

**NEHALEM BAY FIRE AND RESCUE DISTRICT  
FISCAL YEAR 2017-2018 BUDGET**

**GENERAL FUND**

HISTORICAL DATA					2017-18	2017-18	2017-18
2014-15	2015-16	2016-17			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED	ACCT.#	GENERAL FUND RESOURCES	BUDGET	BUDGET	BUDGET
792,209	955,387	915,000	3,900	<b>Beginning Cash Balance</b>	1,116,000	1,116,000	
999,945	1,053,257	1,071,106	4,021	Total Current Year Taxes	1,113,621	1,113,621	
64,019	45,947	50,000	4,022	Total Prior Year Taxes	45,000	45,000	
<b>1,856,173</b>	<b>2,054,591</b>	<b>2,036,106</b>		<b>Total Tax &amp; Carry Over Resources</b>	<b>2,274,621</b>	<b>2,274,621</b>	<b>-</b>
				<b>OTHER REVENUE</b>			
5,337	6,607	5,000	4,030	Interest on Investments	6,000	6,000	
1,526	2,489	2,000	4,035	Rescue Reimbursement	2,000	2,000	
2,785	1,612	1,400	4,040	Miscellaneous Income	1,500	1,500	
-	25,408	29,000	4,080	Donations/Grants	45,000	45,000	
	361	10,000	4,100	Vehicle Sales	-	-	
<b>9,648</b>	<b>36,477</b>	<b>47,400</b>		<b>Total Other Revenue</b>	<b>54,500</b>	<b>54,500</b>	<b>-</b>
<b>1,865,821</b>	<b>2,091,068</b>	<b>2,083,506</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>2,329,121</b>	<b>2,329,121</b>	<b>-</b>

**GENERAL FUND EXPENDITURES**

					2017-18	2017-18	2017-18
2014-15	2015-16	2016-17	ACCT.#		PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED	5000	PERSONAL SERVICES	BUDGET	BUDGET	BUDGET
73,833	72,806	73,918	5010	Fire Chief	76,002	76,002	
51,161	54,862	58,973	5040	Division Chief (Training Officer)	60,744	60,744	
20,437	49,306	54,264	5080	Captain - FF/Paramedic (EMS Coordinator)	58,307	58,307	
19,963	-	-	5125	Administrative Asst.	-	-	
			5100	FF Lieutenant	48,485	48,485	
42,093	33,810	94,795	5090	Volunteer Reimbursement	54,938	54,938	
9,710	15,399	15,408	5120	Overtime	23,200	23,200	
<b>217,197</b>	<b>226,183</b>	<b>297,358</b>		<b>TOTAL SALARIES &amp; WAGES</b>	<b>321,676</b>	<b>321,676</b>	<b>-</b>
				<b>Payroll Benefits and Expenses</b>			
29,580	45,452	49,467	5500	Employee Health Insurance	65,983	65,983	
4,257	3,174	16,500	5505	Medical Reimbursement Acct.	16,500	16,500	
15,672	12,849	13,439	5510	Workers Compensation	13,158	13,158	
15,916	16,993	22,748	5520	Social Security/Medicare (7.65%)	24,608	24,608	
34,411	43,334	57,082	5530	PERS	82,602	82,602	
170	164	472	5560	Oregons Workers Benefit Assessment	250	250	
3	27	2,974	5570	Unemployment Comp	322	322	
				Total Full Time Equivelents (FTE) 4			
<b>100,009</b>	<b>121,993</b>	<b>162,682</b>		<b>TOTAL EMPLOYEE BENEFITS AND EXPENSES</b>	<b>203,423</b>	<b>203,423</b>	<b>-</b>
<b>317,206</b>	<b>348,176</b>	<b>460,040</b>		<b>TOTAL PERSONAL SERVICES</b>	<b>525,099</b>	<b>525,099</b>	<b>-</b>

**GENERAL FUND EXPENDITURES**

					2017-18	2017-18	2017-18
2014-15	2015-16	2016-17	ACCT.#		PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED	6000	MATERIALS AND SERVICES	BUDGET	BUDGET	BUDGET
2,211	1,928	7,850	6005	Board of Directors Training / Expenses	7,350	7,350	
7,535	6,832	8,116	6010	Dues and Publications	8,121	8,121	
15,536	11,683	14,731	6020	Travel and Training	15,570	15,570	
1,828	1,104	3,230	6030	Occupational Safety	1,400	1,400	
800	742	800	6041	Fire Prevention /Public Education	800	800	
2,891	1,042	1,700	6050	Hydrant Maintenance	500	500	
504	1,221	1,800	6055	Publications - Legal & Advertisement	600	600	
9,885	14,068	46,400	6060	Contract Services	66,400	66,400	
571	0	600	6070	Elections Expense	600	600	
2,961	3,258	3,425	6080	Office Supplies & Printing	3,375	3,375	
2,788	4,995	7,805	6090	Uniforms	6,900	6,900	
18,276	13,339	15,675	6100	Protective Clothing	16,035	16,035	
1,501	1,287	2,000	6110	Station Supplies	2,000	2,000	
17,667	19,898	18,604	6115	Utilities	18,644	18,644	
7,411	8,075	5,979	6120	Operating Supplies	5,440	5,440	
30,383	23,851	23,052	6130	Rescue Operating Equipment	14,946	14,946	
1,354	142	500	6135	Miscellaneous Expenditures	500	500	
492	738	3,125	6140	Human Resources	1,250	1,250	
26,872	14,571	16,038	6145	Insurance - Comprehensive & Liability	31,797	31,797	
2,146	1,992	2,500	6150	Postage & Shipping	2,500	2,500	
8,398	9,110	12,650	6160	Communication Services	14,058	14,058	
6,745	7,162	7,040	6180	Fuel, Oil, Lubricants	7,700	7,700	
8,188	8,704	12,940	6190	Building Maintenance	6,930	6,930	
11,239	21,240	16,570	6200	Vehicle Maintenance, Repairs, Tires	17,410	17,410	
12,427	8,228	8,450	6210	Equipment Testing & Repairs	9,425	9,425	
6,224	5,209	10,555	6250	Volunteer Incentives	9,765	9,765	
4,651	11,851	5,150	6280	Information Services/Computer Supplies	2,200	2,200	
3,990	4,600	13,800	6300	Disaster Planning/Supplies	5,300	5,300	
<b>216,618</b>	<b>203,478</b>	<b>271,085</b>		<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>277,516</b>	<b>277,516</b>	<b>0</b>

				<b>GENERAL FUND EXPENDITURES</b>			
<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>ACCT#</b>	<b>CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS</b>	<b>2017-18</b>	<b>2017-18</b>	<b>2017-18</b>
<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>		<b>OTHER REQUIREMENTS</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>
					<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
			7000	<b>Capital Outlay</b>			
148,612	183,828	164,272	7010	Apparatus/Vehicle Replacement	100,000	100,000	
	19,997		7010	Rescue Tools/Equipment	0	0	
	22,618		7050	Construction	20,000	20,000	
<b>148,612</b>	<b>226,443</b>	<b>164,272</b>		<b>TOTAL GENERAL FUND CAPITAL OUTLAY</b>	<b>120,000</b>	<b>120,000</b>	<b>0</b>
			7100	<b>DEBT SERVICE</b>			
198,877	196,568	193,890	7120	Fire Station Financing Payment	195,737	195,737	
14,121	140,404	0	7130	Property Acquisition	0	0	
<b>212,998</b>	<b>336,972</b>	<b>193,890</b>		<b>TOTAL DEBT SERVICE OUTLAY</b>	<b>195,737</b>	<b>195,737</b>	<b>0</b>
			8000	<b>TRANSFERED TO OTHER FUNDS</b>			
10,000	26,177	10,000	8010	Transfer to Equipment Reserve Fund	5,000	5,000	
5,000	5,000	0	8500	Transfer to Construction Fund	5,000	5,000	
<b>15,000</b>	<b>31,177</b>	<b>10,000</b>		<b>TOTAL TRANSFERS</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
0	0	<b>22,791</b>	8600	<b>OPERATING CONTINGENCY</b>	<b>28,627</b>	<b>28,627</b>	
			9000	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			
140,000	0	0	9010	Committed Fund for Property Payoff	0	0	
450,000	670,714	831,428	9015	Committed Fund for Early Bond Payoff	1,022,142	1,022,142	
130,000	130,000	130,000	9020	Unassigned Minimum Fund Balance	150,000	150,000	
<b>720,000</b>	<b>800,714</b>	<b>961,428</b>		<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>1,172,142</b>	<b>1,172,142</b>	<b>0</b>
<b>1,630,434</b>	<b>1,946,960</b>	<b>2,083,506</b>		<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>2,329,121</b>	<b>2,329,121</b>	<b>0</b>
<b>1,865,821</b>	<b>2,091,068</b>	<b>2,083,506</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>2,329,121</b>	<b>2,329,121</b>	<b>0</b>
<b>235,387</b>	<b>144,108</b>	<b>0</b>		<b>GENERAL FUND ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

These funds are authorized and established by resolution number 8-10 on 6/18/09 for the following specified purposes:

Apparatus, Equipment and Construction Replacement

2013-14	2015-16	2016-17
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ACTUAL	ACTUAL	ADOPTED
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ACCT.#

### EQUIPMENT RESERVE FUND

Year these reserve funds will be reviewed to be continued or abolished

Date Can't be more than 10 years after establishment. Review Year: 2019

2017-18	2017-18	2017-18
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PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
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#### EQUIPMENT RESERVE RESOURCES

63,558	10,296	36,375	Fund Balance July 1	47,024		
296	73	45	Interest from Investment	396		
10,000	26,177	10,000	Transfer from General Fund	5,000		
<b>73,854</b>	<b>36,546</b>	<b>46,420</b>	<b>TOTAL RESERVE FUND RESOURCES</b>	<b>52,420</b>	<b>0</b>	<b>0</b>

#### EQUIPMENT RESERVE EXPENDITURES

63,558			Apparatus/Equipment Purchase	0		
<b>63,558</b>	<b>0</b>	<b>0</b>	<b>TOTAL RESERVE FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>73,854</b>	<b>36,546</b>	<b>46,420</b>	<b>TOTAL RESERVE FUND RESOURCES</b>	<b>52,420</b>	<b>0</b>	<b>0</b>
<b>10,296</b>	<b>36,546</b>	<b>46,420</b>	<b>EQUIPMENT RESERVE FUND BALANCE</b>	<b>52,420</b>	<b>0</b>	<b>0</b>

### CONSTRUCTION RESERVE FUND

2013-14	2015-16	2014-15
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ACTUAL	ACTUAL	ADOPTED
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ACCT.#

#### CONSTRUCTION RESOURCES

2015-16	2015-16	2015-16
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PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
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6,049	11,081	11,076	Fund Balance July 1	11,274		
32	72	37	Interest on Investment	118		
5,000	5,000	0	Transfer from General Fund	5,000		
<b>11,081</b>	<b>16,153</b>	<b>11,113</b>	<b>TOTAL CONSTRUCTION FUND RESOURCES</b>	<b>16,392</b>	<b>0</b>	<b>0</b>

#### CONSTRUCTION EXPENDITURES

0	5,000		Construction Expenses	0		
<b>0</b>	<b>5,000</b>	<b>0</b>	<b>TOTAL CONSTRUCTION FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>11,081</b>	<b>16,153</b>	<b>11,113</b>	<b>TOTAL CONSTRUCTION FUND RESOURCES</b>	<b>16,392</b>	<b>0</b>	<b>0</b>
<b>11,081</b>	<b>11,153</b>	<b>11,113</b>	<b>FUND BALANCE</b>	<b>16,392</b>	<b>0</b>	<b>0</b>