

**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	<b>Beginning Cash Balance</b>	1,212,528		
1,053,257	1,094,829	1,113,621	4,021	Total Current Year Taxes	1,168,476		
45,947	38,549	45,000	4,022	Total Prior Year Taxes	45,000		
<b>2,054,591</b>	<b>2,078,200</b>	<b>2,274,621</b>		<b>Total Tax &amp; Carry Over Resources</b>	<b>2,426,004</b>	-	-
				<b>OTHER REVENUE</b>			
6,607	14,726	6,000	4,030	Interest on Investments	20,000		
2,489	3,255	2,000	4,035	Rescue Reimbursement	1,500		
1,612	896	1,500	4,040	Miscellaneous Income	1,000		
25,408	49,378	45,000	4,080	Donations/Grants	25,000		
361	20,001	-	4,100	Vehicle Sales	1,000	-	-
<b>36,477</b>	<b>88,256</b>	<b>54,500</b>		<b>Total Other Revenue</b>	<b>48,500</b>	-	-
<b>2,091,068</b>	<b>2,166,456</b>	<b>2,329,121</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>2,474,504</b>	-	-

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

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

				<b>GENERAL FUND EXPENDITURES</b>			
<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>ACCT#</b>	<b>CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS</b>	<b>2018-19</b>	<b>2018-19</b>	<b>2018-19</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>			
183,828	164,272	100,000	7010	Apparatus/Vehicle Replacement	45,000		
19,997		0	7010	Rescue Tools/Equipment	0		
22,618		20,000	7050	Construction	0		
<b>226,443</b>	<b>164,272</b>	<b>120,000</b>		<b>TOTAL GENERAL FUND CAPITAL OUTLAY</b>	<b>45,000</b>	<b>0</b>	<b>0</b>
			7100	<b>DEBT SERVICE</b>			
196,568	193,890	195,737	7120	Fire Station Financing Payment	197,365		
140,404		0	7130	Property Acquisition	0		
<b>336,972</b>	<b>193,890</b>	<b>195,737</b>		<b>TOTAL DEBT SERVICE OUTLAY</b>	<b>197,365</b>	<b>0</b>	<b>0</b>
			8000	<b>TRANSFERED TO OTHER FUNDS</b>			
26,177		5,000	8010	Transfer to Equipment Reserve Fund	0		
5,000		5,000	8500	Transfer to Construction Fund	5,000		
<b>31,177</b>	<b>0</b>	<b>10,000</b>		<b>TOTAL TRANSFERS</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
0	0	<b>28,627</b>	8600	<b>OPERATING CONTINGENCY</b>	<b>23,075</b>		
			9000	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			
0	0	0	9010	Committed Fund for Property Payoff	0	0	
670,714	831,428	1,022,142	9015	Committed Fund for Early Bond Payoff	1,212,856	0	
130,000	130,000	150,000	9020	Unassigned Minimum Fund Balance	150,000	0	
<b>800,714</b>	<b>961,428</b>	<b>1,172,142</b>		<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>1,362,856</b>	<b>0</b>	<b>0</b>
<b>1,946,960</b>	<b>1,900,759</b>	<b>2,329,121</b>		<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>2,474,504</b>	<b>0</b>	<b>0</b>
<b>2,091,068</b>	<b>2,166,456</b>	<b>2,329,121</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>2,474,504</b>	<b>0</b>	<b>0</b>
<b>144,108</b>	<b>265,697</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

2015-16	2016-17	2017-18
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ACTUAL	ACTUAL	ADOPTED	ACCT.#	EQUIPMENT RESERVE RESOURCES	2018-19 PROPOSED BUDGET	2018-19 APPROVED BUDGET	2018-19 ADOPTED BUDGET
10,296		47,024		Fund Balance July 1	52,852		
73		396		Interest from Investment	396		
26,177		5,000		Transfer from General Fund	0		
<b>36,546</b>	<b>0</b>	<b>52,420</b>		<b>TOTAL RESERVE FUND RESOURCES</b>	<b>53,248</b>	<b>0</b>	<b>0</b>
<b>EQUIPMENT RESERVE EXPENDITURES</b>							
0				Apparatus/Equipment Purchase	0	0	0
0	0	0		<b>TOTAL RESERVE FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
36,546	0	52,420		<b>TOTAL RESERVE FUND RESOURCES</b>	53,248	0	0
<b>36,546</b>	<b>0</b>	<b>52,420</b>		<b>EQUIPMENT RESERVE FUND BALANCE</b>	<b>53,248</b>	<b>0</b>	<b>0</b>

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

## 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		
<b>2062</b>	<b>3,846,459</b>			











