

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2018-2019 BUDGET**

GENERAL FUND

HISTORICAL DATA					2018-19	2018-19	2018-19
2015-16	2016-17	2017-18			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED	ACCT.#	GENERAL FUND RESOURCES	BUDGET	BUDGET	BUDGET
955,387	944,822	1,116,000	3,900	Beginning Cash Balance	1,212,528	1,212,528	
1,053,257	1,094,829	1,113,621	4,021	Total Current Year Taxes	1,168,476	1,168,476	
45,947	38,549	45,000	4,022	Total Prior Year Taxes	45,000	45,000	
2,054,591	2,078,200	2,274,621		Total Tax & Carry Over Resources	2,426,004	2,426,004	-
				OTHER REVENUE			
6,607	14,726	6,000	4,030	Interest on Investments	20,000	20,000	
2,489	3,255	2,000	4,035	Rescue Reimbursement	1,500	1,500	
1,612	896	1,500	4,040	Miscellaneous Income	1,000	1,000	
25,408	49,378	45,000	4,080	Donations/Grants	25,000	25,000	
361	20,001	-	4,100	Vehicle Sales	1,000	1,000	
36,477	88,256	54,500		Total Other Revenue	48,500	48,500	-
2,091,068	2,166,456	2,329,121		TOTAL GENERAL FUND RESOURCES	2,474,504	2,474,504	-

			GENERAL FUND EXPENDITURES		2018-19	2018-19	2018-19
2015-16	2016-17	2017-18	ACCT.#		PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED	5000	PERSONAL SERVICES	BUDGET	BUDGET	BUDGET
72,806	73,922	76,002	5010	Fire Chief	86,000	86,000	
54,862	58,981	60,744	5040	Division Chief (Training Officer)	67,913	67,913	
49,306	54,222	58,307	5080	Captain - FF/Paramedic (EMS Coordinator)	63,224	63,224	
-	-	48,485	5100	Lieutenant	53,532	53,532	
-	-	-	5125	Admin. Asst. (Part Time)	20,800	20,800	
33,810	40,366	54,938	5090	Volunteer Reimbursement	39,885	39,885	
15,399	11,369	23,200	5120	Overtime	25,000	25,000	
			5130	Call Time	29,120	29,120	
226,183	238,860	321,676		TOTAL SALARIES & WAGES	385,474	385,474	-
				Payroll Benefits and Expenses			
45,452	45,878	65,983	5500	Employee Health Insurance	72,739	72,739	
3,174	1,339	16,500	5505	Medical Reimbursement Acct.	11,000	11,000	
12,849	10,411	13,158	5510	Workers Compensation	8,895	8,895	
16,993	12,610	24,608	5520	Social Security/Medicare	29,489	29,489	
43,334	53,669	82,602	5530	PERS	103,384	103,384	
164	144	250	5560	Oregons Workers Benefit Assessment	424	424	
27	30	322	5570	Unemployment Comp	385	385	
			5580	Contingency	10,000	10,000	
				Total Full Time Equivelents (FTE) 4			
121,993	124,081	203,423		TOTAL EMPLOYEE BENEFITS AND EXPENSES	236,315	236,315	
348,176	362,941	525,099		TOTAL PERSONAL SERVICES	621,789	621,789	-

				GENERAL FUND EXPENDITURES			2018-19	2018-19	2018-19
2015-16	2016-17	2017-18	ACCT.#			PROPOSED	APPROVED	ADOPTED	
ACTUAL	ACTUAL	ADOPTED	6000	MATERIALS AND SERVICES		BUDGET	BUDGET	BUDGET	
1,928	5,336	7,350	6005	Board of Directors Training / Expenses		7,350	7,350		
6,832	8,732	8,121	6010	Dues and Publications		8,356	8,356		
11,683	14,268	15,570	6020	Travel and Training		14,790	14,790		
1,104	0	1,400	6030	Occupational Safety		840	840		
742	343	800	6041	Fire Prevention /Public Education		800	800		
1,042	2,799	500	6050	Hydrant Maintenance		500	500		
1,221	1,142	600	6055	Publications - Legal & Advertisement		600	600		
14,068	16,756	66,400	6060	Contract Services		42,200	42,200		
0	5	600	6070	Elections Expense		600	600		
3,258	2,491	3,375	6080	Office Supplies & Printing		2,530	2,530		
4,995	2,172	6,900	6090	Uniforms		4,205	4,205		
13,339	16,829	16,035	6100	Protective Clothing		12,762	12,762		
1,287	1,329	2,000	6110	Station Supplies		1,000	1,000		
19,898	18,556	18,644	6115	Utilities		17,960	17,960		
8,075	4,990	5,440	6120	Operating Supplies		3,680	3,680		
23,851	25,199	14,946	6130	Rescue Operating Equipment		6,812	6,812		
142	1,060	500	6135	Miscellaneous Expenditures		500	500		
738	1,045	1,250	6140	Human Resources		500	500		
14,571	13,687	31,797	6145	Insurance - Comprehensive & Liability		19,293	19,293		
1,992	1,371	2,500	6150	Postage & Shipping		1,500	1,500		
9,110	10,455	14,058	6160	Communication Services		15,216	15,216		
7,162	7,524	7,700	6180	Fuel, Oil, Lubricants		8,740	8,740		
8,704	14,528	6,930	6190	Building Maintenance		8,440	8,440		
21,240	16,897	17,410	6200	Vehicle Maintenance, Repairs, Tires		13,785	13,785		
8,228	9,123	9,425	6210	Equipment Testing & Repairs		9,835	9,835		
5,209	10,766	9,765	6250	Volunteer Incentives		9,225	9,225		
11,851	5,551	2,200	6280	Information Services/Computer Supplies		2,600	2,600		
4,600	5,274	5,300	6300	Disaster Planning/Supplies		4,800	4,800		
203,478	218,228	277,516		TOTAL MATERIALS & SERVICES		219,419	219,419	0	

				GENERAL FUND EXPENDITURES			
2015-16	2016-17	2017-18	ACCT#	CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS	2018-19	2018-19	2018-19
ACTUAL	ACTUAL	ADOPTED		OTHER REQUIREMENTS	PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
			7000	Capital Outlay			
183,828	164,272	100,000	7010	Apparatus/Vehicle Replacement	45,000	45,000	
19,997		0	7010	Rescue Tools/Equipment	0	0	
22,618		20,000	7050	Construction	0	0	
226,443	164,272	120,000		TOTAL GENERAL FUND CAPITAL OUTLAY	45,000	45,000	0
			7100	DEBT SERVICE			
196,568	193,890	195,737	7120	Fire Station Financing Payment	197,365	197,365	
140,404		0	7130	Property Acquisition	0	0	
336,972	193,890	195,737		TOTAL DEBT SERVICE OUTLAY	197,365	197,365	0
			8000	TRANSFERRED TO OTHER FUNDS			
26,177	10,000	5,000	8010	Transfer to Equipment Reserve Fund	0	0	0
5,000	0	5,000	8500	Transfer to Construction Fund	5,000	5,000	
31,177	10,000	10,000		TOTAL TRANSFERS	5,000	5,000	0
0	0	28,627	8600	OPERATING CONTINGENCY	23,075	23,075	
			9000	UNAPPROPRIATED ENDING FUND BALANCE			
670,714	831,428	1,022,142	9015	Committed Fund for Early Bond Payoff	1,212,856	1,212,856	
130,000	130,000	150,000	9020	Unassigned Minimum Fund Balance	150,000	150,000	
800,714	961,428	1,172,142		UNAPPROPRIATED ENDING FUND BALANCE TOTAL	1,362,856	1,362,856	0
1,946,960	1,910,759	2,329,121		TOTAL GENERAL FUND REQUIREMENTS	2,474,504	2,474,504	0
2,091,068	2,166,456	2,329,121		TOTAL GENERAL FUND RESOURCES	2,474,504	2,474,504	0
144,108	255,697	0		GENERAL FUND ENDING BALANCE	0	0	0

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

2015-16	2016-17	2017-18
ACTUAL	ACTUAL	ADOPTED

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

2018-19	2018-19	2018-19
PROPOSED	APPROVED	ADOPTED
BUDGET	BUDGET	BUDGET

2015-16	2016-17	2017-18	ACCT.#	EQUIPMENT RESERVE RESOURCES	2018-19	2018-19	2018-19
ACTUAL	ACTUAL	ADOPTED			PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
10,395	36,644	47,024		Fund Balance July 1	52,852	52,852	
72	442	396		Interest from Investment	396	396	
26,177	10,000	5,000		Transfer from General Fund	0	0	0
36,644	47,086	52,420		TOTAL RESERVE FUND RESOURCES	53,248	53,248	0
EQUIPMENT RESERVE EXPENDITURES							
0	0	0		Apparatus/Equipment Purchase	0	0	0
0	0	0		TOTAL RESERVE FUND EXPENDITURES	0	0	0
36,644	47,086	52,420		TOTAL RESERVE FUND RESOURCES	53,248	53,248	0
36,644	47,086	52,420		EQUIPMENT RESERVE FUND BALANCE	53,248	53,248	0

CONSTRUCTION RESERVE FUND

2015-16	2016-17	2017-18
ACTUAL	ACTUAL	ADOPTED

2018-19	2018-19	2018-19
PROPOSED	APPROVED	ADOPTED
BUDGET	BUDGET	BUDGET

2015-16	2016-17	2017-18	ACCT.#	CONSTRUCTION RESOURCES	2018-19	2018-19	2018-19
ACTUAL	ACTUAL	ADOPTED			PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
11,081	11,153	11,274		Fund Balance July 1	16,459	16,459	
72	124	118		Interest on Investment	168	168	
5,000	0	5,000		Transfer from General Fund	5,000	5,000	0
16,153	11,277	16,392		TOTAL CONSTRUCTION FUND RESOURCES	21,627	21,627	0
CONSTRUCTION EXPENDITURES							
5,000	0	0		Construction Expenses	0	0	0
5,000	0	0		TOTAL CONSTRUCTION FUND EXPENDITURES	0	0	0
16,153	11,277	16,392		TOTAL CONSTRUCTION FUND RESOURCES	21,627	21,627	0
11,153	11,277	16,392		FUND BALANCE	21,627	21,627	0

EQUIPMENT REPLACEMENT SCHEDULE

Fiscal Year Ending	Beginning Cash	General Fund Transfer	Description of Replacement	Purchase Cost
2019	52,316		No Purchase	0
2020	52,316	10,000	Air Fill Station	52,000
2021	10,316	10,000	Jet Ski	20,000
2022	316	10,000	No Purchases	0
2023	10,316	300,000	No Purchase	0
2024	310,316	300,000	Replace 1997 Fire Engine	500,000
2025	110,316	150,000	Replace 2010 Rescue	241,485
2026	18,831	150,000	No Purchases	0
2027	168,831	150,000	Replace 2021 Watercraft	34,000
2028	284,831	150,000	Beach Rescue	95,000
2029	339,831	150,000	Replace 2019 Command Vehicle	77,954
2030	411,877	150,000	No Purchase	0
2031	561,877	150,000	Replace 17 SCBAs	179,708
2032	532,169	150,000	No Purchase	0
2033	682,169	150,000	Replace 2027 Water Craft	45840
2034	786,329	150,000	No Purchase	0
2035	936,329	150,000	No Purchase	0
2036	1,086,329	150,000	No Purchase	0
2037	1,236,329	150,000	Replace 2032 Water Craft	53,141
2038	1,333,188	150,000	No Purchase	0
2039	1,483,188	150,000	No Purchase	0

CONSTRUCTION SCHEDULE

Fiscal Year Ending	Beginning Cash	General Fund Transfer	Description	Purchase Cost
2019	16,459	5,000		
2020	21,459	5,000		
2021	26,459	5,000		
2022	31,459	5,000		
2023	36,459	5,000		
2024	41,459	5,000		
2025	46,459	100,000		
2062	3,846,459			

