

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2019-2020 BUDGET**

GENERAL FUND

HISTORICAL DATA					2019-20	2019-20	2019-20
2016-17	2017-18	2018-19			PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED	ACCT.#	GENERAL FUND RESOURCES	BUDGET	BUDGET	BUDGET
944,822	1,212,139	1,212,528	3900	Beginning Cash Balance	1,515,000		
1,094,829	1,141,817	1,168,476	4021	Total Current Year Taxes	1,211,296		
38,549	47,400	45,000	4022	Total Prior Year Taxes	45,000		
2,078,200	2,401,356	2,426,004		Total Tax & Carry Over Resources	2,771,296	-	-
				OTHER REVENUE			
14,726	25,978	20,000	4030	Interest on Investments	20,000		
3,255	938	1,500	4035	Rescue Reimbursement	1,000		
896	362,967	1,000	4040	Miscellaneous Income	1,000		
49,378	20,000	25,000	4080	Donations/Grants	-		
20,001		1,000	4100	Vehicle Sales	-		
88,256	409,883	48,500		Total Other Revenue	22,000	-	-
2,166,456	2,811,239	2,474,504		TOTAL GENERAL FUND RESOURCES	2,793,296	-	-

			GENERAL FUND EXPENDITURES		2019-20	2019-20	2019-20
2016-17	2017-18	2018-19	ACCT.#		PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED	5000	PERSONAL SERVICES	BUDGET	BUDGET	BUDGET
73,922	80,925	86,000	5010	Fire Chief	94,000		
-	-	-	5015	Fire Chief Transition	22,500		
58,981	56,020	67,913	5040	Division Chief (Training Officer)	74,088		
54,222	58,791	63,224	5080	Captain - FF/Paramedic (EMS Coordinator)	66,377		
-	47,235	53,532	5100	Lieutenant (Facility/Equipment Maintenance)	59,172		
-	-	20,800	5125	Administrative Assistant	51,876		
40,366	26,106	39,885	5090	Volunteer Reimbursement	31,157		
11,369	23,005	25,000	5120	Overtime	30,000		
	15,670	29,120	5130	Call Time	43,582		
238,860	307,752	385,474		TOTAL SALARIES & WAGES	472,752	-	-
				Payroll Benefits and Expenses			
45,878	55,917	72,739	5500	Employee Health Insurance	97,280		
1,339	4,645	11,000	5505	Medical Reimbursement Acct.	16,500		
10,411	17,314	8,895	5510	Workers Compensation	8,232		
12,610	23,305	29,488	5520	Social Security/Medicare	36,166		
53,669	75,360	103,384	5530	PERS	129,314		
144	159	424	5560	Oregons Workers Benefit Assessment	305		
30	30	385	5570	Unemployment Comp	473		
		10,000	5580	Payroll Contingency	10,000		
				Total Full Time Equivelents (FTE) 5			
124,081	176,730	236,315		TOTAL EMPLOYEE BENEFITS AND EXPENSES	298,269		
362,941	484,482	621,789		TOTAL PERSONAL SERVICES	771,021	-	-

			GENERAL FUND EXPENDITURES		2019-20	2019-20	2019-20
2016-17	2017-18	2018-19	ACCT.#		PROPOSED	APPROVED	ADOPTED
ACTUAL	ACTUAL	ADOPTED	6000	MATERIALS AND SERVICES	BUDGET	BUDGET	BUDGET
5,336	4,122	7,350	6005	Board of Directors Training / Expenses	7,350		
8,732	8,253	8,356	6010	Dues and Publications	9,490		
14,268	12,655	14,790	6020	Travel and Training	19,610		
0	0	840	6030	Occupational Safety	840		
343	1,016	800	6041	Fire Prevention /Public Education	1,000		
2,799	0	500	6050	Hydrant Maintenance	500		
1,142	1,222	600	6055	Publications - Legal & Advertisement	1,600		
16,756	46,133	42,200	6060	Contract Services	16,800		
5	535	600	6070	Elections Expense	600		
2,491	3,717	2,530	6080	Office Supplies & Printing	2,810		
2,172	2,277	4,205	6090	Uniforms	4,205		
16,829	135	12,762	6100	Protective Clothing	12,860		
1,329	1,007	1,000	6110	Station Supplies	1,000		
18,556	18,424	17,960	6115	Utilities	18,768		
4,990	4,654	3,680	6120	Operating Supplies	4,920		
25,199	10,104	6,812	6130	Rescue Operating Equipment	8,586		
1,060	-62	500	6135	Miscellaneous Expenditures	500		
1,045	294	500	6140	Human Resources	4,000		
13,687	33,730	19,293	6145	Insurance - Comprehensive & Liability	24,376		
1,371	1,055	1,500	6150	Postage & Shipping	1,500		
10,455	12,864	15,216	6160	Communication Services	12,646		
7,524	9,592	8,740	6180	Fuel, Oil, Lubricants	9,615		
14,528	20,240	8,440	6190	Building Maintenance	11,540		
16,897	17,458	13,785	6200	Vehicle Maintenance, Repairs, Tires	14,265		
9,123	9,791	9,835	6210	Equipment Testing & Repairs	10,165		
10,766	5,573	9,225	6250	Volunteer Incentives	8,875		
5,551	1,636	2,600	6280	Information Services/Computer Supplies	3,220		
5,274	4,800	4,800	6300	Disaster Planning/Supplies	7,800		
218,228	231,225	219,419		TOTAL MATERIALS & SERVICES	219,441	0	0

				GENERAL FUND EXPENDITURES			
2016-17	2017-18	2018-19	ACCT#	CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS	2019-20 PROPOSED	2019-20 APPROVED	2019-20 ADOPTED
ACTUAL	ACTUAL	ADOPTED		OTHER REQUIREMENTS	BUDGET	BUDGET	BUDGET
			7000	Capital Outlay			
164,272	614,450	45,000	7010	Apparatus/Vehicle Replacement	0		
		0	7010	Rescue Tools/Equipment	8,896	0	0
	527	0	7050	Construction	0	0	0
164,272	614,977	45,000		TOTAL GENERAL FUND CAPITAL OUTLAY	8,896	0	0
			7100	DEBT SERVICE			
193,890	195,700	197,365	7120	Fire Station Financing Payment	198,628		
193,890	195,700	197,365		TOTAL DEBT SERVICE OUTLAY	198,628	0	0
			8000	TRANSFERRED TO OTHER FUNDS			
10,000	0	0	8010	Transfer to Equipment Reserve Fund	10,000	0	0
0	0	5,000	8500	Transfer to Construction Fund	5,000		
10,000	0	5,000		TOTAL TRANSFERS	15,000		
0	0	23,075	8600	OPERATING CONTINGENCY	26,740		
			9000	UNAPPROPRIATED ENDING FUND BALANCE			
831,428	1,022,142	1,212,856	9015	Committed Fund for Early Bond Payoff	1,403,570		
130,000	150,000	150,000	9020	Unassigned Minimum Fund Balance	150,000		
961,428	1,172,142	1,362,856		UNAPPROPRIATED ENDING FUND BALANCE TOTAL	1,553,570	0	0
1,910,759	2,698,526	2,474,504		TOTAL GENERAL FUND REQUIREMENTS	2,793,296	0	0
2,166,456	2,811,239	2,474,504		TOTAL GENERAL FUND RESOURCES	2,793,296	0	0
255,697	112,713	0		GENERAL FUND ENDING BALANCE	0	0	0

These funds are authorized and established by resolution number 19-01
on 2/14/19 for the following specified purposes:

Apparatus, Equipment and Construction Replacement

2016-17	2017-18	2018-19
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: 2029

2019-20	2019-20	2019-20
PROPOSED	APPROVED	ADOPTED
BUDGET	BUDGET	BUDGET

2016-17	2017-18	2018-19	ACCT.#	EQUIPMENT RESERVE RESOURCES	2019-20	2019-20	2019-20
ACTUAL	ACTUAL	ADOPTED			PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
36,644	47,024	52,852		Fund Balance July 1	53,946		
442	67	396		Interest from Investment	200		
10,000	5,000	0		Transfer from General Fund	10,000	0	0
47,086	52,091	53,248		TOTAL RESERVE FUND RESOURCES	64,146	0	0
EQUIPMENT RESERVE EXPENDITURES							
0	0	0		Apparatus/Equipment Purchase	50,000	0	0
0	0	0		TOTAL RESERVE FUND EXPENDITURES	50,000	0	0
47,086	52,091	53,248		TOTAL RESERVE FUND RESOURCES	64,146	0	0
47,086	52,091	53,248		EQUIPMENT RESERVE FUND BALANCE	14,146	0	0

CONSTRUCTION RESERVE FUND

2016-17	2017-18	2018-19
ACTUAL	ACTUAL	ADOPTED

2019-20	2019-20	2019-20
PROPOSED	APPROVED	ADOPTED
BUDGET	BUDGET	BUDGET

2016-17	2017-18	2018-19	ACCT.#	CONSTRUCTION RESOURCES	2019-20	2019-20	2019-20
ACTUAL	ACTUAL	ADOPTED			PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
11,153	11,274	16,459		Fund Balance July 1	21,627		
124	118	168		Interest on Investment	430		
0	5,003	5,000		Transfer from General Fund	5,000	0	0
11,277	16,395	21,627		TOTAL CONSTRUCTION FUND RESOURCES	27,057	0	0
CONSTRUCTION EXPENDITURES							
0	0	0		Construction Expenses	0	0	0
0	0	0		TOTAL CONSTRUCTION FUND EXPENDITURES	0	0	0
11,277	16,395	21,627		TOTAL CONSTRUCTION FUND RESOURCES	27,057	0	0
11,277	16,395	21,627		FUND BALANCE	27,057	0	0

EQUIPMENT REPLACEMENT SCHEDULE

Fiscal Year Ending	Beginning Cash	General Fund Transfer	Description of Replacement	Purchase Cost
2019	53,946	0	No Purchase	0
2020	53,946	10,000	Replace 1992 Air Fill Station	50,000
2021	13,946	10,000	Replace 2012 Watercraft	18,000
2022	5,946	10,000	No Purchase	0
2023	15,946	300,000	No Purchase	0
2024	315,946	300,000	Replace 1997 Fire Engine	500,000
2025	115,946	150,000	Replace 2010 Rescue	241,485
2026	24,461	150,000	Replace 2010 Extrication Tools	32,000
2027	142,461	150,000	Replace 2021 Watercraft	34,000
2028	258,461	150,000	Replace 1996 Beach Rescue	95,000
2029	313,461	150,000	Replace 2019 Command Vehicle	77,954
2030	385,507	150,000	No Purchase	0
2031	535,507	150,000	Replace 17 SCBAs	179,708
2032	505,799	150,000	No Purchase	0
2033	655,799	150,000	Replace 2027 Water Craft	45840
2034	759,959	150,000	No Purchase	0
2035	909,959	150,000	No Purchase	0
2036	1,059,959	150,000	No Purchase	0
2037	1,209,959	150,000	Replace 2032 Water Craft	53,141
2038	1,306,818	150,000	No Purchase	0
2039	1,456,818	150,000	No Purchase	0

CONSTRUCTION SCHEDULE

Fiscal Year Ending	Beginning Cash	General Fund Transfer	Description	Purchase Cost
2020	21,627	5,000		
2021	26,627	5,000		
2022	31,627	5,000		
2023	36,627	5,000		
2024	41,627	5,000		
2025	46,627	100,000		
2062	3,846,627			

