

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



**Proposed Operating Budget Fiscal Year
2021/2022**

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COMMITTEE MEMBERS

District Board Members

Position #	Member	Title	Contact Information	Term Expiration
1	Bob Cerelli	Vice President	503-436-1648 bcerelli@cbfire.com	6/2023
2	Rick Schafer	Member	503-319-1200 rick@rickschafer.com	6/2023
3	Garry Smith	President	503-739-2123 gsmith@cbfire.com	6/2021
4	Mark Mekenas	Treasurer	503-440-2167 mmekenas@cbfire.com	6/2021
5	Dave Herman	Member	503-791-7349 dherman@live.com	6/2023

Budget Committee Members

Member	Contact information	Term Expiration
Marty Harris	503-475-0919 Marty.harris@att.net	6/2021
James Kingwell	503-436-2359 icefire@theoregonshore.com	6/2021
Linda Sweeney	503-436-1528 Lsweeney36@gmail.com	6/2021
Kim Bosse	503-436-0230 Kbosse617@gmail.com	6/2024
William Norton	503-702-8033 wnorton@pacificintermedia.com	6/2024

Budget Calendar

Date	Topic
March 8, 2021	Appoint Budget Committee
April 27, 2021	Publish first notice of Budget Committee Meeting
May 4, 2021	Publish Second notice of Budget Committee Meeting
May 13, 2021	Budget Committee Meeting 6 pm
May 27, 2021	Second Budget Committee Meeting (if needed) 6 pm
May 31, 2021	Publish notice of Budget Hearing
June 14, 2021	Hold Budget Hearing
June 14, 2021	Board Meeting to adopt budget
June 21, 2021	Submit tax certification document to Assessor, submit copy of budget document to County Clerk.

District's Mission

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

Our Vision

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

Motto

Desire to serve, courage to act.

Core Values

CARING

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

CITIZENSHIP

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

COOPERATION

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

INDUSTRIOUSNESS

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

INTEGRITY

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

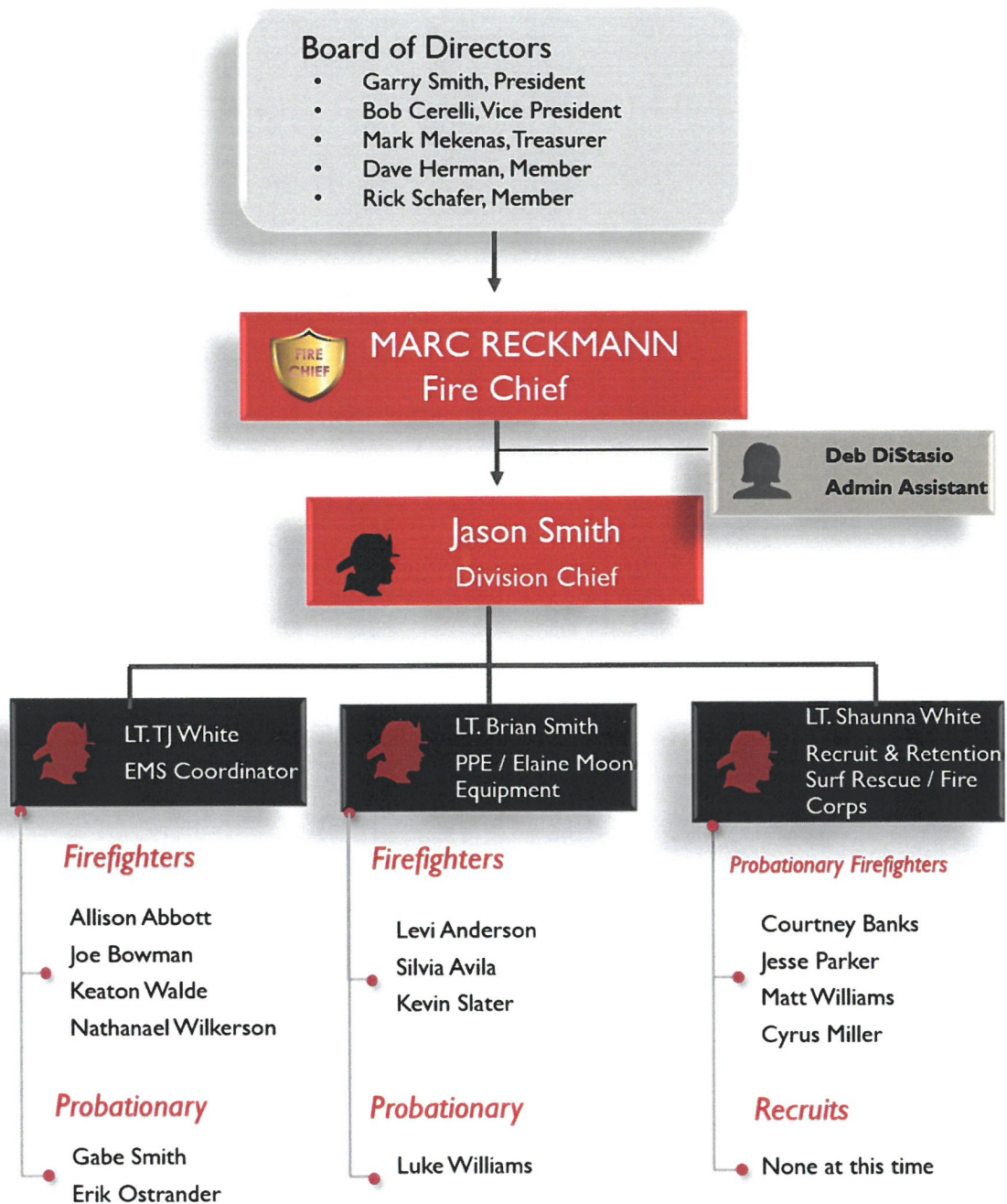
RESPECT

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







RESPONSIBILITY

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

District Organization Chart



2021 District Goals & Objectives Summarized

	GOALS		STATUS
1	New Strategic Plan including a new vision, values, and mission. a. Create a committee that includes volunteers, board members, public, and professionals		<i>To avoid spending, we chose relevant recommendations and incomplete activities from previous strategy plans to form the base of 2020 plan. We involved inter-department personnel to contribute and submit new vision, values, and mission statement approved by the board. Strategic Plan will always be an ongoing management process.</i>
2	Improve relations with business, City, and other districts. a. Continue to attend business meetings and community functions. b. Continue to partner with City on projects. c. Continue to attend agency networking meetings.		<i>New Fire Chief has integrated into District and City leadership meetings, participating in open discussions, partnering to resolve issues, and educating community leadership on the challenges faced by CBFIRE. Worth noting, CBFIRE call volume continues to increase due to tourism. While homeowners pay 100% of fire services through property taxes, 80% of service calls go to non-tax paying visitors/tourists. To avoid property tax increases, the Fire Chief is working with the City to be included in taxing tourists through lodging and food.</i>
3	Increase volunteer roster a. Recruit in local businesses b. Expand out of district volunteer program. c. Develop student volunteer program.		<i>Despite the distancing requirements from the pandemic, there are seven new volunteers who started thanks to significant recruiting efforts. Recruiting volunteers will always be a challenge, due to fewer young demographics and lack of affordable housing options. While attrition is inevitable, retention and further recruitment will be a focus in 2021.</i>
4	Retain current volunteers a. Develop Arch Cape Housing for volunteers, due to unaffordable housing options. b. Keep student volunteer program.		<i>It will be a major goal of 2021 to find affordable housing options for volunteers as well as increasing student volunteer, and retention programs.</i>
5	Work to improve financial stability of district a. Support passage of levy b. Work with City to obtain money from tourism c. Explore cost recovery system for incidents on public lands.		<i>Levy was successfully passed in 2020. CBFIRE will continue to work with City on being part of tourism equation. There is a continued effort to look into cost recovery program on public lands.</i>
6	Enhance rescue capabilities a. Work to pass levy b. With passage of levy or the success of grant, replace current rescue. c. Work with volunteer association to purchase rope rescue gear. d. Continue work with neighboring agencies and Coast Guard to improve surf rescue. e. With passage of or other funding source, replace 3227 with a rescue pumper that can be better used for EMS calls.		<i>We experience continued improvements in this area. Several calls utilized the rope team's capabilities. Water rescue abilities have improved, and several saves are due to the increased work with lifeguards and neighboring agencies.</i>

Budget Message

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

From: Fire Chief/Budget Officer Marc Reckmann

I am pleased to present to you the proposed budget for fiscal year 2021/2022. 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 set forth in the Fire District's priorities outlined by the Board of Directors and the Fire Chief.

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

This budget was developed based on 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, our vision, our values, and our 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.

As the Fire Chief and Budget Officer, I can state with pride and authority that the personnel of Cannon Beach Rural Fire Protection District are prepared and committed to providing quality fire and life safety services for fiscal year 2021/2022. The proposed budget presented herein is a true accounting of funding levels required to meet our rapidly increasing demand of service and professionalism.

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

Respectfully submitted by,

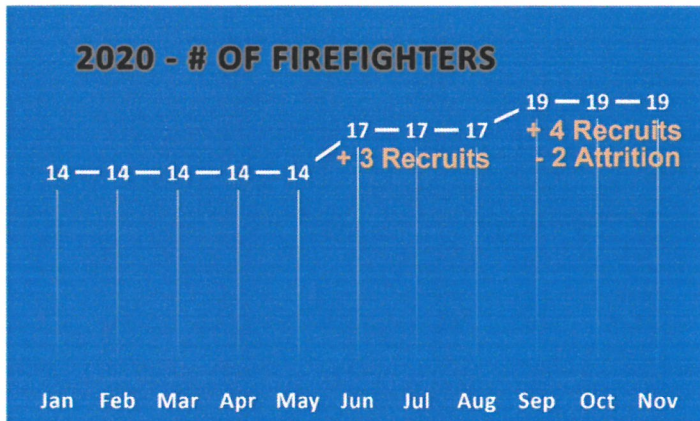
Marc Reckmann
Fire Chief/Budget Officer

Background

Personnel

In 2020, CBFIRE Career Personnel included a Fire Chief, a grant-funded Recruitment and Retention Coordinator/Lieutenant, one part-time Admin, two volunteer Lieutenants, and 11 volunteer firefighters. All but the Admin respond to calls. The average years in service for officers (Chief and Lieutenants) is 9.5 years. The average years in service for volunteers is 5.5 years.

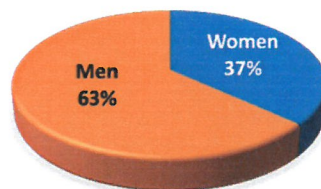
Volunteers Recruitment



Recruits are the first level of entry into the firehouse before becoming a firefighter. Recruits must finish a three-month fire academy which includes an online course and skills test. The Academy is typically conducted in the evenings and on weekends to encourage attendance for those working in full-time positions. After passing the academy skills test, recruits transition into probationary firefighters for a minimum of six-months. During this time, they respond to calls within the district, build their skills, understand mutual aid response, learn equipment location, and apply equipment usage. At the end of the six-

months, recruits will retest to become full fledge firefighters where they earn their yellow helmet, along with the admiration of their community and firefighting team. To transition from probationary status, a minimum level of Emergency Medical Response (EMR) certification is required. Additional certifications can be pursued including but not limited to Advance Firefighting Skills, Emergency Medical Technician (EMT), Driver, Pump Operator, Aerial Operator, Wildland Firefighter, Surf Rescue, and Rope Rescue.

STAFF BY GENDER



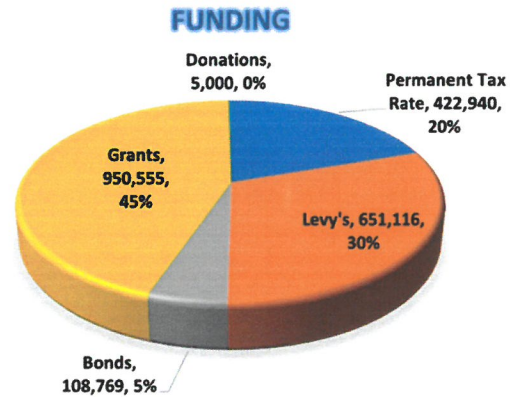
Obstacles: As far back as December 2002, a report was published by the Oregon 72 Legislative Assembly task force on the state of Volunteer Firefighters. Firefighter safety has driven higher standards in training and protective equipment. A dramatic increase in calls places higher expectations on volunteers who are already stretched for time at full-time work and home obligations. Add to this national dilemma, the specific obstacles faced living in a tourist destination with fewer young people in the demographic pool and limited affordable housing, and that is where you will find the challenges faced by CBFIRE. Overcoming increased calls, less volunteer pool, higher training time, rising costs and less funds is not only the future, but also the present.

2021-2022 PROPOSED BUDGET:

FUNDING

The CBFIRE receives its funding from:

Permanent Tax Rate	\$ 422,940
Levy's	651,116
Bonds	108,769
Grants	950,555
Donations	5,000
TOTAL	\$ 2,138,380

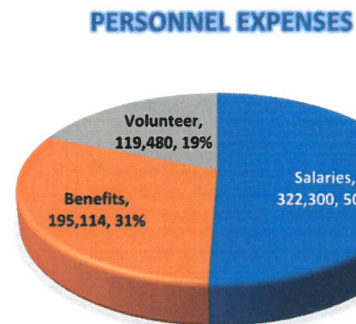


2021-2022 PROPOSED BUDGET:

PERSONNEL EXPENSES

The CBFIRE personnel expenses are:

Salaries	\$ 322,300
Benefits	195,114
Volunteer	119,480
TOTAL	\$ 636,894

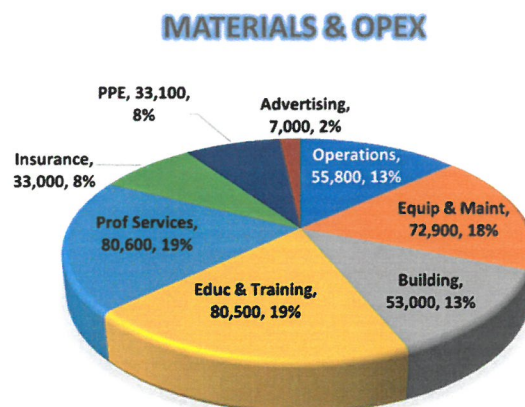


2021-2022 PROPOSED BUDGET:

MATERIALS AND SERVICES

The CBFIRE material and services expenses:

Operations	\$ 55,800
Equip & Maint	72,900
Building	53,000
Educ & Training	80,500
Profess Services	80,600
Insurance	33,000
PPE	33,100
Advertising	7,000
TOTAL	\$ 415,900

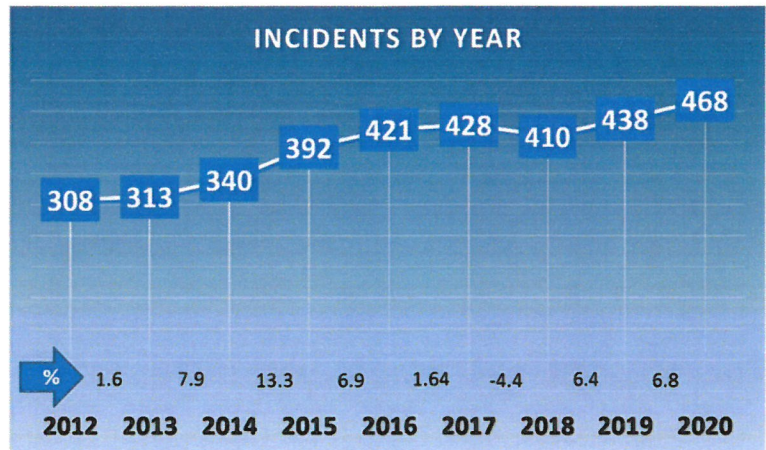


Response (Calls)

Call volume continues to rise.
2020 shows the greatest volume,
despite COVID shutdowns.

The year ended with 468 emergency responses. This is an increase of 6.8% over 2019.

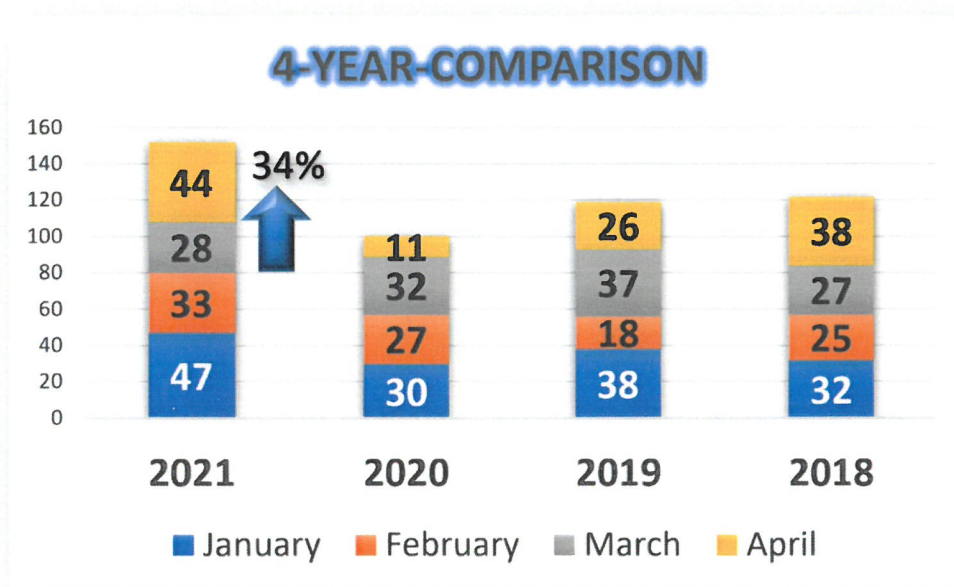
Less than 5% of responses are to actual fires.
50% of our responses are for Emergency Medical Services. We also respond to downed trees blocking roads, surf rescue and rope rescue.



Responses to public lands comprised 13% of calls and includes State Parks, Interstate and State Highways. We do not receive tax revenue for supporting these areas.

Call Comparison

The below demonstrates the 4-year Comparison between January, February, March and April. In 2021, 34% increase compared to previous year's average.

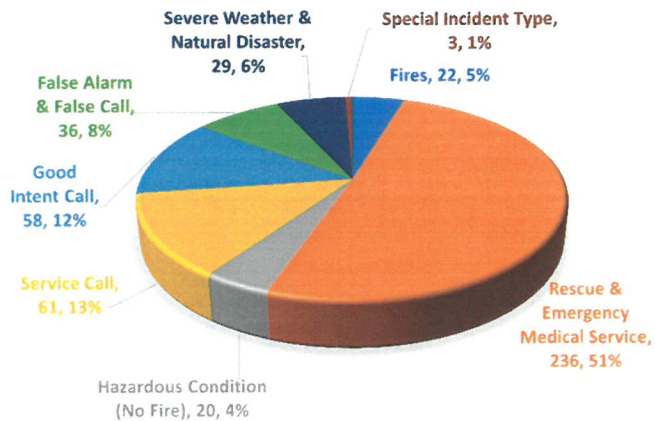


2020

Breakdown by Call

Types

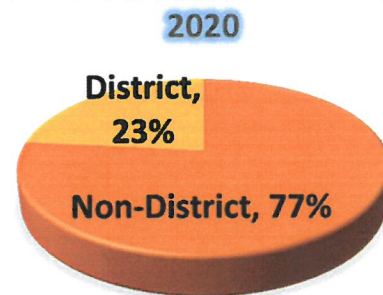
51% - Rescue, EMS
13% - Service Calls
12% - Good Intent Calls
8% - False Alarms
6% - Severe Weather
5% - Fires
4% - Hazardous
1% - Special



2020

District Residents

Average 3-year cycle shows 74% of calls are responding to non-tax-paying visitors. This is consistent with years previous. This continues to increase each year with 2020 showing 77% of calls received were to visitors.



Of the 468 calls responded to by CBFire, approximately 360 were for non-taxpaying visitors while 108 calls responded to tax-paying homeowners as represented below and in above pie chart. On each call, there may be more than one individual assisted. Examples include: car accidents with multiple occupants, a family experiencing food poisoning, multiple swimmers stranded on Haystack Rock.

Duty Officer Program

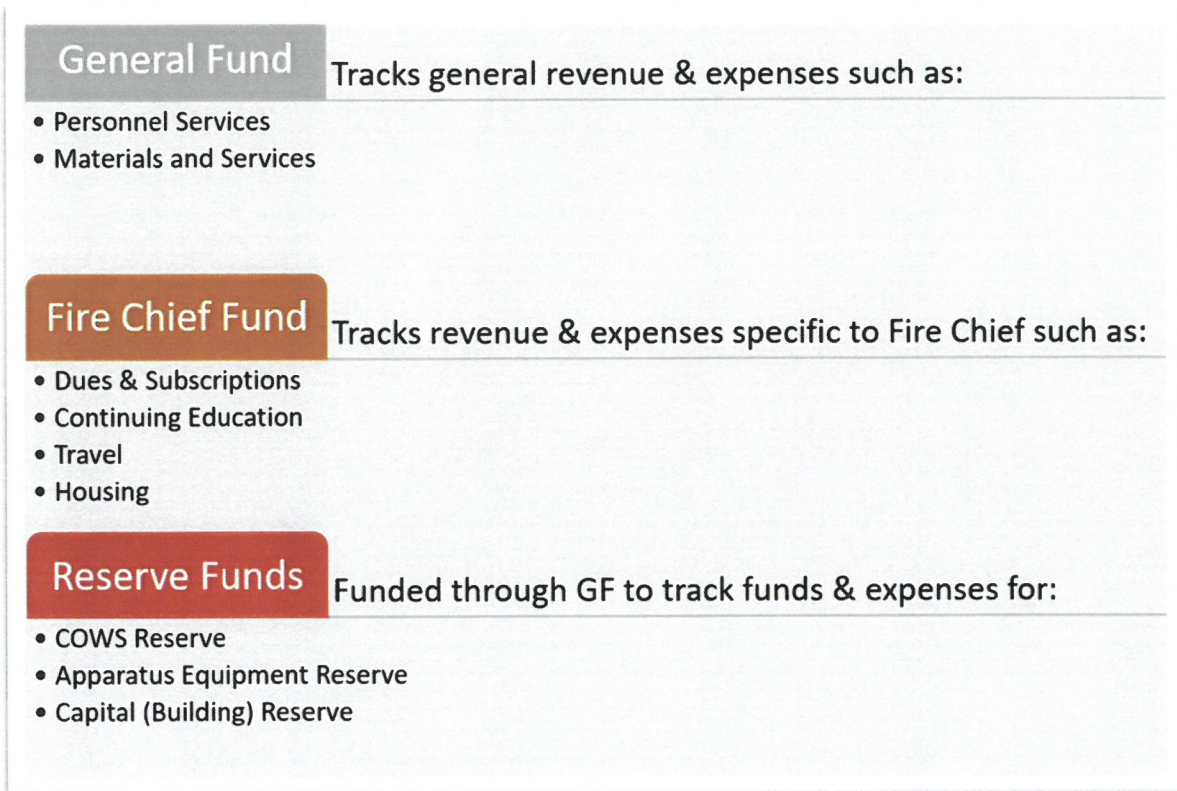
A new Duty Officer program was started in 2020 comprised of volunteer officers and paid officers. This program was created to ensure there is always officer-level personnel at every call.

Apparatus Status

App#	Loc	Yr	Make/Description	Life Xp ect	Replace Sched	Current Cost \$	Notes
3225	CB	1995	Pierce Fire Engine – Type 1	25	2020	650,000	New engine ordered.
3226	AC	2006	E-One Fire engine – Type III	25	2031	325,000	Replace with unit better suited for Arch Cape.
3227	CB	1995	Pierce Fire Engine – Type I	25	2020	650,000	Delayed due to funding
3249	CB	2016	Pierce Ladder Truck – Type II	25	2041	950,000	2014 Bond \$405K as of FY20
3251	CB	2015	Ford F-250 4x4 Rescue / EMS	15	2031	80,000	New Rescue ordered, 3251 will be repurposed staff vehicle.
3261	CB	2012	Chevy Suburban	15	2027	65,000	Duty officer backup
3262	AC	2010	Toyota Tundra	15	2025	65,000	Currently commissioned EMS
3263	CB	2019	Ford F-250 4x4 Duty Officer	15	2034	80,000	Used as Duty Officer vehicle
3277	CB	2014	Ford F-550 4x4 Brush Type VI	15	2029	225,000	2014 Joint purchase w/ City of CB
3291	AC	2004	Yamaha Wave Runner	10	2014	10,000	
3292	AC	2004	Yamaha Wave Runner	10	2014	10,000	

Budget Structure

The below diagram illustrates the three funds used to track revenue and expenses for the District.



The **General Fund** tracks standard revenue and expenses for the District. Examples of revenues includes incoming monies from permanent property taxes. Examples of Personnel Services include Volunteer Payroll, Workers Compensation Insurance, and Life and Disability Insurance.

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 fulltime fire chief at a fixed \$140,000 per year, being renewed every 5 years. In 2018 the levy was changed to a \$0.19 per thousand rate to help adjust for annual inflation. Expenses include dues & subscriptions, continuing education, travel, and housing. As Levy's are voted based on specific use, having a Fire Chief Fund allows these restrictions and limitations to be monitored specifically for this use.

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

Oregon's Local Budget Laws

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

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

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

Revenue (aka “Resources”)

The following items are part of Resources:

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

Expenses (aka “Requirements by Object Classification”)

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

OC Name	Description
Personnel Services	Salaries, benefits, workers compensation insurance, social security tax, and other costs associated with employees.
Materials and Services	Contractual and other services. Materials, supplies, utilities, insurance, travel and other miscellaneous charges and operating expenses.
Capital Outlay	Land acquisition, buildings, improvements, machinery, equipment and other capital assets
Debt Service	The amount set aside for repayment of debt. It includes principal and interest on both short-term debt and long-term debt.
Interfund transfers	Amounts budgeted to be transferred from one fund to another within the budget.
Contingencies	The amount set aside for anticipated operating expenses that can't be specifically identified at the time the budget is prepared.
Special payments	Payments of taxes, fees or charges collected by one entity and then paid to another organization on a pass-through basis, grants made or distributed to others that will be expended by them, and other expenditures that don't fit into one of the expenditure categories.
*Unappropriated ending balance and reserve for future expenditure	The money that is not allocated in any funds to be carried over to next year.

*Several budgets in the past have utilized the ability to borrow from internal reserve accounts to fund General Operations between the period when the new tax year expenses begin (July) and when the District receives revenue from taxes (November) for that tax year. This lag time can create money shortages to pay expenses. This process requires that funds be returned to the reserve account as soon as tax revenue is received. With careful planning and spending over the last few years, the District will once again not need to borrow from reserves during this lag time.

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

REVENUE

The County Tax Assessor has estimated the District's overall growth in assessed valuation (AV) for fiscal year 2021/2022 to be 3% beyond the 2020 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.

The District's resources are based on taxes to be levied, plus cash carry 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;

District's local option (Fire Chief) tax rate of \$0.19 per \$1,000 of assessed valuation; District's bond (Ladder truck) of \$0.09 per \$1,000 of assessed valuation; and the District's Staffing and Operations Levy tax rate of \$0.35 per \$1,000 of assessed valuation.

Also included is revenue from submitted grants, contract with state parks, and intergovernmental agreements with the City of Cannon Beach.

	CBRFPD		CBRFPD	
	2020		2021	
		Per		Per
Permanent Tax Rate	\$0.35	\$ 1,000	\$0.35	\$ 1,000
1999 Levy: support Fire Chief*	\$0.19	\$ 1,000	\$0.19	\$ 1,000
2019 Levy: support Ops & Staffing*	N/A		\$0.35	\$ 1,000
TOTAL	\$ 0.54	\$ 1,000	\$ 0.89	\$ 1,000

A. Form LB-20: Resources

Points of Interest

- “Previously levied taxes estimated to be received” is lower to align with historical data
- “Miscellaneous Revenue” is 50% lower to align with current donations
- “Assistance to Firefighter Grant” (AFG) was applied for this year in grants
- “SAFER – Student Program” grant was not awarded this year, is being budgeted in general fund
- Current Grants
 - SAFER Recruitment & Retention (ends December 2022)
 - Salary and Benefits \$75,000
 - PPE for new Volunteers \$15,600
 - Marketing \$5,000
 - EMT Training \$10,000
- Last year grants
 - Hose & nozzles
 - \$47,600
 - CARES Act
 - \$247,000
 - Reimbursement of PPE
 - Reimbursement of Overtime costs
 - Reimbursement of part-time firefighters
- Applied for
 - Supply hose
 - County wide radios
- Contracts
 - ODF/ODPRD \$15,000
 - City of Cannon Beach Hydrant Maintenance \$6,000
 - City of Cannon Beach Police EMS training \$3,000

FORM LB-20					RESOURCES GENERAL FUND (Fund)		
Historical Data					RESOURCE DESCRIPTION	Budget for Next Year 2021 - 22	
Actual		Adopted Budget This Year Year 2020 - 21	YTD as of 4/30/21	Proposed By Budget Officer			
Second Preceding Year 2018 - 19	First Preceding Year 2019 - 20						
1	257,191	388,343	292,617		1 Available cash on hand* (cash basis) or	308,000	1
2					2 Net working capital (accrual basis)		2
3	20,742	15,325	20,000	21,976	3 Previously levied taxes estimated to be received	15,000	3
4	23,569	17,408	14,000	6,728	4 Interest	17,000	4
5					5 Transferred IN, from other funds		5
6					6 OTHER RESOURCES		6
7	500	1,500	1,500	1,000	7 Fire Protection Revenue	1,500	7
8	11,673	12,354	10,000	5,229	8 Miscellaneous Revenue	5,000	8
9	92,326	-	65,000	226,552	9 Conflagration/Mobilization	65,000	9
10	-	-	-	10,754	10 Tillamook County prior	-	10
11	-	-	949,695	47,218	11 Assistance to Firefighter Grant (AFG)	842,955	11
12	22,897	78,749	107,600	73,748	12 SAFER GRANT	107,600	12
13	-	-	-	-	13 VFA Grant	-	13
14	-	-		-	14 SDAO Grant	-	14
15	12,139	1,474		-	15 Sale of Fixed assets	-	15
16	15,000	-		-	16 DPSST Grant	-	16
17			9,000	-	17 City of Cannon Beach contracts	9,000	17
18		2,500		-	18 AFG grants		18
19			18,000	-	19 SAFER - Student program		19
20		16,351		-	20 CRF Grant		20
21					21		21
22	456,037	534,004	1,487,412	393,205	22 Total resources, except taxes to be levied	1,371,055	22
23			827,270	796,955	23 Taxes estimated to be received	845,880	23
24	379,794	390,320			24 Taxes collected in year levied		24
25	835,831	924,324	2,314,682	1,190,160	25 TOTAL RESOURCES	2,216,935	25

EXPENSES: PERSONNEL SERVICES (LB-30)

A. Points of Interest

- "Division Chief" shows funding for full year vs of ½ year
- "Part time firefighters" are used for special projects and fill vacancies
- "Admin Assistant" going from part-time to full-time.
- "Life and Disability Insurance" increased.
- Added stipend for firefighters, towards incentive program

FORM		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY			REQUIREMENTS SUMMARY	
LB-30					GENERAL FUND	
Historical Data					REQUIREMENTS FOR: <u>Fire & Emergency Services</u>	Budget for Next Year
Actual		Adopted Budget This Year Year 20 - 21	YTD as of 4/30/2021	Proposed By Budget Officer		
Second Preceding Year 18-19	First Preceding Year 19 - 20					
1				1	PERSONNEL SERVICES	
2	48,000	48,000	48,000	40,000	2 Volunteer Payroll	48,000
3	3,796	4,761	4,500	4,550	3 Volunteer FICA	4,500
4	21,800	11,125	11,200	0	4 Length of Service Awards	11,200
5	5,479	7,644	10,000	11,369	5 Workers Comp Insurance	13,500
6	30,000	27,917	45,000	26,401	6 Division Chief Payroll	93,000
7			15,000	12,426	7 DC Medical Insurance	31,000
8	7,727	10,269	17,100	0	8 DC Retirement	29,800
9	2,353	2,151	3,500	2,168	9 DC FICA	7,115
10					10	
11	18,333	57,292	70,000	58,269	11 GRANT - Recruitment & Retention Salary	70,000
12	1,504	767		537	12 GRANT - R & R Medical	0
13		14,557	26,500	18,194	13 GRANT - R & R Retirement	22,500
14		5,376	5,400	5,106	14 GRANT - R & R FICA	5,355
15	6,415	8,621	24,000	1	15 Part-Time Firefighter Payroll	28,500
16	499	705	1,400	0	16 Part-Time Firefighter FICA	2,280
17		2,263			17 Part-Time PERS	
18		9,334	27,500	27,720	18 Admin. Assist	46,000
19		932	2,100	2,470	19 Admin. Assist FICA	3,680
20			10,500	4,718	20 Admin Assist PERS	14,800
21	20,383	15,555	50,000	35,660	21 Conflagration Payroll	50,000
22	1,569	2,110	4,000	3,193	22 ConflagrationFICA	4,000
23	5,557		11,000	0	23 Conflagration PERS	11,000
24	6,306	1,914	5,000	6,312	24 Life and Disability Insurance	6,500
25			7,500	5,037	25 Duty officer stipend	10,000
26				0	26 Firefighter stipend	10,000
27			5,000	1,094	27 Volunteer PERS	5,000
28	179,721	231,293	404,200	265,224	28 TOTAL PERSONNEL SERVICES	527,730
29	1.50	1.50	2.50	2.50	29 Total Full-Time Equivalent (FTE)	3.00

EXPENSES: DETAILED (LB-31)

A. Operational

- Increased Medical equipment due to supplying PPE
- Medical equipment is over budget this year due to COVID, most was reimbursed though CARES Act.
- Advertising removed as it was budged it in two places
- Housing allowance removed as Division Chief purchased housing

Form OR-LB-31					Detailed Requirements GENERAL FUND		
Historical data					Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)		Budget for next year 2021 - 2023
Actual		Adopted budget this year 20 - 21	YTD as of 4/30/21		Object Classification	Detail	Proposed by Budget Officer
Second preceding year 18 - 19	First preceding year 19 - 20						
1					1		
2	1,747	1,049	1,500	1,348	2	Disaster Preparedness	1,500
3	3,929	978	7,500	2,437	3	Communication Supplies/Maintenance	7,500
4	2,608	3,798	3,500	9,308	4	Medical Supplies/Maintenance	5,000
5	9,139	10,784	10,000	9,205	5	Office Supplies/Maintenance	10,000
6	1,234	1,415	2,000	1,076	6	Utilities: Garbage	2,000
7	4,500	10,327	15,000	11,821	7	Utilities: Telephone	15,000
8	9,282	8,947	10,000	7,693	8	Utilities: Electric	10,000
9	3,893	2,879	3,300	2,139	9	Utilities Natural Gas/Propane	3,300
10		2,931			10	Advertising - Grant	-
11			24,000	6,000	11	Housing	-
12	547	471	750	578	12	Postage/Freight	1,500
13	36,879	43,579	77,550	51,605	13	TOTAL OPERATIONAL	55,800

B. Equipment/Apparatus

- Apparatus Repairs increased, our apparatus is aging and costing more to repair
- As calls are increasing, fuel budget was increased \$5,000.
- Reduced Maintenance and Supplies due to joint inclusion with other Districts.

Form OR-LB-31					Detailed Requirements GENERAL FUND		
Historical data					Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)		Budget for next year 2021 - 2023
Actual		Adopted budget this year 20 - 21	YTD as of 4/30/21		Object Classification	Detail	Proposed by Budget Officer
Second preceding year 18 - 19	First preceding year 19 - 20						
14					14		
15	1,828	10,898	10,000	13,973	15	Apparatus Repairs	15,000
16	2,098	920	2,600	1,172	16	Tools	2,600
17	4,662	-	3,000	202	17	Tires	3,000
18	3,231	3,114	1,800	748	18	Batteries	1,800
19	8,355	8,025	10,000	3,171	19	Miscellaneous	10,000
20	36,058	25,216	35,000	14,654	20	Vehicle Maintenance and Supplies	30,000
21	4,956	3,632	5,500	8,987	21	Fuel	10,500
22	61,188	51,805	67,900	42,907	22	TOTAL EQUIPMENT/APPARATUS	72,900

- “Janitorial service” is up slightly
- Will need to monitor building repairs in future years
- Increase Landscape slightly due to maintenance needed at both stations

D. Education and Training

- No change to budget
- Discussion in past about subscriptions and dues
 - Monitored this year closely, majority of this line items is related to training programs

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E. Professional Services

- Line 42 "Network Administration". Invested in upgrading network in CB last year, have contract for network administration and security. Will work to improve network in Arch Cape this year as well as replace computers.
- Line 44 "Legal Services" using legal services more to protect the district.
- Legal notices removed as it is duplication in advertising.

Form OR-LB-31				Detailed Requirements GENERAL FUND				
+ Historical data				Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2021 - 2023			
Actual		Adopted budget this year 20 - 21	YTD as of 4/30/21		Proposed by Budget Officer			
Second preceding year 18 - 19	First preceding year 19 - 20							
39				39		39		
40	1,180	1,000	1,200	810	PROFESSIONAL SERVICES	Bond Fees	1,200	40
41	15,252	15,694	20,000	15,693		911 Dispatch Services	26,000	41
42		-	-	-		Network Administration	10,000	42
43	19,200	20,300	20,400	17,116		Accounting Services	20,400	43
44	970	273	2,000	4,116		Legal Services	5,000	44
45		13,400	7,500	6,500		Audit	7,500	45
46	92	327	500	592		Legal Notices	-	46
47	-	3,110	10,000	4,645		Medical Exams	10,000	47
48	-	-	500	-		Employee Assistance Program	500	48
49	36,694	54,104	62,100	49,472	TOTAL PROFESSIONAL SERVICES		80,600	49

F. Advertising

Form OR-LB-31					Detailed Requirements GENERAL FUND		
Historical data				YTD as of 4/30/21	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)		Budget for next year 2021 - 2023
Actual		Adopted budget this year 20 - 21				Proposed by Budget Officer	
Second preceding year 18 - 19	First preceding year 19 - 20						
1				1	Object Classification	Detail	1
50				50			50
51	388	1,815	2,000	1,320	51	ADVERTISING	2,000
52			5,000	15,456	52	Advertising - Grant Print Mktg	5,000
53	388	1,815	7,000	16,776	53	TOTAL ADVERTISING	7,000

F. Insurance

- Insurance premiums are up for Auto and Property are up significantly from \$25K to \$32K

Form OR-LB-31		Detailed Requirements GENERAL FUND							
Historical data				YTD as of 4/30/21	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)		Budget for next year 2021 - 2023		
Actual		Adopted budget this year 20 - 21	Proposed by Budget Officer						
Second preceding year 18 - 19	First preceding year 19 - 20								
54				54			54		
55	21,349	24,127	25,000	31,092	55	INSURANCE	Auto General, Prop, insurance	32,000	55
56		1,472	1,000	-	56		Pollution liability	1,000	56
57	21,349	25,599	26,000	31,092	57	TOTAL INSURANCE		33,000	57

G. Protective Equipment / Uniforms

- Have been increasing turnouts in past years to catch up on outdated turnouts, this project is complete, now it is maintenance cycle.

Form OR-LB-31		Detailed Requirements GENERAL FUND					
Historical data				YTD as of 4/30/21	Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)		Budget for next year 2021 - 2023
Actual		Adopted budget this year 20 - 21	Proposed by Budget Officer				
Second preceding year 18 - 19	First preceding year 19 - 20						
1				1	Object Classification	Detail	1
58				58			58
59	1,747	12,814	4,000	2,905	59	Miscellaneous Protective Equipment	4,000
60	6,255	9,600	12,000	6,343	60	PROTECTIVE EQUIPMENT / UNIFORMS	7,500
61	4,507	4,446	6,000	3,131	61	Turnouts	6,000
62	-	1,259	15,600	9,474	62	Uniform	15,600
63				-	63	GRANT - PPE	
64	12,509	28,119	37,600	21,853	64	GRANT - STUDENTS	
65	234,665	264,005	381,650	244,222	65	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS	33,100
						Total requirements	415,900

DEBT (LB-35)

A. Ladder Truck Bond

- Taxes are received and paid out. Will be paid off in FY23-24 Current balance \$310,000

FORM
LB-35

BONDED DEBT
RESOURCES AND REQUIREMENTS

DEBT SERVICE
(Fund)

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22
Actual		Adopted Budget This Year 2020-21		Proposed By Budget Officer
2nd Preceding Year 18-19	First Preceding Year 2019-20			
1			1 Resources	
2	4,123	3,191	2 Beginning Cash on Hand (Cash Basis), or	
3			3 Working Capital (Accrual Basis)	
4	4,214	5,622	4 Previously Levied Taxes to be Received	3,514
5			5 Interest	
6			6 Transferred from Other Funds	
7	8,337	8,813	7 Total Resources, Except Taxes to be Levied	3,514
8			8	
9		105,255	9 Taxes Estimated to be Received *	105,255
10	101,526	100,543	10 Taxes Collected in Year Levied	
11	109,863	109,356	11 TOTAL RESOURCES	108,769
12			12 Requirements	
13			13 Bond Principal Payments	
14			14 Bond Issue Budgeted Payment Date	
15	90,000	95,000	15 MAY 2014 December 31, 2021	100,000
16			16	
17	90,000	95,000	17 Total Principal	100,000
18			18 Bond Interest Payments	
19			19 Bond Issue Budgeted Payment Date	
20	8,865	7,807	20 MAY 2014 December 31, 2021	5,172
21	7,808	6,549	21 MAY 2014 June 30, 2022	3,597
22			22	
23	16,673	14,356	23 Total Interest	8,769
24			24 Unappropriated Balance for Following Year By	
25			25 Bond Issue Projected Payment Date	
26			26	
27	3,190	0	27 Ending balance (prior years)	
28			28 Total Unappropriated Ending Fund Balance	
29			29 Loan Repayment to _____ Fund	
30			30 Tax Credit Bond Reserve	
31	109,863	109,356	31 TOTAL REQUIREMENTS	108,769

RESERVE FUND: APPARATUS/EQUIPMENT (LB-11)

A. Transfer in

- Transfer \$125,000 from general fund
- Budgeted income from AFG grants of \$842,955 if all grants received

B. Upgrades

- Completed many projects on apparatus last 2 years such as radios, vehicle repeaters, and appliances.
- Reduced from \$70,000 to \$20,000 this year as continue to make small upgrades

C. Rescue

- Rescue was budgeted in FY20-21, is ordered and will be paid for in the 21-22 budget

D. Hose and nozzles

- Received grant in FY20-21 budget for hose and nozzle replaced, this was completed.
- Applied for supply hose replacement in FY21-22 budget

E. Radios

- Hosting 1 of 3 county wide grants for complete radio replacement
- Grant includes Cannon Beach, Seaside, Gearhart, and Warrenton
- MOU in place for cost share
- Cannon Beach share is \$9,220

F. Engine

- New engine to arrive in March of 2022
- \$250,000 down payment; \$65,000 annual payments for 5 years. Total FY 21-22 \$315,000

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Apparatus/Equip RESERVE FUND
(Fund)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS				Budget for Next Year 2021-22
Actual			Proposed By Budget Officer					
Second Preceding Year 2018-19	First Preceding Year 2019-20	Adopted Budget Year 2020-21						
1				1	RESOURCES			1
2	221,139	221,139	221,139	2	Cash on hand * (cash basis), or			611,234
3				3	Working Capital (accrual basis)			
4				4	Previously levied taxes estimated to be received			
5				5	Interest			
6		70,000	1,149,340	6	Transferred IN, from other funds			
7				7	from GF			125,000
8				8	from AFG grants			842,955
9				9				
10	221,139	291,139	1,370,479	10	Total Resources, except taxes to be levied			1,579,189
11				11	Taxes estimated to be received			
12				12	Taxes collected in year levied			
13	221,139	291,139	1,370,479	13	TOTAL RESOURCES			1,579,189
14				14	REQUIREMENTS **			
15				15	Org. Unit or Prog. & Activity	Object Classifica tion	Detail	
16		36,294	70,000	16	FIRE & EMERGENCY SERVICE	C.O.	Upgrades	20,000
17			250,000	17	FIRE & EMERGENCY SERVICE	C.O.	Rescue	250,000
18			50,000	18	FIRE & EMERGENCY SERVICE	C.O.	Hose & nozzles	48,700
19			674,290	19	FIRE & EMERGENCY SERVICE	C.O.	Radios	805,977
20			250,000	20	FIRE & EMERGENCY SERVICE	C.O.	Engine	315,000
21				21				
22	221,139	254,845		22	Ending balance (prior years)			
23			76,189	23	UNAPPROPRIATED ENDING FUND BALANCE			139,512
24	221,139	291,139	1,370,479	24	TOTAL REQUIREMENTS			1,579,189

RESERVE FUND: COMMUNITY WARNING SYSTEM (LB-11)

A. Transfer in

- Transfer \$5,000 from general fund

B. Batteries

- Continue battery and motherboard replacement

FORM				RESERVE FUND				
LB-11				RESOURCES AND REQUIREMENTS				
				COMMUNITY WARNING SYSTEM				
				(Fund)				
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2021-22	
Actual		Adopted Budget Year 2020-21	Proposed By Budget Officer					
Second Preceding Year 2018-19	First Preceding Year 2019-20							
1				1	RESOURCES			1
2	4,125	6,125	6,125	2	Cash on hand * (cash basis), or			11,481
3				3	Working Capital (accrual basis)			
4				4	Previously levied taxes estimated to be received			
5				5	Interest			
6	2,000	2,000	5,000	6	Transferred IN, from other funds			
7				7				
8				8				
9				9				
10	6,125	8,125	11,125	10	Total Resources, except taxes to be levied			11,481
11				11	Taxes estimated to be received			
12				12	Taxes collected in year levied			
13	6,125	8,125	11,125	13	TOTAL RESOURCES			11,481
14				14	REQUIREMENTS **			
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	
16		1,644	5,000	16	Fire & Emergency Services	Capital Outlay	Battery Replacem	5,000
17				17				
18				18				
19	6,125	6,481		19	Ending balance (prior years)			
20			6,125	20	UNAPPROPRIATED ENDING FUND BALANCE			6,125
21	6,125	8,125	11,125	21	TOTAL REQUIREMENTS			11,125

RESERVE FUND: CAPITAL PROJECTS (LB-11)

A. Transfer in

- None budgeted this year

B. Repairs

- Tower window replacement
- Dry rot in facial boards

C. Network

- Upgrade Arch Cape Network

FORM
LB-11

</

FIRE CHIEF FUND (LB-10)

A. Resources

- Taxes estimated to be received \$228,226
- Beginning fund balance shows lower than previous years because not all taxes have been received yet, will get final installment in May

FORM LB-10				SPECIAL FUND RESOURCES AND REQUIREMENTS					
				FIRE CHIEF FUND					
Historical Data					DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next	
Actual		Adopted Budget Year 2020- 21	YTD as of 4/30/21	Proposed By Budget Officer					
Second Preceding Year 2018-19	First Preceding Year 2019-20								
1					1	RESOURCES			1
2	186,109	151,121	194,083	227,907	2	Cash on hand * (cash basis), or			2 184,820
3					3	Working Capital (accrual basis)			3
4	7,331	5,767	6,000	10,640	4	Previously levied taxes estimated to be received			4 6,000
5					5	Interest			5
6					6	Transferred IN, from other funds			6
7					7	TILLAMOOK COUNTY			7
8					8				8
9					9				9
10	193,440	156,888	200,083		10	Total Resources, except taxes to be levied			10 190,820
11			220,003	215,693	11	Taxes estimated to be received			11 228,226
12	131,130	209,706			12	Taxes collected in year levied			12
13	324,570	366,594	420,086	215,693	13	TOTAL RESOURCES			13 419,046
14					14	REQUIREMENTS **			14
15					15	Org Unit or Prog & Activity	Object Classificat ion	Detail	15
16	163,500	192,741	191,715	156,340	16	FIRE & EMERGENCY SERVICE	P.S.		16 195,014
17	9,949	2,105	29,800	13,835	17	FIRE & EMERGENCY SERVICE	M&S		17 31,000
18					18	N/A	CONT		18
19					19	N/A	TRANS	VEHICLE RESERVE	19
20					20				20
21	151,121	171,748			21	Ending balance (prior years)			21
22			198,571		22	UNAPPROPRIATED ENDING FUND BALANCE			22 193,032
23	324,570	366,594	420,086	170,175	23	TOTAL REQUIREMENTS			23 419,046

Fire Chief Detail (LB-31)

A. Personnel Services

- Salary is contract, no step increase, only COLA
- PERS contribution when down
- Increase 1.5%

B. Material & Services

- Housing increased \$1200
- Increase 4%

C. Overall budget

- Increase 1.8%

Form
OR-LB-31

Detailed Requirements FIRE CHIEF

Historical data					Requirements for <u>FIRE & EMERGENCY SERVICES</u> (Name of program or organizational unit)	Budget for next year 2021-22
Actual		Adopted budget this year 2020-21	YTD as of 4/30/21	Proposed by Budget Officer		
Second preceding year 2018-19	First preceding year 2019-20					
1				1	PERSONNEL SERVICES	1
2	89,167	101,583	110,000	91,666	2 Salary	113,300
3	7,447	8,129	8,415	7,063	3 FICA	9,064
4	30,081	40,227	41,800	34,721	4 PERS	40,800
5	28,396	26,709	31,000	22,660	5 Health Insurance	31,000
6	-	-	500	228	6 Disability Insurance	850
7	572	-		-	7 Uniform Allowance	
8	7,837	16,093		-	8 Residency Allowance	
9	163,500	192,741	191,715	156,338	9 TOTAL	195,014
11						
12					MATERIALS & SERVICES	
13	91	220		-	13 Vehicle Maintenance	
14	2,740	113		-	14 Vehicle Fuel	
15	900	765		-	15 Communications	
16	523	305	600	85	16 Dues & Subscriptions	600
17	2,105			-	17 Election costs	
18	2,679	702	5,000	-	18 Continuing Education	5,000
19			19,200	13,750	19 District Housing	20,400
20	911		5,000	-	20 Training & Travel	5,000
21	9,949	2,105	29,800	13,835	21 TOTAL	31,000
22						
24	1	1	1		24 Total full time equivalent (FTE)*	1
25					25 Ending balance (prior years)	
26					26 Unappropriated ending fund balance	
27	173,449	194,846	221,515	170,173	27 Total requirements	226,014

Chief Vehicle Reserve Fund (LB-11)

Nothing is budgeted, this form will go away after 3 years.

FORM LB-11				RESERVE FUND		
This fund is authorized and established by resolution / ordinance r 2005-5, 2/4/2005 Purchase and equip chief vehicle				RESOURCES AND REQUIREMENTS		
				CHIEF VEHICLE RESERVE (Fund)		
Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22		
Actual		Adopted Budget Year 2020-21		Proposed By Budget Officer		
Second Preceding Year 2018-19	First Preceding Year 2019-20					
			RESOURCES			
64,798	64,798		Cash on hand * (cash basis), or	-		
			Working Capital (accrual basis)			
			Previously levied taxes estimated to be received			
			Interest			
			Transferred IN, from other funds			
64,798	64,798	-	Total Resources, except taxes to be levied			
			Taxes estimated to be received			
			Taxes collected in year levied			
64,798	64,798	-	TOTAL RESOURCES	-		
			REQUIREMENTS **			
			Org. Unit or Prog. & Activity	Object Classifica tion	Detail	
	64,798		FIRE AND EMERGENCY SERVICE	C.O.	COMMAND VEHICLE with upfit	
64,798			Ending balance (prior years)			
			UNAPPROPRIATED ENDING FUND BALANCE	-		
64,798	64,798	-	TOTAL REQUIREMENTS	-		

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
- **Training Officer Salary** – Currently half-time position. Need to consider full-time position
- **Training Officer Medical Insurance** – Currently zero and individual has insurance through other employment.
- **Training Officer Retirement** – Legally responsible to contribute to individual retirement.
- **Training Officer FICA** - Social Security and Medicare contributions.
- **Training Officer Uniform Allowance** – Currently zero as we have a line item for Uniforms in Materials & Services
- **GRANT – R & R SALARY** – Salary for Coordinator position (see Appendix C)
- **GRANT – R & R FRINGE BENEFITS** – Includes medical, vision, dental, disability, and PERS.
- **Part Time Firefighter** – Used for administrative work experience for current volunteers. Maximum participation limited to 20 hrs a week per individual. Only one individual per day.
- **Part-Time Firefighter FICA** - Social Security and Medicare contributions.
- **Part-Time Firefighter PERS** – Currently zero, utilized during 2017/18 FY for Conflagrations. Currently have separate line item.
- **Part-Time Firefighter – other** - Currently zero, utilized during 2017/18 FY for Conflagrations.
- **Conflagration Payroll** – Utilized to pay individuals before reimbursement from the State of Oregon. Usually received within a few months of 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.

Capital Outlay Category

- **Grant Match** – This line is here to provide a place for the Fire District to provide matching funds when purchasing capital assets. Most grants now require at least a 5% match by awardees.
- **Grants** – The actual grant funds, minus the match, appear in this category. Grants are no longer included in the budget unless it has been officially awarded.

Reserve Fund Transfers

- **Apparatus & Equipment Reserve Fund** – This reserve funds the purchase of new or replacement major fire apparatus including fire engines, water tenders, wildland engines, and rescue vehicles. This reserve funds the purchase of a Fire, EMS and rescue equipment. These items may include hydraulic rescue tool systems (Jaw-of-Life), ECG monitors, mechanical CPR devices and other items as technology progresses.
- **Community Warning System (COWS)** – Upgrades and replacement
- **Capital Projects (Building)** - This reserve fund is used to procure and perform site preparation of the property and to cover costs associated with the construction, upgrade and maintenance of District facilities. Used for major maintenance and upgrades current facilities.

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

Appendix B

Chiefs Levy Expenditure Line Item Descriptions

Personal Services Category

- **Salary** – This includes the salary for the Fire Chief
- **FICA** - Social Security and Medicare contributions.
- **PERS** - Public Employee Retirement System (PERS) and Oregon Public Service Retirement Plan (OPSRP) contributions.
- **Health Insurance** – Costs for providing health benefits for the Fire Chief (medical, dental, vision).
- **Disability Insurance** – Costs for providing disability insurance
- **Uniform Allowance** – Costs for replacement uniforms, boots, belts, etc.
- **Residency Allowance** – Provided if the Fire Chief lives within Fire District boundaries. This was discontinued with the District moving to district supplied housing.

Materials and Services Category

- **Vehicle Maintenance** – This line item covers vehicle supplies, preventative maintenance, repairs, tires, etc. Was discontinued with the vehicle now being used as Duty Officer Vehicle
- **Vehicle Fuel** – Fuel for the fire chief vehicle. Line item discontinued as fuel is paid for out of general fund.
- **Communications** – This line item covers communications for the fire chief, includes but not limited to cell phone, wifi hotspot, etc. Line removed, cell phone is now a duty officer phone.
- **Dues and Subscriptions** – Association membership dues and fees. Publication subscriptions.
- **Continuing Education** - All items related to fire, rescue, emergency medical services and administrative training.
- **District housing** - Housing is paid for by a contract with the District. Saves district from paying PERS and taxes on allowance. Long term is District owned housing for Chief Officers

Reserve Fund Transfers

- **Fire Chief Vehicle Reserve Fund** – This reserve fund is for the purchase of new Fire Chiefs vehicle with accessories. This fund has been discontinued

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

Appendix C

2021/2022 Salaries

Approved Pay Scale for Cannon Beach Rural Fire District

3% annual Cost of Living Adjustment (COLA)

5% step increase

Administrative	FY18-19	FY 19-20	FY 20-21	FY21-22	FY 22-23	FY 23-24	FY 24-25
Scale 1				\$45,800	\$47,174	\$48,589	\$50,047
Scale 2				\$48,090	\$49,533	\$51,019	\$52,549
Scale 3				\$50,495	\$52,009	\$53,570	\$55,177
Scale 4				\$53,019	\$54,610	\$56,248	\$57,936
Scale 5				\$55,670	\$57,340	\$59,061	\$60,832

Lieutenant*	FY18-19	FY 19-20	FY 20-21	FY21-22	FY 22-23	FY 23-24	FY 24-25
Scale 1			\$64,330	\$66,260	\$68,248	\$70,295	\$72,404
Scale 2			\$67,547	\$69,573	\$71,660	\$73,810	\$76,024
Scale 3			\$70,924	\$73,052	\$75,243	\$77,500	\$79,825
Scale 4			\$74,470	\$76,704	\$79,005	\$81,375	\$83,817
Scale 5			\$78,194	\$80,539	\$82,956	\$85,444	\$88,007

Division Chief**	FY18-19	FY 19-20	FY 20-21	FY21-22	FY 22-23	FY 23-24	FY 24-25
Scale 1			\$82,104	\$84,567	\$87,104	\$89,717	\$92,409
Scale 2			\$86,209	\$88,795	\$91,459	\$94,203	\$97,029
Scale 3			\$90,520	\$93,235	\$96,032	\$98,913	\$101,881
Scale 4			\$95,046	\$97,897	\$100,834	\$103,859	\$106,975
Scale 5			\$99,798	\$102,792	\$105,876	\$109,052	\$112,323

Fire Chief***	FY18-19	FY 19-20	FY 20-21	FY21-22	FY 22-23	FY 23-24	FY 24-25
Scale 1			\$90,497	\$93,212	\$96,008	\$98,889	\$101,855
Scale 2			\$95,022	\$97,873	\$100,809	\$103,833	\$106,948
Scale 3			\$99,773	\$102,766	\$105,849	\$109,025	\$112,295
Scale 4			\$104,762	\$107,904	\$111,142	\$114,476	\$117,910
Scale 5			\$110,000	\$113,300	\$116,699	\$120,200	\$123,806

*Step increase 11/1 from Step 1 to step 2.

** Started at step 3, will stay at step 3 with COLA until 1/24

*** Started at top stop, only COLA increase.

Appendix D

PERS

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

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

Appendix E

Challenges

Cannon Beach Fire District will be facing several challenges in the coming years. This budget attempts to address some of these challenges.

Topic	Challenge	Potential Solutions
Tax Rate	<ol style="list-style-type: none"> 1. Permanent tax rate is the lowest of a full-service Fire District in the State of Oregon. There are two other Fire Districts with lower tax rates, but they contract services from other agencies. 2. Average operational tax rate in the region is \$1.37, this does not include capital expenses. With permanent and both levies, the tax rate is \$.89, out of this Cannon Beach Fire District is also funding capital. 3. To compare average to current, Cannon Beach is short approximately \$800,000 of revenue. 	<ol style="list-style-type: none"> a. Tourism tax through city b. Levy Consolidation c. If no tourism tax, consider increasing levy
Staffing	<ol style="list-style-type: none"> 1. NFPA recommends .87 paid firefighters per 1000 people served for non-EMS departments to 1.32 for EMS departments. This does not include administrative staff. 2. Taking city data of 9,500 average people in this town it would mean 9 paid staff 3. Volunteer supplement staff 3 to 1. 4. We have 15 volunteers. 5. NFPA recommendations, we would have 6 paid plus administrative. We have 1 currently that is on a grant, admin staff supplement staffing. 6. We are in desperate need of Fire Marshal. 	<ol style="list-style-type: none"> a. Not recommending we are in a position to implement NFPA recommendations. However, b. New model could allow for student program, 1 paid firefighter per shift in station so community has 24/7 coverage.
Volunteers	<ol style="list-style-type: none"> 1. Good volunteer base, overall. 2. Recruited 7 last year. However, closer look reveals present and future external obstacles. 3. Cost of Housing increasing exponentially. 4 volunteers' own homes in District. 5 volunteers have or are losing rental due to being sold or having to move due to high cost of living. 4. No schools/limited daycare, people moving outside district 	<ol style="list-style-type: none"> a. Out of District volunteer program. b. Market volunteers coming to beach. Look at providing housing for families while volunteering. c. Student program
Call volume	<ol style="list-style-type: none"> 1. Average calls 34% up from previous year and 4-year average. 2. Technical rescues increasing (rope, surf, trail). 3. 77% calls are to non-taxpayers (visitors). 	
Polarity	<ol style="list-style-type: none"> 1. Cannon Beach is a small town supporting 2,200 with a large town infrastructure need to support (50,000+). 2. CB has done a great job of advertising. More people are coming to the beach. COVID allowed people to come to the beach year-round vs. only seasonally. 	<ol style="list-style-type: none"> a. Tourism tax. Have tourists contribute to paying for the 77% increase in calls.

LB Forms

Form

OR-LB-31

Detailed Requirements

GENERAL FUND

Historical data				Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)		Budget for next year 2021 - 2022			
	Actual		Adopted budget this year 2020 - 21	Object Classification	Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second preceding year 2018 - 19	First preceding year 2019 - 20							
									1
2	1747	1049	1500	OPERATIONAL	Disaster Preparedness	1500			2
3	3929	978	7500	OPERATIONAL	Communication Supplies/Maintenance	7500			3
4	2608	3798	3500	OPERATIONAL	Medical Supplies/Maintenance	5000			4
5	9139	10784	10000	OPERATIONAL	Office Supplies/Maintenance	10000			5
6	1234	1415	2000	OPERATIONAL	Utilities: Garbage	2000			6
7	4500	10327	15000	OPERATIONAL	Utilities: Telephone	15,000			7
8	9282	8947	10000	OPERATIONAL	Utilities: Electric	10000			8
9	3893	2879	3300	OPERATIONAL	Utilities Natural Gas/Propane	3300			9
		2931		OPERATIONAL	Advertising - Grant	0			
			24000	OPERATIONAL	Housing	1500			10
10	547	471	750	OPERATIONAL	Postage/Freight	55800	0	0	11
11	36879	43579	77550		TOTAL OPERATIONAL				12
12									
14	1828	10898	10000	EQUIPT/APPARATUS MAINTENANCE	Apparatus Repairs	15000			14
15	2098	920	2600	EQUIPT/APPARATUS MAINTENANCE	Tools	2600			15
16	4662	0	3000	EQUIPT/APPARATUS MAINTENANCE	Tires	3000			16
17	3231	3114	1800	EQUIPT/APPARATUS MAINTENANCE	Batteries	1800			17
18	8355	8025	10000	EQUIPT/APPARATUS MAINTENANCE	Miscellaneous	10000			18
19	36058	25216	35000	EQUIPT/APPARATUS MAINTENANCE	Vehicle Maintenance and Supplies	30000			19
20	4956	3632	5500	EQUIPT/APPARATUS MAINTENANCE	Fuel	10500			20
21	61188	51805	67900		TOTAL EQUIPMENT/APPARATUS	72900	0	0	21
22									22
24	23389	30032	25000	BUILDING MAINTENANCE	Building Maintenance	25000			24
25	447	1236	3000	BUILDING MAINTENANCE	COWS Maintenance	3000			25
26	6196	7925	10000	BUILDING MAINTENANCE	Janitorial Services/Supplies	12000			26
27	7000	9599	11000	BUILDING MAINTENANCE	Landscape Maintenance	13000			27
28	37032	48792	49000		TOTAL BUILDING MAINTENANCE	53000	0	0	28
29									29
	5384	9078	10000	EDUCATION AND TRAINING	Recruitment and Retention	10000			30
	2859	1491	3000	EDUCATION AND TRAINING	Training Aids	3000			31
	19728	6360	9500	EDUCATION AND TRAINING	Firefighter and EMT training	9500			32
	17067	18422	18000	EDUCATION AND TRAINING	Dues and Subscriptions	18000			33
	1663	440	2000	EDUCATION AND TRAINING	Board Training and Travel	2000			34
	3274	0	10000	EDUCATION AND TRAINING	GRANT - BASIC FF TRAINING	10000			

	0		18000	EDUCATION AND TRAINING	Student Program	18000			35
			10000	EDUCATION AND TRAINING	Rope Rescue Training/Equipment	10000			36
	49975	35791	80500	TOTAL EDUCATION AND TRAINING		80500	0	0	37
									38
	1180	1000	1200	PROFESSIONAL SERVICES	Bond Fees	1200			39
	15252	15694	20000	PROFESSIONAL SERVICES	911 Dispatch Services	26000			40
		0	0	PROFESSIONAL SERVICES	Network Administration	10000			41
	19200	20300	20400	PROFESSIONAL SERVICES	Accounting Services	20400			42
	970	273	2000	PROFESSIONAL SERVICES	Legal Services	5000			43
		13400	7500	PROFESSIONAL SERVICES	Audit	7500			44
	92	327	500	PROFESSIONAL SERVICES	Legal Notices	0			46
	0	3110	10000	PROFESSIONAL SERVICES	Medical Exams	10000			47
	0	0	500	PROFESSIONAL SERVICES	Employee Assistance Program	500			48
	36694	54104	62100	TOTAL PROFESSIONAL SERVICES		80600	0	0	49
	21349	24127	25000	INSURANCE	Auto General, Prop, insurance	32000			
		1472	1000	INSURANCE	Pollution liability	1000			
	21349	25599	26000	TOTAL INSURANCE		33000	0	0	
	1747	12814	4000	PROTECTIVE EQUIPMENT / UNIFORMS	Miscellaneous Protective Equipment	4000			50
	6255	9600	12000	PROTECTIVE EQUIPMENT / UNIFORMS	Turnouts	7500			51
	4507	4446	6000	PROTECTIVE EQUIPMENT / UNIFORMS	Uniform	6000			52
	0	1259	15600	PROTECTIVE EQUIPMENT / UNIFORMS	GRANT - PPE	15600			53
				PROTECTIVE EQUIPMENT / UNIFORMS	GRANT - STUDENTS				
	12509	28119	37600	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS		33100	0	0	54

30			30	Total full time equivalent (FTE)*				30
31			31	Ending balance (prior years)				31
32			32	Unappropriated ending fund balance				32
33	234277	262190	374650	Total requirements		375900	0	33

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

(Fund)

CANNON BEACH RFPD

Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2021 - 22		
Actual		Adopted Budget This Year Year 2020 - 21	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2018 - 19	First Preceding Year 2019 - 20						
1	257191	388343	292617	1 Available cash on hand* (cash basis) or	308000		1
2				2 Net working capital (accrual basis)			2
3	20742	15325	20000	3 Previously levied taxes estimated to be received	15000		3
4	23569	17408	14000	4 Interest	17000		4
5				5 Transferred IN, from other funds			5
6				6 OTHER RESOURCES			6
7	500	1500	1500	7 Fire Protection Revenue	1500		7
8	11673	12354	10000	8 Miscellaneous Revenue	5000		8
9	0	0	0	9 Association Contribution	0		9
10	92326	0	65000	10 Conflagration/Mobilization	65000		10
11	0	0	0	11 Tillamook County prior	0		11
12	0	0	949695	12 Assistance to Firefighter Grant (AFG)	842955		12
13	22897	78749	107600	13 SAFER GRANT	107600		13
14	0	0	0	14 VFA Grant	0		14
15	0	0		15 SDAO Grant	0		15
16	12139	1474		16 Sale of Fixed assets	0		16
17	15000	0		17 DPSST Grant	0		17
18			9000	18 City of Cannon Beach contracts	9000		18
19		2500		19 AFG Grants			19
20			18000	20 SAFER - Student program			20
21		16351		21 CRF Grant			21
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29	456037	534004	1487412	29 Total resources, except taxes to be levied	1371055		29
30			827270	30 Taxes estimated to be received	845880		30
31	379794	390320		31 Taxes collected in year levied			31
32	835831	924324	2314682	32 TOTAL RESOURCES	2216935	0	0
							32

150-504-020 (rev 10-16)

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

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

CANNON BEACH RFPD

GENERAL FUND
(name of fund)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget for Next Year 2021 - 22			
	Actual Second Preceding Year 2018-19	First Preceding Year 2019 - 20	Adopted Budget This Year Year 2020 - 21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5				Total Full-Time Equivalent (FTE)				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14				DEBT SERVICE				14
15								15
16								16
17	0	0	0	TOTAL DEBT SERVICE	0	0	0	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				INTERFUND TRANSFERS				22
23	2,000	2,000	5,000	Transfer to Community Warning System Fund				23
24		70,000	1,149,340	Transfer to Apparatus & Equipment Reserve Fund	125,000			24
25				Transfer to Chief Vehicle Fund				25
26		50,000	50,000	Transfer to Capital Projects Fund				26

27				27	Transfer to Apparatus & Equipment Reserve Fund (Grant)	842,955			27
28	2,000	122,000	1,204,340	28	TOTAL INTERFUND TRANSFERS	967,955	0	0	28
29				29	OPERATING CONTINGENCY				29
30				30	RESERVED FOR FUTURE EXPENDITURE				30
31			298,492	31	UNAPPROPRIATED ENDING BALANCE	305,350			31
32	2,000	122,000	1,502,832	32	Total Requirements NOT ALLOCATED	1,273,305	0	0	32
33	445,487	522,429	811,850	33	Total Requirements for ALL Org.Units/Programs within fund	943,630			33
34	388,344	279,895		34	Ending balance (prior years)				34
35	835,831	924,324	2,314,682	35	TOTAL REQUIREMENTS	2,216,935	0	0	35

Historical data				Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)			Budget for next year 2021 - 2022			
Actual		Adopted budget this year 2020 - 21	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
Second preceding year 2018 - 19	First preceding year 2019 - 20									
				Object Classification	Detail					
2	1747	1049	1500	2	OPERATIONAL	Disaster Preparedness	1500			1
3	3929	978	7500	3	OPERATIONAL	Communication Supplies/Maintenance	7500			2
4	2608	3798	3500	4	OPERATIONAL	Medical Supplies/Maintenance	5000			3
5	9139	10784	10000	5	OPERATIONAL	Office Supplies/Maintenance	10000			4
6	1234	1415	2000	6	OPERATIONAL	Utilities: Garbage	2000			5
7	4500	10327	15000	7	OPERATIONAL	Utilities: Telephone	15,000			6
8	9282	8947	10000	8	OPERATIONAL	Utilities: Electric	10000			7
9	3893	2879	3300	9	OPERATIONAL	Utilities: Natural Gas/Propane	3300			8
		2931		9	OPERATIONAL	Advertising - Grant	0			9
			24000	10	OPERATIONAL	Housing				
10	547	471	750	10	OPERATIONAL	Postage/Freight	1500			10
11	36879	43579	77550	11	TOTAL OPERATIONAL		55800	0	0	11
12				12						12
14	1828	10898	10000	14	EQUIPT/APPARATUS MAINTENANCE	Apparatus Repairs	15000			14
15	2098	920	2600	15	EQUIPT/APPARATUS MAINTENANCE	Tools	2600			15
16	4662	0	3000	16	EQUIPT/APPARATUS MAINTENANCE	Tires	3000			16
17	3231	3114	1800	17	EQUIPT/APPARATUS MAINTENANCE	Batteries	1800			17
18	8355	8025	10000	18	EQUIPT/APPARATUS MAINTENANCE	Miscellaneous	10000			18
19	36058	25216	35000	19	EQUIPT/APPARATUS MAINTENANCE	Vehicle Maintenance and Supplies	30000			19
20	4956	3632	5500	20	EQUIPT/APPARATUS MAINTENANCE	Fuel	10500			20
21	61188	51805	67900	21	TOTAL EQUIPMENT/APPARATUS		72900	0	0	21
22				22						22
24	23389	30032	25000	24	BUILDING MAINTENANCE	Building Maintenance	25000			24
25	447	1236	3000	25	BUILDING MAINTENANCE	COWS Maintenance	3000			25
26	6196	7925	10000	26	BUILDING MAINTENANCE	Janitorial Services/Supplies	12000			26
27	7000	9599	11000	27	BUILDING MAINTENANCE	Landscape Maintenance	13000			27
28	37032	48792	49000	28	TOTAL BUILDING MAINTENANCE		53000	0	0	28
										29
	5384	9078	10000		EDUCATION AND TRAINING	Recruitment and Retention	10000			30
	2859	1491	3000		EDUCATION AND TRAINING	Training Aids	3000			31
	19728	6360	9500		EDUCATION AND TRAINING	Firefighter and EMT training	9500			32
	17067	18422	18000		EDUCATION AND TRAINING	Dues and Subscriptions	18000			33
	1663	440	2000		EDUCATION AND TRAINING	Board Training and Travel	2000			34
	3274	0	10000		EDUCATION AND TRAINING	GRANT - BASIC FF TRAINING	10000			

	0		18000	EDUCATION AND TRAINING	Student Program	18000				35
			10000	EDUCATION AND TRAINING	Rope Rescue Training/Equipment	10000				36
	49975	35791	80500	TOTAL EDUCATION AND TRAINING		80500	0	0		37
										38
	1180	1000	1200	PROFESSIONAL SERVICES	Bond Fees	1200				39
	15252	15694	20000	PROFESSIONAL SERVICES	911 Dispatch Services	26000				40
		0	0	PROFESSIONAL SERVICES	Network Administration	10000				41
	19200	20300	20400	PROFESSIONAL SERVICES	Accounting Services	20400				42
	970	273	2000	PROFESSIONAL SERVICES	Legal Services	5000				43
		13400	7500	PROFESSIONAL SERVICES	Audit	7500				44
	92	327	500	PROFESSIONAL SERVICES	Legal Notices	0				46
	0	3110	10000	PROFESSIONAL SERVICES	Medical Exams	10000				47
	0	0	500	PROFESSIONAL SERVICES	Employee Assistance Program	500				48
	36694	54104	62100	TOTAL PROFESSIONAL SERVICES		80600	0	0		49
	21349	24127	25000	INSURANCE	Auto General, Prop, Insurance	32000				
		1472	1000	INSURANCE	Pollution liability	1000				
	21349	25599	26000	TOTAL INSURANCE		33000	0	0		
	1747	12814	4000	PROTECTIVE EQUIPMENT / UNIFORMS	Miscellaneous Protective Equipment	4000				50
	6255	9600	12000	PROTECTIVE EQUIPMENT / UNIFORMS	Turnouts	7500				51
	4507	4446	6000	PROTECTIVE EQUIPMENT / UNIFORMS	Uniform	6000				52
	0	1259	15600	PROTECTIVE EQUIPMENT / UNIFORMS	GRANT - PPE	15600				53
				PROTECTIVE EQUIPMENT / UNIFORMS	GRANT - STUDENTS					
	12509	28119	37600	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS		33100	0	0		54

30			30	Total full time equivalent (FTE)*					30
31			31	Ending balance (prior years)					31
32			32	Unappropriated ending fund balance					32
33	234277	262190	374650	Total requirements		375900	0	0	33

**FORM
LB-35**

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- ☐ Revenue Bonds or
☐ General Obligation Bonds
CANNON BEACH REPD

DEBT SERVICE
(Fund)
(Name of Municipal Corporation)

Historical Data				DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2021-22			
Actual	Adopted Budget	2nd Preceding Year 18-19	First Preceding Year 2019-20			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				1	Resources				1
2	4,123	3,191	360	2	Beginning Cash on Hand (Cash Basis), or				2
3				3	Working Capital (Accrual Basis)				3
4	4,214	5,622	5,000	4	Previously Levied Taxes to be Received	3,514			4
5				5	Interest				5
6				6	Transferred from Other Funds				6
7	8,337	8,813	5,360	7	Total Resources, Except Taxes to be Levied	3,514			7
8				8			0		8
9			105,255	9	Taxes Estimated to be Received *	105,255			9
10	101,526	100,543		10	Taxes Collected in Year Levied				10
17	109,863	109,356	110,615	11	TOTAL RESOURCES	108,769	0	0	11
					Requirements				
					Bond Principal Payments				
12				12	Bond Issue				12
13	90,000	95,000	95,000	13	Budgeted Payment Date	100,000			13
14				14					14
15				15					15
16	90,000	95,000	95,000	16	Total Principal	100,000	0	0	16
					Bond Interest Payments				
17				17	Bond Issue				17
18	8,865	7,807	8,276	18	Budgeted Payment Date	5,172			18
19	7,808	6,549	7,339	19	MAY 2014	3,597			19
20				20	JUNE 30, 2022				20
21	16,673	14,356	15,615	21	Total Interest	8,769	0	0	21
					Unappropriated Balance for Following Year By				
22				22	Bond Issue				22
23				23	Projected Payment Date				23
24				24					24
25				25					25
26	3,190	0		26	Ending balance (prior years)				26
27				27	Total Unappropriated Ending Fund Balance				27
28				28	Loan Repayment to Fund				28
29				29	Tax Credit Bond Reserve				29
30	109,863	109,356	110,615	30	TOTAL REQUIREMENTS	108,769	0	0	30

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2028
CANNON BEACH RFPD
(Name of Municipal Corporation)

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

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2021-22		
Actual	First Preceding Year 2019-20	Adopted Budget Year 2020-21				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1			1	RESOURCES				1
2	221139	221139	2	Cash on hand * (cash basis), or	611234			2
3			3	Working Capital (accrual basis)				3
4			4	Previously/ levied taxes estimated to be received				4
5			5	Interest				5
6	70000	1149340	6	Transferred IN, from other funds				6
7			7	from GF	125000			7
8			8	from AFG grants	842955			8
9			9					9
10	221139	291139	10	Total Resources, except taxes to be levied	1579189	0	0	10
11			11	Taxes estimated to be received				11
12			12	Taxes collected in year levied				12
13	221139	291139	13	TOTAL RESOURCES	1579189	0	0	13
14			14	REQUIREMENTS **				14
15			15	Org. Unit or Prog. & Activity				15
16	36294	70000	16	FIRE & EMERGENCY SERVICE	20000			16
17		250000	17	FIRE & EMERGENCY SERVICE	250000			17
18		50000	18	FIRE & EMERGENCY SERVICE	48700			18
19		674290	19	FIRE & EMERGENCY SERVICE	805977			19
20		250000	20	FIRE & EMERGENCY SERVICE	315000			20
21			21	C.O.				21
22			22					22
23			23					23
24			24					24
25			25					25
26			26					26
27			27					27
28			28					28
29	221139	254845	29	Ending balance (prior years)				29
30		76189	30	UNAPPROPRIATED ENDING FUND BALANCE	139512			30
31	221139	291139	31	TOTAL REQUIREMENTS	1579189	0	0	31

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

RESERVE FUND

Date can not be more than 10 years after establishment.

2005-1 on 6/13/2005 for the following specified purpose:

COMMUNITY WARNING SYSTEM

(Name of Municipal Corporation)

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

allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2013-9 on 6/26/2016 for the following specified purpose:
BUILDING IMPROVEMENTS / REPAIRS

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: 2028

CAPITAL PROJECTS(Building)
(Fund)

CANNON BEACH RFPD
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-22			
	Actual 2nd Preceding Year 2018-19	First Preceding Year 2019-20	Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1				RESOURCES				1
2	84626	4626	29626	Cash on hand * (cash basis), or	49082			2
3				Working Capital (accrual basis)				3
4				Previously levied taxes estimated to be received				4
5				Interest				5
6		50000	50000	Transferred IN, from other funds				6
7								7
8								8
9								9
10	84626	54626	79626	Total Resources, except taxes to be levied	49082			10
11				Taxes estimated to be received				11
12				Taxes collected in year levied				12
13	84626	54626	79626	TOTAL RESOURCES	49082	0	0	13
14				REQUIREMENTS **				14
15				Org. Unit or Prog. & Activity				15
16	80000		10000	FIRE & EMERGENCY SERVICE				16
17		9710		FIRE & EMERGENCY SERVICE				17
18		10626	10000	FIRE & EMERGENCY SERVICE				18
19				FIRE & EMERGENCY SERVICE				19
20			10000	FIRE & EMERGENCY SERVICE				20
21			25000	FIRE & EMERGENCY SERVICE				21
22				FIRE & EMERGENCY SERVICE				22
23								23
24								24
25								25
26								26
27								27
28								28
29	4626	34290		Ending balance (prior years)				29
30			24626	UNAPPROPRIATED ENDING FUND BALANCE	29082			30
31	84626	54626	79626	TOTAL REQUIREMENTS	49082	0	0	31

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

150-504-011 (Rev 10-16)
**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.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

FIRE CHIEF FUND

CANNON BEACH RFPD

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2021-22			
Actual	Adopted Budget					Proposed By	Approved By	Adopted By	
Second Preceding Year 2018-19	First Preceding Year 2019-20	Year 2020-21	RESOURCES			Budget Officer	Budget Committee	Governing Body	
1			1						1
2	186109	151121	2	Cash on hand * (cash basis), or		184820			2
3			3	Working Capital (accrual basis)					3
4	7331	5767	4	Previously levied taxes estimated to be received		6000			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	193440	156888	10	Total Resources, except taxes to be levied		190820			10
11		220003	11	Taxes estimated to be received		228226			11
12	131130	209706	12	Taxes collected in year levied					12
13	324570	366594	13	TOTAL RESOURCES		419046	0	0	13
14			14	REQUIREMENTS **					14
15			15	Org Unit or Prog & Activity	Object Classification	Detail			15
16	163500	192741	16	FIRE & EMERGENCY SERVICE	P.S.	195014			16
17	9949	2105	17	FIRE & EMERGENCY SERVICE	M&S	31000			17
18			18	N/A	CONT				18
19			19	N/A	TRANS	VEHICLE RESERVE			19
20			20						20
21			21						21
22			22						22
23			23						23
24			24						24
25			25						25
26			26						26
27			27						27
28			28						28
29	151121	171748	29	Ending balance (prior years)					29
30			30	UNAPPROPRIATED ENDING FUND BALANCE		193032			30
31	324570	366594	31	TOTAL REQUIREMENTS		419046			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.

Detailed Requirements
FIRE CHIEF

Historical data				Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)		Budget for next year 2021-22									
Actual			Adopted budget this year 2020-21			Proposed by Budget Officer			Approved by Budget Committee			Adopted by Governing Body			
Second preceding year 2018-19	First preceding year 2019-20														
1				1	PERSONNEL SERVICES										
2	89167	101583	110000	2	Salary	113300									1
3	7447	8129	8415	3	FICA	9064									2
4	30081	40227	41800	4	PERS	40800									3
5	28396	26709	31000	5	Health Insurance	31000									4
6	0	0	500	6	Disability Insurance	850									5
7	572	0		7	Uniform Allowance										6
8	7837	16093		8	Residency Allowance										7
9	163500	192741	191715	9	TOTAL	195014	0	0	0						8
10				10											9
11				11											10
12				12	MATERIALS & SERVICES										11
13	91	220		13	Vehicle Maintenance										12
14	2740	113		14	Vehicle Fuel										13
15	900	765		15	Communications										14
16	523	305	600	16	Dues & Subscriptions	600									15
17	2105			17	Election costs										16
17	2679	702	5000	18	Continuing Education	5000									17
			19200	18	District Housing	20400									18
17	911		5000	18	Training & Travel	5000									19
18	9949	2105	29800	19	TOTAL	31000	0	0	0						20
20				20											21
21				21											22
22				22											23
23				23											24
24				24											25
25				25											26
26				26											27
27				27											28
28				28											29
29				29											30
30	1	1	1	30	Total full time equivalent (FTE)*	1	1	1	1						31
31				31	Ending balance (prior years)										32
32				32	Unappropriated ending fund balance										33
33	173449	194846	221515	33	Total requirements	226014	0	0	0						34

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2005-5, 2/4/2005 Purchase and equip chief vehicle

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2028

**CHIEF VEHICLE RESERVE
(Fund)**

**CANNON BEACH RFPD
(Name of Municipal Corporation)**

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2021-22				
	Actual		Adopted Budget Year 2020-21				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2018-19	First Preceding Year 2019-20									
1				1	RESOURCES						1
2	64798	64798		2	Cash on hand * (cash basis), or			0			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 other funds						6
7				7							7
8				8							8
9				9							9
10	64798	64798	0	10	Total Resources, except taxes to be levied						10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	64798	64798	0	13	TOTAL RESOURCES			0	0	0	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16		64798		16	FIRE AND EMERGENCY SERVICE	C.O.	COMMAND VEHICLE with upfit				16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	64798			29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			0			30
31	64798	64798	0	31	TOTAL REQUIREMENTS			0			31

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

PROPERTY TAX WORKSHEET

Clatsop County General Fund

1. Permanent Rate Limit	\$0.3521 / \$1000	
Previous year Assessed Value		\$1,242,298,476
2. Est. Assessed Value		\$1,279,567,430
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	<u>0.0003521</u>
4. Amount the Rate would raise		\$450,535.69
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-	\$0.00
6. Tax to be billed	=	\$450,535.69
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.93
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	<u>\$418,998</u>
9. Loss due to discount & uncollectables (line 6 minus line 8) <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$31,537.50
Permanent tax Rate and Levy combined		\$837,996

PROPERTY TAX WORKSHEET

Tillamook County General Fund

1. Permanent Rate Limit	\$0.3521 / \$1000	
Previous year Assessed Value		\$11,319,981
2. Est. Assessed Value		\$11,659,580
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0003521
4. Amount the Rate would raise		\$4,105.34
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-	\$0.00
6. Tax to be billed	=	\$4,105.34
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.93
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	\$3,817.96
9. Loss due to discount & uncollectables (line 6 minus line 8) <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$287.37
Permanent tax Rate and Levy combined		\$7,636

PROPERTY TAX WORKSHEET

Total General Fund

Total Clatsop	\$837,996
Total Tillamook County	\$7,636
Total Combined	<u>\$845,632</u>

PROPERTY TAX WORKSHEET

Clatsop County Chief Fund

1. CHIEFS LEVY RATE	\$0.1900 / \$1000	
Previous year Assessed Value		1,242,298,476
2. Est. Assessed Value		1,279,567,430
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0001900
4. Amount the Rate would raise		\$243,117.81
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-	\$0.00
6. Tax to be billed	=	\$243,117.81
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.93
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	\$226,099.56
9. Loss due to discount & uncollectables (line 6 minus line 8) <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$17,018.25

PROPERTY TAX WORKSHEET

Tillamook County Chief Fund

1. Permanent Rate Limit		\$0.1900 / \$1000
Previous year Assessed Value		\$11,319,981
2. Est. Assessed Value		\$11,659,580.43
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	<u>0.0001900</u>
4. Amount the Rate would raise		\$2,215.32
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-	<u>\$0.00</u>
6. Tax to be billed	=	\$2,215.32
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	<u>0.93</u>
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	<u>\$2,060.25</u>
9. Loss due to discount & uncollectables (line 6 minus line 8) <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$155.07

PROPERTY TAX WORKSHEET

Total Chief Fund

Total Clatsop	\$226,100
Total Tillamook County	\$2,060
Total Combined	<u>\$228,160</u>