# CANNON BEACH FIRE DISTRICT
# LONG RANGE FINANCIAL PLAN

## KEY ASSUMPTIONS:

- 5 steps of 5% with 3% COLA
- 3% benefit increase annually
- Expense growth:  3%
- SAFER grant
- Prepared food tax to start at $800K and grow 3%
- Combine levies in 2024 at ~$.96/$1000

| FIRE DISTRICT - GENERAL FUND WITH SAFER | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **ASSUMPTIONS** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 |
| annual personel increase | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% |
| GENERAL INFLATION | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| | | | | | | | | | | |
| | | | PROJECTED | | | | | | | |
| **RESOURCES** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2032-33 |
| **BEGINNING BALANCE** | 495,000 | 372,798 | 1,049,291 | 1,802,060 | 1,772,566 | 1,722,851 | 1,735,100 | 1,743,597 | 1,747,575 | 1,746,210 |
| **REVENUE** | | | | | | | | | | |
| Taxes | 1,111,988 | 1,145,348 | 1,288,708 | 1,327,369 | 1,367,190 | 1,408,206 | 1,450,452 | 1,493,966 | 1,538,785 | 1,584,948 |
| Food tax | | 800,000 | 824,000 | 848,720 | 874,182 | 900,407 | 927,419 | 955,242 | 983,899 | 1,013,416 |
| Safer Grant | 661,021 | 705,020 | 752,094 | | | | | | | |
| City contract | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| **TOTAL REVENUE** | **1,782,009** | **2,659,367** | **2,873,802** | **2,185,089** | **2,250,372** | **2,317,613** | **2,386,871** | **2,458,208** | **2,531,684** | **2,607,364** |
| **TOTAL RESOURCES** | **2,277,009** | **3,032,165** | **3,923,093** | **3,987,150** | **4,022,938** | **4,040,464** | **4,121,971** | **4,201,805** | **4,279,259** | **4,353,574** |
| **REQUIREMENTS** | **2022-23** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** | **2028-29** | **2029-30** | **2030-31** | **2031-32** |
| **PERSONNEL** | | | | | | | | | | |
| Chief | | | | | | | | | | |
| SALARY/WAGE | 116,700 | 120,201 | 123,807 | 127,521 | 131,347 | 135,287 | 139,346 | 143,526 | 147,832 | 152,267 |
| BENEFITS | 86,490 | 90,815 | 95,355 | 100,123 | 105,129 | 110,386 | 115,905 | 121,700 | 127,785 | 134,174 |
| Division Chief | | | | | | | | | | |
| SALARY/WAGE | 96,000 | 98,880 | 106,790 | 115,334 | 118,794 | 122,357 | 126,028 | 129,809 | 133,703 | 137,714 |
| BENEFITS | 72,100 | 75,705 | 79,490 | 83,465 | 87,638 | 92,020 | 96,621 | 101,452 | 106,525 | 111,851 |
| Executive Assistant | | | | | | | | | | |
| SALARY/WAGE | 54,600 | 58,968 | 63,685 | 68,780 | 70,844 | 72,969 | 75,158 | 77,413 | 79,735 | 82,127 |
| BENEFITS | 58,900 | 61,845 | 64,937 | 68,184 | 71,593 | 75,173 | 78,932 | 82,878 | 87,022 | 91,373 |
| Lietenant | | | | | | | | | | |
| SALARY/WAGE | 73,000 | 78,840 | 85,147 | 91,959 | 94,718 | 97,559 | 100,486 | 103,501 | 106,606 | 109,804 |
| BENEFITS | 28,215 | 29,626 | 31,107 | 32,662 | 34,296 | 36,010 | 37,811 | 39,701 | 41,686 | 43,771 |
| Firefighters (3) | | | | | | | | | | |
| SALARY/WAGE | 207,350 | 223,938 | 241,853 | 261,201 | 282,097 | 290,560 | 299,277 | 308,255 | 317,503 | 327,028 |
| BENEFITS | 195,954 | 205,752 | 216,039 | 226,841 | 238,183 | 250,092 | 262,597 | 275,727 | 289,513 | 303,989 |
| Fire Marshal | | | | | | | | | | |
| SALARY/WAGE | 84,567 | 91,332 | 98,639 | 106,530 | 115,052 | 118,504 | 122,059 | 125,721 | 129,493 | 133,377 |
| BENEFITS | 71,935 | 75,532 | 79,308 | 83,274 | 87,437 | 91,809 | 96,400 | 101,220 | 106,281 | 111,595 |
| Volunteers | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 |
| **TOTAL PERSONNEL** | **1,254,511** | **1,320,133** | **1,394,859** | **1,474,575** | **1,545,829** | **1,601,428** | **1,659,320** | **1,719,603** | **1,782,384** | **1,847,771** |
| MATERIALS & SERVICES | | | | | | | | | | |
| OPERATIONAL | 61,300 | 63,139 | 65,033 | 66,984 | 68,994 | 71,064 | 73,195 | 75,391 | 77,653 | 79,983 |
| EQUIPMENT MAINTAINCE | 82,200 | 84,666 | 87,206 | 89,822 | 92,517 | 95,292 | 98,151 | 101,096 | 104,129 | 107,252 |
| BUILDING | 56,000 | 57,680 | 59,410 | 61,193 | 63,028 | 64,919 | 66,867 | 68,873 | 70,939 | 73,067 |
| TRAINING | 73,000 | 75,190 | 77,446 | 79,769 | 82,162 | 84,627 | 87,166 | 89,781 | 92,474 | 95,248 |
| PROFESSIONAL SERVICES | 96,700 | 99,601 | 102,589 | 105,667 | 108,837 | 112,102 | 115,465 | 118,929 | 122,497 | 126,172 |
| INSURANCE | 43,500 | 44,805 | 46,149 | 47,534 | 48,960 | 50,428 | 51,941 | 53,500 | 55,104 | 56,758 |
| PPE | 22,000 | 22,660 | 23,340 | 24,040 | 24,761 | 25,504 | 26,269 | 27,057 | 27,869 | 28,705 |
| **TOTAL MATERIALS & SERVICES** | **434,700** | **447,741** | **461,173** | **475,008** | **489,259** | **503,936** | **519,055** | **534,626** | **550,665** | **567,185** |
| **TOTAL OPERATING EXPENDITURES** | **1,689,211** | **1,767,874** | **1,856,033** | **1,949,583** | **2,035,087** | **2,105,364** | **2,178,374** | **2,254,230** | **2,333,049** | **2,414,956** |
| | | | | | | | | | | |
| **DEBT SERVICE** | **65,000** | **65,000** | **65,000** | **65,000** | **65,000** | | | | | |
| **TRANSFERS** | | | | | | | | | | |
| APPARATUS RESERVE FUND | 100,000 | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| BUILDING RESERVE | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| **TOTAL TRANSFERS** | 150,000 | 150,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| **TOTAL REQUIREMENTS** | **1,904,211** | **1,982,874** | **2,121,033** | **2,214,583** | **2,300,087** | **2,305,364** | **2,378,374** | **2,454,230** | **2,533,049** | **2,614,956** |
| **END BAL OVER/(UNDER) BEG BAL** | **(122,202)** | **676,493** | **752,769** | **(29,494)** | **(49,715)** | **12,249** | **8,497** | **3,978** | **(1,365)** | **(7,591)** |
| **RESOURCES OVER/(UNDER) REQ.** | **372,798** | **1,049,291** | **1,802,060** | **1,772,566** | **1,722,851** | **1,735,100** | **1,743,597** | **1,747,575** | **1,746,210** | **1,738,619** |

# CANNON BEACH FIRE DISTRICT
# LONG TERM APPRATUS RESERVE FUND

| FIRE DISTRICT - GENERAL FUND WITH SAFER | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **ASSUMPTIONS** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 |
| | | | PROJECTED | | | | | | | |
| **RESOURCES** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2032-33 |
| **BEGINNING BALANCE** | 681,300 | 235,050 | 315,050 | 360,050 | 490,050 | 535,050 | 665,050 | 145,050 | 275,050 | 405,050 |
| **REVENUE** | | | | | | | | | | |
| Transfer in | 100,000 | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Loan | 300,000 | | | | | | | | | |
| Grant | 498,750 | | | | | | | | | |
| **TOTAL REVENUE** | **898,750** | **100,000** | **150,000** | **150,000** | **150,000** | **150,000** | **150,000** | **150,000** | **150,000** | **150,000** |
| **TOTAL RESOURCES** | **1,580,050** | **335,050** | **465,050** | **510,050** | **640,050** | **685,050** | **815,050** | **295,050** | **425,050** | **555,050** |
| **REQUIREMENTS** | **2022-23** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** | **2028-29** | **2029-30** | **2030-31** | **2031-32** |
| Apparatus and equpiment | | | | | | | | | | |
| Engine | 550,000 | | | | | | 650,000 | | | |
| Rescue | 250,000 | | | | | | | | | |
| Brush | | | | | | | | | | |
| Staff | | | 85,000 | | 85,000 | | | | | |
| Upgrades | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Type III (arch Cape) | 525,000 | | | | | | | | | |
| **TOTAL APPARATUS EXPENDITURES** | **1,345,000** | **20,000** | **105,000** | **20,000** | **105,000** | **20,000** | **670,000** | **20,000** | **20,000** | **20,000** |
| **END BAL OVER/(UNDER) BEG BAL** | **(446,250)** | **80,000** | **45,000** | **130,000** | **45,000** | **130,000** | **(520,000)** | **130,000** | **130,000** | **130,000** |
| **RESOURCES OVER/(UNDER) REQ.** | **235,050** | **315,050** | **360,050** | **490,050** | **535,050** | **665,050** | **145,050** | **275,050** | **405,050** | **535,050** |

| FIRE DISTRICT - GENERAL FUND WITH SAFER | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **ASSUMPTIONS** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 |
| annual personel increase | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% | 8.0% |
| GENERAL INFLATION | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| | | | | | | | | | | |
| | | | PROJECTED | | | | | | | |
| **RESOURCES** | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2032-33 |
| **BEGINNING BALANCE** | 495,000 | 306,583 | 314,804 | 354,766 | 367,278 | 362,487 | 421,318 | 478,121 | 532,195 | 582,788 |
| **REVENUE** | | | | | | | | | | |
| Taxes | 1,111,988 | 1,145,348 | 1,288,708 | 1,327,369 | 1,367,190 | 1,408,206 | 1,450,452 | 1,493,966 | 1,538,785 | 1,584,948 |
| Food tax | | 800,000 | 824,000 | 848,720 | 874,182 | 900,407 | 927,419 | 955,242 | 983,899 | 1,013,416 |
| Safer Grant | 35,000 | | | | | | | | | |
| City contract | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 |
| **TOTAL REVENUE** | **1,155,988** | **1,954,348** | **2,121,708** | **2,185,089** | **2,250,372** | **2,317,613** | **2,386,871** | **2,458,208** | **2,531,684** | **2,607,364** |
| **TOTAL RESOURCES** | **1,650,988** | **2,260,931** | **2,436,512** | **2,539,855** | **2,617,650** | **2,680,100** | **2,808,190** | **2,936,328** | **3,063,879** | **3,190,152** |
| **REQUIREMENTS** | **2022-23** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** | **2028-29** | **2029-30** | **2030-31** | **2031-32** |
| **PERSONNEL** | | | | | | | | | | |
| Chief | | | | | | | | | | |
| SALARY/WAGE | 116,700 | 120,201 | 123,807 | 127,521 | 131,347 | 135,287 | 139,346 | 143,526 | 147,832 | 152,267 |
| BENEFITS | 86,490 | 90,815 | 95,355 | 100,123 | 105,129 | 110,386 | 115,905 | 121,700 | 127,785 | 134,174 |
| Division Chief | | | | | | | | | | |
| SALARY/WAGE | 96,000 | 98,880 | 106,790 | 115,334 | 118,794 | 122,357 | 126,028 | 129,809 | 133,703 | 137,714 |
| BENEFITS | 72,100 | 75,705 | 79,490 | 83,465 | 87,638 | 92,020 | 96,621 | 101,452 | 106,525 | 111,851 |
| Executive Assistant | | | | | | | | | | |
| SALARY/WAGE | 54,600 | 58,968 | 63,685 | 68,780 | 70,844 | 72,969 | 75,158 | 77,413 | 79,735 | 82,127 |
| BENEFITS | 58,900 | 61,845 | 64,937 | 68,184 | 71,593 | 75,173 | 78,932 | 82,878 | 87,022 | 91,373 |
| Lietenant | | | | | | | | | | |
| SALARY/WAGE | 73,000 | 78,840 | 85,147 | 91,959 | 94,718 | 97,559 | 100,486 | 103,501 | 106,606 | 109,804 |
| BENEFITS | 28,215 | 29,626 | 31,107 | 32,662 | 34,296 | 36,010 | 37,811 | 39,701 | 41,686 | 43,771 |
| Firefighter | | | | | | | | | | |
| SALARY/WAGE | | 207,350 | 223,938 | 241,853 | 261,201 | 269,037 | 277,108 | 285,422 | 293,984 | 302,804 |
| BENEFITS | | 195,954 | 205,752 | 216,039 | 226,841 | 238,183 | 250,092 | 262,597 | 275,727 | 289,513 |
| Fire Marshal | | | | | | | | | | |
| SALARY/WAGE | | 84,567 | 91,332 | 98,639 | 106,530 | 109,726 | 113,018 | 116,408 | 119,901 | 123,498 |
| BENEFITS | | 71,935 | 75,532 | 79,308 | 83,274 | 87,437 | 91,809 | 96,400 | 101,220 | 106,281 |
| Volunteers | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 | 108,700 |
| **TOTAL PERSONNEL** | **694,705** | **1,283,385** | **1,355,574** | **1,432,568** | **1,500,904** | **1,554,846** | **1,611,014** | **1,669,507** | **1,730,426** | **1,793,877** |
| MATERIALS & SERVICES | | | | | | | | | | |
| OPERATIONAL | 61,300 | 63,139 | 65,033 | 66,984 | 68,994 | 71,064 | 73,195 | 75,391 | 77,653 | 79,983 |
| EQUIPMENT MAINTAINCE | 82,200 | 84,666 | 87,206 | 89,822 | 92,517 | 95,292 | 98,151 | 101,096 | 104,129 | 107,252 |
| BUILDING | 56,000 | 57,680 | 59,410 | 61,193 | 63,028 | 64,919 | 66,867 | 68,873 | 70,939 | 73,067 |
| TRAINING | 73,000 | 75,190 | 77,446 | 79,769 | 82,162 | 84,627 | 87,166 | 89,781 | 92,474 | 95,248 |
| PROFESSIONAL SERVICES | 96,700 | 99,601 | 102,589 | 105,667 | 108,837 | 112,102 | 115,465 | 118,929 | 122,497 | 126,172 |
| INSURANCE | 43,500 | 44,805 | 46,149 | 47,534 | 48,960 | 50,428 | 51,941 | 53,500 | 55,104 | 56,758 |
| PPE | 22,000 | 22,660 | 23,340 | 24,040 | 24,761 | 25,504 | 26,269 | 27,057 | 27,869 | 28,705 |
| **TOTAL MATERIALS & SERVICES** | **434,700** | **447,741** | **461,173** | **475,008** | **489,259** | **503,936** | **519,055** | **534,626** | **550,665** | **567,185** |
| **TOTAL OPERATING EXPENDITURES** | **1,129,405** | **1,731,126** | **1,816,747** | **1,907,576** | **1,990,163** | **2,058,782** | **2,130,069** | **2,204,133** | **2,281,091** | **2,361,062** |
| | | | | | | | | | | |
| **DEBT SERVICE** | **65,000** | **65,000** | **65,000** | **65,000** | **65,000** | | | | | |
| **TRANSFERS** | | | | | | | | | | |
| APPARATUS RESERVE FUND | 100,000 | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| BUILDING RESERVE | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| **TOTAL TRANSFERS** | 150,000 | 150,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| **TOTAL REQUIREMENTS** | **1,344,405** | **1,946,126** | **2,081,747** | **2,172,576** | **2,255,163** | **2,258,782** | **2,330,069** | **2,404,133** | **2,481,091** | **2,561,062** |
| **END BAL OVER/(UNDER) BEG BAL** | **(188,417)** | **8,221** | **39,961** | **12,513** | **(4,791)** | **58,831** | **56,803** | **54,074** | **50,593** | **46,302** |
| **RESOURCES OVER/(UNDER) REQ.** | **306,583** | **314,804** | **354,766** | **367,278** | **362,487** | **421,318** | **478,121** | **532,195** | **582,788** | **629,090** |

By Month

| Month | Year | Calls | Point value |
|---|---|---|---|
| January | 2018 | 32 | $17.78 |
| January | 2021 | 47 | $12.50 |
| February | 2018 | 25 | $22.60 |
| February | 2021 | 27 | $14.98 |
| March | 2018 | 27 | $19.61 |
| March | 2021 | 28 | $12.62 |
| April | 2018 | 38 | $15.87 |
| April | 2020 | 11 | $21.28 |
| April | 2021 | 44 | $12.62 |
| May | 2018 | 37 | $16.53 |
| May | 2019 | 34 | $11.02 |
| May | 2021 | 49 | $16.33 |
| June | 2018 | 43 | $10.93 |
| June | 2021 | 52 | $14.55 |
| July | 2017 | 43 | $13.99 |
| July | 2018 | 47 | $8.91 |
| July | 2021 | 67 | $16.00 |
| August | 2017 | 43 | $19.90 |
| August | 2018 | 47 | $9.24 |
| August | 2021 | 60 | $17.17 |
| September | 2017 | 43 | $15.69 |
| September | 2018 | 28 | $18.43 |
| September | 2021 | 26 | $22.35 |
| October | 2017 | 40 | $13.61 |
| October | 2018 | 30 | $12.20 |
| October | 2021 | 41 | $15.63 |
| November | 2017 | 20 | $28.57 |
| November | 2018 | 30 | $12.08 |
| November | 2021 | 32 | $31.50 |
| December | 2017 | 34 | $21.86 |
| December | 2018 | 25 | $16.81 |
| December | 2021 | 36 | $23.81 |

By Calls

| Month | Year | Calls | Point value |
|---|---|---|---|
| April | 2020 | 11 | $21.28 |
| November | 2017 | 20 | $28.57 |
| February | 2018 | 25 | $22.60 |
| December | 2018 | 25 | $16.81 |
| September | 2021 | 26 | $22.35 |
| February | 2021 | 27 | $14.98 |
| March | 2018 | 27 | $19.61 |
| March | 2021 | 28 | $12.62 |
| September | 2018 | 28 | $18.43 |
| October | 2018 | 30 | $12.20 |
| November | 2018 | 30 | $12.08 |
| January | 2018 | 32 | $17.78 |
| November | 2021 | 32 | $31.50 |
| May | 2019 | 34 | $11.02 |
| December | 2017 | 34 | $21.86 |
| December | 2021 | 36 | $23.81 |
| May | 2018 | 37 | $16.53 |
| April | 2018 | 38 | $15.87 |
| October | 2017 | 40 | $13.61 |
| October | 2021 | 41 | $15.63 |
| June | 2018 | 43 | $10.93 |
| July | 2017 | 43 | $13.99 |
| August | 2017 | 43 | $19.90 |
| September | 2017 | 43 | $15.69 |
| April | 2021 | 44 | $12.62 |
| January | 2021 | 47 | $12.50 |
| July | 2018 | 47 | $8.91 |
| August | 2018 | 47 | $9.24 |
| May | 2021 | 49 | $16.33 |
| June | 2021 | 52 | $14.55 |
| August | 2021 | 60 | $17.17 |
| July | 2021 | 67 | $16.00 |

By Value

| Month | Year | Calls | Point value |
|---|---|---|---|
| July | 2018 | 47 | $8.91 |
| August | 2018 | 47 | $9.24 |
| June | 2018 | 43 | $10.93 |
| May | 2019 | 34 | $11.02 |
| November | 2018 | 30 | $12.08 |
| October | 2018 | 30 | $12.20 |
| January | 2021 | 47 | $12.50 |
| March | 2021 | 28 | $12.62 |
| April | 2021 | 44 | $12.62 |
| October | 2017 | 40 | $13.61 |
| July | 2017 | 43 | $13.99 |
| June | 2021 | 52 | $14.55 |
| February | 2021 | 27 | $14.98 |
| October | 2021 | 41 | $15.63 |
| September | 2017 | 43 | $15.69 |
| April | 2018 | 38 | $15.87 |
| July | 2021 | 67 | $16.00 |
| May | 2021 | 49 | $16.33 |
| May | 2018 | 37 | $16.53 |
| December | 2018 | 25 | $16.81 |
| August | 2021 | 60 | $17.17 |
| January | 2018 | 32 | $17.78 |
| September | 2018 | 28 | $18.43 |
| March | 2018 | 27 | $19.61 |
| August | 2017 | 43 | $19.90 |
| April | 2020 | 11 | $21.28 |
| December | 2017 | 34 | $21.86 |
| September | 2021 | 26 | $22.35 |
| February | 2018 | 25 | $22.60 |
| December | 2021 | 36 | $23.81 |
| November | 2017 | 20 | $28.57 |
| November | 2021 | 32 | $31.50 |