



BUDGET MANUAL

**FISCAL YEAR
2026-2027**



NEHALEM BAY FIRE RESCUE

36375 Hwy 101 N.
Nehalem, OR 97131

BUDGET COMMITTEE MEETING

FISCAL YEAR 2026-27

AGENDA

April 23, 2026
3:00 p.m.

- I. Call Meeting to Order 3:00 p.m.
NBFR Training Room / Zoom
- II. Election of Chair
- III. Presentation of Budget
Message by Budget Officer
Chief Knight
- IV. Public Comment on Proposed
Budget
- V. Overview of Budget by Budget
Officer
- VI. Approval of Budget
- VII. Approve the Tax Levy Rate
- VIII. Adjournment

May 7, 2026 (if needed)
3:00 p.m.

- I. Call Meeting to Order 3:00 p.m.
NBFR Training Room / Zoom
- II. Approval of Minutes
- III. Continued Overview of Budget
by Budget Officer
- IV. Public Comment on Proposed
Budget
- V. Approval of Budget (Amended
as Necessary)
- VI. Approve the Tax Levy Rate
- VII. Adjournment



NEHALEM BAY FIRE RESCUE

Budget Committee Fiscal Year 2026-2027

Board of Directors

Term Expiration:

Mike Sims, President	June 30, 2029
Charles Bridge, Vice President	June 30, 2027
Dave Cram, Secretary	June 30, 2029
Robert Forster, Treasurer	June 30, 2027
Dan Carroll, Director	June 30, 2027

Citizen Representatives

Linda Kozlowski	June 30, 2027
Jim Neilson	June 30, 2027
Michael Sommers	June 30, 2028
Lance Stockton	June 30, 2026
Meadow Davis	June 30, 2026

Staff

Frank Knight III, Fire Chief and Budget Officer
Kristen Coyle, Finance Manager

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2026-27 BUDGET MANUAL**

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NEHALEM BAY FIRE RESCUE

BUDGET MESSAGE FISCAL YEAR 2026-27

Budget Committee:

I am pleased to present to you the proposed budget for the operation of the Nehalem Bay Fire & Rescue District for fiscal year 2026-27. I have done my best to estimate and forecast the revenues and expenditures needed for providing professional fire, rescue, and EMS services that our community expects and deserves.

The District uses the integrative budget format, supplemented with detailed descriptions and explanations of the proposed expenditures. The integrative budget is a program budget process which yields a final line-item format. Detailed descriptions are included to clarify the programs provided by the District. This format is conducive to the monitoring of spending throughout the year, and it has been well-received by the board and the budget committee in past budget processes. The goal is to create a management tool which will allow the budget committee an opportunity to have a complete understanding of the financial picture of the organization.

The budget document is divided into eight sections; the first contains the budget message, an overview of the district and policies, the budget calendar, and proposed language to approve the budget. The second section contains the summaries for the district's three funds. The third section contains the schedule supporting budgeted revenue items. The fourth section contains the various personnel related line-item justifications. The fifth section provides materials and services line-item justifications. The sixth section contains the budget year's capital outlay and debt service; it also shows a road map for future budget year capital projects. The seventh section details inter-fund transfers, contingencies, and ending fund balance. The last section contains a glossary of terms that may be used in the budget document.

TAXATION

Nehalem Bay Fire and Rescue District has a fixed property tax rate (\$1.15 per \$1,000 of assessed value), and we can forecast the amount expected to be received by ad valorem taxes. This budget document has been prepared based on a three percent (3.0%) increase over last year's values and an anticipated growth of 1%. The 3.0% tax increase is the maximum increase allowed by Measure 50.

PERSONNEL SERVICES

The District employs a full-time fire chief, finance manager, division chief, captain, lieutenant, and firefighter/EMT. Significant adjustments were made after a comprehensive salary study and an audit of workers' compensation rates were conducted, together representing an 11% increase in personnel services. One full-time position is partially funded by a FEMA SAFER Grant of \$300,000 over a four-year period; most of these funds will be exhausted by June 30, 2027. The District plans to augment fire season response again with part time paid firefighters funded in part by the Oregon State Fire Marshal in the amount of \$35,000. This budget adds funding to continue this program for the duration of fire season rather than the historical practice of ending the program once grant funds are exhausted. The recruitment and retention of volunteers remains a high priority for the District and is reflected in this budget with stipend pay, LOSAP (Length Of Service Awards Program) and several other volunteer incentives.

MATERIALS AND SERVICES

This section reflects the cost for actual operations of the District. It includes training, supplies, utilities, small equipment purchases, required equipment testing, fuel costs, etc. There is high priority on funding for training and education to ensure new and existing members are trained, ready, and well-equipped to do the job to the best of their ability. Operating costs are budgeted at approximately 6% higher this fiscal year due to conference training locations changing from local to distant and increases in overall operating supplies. Reductions were made in contract services, IT, uniforms, human resources, fuel/oil/lubricants and building maintenance.

CAPITAL OUTLAY AND TRANSFERS

Our capital outlay account will fluctuate from year to year depending upon our specific needs. This section of the budget will include major equipment or apparatus purchases that are tracked as capital assets. This budget allows for transfers from the General Fund to the Equipment Replacement and Construction Reserve Funds. These funds will grow over time and allow for timely replacement of equipment. The transfers scheduled for this budget year are allocated for the site work preparation of the future training facility and the replacement of the current HVAC system at Station 13 with a more energy efficient one. Due to a generous donation received in FY 2025-26 for specific facility projects, the District will have a healthy Construction Reserve fund opening balance July 1, 2026.

DEBT SERVICE

The lease/purchase payment schedule for the 2022 Rosenbauer Timberwolf Type III Fire Engine remains our only debt. We are over halfway through the lease/purchase agreement with three of seven payments remaining. The last payment is scheduled for FY 2028/29. An analysis was conducted to determine if paying off the debt from equipment reserve funds was more fiscally prudent than continuing with payments. The

conclusion revealed that the anticipated dividend interest revenue on our reserve funds exceeded the debt service interest rate of the agreement.

ENDING FUND BALANCE

Board policy requires the District to have an unassigned minimum fund balance of at least 15% of the General Fund Expenditures. These revenues support District operations from the beginning of the fiscal year, July 1, to mid-November when tax revenues are received. These funds are also available for economic uncertainties and are carried over year-to-year. This fiscal year, 46% of the General Fund Expenditures are being assigned to the minimum fund balance to build up reserve funds.

SUMMARY

The proposed budget meets federal and state mandates, as well as local obligations. Further, this budget will allow the District to maintain its current level of service. Since the formation of the District, a high priority has been placed on equipment replacement and sufficient staffing to meet the demands of the District. Contingency funds remain in place for unanticipated expenses.

In closing, this is a balanced and responsible budget. It allows us to provide the excellent service levels that our community expects and deserves, in a fiscally responsible manner.

I look forward to meeting with the Budget Committee and discussing this budget in greater detail.

Respectfully Submitted,

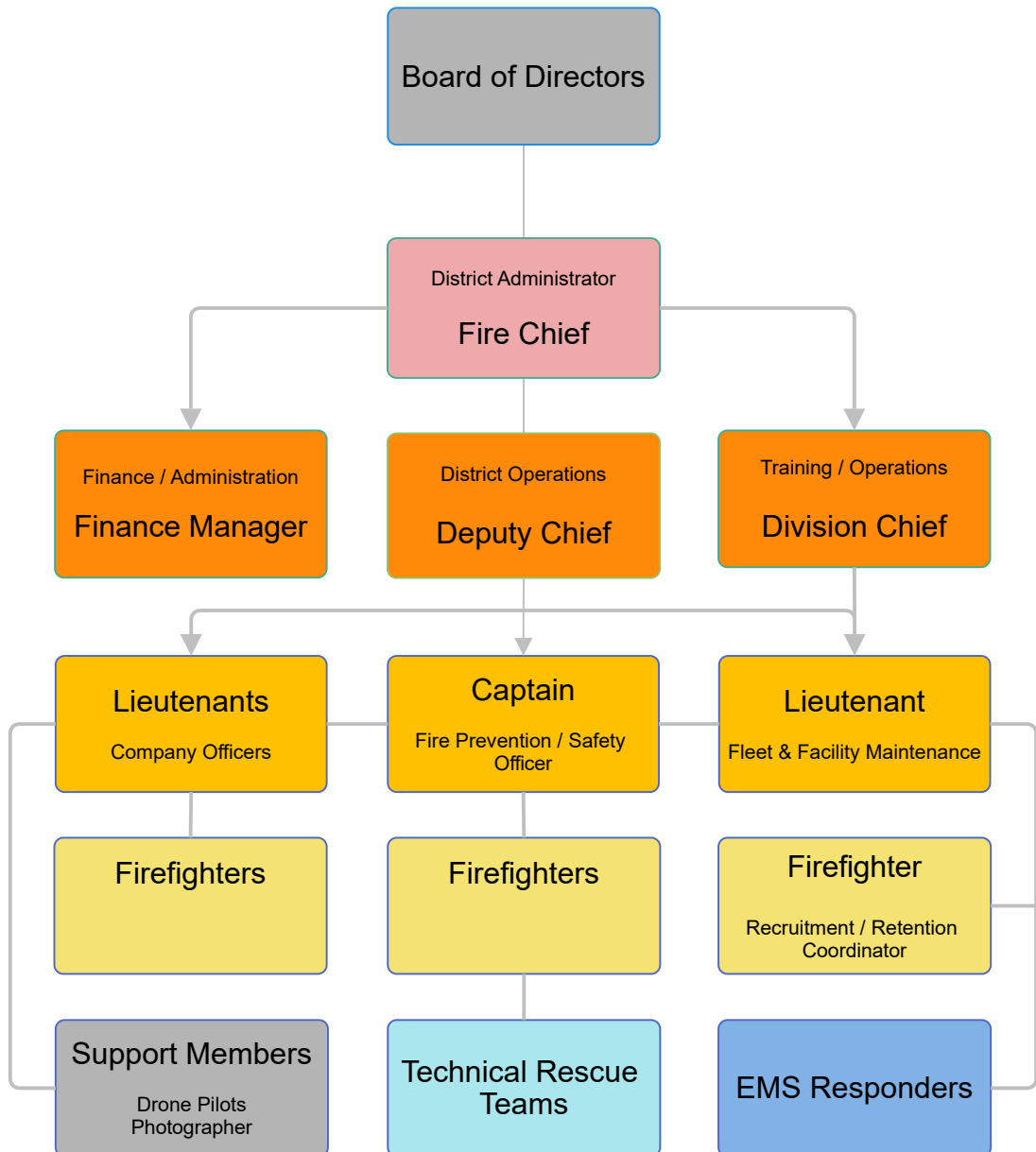
A handwritten signature in blue ink that reads "Frank Knight III". The signature is written in a cursive style with a horizontal line at the end.

Frank Knight III, Fire Chief
Nehalem Bay Fire and Rescue District



NEHALEM BAY FIRE RESCUE

Organizational Chart



NEHALEM BAY FIRE & RESCUE DISTRICT

DISTRICT DEMOGRAPHICS

Nehalem Bay Fire & Rescue District is a small combination fire district, operating two fire stations within 26 square miles, and serving a population of over 3,700 permanent residents. The District is in north Tillamook County; it also covers a small portion of Clatsop County including Riverside Estates on Highway 53 and other individually contracted properties. The District land use is diverse. It includes the three small cities of Manzanita, Nehalem, and Wheeler; the residential communities of Neahkahnie, Necarney City, Bayside Gardens, and Brighton; and a large portion of rural property, predominantly agriculture, known as Mohler, Aldervale, and Miami-Foss. The District also encompasses Nehalem Bay State Park and Oswald West State Park, which incur population swells of an additional 3,000 people.

The three cities are each two miles apart along Highway 101 on the scenic North Oregon Coast. Manzanita is located along the Pacific Ocean, Nehalem is located on the Nehalem River, and Wheeler is located on Upper Nehalem Bay.

Also located on the Pacific Ocean just to the north of Manzanita is the residential community of Neahkahnie. Located between Manzanita and Nehalem are the residential neighborhoods of Necarney City and Bayside Gardens, and to the south of Wheeler on lower Nehalem Bay, is the community of Brighton. To the east sit the rural communities of Mohler, Aldervale and Miami-Foss.

Community hospitals are located in the city of Tillamook, in Tillamook County, and the city of Seaside, in Clatsop County.

The District is an all-hazards fire district, providing fire suppression, prevention and investigation, high angle rope rescue, water rescue to include the Pacific Ocean, Nehalem Bay and the Nehalem River, trail/beach/mountain rescue and quick response emergency medical services. Nehalem Bay Fire & Rescue District has six full-time paid personnel and currently 20 volunteers. During local disasters, the fire district is assisted by the Emergency Volunteer Corp of Nehalem Bay. The District historically responds to approximately 900 calls per year.

The economic base for the area is primarily timber products, residential construction, real estate sales and rentals, and tourism related service businesses.

For Review Purposes Only

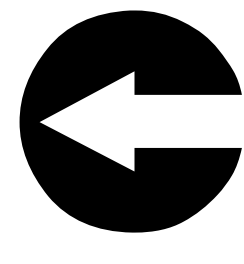
MAP FOR FIRE DISTRICT BOUNDARIES

Nehalem Bay
Fire and Rescue

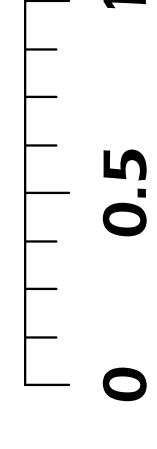


LEGEND

- STREETS
- TAXLOTS
- CITY
- NEHALEM BAY FIRE AND RESCUE
- GARIBALDI FIRE
- DEPARTMENT OF FORESTRY
- ROCKAWAY BEACH FIRE
- NO COVERAGE
- CLATSOP COUNTY RESPONDERS
- RIVERS

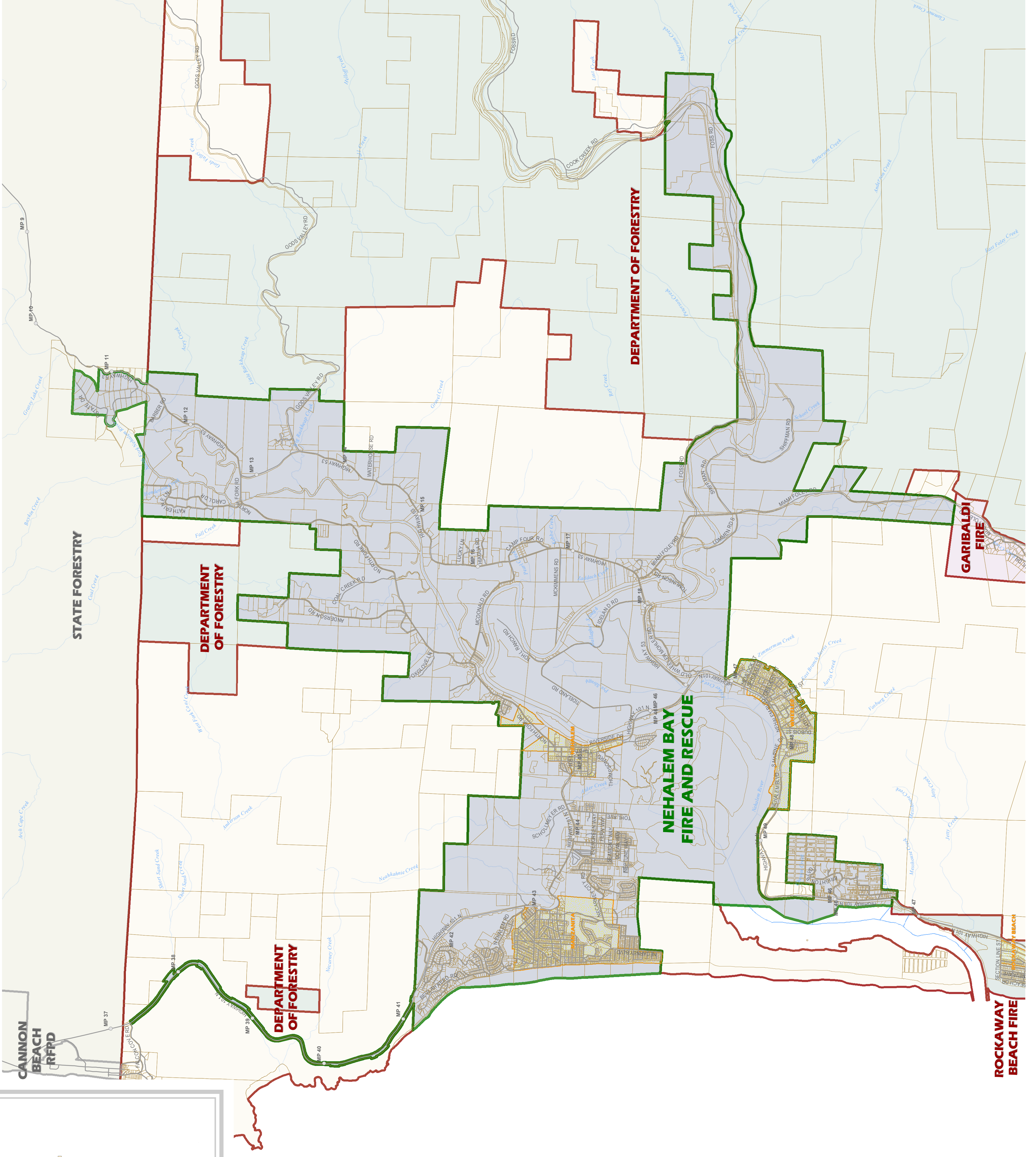


1" = 1/2 Mi

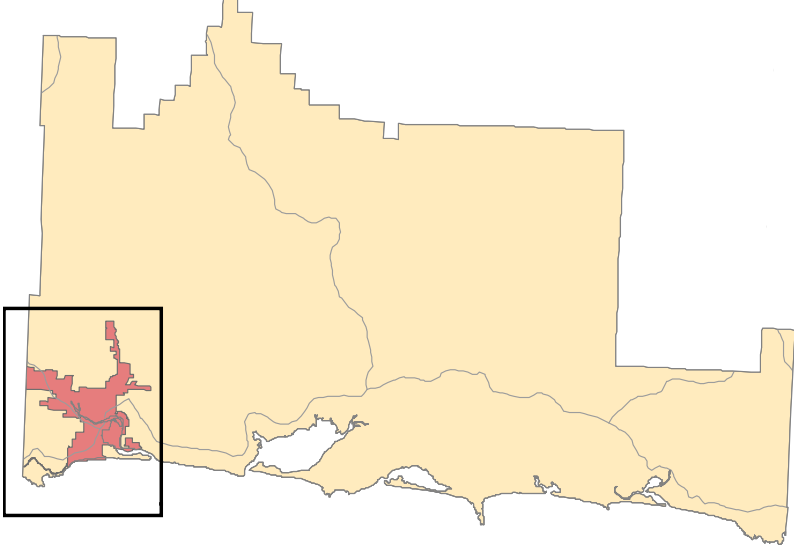


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Tillamook County



NEHALEM BAY FIRE AND RESCUE DISTRICT

FISCAL YEAR 2026-2027 BUDGET

ACCOUNTING PRACTICES

FUND ACCOUNTING

Nehalem Bay Fire and Rescue uses funds to report the financial position to determine operational limitations. Fund accounting is designed to demonstrate legal compliance and aid in financial management by segregating transactions related to certain District functions, purchases, or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

We maintain the funds required by law and reduce the number of funds when possible. We create new funds only when we find it necessary to do so.

CASH BASIS ACCOUNTING

The District utilizes cash basis accounting for all funds. This means that the District will record revenue only when cash is received and will record expenditures only when cash is disbursed. It also means that cash is the only asset recorded. Projections for cash to be collected can differ dramatically from what is actually received. Therefore, the District only commits to spend money when we know that we have enough cash in the bank to pay the bill.

BUDGET POLICY AND STRATEGY

The Fiscal Year 2026-27 budget document has been prepared after analyzing and evaluating departmental needs as well as anticipated expenditures. The budget represents the desired level of service to be provided and the financial support that will be required to pay for those services for the upcoming fiscal year. It is prepared on the cash basis of accounting and is summarized by major expenditure categories within each organizational unit.

Expenditures will be appropriated this year by category within each fund. These categories are Personnel Services, Materials and Services, Capital Outlay, Debt Service, Revenue Transfers, Operating Contingency, and Ending Fund Balance. Adopting the budget by appropriation category (rather than by line item) allows the District some flexibility in paying for specific items within a category while still maintaining appropriate control overspending.

REVENUE PROJECTIONS

An accurate projection of revenues is critical. We have developed a realistic approach to estimating our revenues. With an accurate estimate of revenues, we can prioritize and allocate spending. This budget contains revenue estimates based on multi-year historical

trends with considerations given to the economic climate of our District, inflation, district growth population, and assessed valuation increases.

It is our goal to build healthy cash reserves so that levies will not be required in the future.

DISTRICT SERVICES

Nehalem Bay Fire and Rescue District will provide many services to the citizens of the District including disaster preparedness, fire prevention activities, fire suppression activities, hazardous materials response, medical response, and various types of rescue services. The level of service proposed in this budget meets what our citizens expect, enjoy, and deserve.

BEGINNING CASH BALANCES

As a budget policy, Nehalem Bay Fire and Rescue will strive to maintain an adequate beginning balance (working capital). For fiscal year 2026-27, approximately \$1,306,000 in the General Fund will be carried over from fiscal year 2025-26.

CONTINGENCIES

Unexpected circumstances may arise which were not anticipated at the time the budget was developed and adopted. I included a contingency in the budget to provide for these unexpected situations. Money not spent on contingencies is carried over to the next fiscal year.

RESERVE FUNDS

Nehalem Bay Fire and Rescue sets funds aside each year for future capital purchases. We have developed an apparatus and major equipment replacement plan as a basis for continued funding for these items We also have developed a schedule outlining funds to be set aside for future station additions and improvements.

SUMMARY OF BUDGET PRACTICES

1. The District will attempt to provide the highest level and quality of service possible based on its financial ability to do so.
2. The District will attempt, to the best of its ability, to fund the reserve funds for future capital needs. This is a high priority, but essential operational expenditures will determine the amount available.

**NEHALEM BAY FIRE AND RESCUE DISTRICT
BUDGET CALENDAR FOR FISCAL YEAR 2026-2027**

Thursday, February 19, 2026	Set Budget Calendar - Review at board meeting
Friday, February 20, 2026	Notice to Budget Committee Members of Budget Calendar
Tuesday, April 7, 2026	Notice of Budget Meetings to News Media and place notice on District Website
Tuesday, April 14, 2026	Budget Committee meeting notice published in newspaper. Copy of Proposed Budget to Committee Members and available for public review on website/at office
Thursday, April 23, 2026 3:00 PM	Budget presentation to Budget Committee members by Budget Officer
Friday, May 1, 2026	Post Notices in public places / website of second budget committee meeting (If necessary)
Thursday, May 7, 2026 3:00 PM	Second Budget Committee Meeting (if necessary)
Tuesday, May 26, 2026	Notice of Budget Hearing to News Media
Tuesday, June 2, 2026	Publish Budget Hearing / Form LB-1 in newspaper
Thursday, June 11, 2026 3:00 PM	Hold Budget Hearing, adopt Budget (during regular Board Meeting)
Thursday, June 18, 2026	Submit resolutions and budget to County Assessors and County Clerks

NEHALEM BAY FIRE & RESCUE DISTRICT

2026-27 BUDGET COMMITTEE

I make a motion to approved the 2026-27 budget in the amount of \$4,148,535 as follows.

GENERAL FUND

Personnel Services	\$1,490,863
Materials & Services	490,228
Capital Outlay	0
Debt Services	71,577
Transfers	100,000
General Operating Contingency	<u>55,000</u>
TOTAL GENERAL FUND Requirements	\$2,207,668

EQUIPMENT RESERVE FUND

Capital Outlay	\$ 0
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CONSTRUCTION RESERVE FUND

Capital Outlay	\$ 132,000
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Total **UNAPPROPRIATED** and **RESERVE FUNDS** \$ 1,808,867

Total Adopted Budget \$ 4,148,535

I further move to approve the tax rate of \$1.15 per \$1,000 of assessed value to be imposed on assessed values for tax year 2026/2027

**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	Beginning Fund Balance	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	
2,473,559	2,799,049	2,758,993	2,758,993	Total Tax & Carry Over Resources	3,046,124	3,046,124	-
				OTHER REVENUE			
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	-	-	
212,307	276,837	276,860	334,119	Total Other Revenue	121,358	121,358	-
2,685,866	3,075,886	3,035,853	3,093,113	TOTAL GENERAL FUND RESOURCES	3,167,482	3,167,482	-

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

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			
				SALARIES & WAGES			
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	
527,147	691,213	739,938	739,938	TOTAL SALARIES & WAGES	806,584	806,584	-
				EMPLOYEE BENEFITS & EXPENSES			
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>			
402,965	459,874	565,800	605,313	TOTAL EMPLOYEE BENEFITS & EXPENSES	684,279	684,279	-
930,112	1,151,087	1,305,738	1,345,251	TOTAL PERSONNEL SERVICES	1,490,863	1,490,863	-

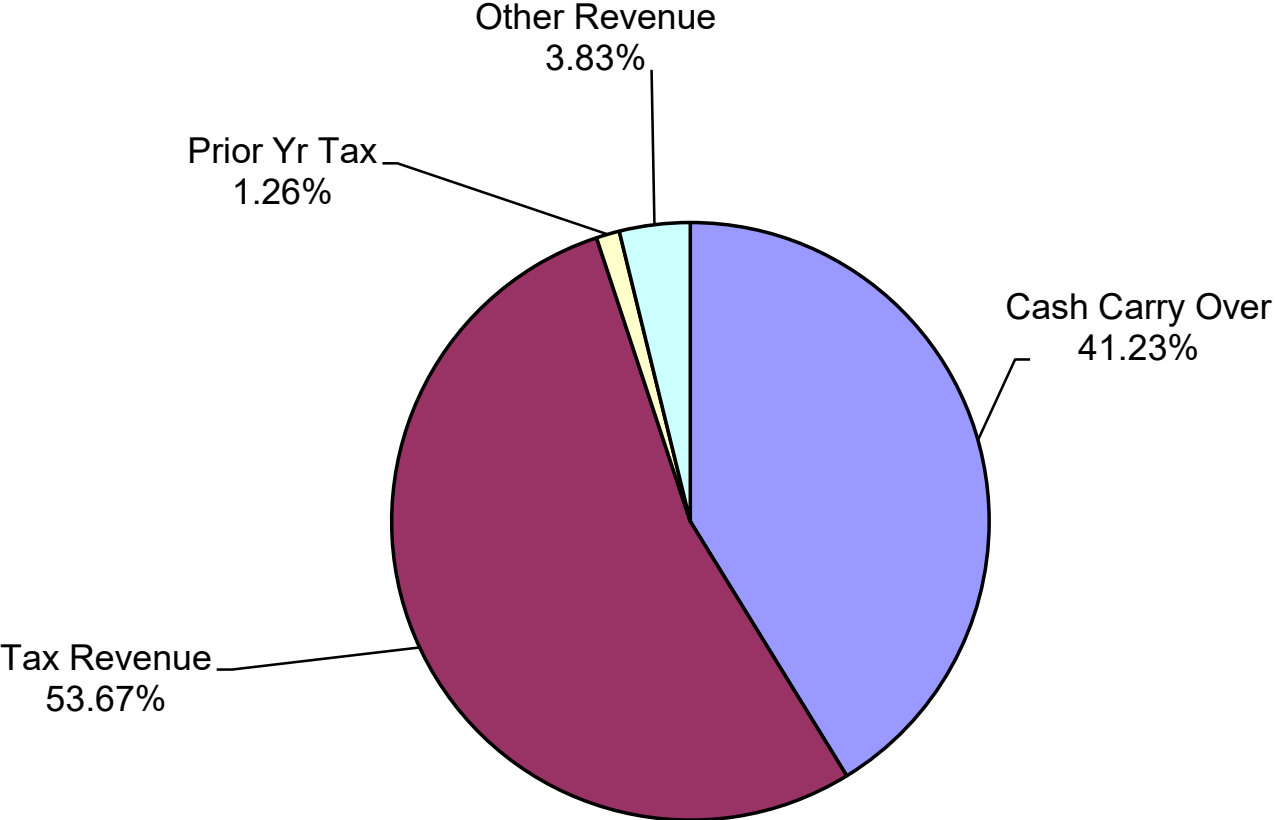
**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2026-2027 BUDGET**

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	
363,259	381,682	460,723	478,470	TOTAL MATERIALS & SERVICES	490,228	490,228	0

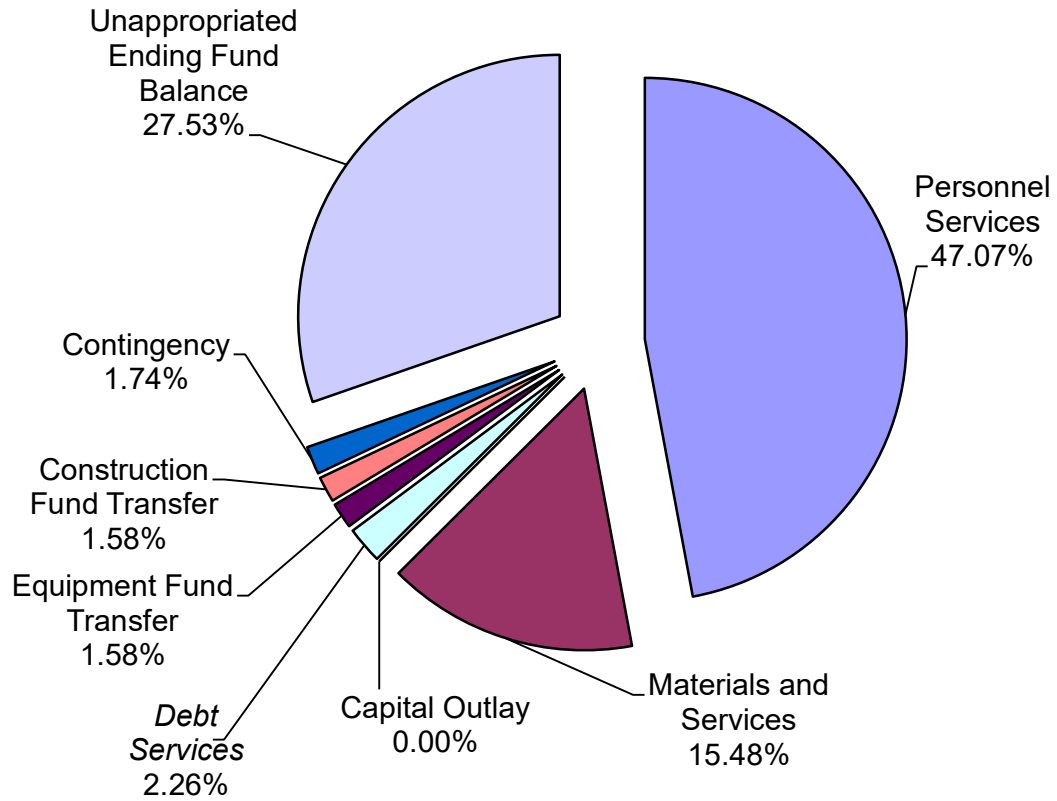
**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2026-2027 BUDGET**

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				
				CAPITAL OUTLAY				
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	
0	20,051	42,270	42,270	TOTAL GENERAL FUND CAPITAL OUTLAY		0	0	0
				DEBT SERVICE				
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	
48,894	71,576	71,577	71,577	TOTAL DEBT SERVICE OUTLAY		71,577	71,577	-
				TRANSFERED TO OTHER FUNDS				
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	
150,000	250,000	210,000	210,000	TOTAL TRANSFERS		100,000	100,000	0
0	0	43,000	43,000	OPERATING CONTINGENCY		55,000	55,000	
				UNAPPROPRIATED ENDING FUND BALANCE				
1,193,601	1,201,490	902,545	902,545	Unassigned Minimum Fund Balance		959,814	959,814	0
1,193,601	1,201,490	902,545	902,545	UNAPPROPRIATED ENDING FUND BALANCE TOTAL		959,814	959,814	0
2,685,866	3,075,886	3,035,853	3,093,113	TOTAL GENERAL FUND REQUIREMENTS		3,167,482	3,167,482	0
2,685,866	3,075,886	3,035,853	3,093,113	TOTAL GENERAL FUND RESOURCES		3,167,482	3,167,482	0
0	0	0	0	GENERAL FUND ENDING BALANCE		0	0	0

2026-27 General Fund Revenue



2026-27 General Fund Expenditures



**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2026-2027 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>		
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
104,383	139,619	196,558	196,558	Fund Balance July 1	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	
207,579	196,601	304,790	304,790	TOTAL RESERVE FUND RESOURCES	296,238	296,238	0
				EQUIPMENT RESERVE EXPENDITURES			
67,960	0	68,000	68,000	Apparatus Purchase	0	0	
0	0	0	0	Rescue Equipment Purchase	0	0	
67,960	0	68,000	68,000	TOTAL RESERVE FUND EXPENDITURES	0	0	0
207,579	196,601	304,790	304,790	TOTAL RESERVE FUND RESOURCES	296,238	296,238	0
139,619	196,601	236,790	236,790	EQUIPMENT RESERVE FUND BALANCE	296,238	296,238	0

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2026-2027 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>		
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	
101,554	306,653	707,262	707,262	TOTAL CONSTRUCTION FUND RESOURCES	684,815	684,818	0
				CONSTRUCTION EXPENDITURES			
0	0	359,119	359,119	Capital Improvements	132,000	132,000	
0	0	359,119	359,119	TOTAL CONSTRUCTION FUND EXPENDITURES	132,000	132,000	0
101,554	306,653	707,262	707,262	TOTAL CONTRUCTION FUND RESOURCES	684,815	684,818	0
101,554	306,653	348,143	348,143	CONSTRUCTION RESERVE FUND BALANCE	552,815	552,818	0

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

**GENERAL FUND
TAX REVENUE**

ACCOUNT CODE: 4021 & 4022
ACCOUNT TITLE: Prior & Current Year Taxes
ACCOUNT TOTAL: \$1,700,064 Current Year
\$ 40,000 Prior Years

DESCRIPTION			
Measure 50 limits the assessed value from increasing more than 3% per year. Our permanent tax rate is \$1.15 per \$1,000 AV.			
	Actual	Estimated	
	AV 2025-26	AV 2026-27	Increase
Tillamook	\$1,487,654,303	\$1,532,283,932	3.00%
Clatsop	<u>\$ 7,406,965</u>	<u>\$ 7,629,174</u>	3.00%
TOTAL AV	\$1,495,061,268	\$1,539,913,106	
NBFR AV	$\$1,539,913,106 / 1000 \times \$1.15 =$		\$1,770,900
Estimated uncollected taxes 5%			\$ -88,545
Total General Fund Current Tax Revenue			\$1,682,355
Estimate Collected Prior Years' Taxes			\$ 40,000
Expected District Growth 1%			\$ 17,709
Estimated Tax Revenue			\$ 1,740,064

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

GENERAL FUND (UNLESS OTHERWISE SPECIFIED)

OTHER INCOME

ACCOUNT CODE: 4030 to 4100
ACCOUNT TITLE: Other Revenue Income
ACCOUNT TOTAL: \$63,163

DESCRIPTION	AMOUNTS
4030 Interest on LGIP Account: General Fund \$36,440 Equipment Reserve Fund \$ 8,952 Construction Reserve Fund \$15,661	\$ 61,003
4035 Rescue Reimbursement (i.e. MVAs)	\$ 1,000
4040 Miscellaneous Income Fire Contracts \$1,660	\$ 1,660

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

GENERAL FUND & CONSTRUCTION RESERVE FUND

ACCOUNT CODE: 4080
ACCOUNT TITLE: Grant Revenue
ACCOUNT TOTAL: \$355,065- Gen. Fund \$82,258/Const. Rsv. Fund \$272,807

DESCRIPTION	AMOUNTS
<p><u>Hazard Mitigation Grant</u></p> <p>During Fiscal Year 2023-24, the District was awarded a FEMA Hazard Mitigation Grant to cover 90% of the cost to outfit Station 13 with solar panels in order to remain resilient during a catastrophic event. At the time of budget preparation, the project is in its design phase and the project is expected to be completed in Fiscal Year 2025-26. Total expected grant reimbursement \$309,119 FEMA approved cost x 90% = \$278,207. It is expected \$5,400 of this amount will be reimbursed in FY '25-26 with the remaining \$272,807 in FY 26-27. The grant revenue will go to the Construction Reserve Fund.</p>	<p>\$272,807</p>
<p><u>SAFER Grant</u></p> <p>During Fiscal Year 2023-24, the District was awarded a Federal Grant to offset the costs for a full time Retention & Recruiting Officer. This is a 4-year grant; the period of performance began on 11/14/2023 and will end on 11/14/2027. Over the 4-year performance period, the grant will reimburse compensation costs up to \$150,000 and fringe benefits up to \$150,000.</p> <p>Compensation costs for FY 2026-27 = \$26,552 (maximum will be reached) Fringe benefit costs for FY 2026-27 = \$55,706 (\$7,442 remaining for FY 27-28)</p>	<p>\$82,258</p>
<p><u>OSFM 2026 Wildfire Staffing Grant</u></p> <p>In April 2026, it is anticipated the District will be awarded a \$35,000 grant from the State Fire Marshal to hire seasonal, temporary firefighters to bolster response during Oregon’s 2026 Fire Season running May 1, 2026 – October 31, 2026. Historically, the funds are received prior to the beginning of the fire season</p>	<p>\$0</p>

FISCAL YEAR 2026-27
BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5000 to 5130
ACCOUNT TITLE: Salaries/Wages
ACCOUNT TOTAL: \$806,584

DESCRIPTION	AMOUNTS
5010 Fire Chief	\$123,662
5040 Division Chief	\$113,446
5080 Captain	\$91,750
5100 Lieutenant	\$81,755
5101 Full-Time Fire Fighter	\$63,024
5110 Part-Time Fire Fighter (Grant Funds \$35K funded in '25-26)	\$37,440
5125 Finance Manager (Formerly Executive Assistant level)	\$94,816
5120 Overtime (FT staff positions only)	\$60,000
5130 Call Time	\$87,007
5090 Volunteer Reimbursement	\$45,000
5135 Vacation Buyback	\$4,609
5138 Fire Chief Vehicle & Phone Stipend	<u>\$4,075</u>
TOTAL:	\$806,584
<p>Per employment contract, the fire chief receives a monthly vehicle and phone stipend. This stipend is counted as salary for the calculation of PERS, payroll taxes, etc.</p> <p>We pay FT officers, including the Chief, to be on call after normal duty hours. Since the District does not normally operate 24-hour shifts, a staff person is assigned to be Duty Officer after hours. The Duty Officer responds directly to the emergency scene from home. On-call pay is minimum wage and is not subject to overtime. The number of on-call budgeted hours is 5,614 or the equivalent of 2.7 full-time employees.</p>	

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5500 / 5508
ACCOUNT TITLE: Health Insurance / Fire Chief’s Life Insurance
ACCOUNT TOTAL: \$190,347 / \$950

DESCRIPTION	AMOUNTS
<p>Full time employees are entitled to Health Insurance for themselves and families per district policy. All employees pay 5% of their insurance premiums.</p> <p>6 Full-Time District Employees: OFCA Family Health Insurance = \$3,151 Employee pays 5% District cost \$3,151 X 95% = \$2,993 4 FT X \$2,993 X 12 Months = \$143,664</p> <p>OFCA Employee + Co-dependent = \$1,864 Employee pays 5% District cost \$1,864 X 95% = \$1,771 1 FT X \$1,771 X 12 Months = \$21,252</p> <p>OFCA Employee + Spouse = \$2,224 Employee pays 5% District cost \$2,224 X 95% = \$2,113 1 FT X \$2,113 X 12 Months = \$25,356</p> <p>SECTION 125 Compliance</p> <p><u>FIRE CHIEF’S LIFE INSURANCE</u> = \$950 (Account 5508)</p>	<p>\$190,272</p> <p>\$75</p> <p>\$950</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5509
ACCOUNT TITLE: Group Accident and Accidental Death & Dismemberment
ACCOUNT TOTAL: \$19,109

DESCRIPTION	AMOUNTS
<p>We pay two insurance premiums on a three-year term. Our current policies will renew July 1, 2027; the premiums will be paid during FY 2026-27 Budget.</p> <p>Group Accident Policy</p> <p>Accidental Death & Dismemberment Policy</p> <p>Our insurance broker advises that recently renewed policies have been relatively flat to their current rates. To be conservative, the rates above represent a 2% increase from our current rates.</p>	<p>\$14,716</p> <p>\$ 4,393</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5510
ACCOUNT TITLE: Workers Comp Insurance
ACCOUNT TOTAL: \$80,921

DESCRIPTION		AMOUNTS																																																											
<p>This account provides the necessary funding for our Workers' Compensation Insurance. Volunteer responders are assessed at an assumed salary of \$800 per month; board members, drone volunteers, and rehab support volunteers assessed at historical hours at minimum wage.</p> <p>A recent insurance company audit of our 2024-25 policy payroll resulted in a significant increase in premium. Essentially, only the Fire Chief and the Finance Manager positions are eligible to allocate their time between the higher first responder and the lower administrative rates. Compensation for after-hours on-call time, regardless whether the employee responds to an incident, are now reported at the firefighter rate. In addition to the high premium for the 2026-27 policy renewal, we are also budgeting a \$30,954 incremental premium to be paid for our 2025-26 policy.</p> <p>The estimated payroll figures below factor out vacation pay, which is exempt from workers comp.</p>		\$80,921																																																											
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FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5520
ACCOUNT TITLE: Social Security/Medicare
ACCOUNT TOTAL: \$60,936

DESCRIPTION	AMOUNTS
<p>The district’s matching rate for Social Security is 6.2%. Medicare Rate is 1.45%</p> <p>SS 6.2% + MC 1.45% = 7.65%</p> <p>Employee contributions to their health insurance premiums are not subject to FICA Tax:</p> <p>\$806,584 - \$10,032 (insurance premiums) = \$796,552</p> <p>Subject Compensation \$796,552 x 7.65% = \$60,936</p>	<p>\$60,936</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5530
 ACCOUNT TITLE: PERS
 ACCOUNT TOTAL: \$270,715

DESCRIPTION						AMOUNT
Rate Category	Normal Cost Rate	T1/T2 UAL Rate	SB 1049 Redirect	OPSRP UAL Rate	Net Rate	\$270,715
OPSRP General Service	10.47%	12.52%	(.65%)	2.69%	25.03%	
OPSRP Police & Fire	15.74%	12.52%	(.65%)	2.69%	30.30%	
Position	Rate	Amount				
Fire Chief	30.30% + 6% = 36.30%	\$127,737		\$46,369		
Division Chief	30.30% + 6% = 36.30%	\$113,446		\$41,181		
Captain	30.30% + 6% = 36.30%	\$91,750		\$33,305		
Lieutenant	30.30% + 6% = 36.30%	\$81,755		\$29,677		
Finance Manager	25.03% + 6% = 31.03%	\$94,816		\$29,421		
Full Time Firefighter	30.30% + 6% = 36.30%	\$63,024		\$22,878		
Overtime	30.30% + 6% = 36.30%	\$60,000		\$21,780		
Part Time Firefighter & Eligible Volunteers	30.30% + 6% = 36.30%	\$40,000		\$14,520		
Call Time	30.30% + 6% = 36.30%	\$87,007		\$31,584		

FISCAL YEAR 2026-27
BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5535
ACCOUNT TITLE: LOSAP-Volunteer Length of Service Award Program
ACCOUNT TOTAL: \$40,300

DESCRIPTION	AMOUNTS
<p>The District has a Length of Service Award Program (LOSAP) for its volunteers. The program, which is administered by OFDDA, is a deferred compensation fund. Quarterly contributions are based on volunteer participation benchmarks; the plan vests after 3 years of active service.</p> <p>Quarterly contributions based on participation 4 x \$10,000 = \$40,000</p> <p>Annual Administration Fee \$300</p>	<p>\$40,000</p> <p>\$ 300</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5560
ACCOUNT TITLE: Workers' Benefit Fund Assessment
ACCOUNT TOTAL: \$154

DESCRIPTION	AMOUNTS
<p>The Workers' Benefit Fund Assessment is a state assessment that pays for programs that provide direct benefits to injured workers and their beneficiaries. The fund also provides money to help employers assist injured workers in returning to work. The current rate is 2.0 cents per hour worked; the District and the employee is each responsible for 50% of this amount.</p> <p>17,070 staff and vol hours (excl on-call) x 1.8 cents per hour X 50% = \$154</p>	<p>\$154</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5570
ACCOUNT TITLE: Unemployment
ACCOUNT TOTAL: \$797

DESCRIPTION	AMOUNTS
<p>Our unemployment rate is .1% of total payroll for the year. This also excludes employee health insurance premium contribution.</p> <p>$\\$806,584 - \\$10,032$ (insurance premiums) = $\\$796,552$</p> <p>$\\$796,552 \times .1\% = \\$797$</p>	<p>\$797</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

PERSONNEL SERVICES

ACCOUNT CODE: 5580
ACCOUNT TITLE: Contingency
ACCOUNT TOTAL: \$20,000

DESCRIPTION	AMOUNTS
<p>Payroll Contingency is budgeted because of all the variables when trying to calculate payroll expenses, particularly if there is full-time staff turnover which can increase overtime and health insurance premiums. Volunteer stipends are also difficult to calculate. Stipends are based on a point system; points are earned based on a volunteer’s participation with incidents, trainings, shifts, and District events. Point values vary based on a volunteer’s rank, EMS licensure, and technical team membership.</p> <p><u>Volunteer Rank Point Ranges:</u></p> <p>\$8 (Recruit) - \$16 Assistant Chief</p> <p><u>EMS Certification Add-On Ranges:</u></p> <p>\$1 (EMR) - \$5 (Paramedic)</p> <p><u>Technical Team Membership Add-On:</u></p> <p>\$1 – Applies to Water Rescue, Rope Rescue, and Drone Teams</p> <p><u>Volunteer 12-Hour Coverage Shifts:</u></p> <p>\$25 Shift Member / \$50 Shift Duty Officer</p>	<p>\$20,000</p>

FISCAL YEAR 2026-2027

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6005
ACCOUNT TITLE: Board Members Training and Expense
ACCOUNT TOTAL: \$8,700

DESCRIPTION	AMOUNTS
<p>During the year there are expenses incurred by the Board of Directors. These might include conference expenses, training opportunities and travel expenses. Listed below are some of the known expenses:</p> <ul style="list-style-type: none"> <p>• Oregon Fire District Directors Association holds an annual conference. Many fire service and public entity governance topics are covered during the conference. Directors earn credit in the SDAO/OFDDA Fire District Directors Academy. I recommend that Board members attend this conference each year. The location for the 2026-27 conference is not yet known, but it is assumed it will not be local, as the 2025-26 conference was held in Seaside.</p> <p style="padding-left: 40px;">Registration 2 x \$400 = \$800 Travel/Meal Expenses 2 x \$500 = \$1,000 Lodging 2 x \$825 = \$1,650</p> <p>• Special Districts Association of Oregon holds an annual conference each year. This educational conference will continue to develop our Board directors. I recommend Board members attend this conference each year. This year's conference will be in held in Sunriver. The approximate cost per member is:</p> <p style="padding-left: 40px;">Registration 2 x \$550 = \$1,100 Travel/Meal Expenses 2 x \$500 = \$1,000 Lodging 2 x \$1,100= \$2,200</p> <p>• Board Member Apparel</p> <p>• Life Flight & TEAM Membership - 5 x \$90 = \$450</p> 	<p>\$3,450</p> <p>\$ 4,300</p> <p>\$500</p> <p>\$450</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6010
ACCOUNT TITLE: Dues, Publications & Maintenance Fees
ACCOUNT TOTAL: \$23,855

DESCRIPTION		AMOUNTS
This account is used to fund dues, publications, and annual maintenance fees.		
<u>Organization Dues</u>		
International Assoc. of Fire Chiefs	285	
Oregon Fire Chiefs Association	130	
Oregon Fire Districts Directors Association	1,750	
Oregon Fire Service Administrators Association	80	\$6,610
Oregon Fire Service Museum	90	
Oregon Volunteer Firefighters Association	225	
Special Districts of Oregon	2,050	
Tillamook Fire Defense Board	<u>2,000</u>	
Total	\$6,610	
<u>Maintenance Fees</u>		
Active 911	700	
Adobe Acrobat	490	
Amazon Prime	139	\$15,444
CAD Software	200	
CLIA Waiver (Due every other year)	300	
DEA Registration (every 3 years)	0	
ESO Software Contract	10,870	
QuickBooks Maintenance Dues	2,570	
Zoom	<u>175</u>	
Total	\$15,444	
<u>Other fees</u>		
Oregon Government Ethics Commission	1,311	\$1,801
Oregon Secretary of State Division of Audit	350	
Tillamook Headlight Herald	90	
UAV licensing	<u>50</u>	
Total	\$1,801	

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6020
ACCOUNT TITLE: Travel, Training & Education (Page 1 of 2)
ACCOUNT TOTAL: \$54,475

DESCRIPTION	AMOUNTS
<p>The goal of the Fire District Training Program is to provide training that will allow department personnel to perform in an efficient and safe manner. This goal is paramount in achieving the mission of the Fire District in preventing and minimizing injury and loss of life or property from fire or other emergencies. It is also the goal of the Training Division to adhere to all local, state, and federal training guidelines.</p> <p><u>Schools, Seminars, & Conferences:</u></p> <p align="center">Administration</p> <ul style="list-style-type: none"> • The Oregon Fire Chiefs Association holds one conference annually. The cost of our participation in these conferences is approximately: Registration \$350 + Lodging \$1,250 + Travel/Meals \$500 • SDAO Annual Conference – Training on employment law, liability issues and other items of interest pertaining to special districts. Budget for 1 personnel for conference in Sun River. Registration \$550+ Lodging \$1,100 + Travel/Meals \$500 • ESO Conference. This is a four-day conference held by our Operations Software Provider. Conference includes user forums and education seminars as well as a training academy. Budget is for 1 personnel Registration \$1,000 + Lodging \$1,500 + Travel/Meals \$1,100 • Oregon Fire Service Office Administrators Conference. This conference is targeted to the administrative assistants in the fire service. Training on payroll, taxes and employment law updates are common topics. Budget is for 1 personnel Registration \$400 + Lodging \$750 + Travel/Meals \$500 <p align="center">Operations Classes</p> <ul style="list-style-type: none"> • Advanced Training Classes or Conferences TBD (Tech Rescue, SAR, Wildland) • National Fire Conference Attendance for staff or volunteers who demonstrate a high level of dedication or leadership in the dept. Budget is for 2 personnel. Registration \$2,000 + Travel \$1,800 + Lodging/Meals \$3,000 	<p>\$2,100</p> <p>\$ 2,150</p> <p>\$3,600</p> <p>\$1,650</p> <p>\$6,000</p> <p>\$6,800</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6020
ACCOUNT TITLE: Training & Education (Page 2 of 2)
ACCOUNT TOTAL: \$54,475

DESCRIPTION	AMOUNTS
<ul style="list-style-type: none"> • Nat'l Vol Fire Council: <ul style="list-style-type: none"> ○ Recruiting & Retention Conference Registration \$650 + Lodging \$900 + Travel/Meals \$1,660= \$3,210 ○ Annual Membership Dues 30 members = \$720 • Oregon Volunteer Firefighter Association conference. Budget is for 4 personnel. Registration \$1,760 + Lodging \$2,400 + Travel/Meals \$1,300 	<p>\$3,930</p> <p>\$5,460</p>
<p><u>UAV Pilot Training</u> Training opportunities for drone pilots</p>	<p>\$2,500</p>
<p><u>Medical Training and Recertification</u></p> <ul style="list-style-type: none"> • CPR Certification 17 x \$5 = 85 • EMR Class 3 x \$125 = \$375 • EMT License Fees – initial and renewal = \$975 • EMT Class for Firefighters 2 x \$3,000 = \$6,000 • EMT Cont. ED Conference (2): Registration \$700 +Lodging \$1,800 +Travel/Meals \$500=\$3,000 <p><i>EMR renewals are in even years; EMT and Paramedic renewals are in odd years</i></p>	<p>\$10,435</p>
<p><u>Miscellaneous Training Supplies:</u> Live Fire Training Supplies - \$2,000 Live Fire Simulation Software - \$1,700 Other Misc. Supplies - \$2,000</p>	<p>\$5,700</p>
<p><u>Travel Meals/Fuel</u> We reimburse at the IRS mileage rate for travel when personnel use their own vehicles. Meal allowance is based on GSA Per Diem rates for the travel destination. This is for misc. regional training.</p>	<p>\$2,500</p>
<p><u>DPSST</u> Fingerprint fees to DPSST for certification 8 x \$50 = \$400</p>	<p>\$400</p>
<p><u>Textbooks</u> Updated curriculum and additional books as needed.</p>	<p>\$1,250</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6030
ACCOUNT TITLE: Occupational Safety
ACCOUNT TOTAL: \$18,450

DESCRIPTION	AMOUNTS
To maintain Oregon OSHA compliance the District provides the following for volunteer and staff fire fighters. Hepatitis B Vaccination- 3 x \$150 per person	\$450
Voluntary full NFPA 1582 annual physical for each staff member and volunteer 25 X \$700	\$17,500
NBFRD Safety Committee – related expenses	\$500

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6041
ACCOUNT TITLE: Fire Prevention & Public Education
ACCOUNT TOTAL: \$4,500

DESCRIPTION	AMOUNT
<p>There are additional tasks performed by District personnel, including prevention, safety education, and pre-fire planning activities which are intended to protect life safety and decrease the amount of property loss.</p> <p><u>Materials for Public Fire Education</u> Flyers, stickers, pamphlets, etc. covering topics such as fire and home safety. Rehab the worn-out mascot costume “Sparky the Dog”. These materials are used during Fire Prevention Month, EMS Week, open house, school visitations, and for hand-outs at public events or after incidents.</p> <p><u>Open House / Fire Prevention Week</u> Since 2022, the hosts an annual Open House to the community. The event is a great way to engage the community and possibly recruit new volunteers for the district. Budgeted funds includes the purchase of a commercial popcorn machine.</p> <p><u>Chimney Cleaning Supplies</u> As a fire prevention measure, the District lends chimney brushes to District residents for self-cleaning purposes. The District’s current stock was inherited when the District was formed in FY 2008-09. Budgeted funds will replace current brush and fiberglass pole inventory.</p>	<p>\$1,500</p> <p>\$1,000</p> <p>\$2,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6050
ACCOUNT TITLE: Hydrant Maintenance
ACCOUNT TOTAL: \$1,200

DESCRIPTION	AMOUNTS
<u>Hydrant Maintenance Program</u>	
Paint - \$500	\$500
<u>Blue Dot Program</u>	
The District marks hydrant locations by placing a blue reflector on the roadway. This allows District personnel to quickly locate hydrants during daylight or at night.	\$200
<u>Testing Equipment</u>	
Replacement of hoses or appliances and calibration of gauges as needed.	\$500

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6055
ACCOUNT TITLE: Publications – Legal & Advertisement
ACCOUNT TOTAL: \$1,350

DESCRIPTION	AMOUNTS
<p><u>Publication Expenses</u> Budget Hearing Meetings & Budget Adoption Notices \$450 Various postings related to Contracting Board & Civil Service Rules \$600 Requests for Proposal \$300</p>	<p>\$1,350</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6060
ACCOUNT TITLE: Contract Services
ACCOUNT TOTAL: \$19,000

DESCRIPTION	AMOUNTS
<p><u>Contract Services:</u></p> <p>District Legal Counsel The Local Government Law Group of Eugene, Oregon provides our legal counsel. We use this firm to handle the day-to-day legal matters of the Fire District. Mr. Ross Williamson is our attorney of record.</p> <p>Audit Firm Accuity, LLC is the accounting firm that assisted with setting up the district's accounting and budgeting system. They conduct state-mandated audits each year. The amount is from a 3-year contract that went into effect for the audit of FY 2024-25 results.</p>	<p>\$10,000</p> <p>\$9,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6070
ACCOUNT TITLE: Election Expenses
ACCOUNT TOTAL: \$1,000

DESCRIPTION	AMOUNTS
The cost of elections includes printing of ballots, publication expenses and County Clerk fees along with any other miscellaneous or unexpected expenses billed to the District. Although the Board of Directors elections are on odd numbered years, an amount is budgeted each year due to uncertainty of the county clerk billing cycle.	\$1,000

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6080
ACCOUNT TITLE: Office Supplies & Printing
ACCOUNT TOTAL: \$7,705

DESCRIPTION	AMOUNTS
<p>The Office Supply & Printing line item is used to purchase a wide range of supplies including printing, forms, printing costs, etc.</p> <p>Business Cards = \$250 Checks, Payroll Supplies (W-2, 1099) = \$600 Copier Lease/Svc Contract = \$2,280 District Forms = \$530 Misc. Office Supplies = \$525 Office Furniture (Desks, Chairs, Bookshelves) = \$2,500 Paper = \$400 Shred Service = \$620</p>	<p>\$7,705</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6090
ACCOUNT TITLE: Uniforms
ACCOUNT TOTAL: \$13,780

DESCRIPTION	AMOUNTS
<p><u>Staff Duty Uniforms</u> This covers the cost of providing uniform pants, shirts, and duty boots, and miscellaneous gear for staff. 6 FTE X \$800 = \$4,800</p>	<p>\$4,800</p>
<p><u>Resident Volunteers & Seasonal PT Fire Fighters</u> Duty uniforms for 6 members X \$255 = \$1,530</p>	<p>\$1,530</p>
<p><u>Rain Jackets/Radio Harnesses</u> Rain Jackets 5 x \$350 = \$1,750 Radio harness 3 x \$150 = \$450</p>	<p>\$2,200</p>
<p><u>Class A Uniforms</u> Formal uniform for promotion ceremonies, funeral processions, and other formal events. 3 x \$750</p>	<p>\$2,250</p>
<p><u>Class B Uniforms</u> All firefighters are issued a Class B uniform shirt, pants, badge, and nameplate upon completion of certification.</p>	<p>\$500</p>
<p><u>Alterations/Embroidery/ and Patches</u></p>	<p>\$500</p>
<p><u>Member Apparel</u> T-shirts, Sweatshirts and Hats</p>	<p>\$2,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6100
ACCOUNT TITLE: Protective Clothing and Equipment
ACCOUNT TOTAL: \$34,210

DESCRIPTION	AMOUNTS
<p>This fund provides the personal protective equipment worn by the District’s personnel. The Fire District maintains approximately 30 personnel who are equipped with protective equipment.</p> <p><u>Structural Fire Fighting Equipment</u> This section of the fund will replace protective clothing and equipment used for structural firefighting.</p> <p>Turn Outs 5 x 4,000 = \$20,000 Boots 5 x 450 = \$2,250 Hoods 4 x 60 = \$240 Helmets 5 x 520 = \$2,600 Structural Gloves 5 x 150 = \$750 Flashlight/ Holders 5 x 120 = \$600 Gear Bags for turnouts 5 x \$100 = \$500</p> <p><u>Water Rescue</u> Dry suit replacement 1 x \$1,500 = \$1,500 Dry suit boots 2 x \$100 = \$200 Replacement helmets 1 x \$100 = \$100 Rescue Vests 2 x \$140 = \$280</p> <p><u>Wildland PPE</u> Wildland pants 4 x \$300= \$1,200 Wildland shirts 4 x \$250 = \$1,000 Wildland gloves 10 x \$30 = \$300 Wildland boots 6 x \$190 = \$1,140 Web gear 2 x \$200 = \$400</p> <p><u>Utility PPE</u> Utility Gloves \$150</p> <p><u>PPE Repair</u> Repair PPE as needed \$1,000</p>	<p>\$26,940</p> <p>\$2,080</p> <p>\$4,040</p> <p>\$150</p> <p>\$1,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6110
ACCOUNT TITLE: Station Supplies
ACCOUNT TOTAL: \$2,200

DESCRIPTION	AMOUNTS
<p>This line item provides the necessary funding to purchase station supplies for the for operations supplies for our stations.</p> <p><u>Building</u> Air Filters Coffee Holiday Decorations Kitchen/Bathroom Supplies (Toilet Tissue, Paper Towels, etc.) Light Bulbs</p> <p><u>Cleaning Products</u> Cleaning/Laundry Supplies Floor Care/Wax Products</p>	<p>\$2,200</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6115
 ACCOUNT TITLE: Utilities
 ACCOUNT TOTAL: \$20,450

DESCRIPTION		
Nehalem Wastewater Agency – Sewer		
Station 13 (Nehalem)	4 X \$270 = \$1,080	\$1,080
Tillamook PUD – Electric		
Station 13	\$11,120	\$12,430
Station 11	\$ 1,310	
City of Nehalem - Water		
Station 13	\$1,560	\$2,610
Station 11	\$1,050	
Ferrellgas - Propane		
Station 11	3 fills X \$250 = \$750	\$750
Trash Service		
Station 13	Monthly pickup + dump fees = \$1,800	\$2,300
Station 11	Monthly rental + pick up as needed = \$500	
TV Programming		
Station 13	12 X \$20 = \$240	\$240
Fire Alarm Monitoring		
Station 13	\$520	\$1,040
Station 11	\$520	

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6120
ACCOUNT TITLE: Operating Supplies
ACCOUNT TOTAL: \$7,800

DESCRIPTION	AMOUNTS
<p><u>Rehab Supplies</u> This line provides supplies like bottled water and protein bars, which are always kept on the apparatus for the firefighters on trainings and calls. In addition, food for on-scene personnel in the event of a prolonged call.</p>	<p>\$2,500</p>
<p><u>Shop/Tool Fund</u> This amount is used to replace shop supplies and minor tool fund.</p>	<p>\$1,000</p>
<p><u>Incident Response Supplies</u> Foam – (5-gallon buckets) \$1,200 Flares – 2 cases @ \$200 = \$400 HazMat Pads, Absorbents etc. \$200</p>	<p>\$1,800</p>
<p><u>Batteries</u> Every six months or as needed; we replace the batteries in our SCBAs. We also use batteries in flashlights, headlamps, office equipment etc.</p>	<p>\$500</p>
<p><u>Workout Equipment</u> Replace elliptical machine</p>	<p>\$2,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6125
ACCOUNT TITLE: EMS Supplies
ACCOUNT TOTAL: \$12,602

DESCRIPTION	AMOUNTS
<p><u>Medical Supplies</u> This allows for the purchase of medical supplies and small equipment for the operation of our Quick Response Team: medical supplies, medications, AED pads, etc. Two staff members will become Advance Life Support certified during the year, thus increasing our use of medications and IV/IO supplies.</p>	<p>\$10,000</p>
<p><u>LUCAS Chest Compression Machine Batteries (2)</u> Replacement for the original batteries supplies with the unit's purchase in 2020.</p>	<p>\$2,602</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6130

ACCOUNT TITLE: Fire & Rescue Equipment and Supplies (formerly Rescue Operating Supplies)

ACCOUNT TOTAL: \$21,130

DESCRIPTION	AMOUNTS
<p><u>Wildland Fire Supplies</u> Wildland tools = \$800 Wildland mobile radio & mic = \$4,850 Wildland handheld radios and accessories (2) \$7,820</p>	<p>\$13,470</p>
<p><u>Technical Rescue</u> Miscellaneous rope rescue equipment \$1,500</p>	<p>\$1,500</p>
<p><u>Firehose</u> Damaged hose replacement \$1,100 E14 Hose appliance \$1,000 Nozzles \$1,060</p>	<p>\$3,160</p>
<p><u>MVA</u> No specific items</p>	<p>\$0</p>
<p><u>Miscellaneous Undetermined Expenditures</u> For unanticipated needs or price increases</p>	<p>\$3,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6135
ACCOUNT TITLE: Miscellaneous Expenses
ACCOUNT TOTAL: \$1,000

DESCRIPTION	AMOUNTS
<p>This line item would include, but is not limited to the following expenses:</p> <ul style="list-style-type: none">• Flowers, get well, sympathy cards and thank you cards.• Other expenses that do not fit in a specific line item.• Birthday cards for volunteers.	<p>\$1,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6140
ACCOUNT TITLE: Human Resources
ACCOUNT TOTAL: \$3,225

DESCRIPTION	AMOUNTS
<p><u>On-Boarding Costs</u></p> <p>Prior to membership, volunteer applicants have a background check, drug test, and health pre-screening done prior to acceptance. These are completed because of NFPA standards, Insurance requirements and OSHA requirements.</p> <p>Special Districts of Oregon cover the cost of the first five background checks and drug testing per year.</p> <ul style="list-style-type: none"> • Background checks \$50 x 5 (first five free) = \$250 • Drug Testing \$65 x 5 (first five free) = \$325 • Pre-employment health screening for new recruits 10 x \$165 = \$1,650 	<p>\$2,225</p>
<p><u>Employee Assistance Program (EAP)</u></p> <p>Free access to counseling and other resources for members is included with various district insurance policies; no need to separately budget.</p>	<p>\$0</p>
<p><u>Staff Human Resources Training</u></p> <p>Enrollment in on-line and in-person training sessions sponsored by SDAO</p>	<p>\$1,000</p>

FISCAL YEAR 2026-27
BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6145
ACCOUNT TITLE: Insurance Comprehensive/Liability
ACCOUNT TOTAL: \$56,428

DESCRIPTION	AMOUNTS
<u>General Liability/Auto Insurance/Property Insurance</u>	
<p>SDIS (insurance subsidiary of SDAO) property and liability insurance for the two fire stations, apparatus, and equipment.</p> <p>The district participates in SDIS best practices and receives up to 10% discount on General Liability, Automotive Liability, and Property Liability sections of our premium. This discount is included in the premium.</p> <p>Insurance is billed for the calendar year. The budgeted amount is based on the 2026 premium plus an estimated 10% increase, which is the middle of the increase range provided by SDIS.</p>	\$55,428
<p>Deductible if insurance is needed.</p>	\$1,000

FISCAL YEAR 2026-2027

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6150
ACCOUNT TITLE: Postage & Shipping
ACCOUNT TOTAL: \$500

DESCRIPTION	AMOUNTS
<p>This covers the cost of the District's outgoing postage and shipping for the year. Incoming freight is added to the cost of the related item.</p>	<p>\$500</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6160
ACCOUNT TITLE: Communications
ACCOUNT TOTAL: \$12,992

DESCRIPTION	AMOUNTS
<u>AT&T/FirstNet</u>	
Apparatus iPads \$41 x 6	\$246
Duty Officer / R14 Cell Phones \$35 X 2	<u>70</u>
	\$316 x 12 months = \$3,792
	\$3,792
<u>RTI Nehalem</u>	
St. 13 DSL Internet 50mps/10m	\$100
Office 503-368-7590	\$ 99
911 B/U 503-368-2050	\$ 43
911 B/U 503-368-2080	\$ 43
Station 11 DSL Internet 20mps	<u>\$ 45</u>
	\$330 x 12 = \$3,960
	\$3,960
<u>Radios and Pagers</u>	
<i>Due to the passage of the Tillamook County Measure 29-180 in 2024, no local radio communication units will be procured until the new county system is in place.</i>	
	\$0
<u>Phone System</u>	
VOIP phone system \$200/month x 12 =	\$2,400
Phone PBX unit	\$ 650
	\$3,050
<u>Satellite Internet</u>	
Annual Cost	\$ 2,040
	\$2,040
<u>Tillamook Co. Emergency Communication District</u>	
District's portion of software cost share billed to county-wide agencies.	
	\$150

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6180
ACCOUNT TITLE: Vehicle Fuel, Oil & Lubricants
ACCOUNT TOTAL: \$17,750

DESCRIPTION	AMOUNTS
<p>At the time this budget was prepared, retail diesel prices were at record prices, and there is much volatility in the world markets. The U.S. Energy Information Administration short term outlook shows diesel prices peaking in April 2026; its 2026 and 2027 forecast retail diesel prices are 31.1% and 12.3%, respectively, higher than 2025 actual rates. We are forecasting our fuel costs to be 21.7% higher than from the last 12 months. To be conservative, we are also budgeting a contingency in case the current price spike is prolonged.</p> <p>Apparatus Fuel \$1,150 x 12 = \$13,800 Fuel Price Contingency \$ 3,500</p> <p>Other fluids include DEF, wiper fluid, motor oil, power steering fluid, brake fluid, antifreeze and saw bar oil. \$450</p>	<p>\$17,300</p> <p>\$450</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIAL AND SERVICES

ACCOUNT CODE: 6190
ACCOUNT TITLE: Building/Ground Maintenance
ACCOUNT TOTAL: \$21,776

DESCRIPTION	AMOUNTS
<p><u>Scheduled / Ongoing Facility Repairs</u> This funding will provide for annual testing of facility equipment, day-to-day repairs due to normal wear, and landscaping.</p> <p><u>Station 11</u> Fire alarm test = \$500 Pest control prevention 12 x \$108 = \$1,296</p> <p><u>Station 13</u> Annual Backflow Test = \$380 Catch Basin = \$3,800 Fire alarm inspection = \$500 Flagpole Replacement = \$3,000 Generator Servicing & Load Testing = \$2,000 Interior painting = \$500 Keypad door lock replacement = \$1,200 Sprinkler Inspection = \$600</p> <p><u>Station Furniture & Furnishings</u> St. 13 residence cabinets, countertops, and microwave = \$3,000 (Carryover from FY 25-26)</p> <p><u>Miscellaneous/Unforeseen Repairs & Maintenance</u></p>	<p>\$1,796</p> <p>\$11,980</p> <p>\$3,000</p> <p>\$5,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6200
ACCOUNT TITLE: Vehicle Maintenance/Repair
ACCOUNT TOTAL: \$35,250

DESCRIPTION	AMOUNTS
<p>The maintenance and repair budget provides funding to keep the fleet of apparatus maintained.</p> <p><u>Inspections/Lube/Filters/Tune-ups:</u> Annual preventative maintenance for 10 apparatus, 1 UTV, and 2 Watercraft = \$15,000</p> <p><u>Apparatus Add-Ons:</u> E14 Antenna \$ 250</p> <p><u>Unexpected repairs for breakdowns \$20,000</u></p>	<p>\$15,000</p> <p>\$250</p> <p>\$20,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6210
ACCOUNT TITLE: Equipment Testing & Repairs
ACCOUNT TOTAL: \$20,400

DESCRIPTION	AMOUNTS
<p>This fund is for the maintenance testing of emergency tools and equipment, including those on apparatus. These tests are OSHA/NFPA required testing, which takes place annually.</p> <p><u>SCBA Servicing/Maintenance & Repair</u> These expenditures ensure the air packs owned by the Fire District will continue to be maintained to standards dictated by the Fire District, NFPA, DOT, and OHSA. This amount includes testing of both the air packs and cylinders and any repairs that might be needed during the next year.</p> <p><u>Compressor Air Quality Test & Service</u> OSHA/NFPA requires us to send samples quarterly from our fill station compressors. In addition, the compressor is serviced annually, and calibration gas is needed for weekly/monthly gas meter testing and calibration.</p> <p><u>Hose & Ladder Testing</u> Annual testing for over 14,000 feet of hose.</p> <p><u>Pump Testing</u> Currently we have three Class A Engines and two Tender Pumpers tested.</p> <p><u>Medical Equipment</u> Defibrillators calibration/testing</p> <p><u>Extrication Tools</u> Servicing of tools x 2 sets of tools</p> <p><u>SCBA Fit Test</u> Annual calibration, cleaning, and PM</p> <p><u>Unforeseen Equipment Repairs</u></p>	<p>\$3,000</p> <p>\$3,200</p> <p>\$4,000</p> <p>\$2,700</p> <p>\$1,000</p> <p>\$3,000</p> <p>\$1,000</p> <p>\$2,500</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6250
ACCOUNT TITLE: Volunteer Incentives
ACCOUNT TOTAL: \$25,540

DESCRIPTION	AMOUNTS
<p>This line item will be used to fund programs and items intended to motivate or enhance the volunteer staff.</p> <p><u>Annual Awards Banquet Dinner</u> Food, drinks, supplies, and facility rental fee</p> <p><u>Volunteer Achievement, Recognition and Awards</u> Year-end awards, length of service, retirement recognition, etc. Incentive items for achievements and certification recognition (tools, mugs, souvenirs)</p> <p><u>TEAM/Life Flight Membership</u> TEAM Membership 24 x \$10 = \$240 Life Flight Memberships 24 x \$75 = \$1,800</p> <p><u>Intern Tuition Reimbursement</u> Firefighter intern tuition reimbursement incentive. Tuition \$1,500 per term X 3 terms X 3 interns = \$13,500</p>	<p>\$5,500</p> <p>\$4,500</p> <p>\$2,040</p> <p>\$13,500</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6260
ACCOUNT TITLE: Volunteer Recruitment/Retention
ACCOUNT TOTAL: \$4,000

DESCRIPTION	AMOUNTS
<u>Recruitment Supplies</u>	
This will pay for items such as banners, brochures, advertisements, etc. for promotion and the recruitment of volunteers. Career and college fair booths.	\$1,000
<u>Recruitment Marketing / Outreach</u>	\$3,000

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6280
ACCOUNT TITLE: Information Services
ACCOUNT TOTAL: \$12,560

DESCRIPTION	AMOUNTS
IT contract /data backups \$3,120 Technical Support \$1,000 Office 365 subscription \$2,200 The IT contract provides support and backup / updates hardware (servers, routers, firewalls, wireless access points, etc.) Technical support is provided remotely or on-site and is charged time and materials.	\$6,320
<u>Website</u> Domains and Hosting \$800 Design Enhancements \$1,000	\$1,800
<u>Equipment</u> Replacement apparatus iPads (2) \$1,240 New desktop PC for staff \$1,000	\$2,240
<u>Software</u> Wildland radio programming software \$200	\$200
<u>Contingency</u> For equipment failure or other unforeseen issues	\$2,000

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

MATERIALS & SERVICES

ACCOUNT CODE: 6900
ACCOUNT TITLE: Materials and Services Contingency
ACCOUNT TOTAL: \$20,000

DESCRIPTION	AMOUNT
This line item will be used for unanticipated items or necessary purchases that were not budgeted.	\$20,000

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

CAPITAL OUTLAY – GENERAL FUND

ACCOUNT CODE: 7010 / 7020 / 7050
ACCOUNT TITLE: Apparatus / Equipment Replacement / Construction
ACCOUNT TOTAL: \$0 / \$0 / \$0

DESCRIPTION	AMOUNTS
<p><u>General Fund</u></p> <p>Large projects such as apparatus purchases and construction projects appear in the Equipment Reserve and Construction Reserve Funds. The items in the General fund are small in nature and have not appeared in the multi-year CAPEX schedule. There are no planned General Fund purchases for 2026-27.</p>	<p>\$0</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

CAPITAL OUTLAY – EQUIPMENT RESERVE FUND

ACCOUNT CODE: 7010 / 7020
ACCOUNT TITLE: Apparatus / Equipment Replacement
ACCOUNT TOTAL: \$0 / 0

DESCRIPTION	AMOUNTS
<p><u>Equipment Reserve Fund</u></p> <p>There are no planned replacements for FY 2026-27</p>	<p>\$0</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

CAPITAL OUTLAY – CONSTRUCTION RESERVE FUND

ACCOUNT CODE: 7050
 ACCOUNT TITLE: Construction Outlay & Building Improvements
 ACCOUNT TOTAL: \$132,000

DESCRIPTION	AMOUNTS
<u>Construction Reserve Fund</u>	
<p><u>Station 13 HVAC Replacement</u> Replace the current outdated system to a more energy-efficient unit.</p>	\$75,000
<p><u>Station 11 Training Facility</u> The District is planning to create a training facility by our Station 11 substation. This project’s costs are expected to be incurred over two years. The first year will be for land use review and improvements; the second year will be for the purchase and erection of a training tower.</p>	\$57,000
<p>Wetland delineation report and fees \$7,000 Land Preparation \$50,000</p>	

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

GENERAL FUND

ACCOUNT CODE : 7135
ACCOUNT TITLE: Apparatus Lease/Purchase
ACCOUNT TOTAL: \$71,577

DESCRIPTION	AMOUNTS
<p><u>Rosenbauer Timberwolf Lease-Purchase Payment</u> In 2021 a lease-purchase agreement was created for the acquisition of a Rosenbauer Timberwolf Type III fire apparatus. The payment schedule consists of seven annual payments due on December 1. The FY 2026-27 payment will be the fifth of seven payments. The payment consists of \$66,090 in principle and \$5,487 in interest.</p>	<p>\$71,577</p>

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

FORECAST LONG-TERM APPARATUS & EQUIPMENT REPLACEMENT SCHEDULE				
Fiscal Year Start	Beginning Fund Bal	Grant Funds & Gen Fund Transfers	Description of Replacement	Purchase Cost
7/1/2026	237,286	50,000	No Purchase	0
7/1/2027	296,238	200,000	Replace 17 SCBA Units & '18 Q13 Command Vehicle	240,000
7/1/2028	256,238	150,000	Replace '17 Watercraft (2)	30,000
7/1/2029	376,238	150,000	Replace Extrication Tools	45,000
7/1/2030	481,238	250,000	Replace '10 R13	250,000
7/1/2031	481,238	100,000	No Purchase	-
7/1/2032	581,238	250,000	Replace '17 B11 Type VI Engine	300,000
7/1/2033	531,238	250,000	Replace '20 R15 UTV	40,000
7/1/2034	741,238	400,000	Replace '15 E13 Type I Engine	600,000
7/1/2035	541,238	400,000	Replace '15 E11 Type I Engine	600,000
7/1/2036	341,238	400,000	Replace '16 T13 Tender	600,000
7/1/2037	141,238	350,000	Replace '23 R14 Beach Rescue	150,000
7/1/2038	341,238	400,000	Replace '18 T11 Tender	600,000
7/1/2039	141,238	250,000	Replace '27 Q13 Command Vehicle	97,500
7/1/2040	293,738	250,000	Replace '28 Watercraft (2)	30,000
7/1/2041	513,738	300,000	Replace '22 E14 Type I/Type III	700,000

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

FORECAST LONG-TERM REAL PROPERTY ADDITIONS/IMPROVEMENTS SCHEDULE				
Fiscal Year Start	Beginning Fund Bal	Grant Funds & Gen Fund Transfers	Description of Addition/Improvement	Purchase Cost
7/1/2026	346,397	322,807	St. 13 HVAC System / St. 11 Land Prep	132,000
7/1/2027	552,815	50,000	Training Facility	500,000
7/1/2028	102,815	50,000	No Purchases	0
7/1/2029	152,815	TBD		
7/1/2030		TBD		
7/1/2031		TBD		
7/1/2032		TBD		
7/1/2032		TBD		
Possible Projects to Anticipate				
2040?			New Roof	
2045?			New Windows/Bay Doors	
2050?			Siding	

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

OTHER – TRANSFERS - GENERAL FUND

ACCOUNT CODE: 8010, 8500
ACCOUNT TITLE: Transfer to Reserve Funds
ACCOUNT TOTAL: \$100,000

DESCRIPTION	AMOUNTS
<p>Budget law allows the district to establish reserve funds to finance long range projects/equipment. These two funds were established by the Board to accumulate funds for apparatus and major equipment purchases and future construction projects. We have been replacing apparatus since the District’s formation so very little has been put into this fund thus far. The District is on track with these reserve funds to follow the established capital asset replacement plan, and to construct a live-fire training system.</p> <p>Currently Board Policy 6.1 has defined life expectancy of capital assets as follows:</p> <ul style="list-style-type: none">• Real Estate Buildings 50 years• Structural Engines 20 years• Wildland Type VI Engines 15 years• Water Tenders 20 years• Rescues 10 years• Watercraft 5 years• Other vehicles 10 years <p>This year we plan to add the following to each account:</p> <p><u>Apparatus/Equipment Reserve Fund \$50,000</u></p> <p><u>Construction Reserve Fund \$50,000</u></p>	<p>\$100,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

OTHER REQUIRMENTS – GENERAL FUND

ACCOUNT CODE: 8600
ACCOUNT TITLE: Operating Contingency
ACCOUNT TOTAL: \$55,000

DESCRIPTION	AMOUNTS
<p>A good financial practice is to set aside funds in an operating contingency to cover any unexpected expenditure or miscalculations in the budgeting process. If needed, these funds can be transferred to the appropriate account by Board action.</p> <p>A good rule of thumb is to set aside approximately 5% of the total of the General Fund’s Personnel Services, Materials and Services, and Capital Expenditures budget. We are factoring out of the equation the grant funding for costs within those appropriations.</p> <p>\$1,981,091 - \$82,258 (SAFER Grant for FY 26-27 costs) = \$1,898,833</p> <p>\$1,898,833 x 5% = \$94,942</p> <p>\$94,942 - \$40,000 (personnel and material/services contingencies) = \$54,942</p> <p>I have rounded to the nearest \$1,000 in the interest of a balanced budget.</p>	<p>\$55,000</p>

FISCAL YEAR 2026-27

BUDGET JUSTIFICATION

OTHER REQUIREMENTS – GENERAL FUND

ACCOUNT CODE: 9000-9020
ACCOUNT TITLE: Ending Fund Balance
ACCOUNT TOTAL: \$959,814

DESCRIPTION	AMOUNTS
<p><u>Minimum Fund Balance - Unassigned</u></p> <p>District Board Policy 2.9 established a minimum fund balance of unassigned revenues not less than 15% of the budgeted General Fund Expenditures. These revenues will be used as cash carryover for operations of the District from the beginning of the fiscal year, July 1st, until tax revenues are received in November. These funds also provide a reserve for economic uncertainties.</p> <p>The amount deemed necessary represents 46% of our budgeted general fund expenditures for personnel services, materials and services, capital purchases, debt service, and contingency.</p>	<p>\$959,814</p>

NEHALEM BAY FIRE AND RESCUE DISTRICT

GLOSSARY OF TERMS

Ad Valorem Tax: A tax based on the assessed value of taxable property.

Adoption: Formal action by the Board of Directors, which sets the spending limits for the fiscal year.

AED: Automatic External Defibrillator

ALS (Advanced Life Support): Emergency medical treatment provided at or above the Advanced EMT level which includes I.V. insertion, drug administration, cardiac monitoring, defibrillation, intubation, chest decompression, and other advanced skills.

Appropriation: The legal authorization granted by the Board of Directors to make expenditures and incur obligations.

Approved Budget: The financial plan agreed upon by the Budget Committee.

Assessed Valuation: The value set by the County Assessor on real and personal property as a basis for levying taxes.

Beginning Cash Balance: The amount of unexpended funds carried forward from one fiscal year to another.

BLS (Basic Life Support): Emergency medical treatment provided at or below the EMT level which includes oxygen therapy, basic medications and use of basic airway devices, in addition to first aid and wound care.

Budget: A financial operating plan with estimated expenditures and expected revenues for a given period.

Budget Message: The opening section of the budget which provides the budget committee and the public with a general summary of the most important aspects of the proposed budget in comparison with the current and prior years.

Capital Outlay: Expenditures, which result in the acquisition of or addition to fixed assets.

Conflagration: An invocation of emergency declared by the Governor, which requests assistance from other jurisdictions throughout the state.

Contingency: An appropriation of funds to cover unforeseen events which occur during the budget year. The Board of Directors must approve all contingency expenditures.

Debt Service: Payment of principal and interest on borrowed funds.

EMR: Emergency Medical Responder

EMS: Emergency Medical Services

EMT: Emergency Medical Technician, which maintains four (4) levels of certification EMT, Advanced EMT, Intermediate EMT, and Paramedic.

Encumbrances: The formal accounting recognition of commitments to expend resources in the future.

Expenditures: Decreases in net financial resources, including current operating expenses, debt service and capital outlay.

FEMA: Federal Emergency Management Agency. This Federal agency is a branch of the Department of Homeland Security.

Fiscal Transfer: Amounts transferred from one fund to another, shown as expenditure in the originating fund and revenue in the receiving fund.

Fixed Rate: A designated amount of property tax, which can be levied for operating expenses without annual voter approval. The Fire District's rate was established when the district was formed, and the rate is \$1.15 per \$1,000 of assessed value.

FLSA: Fair Labor Standards Act

FTE: Full Time Equivalent Employee

Fund: A separate accounting entity with a self-balancing set of accounts.

FY: Fiscal Year

General Fund: The general operating fund of the District, the Fire Fund. It is used to account for all financial resources except those that are required to be accounted for in other fund types.

Line Item: A specific item or group of similar items defined by detail in a unique account in the financial records.

LOSAP: Length of Service Award Program. A volunteer recruitment and retention tool that provides tax-deferred savings to active members. A volunteer can receive a quarterly contribution if participation levels are met. After three years of active service, volunteers become vested. The plan is managed by OFDDA.

Modified Cash Basis of Accounting: Under the modified cash basis of accounting revenues are recognized when they are received and likewise expenditures are recognized when they occur.

MVA: Motor Vehicle Accident

NBFRD: Nehalem Bay Fire and Rescue District

NFPA: National Fire Protection Agency

Nominal Rate: The rate calculated by dividing the total amount of tax levies by the total assessed value of the District, but due to Ballot Measure #5 mandated limits and compression calculations, it may not be the actual tax rate imposed.

OAR: Oregon Administrative Rule

OFDDA: Oregon Fire Districts Directors Association

ORS: Oregon Revised Statute

PPE: Personal Protective Equipment

Proposed Budget: Financial and operating program prepared by the Budget Officer and submitted to the Budget Committee for consideration.

QRT: Quick Response Team

Reserve Funds: Fund established to accumulate resources from one fiscal year to another for a specific purpose, such as equipment replacement.

Revenues: Monies received or anticipated during the year to finance District services.

SAFER: Staffing for Adequate Fire and Emergency Response. Federal grants through FEMA.

SCBA: Self-Contained Breathing Apparatus

SDAO: Special Districts Association of Oregon

SDIS: Special Districts Insurance Services

SOG: Standard Operating Guideline

SOP: Standard Operating Procedure

Supplemental Budget: A budget prepared to meet unexpected needs or to spend revenues not anticipated at the time the operating budget was adopted.

Tax Rate: The amount of property tax paid by property owners for each \$1,000 of the property assessed value. This rate is computed by multiplying a property's assessed value by the District Rate. The District's tax rate is \$1.15.

TRAN: The TRAN (Tax Revenue Anticipation Note) or sometimes referred to as TAN (Tax Anticipation Note) is a funding method to provide operating capital until the actual tax revenue is received. A district or city, with the help of a financial institution, can pool

loans together to obtain the best interest rate. These loans can then be paid back once the tax revenue is received. These funds can be reinvested until the loan comes due.