

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



**Proposed Operating Budget Fiscal Year
2025/2026**

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

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
April 24, 2025	Publish first notice of Budget Committee Meeting
May 8, 2025	Publish Second notice of Budget Committee Meeting
May 15, 2026	Budget Committee Meeting 6 pm
May 22, 2025	Second Budget Committee Meeting (if needed) at 6 pm
May 20, 2025	Publish notice of Budget Hearing
June 9, 2025	Hold Budget Hearing
June 9, 2025	Board Meeting to adopt a budget
June 19, 2025	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.

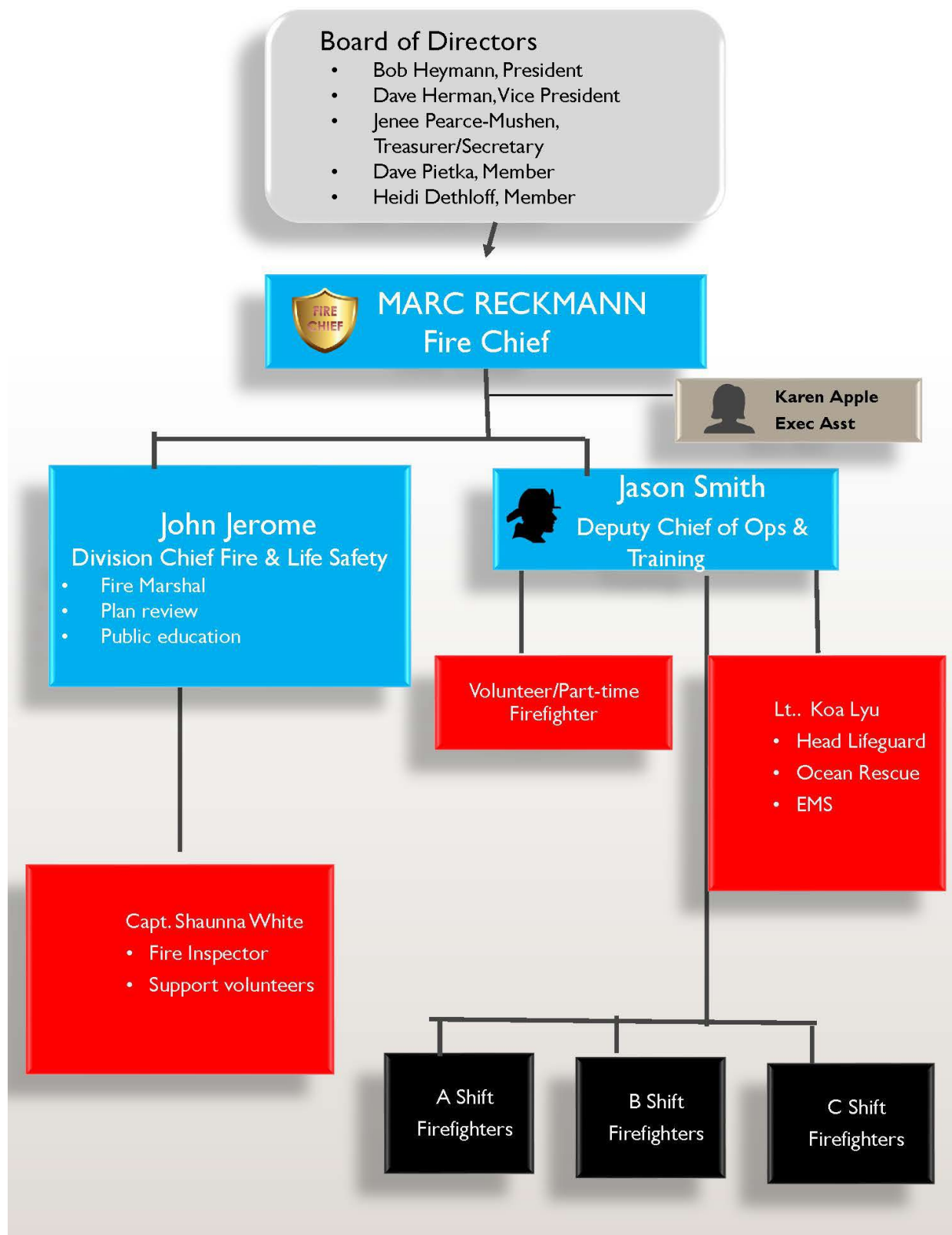
RESPECT

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 25-26



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 2025/2026. 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. The proposed budget considers projected revenue from the Prepared Food Tax and property tax 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.

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.

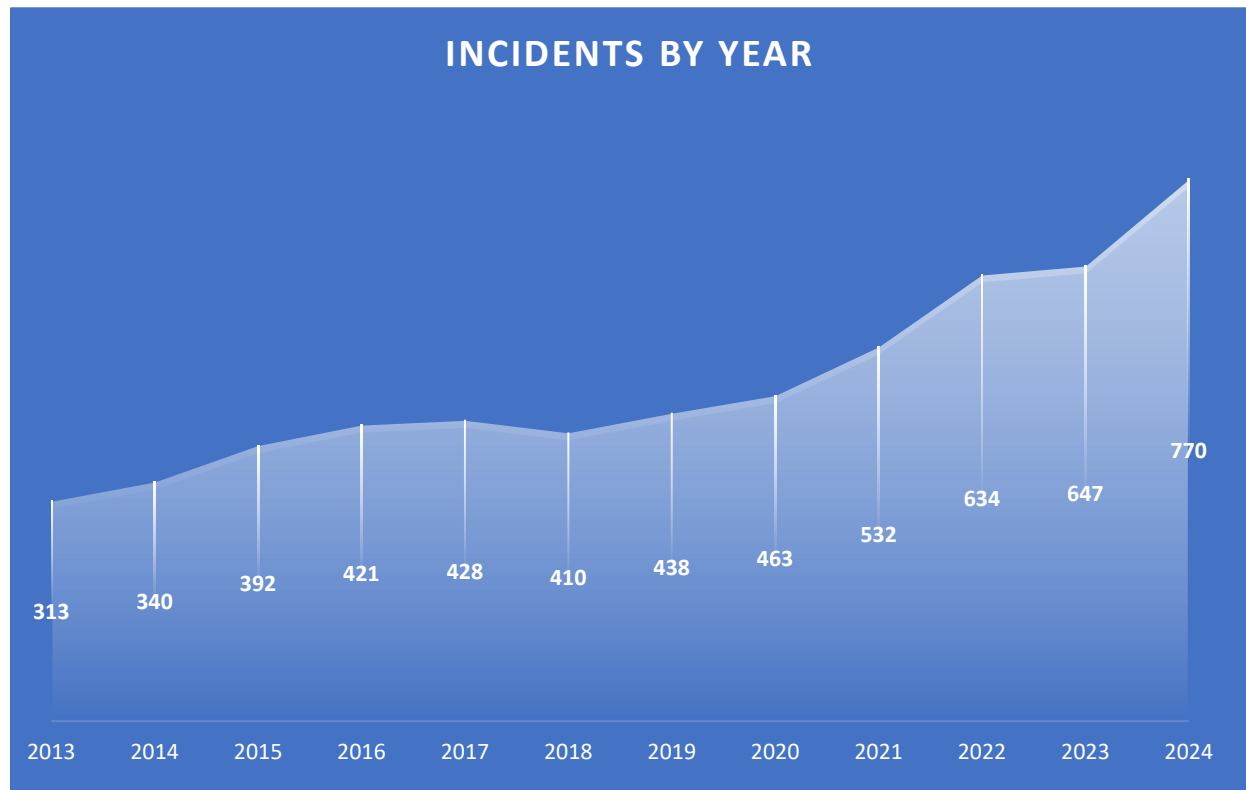
Respectfully submitted by,

Marc Reckmann

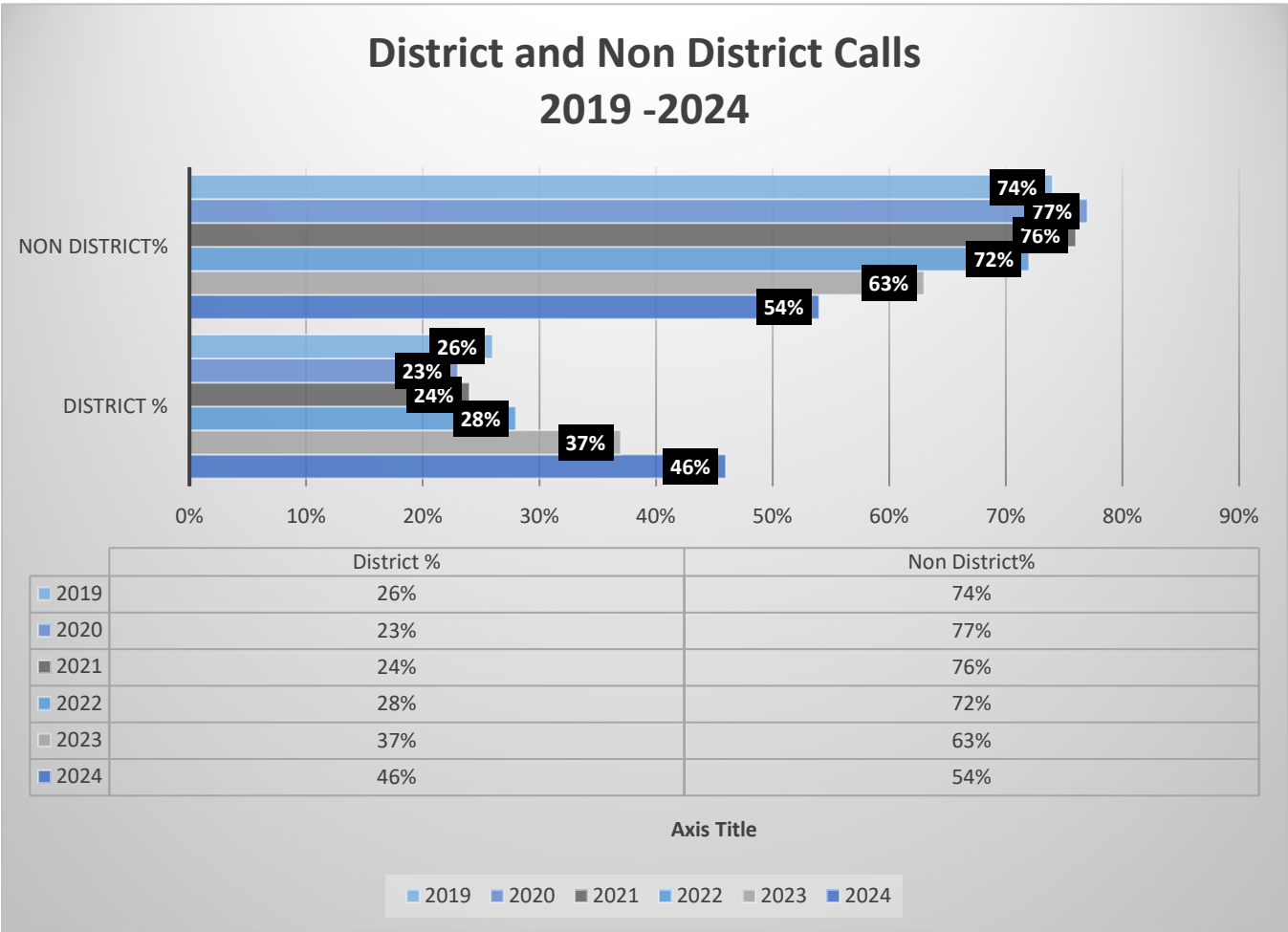
Fire Chief/Budget Officer

Trends

Response (Calls)

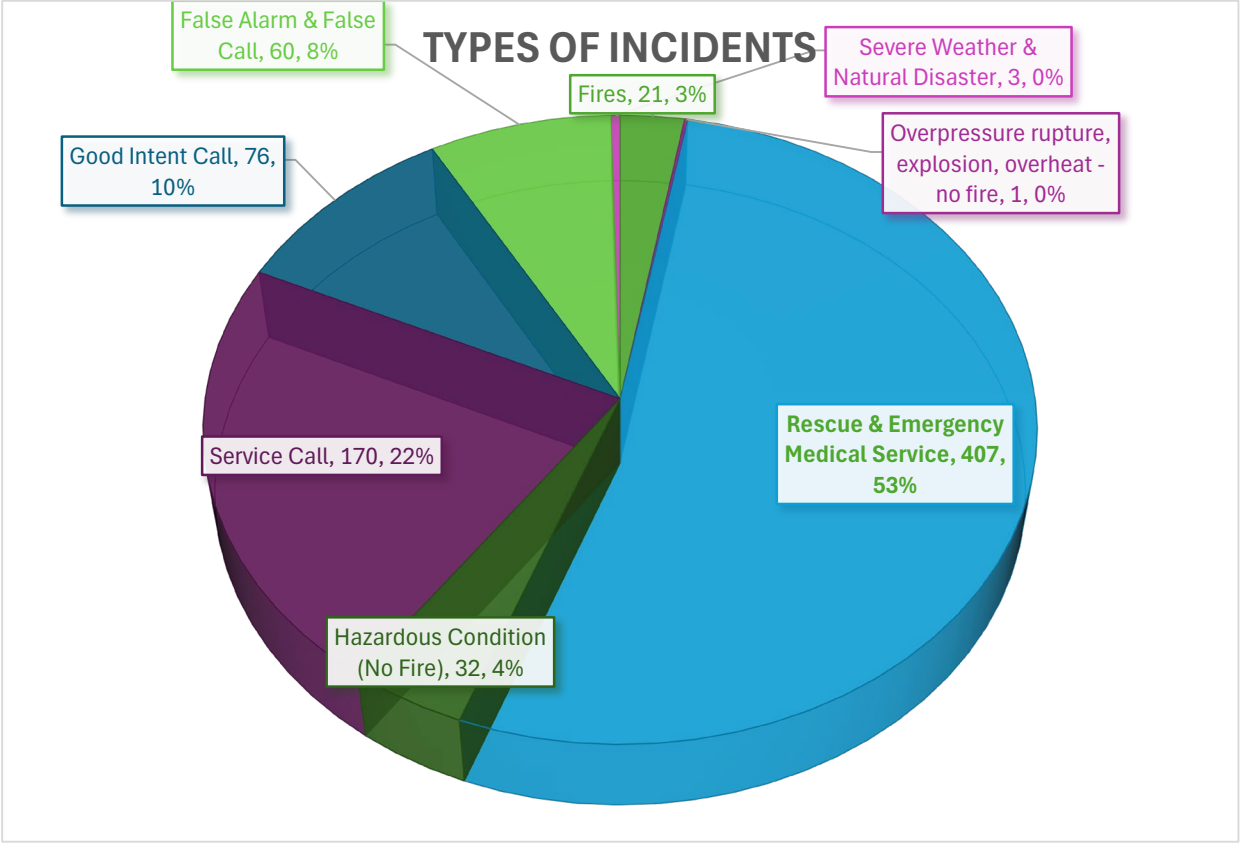


Trends
Resident versus visitor calls



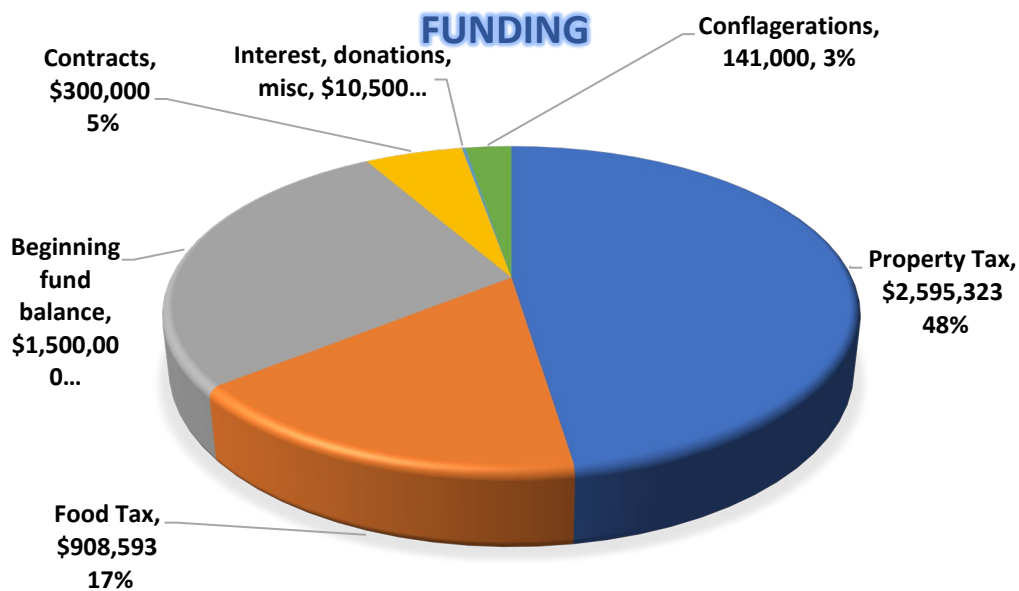
Trends

Types of Incidents



2025-2026 PROPOSED OPERATING BUDGET: FUNDING

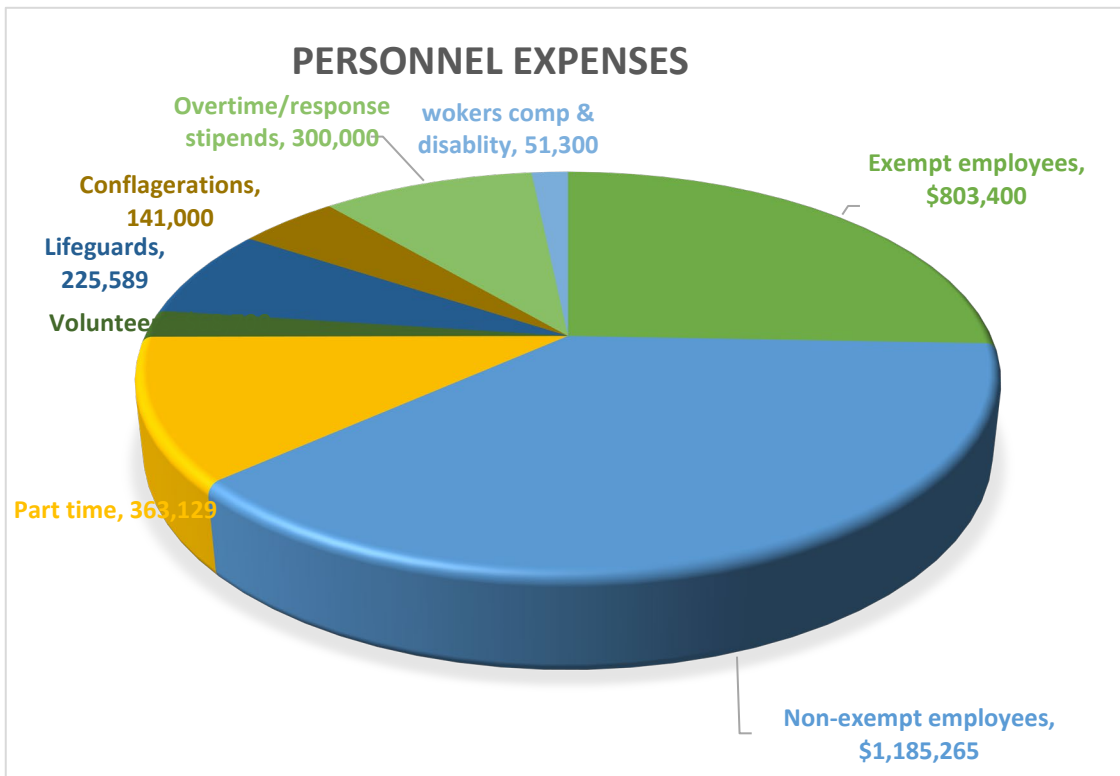
Property Tax	\$2,595,323
Food Tax	\$908,593
Beginning fund balance	\$1,500,000
Contracts	\$300,000
Interest, donations, misc	\$10,500
Conflagations	141,000
Total	5,455,416



Personnel

In 2025-26 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.

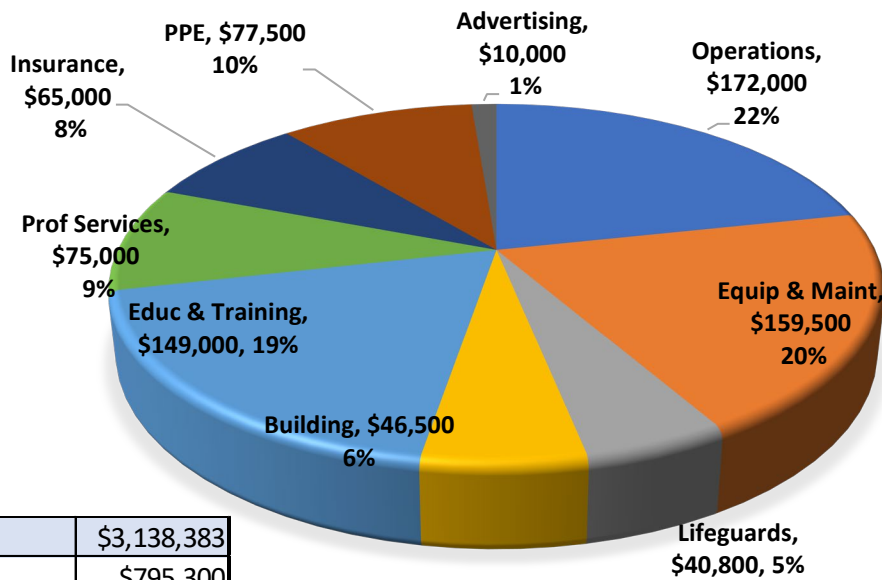
Exempt employees	\$803,400
Non-exempt employees	\$1,185,265
Part time	363,129
Volunteers	\$68,700
Lifeguards	225,589
Conflagrations	141,000
Overtime/response stipends	300,000
Workers comp & disability	51,300
	3,138,383



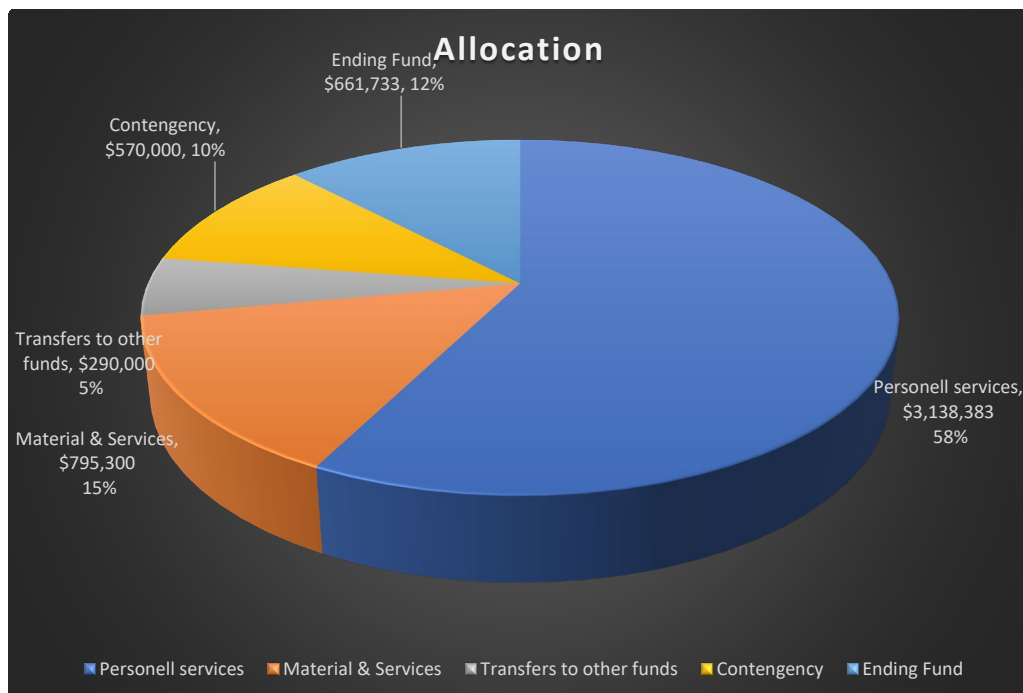
2025-2026 PROPOSED BUDGET: MATERIALS AND SERVICES

Operations	\$172,000
Equip & Maint	\$159,500
Lifeguards	\$40,800
Building	\$46,500
Educ & Training	\$149,000
Prof Services	\$75,000
Insurance	\$65,000
PPE	\$77,500
Advertising	\$10,000
TOTAL	\$795,300

MATERIALS & OPERATIONS



Personell services	\$3,138,383
Material & Services	\$795,300
Transfers to other funds	\$290,000
Contengency	\$570,000
Ending Fund	\$661,733
TOTAL	\$5,455,416



Apparatus

App#	Station	Year	Make/Description	Life Xpect	Replace Sched	Replacement Cost	Notes
3225	Cannon Beach	2001	American LaFrance – Type 1	25	2033	\$720,000	Purchased used in 2021
3226	Arch Cape	2006	E-One Fire engine – Type III	25	2027	\$525,000	Out of Service, listed for sale.
3227	Cannon Beach	2022	HME Fire Engine – Type I	25	2045	\$550,000	
3249	Cannon Beach	2015	Pierce Ladder Truck	25	2039	\$1.3M	
3251	Cannon Beach	2024	Dodge 4500	15	2039	\$165,000	
3261	Staff	2012	Chevy Suburban				Lifeguard Captain
3262	Staff	2024	Dodge 1500	10	2034	\$85,000	New chief vehicle
3263	Staff	2019	Ford F-250 4x4	10	2030	\$85,000	Deputy Chief
3264	Staff	2008	Ford Expedition				Fire Inspector
3265	Staff	2015	Ford F-350	10	2027	\$85,000	Fire Marshal
3266	Staff						Decommissioned. Spare Duty officer vehicle, looking for used.
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	2024	Can-Am UTV	15	2037	50,000	Re-chassis 2025
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				
3294	Lifeguard	2001	Jeep Cherokee				
3295	Lifeguard	2024	Can-Am UTV	5	2029	\$25,000	
3296	Lifeguard	2021	4-wheeler				
3297	Lifeguard	2017	4-wheeler				

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 were received in the 2024-2025 budget year, and remaining funds were 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%
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 received 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 \$265,000 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 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 2025-2026 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

- \$908,593 budgetted income from Prepared Food Tax

FORM					RESOURCES			
LB-20					GENERAL FUND			
					(Fund)			
	Historical Data				RESOURCE DESCRIPTION		Budget for Next Year 2025-26	
	Actual		Adopted Budget This Year Year 2024- 25	Projected end of year			Proposed By Budget Officer	
	Second Preceding Year 2022-23	First Preceding Year 2023-24						
1	544,831	901,258	721,440	770,629	1	Available cash on hand* (cash basis) or	1,500,000	1
2					2	Net working capital (accrual basis)		2
3	30,072	34,141	22,000	40,440	3	Previously levied taxes estimated to be received	22,000	3
4	51,079	62,127	5,000	65,000	4	Interest	5,000	4
5					5	Transferred IN, from other funds		5
6					6	OTHER RESOURCES		6
7		2,060	500	6,112	7	Fire Protection Revenue	500	7
8	47,628	65,293	5,000	123,503	8	Miscellaneous Revenue	5,000	8
10	47,695	68,207	141,000	118,284	10	Conflagration/Mobilization	141,000	10
11	0	0	0		11	Association Contribution		11
13	40,694				13	SAFER GRANT		13
14	7,575	36,275	0		14	Donation	0	14
15	46,000				15	Other Grants	0	15
16	32,727		0		16	Sale of Fixed assets	0	16
18	11,805	6,000	6,000	6,000	18	City of Cannon Beach contracts		18
19	557,778	884,105	874,000	890,000	19	Prepared Food Tax	908,593	19
21	60,000	60,000	185,000	184,983	21	Transfer from Fire Chief Fund		21
22			35,000		22	Hamlet Staffing and Admin IGA	35,000	22
23	15,915	177,869	265,000	265,000	23	Lifeguards	265,000	23
25	1,493,799	2,297,335	2,263,440	2,469,951	25	Total resources, except taxes to be levied	2,882,093	25
26			2,487,941	2,487,941	26	Taxes estimated to be received	2,573,323	26
27	888,791	928,369			27	Taxes collected in year levied		27
28	2,382,590	3,225,704	4,751,381	4,957,892	28	TOTAL RESOURCES	5,455,416	28

EXPENSES: PERSONNEL SERVICES (LB-30)

A. Points of Interest

- Very little change
- COLA 2.5%
- PERS increased 2.7%
- Health Insurance increased 9%
- Added part-time accounting, replace accounting contact

		REQUIREMENTS SUMMARY					
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY					
LB-30		GENERAL FUND					
	Historical Data				REQUIREMENTS FOR: <u>Fire & Emergency Services</u>	Budget for Next Year 2025-26	
	Actual		Adopted Budget This Year Year 24-25	Projected end of year		Proposed By Budget Officer	
	Second Preceding Year 22-23	First Preceding Year 23-24					
1					1	PERSONNEL SERVICES	1
2	48,000	44,000	48,000	48,000	2	Volunteer Payroll	48,000
3	4,490	3,959	4,500	4,100	3	Volunteer FICA	4,500
4	5,423	7,802	5,000	500	4	Volunteer PERS	5,000
5	11,125	11,125	11,200	11,125	5	Length of Service	11,200
6	11,840	36,959	13,500	32,000	6	Workers Comp Insurance	44,800
7					7	EXEPMT STAFF (CHIEFS & EXEC. ASST.) 4 FTE	
8	148,827	211,546	409,031	428,716	8	Salaries	485,500
9	38,712	55,193	141,117	111,434	9	PERS	177,700
10	12,525	16,096	31,291	34,930	10	FICA	37,200
11	39,991	44,340	94,500	96,729	11	Medical Insurance	103,000
12					12		
13					13	NON-EXEMPT FULL-TIME (FIREFIGHTERS & CAPTAIN) 7 FTE	
14	148,827	329,045	508,398	432,704	14	Salaries	594,165
15	38,712	148,251	170,710	86,658	15	PERS	213,500
16	12,525	27,719	38,892	35,824	16	FICA	45,500
17	39,991	88,029	144,000	12,760	17	Health Insurance	156,900
18					18	Part time Accounting	43,000
19	6,387	108,174	227,720	190,000	19	Part-Time Firefighter	227,720
20	0	1,496	17,421	6,979	20	Part-time FICA	17,421
21	12,250	0	74,988	32,000	21	Part-time PERS	74,988
22					22		
23	19,463	27,567	100,000	108,305	23	Conflagration Payroll	100,000
24	1,489	8,112	8,000	15,285	24	Conflagration FICA	8,000
25	4,414	9,441	33,000	0	25	Conflagration PERS	33,000
26	3,704	6,480	6,500	6,933	26	Life and Disability Insurance	6,500
27	13,064	12,329	10,000	11,177	27	Duty officer stipend	10,000
28	767		25,000		28	Firefighter stipend	25,000
29					29		
30	37,388	100,033	250,000	100,000	30	Overtime	250,000
31			15,000	9,482	31	Vacation buy out	15,000
32					32		
33			83,000	94,785	33	LG Captain Salary	93,000
34			26,600	15,606	34	LG Captain PERS	36,000
35			6,200	5,736	35	LG Captain FICS	7,200
36			35,000	35,000	36	LF Captain Health Insurance	39,000
37					37		
38	18,196	87,281	160,470	92,000	38	Lifeguards hourly	160,470
39	1,386	6,882	12,276		39	Lifeguards FICA	12,276
40		2,536	52,843	17,000	40	Lifeguards PERS	52,843
47					47		
48	679,496	1,394,395	2,764,157	2,075,768	48	TOTAL PERSONNEL SERVICES	3,138,383
49	2	2	3		49	Total Full-Time Equivalent (FTE)	12

EXPENSES: DETAILED (LB-31)

A. Operational

	Historical data			Projected end of year		Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2025- 26
	Actual		Adopted budget this year 23425				Proposed by Budget Officer
	Second preceding year 22-23	First preceding year 23-24					
1						Object Classification	Detail
2		1,275	1,500	1,300	2	OPERATIONAL	Disaster Prepardness
3	31,909	25,161	20,000	25,180	3		Communication Supplies/Maintenance
4	13,592	9,148	8,500	10,000	4		Medical Supplies/Maintenance
5	12,323	9,669	10,000	13,000	5		Office Supplies/Maintenance
6	2,223	2,139	3,000	5,000	6		Utilities: Garbage
7	19,368	11,331	16,000	7,600	7		Utilities: Telephone
8	10,954	14,327	15,000	15,000	8		Utilities: Electric
9	3,486	3,099	3,300	3,300	9		Utilities Natural Gas/Propane
11		49,036	76,500	93,900	11		Housing
12	374	543	2,500	200	12		Postage/Freight
13	94,229	125,728	156,300	174,480	13	TOTAL OPERATIONAL	
							172,000

B. Lifeguard Operations

Form OR-LB-31				Detailed Requirements GENERAL FUND					
	Historical data			Projected end of year	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)		Budget for next year 2025- 26		
	Actual		Adopted budget this year 23425				Proposed by Budget Officer		
	Second preceding year 22-23	First preceding year 23-24							
14					14		14		
15	7,105	42,739	35,000	90,000	15	TOTAL EQUIPMENT/APPARATUS	Vehicle Maintenance and Supplies	15,000	15
16	8,540	11,295	5,000	5,000	16		Uniforms	4,000	16
17	6,034	4,000	5,000	3,500	17		EMS Supplies	1,800	17
18	295	3,762	4,500	500	18		Supplies	2,500	18
19	33,546	23,901	10,000	1,000	19		Signage	5,000	19
							Workers Comp	3,000	
20	37,585	69,696	45,000	55,000	20		Accounting	3,000	20
21	20,589	35,250	30,000	25,000	21		Fuel	6,500	21
22	113,694	190,643	134,500	180,000	22	TOTAL LIFEGUARD OPERATIONS		40,800	22

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 2025- 26		
	Actual		Adopted budget this year 23425				Proposed by Budget Officer		
	Second preceding year 22-23	First preceding year 23-24							
15	7,105	42,739	35,000	90,000	15	TOTAL EQUIPMENT/APPARATUS	Apparatus Repairs	45,000	15
16	8,540	11,295	5,000	5,000	16		Tools	7,500	16
17	6,034	4,000	5,000	3,500	17		Tires	7,500	17
18	295	3,762	4,500	500	18		Batteries	4,500	18
19	33,546	23,901	10,000	1,000	19		Miscellaneous	10,000	19
20	37,585	69,696	45,000	55,000	20		Vehicle Maintenance and Supplies	55,000	20
21	20,589	35,250	30,000	25,000	21		Fuel	30,000	21
22	113,694	190,643	134,500	180,000	22		TOTAL EQUIPMENT/APPARATUS		159,500

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 2025- 26			
	Actual		Adopted budget this year 23425			Proposed by Budget Officer			
	Second preceding year 22-23	First preceding year 23-24							
23					23		23		
24					24	BUILDING MAINTENANCE		24	
25	35,188	36,339	25,000	35,000	25		Building Maintenance	25,000	25
26	0	0	5,000	0	26		COWS Maintenance	5,000	26
27	9,074	2,704	2,500	3,500	27		Janitorial Services/Supplies	3,500	27
28	10,912	15,035	13,000	9,000	28		Landscape Maintenance	13,000	28
29	55,174	54,078	45,500	47,500	29	TOTAL BUILDING MAINTENANCE		46,500	29

E. Education and Training

Form OR-LB-31				Detailed Requirements GENERAL FUND					
	Historical data			Projected end of year	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2025- 26			
	Actual		Adopted budget this year 23425			Proposed by Budget Officer			
	Second preceding year 22-23	First preceding year 23-24							
30					30		30		
31	27,070	10,139	15,000	15,900	31	TOTAL EDUATION AND TRAINING	Recruitment and Retention	20,000	31
32	2,318	2,209	5,000	1,500	32		Training Aids	5,000	32
33	12,173	7,353	15,000	13,000	33		Firefighter and EMT training	15,000	33
34	17,124	46,960	30,000	35,000	34		Dues and Subscriptions	35,000	34
35	3,878	1,331	2,000	2,015	35		Board Training and Travel	2,000	35
36	113				36		GRANT - BASIC FF TRAINING		36
37	3,787	22,649	30,000	25,000	37		Student Program	42,000	37
38		5,806	5,000	3,500	38		Food/Water/snacks	5,000	38
39	28,780	28,068	25,000	13,000	39		Rope Rescue Training/Equipment	25,000	39
40	95,243	124,515	127,000	108,915	40		TOTAL EDUATION AND TRAINING		149,000

F. Professional Services

Form OR-LB-31				Detailed Requirements GENERAL FUND			
	Historical data			Projected end of year	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)		Budget for next year 2025- 26
	Actual		Adopted budget this year 23425				Proposed by Budget Officer
	Second preceding year 22-23	First preceding year 23-24					
41					41		41
42					42		42
43	420	210			43		43
44	16,566	16,706	18,000	17,016	44	Bond Fees	44
45	16,754	21,263	20,000	19,000	45	911 Dispatch Services	24,000
46	24,009	28,000	39,000	39,000	46	Network Administration	20,000
47	2,028	5,041	10,000	1,000	47	Accounting Services	
48	6,750	6,800	7,500	7,200	48	Legal Services	10,000
49	137		1,000	800	49	Audit	9,500
50	9,431	19,105	10,000	1,000	50	Legal Notices	1,000
51		0	500	500	51	Medical Exams/Backgrounds	10,000
52	76,095	97,125	106,000	85,516	52	Employee Assistance Program	500
						TOTAL PROFESSIONAL SERVICES	75,000

G. Insurance

Form OR-LB-31				Detailed Requirements GENERAL FUND			
	Historical data			Projected end of year	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2025- 26	
	Actual		Adopted budget this year 23425			Proposed by Budget Officer	
	Second preceding year 22-23	First preceding year 23-24					
53					53		53
54					54		54
55	44,627	46,147	56,400	54,935	55	INSURANCE	55
56	0	0	2,000	1,500	56	Auto General, Prop, insurance	56
57	44,627	46,147	58,400	56,435	57	Pollution liability	57
						TOTAL INSURANCE	

H. Protective Equipment / Uniforms

Form OR-LB-31				Detailed Requirements GENERAL FUND					
	Historical data			Projected end of year	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)		Budget for next year 2025- 26		
	Actual		Adopted budget this year 23425				Proposed by Budget Officer		
	Second preceding year 22-23	First preceding year 23-24							
58					58			58	
59					59	PROTECTIVE EQUIPMENT / UNIFORMS		59	
60	2,295	3,771	7,500	6,500	60		Miscellaneous Protective Equipment	7,500	60
61	7,597	24,040	15,000	25,000	61		Turnouts	35,000	61
62	7,056	18,722	12,000	20,572	62		Uniform	25,000	62
63	2,568				63		GRANT - PPE		63
64			10,000	5,000	64		Wildland PPE	10,000	64
65	19,516	46,533	44,500	57,072	65	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS		77,500	65

Total Materials & Serviced

REQUIREMENTS SUMMARY								
FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY						
LB-30		GENERAL FUND						
	Historical Data				REQUIREMENTS FOR: <u>Fire & Emergency Services</u>	Budget for Next Year 2025-26		
	Actual		Adopted Budget This Year Year 24-25	Projected end of year		Proposed By Budget Officer		
	Second Preceding Year 22-23	First Preceding Year 23-24						
50					50	MATERIALS AND SERVICES	50	
51	94,231	125,728	156,300	174,480	51	Operational	172,000	51
52	113,697	190,643	134,500	180,000	52	Equipment and Apparatus Maintenance	159,500	52
53	55,175	54,078	45,500	47,500	53	Building Maintenance	46,500	53
54	95,246	123,244	127,000	108,915	54	Education and training	149,000	54
55	76,096	97,125	106,000	85,516	55	Professional Services	75,000	55
56	44,627	46,147	58,400	56,435	56	Insurance	65,000	56
57	19,517	46,533	44,500	57,072	57	Protective Equipment and Uniforms	77,500	57
58	18,589	11,233	10,000	5,000	58	Advertising - Legal and marketing	10,000	58
60					60	Lifeguard operations	40,800	60
61	517,178	694,731	682,200	714,918	61	TOTAL MATERIALS AND SERVICES	795,300	61
70	526,400	694,731	682,200	714,918	70	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	795,300	70

End of year balance, Debt services, transfer, Contingency

FORM		NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM					
LB-30		GENERAL FUND					
		(name of fund)					
Historical Data				REQUIREMENTS FOR: <u>Fire & Emergency Services</u>		Budget for Next Year 2025-26	
Actual		Adopted Budget This Year Year 24-25	Projected end of year			Proposed By Budget Officer	
Second Preceding Year 22-23	First Preceding Year 23-24						
64,188	64,188	65,000	191,008	15	US Bank - Engine		15
				16			16
64,188	64,188	65,000	191,008	17	TOTAL DEBT SERVICE	0	17
				18	SPECIAL PAYMENTS		18
				19			19
				20			20
0	0	0		21	TOTAL SPECIAL PAYMENTS	0	21
				22	INTERFUND TRANSFERS		22
				23	Transfer to Community Warning System Fund		23
60,000	125,000			24	Transfer to Apparatus & Equipment Reserve Fund		24
				25	Transfer to Chief Vehicle Fund		25
	50,000			26	Transfer to Capital Projects Fund		26
		175,000	175,000	27	Transfer to All Capital	290,000	27
60,000	175,000	175,000	175,000	28	TOTAL INTERFUND TRANSFERS	290,000	28
		245,000	120,000	29	OPERATING CONTINGENCY	570,000	29
				30	RESERVED FOR FUTURE EXPENDITURE		30
		568,981	721,440	31	UNAPPROPRIATED ENDING BALANCE	661,733	31
124,188	239,188	1,053,981	1,191,440	32	Total Requirements NOT ALLOCATED	1,521,733	32
874,839	1,251,363	3,015,403		33	Total Requirements for ALL Org.Units/Programs within fund	3,933,683	33
544,831	345,510			34	Ending balance (prior years)		34
1,543,858	1,836,061	4,069,384		35	TOTAL REQUIREMENTS	5,455,416	35

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 equipment

- Boards and tubes

D. Firefighter grant for thermal imagers in and out.

E. Loan for addition at Arch Cape

F. Seismic grant for Arch Cape

FORM										
LB-11			RESERVE FUND							
This fund is authorized and established by resolution / ordinance number			RESOURCES AND REQUIREMENTS							
1997-2 on 6/23/1997 for the following specified purpose:										
PURCHASE AND REPAIR			Reserve-All Capital							
			(Fund)							
	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2025-26		
	Actual		Adopted Budget Year 2024-2025					Proposed By Budget Officer		
	Second Preceding Year 2022- 2023	First Preceding Year 2023- 2024								
1				1	RESOURCES					1
2		997,045	200,000	2	Cash on hand * (cash basis), or				\$302,000	2
3				3	Working Capital (accrual basis)					3
4				4	Previously levied taxes estimated to be received					4
5				5	Interest					5
6				6	Transferred IN, from Appartus & Equipment					6
7				7	Transferred IN, from COWS					7
					Transferred IN, from Capital Projects					8
		175,000	290,000		Transferred IN, from General Fund				\$290,000	9
8		125,831		8	AFG grant proceeds				\$482,600	10
9				9	Loan Proceeds				\$1,500,000	11
		1,478,844	165,000		Seismic Grant				\$1,300,000	12
10		2,776,720	655,000	10	Total Resources, except taxes to be levied				\$3,874,600	13
11				11	Taxes estimated to be received					14
12				12	Taxes collected in year levied					15
13	0	2,776,720	655,000	13	TOTAL RESOURCES				\$3,874,600	16
14				14	REQUIREMENTS **					17
					Org. Unit or Prog. & Activity	Object Classificati on	Detail			18
15				15						
16				16	FIRE & EMERGENCY SERVICE	C.O.	Apparatus Upgrades	20,000		19
17				17	FIRE & EMERGENCY SERVICE	C.O.	Lifeguard equipment	5,000		20
18				18	FIRE & EMERGENCY SERVICE	C.O.				21
19				19	FIRE & EMERGENCY SERVICE	C.O.	Thermal imagers	486,800		22
20				20	FIRE & EMERGENCY SERVICE	C.O.	Seismic	1,300,000		23
21				21	FIRE & EMERGENCY SERVICE	C.O.	Addition	1,500,000		24
22				22	FIRE & EMERGENCY SERVICE	C.O.				25
23				23	FIRE & EMERGENCY SERVICE	C.O.	Other Capital	300,000		26
24				24						27
25		2,615,774	510,000	25	Previous years capital					28
26				26						29
27				27						30
28				28	Contingency					31
29		160,946		29	Ending balance (prior years)					32
30			200,000	30	UNAPPROPRIATED ENDING FUND BALANCE				262,800	33
31				31	TOTAL REQUIREMENTS				3,874,600	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** – 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
2025/2026 Salaries

Pay Scale for Cannon Beach Rural Fire District FY-25-26 2.5% COLA					
Executive Assist.	Step 1	Step 2	Step 3	Step 4	Step 5
	\$59,384	\$62,353	\$65,471	\$68,744	\$72,182
Firefighter	Step 1	Step 2	Step 3	Step 4	Step 5
	\$67,315	\$70,681	\$74,215	\$77,926	\$81,822
Liutenant	Step 1	Step 2	Step 3	Step 4	Step 5
	\$74,215	\$77,926	\$81,822	\$85,913	\$90,209
Captain	Step 1	Step 2	Step 3	Step 4	Step 5
	\$81,822	\$85,913	\$90,209	\$94,719	\$99,455
Division Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$94,719	\$99,455	\$104,428	\$109,649	\$115,131
Deputy Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$104,428	\$109,649	\$115,131	\$120,888	\$126,932
Fire Chief	Step 1	Step 2	Step 3	Step 4	Step 5
	\$115,131	\$120,888	\$126,932	\$133,279	\$139,943

LB Forms

FORM

LB-20

RESOURCES

GENERAL FUND

(Fund)

CANNON BEACH RFPD

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-26				
	Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1	544831	901258	721440	1	Available cash on hand* (cash basis) or	1500000		1	
2				2	Net working capital (accrual basis)			2	
3	30072	34141	22000	3	Previously levied taxes estimated to be received	22000		3	
4	51079	62127	5000	4	Interest	5000		4	
5				5	Transferred IN, from other funds			5	
6				6	OTHER RESOURCES			6	
7		2060	500	7	Fire Protection Revenue	500		7	
8	47628	65293	5000	8	Miscellaneous Revenue	5000		8	
9				9	Association Contribution			9	
10	47695	68207	141000	10	Conflagration/Mobilization	141000		10	
11			0	11	Tillamook County prior	0		11	
12			0	12	Assistance to Firefighter Grant (AFG)			12	
13	40694			13	SAFER GRANT			13	
14	7575	36275	0	14	DONATION	0		14	
15			0	15	SDAO Grant	0		15	
16	32727		0	16	Sale of Fixed assets	0		16	
17	46000		0	17	Other Grants	0		17	
18	11805	6000	6000	18	Hydrant mainainence contract			18	
19			35000	19	Hamlet Staffing	35000		19	
20	557778	884105	874000	20	Prepared Food Tax	908593		20	
21			3500	21	Hamlet Admin			21	
22	60000	60000	185000	22	Transferred IN, from other funds			22	
23	15915	177869	265000	23	Lifeguards	265000		23	
24				24				24	
25				25				25	
26				26				26	
27				27				27	
28				28				28	
29	1493799	2297335	2263440	29	Total resources, except taxes to be levied	2882093	0	0	29
30			2487941	30	Taxes estimated to be received	2573323			30
31	888791	928369		31	Taxes collected in year levied				31
32	2382590	3225704	4751381	32	TOTAL RESOURCES	5455416	0	0	32

**FORM
LB-30**

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND
(name of fund)

CANNON BEACH RFPD

	Historical Data				REQUIREMENTS FOR: <u>Fire & Emergency Services</u>	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24							
1				1	PERSONNEL SERVICES				1
2	48,000	44,000	48,000	2	Volunteer Payroll	48,000			2
3	4,490	3,959	4,500	3	Volunteer FICA	4,500			3
4	5,423	7,802	5,000	4	Volunteer PERS	5,000			4
5	11,125	11,125	11,200	5	Length of Service	11,200			5
6	11,840	36,956	13,500	6	Workers Comp Insurance	44,800			6
7				7	Exepmt Staff (Chiefs and Executive asst.)				
8	148,827	211,546	409,031	8	Salaries	485,500			
9	38,712	55,193	141,117	9	PERS	177,700			
10	12,525	16,096	31,291	10	FICA	37,200			
11	39,991	44,340	94,500	11	Insurance	103,000			
30				30	Non-exepmt full time (firefighters & Captain)				
31	148,827	329,045	508,398	31	Hourly salaries	594,165			30
32	38,712	148,251	170,710	32	Hourly PERS	213,500			31
33	12,525	27,719	38,892	33	Hourly FICA	45,500			32
34	39,991	88,029	144,000	34	Hourly Insurance	156,900			
					Part time Accounting	43,000			
16	6,387	108,174	227,720	16	Part-Time Firefighter	227,720			15
17	0	1,496	17,421	17	Part-Time Firefighter FICA	17,421			16
18	12,250		74,988	18	Part-Time Firefighter PERS	74,988			17
23	19,463	27,567	100,000	23	Conflagration Payroll	100,000			22
24	1,489	8,112	8,000	24	ConflagrationFICA	8,000			23
25	4,414	9,441	33,000	25	Conflagration PERS	33,000			24
26	3,704	6,480	6,500	26	Life and Disability Insurance	6,500			25
27	13,064	12,329	10,000	27	Duty officer stipend	10,000			26
28	767		25,000	28	Firefighter stipend	25,000			27
43	37,388	100,033	250,000	43	Overtime	250,000			37
44			15,000	44	Vacation buy out	15,000			
			83,000		LG Captain salary	93,000			
			26,600		LG Captain PERS	36,000			
			6,200		LG Captain FICA	7,200			
			35,000		LG Captain Health Insurance	39,000			
45	18,196	87,281	160,470	45	Lifeguard hourly	160,470			
46	1,386	6,882	12,276	46	Lifeguard FICA	12,276			
47		2,536	52,843	47	Lifeguard PERS	52,843			
48	679,496	1,394,392	2,764,157	48	TOTAL PERSONNEL SERVICES	3,138,383	0	0	38
49	2.00	2.00	3.00	49	Total Full-Time Equivalent (FTE)	12.00	12.00	12.00	39
50				50	MATERIALS AND SERVICES				40
51	94,231	125,728	156,300	51	Operational	172,000			41
52	113,697	190,643	134,500	52	Equipment and Apparatus Maintenance	159,500			42
					Lifeguard operations	40,800			
53	55,175	54,078	45,500	53	Building Maintenance	46,500			43
54	95,246	123,244	127,000	54	Education and training	149,000			44
55	76,096	97,125	106,000	55	Professional Services	75,000			45
56	44,627	46,147	58,400	56	Insurance	65,000			46
57	19,517	46,533	44,500	57	Protective Equipment and Uniforms	77,500			47
58	18,589	11,233	10,000	58	Advertising - Legal & Marketing	10,000			48
59				59	Advertising - GRANT Print Marketing				49
60				60					50
61	517,178	694,731	682,200	61	TOTAL MATERIALS AND SERVICES	795,300	0	0	51
62				62	CAPITAL OUTLAY				52
63	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	9,222	0	0	69	TOTAL CAPITAL OUTLAY	0	0	0	59
70	1,205,896	2,089,123	3,446,357	70	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	3,933,683	0	0	60

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2025-26			
	Actual		Adopted Budget This Year Year 2024-25		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2022-23	First Preceding Year 2023-24						
1				1	PERSONNEL SERVICES NOT ALLOCATED			1
2				2				2
3				3				3
4	0	0	0	4	TOTAL PERSONNEL SERVICES			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			9
10				10	CAPITAL OUTLAY NOT ALLOCATED			10
11				11				11
12				12				12
13	0	0	0	13	TOTAL CAPITAL OUTLAY			13
14				14	DEBT SERVICE			14
15	64,188	191,008		15				15
16				16				16
17	64,188	191,008	0	17	TOTAL DEBT SERVICE			17
18				18	SPECIAL PAYMENTS			18
19				19				19
20				20				20
21	0	0	0	21	TOTAL SPECIAL PAYMENTS			21
22				22	INTERFUND TRANSFERS			22
23				23	Transfer to Community Warning System Fund			23
24	125,000	175,000		24	Transfer to Apparatus & Equipment Reserve Fund			24
25				25	Transfer to Chief Vehicle Fund			25
26	50,000			26	Transfer to Capital Projects Fund			26
27			290,000	27	Transfer to Capital Reserve Fund			27
28	175,000	175,000	290,000	28	TOTAL INTERFUND TRANSFERS			28
29			500,000	29	OPERATING CONTINGENCY			29
30				30	RESERVED FOR FUTURE EXPENDITURE			30
31			515,024	31	UNAPPROPRIATED ENDING BALANCE			31
32	239,188	366,008	1,305,024	32	Total Requirements NOT ALLOCATED			32
33	1,205,896	2,089,123	3,446,357	33	Total Requirements for ALL Org.Units/Programs within fund			33
34	901,256	770,577		34	Ending balance (prior years)			34
35	2,346,340	3,225,708	4,751,381	35	TOTAL REQUIREMENTS			35

Form
OR-LB-31Detailed Requirements
GENERAL FUND

Historical data				Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)			Budget for next year 2022-26			
Actual		Adopted budget this year 2024-25	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
Second preceding year 2022-23	First preceding year 2023-24									
1				1	Object Classification	Detail				1
2		1275	1500	2	OPERATIONAL	Disaster Preparedness	1500			2
3	31909	25161	20000	3	OPERATIONAL	Communication Supplies/Maintenance	30000			3
4	13592	9148	8500	4	OPERATIONAL	Medical Supplies/Maintenance	9500			4
5	12323	9669	10000	5	OPERATIONAL	Office Supplies/Maintenance	15000			5
6	2223	2139	3000	6	OPERATIONAL	Utilities: Garbage	5200			6
7	19368	11331	16,000	7	OPERATIONAL	Utilities: Telephone	8,000			7
8	10954	14327	15000	8	OPERATIONAL	Utilities: Electric	15000			8
9	3486	3099	3300	9	OPERATIONAL	Utilities Natural Gas/Propane	3300			9
11		49036	76500	11	OPERATIONAL	Housing	82000			11
12	374	543	2500	12	OPERATIONAL	Postage/Freight	2500			12
13	94229	125728	156300	13	TOTAL OPERATIONAL		172000	0	0	13
14				14						14
15	7105	42739	35000	15	EQUIPT/APPARATUS MAINTENANCE	Apparatus Repairs	45000			15
16	8540	11295	5000	16	EQUIPT/APPARATUS MAINTENANCE	Tools	7500			16
17	6034	4000	5000	17	EQUIPT/APPARATUS MAINTENANCE	Tires	7500			17
18	295	3762	4500	18	EQUIPT/APPARATUS MAINTENANCE	Batteries	4500			18
19	33546	23901	10000	19	EQUIPT/APPARATUS MAINTENANCE	Miscellaneous	10000			19
20	37585	69696	45000	20	EQUIPT/APPARATUS MAINTENANCE	Vehicle Maintenance and Supplies	55000			20
21	20589	35250	30000	21	EQUIPT/APPARATUS MAINTENANCE	Fuel	30000			21
22	113694	190643	134500	22	TOTAL EQUIPMENT/APPARATUS		159500	0	0	22
15				15	LIFEGUARD	Uniforms	4000			15
16				16	LIFEGUARD	EMS supplies	1800			16
17				17	LIFEGUARD	Fuel	6500			17
18				18	LIFEGUARD	Vehicle Maintenance	15000			18
19				19	LIFEGUARD	Supplies	2500			19
20				20	LIFEGUARD	Signage	5000			20
21				21	LIFEGUARD	Accounting	3000			21
					LIFEGUARD	Workers Comp	3000			
22	0	0	0	22	TOTAL LIFEGUARDS		40800	0	0	22
23				23						23
24	35188	36339	25000	24	BUILDING MAINTENANCE	Building Maintenance	25000			24
25	0	0	5000	25	BUILDING MAINTENANCE	COWS Maintenance	5000			25
26	9074	2704	2500	26	BUILDING MAINTENANCE	Janitorial Services/Supplies	3500			26
27	10912	15035	13000	27	BUILDING MAINTENANCE	Landscape Maintenance	13000			27
28	55174	54078	45500	28	TOTAL BUILDING MAINTENANCE		46500	0	0	28
29				29						29
30	27070	10139	15000	30	EDUCATION AND TRAINING	Recruitment and Retention	20000			30
31	2318	2209	5000	31	EDUCATION AND TRAINING	Training Aids	5000			31
32	12173	7353	15000	32	EDUCATION AND TRAINING	Firefighter and EMT training	15000			32
33	17124	46960	30000	33	EDUCATION AND TRAINING	Dues and Subscriptions	35000			33
34	3878	1331	2000	34	EDUCATION AND TRAINING	Board Training and Travel	2000			34
35	113			35	EDUCATION AND TRAINING	GRANT - BASIC FF TRAINING				35
36	3787	22649	30000	36	EDUCATION AND TRAINING	Student Program	42000			36
37		5806	5000	37	EDUCATION AND TRAINING	Food/water/snacks	5000			37
38	28780	28068	25000	38	EDUCATION AND TRAINING	Tech Rescue Training/Equipment	25000			37
39	95243	124515	127000	39	TOTAL EDUATION AND TRAINING		149000	0	0	38
40				40						39
41	420	210		41	PROFESSIONAL SERVICES	Bond Fees				40
42	16566	16706	18000	42	PROFESSIONAL SERVICES	911 Dispatch Services	24000			41
43	16754	21263	20000	43	PROFESSIONAL SERVICES	Network Administration	20000			42
44	24009	28000	39000	44	PROFESSIONAL SERVICES	Accounting Services				43
45	2028	5041	10000	45	PROFESSIONAL SERVICES	Legal Services	10000			44
46	6750	6800	7500	46	PROFESSIONAL SERVICES	Audit	9500			45
47	137		1000	47	PROFESSIONAL SERVICES	Legal Notices	1000			46
48	9431	19105	10000	48	PROFESSIONAL SERVICES	Medical Exams	10000			47
49		0	500	49	PROFESSIONAL SERVICES	Employee Assistance Program	500			48
50	76095	97125	106000	50	TOTAL PROFESSIONAL SERVICES		75000	0	0	49
51				51						50
52	44627	46147	56400	52	INSURANCE	Auto General, Prop, insurance	62000			51
53	0		2000	53	INSURANCE	Pollution liability	2000			52
54	44627	46147	58400	54	TOTAL INSURANCE		64000	0	0	53
55				55						54
56	2295	3771	7500	56	PROTECTIVE EQUIPMENT / UNIFORMS	Miscellaneous Protective Equipment	7500			55
57	7597	24040	15000	57	PROTECTIVE EQUIPMENT / UNIFORMS	Turnouts	35000			56
58	7056	18722	12000	58	PROTECTIVE EQUIPMENT / UNIFORMS	Uniform	25000			57
59	2568			59	PROTECTIVE EQUIPMENT / UNIFORMS	GRANT - PPE				58
60			10000	60	PROTECTIVE EQUIPMENT / UNIFORMS	Wildland PPE	10000			59
61	19516	46533	44500	61	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS		77500	0	0	60

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)

PURCHASE AND REPAIR				All Capital (Fund)				CANNON BEACH RFPD (Name of Municipal Corporation)			
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2025-26			
Actual		Adopted Budget Year 2024-25	Proposed By Budget Officer					Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2022-23	First Preceding Year 2023-24										
1				1	RESOURCES						1
2		997045	200000	2	Cash on hand * (cash basis), or			302,000			2
3				3	Working Capital (accrual basis)						3
4				4							4
5				5							5
6				6							6
7		175000	290000	7	from GF			290,000			7
8		125831		8	AFG Grant proceeds			482,600			8
9				9	Loan proceeds			1,500,000			9
		1478844	165000		Seismic Grant			1,300,000			
10		2,776,720	655,000	10	Total Resources, except taxes to be levied			3,874,600			10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	0	2776720	655000	13	TOTAL RESOURCES			3,874,600	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 equipment	5,000			17
18				18	FIRE & EMERGENCY SERVICE	C.O.	Seismic				18
19				19	FIRE & EMERGENCY SERVICE	C.O.	Thermal Imagers	486,800			19
20				20	FIRE & EMERGENCY SERVICE	C.O.	Seismic	1,300,000			20
21				21	FIRE & EMERGENCY SERVICE	C.O.	Addition	1,500,000			21
22				22	FIRE & EMERGENCY SERVICE	C.O.					22
23				23	Other Capital			300,000			23
24		2615774	510000	24	Previous years capital						24
25				25							25
26				26							26
27				27							27
28				28	Contingency						28
29		160946		29	Ending balance (prior years)						29
30			145000	30	UNAPPROPRIATED ENDING FUND BALANCE			262,800	0	0	30
31	0	2776720	655000	31	TOTAL REQUIREMENTS			3,874,600	0	0	31

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