

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2023-2024 BUDGET**

2020-21	2021-22	2022-23	2022-23	GENERAL FUND	2023-24	2023-24	2023-24
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				GENERAL FUND RESOURCES			
				Beginning Fund Balance	889,053	889,053	889,053
1,926,118	2,090,323	561,865	561,865	Total Current Year Taxes	1,483,431	1,483,431	1,483,431
1,303,020	1,360,645	1,412,297	1,412,297	Total Prior Year Taxes	35,000	35,000	35,000
49,664	53,968	50,000	50,000	Total Tax & Carry Over Resources	2,407,484	2,407,484	2,407,484
3,278,802	3,504,936	2,024,162	2,024,162				
				OTHER REVENUE			
16,134	3,504	2,720	2,720	Interest on Investments	23,257	23,257	23,257
1,852	606	1,000	1,000	Rescue Reimbursement	1,000	1,000	1,000
2,781	13,080	1,800	1,800	Miscellaneous Income	1,800	1,800	1,800
287,017	76,628	-	77,123	Wildfire Reimbursement	-	-	-
-	26,507	-	-	Vaccine Clinic Reimbursement	-	-	-
61,108	7,062	-	41,400	Donations/Grants	231,839	231,839	231,839
6,000	2,050	12,500	12,500	Vehicle Sales	15,000	15,000	15,000
-	114,300	325,700	325,700	Proceeds from Apparatus Lease/Purchase Financing	0	0	0
374,892	243,738	343,720	462,243	Total Other Revenue	272,896	272,896	272,896
3,653,694	3,748,674	2,367,882	2,486,405	TOTAL GENERAL FUND RESOURCES	2,680,380	2,680,380	2,680,380

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2023-2024 BUDGET**

2020-21	2021-22	2022-23	2022-23	GENERAL FUND EXPENDITURES	2023-24	2023-24	2023-24
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				PERSONNEL SERVICES			
				SALARIES & WAGES			
90,626	93,344	100,121	100,121	Fire Chief	108,831	108,831	108,831
75,277	76,800	83,941	83,941	Division Chief (Training Officer)	91,249	91,249	91,249
64,718	67,612	73,407	73,407	Captain - FF (Volunteer Recruitment/Retention)	79,790	79,790	79,790
60,970	62,130	67,032	67,032	Lieutenant (Facility/Equipment Maintenance)	72,864	72,864	72,864
53,452	63,280	68,708	68,708	Executive Assistant	74,686	74,686	74,686
5,480	-	-	-	Part Time Fire Fighter	-	-	-
39,643	45,883	40,000	40,000	Volunteer Reimbursement	45,000	45,000	45,000
75,737	47,890	50,000	50,000	Overtime	55,000	55,000	55,000
28,766	48,708	54,756	54,756	Call Time	59,826	59,826	59,826
0	1,886	15,257	15,257	Vacation Buy Back	16,439	16,439	16,439
-	1,250	3,000	3,000	Chief Vehicle Stipend	3,600	3,600	3,600
494,669	508,782	556,222	556,222	TOTAL SALARIES & WAGES	607,285	607,285	607,285
				EMPLOYEE BENEFITS & EXPENSES			
103,487	109,119	114,264	114,264	Employee Health Insurance	120,588	120,588	120,588
360	360	376	376	Life Insurance	400	400	400
2,013	5,075	18,500	18,500	Medical Reimbursement Acct.	18,500	18,500	18,500
14,888	-	-	-	AD&D/Accident Insurance	16,378	16,378	16,378
7,784	8,187	9,554	9,554	Workers Compensation	10,449	10,449	10,449
37,433	38,489	42,130	42,130	Social Security/Medicare	45,974	45,974	45,974
143,058	155,750	164,503	164,503	PERS	188,243	188,243	188,243
				LOSAP Contributions	78,000	78,000	78,000
159	149	171	171	Oregons Workers Benefit Assessment	164	164	164
489	503	556	556	Unemployment Comp	607	607	607
-	-	20,000	90,484	Payroll Contingency	20,000	20,000	20,000
				Total Full Time Equivalentents (FTE) 5			
309,671	317,631	370,054	440,538	TOTAL EMPLOYEE BENEFITS & EXPENSES	499,303	499,303	499,303
804,340	826,414	926,276	996,760	TOTAL PERSONNEL SERVICES	1,106,588	1,106,588	1,106,588

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2023-2024 BUDGET**

2020-21	2021-22	2022-23	2022-23	GENERAL FUND EXPENDITURES	2023-24	2023-24	2023-24
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS		PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				MATERIALS AND SERVICES			
465	2,879	7,220	7,220	Board of Directors Training / Expenses	7,870	7,870	7,870
10,739	10,698	15,049	15,049	Dues and Publications	18,864	18,864	18,864
18,329	25,099	33,570	33,570	Training & Travel	43,553	43,553	43,553
60	0	13,840	13,840	Occupational Safety	13,840	13,840	13,840
406	1,171	1,000	1,000	Fire Prevention /Public Education	2,500	2,500	2,500
0	381	500	500	Hydrant Maintenance	1,000	1,000	1,000
400	1,032	600	600	Publications - Legal & Advertisement	600	600	600
6,996	7,886	17,000	17,000	Contract Services	27,500	27,500	27,500
0	520	850	850	Elections Expense	0	0	0
1,996	1,963	4,350	4,350	Office Supplies & Printing	8,375	8,375	8,375
3,279	5,142	6,275	6,275	Uniforms	10,625	10,625	10,625
37,188	15,571	35,330	35,330	Protective Clothing	32,175	32,175	32,175
1,431	1,104	2,000	2,000	Station Supplies	2,000	2,000	2,000
17,098	16,668	18,820	18,820	Utilities	20,611	20,611	20,611
4,448	15,024	7,300	22,300	Operating Supplies	7,225	7,225	7,225
	0	7,500	7,500	EMS Supplies	10,500	10,500	10,500
18,470	28,905	9,310	9,310	Rescue Operating Equipment	12,912	12,912	12,912
617	357	1,000	1,000	Miscellaneous Expenditures	1,000	1,000	1,000
1,477	931	2,256	2,256	Human Resources	42,256	42,256	42,256
27,971	30,270	35,956	35,956	Insurance - Comprehensive & Liability	42,467	42,467	42,467
460	493	500	500	Postage & Shipping	560	560	560
108,480	9,373	12,084	12,084	Communication Services	14,992	14,992	14,992
9,114	12,486	12,705	12,705	Fuel, Oil, Lubricants	18,550	18,550	18,550
15,001	8,752	56,780	56,780	Building Maintenance	57,050	57,050	57,050
34,525	18,964	16,315	16,315	Vehicle Maintenance, Repairs, Tires	18,915	18,915	18,915
10,473	8,841	13,867	13,867	Equipment Testing & Repairs	14,467	14,467	14,467
6,483	7,819	22,870	22,870	Volunteer Incentives	21,870	21,870	21,870
	100	2,500	2,500	Volunteer Recruitment/Retention	2,500	2,500	2,500
8,549	14,133	12,510	12,510	Information Services/Computer Supplies	25,800	25,800	25,800
6,269	4,800	5,300	5,300	Disaster Planning/Supplies	5,500	5,500	5,500
	2,500	20,000	53,039	Materials & Services Contingency	20,000	20,000	20,000
350,723	253,861	395,157	443,196	TOTAL MATERIALS & SERVICES	506,077	506,077	506,077

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2023-2024 BUDGET**

2020-21	2021-22	2022-23	2022-23	GENERAL FUND EXPENDITURES	2023-24	2023-24	2023-24
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS	CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS	PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET
				OTHER REQUIREMENTS			
				CAPITAL OUTLAY			
37,685	114,300	325,700	325,700	Apparatus Replacement	0	0	0
141,005	0	0	0	Rescue Tools/Equipment	0	0	0
0	0	0	0	Construction	0	0	0
178,690	114,300	325,700	325,700	TOTAL GENERAL FUND CAPITAL OUTLAY	0	0	0
				DEBT SERVICE			
194,618	1,882,228	0	0	Fire Station Financing Payment	0	0	0
	0	71,576	71,576	Apparatus Lease/Purchase Payment	49,577	49,577	49,577
194,618	1,882,228	71,576	71,576	TOTAL DEBT SERVICE OUTLAY	49,577	49,577	49,577
				TRANSFERED TO OTHER FUNDS			
30,000	10,000	150,000	150,000	Transfer to Equipment Reserve Fund	100,000	100,000	100,000
5,000	5,000	10,000	10,000	Transfer to Construction Fund	320,000	320,000	320,000
35,000	15,000	160,000	160,000	TOTAL TRANSFERS	420,000	420,000	420,000
0	0	45,000	45,000	OPERATING CONTINGENCY	41,000	41,000	41,000
				UNAPPROPRIATED ENDING FUND BALANCE			
1,594,285	0	0	0	Committed Fund for Early Bond Payoff	0	0	0
496,038	656,871	444,173	444,173	Unassigned Minimum Fund Balance	557,138	557,138	557,138
2,090,323	656,871	444,173	444,173	UNAPPROPRIATED ENDING FUND BALANCE TOTAL	557,138	557,138	557,138
3,653,694	3,748,673	2,367,882	2,486,405	TOTAL GENERAL FUND REQUIREMENTS	2,680,380	2,680,380	2,680,380
3,653,694	3,748,674	2,367,882	2,486,405	TOTAL GENERAL FUND RESOURCES	2,680,380	2,680,380	2,680,380
0	0	0	0	GENERAL FUND ENDING BALANCE	0	0	0

**NEHALEM BAY FIRE & RESCUE DISTRICT
FISCAL YEAR 2023-2024 BUDGET**

This fund was approved for continuation for another 10 years by resolution 19-01 on 2/14/2019. Year this reserved fund will be reviewed to be continued or abolished (cannot be more than 10 years): 2029

EQUIPMENT RESERVE FUND

2020-21	2021-22	2022-23	2022-23
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS

2023-24	2023-24	2023-24
PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET

EQUIPMENT RESERVE RESOURCES

18,374	48,521	58,763	58,763	Fund Balance July 1	104,266	104,266	104,266
147	285	300	300	Interest from Investment	3,065	3,065	3,065
30,000	10,000	150,000	150,000	Transfer from General Fund	100,000	100,000	100,000
48,521	58,806	209,063	209,063	TOTAL RESERVE FUND RESOURCES	207,331	207,331	207,331

EQUIPMENT RESERVE EXPENDITURES

0	0	100,000	100,000	Apparatus/Equipment Purchase	68,000	68,000	68,000
0	0	0	0	Rescue Equipment Purchase	0	0	0
0	0	100,000	100,000	TOTAL RESERVE FUND EXPENDITURES	68,000	68,000	68,000
48,521	58,806	209,063	209,063	TOTAL RESERVE FUND RESOURCES	207,331	207,331	207,331
48,521	58,806	109,063	109,063	EQUIPMENT RESERVE FUND BALANCE	139,331	139,331	139,331

This fund was approved for continuation for another 10 years by resolution 19-01 on 2/14/2019. Year this reserved fund will be reviewed to be continued or abolished (cannot be more than 10 years): 2029

CONSTRUCTION RESERVE FUND

2020-21	2021-22	2022-23	2022-23
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS

2023-24	2023-24	2023-24
PROPOSED BUDGET	APPROVED BUDGET	ADOPTED BUDGET

CONSTRUCTION RESERVE RESOURCES

27,647	32,866	37,855	37,855	Fund Balance July 1	48,981	48,981	48,981
219	190	200	200	Interest on Investment	1,412	1,412	1,412
5,000	5,000	10,000	10,000	Transfer from General Fund	320,000	320,000	320,000
32,866	38,056	48,055	48,055	TOTAL CONSTRUCTION FUND RESOURCES	370,393	370,393	370,393

CONSTRUCTION EXPENDITURES

0	0	0	0	Capital Improvements	309,119	309,119	309,119
0	0	0	0	TOTAL CONSTRUCTION FUND EXPENDITURES	309,119	309,119	309,119
32,866	38,056	48,055	48,055	TOTAL CONSTRUCTION FUND RESOURCES	370,393	370,393	370,393
32,866	38,056	48,055	48,055	CONSTRUCTION RESERVE FUND BALANCE	61,274	61,274	61,274