	UNAPPROPRIATED ENDING FUND BALANCE			\$0
31	437,629	484,120	484,786		31	TOTAL REQUIREMENTS			\$185,000

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
2024/2025 Salaries

Pay Scale for Cannon Beach Rural Fire District FY-24-25 3% COLA					
Executive Assist.	Step 1	Step 2	Step 3	Step 4	Step 5
	\$55,177	\$57,936	\$60,833	\$63,875	\$67,068
Current Employees in step	0	1			
New Proposed in budget	0		1		
Firefighter	Step 1	Step 2	Step 3	Step 4	Step 5
	\$65,673	\$68,957	\$72,404	\$76,025	\$79,826
Current Employees in step	0	3			
New Proposed in budget	0	3	3		
Captain	Step 1	Step 2	Step 3	Step 4	Step 5
	\$79,826	\$83,817	\$88,008	\$92,408	\$97,028
Current Employees in step					
New Proposed in budget	1	1			
Division Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$88,008	\$92,408	\$97,028	\$101,880	\$106,974
Current Employees in step	1				
New Proposed in budget		1			
Deputy Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$97,028	\$101,880	\$106,974	\$112,323	\$117,939
Current Employees in step	0	1			
Fire Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$106,974	\$112,323	\$117,939	\$123,836	\$130,027
Current Employees in step					1

LB Forms

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

(Fund)

CANNON BEACH RFPD

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-25		
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-22	First Preceding Year 2022-23					
1	345510	544831	930000	1 Available cash on hand* (cash basis) or	721440		1
2				2 Net working capital (accrual basis)			2
3	23486	30072	22000	3 Previously levied taxes estimated to be received	22000		3
4	7442	51079	5000	4 Interest	5000		4
5				5 Transferred IN, from other funds			5
6				6 OTHER RESOURCES			6
7	1500		500	7 Fire Protection Revenue	500		7
8	18871	47628	5000	8 Miscellaneous Revenue	5000		8
9	0		5000	9 Association Contribution			9
10	118369	47695	130000	10 Conflagration/Mobilization	141000		10
11	0		0	11 Tillamook County prior	0		11
12			0	12 Assistance to Firefighter Grant (AFG)			12
13	140162	40694	852000	13 SAFER GRANT			13
14	21150	7575	0	14 DONATION	0		14
15	10000		0	15 SDAO Grant	0		15
16	2000	32727	0	16 Sale of Fixed assets	0		16
17	0	46000	0	17 Other Grants	0		17
18	6000	11805	6000	18 Hydrant mainainence contract	6000		18
19				19 Hamlet Staffing	35000		19
20		557778	770000	20 Prepared Food Tax	874000		20
21				21 Hamlet Admin			21
22		60000	60000	22 Transferred IN, from other funds	185000		22
23		15915	124275	23 Lifeguards	265000		23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	694490	1493799	2909775	29 Total resources, except taxes to be levied	2259940	0	0
30			913185	30 Taxes estimated to be received	2487941		30
31	852003	888791		31 Taxes collected in year levied			31
32	1546493	2382590	3822960	32 TOTAL RESOURCES	4747881	0	0

FORM
LB-30

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

CANNON BEACH RFPD

(name of fund)

Line Item	Historical Data			REQUIREMENTS FOR: Fire & Emergency Services	Budget for Next Year 2024-25			Line Item	
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1				1	PERSONNEL SERVICES			1	
2	48,000	48,000	48,000	2	Volunteer Payroll	48,000			2
3	5,183	4,490	4,500	3	Volunteer FICA	4,500			3
4	2,901	5,423	5,000	4	Volunteer PERS	5,000			4
5	11,125	11,125	11,200	5	Length of Service	11,200			5
6	15,290	11,840	13,500	6	Workers Comp Insurance	13,500			6
7				7	Exempt Staff (Chiefs and Executive asst.)				
8	133,067	148,827	246,900	8	Salaries	391,031			
9	34,221	38,712	98,272	9	PERS	141,117			
10	9,720	12,525	21,642	10	FICA	31,291			
11	33,167	39,991	80,500	11	Insurance	94,500			
12			36,000	12	Housing	18,000			
30				30	Non-exempt full time (firefighters & Captain)				
31	71,815	188,629	756,455	31	Hourly salaries	508,398			30
32	23,096	50,155	247,731	32	Hourly PERS	170,710			31
33	6,112	16,111	57,869	33	Hourly FICA	38,892			32
34	621	30,627	270,000	34	Hourly Insurance	144,000			
16	5,107	6,387	98,000	16	Part-Time Firefighter	227,720			15
17		0	7,497	17	Part-Time Firefighter FICA	17,421			16
18	2,805	12,250	32,578	18	Part-Time Firefighter PERS	74,988			17
23	49,437	19,463	100,000	23	Conflagration Payroll	100,000			22
24	3,736	1,489	8,000	24	Conflagration FICA	8,000			23
25	12,269	4,414	22,000	25	Conflagration PERS	33,000			24
26	942	3,704	6,500	26	Life and Disability Insurance	6,500			25
27	4,585	13,064	10,000	27	Duty officer stipend	10,000			26
28	1,284	767	30,000	28	Firefighter stipend	25,000			27
43		37,388	125,000	43	Overtime	250,000			37
44			15,000	44	Vacation buy out	15,000			
					LG Captain salary	83,000			
					LG Captain PERS	26,600			
					LG Captain FICA	6,200			
					LG Captain Health Insurance	35,000			
45		18,196	89,600	45	Lifeguard hourly	160,470			
46		1,386	6,854	46	Lifeguard FICA	12,276			
47			29,505	47	Lifeguard PERS	52,843			
48	474,483	724,963	2,478,103	48	TOTAL PERSONNEL SERVICES	2,764,157			38
49	2.00	2.00	3.00	49	Total Full-Time Equivalent (FTE)	12.00			39
50				50	MATERIALS AND SERVICES			40	
51	63,707	94,231	86,300	51	Operational	156,300			41
52	76,339	113,697	100,200	52	Equipment and Apparatus Maintenance	134,500			42
53	43,186	55,175	48,000	53	Building Maintenance	45,500			43
54	65,550	95,246	127,000	54	Education and training	127,000			44

55	68,881	76,096	90,800	55	Professional Services	106,000			45
56	41,505	44,627	43,500	56	Insurance	58,400			46
57	37,474	19,517	31,500	57	Protective Equipment and Uniforms	44,500			47
58	531	18,589	10,000	58	Advertising - Legal & Marketing	10,000			48
59	1,986			59	Advertising - GRANT Print Marketing				49
60				60					50
61	399,159	517,178	537,300	61	TOTAL MATERIALS AND SERVICES	682,200			51
62				62	CAPITAL OUTLAY				52
63	1,197	9,222		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	1,197	9,222	0	69	TOTAL CAPITAL OUTLAY	0	0	0	59
70	874,839	1,251,363	3,015,403	70	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	3,446,357	0	0	60

Detailed Requirements
GENERAL FUND

Historical data			Adopted budget this year 2023-24	Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)		Budget for next year 2024-25				
Actual		Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body			
Second preceding year 2021-22	First preceding year 2022-23									
1				1	Object Classification	Detail			1	
2	34		1500	2	OPERATIONAL	Disaster Preparedness	1500			2
3	12866	31909	7500	3	OPERATIONAL	Communication Supplies/Maintenance	20000			3
4	6653	13592	8500	4	OPERATIONAL	Medical Supplies/Maintenance	8500			4
5	11803	12323	10000	5	OPERATIONAL	Office Supplies/Maintenance	10000			5
6	2880	2223	3000	6	OPERATIONAL	Utilities: Garbage	3000			6
7	15925	19368	15,000	7	OPERATIONAL	Utilities: Telephone	16,000			7
8	10293	10954	10000	8	OPERATIONAL	Utilities: Electric	15000			8
9	2963	3486	3300	9	OPERATIONAL	Utilities Natural Gas/Propane	3300			9
11			24000	11	OPERATIONAL	Housing	76500			11
12	291	374	2500	12	OPERATIONAL	Postage/Freight	2500			12
13	63708	94229	85300	13	TOTAL OPERATIONAL		156300	0	0	13
14				14						14
15	12897	7105	18000	15	EQUIPT/APPARATUS MAINTENANCE	Apparatus Repairs	35000			15
16	10001	8540	5000	16	EQUIPT/APPARATUS MAINTENANCE	Tools	5000			16
17	1515	6034	5000	17	EQUIPT/APPARATUS MAINTENANCE	Tires	5000			17
18	0	295	2200	18	EQUIPT/APPARATUS MAINTENANCE	Batteries	4500			18
19	5447	33546	10000	19	EQUIPT/APPARATUS MAINTENANCE	Miscellaneous	10000			19
20	34194	37585	30000	20	EQUIPT/APPARATUS MAINTENANCE	Vehicle Maintenance and Supplies	45000			20
21	12284	20589	30000	21	EQUIPT/APPARATUS MAINTENANCE	Fuel	30000			21
22	76338	113694	100200	22	TOTAL EQUIPMENT/APPARATUS		134500	0	0	22
23				23						23
24	21121	35188	25000	24	BUILDING MAINTENANCE	Building Maintenance	25000			24
25	0		5000	25	BUILDING MAINTENANCE	COWS Maintenance	5000			25
26	11082	9074	5000	26	BUILDING MAINTENANCE	Janitorial Services/Supplies	2500			26
27	10984	10912	13000	27	BUILDING MAINTENANCE	Landscape Maintenance	13000			27
28	43187	55174	48000	28	TOTAL BUILDING MAINTENANCE		45500	0	0	28
29				29						29
30	7132	27070	15000	30	EDUCATION AND TRAINING	Recruitment and Retention	15000			30
31	1801	2318	5000	31	EDUCATION AND TRAINING	Training Aids	5000			31
32	8178	12173	15000	32	EDUCATION AND TRAINING	Firefighter and EMT training	15000			32
33	13910	17124	18000	33	EDUCATION AND TRAINING	Dues and Subscriptions	30000			33
34	210	3878	2000	34	EDUCATION AND TRAINING	Board Training and Travel	2000			34
35	16355	113		35	EDUCATION AND TRAINING	GRANT - BASIC FF TRAINING				35
36	2132	3787	42000	36	EDUCATION AND TRAINING	Student Program	30000			36
37			5000	37	EDUCATION AND TRAINING	Food/water/snacks	5000			37
38	15833	28780	25000	38	EDUCATION AND TRAINING	Rope Rescue Training/Equipment	25000			38
39	65551	95243	127000	39	TOTAL EDUATION AND TRAINING		127000	0	0	39
40				40						40
41	620	420	1200	41	PROFESSIONAL SERVICES	Bond Fees				41
42	15929	16566	18000	42	PROFESSIONAL SERVICES	911 Dispatch Services	18000			42
43	4150	16754	15000	43	PROFESSIONAL SERVICES	Network Administration	20000			43
44	20400	24009	27600	44	PROFESSIONAL SERVICES	Accounting Services	39000			44
45	10070	2028	10000	45	PROFESSIONAL SERVICES	Legal Services	10000			45
46	6750	6750	7500	46	PROFESSIONAL SERVICES	Audit	7500			46
47	506	137	1000	47	PROFESSIONAL SERVICES	Legal Notices	1000			47
48	10082	9431	10000	48	PROFESSIONAL SERVICES	Medical Exams	10000			48
49	374	0	500	49	PROFESSIONAL SERVICES	Employee Assistance Program	500			49
50	68881	76095	90800	50	TOTAL PROFESSIONAL SERVICES		106000	0	0	50
51				51						51
52	41505	44627	42000	52	INSURANCE	Auto General, Prop, insurance	56400			52
53	0		1500	53	INSURANCE	Pollution liability	2000			53
54	41505	44627	43500	54	TOTAL INSURANCE		58400	0	0	54
55				55						55
56	8276	2295	7500	56	PROTECTIVE EQUIPMENT / UNIFORMS	Miscellaneous Protective Equipment	7500			56
57	8380	7597	15000	57	PROTECTIVE EQUIPMENT / UNIFORMS	Turnouts	15000			57
58	13322	7056	9000	58	PROTECTIVE EQUIPMENT / UNIFORMS	Uniform	12000			58
59	7497	2568		59	PROTECTIVE EQUIPMENT / UNIFORMS	GRANT - PPE		0	0	59
60				60	PROTECTIVE EQUIPMENT / UNIFORMS	Wildland PPE	10000			60
61	37475	19516	31500	61	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS		44500	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: 2033
CANNON BEACH RFPD
(Name of Municipal Corporation)

All Capital
(Fund)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25				
	Actual		Adopted Budget Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1				1	RESOURCES			1	
2				2	Cash on hand * (cash basis), or	200,000			2
3				3	Working Capital (accrual basis)				3
4			950000	4	Transferred IN, from Apparatus & Equipment				4
5			5537	5	Transferred IN, fromr COWS				5
6			50000	6	Transferred IN, from Capital Projects				6
7			175000	7	from GF	290,000			7
8			152000	8	AFG Grant proceeds				8
9				9	Loan proceeds				9
			1900000		Seismic Grant				
10			3,232,537	10	Total Resources, except taxes to be levied	490,000			10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	0	0	3232537	13	TOTAL RESOURCES	490,000	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.	Lifeguard UTV	25,000	17
18				18	FIRE & EMERGENCY SERVICE	C.O.			18
19				19	FIRE & EMERGENCY SERVICE	C.O.			19
20				20	FIRE & EMERGENCY SERVICE	C.O.			20
21				21	FIRE & EMERGENCY SERVICE	C.O.			21
22				22	FIRE & EMERGENCY SERVICE	C.O.			22
23				23	Other Capital			300,000	23
24			3227000	24	Previous years capital				24
25				25					25
26				26					26
27				27					27
28				28	Contengency				28
29				29	Ending balance (prior years)				29
30			5537	30	UNAPPROPRIATED ENDING FUND BALANCE	145,000	145,000	145,000	30
31	0	0	3232537	31	TOTAL REQUIREMENTS	490,000	145,000	145,000	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

FIRE CHIEF FUND

CANNON BEACH RFPD

Line Item	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-25			Line Item	
	Actual		Adopted Budget Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2021-22	First Preceding Year 2022-23							
1				1	RESOURCES			1	
2	202,118	236,823	240,000	2	Cash on hand * (cash basis), or	185,000			2
3				3	Working Capital (accrual basis)				3
4	7,197	9,416	6,000	4	Previously levied taxes estimated to be received				4
5				5	Interest				5
6				6	Transferred IN, from other funds				6
7	0			7	TILLAMOOK COUNTY				7
8				8					8
9				9					9
10	209,315	246,239	246,000	10	Total Resources, except taxes to be levied	185,000			10
11			246,386	11	Taxes estimated to be received				11
12	228,314	237,882		12	Taxes collected in year levied				12
13	437,629	484,121	492,386	13	TOTAL RESOURCES	185,000	0	0	13
14				14	REQUIREMENTS **				14
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15
16	196,659	198,645	221,599	16	FIRE & EMERGENCY SERVICE	P.S.			16
17	4,147	1,927	10,600	17	FIRE & EMERGENCY SERVICE	M&S			17
18				18	N/A	CONT			18
19				19					19
20				20					20
21		60,000	60,000	21	TRANSFER TO GENERAL FUND			185,000	21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	236,823	223,548		29	Ending balance (prior years)				29
30			200187	30	UNAPPROPRIATED ENDING FUND BALANCE	0		0	30
31	437629	484120	492386	31	TOTAL REQUIREMENTS	185,000	\$0	0	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.