

CANNON BEACH RURAL FIRE PROTECTION DISTRICT

188 SUNSET BLVD
Cannon Beach, Oregon
97110



Proposed Operating Budget Fiscal Year 2019/2020

www.cbfire.com

Budget Committee

District Board Member

Bob Cerelli, 31897 Maxwell Ln. Arch Cape, OR 97102 (503) 436-1648 bobwcerelli@gmail.com	Position # 1 Term Ex: 6/2019
Mark Morgans 227 Vista Del Mar P.O. Box 1126 Cannon Beach, OR 97110 Mark.Morgans@gwrglobal.com	Position # 2 Term Ex: 6/2019
Garry Smith Vice-President/Secretary 264 Chilkoot Trail PO Box 152 Cannon Beach, OR 97110 503-739-2123 cbeco@charter.net	Position # 3 Term Ex: 6/2021
Mark Mekenas Treasurer 1088 S. Spruce St PO Box 1266 Cannon Beach, OR 97110 503-440-2167 mark@cannonbeachsurf.com	Position # 4 Term Ex: 6/2021
Sharon Clyde President 3788 W. Chinook PO Box 973 Cannon Beach, OR 97110 503-738-9133 sclyde@pacifier.com	Position # 5 Term Ex: 6/2019

Citizen Budget Committee

Marty Harris 4015 Ocean Ln PO Box 1452 Cannon Beach, OR 97110 503-475-0919 Marty.harris@att.net	Term Expires: 6/2019
Lianne Thompson 31912 Clatsop Ln Arch Cape, OR 97102 PO Box 1187 Cannon Beach, OR 97110 503-436-9013 Liannegaea@gmail.com	Term Expires: 6/2020
David Pastor 140 E. Monroe PO Box 737 Cannon Beach, OR 97110 davepas@gmail.com	Term Expires: 6/2020
Linda Sweeney 663 S. Hemlock St. PO Box 215 Cannon Beach, OR 97110 Lsweeney36@gmail.com	Term Expires: 6/2019
James Kingwell 320 Chinook Way PO Box 382 Cannon Beach, OR 97110 icefire@theoregonshore.com	Term Expires: 6/2019

Mission, Vision, and Values

Mission Statement

The mission statement of an organization clearly defines the major services that are provided to the community. The mission statement identifies why the organization exists; it focuses the members on what is truly important to the organization. The mission statement should be understood by all members and posted prominently throughout the organization's facilities. Each member should commit the mission to memory.

"Dedicated to Protect Life, Property and the environment in the Communities we serve; assist in local, State and National incidents"

Vision Statement

The vision of an organization clearly defines and establishes what it is they want to become. It becomes a target and guiding beacon as the strategic plan and initiatives are completed. At the conclusion of the plan, the adopted vision should be a reality and accurate portrayal of the Fire District. The Cannon Beach RFPD developed the following vision statement:

To be the premiere 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.

This shall be accomplished through:

- Treating people with courtesy, dignity, and respect
- Being good stewards of the District's resources
- Making data driven decisions
- Embracing change
- Providing training to support the development and growth of our members

Our vision statement is the focal point of the District. Through continuous environmental scanning, we will analyze trends, programs, and services to provide for our external and internal customers.

Core Values

Organizational Core Values determine our image. The image of the District is exemplified by each individual. Our collective professionalism is the integrity of our organization. Membership within Cannon Beach RFPD means that each person must value the personal needs and aspirations of others.

We strive to exemplify the following values:

Responsibility

Being accountable for actions. Cultivating customer trust through competence, courtesy, and honoring of responsibilities. Being dependable, timely, and mindful that work performed reflects on the Fire District.

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.

Integrity

Demonstrating principles such as trustworthiness, honesty and conformance to professional ethics. Performing “one’s” duties to enhance the public trust. Making prudent decisions.

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

Is a good steward of public resources, using them only in support of the Fire District’s work. Performs work efficiently, effectively, and economically. Adheres to laws, rules and regulations.

Cooperation

The ability to work willingly and well 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. Is innovative, self-motivated, and solutions-oriented.

Each individual can and will make a difference. Every member is expected to accomplish their own tasks with a sense of duty, respect, and honor to the District and their fellow members as it pertains to the organizational vision, mission, and core values.

Fiscal Year 2019/2020 Priorities

- Create a budget that is easy to understand, is transparent and fulfills the Fire District's mission and vision.
- Provide timely, efficient, and quality responses to requests for assistance from the residents and visitors of the Fire District by maintaining a sufficient number of trained and available personnel.
- Maintain an operationally and physically fit, safely outfitted, and adequately housed force of emergency response personnel.
- Provide reimbursement, benefits and other forms of incentives to promote motivation, longevity and high morale among volunteer and career members.
- Continue to strive towards meeting industry standards.
- Plan for future expenditures by ensuring that reserve funds are utilized and adequately funded.
- Continue to improve community fire and life safety and education for the public, expand training of personnel, and increase coverage for calls of service maintaining Automatic/Mutual Aid agreements with Departments/Districts within Clatsop and Tillamook counties.
- Continue to improve community fire and life safety and increase coverage for calls of service maintaining agreements with Oregon State Parks and Oregon Department of Forestry.

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 Matthew Benedict

Introduction

I am pleased to present to you the proposed budget for fiscal year 2019/2020. This budget is designed to meet the current needs and anticipate the future requirements of the Fire District. It will also help us to accomplish the goals and objectives set forth in the Fire District's strategic plan and the 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.

I would like to thank the administrative staff and our organization as a whole for their invaluable assistance and vision as we have worked to complete the budget process. The District completed a strategic plan in 2003 that drives many of the decisions made during the development of the budget. The process involved many hours of thoughtful discussions and meetings of focus groups made up of both internal and external stakeholders. It was truly a team effort, and all are to be commended for giving their time and energy to make it a reality. The strategic plan is currently being reviewed and anticipate completion by the end of 2019.

Revenue

The District uses the cash basis of accounting. This process requires the District to project cash carry forward funds for operation from July to November of the next fiscal year. By using appropriate cash management, the District has been able to operate from July to November utilizing only these funds. Several budgets in the past have utilized the ability to borrow from reserve accounts to fund operations until tax monies have become available. This process requires that funds be returned to the reserve account as soon as tax revenue is received in November. With careful planning and spending over the last few years, the District will once again not need to borrow from reserves to fund operations during that period.

The County Tax Assessor has estimated the District's overall growth in assessed valuation (AV) for fiscal year 2019/2020 to be 3% beyond the 2018 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 number is figured at a 93% collection rate. 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(\$394,060); District's local option (Fire Chief) tax rate of \$0.19 per \$1,000 of assessed valuation(\$212,642); District's bond (Ladder truck) of \$0.09 per \$1,000 of assessed valuation(\$101,732). The total amount will be \$708,435.

Expenditures

The District's expenditures are categorized into four main categories. These include: Personnel Services, Materials and Services, Capital Outlay, and Transfers. A brief description of each follows:

- **Personnel Services Category:** This includes personnel costs for all members of the organization. This includes both career and volunteer costs.
- **Materials and Services Category:** This fund pays all day to day expenses required to complete our mission.
- **Capital Outlay Category:** This fund is for major capital expenditures.
- **Transfers:** This includes transfers to reserve funds and the unappropriated ending fund balance.

Changes

The Fire District's budget contains several changes designed to further carry out our mission, increase accountability, and plan for future expenses.

- The districts available cash has increased \$153,000 over the past three years.
- Contributions to several reserve accounts have been adjusted to account for changes in replacement schedules.
- No longer factoring in possible grants to be received
- Personnel Services increased to fund the Recruitment & retention Coordinator position which is funded through the SAFER Grant.
- Materials & Services increased to fund SAFER Grant funded Marketing, Basic FF Training, and Personal Protective Equipment for new recruits.
- Reserve Funds have all been increased with a majority of funds derived from past mobilizations/conflagrations.

Conclusion

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 2019/2020. 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,

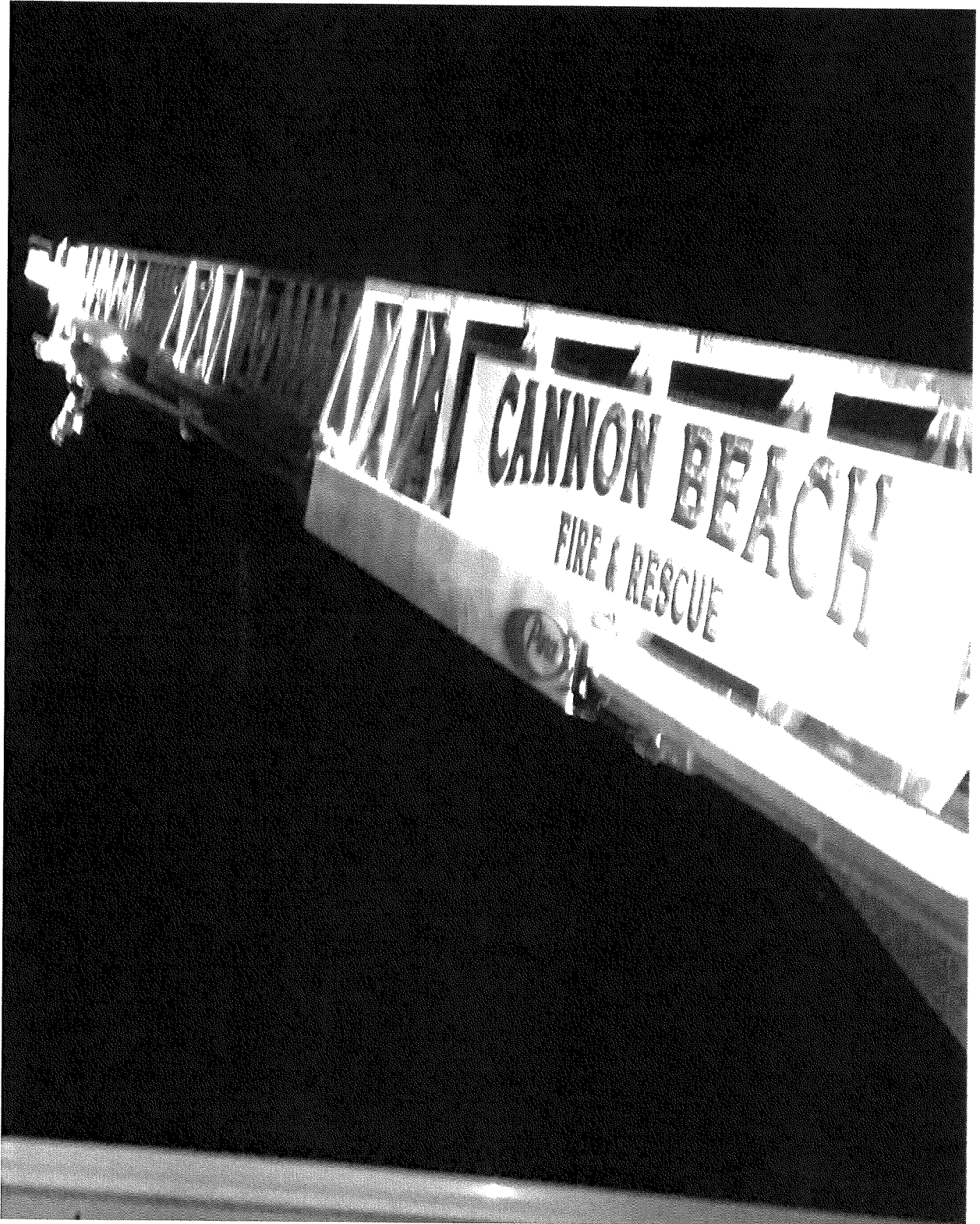
Matthew A. Benedict
Fire Chief/Budget Officer

Cannon Beach Rural Fire Protection District

Budget Document Table of Contents

- Budget Summary
 - Resources
 - General Fund (LB-20) – Page 13
- General Operating Funds
 - Personnel Services Category (LB-30) – Page 16
 - Materials and Services Category (LB-31) – Page 18
- Reserve Funds and Transfers
 - Transfers & Unappropriated Ending Balance (LB-30) – Page 22
 - Apparatus & Equipment Reserve Fund (LB-11) – Page 24
 - Community Warning System (COWS) Reserve Fund (LB-11) – Page 26
 - Building (Facilities) Reserve Fund (LB-11) – Page 28
- Chiefs Levy
 - Resources (LB -10) - Page 29
 - Personnel Services and Materials & Services (LB – 31) – Page 30
 - Reserve Fund (LB – 31) – Page 32
- Appendix A – General Fund Expenditure Line Item Descriptions – Page 27
- Appendix B – Chiefs Levy Expenditure Line Item Descriptions – Page 29
- Appendix C - 2019/2020 Salaries – Page 30
- Appendix D – PERS – Page 31
- Appendix E – Affidavit of Publications (not included in this version) – Page 32
- Appendix F – Resolution 2019-0___ (not included in this version) – Page 33
- Appendix G - LB-50 Notice of Property Tax and Certification of Intent to
Impose a Tax, Fee, Assessment or Charge on Property (not
included in this version) – Page 34
- Appendix H – Property Tax Worksheet – Page 35

BUDGET SUMMARY



Resources

In preparing a budget, the worksheet below is used to calculate the approximate amount of taxes to be collected. The total taxes to be collected are then added to other resources (i.e., grants, sales, etc.) to create a total revenue amount. This total revenue amount is then distributed into funds or categories to cover the estimated expenditures necessary to meet the needs of the organization.

Property Tax Combined - ALL		
1. Combined Rate Limit	\$0.6330 / \$1000	Enter your Permanent Rate levy
2. Est. Assessed Value		\$1,203,407,245.00
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0006330
4. Amount the Rate would raise		\$761,756.79
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-	\$0.00
6. Tax to be billed	=	\$761,756.79
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.93
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	\$708,433.81
9. Loss due to discount & uncollectables <i>(line 6 minus line 8)</i> <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$53,322.98

**FORM
LB-20**

**RESOURCES
GENERAL FUND**

(Fund)

CANNON BEACH RFPD

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2019 - 20				
Actual		Adopted Budget This Year Year 2018 - 19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2016 - 17	First Preceding Year 2017 - 18							
1	206779	297510	260000	1 Available cash on hand* (cash basis) or	360000		1	
2				2 Net working capital (accrual basis)			2	
3	11039	18550	20000	3 Previously levied taxes estimated to be received	20000		3	
4	2468	8341	6010	4 Interest	14000		4	
5				5 Transferred IN, from other funds			5	
6				6 OTHER RESOURCES			6	
7	0	0	735	7 Fire Protection Revenue	1500		7	
8	8794	58232	20000	8 Miscellaneous Revenue	5000		8	
9	10000	0	10000	9 Association Contribution	0		9	
10	0	44866	85000	10 Conflagration/Mobilization	65000		10	
11		5949	6000	11 Tillamook County prior			11	
12	0	0	734112	12 Assistance to Firefighter Grant (AFG)			12	
13	0	0	0	13 SAFER GRANT	107600		13	
14		14030		14 VFA Grant			14	
15				15			15	
16				16			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	239080	447478	1141857	29 Total resources, except taxes to be levied	573100	0	0	29
30			370519	30 Taxes estimated to be received	394060			30
31	366622	365844		31 Taxes collected in year levied				31
32	605702	813322	1512376	32 TOTAL RESOURCES	967160	0	0	32

150-504-020 (rev 10-16)

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

GENERAL OPERATING FUND



Personnel Services Category

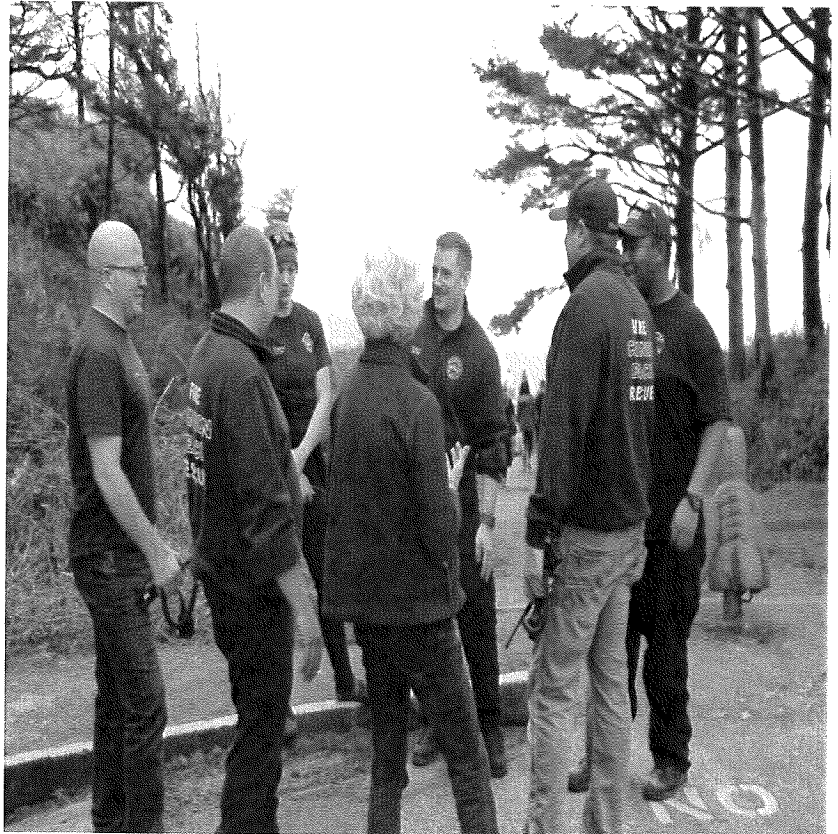
This budget category pertains to volunteer and career personnel, and funds such things as wages, retirement, taxes, social security, health and dental insurance, life and disability insurance, worker's compensation, volunteer incentive programs and other benefits. The Fire Chief Wages are negotiated with the Board of Directors. Administrative staff wages are negotiated with the Fire Chief.

Funding for the Personnel Services portion of the budget can be transferred between line items without a resolution if the total budgeted amount in this category is not over expended.

Appendix "A" contains expenditure line item descriptions. Appendix "C" contains specific information regarding salaries.

Changes within this category:

- \$306,100 (FY 19/20) - \$223,640 (FY 18/19) = \$82,400 increase
- The Oregon Public Employee's Retirement System (PERS) costs have increased by 27.5931% for tier one and two employees
OPSRP costs have increased by 23.3191%
- Medical insurance premiums have increased by 5% and dental has increased by 2.45%.
- Worker's compensation has increased by approximately 5%.
- Recruitment & Retention Coordinator Position funded through SAFER



REQUIREMENTS SUMMARY									
FORM LB-30		ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY						CANNON BEACH RFPD	
		GENERAL FUND (name of fund)						name of Municipal Corporation	
1	Historical Data			REQUIREMENTS FOR: Fire & Emergency Services	Budget For Next Year 2019 - 20			1	
	Actual		Adopted Budget		Proposed By Budget Office	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2016 - 17	First Preceding Year 2017 - 18	This Year 2018 - 19						
2	58,497	48,000	48,000	2	Volunteer Payroll	48,000			2
3	4,786	4,081	4,000	3	Volunteer FICA	4,000			3
4	11,200		11,200	4	Length of Service	11,200			4
5	5,581	5,969	10,000	5	Workers Comp Insurance	10,000			5
6	15,000	27,500	30,000	6	Fire Marshal Training Officer	35,000			6
7	7,301			7	FMTO Medical Insurance	0			7
8	3,062	7,293	7,000	8	FMTO Retirement	11,200			8
9				9	FMTO Disability Insurance	0			9
10	3,148	2,207	2,400	10	FMTO FICA	2,800			10
11	177			11	FMTO Uniform Allowance	0			11
12				12	GRANT - Recruitment & Retention Salary	55,000			12
13				13	GRANT - R & R Medical	25,000			13
14				14	GRANT - R & R Retirement	11,500			14
15				15	GRANT - R & R FICA	4,400			15
16		45,105	38,000	16	Part-Time Firefighter	10,000			16
17		7,249	3,040	17	Part-Time Firefighter FICA	8,000			17
18		9,752		18	Part-Time Firefighter PERS				18
19				19	Part-Time firefighter - other				19
20			50,000	20	Conflagration Payroll	50,000			20
21			5,000	21	Conflagration FICA	4,000			21
22			10,000	22	Conflagration PERS	11,000			22
23	1,229	6,306	5,000	23	Life and Disability Insurance	5,000			23
24	1,378			24	Board Travel Expenses				24
25				25	Employee Assistance Program				25
26				26					26
27	111,359	163,462	223,640	27	TOTAL PERSONNEL SERVICES	306,100	0	0	27
28			2.00	28	Total Full-Time Equivalent (FTE)	3.00			28
29				29	MATERIALS AND SERVICES				29
30	36,978	34,866	37,900	30	Operational	40,100			30
31	34,548	43,723	64,000	31	Equipment and Apparatus Maintenance	67,900			31
32	29,029	24,606	28,000	32	Building Maintenance	35,000			32
33	16,692	19,763	27,100	33	Education and training	40,500			33
34	36,479	45,289	53,760	34	Professional Services	49,600			34
35	17,893	20,024	23,000	35	Insurance	23,200			35
36		24,202	24,000	36	Protective Equipment and Uniforms	37,600			36
37		1,293	2,000	37	Advertising - Legal	2,000			37
38				38	Advertising - GRANT Print Marketing	5,000			38
39				39					39
40	171,619	213,766	259,760	40	TOTAL MATERIALS AND SERVICES	300,900	0	0	40
41				41	CAPITAL OUTLAY				41
42		42,903	20,000	42	Equipment				42
43			318,190	43	Radio System - AFG				43
44			125,359	44	Fire Hose and Nozzles - AFG				44
45			329,200	45	SCBA - AFG				45
46				46					46
47				47					47
48	0	42,903	792,749	48	TOTAL CAPITAL OUTLAY	0	0	0	48
49	282,978	420,131	1,276,149	49	ORGANIZATIONAL UNIT / ACTIVITY TOTAL	607,000	0	0	49

Materials & Services Category

This budget category funds the day to day expenses required for the delivery of fire and life safety services to the District. Most line items are based on an estimate and/or historical data of required expenditures. Program coordinators are required to justify spending within each line item. Grant items that do not meet capital expenditure requirements are placed in this fund.

Funding for Materials and Services can be transferred between line items without a resolution provided that the total budgeted amount in this category is not over-expended.

Appendix "A" contains expenditure line item descriptions.

Changes within this category:

- \$300,900 (FY 19/20) - \$259,760 (FY 18/19) = \$41,140 increase
- Many line items are adjusted in taking prior year actual totals in consideration along with the trend this current fiscal year
- Operational – Roughly a 5% increase
- Equipment/Apparatus – Roughly a 6% increase
- Building Maintenance – Roughly 25% increase
- Education/Training – Roughly 12% increase along with \$10,000 added along from SAFER Grant
- Professional Services – 9% decrease
- Insurance – Slight increase
- Protective Equipment/Uniforms – No increase before \$15,600 added from SAFER Grant



**Form
OR-LB-31**

Detailed Requirements
GENERAL FUND

Historical data			Requirements for FIRE & EMERGENCY SERVICES (Name of program or organizational unit)		Budget for next year 2019 - 2020			
Actual		Adopted budget this year 2018 - 19			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second preceding year 2016 - 17	First preceding year 2017 - 18							
				Object Classification	Detail			
2	2799	834	1200	OPERATIONAL	Disaster Preparedness	1500		
3	4098	7031	7000	OPERATIONAL	Communication Supplies/Maintenance	7500		
4		1877	3500	OPERATIONAL	Medical Supplies/Maintenance	3500		
5	8375	7365	7000	OPERATIONAL	Office Supplies/Maintenance	8000		
6	1060	1146	1200	OPERATIONAL	Utilities: Garbage	1300		
7	4929	4049	4500	OPERATIONAL	Utilities: Telephone	4500		
8	10971	9690	10000	OPERATIONAL	Utilities: Electric	10000		
9	4379	2553	3000	OPERATIONAL	Utilities Natural Gas/Propane	3300		
10	367	321	500	OPERATIONAL	Postage/Freight	500		
11	36978	34866	37900	TOTAL OPERATIONAL		40100		
12								
13			10000	EQUIPT/APPARATUS MAINTENANCE	Apparatus Repairs	10000		
14		2456	2500	EQUIPT/APPARATUS MAINTENANCE	Tools	2600		
15		0	3000	EQUIPT/APPARATUS MAINTENANCE	Tires	3000		
16		222	3000	EQUIPT/APPARATUS MAINTENANCE	Batteries	1800		
17	26304	12570	10000	EQUIPT/APPARATUS MAINTENANCE	Miscellaneous	10000		
18	5373	23479	30000	EQUIPT/APPARATUS MAINTENANCE	Vehicle Maintenance and Supplies	35000		
19	2871	4996	5500	EQUIPT/APPARATUS MAINTENANCE	Fuel	5500		
20	34548	43723	64000	TOTAL EQUIPMENT/APPARATUS		67900		
21								
22	18536	7321	12000	BUILDING MAINTENANCE	Building Maintenance	18000		
23		3910	3000	BUILDING MAINTENANCE	COWS Maintenance	3000		
24	3610	6565	6500	BUILDING MAINTENANCE	Janitorial Services/Supplies	7000		
25	6883	6810	6500	BUILDING MAINTENANCE	Landscape Maintenance	7000		
26	29029	24606	28000	TOTAL BUILDING MAINTENANCE		35000		
27								
28				EDUCATION AND TRAINING	Recruitment and Retention	7000		
29	2169	2878	3500	EDUCATION AND TRAINING	Training Aids	3000		
30	1561	2844	2500	EDUCATION AND TRAINING	Firefighter and EMT training	9500		
31	7949	4252	12000	EDUCATION AND TRAINING	Dues and Subscriptions	9000		
32	5013	8102	7600	EDUCATION AND TRAINING	Board Training and Travel	2000		
33	0	1687	1500	EDUCATION AND TRAINING	GRANT - BASIC FF TRAINING	10000		
34	16692	19763	27100	TOTAL EDUCATION AND TRAINING		40500		
35								
36	1540	1360	1360	PROFESSIONAL SERVICES	Bond Fees	1200		
37	14938	15251	16000	PROFESSIONAL SERVICES	911 Dispatch Services	16000		
38	1613	981	0	PROFESSIONAL SERVICES	Contract Secretary	0		
39	9400	20050	20400	PROFESSIONAL SERVICES	Accounting Services	20400		
40	177	87	2000	PROFESSIONAL SERVICES	Legal Services	2000		
41	4890	4640	7500	PROFESSIONAL SERVICES	Audit	7500		
42	145		0	PROFESSIONAL SERVICES	Legal Notices	0		
43	359		0	PROFESSIONAL SERVICES	Accounting Bond	0		
44	3417	0	5000	PROFESSIONAL SERVICES	Medical Exams	2000		
45	0		1500	PROFESSIONAL SERVICES	Employee Assistance Program	500		
46	36479	42369	53760	TOTAL PROFESSIONAL SERVICES		49600		
47								
48	0	3425	5000	PROTECTIVE EQUIPMENT / UNIFORMS	Miscellaneous Protective Equipment	4000		
49	0	16137	12000	PROTECTIVE EQUIPMENT / UNIFORMS	Turnouts	12000		
50	0	4641	7000	PROTECTIVE EQUIPMENT / UNIFORMS	Uniform	6000		
51	0	0	0	PROTECTIVE EQUIPMENT / UNIFORMS	GRANT - PPE	15600		
52	0	24203	24000	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS		37600		
53								
54				Total full time equivalent (FTE)*				
55				Ending balance (prior years)				
56				Unappropriated ending fund balance				
57	153726	189530	234760	Total requirements		270700		

*60-504-031 (Rev. 11-8)

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

Capital Outlay Category

This budget category pertains to capital expenditures (\$5,000 and 5 years of service life), and funds items such as mobile data computers, thermal imaging cameras and telephone systems. The items purchased with these funds are typically fixed assets.

Funding for the Capital Outlay portion of the budget can be transferred between line items without a resolution as long as the total budgeted amount in this category is not over-expended.

Changes within this category:

No capital outlay items are planned for purchase during FY 2019/2020. Most capital purchases are now being planned through reserve fund processes. There are no anticipated grants for capital items that have been awarded at this time.



RESERVE FUNDS & TRANSFERS



Transfers & Unappropriated Ending Balance

The Reserve Fund Transfers are special funds designated by resolution to fund purchases that include apparatus, utility vehicles, fire, ems and rescue equipment, facilities and properties. These funds allow the district to plan purchases without the need to borrow or go to the voters with special taxing options.

The Unappropriated Ending Fund Balance, along with the additional cash carryover, will enable the fire district to fund operations from July through November of the next budget year, until tax funds become available. This fund cannot be spent without the occurrence of a catastrophic event as defined by Oregon law.

Changes within this category:

- Several reserve funds have contribution changes. Details are presented within the explanation of each fund.
- The Districts total budgeted unappropriated ending fund balance is \$695,840. This cash balance provides the fire district with enough resources to fund operations from July 1 until taxes are received in November. Approximately \$93,000 is required monthly to operate the Fire District which includes the major capital outlay budgeted this year.

REQUIREMENTS SUMMARY									
FORM		NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM							
LB-30		GENERAL FUND				CANNON BEACH RFPD			
		(name of fund)				name of Municipal Corporation			
	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2019 -20				
	Actual		Adopted Budget		Proposed By	Approved By	Adopted By		
	Second Preceding Year 2016 - 17	First Preceding Year 2017 - 18	This Year 2018 - 019						Budget Office
1				1 PERSONNEL SERVICES NOT ALLOCATED					1
2				2					2
3				3					3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0		4
5				5 Total Full-Time Equivalent (FTE)					5
6				6 MATERIALS AND SERVICES NOT ALLOCATED					6
7				7					7
8				8					8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0		9
10				10 CAPITAL OUTLAY NOT ALLOCATED					10
11				11					11
12				12					12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0		13
14				14 DEBT SERVICE					14
15				15					15
16				16					16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0		17
18				18 SPECIAL PAYMENTS					18
19				19					19
20				20					20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0		21
22				22 INTERFUND TRANSFERS					22
23	1,000	1,000	2,000	23 Transfer to Community Warning System Fund	2,000				23
24	20,000	85,000		24 Transfer to Apparatus & Equipment Reserve Fund	70,000				24
25				25 Transfer to Chief Vehicle Fund					25
26		50,000		26 Transfer to Capital Projects Fund	50,000				26
27				27					27
28	21,000	136,000	2,000	28 TOTAL INTERFUND TRANSFERS	122,000	0	0		28
29				29 OPERATING CONTINGENCY					29
30				30 RESERVED FOR FUTURE EXPENDITURE					30
31			234,227	31 UNAPPROPRIATED ENDING BALANCE	249,360				31
32	21,000	136,000	236,227	32 Total Requirements NOT ALLOCATED	371,360	0	0		32
33	282,978	420,131	1,276,149	33 Total Requirements for ALL Org.Units/Programs within fund	595,800				33
34	301,724	257,191		34 Ending balance (prior years)					34
35	605,702	813,322	1,512,376	35 TOTAL REQUIREMENTS	967,160	0	0		35

150-504-030 (Rev 11-18)

Apparatus & Equipment Reserve Fund

This reserve funds the purchase of new or replacement major fire apparatus including fire engines, water tenders, wildland engines, rescue vehicles, utility, and staff vehicles. The fund also supports major repairs or reconfiguration of apparatus.

One cannot argue that today’s fire apparatus provides firefighters with a much safer mode of transportation, along with safer, more effective, and more efficient operations once there.

Today’s fire apparatus has become such a vehicle because of the changes, upgrades and fine-tuning to NFPA 1901 over the past 10 to 15 years – roughly three revision cycles. The public and board members should carefully consider the value (or risk) to their firefighters of keeping fire apparatus in first-line service when it’s more than 15 years old before placing in Reserve status.

Staff Vehicles will be utilized for 10 years and then transitioned into the Fire Corp program for the next 10 years.

- Fund currently at \$ 221,139 I am proposing \$70,000 be transferred into this fund.
- Allocate \$70,000 for a staff vehicle (standardized with fire chief vehicle) and utilize the 2010 Tundra for Fire Corp.

Something to keep in mind, the two 1995 Fire Engines are well past their useful life (20+ years old) and will cost approximately \$550,000/each for a total of 1.1 million. Cost of Apparatus are currently increasing at 5% each year.

The current Self-Contained Breathing Apparatus are at their life expectancy of 15 years. Total cost will be \$220,000. We are applying for a grant; grants are not guaranteed.

YEAR	VEHICLE/ITEM	APP #	LIFE EXPECTANCY	ESTIMATED REPLACEMENT COST	REPLACEMENT SCHEDULE
1995	Type I Engine	3225	15	\$550,000	2010
1995	Type I Engine	3227	15	\$550,000	2010
2006	Type III Engine	3226	15	\$500,000	2021
2016	Type II Ladder	3249	15	\$1,400,000	2031
2016	EMS/Rescue	3251	10	\$100,000	2026
2014	Type VI Engine	3277	15	\$146,000	2029
2004	PWC	3291	10	\$12,000	2014
2004	PWC	3292	10	\$12,000	2014
1996	EMS	3257	20	Surplus	Surplus
2010	Staff	3262	20	\$70,000	2020
2004	SCBA		15	\$220,000	2019

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)

CANNON BEACH RFPD
(Name of Municipal Corporation)

Line Item	Historical Data			Line Item	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 20			Line Item
	Actual		Adopted Budget Year 2018 - 19			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016 - 17	First Preceding Year 2017 - 18							
1				1	RESOURCES				1
2	111904	113395	221139	2	Cash on hand * (cash basis), or	221139			2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5	1491			5	Interest				5
6		85000		6	Transferred IN, from other funds	70000			6
7		1808		7	from GF				7
8		20936		8	from equip reserve				8
9				9					9
10	113395	221139	221139	10	Total Resources, except taxes to be levied	291139	0	0	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	113395	221139	221139	13	TOTAL RESOURCES	291139	0	0	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16		15000	10000	16	FIRE & EMERGENCY SERVICE	C.O.	EQUIPMENT		16
17				17	FIRE & EMERGENCY SERVICE	C.O.	Staff Vehicle	70000	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	113395	208572		29	Ending balance (prior years)				29
30			211139	30	UNAPPROPRIATED ENDING FUND BALANCE	221139			30
31	113395	223572	221139	31	TOTAL REQUIREMENTS	291139	0	0	31

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

150-504-011 (Rev 10-16)

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

page _____

Community Warning System (COWS) Reserve Fund

This reserve funds the purchase of new or replacement of the Community Warning System. The fund also supports major repairs, batteries or reconfiguration of the entire system.

- Fund currently at \$ 6,125 I am proposing \$2,000 be transferred into this fund.
- I am requesting \$2000 be available for batteries

YEAR	Vehicle/Item	Type	Serial #	Original Cost	Life Expectancy	Estimated Replacement Cost	Replacement Schedule
	1 st & Larch	WPS-2800-04	14961		?	?	Evaluating need
	Washington & Ocean (1)	WPS-2800-04	17402		?	?	Evaluating need
	Washington & Ocean (2)	WPS-2800-04	17403		?	?	Evaluating need
	188 Sunset	WPS-2800-05	15688		?	?	Evaluating need
	Nebesna St	WPS-2800-05	17404		?	?	Evaluating need
	Orford St	WPS-2800-04	19535		?	?	Evaluating need
	Arch Cape Fire Station	WPS-2800-A06	13388		?	?	Evaluating need
	Markham St (AC)	WPS-2800-A06	15691		?	?	Evaluating need
	STORAGE in AC	X3	various		?	?	

FORM LB-11

This fund is authorized and established by resolution / ordinance number 2005-1bn 6/9/2005 for the following specified purpose:
UP GRADES

**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.

**COMMUNITY WARNING SYSTEM
(Fund)**

Review Year: 2028
CANNON BEACH RFPD
(Name of Municipal Corporation)

Line	Historical Data			Line	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 20			Line		
	Actual		Adopted Budget Year 2018 - 19			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2016 - 17	First Preceding Year 2017 - 18									
1				1	RESOURCES				1		
2	2097	3141	4125	2	Cash on hand * (cash basis), or	6125			2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5	28	60		5	Interest				5		
6	1000	1000	2000	6	Transferred IN, from other funds	2000			6		
7				7					7		
8				8					8		
9				9					9		
10	2125	4201	6125	10	Total Resources, except taxes to be levied	8125	0	0	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	3125	4201	6125	13	TOTAL RESOURCES			8125	0	0	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16	Fire & Emergency Service	Capital Outlay	Battery Replacement	2000			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	2125	4201		29	Ending balance (prior years)						29
30			6125	30	UNAPPROPRIATED ENDING FUND BALANCE			6125			30
31	2125	4201	6125	31	TOTAL REQUIREMENTS			8125	0	0	31

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

150-504-011 (Rev 10-16)

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

page _____

Building (Capital Projects) Reserve Fund

This reserve funds the purchase of new or replacement buildings. The fund also supports major repairs or reconfiguration of apparatus.

District to consider long-term planning for Fire Station replacement.

- Currently has \$84,626, proposing \$50,000 transferred into this fund
- Requesting \$80,000 for new roof

YEAR	Vehicle/Item	Life Expectancy	Estimated Replacement Cost	Replacement Schedule
1995	188 Sunset Blvd	50	\$12,000,000	2045
2014	72979 Hwy 101	50	\$18,000,000	2064

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

CANNON BEACH RFPD
(Name of Municipal Corporation)

**CAPITAL PROJECTS(Building)
(Fund)**

1	Historical Data			2	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 20			1
	Actual		Adopted Budget Year 2018 - 19			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016 -	First Preceding Year 2017 - 18							
2	34171	34626	84626	2	Cash on hand * (cash basis), or	84626			2
3				3	Working Capital (accrual basis)				3
4				4	Previously levied taxes estimated to be received				4
5				5	Interest				5
6		50000		6	Transferred IN, from other funds	50000			6
7				7					7
8				8					8
9				9					9
10	34171	84626	84626	10	Total Resources, except taxes to be levied	134626	0	0	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	34171	84626	84626	13	TOTAL RESOURCES	134626	0	0	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity				15
16			80000	16	FIRE & EMERGENCY SERVICE				16
17				17	Object Classification				17
18				18	Detail				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	34171	84626		29	Ending balance (prior years)				29
30			46263	30	UNAPPROPRIATED ENDING FUND BALANCE	54626			30
31	34626	84626	84626	31	TOTAL REQUIREMENTS	134626	0	0	31

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

150-504-011 (Rev 10-16)

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

page _____

Chiefs Vehicle Reserve Fund

This reserve funds the purchase and upfit for a new Chiefs Vehicle. It also supports reconfiguration of vehicle.

- Currently has \$64,798, proposing \$20,000 transferred into fund from the Fire Chiefs Levy
- Requesting (approved purchase) vehicle; and upfit for total \$70,000.

YEAR	VEHICLE/ITEM	APP #	LIFE EXPECTANCY	ESTIMATED REPLACEMENT COST	REPLACEMENT SCHEDULE
2012	Staff	3261	7	\$70,000	2019

**FORM
LB-11**

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

Date can not be more than 10 years after establishment.

Review Year: 2028

**CHIEF VEHICLE RESERVE
(Fund)**

CANNON BEACH RFPD
(Name of Municipal Corporation)

Historical Data			Adopted Budget Year 2018 - 19	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 20		
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2016 - 17	First Preceding Year 2017 - 18						
1			1	RESOURCES			1
2	44209	49798	49900	2	Cash on hand * (cash basis), or	63000	2
3				3	Working Capital (accrual basis)		3
4				4	Previously levied taxes estimated to be received		4
5	589		60	5	Interest		5
6	5000	15000	15000	6	Transferred IN, from other funds	20000	6
7				7			7
8				8			8
9				9			9
10	49798	64798	64960	10	Total Resources, except taxes to be levied	83000	10
11				11	Taxes estimated to be received		11
12				12	Taxes collected in year levied		12
13	49798	64798	64960	13	TOTAL RESOURCES	83000	13
14				14	REQUIREMENTS **		14
15				15	Org. Unit or Prog. & Activity	Object Classificatio n	Detail
16			60000	16	FIRE AND EMERGENCY SERVICE	C.O.	COMMAND VEHICLE with upfit
17				17			
18				18			
19				19			
20				20			
21				21			
22				22			
23				23			
24				24			
25				25			
26				26			
27				27			
28				28			
29	49798	64798		29	Ending balance (prior years)		
30			4960	30	UNAPPROPRIATED ENDING FUND BALANCE	14798	
31	49798	64798	64960	31	TOTAL REQUIREMENTS	84798	0

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

150-504-011 (Rev 10-16)

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

page _____

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.

Materials and Services Category

- **Vehicle Maintenance** – This line item covers vehicle supplies, preventative maintenance, repairs, tires, etc.
- **Vehicle Fuel** – Fuel for the fire chief vehicle
- **Communications** – This line item covers communications for the fire chief, includes but not limited to cell phone, wifi hotspot, etc.
- **Dues and Subscriptions** – Association membership dues and fees. Publication subscriptions.
- **Continuing Education** - All items related to fire, rescue, emergency medical services and administrative training.

Reserve Fund Transfers

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

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

2019/2020 Salaries

Name	Position	Salary
Matthew Benedict	Fire Chief	\$93,000*
Marc Reckmann	Division Chief – Training	\$35,000*
Shaunna White	Recruitment & Retention Coordinator	\$55,000*

*These wages go into effect July 1, 2019.

Appendix D

PERS

		Net Employer Contribution Rate 7/1/17 - 6/30/19			Net Employer Contribution Rate 7/1/19 - 6/30/21		
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	24.97%	13.97%	18.74%	31.86%	18.48%	23.11%

Appendix E

Affidavit of Publications (not included in this version)

Appendix F

Resolution 2019-_____ (not included in this version)

Appendix G

LB-50 Notice of Property Tax and Certification of Intent to Impose a tax, fee, Assessment or Charge on Property (not included in this version)

Appendix H

Property Tax Worksheets

Permanent tax rate

Clatsop Permanent Tax Rate WORKSHEET			
		Enter your Permanent Rate levy	
1. Permanent Rate Limit	\$0.3521 / \$1000		
2. Est. Assessed Value		\$1,192,090,651.00	Enter your estimated total Assessed Value.
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0003521	
4. Amount the Rate would raise		\$419,735.12	
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-	\$0.00	
6. Tax to be billed	=	\$419,735.12	
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.93	
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	\$390,353.66	
9. Loss due to discount & uncollectables <i>(line 6 minus line 8)</i> <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$29,381.46	

Tillamook Permanent Tax Rate WORKSHEET			
		Enter your Permanent Rate levy	
1. Permanent Rate Limit	\$0.3521 / \$1000		
2. Est. Assessed Value			Enter your estimated total Assessed Value.
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X	0.0003521	
4. Amount the Rate would raise		\$3,984.57	
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-	\$0.00	
6. Tax to be billed	=	\$3,984.57	
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X	0.93	
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=	\$3,705.65	
9. Loss due to discount & uncollectables <i>(line 6 minus line 8)</i> <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=	\$278.92	

Bond

Clatsop Bond PROPERTY TAX WORKSHEET			
			Enter your Permanent Rate levy
1. BOND Rate	\$0.0909 / \$1000		
2. Est. Assessed Value		\$1,192,090,651.00	Enter your estimated total Assessed Value.
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>		X	0.0000909
4. Amount the Rate would raise			\$108,361.04
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>		-	\$0.00
6. Tax to be billed		=	\$108,361.04
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>		X	0.93
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>		=	\$100,775.77
9. Loss due to discount & uncollectables <i>(line 6 minus line 8)</i> <i>Gets entered on LB- 1 & 3 form, line 14b</i>		=	\$7,585.27

Tillamook Bond PROPERTY TAX WORKSHEET

1. Bond Rate Limit			\$0.0909 / \$1000
2. Est. Assessed Value			\$11,316,594.00
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>	X		0.0000909
4. Amount the Rate would raise			\$1,028.68
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-		\$0.00
6. Tax to be billed	=		\$1,028.68
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>	X		0.93
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>	=		\$956.67
9. Loss due to discount & uncollectables <i>(line 6 minus line 8)</i> <i>Gets entered on LB- 1 & 3 form, line 14b</i>	=		\$72.01

Enter your Permanent Rate levy

Enter your estimated total Assessed Value.

Fire Chief Levy

Chief Levy PROPERTY TAX WORKSHEET			
		Enter your Permanent Rate levy	
1. CHIEFS LEVY RATE	\$0.1900 / \$1000		
2. Est. Assessed Value			\$1,192,090,651.00
		Enter your estimated total Assessed Value.	
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>		X	0.0001900
4. Amount the Rate would raise			\$226,497.22
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>	-		\$0.00
6. Tax to be billed		=	\$226,497.22
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>		X	0.93
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>		=	\$210,642.42
9. Loss due to discount & uncollectables <i>(line 6 minus line 8)</i> <i>Gets entered on LB- 1 & 3 form, line 14b</i>		=	\$15,854.81

Chiefs Levy PROPERTY TAX WORKSHEET

1. Chiefs Levy Rate Limit	\$0.1900	/ \$1000	
2. Est. Assessed Value			\$11,316,594.00
3. Tax rate (per dollar) <i>(converts rate to a decimal)</i>		X	0.0001900
4. Amount the Rate would raise			\$2,150.15
5. Estimate Measure 5 loss (compression) <i>Assessor sends report in Oct each yr shows current yr information referred to as the Table 4a - Summary of Assessment & Levies (SAL) - This inform is entered on LB- 1 & 3 form, line 14a</i>		-	\$0.00
6. Tax to be billed		=	\$2,150.15
7. Average Collection Factor <i>See your forms & instructions booklet - Page 17 for a 5 year report - by county</i>		X	0.93
8. Taxes Estimated to be Received <i>Gets entered on LB- 1 & 3 form, line 11</i>		=	\$1,999.64
9. Loss due to discount & uncollectables <i>(line 6 minus line 8)</i> <i>Gets entered on LB- 1 & 3 form, line 14b</i>		=	\$150.51

Enter your Permanent Rate levy

Enter your estimated total Assessed Value.

RESOURCES
GENERAL FUND
(Fund)

CANNON BEACH RFPD

(Name of Municipal Corporation)

Historical Data		RESOURCE DESCRIPTION	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual	Adopted Budget This Year Year 2018-19				
Second Preceding Year 2016-17	First Preceding Year 2017-18				
1	206779	297510	260000	360000	1
2					2
3	11039	18550	20000	20000	3
4	2468	8341	6010	8000	4
5					5
6					6
7			735	1500	7
8	8794	58232	20000	5000	8
9	10000		10000		9
10		44866	85000	65000	10
11		5949	6000	6000	11
12			734112		12
13				107600	13
14		14030			14
15					15
16					16
17					17
18					18
19					19
20					20
21					21
22					22
23					23
24					24
25					25
26					26
27					27
28					28
29	239080	447478	1141857	573100	29
30			370519	394060	30
31	366622	365844			31
32	605702	813322	1512376	967160	32

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

REQUIREMENTS SUMMARY

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

GENERAL FUND

CANNON BEACH RFPD

FORM

LB-30

Line Item	Historical Data			Adopted Budget This Year 2018-2019	REQUIREMENTS FOR: Fire and Emergency Services	Budget For Next Year 2019-2020		
	Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018						
1								
2	58,497	48,000	48,000		Volunteer Payroll	48,000		
3	4,786	4,081	4,000		Volunteer FICA	4,000		
4	11,200		11,200		Length of Service			
5	5,581	5,969	10,000		Worker's Comp Insurance	10,000		
6	15,000	27,500	30,000		Fire Marshall Training Officer	35,000		
7	7,301				FMTD Medical Insurance			
8	3,062	7,293	7,000		FMTD Retirement	11,200		
9	3,148	2,207	2,400		FMTD FICA	2,800		
10	177				FMTD Uniform Allowance			
11					GRANT - Recruitment & Retention Coordinator	55,000		
12					GRANT - R & R Coordinator - Medical Insurance	25,000		
13					GRANT - R & R Coordinator - Retirement	11,500		
14					GRANT - R & R Coordinator - FICA	4,400		
15		45,105	38,000		Part-time Firefighters	10,000		
16		7,249	3,040		Part-time Firefighters FICA	8,000		
17		9,752			Part-time Firefighters PERS			
18			50,000		Configuration Payroll	50,000		
19			5,000		Configuration FICA	4,000		
20			10,000		Configuration PERS	11,000		
21	1,229	6,306	5,000		Life and Disability Insurance	5,000		
22	1,378				Board Travel Expense			
23					Employee Assistance Program			
24								
25								
26	111,359	163,462	223,640		TOTAL PERSONNEL SERVICES	294,900	0	0
27		2,00	2,00		Total Full-Time Equivalent (FTE)	3,00		
28					MATERIALS AND SERVICES			
29	36,978	34,866	37,900		Operational	40,100		
30	34,548	43,723	64,000		Equipment and Apparatus Maintenance	67,900		
31	29,029	24,606	28,000		Building Maintenance	35,000		
32	16,692	19,763	27,100		Education and Training	40,500		
33	36,479	45,289	53,760		Professional Services	49,600		
34	17,893	20,024	23,000		Insurance	23,200		
35	0	24,202	24,000		Protective Equipment and Uniforms	37,600		
36		1,293	2,000		Advertising - Legal Notice	2,000		
37			0		Advertising - GRANT Print Marketing	5,000		
38								
39	171,619	213,766	259,760		TOTAL MATERIALS AND SERVICES	300,900	0	0
40					CAPITAL OUTLAY			
41		42,903	20,000		Equipment	0		
42			318,190		Radio system - AFG			
43			125,359		Fire Hose and Nozzles - AFG			
44			329,200		SCBA - AFG			
45	0	42,903	792,749		TOTAL CAPITAL OUTLAY	0	0	0
46	282,978	420,131	1,276,149		ORGANIZATIONAL UNIT / ACTIVITY TOTAL	595,800	0	0

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
GENERAL FUND

CANNON BEACH RFPD

Line Item	Historical Data			Requirements Description	Budget For Next Year 2019-2020		
	Actual		Adopted Budget This Year 2018-2019		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2016-2017	First Preceding Year 2017-2018					
1				PERSONNEL SERVICES NOT ALLOCATED			
2							
3							
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0
5				Total Full-Time Equivalent (FTE)			
6				MATERIALS AND SERVICES NOT ALLOCATED			
7							
8							
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0
10				CAPITAL OUTLAY NOT ALLOCATED			
11							
12							
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0
14				DEBT SERVICE			
15							
16							
17	0	0	0	TOTAL DEBT SERVICE	0	0	0
18				SPECIAL PAYMENTS			
19							
20							
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0
22				INTERFUND TRANSFERS			
23	1,000	1,000	2,000	Transfer to Community Warning System Fund	2,000		
24	20,000	85,000		Transfer to Apparatus and Equipment Reserve Fund	70,000		
25				Transfer to Chief Vehicle Fund			
26		50,000		Transfer to Capital Projects Fund	50,000		
27							
28	21,000	136,000	2,000	TOTAL INTERFUND TRANSFERS	122,000	0	0
29				OPERATING CONTINGENCY			
30				RESERVED FOR FUTURE EXPENDITURE			
31			234,227	UNAPPROPRIATED ENDING BALANCE			
32	21,000	136,000	236,227	Total Requirements NOT ALLOCATED	249,360	0	0
33	282,978	420,131	1,276,149	Total Requirements for All Org./Units/Programs within fund	595,800		
34	301,724	257,191		Ending balance (prior years)			
35	605,702	813,322	1,512,376	TOTAL REQUIREMENTS	967,160	0	0

DETAILED REQUIREMENTS

GENERAL FUND

Line Item	Historical Data			Adopted Budget This Year Year 2018 -2019	REQUIREMENTS FOR: Fire and Emergency Services		Budget for Next Year 2019 - 2020		
	Actual		Object Classification		Detail	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016 -2017	First Preceding Year 2017 -2018							
1					1				1
2	2169	2878	3500	EDUCATION AND TRAINING	2	Recruitment and Retention	7000		2
3	1561	2844	2500	EDUCATION AND TRAINING	3	Training Aids	3000		3
4	7949	4252	12000	EDUCATION AND TRAINING	4	Firefighter and EMT Training	9500		4
5	5013	8102	7600	EDUCATION AND TRAINING	5	Dues and Subscriptions	9000		5
6		1687	1500	EDUCATION AND TRAINING	6	Board Training and Travel	2000		6
7				EDUCATION AND TRAINING	7	GRANT - Basic FF Training	10000		
8	16692	19763	27100	EDUCATION AND TRAINING	8	TOTAL EDUCATION AND TRAINING	40500		7
9					9				8
10					10				9
11	1540	1360	1360	PROFESSIONAL SERVICES	11	Bond Fees	1200		10
12	14938	15251	16000	PROFESSIONAL SERVICES	12	911 Dispatch Services	16000		11
13	1613	981		PROFESSIONAL SERVICES	13	Contract Secretary			12
14	9400	20050	20400	PROFESSIONAL SERVICES	14	Accounting Services	20400		13
15	177	87	2000	PROFESSIONAL SERVICES	15	Legal Services	2000		14
16	4890	4640	7500	PROFESSIONAL SERVICES	16	Audit	7500		15
17	145			PROFESSIONAL SERVICES	17	Legal Notices			16
18	359			PROFESSIONAL SERVICES	18	Accounting Bond			17
19	3417	1302	5000	PROFESSIONAL SERVICES	19	Medical Exams	2000		18
20		1618	1500	PROFESSIONAL SERVICES	20	Employee Assistance Program	500		19
21	36479	45289	53760	PROFESSIONAL SERVICES	21	Total Professional Services	49600		20
22					22				21
23					23				22
24		3424	5000	PROTECTIVE EQUIPMENT/UNIFORMS	24	Miscellaneous Protective Equipment	4000		23
25		16137	12000	PROTECTIVE EQUIPMENT/UNIFORMS	25	Turnouts	12000		24
25		4641	7000	PROTECTIVE EQUIPMENT/UNIFORMS	25	Uniform Allowance	6000		25
26				PROTECTIVE EQUIPMENT/UNIFORMS	26	GRANT - Protective Equipment	15600		
27	0	24202	24000	PROTECTIVE EQUIPMENT/UNIFORMS	27	TOTAL PROTECTIVE EQUIPMENT/UNIFORMS	37600		26
28					28				27
29					29				28
30					30				29
31					31	Total Full Time Equivalent (FTE)*			30
32					32	Ending balance (prior years)			31
33	53171	89254	104860	TOTAL REQUIREMENTS	33		127700	0	33

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
FIRE CHIEF FUND**

CANNON BEACH RFPD

**FORM
LB-10**

1	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 2020		
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2016 - 2017	First Preceding Year 2017 - 2018	Year 2018 - 2019				
2	229833	215648	185000	140000			1
3							2
4		6383	6000	6000			3
5	3063	5932	4000				4
6							5
7			1300				6
8							7
9							8
10	232896	227963	196300	146000			9
11			133000	212642			10
12	135810	130011					11
13	368706	357974	329300	358642	0	0	12
14							13
15							14
16	140410	147564	169250	176750			15
17	7648	9301	10950	12100			16
18							17
19	5000	15000					18
20				20000			19
21							20
22							21
23							22
24							23
25							24
26							25
27							26
28							27
29	215648	186109	149100				28
30				149792			29
31	368706	357974	329300	358642	0	0	30
							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 FUND
(Name of Fund)

1	Historical Data			Object Classification	Detail	Budget for Next Year 2019 - 2020			
	Actual		Adopted Budget			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016 - 2017	First Preceding Year 2017 - 2018	This Year Year 2018 - 2019						
2	80000	80000	90000	Personnel Services	Fire Chief Salary	93000		0	2
3	9379	6581	8000	Personnel Services	Fire Chief FICA	7500		0	3
4	22587	26313	31000	Personnel Services	Fire Chief Retirement	36000		0	4
5	21659	28035	29000	Personnel Services	Medical Insurance	31000		0	5
6	480	237	500	Personnel Services	Disability Insurance	500		0	6
7	805	398	750	Personnel Services	Uniform Allowance	750		0	7
8	5500	6000	10000	Personnel Services	Residency Allowance	8000		0	8
9	140410	147564	169250	Personnel Services	Total Personnel Services	176750		0	9
10									10
11									11
12	1248	3213	1500	Materials & Services	Vehicle Maintenance	2000		0	12
13	2126	2662	2250	Materials & Services	Vehicle Fuel	2800		0	13
14	1545	1275	1700	Materials & Services	Communications	1700		0	14
15	85	353	500	Materials & Services	Dues and Subscriptions	600		0	15
16	2644	1798	5000	Materials & Services	Continuing Education	5000		0	16
17	7648	9301	10950	Materials & Services	Total Materials & Services	12100		0	17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33	148058	156865	180200		TOTAL REQUIREMENTS	188850	188850	188850	33
					TOTAL REQUIREMENTS	188850	188850	188850	33
					UNAPPROPRIATED ENDING FUND BALANCE				
					Total Full Time Equivalent (FTE)*	1	1	1	30
					Ending balance (prior years)				31
					UNAPPROPRIATED ENDING FUND BALANCE				32

* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:
 Revenue Bonds or
 General Obligation Bonds

**FORM
LB-35**

DEBT SERVICE
(Fund)

CANNON BEACH RFPD

Historical Data		DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 201 - 2020		
Actual			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2016 - 2017	First Preceding Year 2017 - 2018				
1		1 Resources			1
2	4,152	2 Beginning Cash on Hand (Cash Basis), or	3,878		0 2
3		3 Working Capital (Accrual Basis)			3
4		4 Previously Levied Taxes to be Received	5,000		0 4
5	80	5 Interest			5
6		6 Transferred from Other Funds			6
7	4,232	7 Total Resources, Except Taxes to be Levied	8,878		0 7
8		8			8
9		9 Taxes Estimated to be Received *			0 9
10	115,842	10 Taxes Collected in Year Levied	101,737		10
11	120,074	11 TOTAL RESOURCES	110,615	0	0 11
12		Requirements			
13		Bond Principal Payments			
14		Bond issue			
15		Budgeted Payment Date			
16	90,000	December 31, 2018	95,000		0 12
17		Total Principal			14
18	20,228	Bond Interest Payments			15
19		Bond issue			16
20		Budgeted Payment Date			
21	20,228	December 31, 2019	95,000	0	0 17
22		June 30, 2020			18
23		Total Interest	15,615	0	0 19
24		Unappropriated Balance for Following Year By			20
25		Bond issue			21
26	9,846	Projected Payment Date			22
27		Ending balance (prior years)			23
28		Total Unappropriated Ending Fund Balance		0	0 24
29		Loan Repayment to Fund			25
30		Tax Credit Bond Reserve			26
	120,074	TOTAL REQUIREMENTS	110,615	0	0 27
					28
					29
					30

*If this form is used for revenue bonds, property tax resources may not be included.

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 2013-9 on June 26, 2013 for the following specified purpose:

Building improvements and 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 RESERVE FUND

(Fund)

CANNON BEACH RFPD

(Name of Municipal Corporation)

Line Item	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 2020		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2016 - 2017	First Preceding Year 2017 - 2018	Adopted Budget Year 2018 - 2019				
1				RESOURCES			
2	34171	34626	84626	Cash on hand * (cash basis), or	84626		
3				Working Capital (accrual basis)			
4				Previously levied taxes estimated to be received			
5				Interest			
6		50000		Transferred IN, from other funds	50000		
7							
8							
9							
10	34171	84626	84626	Total Resources, except taxes to be levied	134626		
11				Taxes estimated to be received			
12				Taxes collected in year levied			
13	34171	84626	84626	TOTAL RESOURCES	134626	0	0
14				REQUIREMENTS **			
15				Org. Unit or Prog. & Activity			
16				Fire & Emergency Services			
17				Capital Outlay	80000		
18				Building repairs			
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29	34171	84626		Ending balance (prior years)			
30			46263	UNAPPROPRIATED ENDING FUND BALANCE	54626		0
31	34171	84626	126263	TOTAL REQUIREMENTS	134626	0	0

*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 June 26, 2013 for the following specified purpose:

Building improvements and 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 RESERVE FUND
(Fund)**

CANNON BEACH RFPD
(Name of Municipal Corporation)

1	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 2020		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2016 - 2017	First Preceding Year 2017 - 2018	Adopted Budget Year 2018 - 2019				
2	34171	34626	84626	RESOURCES	84626		
3				1 Cash on hand * (cash basis), or			
4				2 Working Capital (accrual basis)			
5	455			3 Previously levied taxes estimated to be received			
6		50000		4 Interest			
7				5 Transferred IN, from other funds	50000		
8				6			
9				7			
10	34626	84626	84626	8			
11				9 Total Resources, except taxes to be levied	134626		
12				10 Taxes estimated to be received			
13	34626	84626	84626	11 Taxes collected in year levied			
14				12			
15				13 TOTAL RESOURCES	134626	0	0
16				14 REQUIREMENTS **			
17				15 Org. Unit or Prog. & Activity			
18				16 Fire & Emergency Services			
19				17 Capital Outlay	80000		
20				18 Building repairs			
21				19			
22				20			
23				21			
24				22			
25				23			
26				24			
27				25			
28				26			
29	34171	84626		27			
30			46263	28			
31	34171	84626	126263	29 Ending balance (prior years)			
				30 UNAPPROPRIATED ENDING FUND BALANCE	54626	0	0
				31 TOTAL REQUIREMENTS	134626	0	0

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

150-504-011 (Rev 10-16)

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2005-5 on February 14, 2005 for the following specified purpose:

Purchase and equip new chief command 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 2019 - 2020		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2016 - 2017	First Preceding Year 2017 - 2018	Adopted Budget Year 2018 - 2019				
2	44209	49798	49900	RESOURCES	64798		0
3				Cash on hand * (cash basis), or			
4				Working Capital (accrual basis)			
5	589		60	Previously levied taxes estimated to be received			
6	5000	15000	15000	Interest			
7				Transferred IN, from other funds	20000		
8							
9							
10	49798		64960	Total Resources, except taxes to be levied	84798	0	0
11				Taxes estimated to be received			
12				Taxes collected in year levied			
13	49798	64798	64960	TOTAL RESOURCES	84798	0	0
14				REQUIREMENTS **			
15				Org. Unit or Prog. & Activity			
16			60000	Classification			
17				Capital Outlay	70000	0	0
18				Detail			
19				Command Vehicle			
20							
21							
22							
23							
24							
25							
26							
27							
28							
29	49798	64798		Ending balance (prior years)			
30			4960	UNAPPROPRIATED ENDING FUND BALANCE	14798		
31	49798	64798	64960	TOTAL REQUIREMENTS	84798	0	0

*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
2005-11 on June 13, 2005 for the following specified purpose:

Upgrade of the community warning system

**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

**COMMUNITY WARNING SYSTEM
(Fund)**

CANNON BEACH RFPD
(Name of Municipal Corporation)

1	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2019 - 2020		
	Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2016 - 2017	First Preceding Year 2017 - 2018	Adopted Budget Year 2018 - 2019				
2	2097	3141	4125	1			
3				2	6125		0
4				3			
5	28	60		4			
6	0	1000	2000	5			
7				6	2000		0
8				7			
9				8			
10	2125		6125	9			
11				10	8125	0	0
12				11			
13	2125	4201	6125	12			
14				13	8125	0	0
15				14			
16				15			
17				16			
18				17			
19				18			
20				19			
21				20			
22				21			
23				22			
24				23			
25				24			
26				25			
27				26			
28				27			
29	2125	4201	6125	28			
30				29			
31	2125	4201	6125	30	6125	0	0
				31	8125	0	0

*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.