

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.

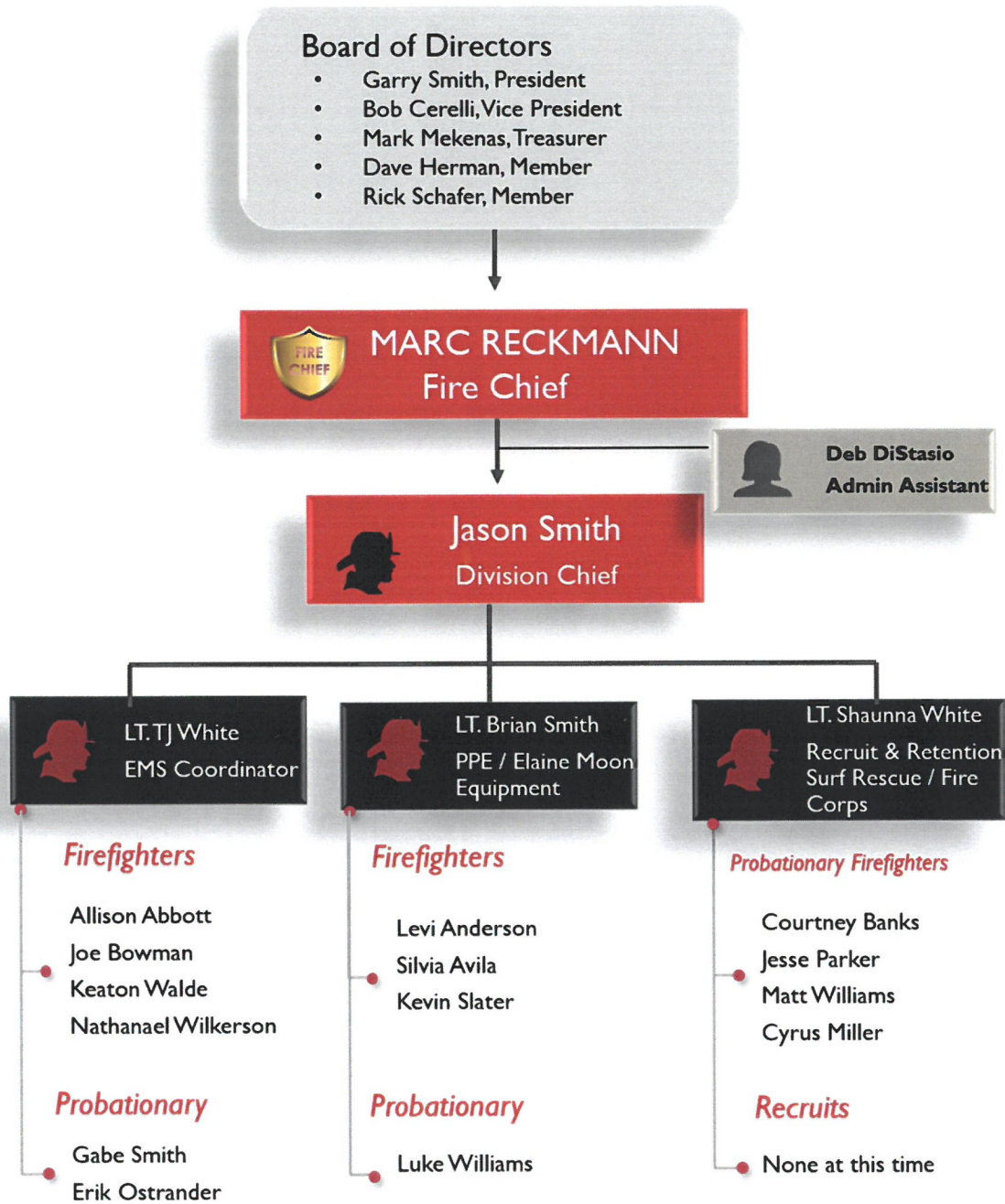
RESPECT

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 | <p>New Strategic Plan including a new vision, values, and mission.</p> <p>a. Create a committee that includes volunteers, board members, public, and professionals</p> |  | <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 | <p>Improve relations with business, City, and other districts.</p> <p>a. Continue to attend business meetings and community functions.</p> <p>b. Continue to partner with City on projects.</p> <p>c. Continue to attend agency networking meetings.</p> |  | <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 | <p>Increase volunteer roster</p> <p>a. Recruit in local businesses</p> <p>b. Expand out of district volunteer program.</p> <p>c. Develop student volunteer program.</p> |  | <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 | <p>Retain current volunteers</p> <p>a. Develop Arch Cape Housing for volunteers, due to unaffordable housing options.</p> <p>b. Keep student volunteer program.</p> |  | <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 | <p>Work to improve financial stability of district</p> <p>a. Support passage of levy</p> <p>b. Work with City to obtain money from tourism</p> <p>c. Explore cost recovery system for incidents on public lands.</p> |  | <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 | <p>Enhance rescue capabilities</p> <p>a. Work to pass levy</p> <p>b. With passage of levy or the success of grant, replace current rescue.</p> <p>c. Work with volunteer association to purchase rope rescue gear.</p> <p>d. Continue work with neighboring agencies and Coast Guard to improve surf rescue.</p> <p>e. With passage of or other funding source, replace 3227 with a rescue pumper that can be better used for EMS calls.</p> |  | <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,

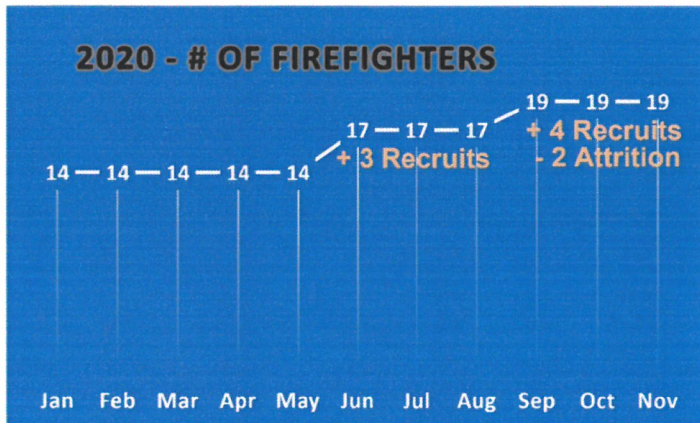
Marc Reckmann
Fire Chief/Budget Officer

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.

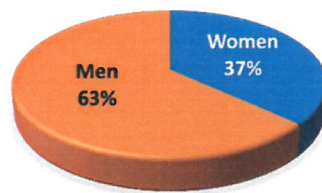
Volunteers Recruitment



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



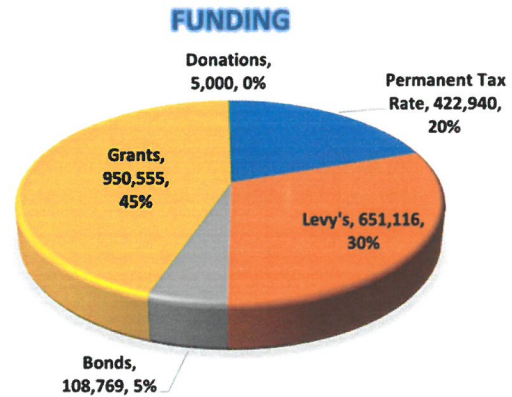
Obstacles: As far back as December 2002, a report was published by the Oregon 72 Legislative Assembly task force on the state of Volunteer Firefighters. Firefighter safety has driven higher standards in training and protective equipment. A dramatic increase in calls places higher expectations on volunteers 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 |



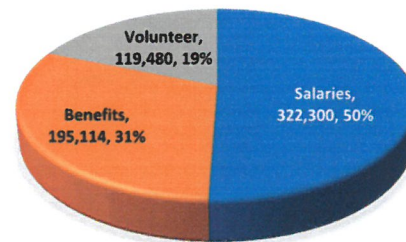
2021-2022 PROPOSED BUDGET:

PERSONNEL EXPENSES

The CBFIRE personnel expenses are:

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

PERSONNEL EXPENSES



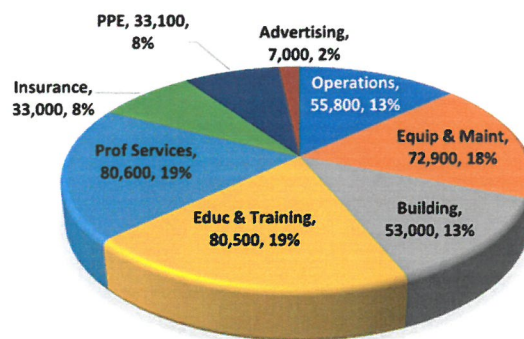
2021-2022 PROPOSED BUDGET:

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 |

MATERIALS & OPEX

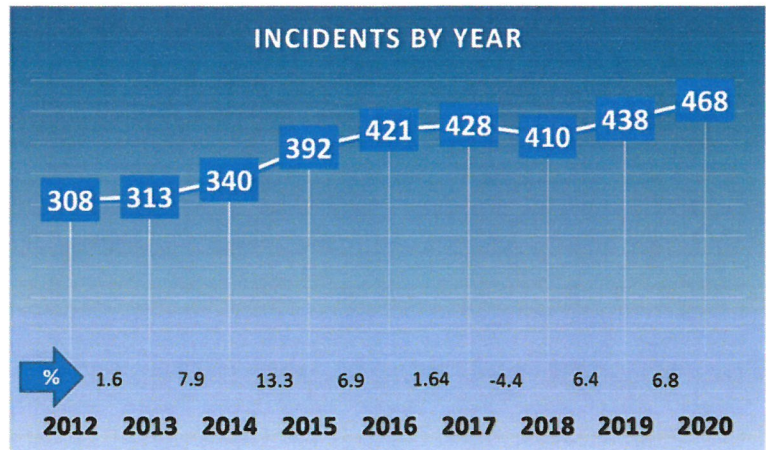


Response (Calls)

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.

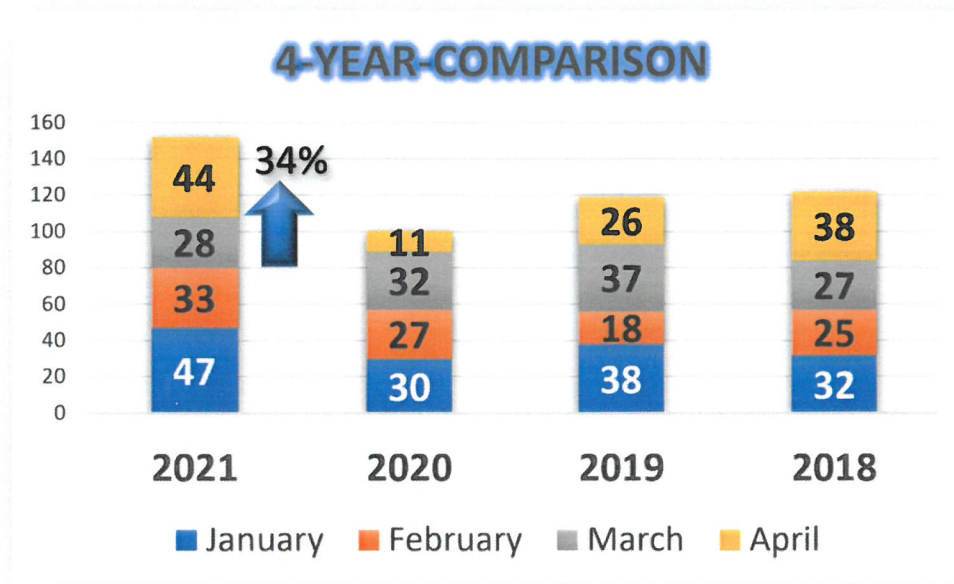
Less than 5% of responses are to actual fires. 50% of our responses are for Emergency Medical Services. We also respond to downed trees blocking roads, surf rescue and rope rescue.



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

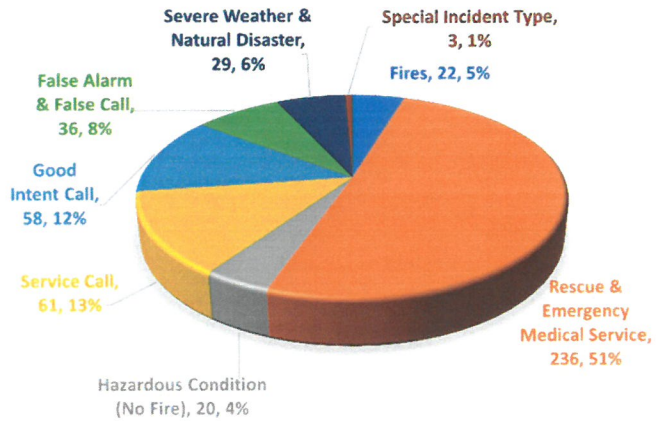
The below demonstrates the 4-year comparison between January, February, March and April. In 2021, 34% increase compared to previous year's average.



2020

Breakdown by Call Types

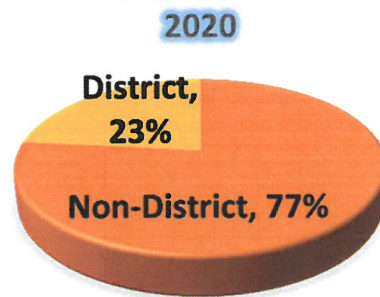
- 51% - Rescue, EMS
- 13% - Service Calls
- 12% - Good Intent Calls
- 8% - False Alarms
- 6% - Severe Weather
- 5% - Fires
- 4% - Hazardous
- 1% - Special



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

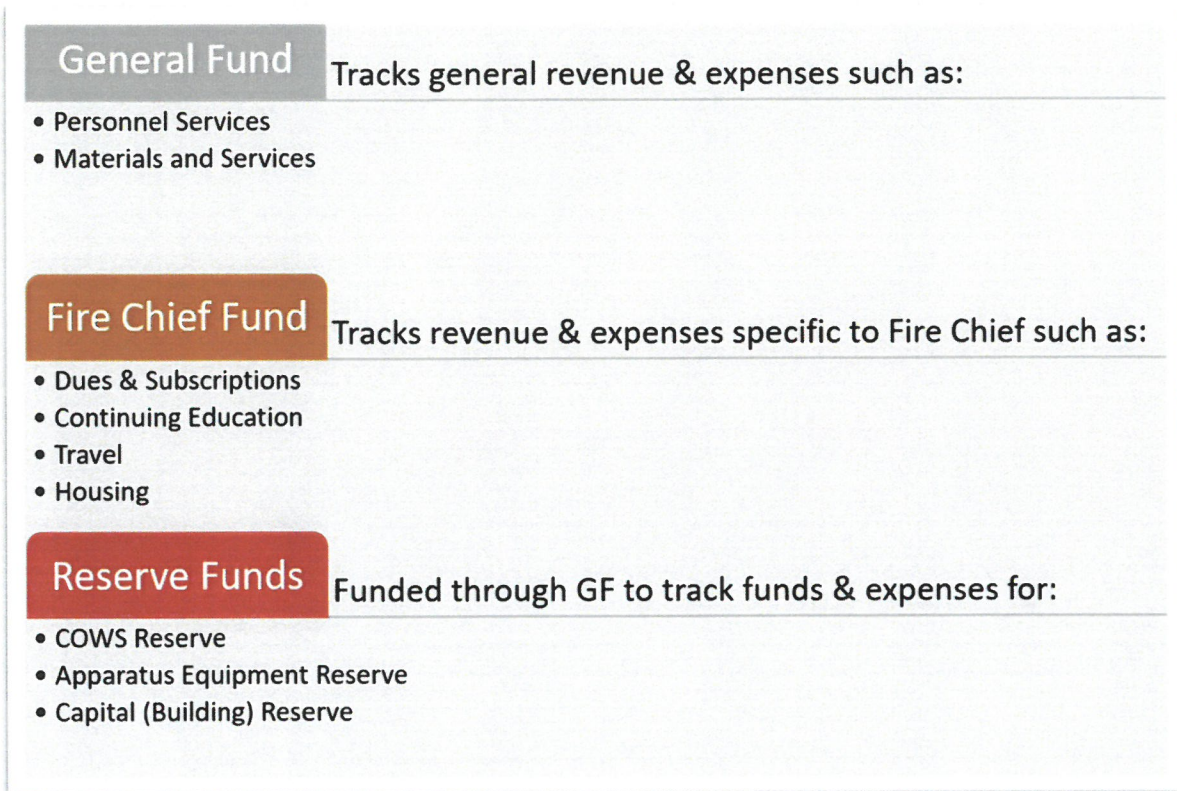
A new Duty Officer program was started in 2020 comprised of volunteer officers and paid officers. This program was created to ensure there is always officer-level personnel at every call.

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

| Form OR-LB-31 | | | | | Detailed Requirements GENERAL FUND | | |
|-------------------------------------|------------------------------------|--|----------------------------------|----------------------|---|-------------------------------------|---------------|
| Historical data | | | | YTD as of 4/30/21 | Requirements for FIRE & EMERGENCY SERVICES (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 | |
| 2 | 1,747 | 1,049 | 1,500 | 2 | OPERATIONAL | Disaster Preparedness | 1,500 |
| 3 | 3,929 | 978 | 7,500 | 3 | | Communication Supplies/Maintenance | 7,500 |
| 4 | 2,608 | 3,798 | 3,500 | 4 | | Medical Supplies/Maintenance | 5,000 |
| 5 | 9,139 | 10,784 | 10,000 | 5 | | Office Supplies/Maintenance | 10,000 |
| 6 | 1,234 | 1,415 | 2,000 | 6 | | Utilities: Garbage | 2,000 |
| 7 | 4,500 | 10,327 | 15,000 | 7 | | Utilities: Telephone | 15,000 |
| 8 | 9,282 | 8,947 | 10,000 | 8 | | Utilities: Electric | 10,000 |
| 9 | 3,893 | 2,879 | 3,300 | 9 | | Utilities Natural Gas/Propane | 3,300 |
| 10 | | 2,931 | | 10 | | Advertising - Grant | - |
| 11 | | | 24,000 | 11 | | Housing | - |
| 12 | 547 | 471 | 750 | 12 | | Postage/Freight | 1,500 |
| 13 | 36,879 | 43,579 | 77,550 | 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 | | | | YTD as of 4/30/21 | Requirements for FIRE & EMERGENCY SERVICES (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 | | | | | | |
| 14 | | | | 14 | | | |
| 15 | 1,828 | 10,898 | 10,000 | 15 | EQUIP/APPARATUS MAINTENANCE | Apparatus Repairs | 15,000 |
| 16 | 2,098 | 920 | 2,600 | 16 | | Tools | 2,600 |
| 17 | 4,662 | - | 3,000 | 17 | | Tires | 3,000 |
| 18 | 3,231 | 3,114 | 1,800 | 18 | | Batteries | 1,800 |
| 19 | 8,355 | 8,025 | 10,000 | 19 | | Miscellaneous | 10,000 |
| 20 | 36,058 | 25,216 | 35,000 | 20 | | Vehicle Maintenance and Supplies | 30,000 |
| 21 | 4,956 | 3,632 | 5,500 | 21 | | Fuel | 10,500 |
| 22 | 61,188 | 51,805 | 67,900 | 22 | TOTAL EQUIPMENT/APPARATUS | 72,900 | |

C. Building Maintenance

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

| Form OR-LB-31 | | Detailed Requirements GENERAL FUND | | | | | | | |
|-------------------------------------|------------------------------------|--|----------------------------------|--------|----------------------|---|-------------------------------------|---------------|----|
| Historical data | | | | | YTD as of 4/30/21 | Requirements for FIRE & EMERGENCY SERVICES (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 | | | | | | | | |
| 23 | | | | | 23 | | | 23 | |
| 24 | 23,389 | 30,032 | 25,000 | 17,281 | 24 | BUILDING MAINTENANCE | Building Maintenance | 25,000 | 24 |
| 25 | 447 | 1,236 | 3,000 | 220 | 25 | | COWS Maintenance | 3,000 | 25 |
| 26 | 6,196 | 7,925 | 10,000 | 5,895 | 26 | | Janitorial Services/Supplies | 12,000 | 26 |
| 27 | 7,000 | 9,599 | 11,000 | 9,283 | 27 | | Landscape Maintenance | 13,000 | 27 |
| 28 | 37,032 | 48,792 | 49,000 | 32,679 | 28 | TOTAL BUILDING MAINTENANCE | | 53,000 | 28 |

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

| Form OR-LB-31 | | Detailed Requirements GENERAL FUND | | | | | | | |
|-------------------------------------|------------------------------------|--|----------------------------------|--------|----------------------|---|-------------------------------------|---------------|----|
| Historical data | | | | | YTD as of 4/30/21 | Requirements for FIRE & EMERGENCY SERVICES (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 | | | | | | | | |
| 29 | | | | | 29 | | | 29 | |
| 30 | 5,384 | 9,078 | 10,000 | 3,641 | 30 | EDUCATION AND TRAINING | Recruitment and Retention | 10,000 | 30 |
| 31 | 2,859 | 1,491 | 3,000 | 2,477 | 31 | | Training Aids | 3,000 | 31 |
| 32 | 19,728 | 6,360 | 9,500 | 4,027 | 32 | | Firefighter and EMT training | 9,500 | 32 |
| 33 | 17,067 | 18,422 | 18,000 | 12,553 | 33 | | Dues and Subscriptions | 18,000 | 33 |
| 34 | 1,663 | 440 | 2,000 | - | 34 | | Board Training and Travel | 2,000 | 34 |
| 35 | 3,274 | - | 10,000 | 5,672 | 35 | | GRANT - BASIC FF TRAINING | 10,000 | 35 |
| 36 | - | - | 18,000 | - | 36 | | Student Program | 18,000 | 36 |
| 37 | - | - | 10,000 | 560 | 37 | | Rope Rescue Training/Equipment | 10,000 | 37 |
| 38 | 49,975 | 35,791 | 80,500 | 28,930 | 38 | TOTAL EDUCATION AND TRAINING | | 80,500 | 38 |

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 | | | | | YTD as of 4/30/21 | Requirements for FIRE & EMERGENCY SERVICES | | Budget for next year 2021 - 2023 |
| Actual | | | Adopted budget this year 20 - 21 | (Name of program or organizational unit) | | 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 | 40 | Bond Fees | 1,200 | 40 |
| 41 | 15,252 | 15,694 | 20,000 | 15,693 | 41 | 911 Dispatch Services | 26,000 | 41 |
| 42 | | - | - | - | 42 | Network Administration | 10,000 | 42 |
| 43 | 19,200 | 20,300 | 20,400 | 17,116 | 43 | Accounting Services | 20,400 | 43 |
| 44 | 970 | 273 | 2,000 | 4,116 | 44 | Legal Services | 5,000 | 44 |
| 45 | | 13,400 | 7,500 | 6,500 | 45 | Audit | 7,500 | 45 |
| 46 | 92 | 327 | 500 | 592 | 46 | Legal Notices | - | 46 |
| 47 | - | 3,110 | 10,000 | 4,645 | 47 | Medical Exams | 10,000 | 47 |
| 48 | - | - | 500 | - | 48 | Employee Assistance Program | 500 | 48 |
| 49 | 36,694 | 54,104 | 62,100 | 49,472 | 49 | 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 FIRE & EMERGENCY SERVICES | | Budget for next year 2021 - 2023 |
| Actual | | | Adopted budget this year 20 - 21 | (Name of program or organizational unit) | | 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 | Advertising - Legal | 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 FIRE & EMERGENCY SERVICES (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 |
| 55 | 21,349 | 24,127 | 25,000 | 31,092 | INSURANCE | 55 |
| 56 | | 1,472 | 1,000 | - | | Auto General, Prop, insurance |
| 57 | 21,349 | 25,599 | 26,000 | 31,092 | Pollution liability | 1,000 |
| | | | | | TOTAL INSURANCE | 33,000 |

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 FIRE & EMERGENCY SERVICES (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 | 1 |
| | | | | | Object Classification | Detail |
| 58 | | | | | PROTECTIVE EQUIPMENT / UNIFORMS | Miscellaneous Protective Equipment |
| 59 | 1,747 | 12,814 | 4,000 | 2,905 | | Turnouts |
| 60 | 6,255 | 9,600 | 12,000 | 6,343 | | Uniform |
| 61 | 4,507 | 4,446 | 6,000 | 3,131 | | GRANT - PPE |
| 62 | - | 1,259 | 15,600 | 9,474 | | GRANT - STUDENTS |
| 63 | | | | - | | |
| 64 | 12,509 | 28,119 | 37,600 | 21,853 | TOTAL PROTECTIVE EQUIPMENT/UNIFORMS | 33,100 |
| 65 | 234,665 | 264,005 | 381,650 | 244,222 | 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 | 1 |
| 2 | 4,123 | 3,191 | 2 | Beginning Cash on Hand (Cash Basis), or | 2 |
| 3 | | | 3 | Working Capital (Accrual Basis) | 3 |
| 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 | |
| 2 | 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 | 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 | 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 | 13 TOTAL RESOURCES | 1,579,189 |
| 14 | | | 14 REQUIREMENTS ** | |
| 15 | | | 15 | |
| | | | 15 | |
| | | | 15 | |
| 16 | | 36,294 | 16 FIRE & EMERGENCY SERVICE | 20,000 |
| 17 | | | 17 FIRE & EMERGENCY SERVICE | 250,000 |
| 18 | | | 18 FIRE & EMERGENCY SERVICE | 48,700 |
| 19 | | | 19 FIRE & EMERGENCY SERVICE | 805,977 |
| 20 | | | 20 FIRE & EMERGENCY SERVICE | 315,000 |
| 21 | | | 21 | |
| 22 | 221,139 | 254,845 | 22 Ending balance (prior years) | |
| 23 | | | 23 UNAPPROPRIATED ENDING FUND BALANCE | 139,512 |
| 24 | 221,139 | 291,139 | 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 | | | | | Proposed By Budget Officer | |
| Second Preceding Year 2018-19 | First Preceding Year 2019-20 | Adopted Budget Year 2020-21 | | | | |
| 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 |
| 16 | | 1,644 | 5,000 | 16 | Fire & Emergency Services | Capital Outlay |
| 17 | | | | 17 | | Battery Replacem |
| 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 | | | | RESERVE FUND RESOURCES AND REQUIREMENTS | | | |
|-------------------------------|---------------------------------|-------------------------------|--------------------------------|---|--|---------------------------------------|-----------------|
| | | | | CAPITAL PROJECTS(Building) (Fund) | | | |
| Historical Data | | | Adopted Budget Year 2020-21 | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2021-22 | | |
| Actual | | Proposed By Budget Officer | | | | | |
| 2nd receding Year 2018- | First Preceding Year 2019-20 | | | | | | |
| 1 | | | | 1 | RESOURCES | | 1 |
| 2 | 84,626 | 4,626 | 29,626 | 2 | Cash on hand * (cash basis), or | 49,082 | 2 |
| 3 | | | | 3 | Working Capital (accrual basis) | | 3 |
| 4 | | | | 4 | Previously levied taxes estimated to be received | | 4 |
| 5 | | | | 5 | Interest | | 5 |
| 6 | | 50,000 | 50,000 | 6 | Transferred IN, from other funds | | 6 |
| 7 | | | | 7 | | | 7 |
| 8 | 84,626 | 54,626 | 79,626 | 8 | Total Resources, except taxes to be levied | 49,082 | 8 |
| 9 | | | | 9 | Taxes estimated to be received | | 9 |
| 10 | | | | 10 | Taxes collected in year levied | | 10 |
| 11 | 84,626 | 54,626 | 79,626 | 11 | TOTAL RESOURCES | 49,082 | 11 |
| 12 | | | | 12 | REQUIREMENTS ** | | 12 |
| 13 | | | | 13 | Org. Unit or Prog. & Activity | Object Classifica tion | Detail |
| 14 | 80,000 | | 10,000 | 14 | FIRE & EMERGENCY SERVICE | C.O. | Bulding repairs |
| 15 | | 9,710 | | 15 | FIRE & EMERGENCY SERVICE | C.O. | Phone system |
| 16 | | 10,626 | 10,000 | 16 | FIRE & EMERGENCY SERVICE | C.O. | Network |
| 17 | | | | 17 | FIRE & EMERGENCY SERVICE | C.O. | Battery Replace |
| 18 | | | 10,000 | 18 | FIRE & EMERGENCY SERVICE | C.O. | Office upgrade |
| 19 | | | 25,000 | 19 | FIRE & EMERGENCY SERVICE | C.O. | Lockers |
| 20 | | | | 20 | | | |
| 21 | 4,626 | 34,290 | | 21 | Ending balance (prior years) | | |
| 22 | | | 24,626 | 22 | UNAPPROPRIATED ENDING FUND BALANCE | | 29,082 |
| 23 | 84,626 | 54,626 | 79,626 | 23 | TOTAL REQUIREMENTS | | 49,082 |

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 | | | | YTD as of 4/30/21 | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next |
| Actual | | Adopted Budget Year 2020- 21 | Proposed By Budget Officer | | | |
| Second Preceding Year 2018-19 | First Preceding Year 2019-20 | | | | | |
| 1 | | | | | 1 | RESOURCES |
| 2 | 186,109 | 151,121 | 194,083 | 227,907 | 2 | Cash on hand * (cash basis), or |
| 3 | | | | | 3 | Working Capital (accrual basis) |
| 4 | 7,331 | 5,767 | 6,000 | 10,640 | 4 | Previously levied taxes estimated to be received |
| 5 | | | | | 5 | Interest |
| 6 | | | | | 6 | Transferred IN, from other funds |
| 7 | | | | | 7 | TILLAMOOK COUNTY |
| 8 | | | | | 8 | |
| 9 | | | | | 9 | |
| 10 | 193,440 | 156,888 | 200,083 | | 10 | Total Resources, except taxes to be levied |
| 11 | | | 220,003 | 215,693 | 11 | Taxes estimated to be received |
| 12 | 131,130 | 209,706 | | | 12 | Taxes collected in year levied |
| 13 | 324,570 | 366,594 | 420,086 | 215,693 | 13 | TOTAL RESOURCES |
| 14 | | | | | 14 | 419,046 |
| 15 | | | | | 15 | REQUIREMENTS ** |
| | | | | | | Org Unit or Prog & Activity |
| | | | | | | Object Classification |
| | | | | | | Detail |
| 16 | 163,500 | 192,741 | 191,715 | 156,340 | 16 | FIRE & EMERGENCY SERVICE P.S. |
| 17 | 9,949 | 2,105 | 29,800 | 13,835 | 17 | FIRE & EMERGENCY SERVICE M&S |
| 18 | | | | | 18 | N/A CONT |
| 19 | | | | | 19 | N/A TRANS VEHICLE RESERVE |
| 20 | | | | | 20 | |
| 21 | 151,121 | 171,748 | | | 21 | Ending balance (prior years) |
| 22 | | | 198,571 | | 22 | UNAPPROPRIATED ENDING FUND BALANCE |
| 23 | 324,570 | 366,594 | 420,086 | 170,175 | 23 | TOTAL REQUIREMENTS |
| | | | | | | 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 | | Adopted budget this year 2020-21 | YTD as of 4/30/21 | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | Budget for next year 2021-22 | |
| Actual | | | | | Proposed by Budget Officer | |
| Second preceding year 2018-19 | First preceding year 2019-20 | | | | | |
| | | | | PERSONNEL SERVICES | | |
| 89,167 | 101,583 | 110,000 | 91,666 | Salary | 113,300 | |
| 7,447 | 8,129 | 8,415 | 7,063 | FICA | 9,064 | |
| 30,081 | 40,227 | 41,800 | 34,721 | PERS | 40,800 | |
| 28,396 | 26,709 | 31,000 | 22,660 | Health Insurance | 31,000 | |
| - | - | 500 | 228 | Disability Insurance | 850 | |
| 572 | - | | - | Uniform Allowance | | |
| 7,837 | 16,093 | | - | Residency Allowance | | |
| 163,500 | 192,741 | 191,715 | 156,338 | TOTAL | 195,014 | |
| | | | | | | |
| | | | | MATERIALS & SERVICES | | |
| 91 | 220 | | - | Vehicle Maintenance | | |
| 2,740 | 113 | | - | Vehicle Fuel | | |
| 900 | 765 | | - | Communications | | |
| 523 | 305 | 600 | 85 | Dues & Subscriptions | 600 | |
| 2,105 | | | - | Election costs | | |
| 2,679 | 702 | 5,000 | - | Continuing Education | 5,000 | |
| | | 19,200 | 13,750 | District Housing | 20,400 | |
| 911 | | 5,000 | - | Training & Travel | 5,000 | |
| 9,949 | 2,105 | 29,800 | 13,835 | TOTAL | 31,000 | |
| | | | | | | |
| 1 | 1 | 1 | | Total full time equivalent (FTE)* | 1 | |
| | | | | Ending balance (prior years) | | |
| | | | | Unappropriated ending fund balance | | |
| 173,449 | 194,846 | 221,515 | 170,173 | 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 | Proposed By Budget Officer | |
| Actual | | Adopted Budget Year 2020-21 | | | | |
| Second Preceding Year 2018-19 | First Preceding Year 2019-20 | | | | | |
| 1 | | | 1 | RESOURCES | 1 | |
| 2 | 64,798 | 64,798 | 2 | Cash on hand * (cash basis), or | 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 | 64,798 | 64,798 | 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 | 64,798 | 64,798 | 13 | TOTAL RESOURCES | 13 | |
| 14 | | | 14 | REQUIREMENTS ** | 14 | |
| 15 | | | 15 | Org. Unit or Prog. & Activity | Object Classification | |
| 16 | | 64,798 | 16 | FIRE AND EMERGENCY SERVICE | C.O. | |
| 17 | | | 17 | | COMMAND VEHICLE with upfit | |
| 18 | 64,798 | | 18 | Ending balance (prior years) | | |
| 19 | | | 19 | UNAPPROPRIATED ENDING FUND BALANCE | - | |
| 20 | 64,798 | 64,798 | 20 | 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

Detailed Requirements

GENERAL FUND

Form
OR-LB-31

| Historical data | | | | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | | Budget for next year 2021 - 2022 | | | |
|---------------------------------|--------|--------------------------------|------------------------------------|--|------------------------------------|----------------------------------|------------------------------|---------------------------|---|
| Second preceding year 2018 - 19 | Actual | First preceding year 2019 - 20 | Adopted budget this year 2020 - 21 | Object Classification | Detail | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body | |
| | | | | OPERATIONAL | Disaster Preparedness | 1500 | | | |
| 2 | 1747 | 1049 | 1500 | OPERATIONAL | Communication Supplies/Maintenance | 7500 | | | |
| 3 | 3929 | 978 | 7500 | OPERATIONAL | Medical Supplies/Maintenance | 5000 | | | |
| 4 | 2608 | 3798 | 3500 | OPERATIONAL | Office Supplies/Maintenance | 10000 | | | |
| 5 | 9139 | 10784 | 10000 | OPERATIONAL | Utilities: Garbage | 2000 | | | |
| 6 | 1234 | 1415 | 2000 | OPERATIONAL | Utilities: Telephone | 15,000 | | | |
| 7 | 4500 | 10327 | 15000 | OPERATIONAL | Utilities: Electric | 10000 | | | |
| 8 | 9282 | 8947 | 10000 | OPERATIONAL | Utilities Natural Gas/Propane | 3300 | | | |
| 9 | 3893 | 2879 | 3300 | OPERATIONAL | Advertising - Grant | 0 | | | |
| | | | | OPERATIONAL | Housing | 1500 | | | |
| 10 | 547 | 471 | 750 | OPERATIONAL | Postage/Freight | 55800 | 0 | 0 | |
| 11 | 36879 | 43579 | 77550 | TOTAL OPERATIONAL | | | | | |
| 12 | | | | | | | | | |
| 14 | 1828 | 10898 | 10000 | EQUIPT/APPARATUS MAINTENANCE | Apparatus Repairs | 15000 | | | |
| 15 | 2098 | 920 | 2600 | EQUIPT/APPARATUS MAINTENANCE | Tools | 2600 | | | |
| 16 | 4662 | 0 | 3000 | EQUIPT/APPARATUS MAINTENANCE | Tires | 3000 | | | |
| 17 | 3231 | 3114 | 1800 | EQUIPT/APPARATUS MAINTENANCE | Batteries | 1800 | | | |
| 18 | 8355 | 8025 | 10000 | EQUIPT/APPARATUS MAINTENANCE | Miscellaneous | 10000 | | | |
| 19 | 36058 | 25216 | 35000 | EQUIPT/APPARATUS MAINTENANCE | Vehicle Maintenance and Supplies | 30000 | | | |
| 20 | 4956 | 3632 | 5500 | EQUIPT/APPARATUS MAINTENANCE | Fuel | 10500 | | | |
| 21 | 61188 | 51805 | 67900 | TOTAL EQUIPMENT/APPARATUS | | | | | 0 |
| 22 | | | | | | 72900 | 0 | 0 | |
| 24 | 23389 | 30032 | 25000 | BUILDING MAINTENANCE | Building Maintenance | 25000 | | | |
| 25 | 447 | 1236 | 3000 | BUILDING MAINTENANCE | COWS Maintenance | 3000 | | | |
| 26 | 6196 | 7925 | 10000 | BUILDING MAINTENANCE | Janitorial Services/Supplies | 12000 | | | |
| 27 | 7000 | 9599 | 11000 | BUILDING MAINTENANCE | Landscape Maintenance | 13000 | | | |
| 28 | 37032 | 48792 | 49000 | TOTAL BUILDING MAINTENANCE | | | | | 0 |
| 29 | | | | | | 53000 | 0 | 0 | |
| 30 | 5384 | 9078 | 10000 | EDUCATION AND TRAINING | Recruitment and Retention | 10000 | | | |
| 31 | 2859 | 1491 | 3000 | EDUCATION AND TRAINING | Training Aids | 3000 | | | |
| 32 | 19728 | 6360 | 9500 | EDUCATION AND TRAINING | Firefighter and EMT training | 9500 | | | |
| 33 | 17067 | 18422 | 18000 | EDUCATION AND TRAINING | Dues and Subscriptions | 18000 | | | |
| 34 | 1663 | 440 | 2000 | EDUCATION AND TRAINING | Board Training and Travel | 2000 | | | |
| | 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 |
| | | | | PROFESSIONAL SERVICES | Bond Fees | 1200 | | | | 38 |
| | 1180 | 1000 | 1200 | PROFESSIONAL SERVICES | 911 Dispatch Services | 26000 | | | | 39 |
| | 15252 | 15694 | 20000 | PROFESSIONAL SERVICES | Network Administration | 10000 | | | | 40 |
| | | 0 | 0 | PROFESSIONAL SERVICES | Accounting Services | 20400 | | | | 41 |
| | 19200 | 20300 | 20400 | PROFESSIONAL SERVICES | Legal Services | 5000 | | | | 42 |
| | 970 | 273 | 2000 | PROFESSIONAL SERVICES | Audit | 7500 | | | | 43 |
| | | 13400 | 7500 | PROFESSIONAL SERVICES | Legal Notices | 0 | | | | 44 |
| | 92 | 327 | 500 | PROFESSIONAL SERVICES | Medical Exams | 10000 | | | | 46 |
| | 0 | 3110 | 10000 | PROFESSIONAL SERVICES | Employee Assistance Program | 500 | | | | 47 |
| | 0 | 0 | 500 | TOTAL PROFESSIONAL SERVICES | | 80600 | 0 | 0 | | 48 |
| | 36694 | 54104 | 62100 | TOTAL PROFESSIONAL SERVICES | | | | | | 49 |
| | | | | INSURANCE | Auto General, Prop, insurance | 32000 | | | | |
| | 21349 | 24127 | 25000 | INSURANCE | Pollution liability | 1000 | | | | |
| | | 1472 | 1000 | TOTAL INSURANCE | | 33000 | 0 | 0 | | |
| | 21349 | 25599 | 26000 | TOTAL INSURANCE | | | | | | |
| | | | | PROTECTIVE EQUIPMENT / UNIFORMS | Miscellaneous Protective Equipment | 4000 | | | | 50 |
| | 1747 | 12814 | 4000 | PROTECTIVE EQUIPMENT / UNIFORMS | Turnouts | 7500 | | | | 51 |
| | 6255 | 9600 | 12000 | PROTECTIVE EQUIPMENT / UNIFORMS | Uniform | 6000 | | | | 52 |
| | 4507 | 4446 | 6000 | PROTECTIVE EQUIPMENT / UNIFORMS | GRANT - PPE | 15600 | | | | 53 |
| | 0 | 1259 | 15600 | PROTECTIVE EQUIPMENT / UNIFORMS | GRANT - STUDENTS | | | | | |
| | | | | TOTAL PROTECTIVE EQUIPMENT/UNIFORMS | | 33100 | 0 | 0 | | 54 |
| | 12509 | 28119 | 37600 | TOTAL PROTECTIVE EQUIPMENT/UNIFORMS | | | | | | |

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

RESOURCES
GENERAL FUND

(Fund)

CANNON BEACH RFPD

| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2021 - 22 | | |
|-----------|-----------------|--------------------------|----------------------|--|--------------------------------|------------------------------|---------------------------|
| | Actual | Adopted Budget This Year | Budget for Next Year | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body |
| 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 | | | | 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 | 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 |

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**

GENERAL FUND

(name of fund)

CANNON BEACH RFPD

| | 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 | | | Adopted budget this year 2020 - 21 | Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit) | Object Classification | Detail | Budget for next year 2021 - 2022 | | | |
|-----------------|-----------------------------------|----------------------------|---------------------------------------|---|------------------------------|------------------------------------|-------------------------------------|---------------------------|----------|----|
| Actual | First preceding year 2019 - 20 | Proposed by Budget Officer | | | | | Approved by Budget Committee | Adopted by Governing Body | | |
| | | | | | | | | | | |
| 2 | 1747 | 1049 | 1500 | 2 | OPERATIONAL | Disaster Preparedness | 1500 | | | 2 |
| 3 | 3929 | 978 | 7500 | 3 | OPERATIONAL | Communication Supplies/Maintenance | 7500 | | | 3 |
| 4 | 2608 | 3798 | 3500 | 4 | OPERATIONAL | Medical Supplies/Maintenance | 5000 | | | 4 |
| 5 | 9139 | 10784 | 10000 | 5 | OPERATIONAL | Office Supplies/Maintenance | 10000 | | | 5 |
| 6 | 1234 | 1415 | 2000 | 6 | OPERATIONAL | Utilities: Garbage | 2000 | | | 6 |
| 7 | 4500 | 10327 | 15000 | 7 | OPERATIONAL | Utilities: Telephone | 15,000 | | | 7 |
| 8 | 9282 | 8947 | 10000 | 8 | OPERATIONAL | Utilities: Electric | 10000 | | | 8 |
| 9 | 3893 | 2879 | 3300 | 9 | OPERATIONAL | Utilities Natural Gas/Propane | 3300 | | | 9 |
| | | 2931 | | 9 | OPERATIONAL | Advertising - Grant | 0 | | | |
| | | | 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 | | | | | | 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 |
| | | | | 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 | | | | Total full time equivalent (FTE)* | | | | | | 30 |
| 31 | | | | Ending balance (prior years) | | | | | | 31 |
| 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 This Year 2020- 21 | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body |
| 2nd Preceding Year 18-19 | First Preceding Year 2019-20 | | Resources | | | |
| 1 | | | | | | 1 |
| 2 | 4,123 | 3,191 | 360 | 2 | | 2 |
| 3 | | | Beginning Cash on Hand (Cash Basis), or Working Capital (Accrual Basis) | | | 3 |
| 4 | 4,214 | 5,622 | 5,000 | 4 | 3,514 | 4 |
| 5 | | | Previously Levied Taxes to be Received | | | 5 |
| 6 | | | Interest | | | 6 |
| 7 | 8,337 | 8,813 | 5,360 | 7 | 3,514 | 7 |
| 8 | | | Transferred from Other Funds | | | 8 |
| 9 | | | Total Resources, Except Taxes to be Levied | | 0 | 9 |
| 10 | 101,526 | 100,543 | 105,255 | 10 | 105,255 | 10 |
| 17 | 109,863 | 109,356 | 110,615 | 11 | 108,769 | 11 |
| | | | Taxes Estimated to be Received * | | | |
| | | | Taxes Collected in Year Levied | | | |
| | | | TOTAL RESOURCES | | 0 | 0 |
| | | | Requirements | | | |
| | | | Bond Principal Payments | | | |
| 12 | | | Bond Issue | | | 12 |
| 13 | 90,000 | 95,000 | Budgeted Payment Date | | | 13 |
| 14 | | | MAY 2014 | | | 14 |
| 15 | | | December 31, 2021 | | | 15 |
| 16 | 90,000 | 95,000 | Total Principal | | 100,000 | 0 |
| | | | Bond Interest Payments | | | |
| 17 | | | Bond Issue | | | 17 |
| 18 | 8,865 | 7,807 | Budgeted Payment Date | | | 18 |
| 19 | 7,808 | 6,549 | MAY 2014 | | | 19 |
| 20 | | | June 30, 2022 | | | 20 |
| 21 | 16,673 | 14,356 | Total Interest | | 8,769 | 0 |
| | | | Unappropriated Balance for Following Year By | | | |
| 22 | | | Bond Issue | | | 22 |
| 23 | | | Projected Payment Date | | | 23 |
| 24 | | | | | | 24 |
| 25 | | | | | | 25 |
| 26 | 3,190 | 0 | Ending balance (prior years) | | | 26 |
| 27 | | | Total Unappropriated Ending Fund Balance | | | 27 |
| 28 | | | Loan Repayment to _____ Fund | | | 28 |
| 29 | | | Tax Credit Bond Reserve | | | 29 |
| 30 | 109,863 | 109,356 | TOTAL REQUIREMENTS | | 108,769 | 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

Apparatus/Equip RESERVE FUND (Fund)

GANNON BEACH REPD
(Name of Municipal Corporation)

| Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2021-22 | | | |
|---|--|-----------------------------|--|------------------------------|------------------------------|---------------------------|-----------|
| Actual Second Preceding Year 2018-19 | Actual 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 | 221139 | 221139 | Cash on hand * (cash basis), or | 611234 | | | 2 |
| 3 | | | Working Capital (accrual basis) | | | | 3 |
| 4 | | | Previously levied taxes estimated to be received | | | | 4 |
| 5 | | | Interest | | | | 5 |
| 6 | 70000 | 70000 | Transferred IN, from other funds | 125000 | | | 6 |
| 7 | | | from GF | | | | 7 |
| 8 | | | from AFG grants | 842955 | | | 8 |
| 9 | | | | | | | 9 |
| 10 | 221139 | 291139 | Total Resources, except taxes to be levied | 1579189 | 0 | 0 | 10 |
| 11 | | | Taxes estimated to be received | | | | 11 |
| 12 | | | Taxes collected in year levied | | | | 12 |
| 13 | 221139 | 291139 | TOTAL RESOURCES | 1579189 | 0 | 0 | 13 |
| 14 | | | REQUIREMENTS ** | | | | 14 |
| 15 | | | Org. Unit or Prog. & Activity | | | | 15 |
| 16 | 36294 | 70000 | FIRE & EMERGENCY SERVICE | 20000 | | | 16 |
| 17 | | 250000 | FIRE & EMERGENCY SERVICE | 250000 | | | 17 |
| 18 | | 50000 | FIRE & EMERGENCY SERVICE | 48700 | | | 18 |
| 19 | | 674290 | FIRE & EMERGENCY SERVICE | 805977 | | | 19 |
| 20 | | 250000 | FIRE & EMERGENCY SERVICE | 315000 | | | 20 |
| 21 | | | C.O. | | | | 21 |
| 22 | | | | | | | 22 |
| 23 | | | | | | | 23 |
| 24 | | | | | | | 24 |
| 25 | | | | | | | 25 |
| 26 | | | | | | | 26 |
| 27 | | | | | | | 27 |
| 28 | | | | | | | 28 |
| 29 | 221139 | 254845 | Ending balance (prior years) | | | | 29 |
| 30 | | | UNAPPROPRIATED ENDING FUND BALANCE | 139512 | | | 30 |
| 31 | 221139 | 291139 | TOTAL REQUIREMENTS | 1579189 | 0 | 0 | 31 |

**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-11

This fund is authorized and established by resolution / ordinance number 2005-11 on 6/13/2005 for the following specified purpose:
UPGRADES

RESERVE FUND RESOURCES AND REQUIREMENTS

COMMUNITY WARNING SYSTEM (Fund)

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)

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2021-22 | | | |
|----|---|------------------------------|-----------------------------|---|------------------------------|------------------------------|---------------------------|-----------|
| | Actual Second 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 | 4125 | 6125 | 6125 | Cash on hand * (cash basis), or Working Capital (accrual basis) | 11481 | | | 2 |
| 3 | | | | Previously levied taxes estimated to be received | | | | 3 |
| 4 | | | | Interest | | | | 4 |
| 5 | | | | Transferred IN, from other funds | | | | 5 |
| 6 | 2000 | 2000 | 5000 | | | | | 6 |
| 7 | | | | | | | | 7 |
| 8 | | | | | | | | 8 |
| 9 | | | | | | | | 9 |
| 10 | 6125 | 8125 | 11125 | Total Resources, except taxes to be levied | 11481 | 0 | 0 | 10 |
| 11 | | | | Taxes estimated to be received | | | | 11 |
| 12 | | | | Taxes collected in year levied | | | | 12 |
| 13 | 6125 | 8125 | 11125 | TOTAL RESOURCES | 11481 | 0 | 0 | 13 |
| 14 | | | | REQUIREMENTS ** | | | | 14 |
| 15 | | | | Org. Unit or Prog. & Activity/ Object Classification | | | | 15 |
| 16 | | 1644 | 5000 | Fire & Emergency Service | | 5000 | | 16 |
| 17 | | | | Capital Outlay | | | | 17 |
| 18 | | | | Battery Replacement | | | | 18 |
| 19 | | | | | | | | 19 |
| 20 | | | | | | | | 20 |
| 21 | | | | | | | | 21 |
| 22 | | | | | | | | 22 |
| 23 | | | | | | | | 23 |
| 24 | | | | | | | | 24 |
| 25 | | | | | | | | 25 |
| 26 | | | | | | | | 26 |
| 27 | | | | | | | | 27 |
| 28 | | | | | | | | 28 |
| 29 | 6125 | 6481 | 6125 | Ending balance (prior years) | 6125 | | | 29 |
| 30 | | | | UNAPPROPRIATED ENDING FUND BALANCE | | | | 30 |
| 31 | 6125 | 8125 | 11125 | TOTAL REQUIREMENTS | 11125 | 0 | 0 | 31 |

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

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

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

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

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

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 | Budget Officer | Budget Committee | Governing Body | |
| 1 | | | RESOURCES | | | 1 |
| 2 | 186109 | 151121 | 194083 | 184820 | | 2 |
| 3 | | | Cash on hand * (cash basis), or Working Capital (accrual basis) | | | 3 |
| 4 | 7331 | 5767 | 6000 | 6000 | | 4 |
| 5 | | | Previously levied taxes estimated to be received | | | 5 |
| 6 | | | Interest | | | 6 |
| 7 | | | Transferred IN, from other funds | | | 7 |
| 8 | | 0 | TILLAMOOK COUNTY | | | 8 |
| 9 | | | | | | 9 |
| 10 | 193440 | 156888 | 200083 | 190820 | | 10 |
| 11 | | | Total Resources, except taxes to be levied | 228226 | | 11 |
| 12 | 131130 | 209706 | Taxes estimated to be received | | | 12 |
| 13 | 324570 | 366594 | 420086 | 419046 | 0 | 0 |
| 14 | | | Taxes collected in year levied | | | 13 |
| 15 | | | TOTAL RESOURCES | | | 14 |
| 16 | 163500 | 192741 | 191715 | 195014 | | 15 |
| 17 | 9949 | 2105 | 29800 | 31000 | | 16 |
| 18 | | | FIRE & EMERGENCY SERVICE | | | 17 |
| 19 | | | N/A | | | 18 |
| 20 | | | N/A | | | 19 |
| 21 | | | TRANS | | | 20 |
| 22 | | | VEHICLE RESERVE | | | 21 |
| 23 | | | | | | 22 |
| 24 | | | | | | 23 |
| 25 | | | | | | 24 |
| 26 | | | | | | 25 |
| 27 | | | | | | 26 |
| 28 | | | | | | 27 |
| 29 | 151121 | 171748 | 198571 | 193032 | | 28 |
| 30 | | | Ending balance (prior years) | | | 29 |
| 31 | 324570 | 366594 | 420086 | 419046 | | 30 |
| | | | TOTAL REQUIREMENTS | | | 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 Second preceding year 2018-19 | First preceding year 2019-20 | Adopted budget this year 2020-21 | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body | |
| 1 | | | | | PERSONNEL SERVICES | | | | |
| 2 | | 89167 | 101583 | 110000 | Salary | 113300 | | | |
| 3 | | 7447 | 8129 | 8415 | FICA | 9064 | | | |
| 4 | | 30081 | 40227 | 41800 | PERS | 40800 | | | |
| 5 | | 28396 | 26709 | 31000 | Health Insurance | 31000 | | | |
| 6 | | 0 | 0 | 500 | Disability Insurance | 850 | | | |
| 7 | | 572 | 0 | 0 | Uniform Allowance | | | | |
| 8 | | 7837 | 16093 | 16093 | Residency Allowance | | | | |
| 9 | | 163500 | 192741 | 191715 | TOTAL | 195014 | 0 | 0 | |
| 10 | | | | | | | | | |
| 11 | | | | | | | | | |
| 12 | | | | | MATERIALS & SERVICES | | | | |
| 13 | | 91 | 220 | | Vehicle Maintenance | | | | |
| 14 | | 2740 | 113 | | Vehicle Fuel | | | | |
| 15 | | 900 | 765 | | Communications | | | | |
| 16 | | 523 | 305 | 600 | Dues & Subscriptions | 600 | | | |
| 17 | | 2105 | | | Election costs | | | | |
| 17 | | 2679 | 702 | 5000 | Continuing Education | 5000 | | | |
| 17 | | 911 | | 19200 | District Housing | 20400 | | | |
| 18 | | 9949 | 2105 | 5000 | Training & Travel | 5000 | | | |
| 18 | | | | 29800 | TOTAL | 31000 | 0 | 0 | |
| 20 | | | | | | | | | |
| 21 | | | | | | | | | |
| 22 | | | | | | | | | |
| 23 | | | | | | | | | |
| 24 | | | | | | | | | |
| 25 | | | | | | | | | |
| 26 | | | | | | | | | |
| 27 | | | | | | | | | |
| 28 | | | | | | | | | |
| 29 | | | | | | | | | |
| 30 | | 1 | 1 | 1 | Total full time equivalent (FTE)* | 1 | 1 | 1 | |
| 31 | | | | | Ending balance (prior years) | | | | |
| 32 | | | | | Unappropriated ending fund balance | | | | |
| 33 | | 173449 | 194846 | 221515 | Total requirements | 226014 | 0 | 0 | |

150-504-031 (Rev. 11-16)

*When budgeting for personal services expenditures, include number of related FTE positions.

**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)**

| 1 | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2021-22 | | | 1 | |
|----|----------------------------------|---------------------------------|--------------------------------|---|--|---------------------------------|-------------------------------|----------|----|
| | 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 | | | | | | | |
| 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