

# NEHALEM BAY FIRE & RESCUE DISTRICT

## FISCAL YEAR 2025-2026 BUDGET

2022-23	2023-24	2024-25	2024-25	GENERAL FUND	2025-2026	2025-2026	2025-2026
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				GENERAL FUND RESOURCES			
656,871	931,443	1,143,354	1,143,354	<b>Beginning Fund Balance</b>	1,086,647	1,086,647	
1,429,821	1,506,083	1,565,680	1,565,680	Total Current Year Taxes	1,635,346	1,635,346	
36,125	36,033	37,000	37,000	Total Prior Year Taxes	37,000	37,000	
<b>2,122,817</b>	<b>2,473,559</b>	<b>2,746,034</b>	<b>2,746,034</b>	<b>Total Tax &amp; Carry Over Resources</b>	<b>2,758,993</b>	<b>2,758,993</b>	<b>-</b>
				<b>OTHER REVENUE</b>			
27,057	58,558	34,100	34,100	Interest on Investments	35,789	35,789	
2,852	120	1,000	1,000	Rescue Reimbursement	1,000	1,000	
1,884	1,627	1,500	1,500	Miscellaneous Income	1,600	1,600	
78,306	56,631	-	74,912	Wildfire Reimbursement	90,584	90,584	
61,650	89,478	357,546	359,546	Donations/Grants	146,687	146,687	
150	5,893	15,000	15,000	Vehicle Sales	1,200	1,200	
313,653	-	0	0	Proceeds from Apparatus Lease/Purchase Financing	-	-	
<b>485,552</b>	<b>212,307</b>	<b>409,146</b>	<b>486,058</b>	<b>Total Other Revenue</b>	<b>276,860</b>	<b>276,860</b>	<b>-</b>
<b>2,608,369</b>	<b>2,685,866</b>	<b>3,155,180</b>	<b>3,232,092</b>	<b>TOTAL GENERAL FUND RESOURCES</b>	<b>3,035,853</b>	<b>3,035,853</b>	<b>-</b>

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## FISCAL YEAR 2025-2026 BUDGET

2022-23	2023-24	2024-25	2024-25	GENERAL FUND EXPENDITURES	2025-2026	2025-2026	2025-2026
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				PERSONNEL SERVICES			
				<b>SALARIES &amp; WAGES</b>			
98,099	103,750	108,675	108,675	Fire Chief	111,676	111,676	
83,316	90,180	94,437	94,437	Division Chief	96,871	96,871	
61,287	-	80,568	80,568	Captain	81,790	81,790	
65,713	76,932	77,306	77,306	Lieutenant	74,635	74,635	
68,733	74,712	77,306	77,306	Executive Assistant	79,307	79,307	
	17,974	71,640	71,640	Full Time Fire Fighter	68,851	68,851	
17,864		31,025	31,025	Part Time Fire Fighter	35,490	35,490	
39,644	48,501	45,000	45,000	Volunteer Reimbursement	45,000	45,000	
70,510	46,164	55,000	55,000	Overtime	55,000	55,000	
49,773	59,798	69,990	69,990	Call Time	83,938	83,938	
18,452	5,807	3,500	3,500	Vacation Buy Back	4,020	4,020	
3,250	3,330	3,360	3,360	Taxable Fringe	3,360	3,360	
<b>576,640</b>	<b>527,147</b>	<b>717,807</b>	<b>717,807</b>	<b>TOTAL SALARIES &amp; WAGES</b>	<b>739,938</b>	<b>739,938</b>	<b>-</b>
				<b>EMPLOYEE BENEFITS &amp; EXPENSES</b>			
107,805	108,951	155,409	155,409	Employee Health Insurance	180,747	180,747	
360	-	400	400	Life Insurance	1,036	1,036	
3,325	5,112	22,000	22,000	Medical Reimbursement Acct.	-	-	
-	18,734	-	-	AD&D/Accident Insurance	-	-	
7,889	9,932	12,358	12,358	Workers Compensation	16,751	16,751	
43,666	39,929	54,289	54,289	Social Security/Medicare	55,876	55,876	
172,057	164,381	218,374	218,374	PERS	250,254	250,254	
	55,263	40,200	40,200	LOSAP Contributions	40,200	40,200	
160	144	178	178	Oregons Workers Benefit Assessment	205	205	
571	522	710	710	Unemployment Comp	731	731	
-	-	20,000	60,967	Payroll Contingency	20,000	20,000	
				<i>Total Full Time Equivalents (FTE) excl. volunteers 6.8</i>			
<b>335,833</b>	<b>402,968</b>	<b>523,918</b>	<b>564,885</b>	<b>TOTAL EMPLOYEE BENEFITS &amp; EXPENSES</b>	<b>565,800</b>	<b>565,800</b>	<b>-</b>
<b>912,472</b>	<b>930,115</b>	<b>1,241,725</b>	<b>1,282,692</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,305,738</b>	<b>1,305,738</b>	<b>-</b>

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2022-23	2023-24	2024-25	2024-25	GENERAL FUND EXPENDITURES	2025-2026	2025-2026	2025-2026
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				MATERIALS AND SERVICES			
2,887	2,494	10,775	10,775	Board of Directors Training / Expenses	2,875	2,875	
9,964	18,844	19,387	19,387	Dues and Publications	20,914	20,914	
24,584	14,092	56,565	56,565	Training & Travel	48,661	48,661	
1,517	12,498	13,840	13,840	Occupational Safety	13,450	13,450	
1,270	1,814	2,500	2,500	Fire Prevention /Public Education	2,500	2,500	
0	347	1,200	1,200	Hydrant Maintenance	1,200	1,200	
714	554	1,200	1,200	Publications - Legal & Advertisement	1,700	1,700	
15,627	15,165	28,000	28,000	Contract Services	26,500	26,500	
0	914	1,000	1,000	Elections Expense	1,000	1,000	
2,856	5,389	9,625	9,625	Office Supplies & Printing	7,125	7,125	
4,835	10,436	16,700	16,700	Uniforms	14,030	14,030	
23,630	23,173	29,885	29,885	Protective Clothing	31,080	31,080	
880	1,734	2,200	2,200	Station Supplies	2,200	2,200	
18,855	16,952	21,802	21,802	Utilities	22,448	22,448	
4,627	6,053	13,275	13,275	Operating Supplies	6,300	6,300	
9,567	11,556	10,000	10,000	EMS Supplies	7,500	7,500	
8,198	9,614	20,385	22,385	Fire and Rescue Equipment & Supplies	16,302	16,302	
0	500	1,000	1,000	Miscellaneous Expenditures	1,000	1,000	
681	2,650	8,535	8,535	Human Resources	3,780	3,780	
37,898	44,223	51,655	51,655	Insurance - Comprehensive & Liability	53,256	53,256	
409	525	560	560	Postage & Shipping	500	500	
13,541	12,854	17,743	17,743	Communication Services	13,382	13,382	
15,504	12,491	18,550	18,550	Fuel, Oil, Lubricants	18,100	18,100	
54,072	61,849	26,410	26,410	Building Maintenance	27,840	27,840	
19,512	15,264	35,215	35,215	Vehicle Maintenance, Repairs, Tires	35,000	35,000	
17,372	19,317	19,010	19,010	Equipment Testing & Repairs	17,510	17,510	
12,560	10,435	22,050	22,050	Volunteer Incentives	25,050	25,050	
1,048	960	2,500	2,500	Volunteer Recruitment/Retention	2,500	2,500	
8,027	18,155	16,164	16,164	Information Services/Computer Supplies	10,620	10,620	
4,800	5,607	6,400	6,400	Disaster Planning/Supplies	6,400	6,400	
0	6,792	0	0	Reimburse Excess Grant Funds	0	0	0
0	0	20,000	53,945	Materials & Services Contingency	20,000	20,000	
<b>315,435</b>	<b>363,253</b>	<b>504,131</b>	<b>540,076</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>460,723</b>	<b>460,723</b>	<b>0</b>

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2022-23	2023-24	2024-25	2024-25	GENERAL FUND EXPENDITURES	2025-2026	2025-2026	2025-2026
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS	CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				OTHER REQUIREMENTS			
				CAPITAL OUTLAY			
317,440	0	6,000	6,000	Apparatus Replacement	13,000	13,000	
0	0	19,500	19,500	Rescue Tools/Equipment	20,270	20,270	
0	0	0	0	Construction	9,000	9,000	
<b>317,440</b>	<b>0</b>	<b>25,500</b>	<b>25,500</b>	<b>TOTAL GENERAL FUND CAPITAL OUTLAY</b>	<b>42,270</b>	<b>42,270</b>	<b>0</b>
				DEBT SERVICE			
0	0	0	0	Fire Station Financing Payment	0	0	
71,576	48,894	71,577	71,577	Apparatus Lease/Purchase Payment	71,577	71,577	
<b>71,576</b>	<b>48,894</b>	<b>71,577</b>	<b>71,577</b>	<b>TOTAL DEBT SERVICE OUTLAY</b>	<b>71,577</b>	<b>71,577</b>	<b>-</b>
				TRANSFERED TO OTHER FUNDS			
50,000	100,000	50,000	50,000	Transfer to Equipment Reserve Fund	100,000	100,000	
10,000	50,000	370,000	370,000	Transfer to Construction Fund	110,000	110,000	
<b>60,000</b>	<b>150,000</b>	<b>420,000</b>	<b>420,000</b>	<b>TOTAL TRANSFERS</b>	<b>210,000</b>	<b>210,000</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>42,000</b>	<b>42,000</b>	<b>OPERATING CONTINGENCY</b>	<b>43,000</b>	<b>43,000</b>	
				UNAPPROPRIATED ENDING FUND BALANCE			
931,446	1,193,604	850,247	850,247	Unassigned Minimum Fund Balance	902,545	902,545	
<b>931,446</b>	<b>1,193,604</b>	<b>850,247</b>	<b>850,247</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>	<b>902,545</b>	<b>902,545</b>	<b>0</b>
<b>2,608,369</b>	<b>2,685,866</b>	<b>3,155,180</b>	<b>3,232,092</b>	<b>TOTAL GENERAL FUND REQUIREMENTS</b>	<b>3,035,853</b>	<b>3,035,853</b>	<b>0</b>
<b>2,608,369</b>	<b>2,685,866</b>	<b>3,155,180</b>	<b>3,232,092</b>	<b>TOTAL GENERAL FUND RESOURCES</b>	<b>3,035,853</b>	<b>3,035,853</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>GENERAL FUND ENDING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

# NEHALEM BAY FIRE & RESCUE DISTRICT

## FISCAL YEAR 2025-2026 BUDGET

				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): <u>2029</u>		
2022-23	2023-24	2024-25	2024-25		2025-2026	2025-2026	2025-2026
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
58,806	58,806	104,266	104,266	Fund Balance July 1	196,558	196,558	
1697	1697	3,065	3,065	Interest from Investment	8,232	8,233	
50,000	50,000	50,000	50,000	Transfer from General Fund	100,000	100,000	
110,503	110,503	157,331	157,331	TOTAL RESERVE FUND RESOURCES	304,790	304,791	0
				EQUIPMENT RESERVE EXPENDITURES			
6,120	6,120	68,000	68,000	Apparatus Purchase	68,000	68,000	
0	0	0	0	Rescue Equipment Purchase	0	0	
6,120	6,120	68,000	68,000	TOTAL RESERVE FUND EXPENDITURES	68,000	68,000	
110,503	110,503	157,331	157,331	TOTAL RESERVE FUND RESOURCES	304,790	304,791	
104,383	104,383	89,331	89,331	EQUIPMENT RESERVE FUND BALANCE	236,790	236,791	

# NEHALEM BAY FIRE & RESCUE DISTRICT

## FISCAL YEAR 2025-2026 BUDGET

				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): <u>2029</u>		
2022-23	2023-24	2024-25	2024-25		2025-2026	2025-2026	2025-2026
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
37,876	37,876	48,981	48,981	Fund Balance July 1	306,601	306,601	
0	0	0	0	Grant Revenue	278,207	278,207	
1,137	1,137	1,412	1,412	Interest on Investment	12,454	12,454	
10,000	50,000	320,000	320,000	Transfer from General Fund	110,000	110,000	
49,013	89,013	370,393	370,393	TOTAL CONSTRUCTION FUND RESOURCES	707,262	707,262	
				CONSTRUCTION EXPENDITURES			
0	0	309,119	309,119	Capital Improvements	359,119	359,119	
0	0	309,119	309,119	TOTAL CONSTRUCTION FUND EXPENDITURES	359,119	359,119	
49,013	89,013	370,393	370,393	TOTAL CONTRUCTION FUND RESOURCES	707,262	707,262	
49,013	89,013	61,274	61,274	CONSTRUCTION RESERVE FUND BALANCE	348,143	348,143	