

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2021-2022 BUDGET**

2018-2019	2019-20	2020-21	2020-21	GENERAL FUND	2021-22	2021-22	2021-22	2021-22
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	SUPPLEMENTAL BUDGET
				GENERAL FUND RESOURCES				
1,266,322	1,627,350	1,926,861	1,926,861	<b>Beginning Fund Balance</b>	2,054,495	2,054,495	2,059,495	2,059,495
1,193,280	1,240,184	1,229,013	1,229,013	Total Current Year Taxes	1,312,349	1,312,349	1,312,349	1,312,349
53,697	48,754	45,000	45,000	Total Prior Year Taxes	50,000	50,000	50,000	50,000
<b>2,513,299</b>	<b>2,916,288</b>	<b>3,200,874</b>	<b>3,200,874</b>	<b>Total Tax &amp; Carry Over Resources</b>	<b>3,416,844</b>	<b>3,416,844</b>	<b>3,421,844</b>	<b>3,421,844</b>
				<b>OTHER REVENUE</b>				
40,440	40,532	40,000	40,000	Interest on Investments	1,500	1,500	1,500	1,500
2,021	5,187	1,000	1,000	Rescue Reimbursement	1,000	1,000	1,000	1,000
3,014	1,420	1,385	1,385	Miscellaneous Income	1,385	1,385	1,385	1,385
			17,791	Wildfire Reimbursement	-	-	-	-
24,794	20,200		285,285	Donations/Grants	-	-	-	-
-	-		-	Vehicle Sales	-	-	-	-
				Proceeds from Apparatus Lease/Purchase Financing				460,000
<b>70,269</b>	<b>67,339</b>	<b>42,385</b>	<b>345,461</b>	<b>Total Other Revenue</b>	<b>3,885</b>	<b>3,885</b>	<b>3,885</b>	<b>463,885</b>
<b>2,583,568</b>	<b>2,983,627</b>	<b>3,243,259</b>	<b>3,546,335</b>	<b>TOTAL GENERAL FUND RESOURCES</b>	<b>3,420,729</b>	<b>3,420,729</b>	<b>3,425,729</b>	<b>3,885,729</b>

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2021-2022 BUDGET**

2018-19	2019-20	2020-21	2020-21	GENERAL FUND EXPENDITURES	2021-22	2021-22	2021-22	2021-22
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS	PERSONNEL SERVICES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	SUPPLEMENTAL BUDGET
				<b>SALARIES &amp; WAGES</b>				
86,006	86,314	94,000	94,000	Fire Chief	93,571	93,571	93,571	93,571
-	21,500	-	-	Fire Chief Transition	-	-	-	-
38,609	81,448	76,167	76,167	Division Chief (Training Officer)	78,448	78,448	78,448	78,448
65,148	34,067	64,992	64,992	Captain - FF (Volunteer Recruitment/Retention)	68,609	68,609	68,609	68,609
49,562	52,789	60,828	60,828	Lieutenant (Facility/Equipment Maintenance)	62,652	62,652	62,652	62,652
14,454	45,675	53,328	53,328	Executive Assistant	64,218	64,218	64,218	64,218
23,788	35,479	31,157	31,157	Volunteer Reimbursement	40,000	40,000	40,000	40,000
26,235	36,094	35,000	38,295	Overtime	45,000	45,000	45,000	45,000
29,809	28,010	60,043	60,043	Call Time	65,153	65,153	65,153	65,153
<b>333,611</b>	<b>421,376</b>	<b>475,515</b>	<b>478,810</b>	<b>TOTAL SALARIES &amp; WAGES</b>	<b>517,651</b>	<b>517,651</b>	<b>517,651</b>	<b>517,651</b>
				<b>EMPLOYEE BENEFITS &amp; EXPENSES</b>				
52,306	89,769	103,007	103,007	Employee Health Insurance	108,807	108,807	108,807	108,807
175	537	376	376	Life Insurance	376	376	376	376
2,000	1,309	18,500	18,500	Medical Reimbursement Acct.	18,500	18,500	18,500	18,500
		14,646	14,646	AD&D/Accident and Health Insurance	-	-	-	-
4,414	6,744	7,889	7,889	Workers Compensation	9,458	9,458	9,458	9,458
25,179	31,902	35,966	35,966	Social Security/Medicare	39,164	39,164	39,164	39,164
77,897	113,495	137,716	137,716	PERS	156,254	156,254	156,254	156,254
69	162	171	171	Oregons Workers Benefit Assessment	171	171	171	171
181	416	476	476	Unemployment Comp	518	518	518	518
1,450	-	10,000	18,282	Payroll Contingency	10,000	10,000	10,000	10,000
				Total Full Time Equivalentents (FTE) 5				
<b>163,671</b>	<b>244,334</b>	<b>328,747</b>	<b>337,029</b>	<b>TOTAL EMPLOYEE BENEFITS &amp; EXPENSES</b>	<b>343,248</b>	<b>343,248</b>	<b>343,248</b>	<b>343,248</b>
<b>497,282</b>	<b>665,710</b>	<b>804,262</b>	<b>815,839</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>860,899</b>	<b>860,899</b>	<b>860,899</b>	<b>860,899</b>

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2018-19	2019-20	2020-21	2020-21	GENERAL FUND EXPENDITURES	2021-22	2021-22	2021-22	2021-22
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS	MATERIALS AND SERVICES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	SUPPLEMENTAL BUDGET
4,011	1,034	7,850	7,850	Board of Directors Training / Expenses	7,620	7,620	7,620	7,620
8,560	7,795	9,000	9,000	Dues and Publications	9,600	9,600	9,600	9,600
13,107	9,074	58,065	59,115	Travel and Training	27,380	27,380	27,380	27,380
-	3,075	840	840	Occupational Safety	840	840	840	840
487	807	2,000	2,000	Fire Prevention /Public Education	1,000	1,000	1,000	1,000
124	133	500	500	Hydrant Maintenance	500	500	500	500
1,844	1,368	600	600	Publications - Legal & Advertisement	600	600	600	600
22,252	8,591	16,800	16,800	Contract Services	17,300	17,300	17,300	17,300
-	845	850	850	Elections Expense	850	850	850	850
3,445	3,280	3,810	3,810	Office Supplies & Printing	3,900	3,900	3,900	3,900
1,922	2,954	5,250	5,250	Uniforms	5,900	5,900	5,900	5,900
10,417	5,397	18,910	50,858	Protective Clothing	16,770	16,770	16,770	16,770
379	1,162	2,150	2,150	Station Supplies	1,500	1,500	1,500	1,500
15,577	16,573	16,968	16,968	Utilities	18,144	18,144	18,144	18,144
2,770	4,758	7,940	10,897	Operating Supplies	8,540	8,540	8,540	8,540
8,504	14,399	4,755	17,877	Rescue Operating Equipment	15,300	15,300	15,300	15,300
2,974	365	1,000	1,000	Miscellaneous Expenditures	1,000	1,000	1,000	1,000
1,426	1,586	2,940	2,940	Human Resources	3,379	3,379	3,379	3,379
22,007	24,568	25,991	25,991	Insurance - Comprehensive & Liability	30,365	30,365	30,365	30,365
873	698	500	500	Postage & Shipping	500	500	500	500
13,290	8,145	14,900	112,783	Communication Services	11,414	11,414	11,414	11,414
8,834	6,962	9,460	9,460	Fuel, Oil, Lubricants	9,460	9,460	9,460	9,460
5,173	9,740	18,460	20,960	Building Maintenance	10,910	10,910	10,910	10,910
32,542	9,703	25,820	36,566	Vehicle Maintenance, Repairs, Tires	14,915	14,915	14,915	14,915
18,304	3,820	11,065	11,065	Equipment Testing & Repairs	11,367	11,367	11,367	11,367
6,823	8,769	9,500	9,500	Volunteer Incentives	8,845	8,845	8,845	8,845
				Volunteer Recruitment/Retention	1,500	1,500	1,500	1,500
2,828	7,721	8,146	8,486	Information Services/Computer Supplies	13,970	13,970	18,970	18,970
3,800	4,848	7,800	7,800	Disaster Planning/Supplies	5,300	5,300	5,300	5,300
				Materials & Services Contingency	10,000	10,000	10,000	10,000
<b>212,273</b>	<b>168,170</b>	<b>291,870</b>	<b>452,416</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>268,669</b>	<b>268,669</b>	<b>273,669</b>	<b>273,669</b>

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FISCAL YEAR 2021-2022 BUDGET**

2018-19	2019-20	2020-21	2020-21	GENERAL FUND EXPENDITURES	2021-22	2021-22	2021-22	2021-22
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS	CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	SUPPLEMENTAL BUDGET
				OTHER REQUIREMENTS				
				<b>CAPITAL OUTLAY</b>				
44,799		0	37,685	Apparatus Replacement	0	0	0	440,000
	9,996	60,550	155,536	Rescue Tools/Equipment	0	0	0	20,000
-	0	0	0	Construction	0	0	0	0
<b>44,799</b>	<b>9,996</b>	<b>60,550</b>	<b>193,221</b>	<b>TOTAL GENERAL FUND CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>460,000</b>
				<b>DEBT SERVICE</b>				
				Bond early payoff	1,788,735	1,788,735	1,788,735	1,788,735
196,865	198,633	194,619	194,619	Fire Station Financing Payment	97,981	97,981	97,981	97,981
<b>196,865</b>	<b>198,633</b>	<b>194,619</b>	<b>194,619</b>	<b>TOTAL DEBT SERVICE OUTLAY</b>	<b>1,886,716</b>	<b>1,886,716</b>	<b>1,886,716</b>	<b>1,886,716</b>
				<b>TRANSFERED TO OTHER FUNDS</b>				
-	10,000	30,000	30,000	Transfer to Equipment Reserve Fund	10,000	10,000	10,000	10,000
5,000	5,000	5,000	5,000	Transfer to Construction Fund	5,000	5,000	5,000	5,000
<b>5,000</b>	<b>15,000</b>	<b>35,000</b>	<b>35,000</b>	<b>TOTAL TRANSFERS</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
				<b>OPERATING CONTINGENCY</b>				
-	0	51,673	39,928		29,445	29,445	29,445	29,445
				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				
1,212,856	1,403,570	1,594,285	1,594,285	Committed Fund for Early Bond Payoff	0	0	0	0
414,493	522,548	211,000	221,027	Unassigned Minimum Fund Balance	360,000	360,000	360,000	360,000
<b>1,627,349</b>	<b>1,926,118</b>	<b>1,805,285</b>	<b>1,815,312</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>
<b>2,583,568</b>	<b>2,983,627</b>	<b>3,243,259</b>	<b>3,546,335</b>	<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>3,420,729</b>	<b>3,420,729</b>	<b>3,425,729</b>	<b>3,885,729</b>
<b>2,583,568</b>	<b>2,983,627</b>	<b>3,243,259</b>	<b>3,546,335</b>	<b>TOTAL GENERAL FUND RESOURCES</b>	<b>3,420,729</b>	<b>3,420,729</b>	<b>3,425,729</b>	<b>3,885,729</b>
				<b>GENERAL FUND ENDING BALANCE</b>				
-	0	0	0		0	0	0	0

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2021-2022 BUDGET**

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

**EQUIPMENT RESERVE FUND**

2018-19	2019-20	2020-21	2020-21
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS

2021-22	2021-22	2021-22
PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET

**EQUIPMENT RESERVE RESOURCES**

52,943	54,318	18,356	18,356	Fund Balance July 1	28,496	28,496	28,496
1,375	449	250	250	Interest from Investment	142	142	142
0	10,000	30,000	30,000	Transfer from General Fund	10,000	10,000	10,000
<b>54,318</b>	<b>64,767</b>	<b>48,606</b>	<b>48,606</b>	<b>TOTAL RESERVE FUND RESOURCES</b>	<b>38,638</b>	<b>38,638</b>	<b>38,638</b>

**EQUIPMENT RESERVE EXPENDITURES**

0	46,393			Apparatus/Equipment Purchase	0	0	0
0	0			Rescue Equipment Purchase	0	0	0
<b>0</b>	<b>46,393</b>	<b>0</b>	<b>0</b>	<b>TOTAL RESERVE FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
54,318	64,767	48,606	48,606	<b>TOTAL RESERVE FUND RESOURCES</b>	38,638	38,638	38,638
<b>54,318</b>	<b>18,374</b>	<b>48,606</b>	<b>48,606</b>	<b>EQUIPMENT RESERVE FUND BALANCE</b>	<b>38,638</b>	<b>38,638</b>	<b>38,638</b>

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

**CONSTRUCTION RESERVE FUND**

2018-19	2019-20	2020-21	2020-21
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS

2021-22	2021-22	2021-22
PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET

**CONSTRUCTION RESERVE RESOURCES**

16,503	21,963	27,484	27,484	Fund Balance July 1	32,676	32,676	32,676
460	504	300	300	Interest on Investment	163	163	163
5,000	5,000	5,000	5,000	Transfer from General Fund	5,000	5,000	5,000
<b>21,963</b>	<b>27,467</b>	<b>32,784</b>	<b>32,784</b>	<b>TOTAL CONSTRUCTION FUND RESOURCES</b>	<b>37,839</b>	<b>37,839</b>	<b>37,839</b>

**CONSTRUCTION EXPENDITURES**

0	0	0	0	Construction Expenses	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>TOTAL CONSTRUCTION FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
21,963	27,467	32,784	32,784	<b>TOTAL CONSTRUCTION FUND RESOURCES</b>	37,839	37,839	37,839
<b>21,963</b>	<b>27,467</b>	<b>32,784</b>	<b>32,784</b>	<b>CONSTRUCTION RESERVE FUND BALANCE</b>	<b>37,839</b>	<b>37,839</b>	<b>37,839</b>