

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2026-2027 BUDGET**

2023-24	2024-25	2025-26	2025-26	GENERAL FUND	2026-27	2026-27	2026-27
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS	GENERAL FUND RESOURCES	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
931,443	1,193,601	1,086,647	1,086,647	<b>Beginning Fund Balance</b>	1,306,060	1,306,060	
1,506,083	1,566,408	1,635,346	1,635,346	Total Current Year Taxes	1,700,064	1,700,064	
36,033	39,040	37,000	37,000	Total Prior Year Taxes	40,000	40,000	
<b>2,473,559</b>	<b>2,799,049</b>	<b>2,758,993</b>	<b>2,758,993</b>	<b>Total Tax &amp; Carry Over Resources</b>	<b>3,046,124</b>	<b>3,046,124</b>	-
				<b>OTHER REVENUE</b>			
58,558	67,569	35,789	35,789	Interest on Investments	36,440	36,440	
120	543	1,000	1,000	Rescue Reimbursement	1,000	1,000	
1,627	1,910	1,600	1,600	Miscellaneous Income	1,660	1,660	
56,631	75,512	90,584	147,843	Wildfire Reimbursement	-	-	
89,478	101,302	146,687	146,687	Donations/Grants	82,258	82,258	
5,893	30,001	1,200	1,200	Vehicle Sales	-	-	
<b>212,307</b>	<b>276,837</b>	<b>276,860</b>	<b>334,119</b>	<b>Total Other Revenue</b>	<b>121,358</b>	<b>121,358</b>	-
<b>2,685,866</b>	<b>3,075,886</b>	<b>3,035,853</b>	<b>3,093,113</b>	<b>TOTAL GENERAL FUND RESOURCES</b>	<b>3,167,482</b>	<b>3,167,482</b>	-

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2023-24	2024-25	2025-26	2025-26	GENERAL FUND EXPENDITURES	2026-27	2026-27	2026-27
ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				PERSONNEL SERVICES			
				<b>SALARIES &amp; WAGES</b>			
103,750	108,369	111,676	111,676	Fire Chief	123,662	123,662	
90,179	92,492	96,871	96,871	Division Chief	113,446	113,446	
-	45,632	81,790	81,790	Captain	91,750	91,750	
76,932	15,687	74,635	74,635	Lieutenant	81,755	81,755	
74,712	77,279	79,307	79,307	Finance Manager (formerly Exec Assist.)	94,816	94,816	
17,974	61,720	68,851	68,851	Full Time Fire Fighter	63,024	63,024	
-	57,783	35,490	35,490	Part Time Fire Fighter	37,440	37,440	
48,501	44,529	45,000	45,000	Volunteer Reimbursement	45,000	45,000	
46,164	97,893	55,000	55,000	Overtime	60,000	60,000	
59,798	75,611	83,938	83,938	Call Time	87,007	87,007	
5,807	10,858	4,020	4,020	Vacation Buy Back	4,609	4,609	
3,330	3,360	3,360	3,360	Taxable Fringe	4,075	4,075	
<b>527,147</b>	<b>691,213</b>	<b>739,938</b>	<b>739,938</b>	<b>TOTAL SALARIES &amp; WAGES</b>	<b>806,584</b>	<b>806,584</b>	-
				<b>EMPLOYEE BENEFITS &amp; EXPENSES</b>			
108,951	135,186	180,747	180,747	Employee Health Insurance	190,347	190,347	
-	1,036	1,036	1,036	Life Insurance	950	950	
5,112	1,054	-	-	Medical Reimbursement Acct.	-	-	
18,734	-	-	-	AD&D/Accident Insurance	19,109	19,109	
9,932	10,439	16,751	16,751	Workers Compensation	80,921	80,921	
39,926	52,343	55,876	55,876	Social Security/Medicare	60,936	60,936	
164,381	218,959	250,254	250,254	PERS	270,715	270,715	
55,263	40,000	40,200	40,200	LOSAP Contributions	40,350	40,350	
144	173	205	205	Oregons Workers Benefit Assessment	154	154	
522	684	731	731	Unemployment Comp	797	797	
-	-	20,000	59,513	Payroll Contingency	20,000	20,000	
				<i>Total Full Time Equivalent (FTE) excl. volunteers 6.9</i>			
<b>402,965</b>	<b>459,874</b>	<b>565,800</b>	<b>605,313</b>	<b>TOTAL EMPLOYEE BENEFITS &amp; EXPENSES</b>	<b>684,279</b>	<b>684,279</b>	-
<b>930,112</b>	<b>1,151,087</b>	<b>1,305,738</b>	<b>1,345,251</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,490,863</b>	<b>1,490,863</b>	-

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2023-24	2024-25	2025-26	2025-26	GENERAL FUND EXPENDITURES	2026-27	2026-27	2026-27
ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				MATERIALS AND SERVICES			
2,494	2,530	2,875	2,875	Board of Directors Training / Expenses	8,700	8,700	
18,845	18,527	20,914	20,914	Dues and Publications	23,855	23,855	
14,090	27,200	48,661	48,661	Training & Travel	54,475	54,475	
12,498	9,940	13,450	13,450	Occupational Safety	18,450	18,450	
1,815	1,819	2,500	2,500	Fire Prevention /Public Education	4,500	4,500	
347	1,101	1,200	1,200	Hydrant Maintenance	1,200	1,200	
554	4,265	1,700	1,700	Publications - Legal & Advertisement	1,350	1,350	
15,174	13,863	26,500	26,500	Contract Services	19,000	19,000	
914	933	1,000	1,000	Elections Expense	1,000	1,000	
5,389	7,529	7,125	7,125	Office Supplies & Printing	7,705	7,705	
10,435	12,900	14,030	14,030	Uniforms	13,780	13,780	
23,173	27,608	31,080	31,080	Protective Clothing	34,210	34,210	
1,734	1,717	2,200	2,200	Station Supplies	2,200	2,200	
16,951	18,280	22,448	22,448	Utilities	20,450	20,450	
6,446	14,376	6,300	6,300	Operating Supplies	7,800	7,800	
11,554	6,604	7,500	7,500	EMS Supplies	12,602	12,602	
9,614	20,034	16,302	16,302	Fire and Rescue Equipment & Supplies	21,130	21,130	
501	966	1,000	1,000	Miscellaneous Expenditures	1,000	1,000	
2,650	10,279	3,780	3,780	Human Resources	3,225	3,225	
44,223	48,165	53,256	53,256	Insurance - Comprehensive & Liability	56,428	56,428	
524	408	500	500	Postage & Shipping	500	500	
12,856	14,476	13,382	13,382	Communication Services	12,992	12,992	
12,491	13,397	18,100	18,100	Fuel, Oil, Lubricants	17,750	17,750	
61,850	32,753	27,840	27,840	Building Maintenance	21,776	21,776	
15,263	26,971	35,000	35,000	Vehicle Maintenance, Repairs, Tires	35,250	35,250	
18,924	14,636	17,510	17,510	Equipment Testing & Repairs	20,400	20,400	
10,369	10,443	25,050	25,050	Volunteer Incentives	25,540	25,540	
1,025	422	2,500	2,500	Volunteer Recruitment/Retention	4,000	4,000	
18,157	13,590	10,620	10,620	Information Services/Computer Supplies	12,560	12,560	
5,607	5,950	6,400	6,400	Disaster Planning/Supplies	6,400	6,400	
6,792	0	0	0	Reimburse Excess Grant Funds	0	0	
0		20,000	37,747	Materials & Services Contingency	20,000	20,000	
<b>363,259</b>	<b>381,682</b>	<b>460,723</b>	<b>478,470</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>490,228</b>	<b>490,228</b>	<b>0</b>

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2023-24	2024-25	2025-26	2025-26	GENERAL FUND EXPENDITURES		2026-27	2026-27	2026-27
ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED PLUS RESOLUTIONS	CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				OTHER REQUIREMENTS				
				<b>CAPITAL OUTLAY</b>				
0	3,202	13,000	13,000	Apparatus Replacement		0	0	
0	16,849	20,270	20,270	Rescue Tools/Equipment		0	0	
0	0	9,000	9,000	Construction		0	0	
<b>0</b>	<b>20,051</b>	<b>42,270</b>	<b>42,270</b>	<b>TOTAL GENERAL FUND CAPITAL OUTLAY</b>		<b>0</b>	<b>0</b>	<b>0</b>
				<b>DEBT SERVICE</b>				
0	0	0	0	Fire Station Financing Payment		0	0	0
48,894	71,576	71,577	71,577	Apparatus Lease/Purchase Payment		71,577	71,577	
<b>48,894</b>	<b>71,576</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>
				<b>TRANSFERED TO OTHER FUNDS</b>				
100,000	50,000	100,000	100,000	Transfer to Equipment Reserve Fund		50,000	50,000	
50,000	200,000	110,000	110,000	Transfer to Construction Fund		50,000	50,000	
<b>150,000</b>	<b>250,000</b>	<b>210,000</b>	<b>210,000</b>	<b>TOTAL TRANSFERS</b>		<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>43,000</b>	<b>43,000</b>	<b>OPERATING CONTINGENCY</b>		<b>55,000</b>	<b>55,000</b>	
				<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				
1,193,601	1,201,490	902,545	902,545	Unassigned Minimum Fund Balance		959,814	959,814	0
<b>1,193,601</b>	<b>1,201,490</b>	<b>902,545</b>	<b>902,545</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>		<b>959,814</b>	<b>959,814</b>	<b>0</b>
<b>2,685,866</b>	<b>3,075,886</b>	<b>3,035,853</b>	<b>3,093,113</b>	<b>TOTAL GENERAL FUND REQUIREMENTS</b>		<b>3,167,482</b>	<b>3,167,482</b>	<b>0</b>
<b>2,685,866</b>	<b>3,075,886</b>	<b>3,035,853</b>	<b>3,093,113</b>	<b>TOTAL GENERAL FUND RESOURCES</b>		<b>3,167,482</b>	<b>3,167,482</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 2026-2027 BUDGET**

				<b>EQUIPMENT RESERVE FUND</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): <u>2029</u>		
2023-24	2024-25	2025-26	2025-26		2026-27	2026-27	2026-27
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
<b>104,383</b>	<b>139,619</b>	<b>196,558</b>	<b>196,558</b>	<b>Fund Balance July 1</b>	237,286	237,286	
3,196	6,982	8,232	8,232	Interest from Investment	8,952	8,952	
100,000	50,000	100,000	100,000	Transfer from General Fund	50,000	50,000	
<b>207,579</b>	<b>196,601</b>	<b>304,790</b>	<b>304,790</b>	<b>TOTAL RESERVE FUND RESOURCES</b>	<b>296,238</b>	<b>296,238</b>	<b>0</b>
				<b>EQUIPMENT RESERVE EXPENDITURES</b>			
67,960	0	68,000	68,000	Apparatus Purchase	0	0	
0	0	0	0	Rescue Equipment Purchase	0	0	
<b>67,960</b>	<b>0</b>	<b>68,000</b>	<b>68,000</b>	<b>TOTAL RESERVE FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
207,579	196,601	304,790	304,790	<b>TOTAL RESERVE FUND RESOURCES</b>	296,238	296,238	0
<b>139,619</b>	<b>196,601</b>	<b>236,790</b>	<b>236,790</b>	<b>EQUIPMENT RESERVE FUND BALANCE</b>	<b>296,238</b>	<b>296,238</b>	<b>0</b>

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2026-2027 BUDGET**

				<b>CONSTRUCTION RESERVE FUND</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): <u>2029</u>		
2023-24	2024-25	2025-26	2025-26		2026-27	2026-27	2026-27
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED	APPROVED	ADOPTED
					BUDGET	BUDGET	BUDGET
49,014	101,554	306,601	306,601	Fund Balance July 1	346,397	346,398	
0	0	278,207	278,207	Grant Revenue	272,807	272,808	
2,540	5,099	12,454	12,454	Interest on Investment	15,611	15,612	
50,000	200,000	110,000	110,000	Transfer from General Fund	50,000	50,000	
<b>101,554</b>	<b>306,653</b>	<b>707,262</b>	<b>707,262</b>	<b>TOTAL CONSTRUCTION FUND RESOURCES</b>	<b>684,815</b>	<b>684,818</b>	<b>0</b>
				<b>CONSTRUCTION EXPENDITURES</b>			
0	0	359,119	359,119	Capital Improvements	132,000	132,000	
<b>0</b>	<b>0</b>	<b>359,119</b>	<b>359,119</b>	<b>TOTAL CONSTRUCTION FUND EXPENDITURES</b>	<b>132,000</b>	<b>132,000</b>	<b>0</b>
101,554	306,653	707,262	707,262	<b>TOTAL CONTRUCTION FUND RESOURCES</b>	684,815	684,818	0
<b>101,554</b>	<b>306,653</b>	<b>348,143</b>	<b>348,143</b>	<b>CONSTRUCTION RESERVE FUND BALANCE</b>	<b>552,815</b>	<b>552,818</b>	<b>0</b>