

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2020-2021 BUDGET**

2017-18	2018-19	2019-20	ACCT.#	GENERAL FUND	2020-21	2020-21	2020-21
ACTUAL	ACTUAL	ADOPTED		GENERAL FUND RESOURCES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
1,212,139	1,266,322	1,515,000	3900	<b>Beginning Fund Balance</b>	1,926,861	1,926,861	1,926,861
1,141,817	1,193,280	1,211,296	4021	Total Current Year Taxes	1,229,013	1,229,013	1,229,013
47,400	53,697	45,000	4022	Total Prior Year Taxes	45,000	45,000	45,000
<b>2,401,356</b>	<b>2,513,299</b>	<b>2,771,296</b>		<b>Total Tax &amp; Carry Over Resources</b>	<b>3,200,874</b>	<b>3,200,874</b>	<b>3,200,874</b>
				<b>OTHER REVENUE</b>			
24,900	40,440	20,000	4030	Interest on Investments	40,000	40,000	40,000
938	2,021	1,000	4035	Rescue Reimbursement	1,000	1,000	1,000
362,964	3,014	1,000	4040	Miscellaneous Income	1,385	1,385	1,385
20,000	24,794	-	4080	Donations/Grants	-	-	-
-	-	-	4100	Vehicle Sales	-	-	-
<b>408,802</b>	<b>70,269</b>	<b>22,000</b>		<b>Total Other Revenue</b>	<b>42,385</b>	<b>42,385</b>	<b>42,385</b>
<b>2,810,158</b>	<b>2,583,568</b>	<b>2,793,296</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>3,243,259</b>	<b>3,243,259</b>	<b>3,243,259</b>

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2020-2021 BUDGET**

2017-18	2018-19	2019-20	ACCT.#	GENERAL FUND EXPENDITURES	2020-21	2020-21	2020-21
ACTUAL	ACTUAL	ADOPTED	5000	PERSONNEL SERVICES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				<b>SALARIES &amp; WAGES</b>			
80,925	86,006	94,000	5010	Fire Chief	94,000	94,000	94,000
-	-	22,500	5015	Fire Chief Transition	-	-	-
56,020	38,609	74,088	5040	Division Chief (Training Officer)	76,167	76,167	76,167
58,791	65,148	66,377	5080	Captain - FF (Volunteer Recruitment/Retention)	64,992	64,992	64,992
47,235	49,562	59,172	5100	Lieutenant (Facility/Equipment Maintenance)	60,828	60,828	60,828
-	14,454	51,876	5125	Executive Assistant	53,328	53,328	53,328
26,106	23,788	31,157	5090	Volunteer Reimbursement	31,157	31,157	31,157
23,005	26,235	30,000	5120	Overtime	35,000	35,000	35,000
15,670	29,809	43,582	5130	Call Time	60,043	60,043	60,043
<b>307,752</b>	<b>333,611</b>	<b>472,752</b>		<b>TOTAL SALARIES &amp; WAGES</b>	<b>475,515</b>	<b>475,515</b>	<b>475,515</b>
				<b>EMPLOYEE BENEFITS &amp; EXPENSES</b>			
60,287	52,306	97,280	5500	Employee Health Insurance	103,007	103,007	103,007
175	175		5508	Life Insurance	376	376	376
4,645	2,000	16,500	5505	Medical Reimbursement Acct.	18,500	18,500	18,500
			5509	AD&D/Accident and Health Insurance	14,646	14,646	14,646
17,314	4,414	8,232	5510	Workers Compensation	7,889	7,889	7,889
23,305	25,179	36,166	5520	Social Security/Medicare	35,966	35,966	35,966
75,360	77,897	129,314	5530	PERS	137,716	137,716	137,716
159	69	305	5560	Oregons Workers Benefit Assessment	171	171	171
30	181	473	5570	Unemployment Comp	476	476	476
	1,450	10,000	5580	Payroll Contingency	10,000	10,000	10,000
				Total Full Time Equivelents (FTE) 5			
<b>181,275</b>	<b>163,671</b>	<b>298,269</b>		<b>TOTAL EMPLOYEE BENEFITS &amp; EXPENSES</b>	<b>328,747</b>	<b>328,747</b>	<b>328,747</b>
<b>489,027</b>	<b>497,282</b>	<b>771,021</b>		<b>TOTAL PERSONNEL SERVICES</b>	<b>804,262</b>	<b>804,262</b>	<b>804,262</b>

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2020-2021 BUDGET**

2017-18	2018-19	2019-20	ACCT.#	GENERAL FUND EXPENDITURES	2020-21	2020-21	2020-21
ACTUAL	ACTUAL	ADOPTED			PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
			6000	<b>MATERIALS AND SERVICES</b>			
4,122	4,011	7,350	6005	Board of Directors Training / Expenses	7,850	7,850	7,850
8,253	8,560	9,490	6010	Dues and Publications	9,000	9,000	9,000
12,655	13,107	19,610	6020	Travel and Training	58,065	58,065	58,065
0	-	840	6030	Occupational Safety	840	840	840
1,016	487	1,000	6041	Fire Prevention /Public Education	2,000	2,000	2,000
0	124	500	6050	Hydrant Maintenance	500	500	500
1,222	1,844	1,600	6055	Publications - Legal & Advertisement	600	600	600
46,133	22,252	16,800	6060	Contract Services	16,800	16,800	16,800
535	-	600	6070	Elections Expense	850	850	850
3,717	3,445	2,810	6080	Office Supplies & Printing	3,810	3,810	3,810
2,277	1,922	4,205	6090	Uniforms	5,250	5,250	5,250
135	10,417	12,860	6100	Protective Clothing	18,910	18,910	18,910
8,915	379	1,000	6110	Station Supplies	2,150	2,150	2,150
18,424	15,577	18,768	6115	Utilities	16,968	16,968	16,968
4,654	2,770	4,920	6120	Operating Supplies	7,940	7,940	7,940
10,104	8,504	8,586	6130	Rescue Operating Equipment	4,755	4,755	4,755
-63	2,974	500	6135	Miscellaneous Expenditures	1,000	1,000	1,000
294	1,426	4,000	6140	Human Resources	2,940	2,940	2,940
33,730	22,007	24,376	6145	Insurance - Comprehensive & Liability	25,991	25,991	25,991
1,055	873	1,500	6150	Postage & Shipping	500	500	500
12,864	13,290	12,646	6160	Communication Services	14,900	14,900	14,900
9,592	8,834	9,615	6180	Fuel, Oil, Lubricants	9,460	9,460	9,460
20,240	5,173	11,540	6190	Building Maintenance	18,460	18,460	18,460
17,458	32,542	14,265	6200	Vehicle Maintenance, Repairs, Tires	25,820	25,820	25,820
9,791	18,304	10,165	6210	Equipment Testing & Repairs	11,065	11,065	11,065
5,573	6,823	8,875	6250	Volunteer Incentives	9,500	9,500	9,500
1,636	2,828	3,220	6280	Information Services/Computer Supplies	8,146	8,146	8,146
4,800	3,800	7,800	6300	Disaster Planning/Supplies	7,800	7,800	7,800
<b>239,132</b>	<b>212,273</b>	<b>219,441</b>		<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>291,870</b>	<b>291,870</b>	<b>291,870</b>

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2020-2021 BUDGET**

2017-18	2018-19	2019-20	ACCT.#	GENERAL FUND EXPENDITURES	2020-21	2020-21	2020-21
ACTUAL	ACTUAL	ADOPTED		CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS OTHER REQUIREMENTS	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
			7000	<b>CAPITAL OUTLAY</b>			
614,450	44,799	0	7010	Apparatus/Vehicle Replacement	0	0	0
		8,896	7020	Rescue Tools/Equipment	60,550	60,550	60,550
527	-	0	7050	Construction	0	0	0
<b>614,977</b>	<b>44,799</b>	<b>8,896</b>		<b>TOTAL GENERAL FUND CAPITAL OUTLAY</b>	<b>60,550</b>	<b>60,550</b>	<b>60,550</b>
			7100	<b>DEBT SERVICE</b>			
195,700	196,865	198,628	7120	Fire Station Financing Payment	194,619	194,619	194,619
<b>195,700</b>	<b>196,865</b>	<b>198,628</b>		<b>TOTAL DEBT SERVICE OUTLAY</b>	<b>194,619</b>	<b>194,619</b>	<b>194,619</b>
			8000	<b>TRANSFERRED TO OTHER FUNDS</b>			
5,000	-	10,000	8010	Transfer to Equipment Reserve Fund	30,000	30,000	30,000
0	5,000	5,000	8500	Transfer to Construction Fund	5,000	5,000	5,000
<b>5,000</b>	<b>5,000</b>	<b>15,000</b>		<b>TOTAL TRANSFERS</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
0	-	<b>26,740</b>	8600	<b>OPERATING CONTINGENCY</b>	<b>51,673</b>	<b>51,673</b>	<b>51,673</b>
			9000	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			
1,022,142	1,212,856	1,403,570	9015	Committed Fund for Early Bond Payoff	1,594,285	1,594,285	1,594,285
150,000	150,000	150,000	9020	Unassigned Minimum Fund Balance	211,000	211,000	211,000
<b>1,172,142</b>	<b>1,362,856</b>	<b>1,553,570</b>		<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>1,805,285</b>	<b>1,805,285</b>	<b>1,805,285</b>
<b>2,715,978</b>	<b>2,319,075</b>	<b>2,793,296</b>		<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>3,243,259</b>	<b>3,243,259</b>	<b>3,243,259</b>
<b>2,810,158</b>	<b>2,583,568</b>	<b>2,793,296</b>		<b>TOTAL GENERAL FUND RESOURCES</b>	<b>3,243,259</b>	<b>3,243,259</b>	<b>3,243,259</b>
<b>94,180</b>	<b>264,493</b>	<b>0</b>		<b>GENERAL FUND ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>NEHALEM BAY FIRE &amp; RESCUE DISTRICT</b> <b>FISCAL YEAR 2020-2021 BUDGET</b>
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This fund is authorized and established by resolution 08-10 on 6/18/2009 for the following specified purpose: to hold monies to be accumulated and expended for future needs

**EQUIPMENT RESERVE FUND**

This fund was approved for continuation for another 10 years by resolution 19-01 on 2/14/2019. Year this reserved fund will be reviewed to be continued or abolished (cannot be more than 10 years): 2029

2017-18	2018-19	2019-20	ACCT.#
ACTUAL	ACTUAL	ADOPTED	

2020-21	2020-21	2020-21
PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET

**EQUIPMENT RESERVE RESOURCES**

<b>47,091</b>	<b>52,943</b>	<b>53,946</b>	<b>Fund Balance July 1</b>	<b>18,356</b>	<b>18,356</b>	<b>18,356</b>
852	1,375	200	4030 Interest from Investment	250	250	250
5,000	0	10,000	8100 Transfer from General Fund	30,000	30,000	30,000
<b>52,943</b>	<b>54,318</b>	<b>64,146</b>	<b>TOTAL RESERVE FUND RESOURCES</b>	<b>48,606</b>	<b>48,606</b>	<b>48,606</b>

**EQUIPMENT RESERVE EXPENDITURES**

0	0	50,000	7010 Apparatus/Equipment Purchase	0	0	0
0	0	0	7020 Rescue Equipment Purchase	0	0	0
<b>0</b>	<b>0</b>	<b>50,000</b>	<b>TOTAL RESERVE FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
52,943	54,318	64,146	<b>TOTAL RESERVE FUND RESOURCES</b>	48,606	48,606	48,606
<b>52,943</b>	<b>54,318</b>	<b>14,146</b>	<b>EQUIPMENT RESERVE FUND BALANCE</b>	<b>48,606</b>	<b>48,606</b>	<b>48,606</b>

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2020-2021 BUDGET**

This fund is authorized and established by resolution 08-10 on 6/18/2009 for the following specified purpose: to hold monies to be accumulated and expended for future needs

**CONSTRUCTION RESERVE FUND**

This fund was approved for continuation for another 10 years by resolution 19-01 on 2/14/2019. Year this reserved fund will be reviewed to be continued or abolished (cannot be more than 10 years): 2029

2017-18	2018-19	2019-20	ACCT.#
ACTUAL	ACTUAL	ADOPTED	

2020-21	2020-21	2020-21
PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET

**CONSTRUCTION RESERVE RESOURCES**

<b>16,277</b>	<b>16,503</b>	<b>21,627</b>	<b>Fund Balance July 1</b>	<b>27,484</b>	<b>27,484</b>	<b>27,484</b>
226	460	430	4030 Interest on Investment	300	300	300
0	5,000	5,000	8100 Transfer from General Fund	5,000	5,000	5,000
<b>16,503</b>	<b>21,963</b>	<b>27,057</b>	<b>TOTAL CONSTRUCTION FUND RESOURCES</b>	<b>32,784</b>	<b>32,784</b>	<b>32,784</b>

**CONSTRUCTION EXPENDITURES**

0	0	0	7050 Construction Expenses	0	0	0
0	0	0	<b>TOTAL CONSTRUCTION FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
16,503	21,963	27,057	<b>TOTAL CONSTRUCTION FUND RESOURCES</b>	32,784	32,784	32,784
<b>16,503</b>	<b>21,963</b>	<b>27,057</b>	<b>CONSTRUCTION RESERVE FUND BALANCE</b>	<b>32,784</b>	<b>32,784</b>	<b>32,784</b>