

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		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				GENERAL FUND RESOURCES			
931,443	1,193,601	1,086,647	1,086,647	Beginning Fund Balance	1,306,060	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	1,700,064
36,033	39,040	37,000	37,000	Total Prior Year Taxes	40,000	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	3,046,124
				OTHER REVENUE			
58,558	67,569	35,789	35,789	Interest on Investments	36,440	36,440	36,440
120	543	1,000	1,000	Rescue Reimbursement	1,000	1,000	1,000
1,627	1,910	1,600	1,600	Miscellaneous Income	1,660	1,660	1,660
56,631	75,512	90,584	147,843	Wildfire Reimbursement	0	0	0
89,478	101,302	146,687	149,187	Donations/Grants	82,258	82,258	82,258
5,893	30,001	1,200	1,200	Vehicle Sales	0	0	0
212,307	276,837	276,860	336,619	Total Other Revenue	121,358	121,358	121,358
2,685,866	3,075,886	3,035,853	3,095,613	TOTAL GENERAL FUND RESOURCES	3,167,482	3,167,482	3,167,482

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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			
				SALARIES & WAGES			
103,750	108,369	111,676	111,676	Fire Chief	123,662	123,662	123,662
90,179	92,492	96,871	96,871	Division Chief	113,446	113,446	113,446
-	45,632	81,790	81,790	Captain	91,750	91,750	91,750
76,932	15,687	74,635	74,635	Lieutenant	81,755	81,755	81,755
74,712	77,279	79,307	79,307	Finance Manager (formerly Exec Assist.)	94,816	94,816	94,816
17,974	61,720	68,851	68,851	Full Time Fire Fighter	63,024	63,024	63,024
-	57,783	35,490	35,490	Part Time Fire Fighter	37,440	37,440	37,440
48,501	44,529	45,000	45,000	Volunteer Reimbursement	45,000	45,000	45,000
46,164	97,893	55,000	55,000	Overtime	60,000	60,000	60,000
59,798	75,611	83,938	83,938	Call Time	87,007	87,007	87,007
5,807	10,858	4,020	4,020	Vacation Buy Back	4,609	4,609	4,609
3,330	3,360	3,360	3,360	Taxable Fringe	4,075	4,075	4,075
527,147	691,213	739,938	739,938	TOTAL SALARIES & WAGES	806,584	806,584	806,584
				EMPLOYEE BENEFITS & EXPENSES			
108,951	135,186	180,747	180,747	Employee Health Insurance	190,347	190,347	190,347
-	1,036	1,036	1,036	Life Insurance	950	950	950
5,112	1,054	-	-	Medical Reimbursement Acct.	0	0	0
18,734	-	-	-	AD&D/Accident Insurance	19,109	19,109	19,109
9,932	10,439	16,751	16,751	Workers Compensation	80,921	80,921	80,921
39,926	52,343	55,876	55,876	Social Security/Medicare	60,936	60,936	60,936
164,381	218,959	250,254	250,254	PERS	270,715	270,715	270,715
55,263	40,000	40,200	40,200	LOSAP Contributions	40,350	40,350	40,350
144	173	205	205	Oregons Workers Benefit Assessment	154	154	154
522	684	731	731	Unemployment Comp	797	797	797
-	-	20,000	59,513	Payroll Contingency	20,000	20,000	20,000
				<i>Total Full Time Equivalents (FTE) excl. volunteers 6.9</i>			
402,965	459,874	565,800	605,313	TOTAL EMPLOYEE BENEFITS & EXPENSES	684,279	684,279	684,279
930,112	1,151,087	1,305,738	1,345,251	TOTAL PERSONNEL SERVICES	1,490,863	1,490,863	1,490,863

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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	8,700
18,845	18,527	20,914	20,914	Dues and Publications	23,855	23,855	23,855
14,090	27,200	48,661	48,661	Training & Travel	54,475	54,475	54,475
12,498	9,940	13,450	13,450	Occupational Safety	18,450	18,450	18,450
1,815	1,819	2,500	2,500	Fire Prevention /Public Education	4,500	4,500	4,500
347	1,101	1,200	1,200	Hydrant Maintenance	1,200	1,200	1,200
554	4,265	1,700	1,700	Publications - Legal & Advertisement	1,350	1,350	1,350
15,174	13,863	26,500	26,500	Contract Services	19,000	19,000	19,000
914	933	1,000	1,000	Elections Expense	1,000	1,000	1,000
5,389	7,529	7,125	7,125	Office Supplies & Printing	7,705	7,705	7,705
10,435	12,900	14,030	14,030	Uniforms	13,780	13,780	13,780
23,173	27,608	31,080	31,080	Protective Clothing	34,210	34,210	34,210
1,734	1,717	2,200	2,200	Station Supplies	2,200	2,200	2,200
16,951	18,280	22,448	22,448	Utilities	20,450	20,450	20,450
6,446	14,376	6,300	6,300	Operating Supplies	7,800	7,800	7,800
11,554	6,604	7,500	7,500	EMS Supplies	12,602	12,602	12,602
9,614	20,034	16,302	16,302	Fire and Rescue Equipment & Supplies	21,130	21,130	21,130
501	966	1,000	1,000	Miscellaneous Expenditures	1,000	1,000	1,000
2,650	10,279	3,780	3,780	Human Resources	3,225	3,225	3,225
44,223	48,165	53,256	53,256	Insurance - Comprehensive & Liability	56,428	56,428	56,428
524	408	500	500	Postage & Shipping	500	500	500
12,856	14,476	13,382	13,382	Communication Services	12,992	12,992	12,992
12,491	13,397	18,100	18,100	Fuel, Oil, Lubricants	17,750	17,750	17,750
61,850	32,753	27,840	30,340	Building Maintenance	21,776	21,776	21,776
15,263	26,971	35,000	35,000	Vehicle Maintenance, Repairs, Tires	35,250	35,250	35,250
18,924	14,636	17,510	17,510	Equipment Testing & Repairs	20,400	20,400	20,400
10,369	10,443	25,050	25,050	Volunteer Incentives	25,540	25,540	25,540
1,025	422	2,500	2,500	Volunteer Recruitment/Retention	4,000	4,000	4,000
18,157	13,590	10,620	10,620	Information Services/Computer Supplies	12,560	12,560	12,560
5,607	5,950	6,400	6,400	Disaster Planning/Supplies	6,400	6,400	6,400
6,792	0	0	0	Reimburse Excess Grant Funds	0	0	0
0		20,000	37,747	Materials & Services Contingency	20,000	20,000	20,000
363,259	381,682	460,723	480,970	TOTAL MATERIALS & SERVICES	490,228	490,228	490,228

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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			
				CAPITAL OUTLAY			
0	3,202	13,000	3,000	Apparatus Replacement	0	0	0
0	16,849	20,270	20,270	Rescue Tools/Equipment	0	0	0
0	0	9,000	9,000	Construction	0	0	0
0	20,051	42,270	32,270	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	71,577
48,894	71,576	71,577	71,577	TOTAL DEBT SERVICE OUTLAY	71,577	71,577	71,577
				TRANSFERED TO OTHER FUNDS			
100,000	50,000	100,000	110,000	Transfer to Equipment Reserve Fund	50,000	50,000	50,000
50,000	200,000	110,000	110,000	Transfer to Construction Fund	50,000	50,000	50,000
150,000	250,000	210,000	220,000	TOTAL TRANSFERS	100,000	100,000	100,000
0	0	43,000	43,000	OPERATING CONTINGENCY	55,000	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	959,814
1,193,601	1,201,490	902,545	902,545	UNAPPROPRIATED ENDING FUND BALANCE TOTAL	959,814	959,814	959,814
2,685,866	3,075,886	3,035,853	3,093,113	TOTAL GENERAL FUND REQUIREMENTS	3,167,482	3,167,482	3,167,482
2,685,866	3,075,886	3,035,853	3,093,113	TOTAL GENERAL FUND RESOURCES	3,167,482	3,167,482	3,167,482
0	0	0	0	GENERAL FUND ENDING BALANCE	0	0	0

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	2026-27
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET	Adopted Supplemental Budget
104,383	139,619	196,558	196,558	Fund Balance July 1	237,286	237,286	237,286	246,400
3,196	6,982	8,232	8,232	Interest from Investment	8,952	8,952	8,952	8,952
100,000	50,000	100,000	110,000	Transfer from General Fund	50,000	50,000	50,000	50,000
207,579	196,601	304,790	314,790	TOTAL RESERVE FUND RESOURCES	296,238	296,238	296,238	305,352
				EQUIPMENT RESERVE EXPENDITURES				
67,960	0	68,000	78,000	Apparatus Purchase	0	0	0	9,690
0	0	0	0	Rescue Equipment Purchase	0	0	0	0
67,960	0	68,000	78,000	TOTAL RESERVE FUND EXPENDITURES	0	0	0	9,690
207,579	196,601	304,790	314,790	TOTAL RESERVE FUND RESOURCES	296,238	296,238	296,238	305,352
139,619	196,601	236,790	236,790	RESERVED FOR FUTURE EXPENDITURES	296,238	296,238	296,238	295,662

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	2026-27
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED	APPROVED	ADOPTED	Adopted Supplemental Budget
					BUDGET	BUDGET	BUDGET	
49,014	101,554	306,601	306,601	Fund Balance July 1	346,397	346,398	346,398	502,522
0	0	278,207	278,207	Grant Revenue	272,807	272,808	272,808	272,808
2,540	5,099	12,454	12,454	Interest on Investment	15,611	15,612	15,612	15,612
50,000	200,000	110,000	110,000	Transfer from General Fund	50,000	50,000	50,000	50,000
101,554	306,653	707,262	707,262	TOTAL CONSTRUCTION FUND RESOURCES	684,815	684,818	684,818	\$ 840,942
				CONSTRUCTION EXPENDITURES				
0	0	359,119	359,119	Capital Improvements	132,000	132,000	132,000	294,529
0	0	359,119	359,119	TOTAL CONSTRUCTION FUND EXPENDITURES	132,000	132,000	132,000	294,529
101,554	306,653	707,262	707,262	TOTAL CONSTRUCTION FUND RESOURCES	684,815	684,818	684,818	840,942
101,554	306,653	348,143	348,143	RESERVED FOR FUTURE EXPENDITURES	552,815	552,818	552,818	546,413