

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2022-2023 BUDGET**

2019-20	2020-21	2021-22	2021-22	GENERAL FUND	2022-23	2022-23	2022-23
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS	GENERAL FUND RESOURCES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
1,627,350	1,926,118	2,059,495	2,059,495	Beginning Fund Balance	561,865	561,865	561,865
1,240,184	1,303,020	1,312,349	1,312,349	Total Current Year Taxes	1,412,297	1,412,297	1,412,297
48,754	49,664	50,000	50,000	Total Prior Year Taxes	50,000	50,000	50,000
2,916,288	3,278,802	3,421,844	3,421,844	Total Tax & Carry Over Resources	2,024,162	2,024,162	2,024,162
				OTHER REVENUE			
40,532	16,134	1,500	1,500	Interest on Investments	2,720	2,720	2,720
5,187	1,852	1,000	1,000	Rescue Reimbursement	1,000	1,000	1,000
1,420	2,781	1,385	1,385	Miscellaneous Income	1,800	1,800	1,800
	287,017	-	76,628	Wildfire Reimbursement			
			26,507	Vaccine Clinic Reimbursement			
20,200	61,108	-	-	Donations/Grants			0
-	6,000	-	-	Vehicle Sales	12,500	12,500	12,500
		460,000	460,000	Proceeds from Apparatus Lease/Purchase Financing	325,700	325,700	325,700
67,339	374,892	463,885	567,020	Total Other Revenue	343,720	343,720	343,720
2,983,627	3,653,694	3,885,729	3,988,864	TOTAL GENERAL FUND RESOURCES	2,367,882	2,367,882	2,367,882

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2019-20	2020-21	2021-22	2021-22	GENERAL FUND EXPENDITURES	2022-23	2022-23	2022-23
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS	PERSONNEL SERVICES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				SALARIES & WAGES			
86,314	90,626	93,571	93,571	Fire Chief	100,121	100,121	100,121
21,500		-	-	Fire Chief Transition			0
81,448	75,277	78,448	78,448	Division Chief (Training Officer)	83,941	83,941	83,941
34,067	64,718	68,609	68,609	Captain - FF (Volunteer Recruitment/Retention)	73,407	73,407	73,407
52,789	60,970	62,652	62,652	Lieutenant (Facility/Equipment Maintenance)	67,032	67,032	67,032
45,675	53,452	64,218	64,218	Executive Assistant	68,708	68,708	68,708
	5,480			Part Time Fire Fighter			0
35,479	39,643	40,000	40,000	Volunteer Reimbursement	40,000	40,000	40,000
36,094	75,737	45,000	45,000	Overtime	50,000	50,000	50,000
28,010	28,766	65,153	65,153	Call Time	54,756	54,756	54,756
				Vacation Buy Back	15,257	15,257	15,257
				Chief Vehicle Stipend	3,000	3,000	3,000
421,376	494,669	517,651	517,651	TOTAL SALARIES & WAGES	556,222	556,222	556,222
				EMPLOYEE BENEFITS & EXPENSES			
89,769	103,487	108,807	108,807	Employee Health Insurance	114,264	114,264	114,264
537	360	376	376	Life Insurance	376	376	376
1,309	2,013	18,500	18,500	Medical Reimbursement Acct.	18,500	18,500	18,500
	14,888	-	-	AD&D/Accident Insurance	-		0
6,744	7,784	9,458	9,458	Workers Compensation	9,554	9,554	9,554
31,902	37,433	39,164	39,164	Social Security/Medicare	42,130	42,130	42,130
113,495	143,058	156,254	156,254	PERS	164,503	164,503	164,503
162	159	171	171	Oregons Workers Benefit Assessment	171	171	171
416	489	518	518	Unemployment Comp	556	556	556
-	-	10,000	49,429	Payroll Contingency	20,000	20,000	20,000
				Total Full Time Equivalents (FTE) 5			
244,334	309,671	343,248	382,677	TOTAL EMPLOYEE BENEFITS & EXPENSES	370,054	370,054	370,054
665,710	804,340	860,899	900,328	TOTAL PERSONNEL SERVICES	926,276	926,276	926,276

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2019-20	2020-21	2021-22	2021-22	GENERAL FUND EXPENDITURES	2022-23	2022-23	2022-23
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				MATERIALS AND SERVICES			
1,034	465	7,620	7,620	Board of Directors Training / Expenses	7,220	7,220	7,220
7,795	10,739	9,600	9,600	Dues and Publications	15,049	15,049	15,049
9,074	18,329	27,380	27,380	Training & Travel	33,570	33,570	33,570
3,075	60	840	840	Occupational Safety	13,840	13,840	13,840
807	406	1,000	1,000	Fire Prevention /Public Education	1,000	1,000	1,000
133	0	500	500	Hydrant Maintenance	500	500	500
1,368	400	600	600	Publications - Legal & Advertisement	600	600	600
8,591	6,996	17,300	17,300	Contract Services	17,000	17,000	17,000
845	0	850	850	Elections Expense	850	850	850
3,280	1,996	3,900	3,900	Office Supplies & Printing	4,350	4,350	4,350
2,954	3,279	5,900	5,900	Uniforms	6,275	6,275	6,275
5,397	37,188	16,770	16,770	Protective Clothing	35,330	35,330	35,330
1,162	1,431	1,500	1,500	Station Supplies	2,000	2,000	2,000
16,573	17,098	18,144	18,144	Utilities	18,820	18,820	18,820
4,758	4,448	8,540	35,047	Operating Supplies	7,300	7,300	7,300
				EMS Supplies	7,500	7,500	7,500
14,399	18,470	15,300	52,499	Rescue Operating Equipment	9,310	9,310	9,310
365	617	1,000	1,000	Miscellaneous Expenditures	1,000	1,000	1,000
1,586	1,477	3,379	3,379	Human Resources	2,256	2,256	2,256
24,568	27,971	30,365	30,365	Insurance - Comprehensive & Liability	35,956	35,956	35,956
698	460	500	500	Postage & Shipping	500	500	500
8,145	108,480	11,414	11,414	Communication Services	12,084	12,084	12,084
6,962	9,114	9,460	9,460	Fuel, Oil, Lubricants	12,705	12,705	12,705
9,740	15,001	10,910	10,910	Building Maintenance	56,780	56,780	56,780
9,703	34,525	14,915	14,915	Vehicle Maintenance, Repairs, Tires	16,315	16,315	16,315
3,820	10,473	11,367	11,367	Equipment Testing & Repairs	13,867	13,867	13,867
8,769	6,483	8,845	8,845	Volunteer Incentives	22,870	22,870	22,870
		1,500	1,500	Volunteer Recruitment/Retention	2,500	2,500	2,500
7,721	8,549	18,970	18,970	Information Services/Computer Supplies	12,510	12,510	12,510
4,848	6,269	5,300	5,300	Disaster Planning/Supplies	5,300	5,300	5,300
		10,000	10,000	Materials & Services Contingency	20,000	20,000	20,000
168,170	350,723	273,669	337,375	TOTAL MATERIALS & SERVICES	395,157	395,157	395,157

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2019-20	2020-21	2021-22	2021-22	GENERAL FUND EXPENDITURES	2022-23	2022-23	2022-23
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS	CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS OTHER REQUIREMENTS	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				CAPITAL OUTLAY			
	37,685	440,000	440,000	Apparatus Replacement	325,700	325,700	325,700
9,996	141,005	20,000	20,000	Rescue Tools/Equipment	0	0	0
0	0	0	0	Construction	0	0	0
9,996	178,690	460,000	460,000	TOTAL GENERAL FUND CAPITAL OUTLAY	325,700	325,700	325,700
				DEBT SERVICE			
198,633	194,618	1,886,716	1,886,716	Fire Station Financing Payment			
				Apparatus Lease/Purchase Payment	71,576	71,576	71,576
198,633	194,618	1,886,716	1,886,716	TOTAL DEBT SERVICE OUTLAY	71,576	71,576	71,576
				TRANSFERRED TO OTHER FUNDS			
10,000	30,000	10,000	10,000	Transfer to Equipment Reserve Fund	150,000	150,000	150,000
5,000	5,000	5,000	5,000	Transfer to Construction Fund	10,000	10,000	10,000
15,000	35,000	15,000	15,000	TOTAL TRANSFERS	160,000	160,000	160,000
0	0	29,445	29,445	OPERATING CONTINGENCY	45,000	45,000	45,000
				UNAPPROPRIATED ENDING FUND BALANCE			
1,403,570	1,594,285	0	0	Committed Fund for Early Bond Payoff			
522,548	496,038	360,000	360,000	Unassigned Minimum Fund Balance	444,173	444,173	444,173
1,926,118	2,090,323	360,000	360,000	UNAPPROPRIATED ENDING FUND BALANCE TOTAL	444,173	444,173	444,173
2,983,627	3,653,694	3,885,729	3,988,864	TOTAL GENERAL FUND REQUIREMENTS	2,367,882	2,367,882	2,367,882
2,983,627	3,653,694	3,885,729	3,988,864	TOTAL GENERAL FUND RESOURCES	2,367,882	2,367,882	2,367,882
0	0	0	(0)	GENERAL FUND ENDING BALANCE	0	0	0

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2022-2023 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

2019-20	2020-21	2021-22	2021-22
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS

2022-23	2022-23	2022-23
PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET

EQUIPMENT RESERVE RESOURCES

54,318	18,374	28,496	28,496	Fund Balance July 1	58,763	58,763	58,763
449	147	142	142	Interest from Investment	300	300	300
10,000	30,000	10,000	10,000	Transfer from General Fund	150,000	150,000	150,000
64,767	48,521	38,638	38,638	TOTAL RESERVE FUND RESOURCES	209,063	209,063	209,063

EQUIPMENT RESERVE EXPENDITURES

46,393	0	0	0	Apparatus/Equipment Purchase	100,000	100,000	100,000
0	0	0	0	Rescue Equipment Purchase	0	0	0
46,393	0	0	0	TOTAL RESERVE FUND EXPENDITURES	100,000	100,000	100,000
64,767	48,521	38,638	38,638	TOTAL RESERVE FUND RESOURCES	209,063	209,063	209,063
18,374	48,521	38,638	38,638	EQUIPMENT RESERVE FUND BALANCE	109,063	109,063	109,063

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

2019-20	2020-21	2021-22	2021-22
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS

2022-23	2022-23	2022-23
PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET

CONSTRUCTION RESERVE RESOURCES

21,963	27,467	32,676	32,676	Fund Balance July 1	37,855	37,855	37,855
504	219	163	163	Interest on Investment	200	200	200
5,000	5,000	5,000	5,000	Transfer from General Fund	10,000	10,000	10,000
27,467	32,686	37,839	37,839	TOTAL CONSTRUCTION FUND RESOURCES	48,055	48,055	48,055

CONSTRUCTION EXPENDITURES

0	0	0	0	Construction Expenses	0	0	0
0	0	0	0	TOTAL CONSTRUCTION FUND EXPENDITURES	0	0	0
27,467	32,686	37,839	37,839	TOTAL CONSTRUCTION FUND RESOURCES	48,055	48,055	48,055
27,467	32,686	37,839	37,839	CONSTRUCTION RESERVE FUND BALANCE	48,055	48,055	48,055