

**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2024-2025 BUDGET**

2021-22	2022-23	2023-24	2023-24 ADOPTED PLUS RESOLUTIONS	GENERAL FUND	2024-2025 PROPOSED BUDGET	2024-2025 APPROVED BUDGET	2024-2025 ADOPTED BUDGET
ACTUAL		ADOPTED		GENERAL FUND RESOURCES			
2,090,323	656,871	889,053	889,053	<b>Beginning Fund Balance</b>	1,108,354		
1,360,645	1,429,821	1,483,431	1,483,431	Total Current Year Taxes	1,565,680		
53,968	36,125	35,000	35,000	Total Prior Year Taxes	37,000		
<b>3,504,936</b>	<b>2,122,817</b>	<b>2,407,484</b>	<b>2,407,484</b>	<b>Total Tax &amp; Carry Over Resources</b>	<b>2,711,034</b>	-	-
				<b>OTHER REVENUE</b>			
3,504	27,057	23,257	23,257	Interest on Investments	34,100		
606	2,852	1,000	1,000	Rescue Reimbursement	1,000		
13,080	1,884	1,800	1,800	Miscellaneous Income	1,500		
76,628	78,306	-	56,631	Wildfire Reimbursement	-		
26,507	-	-	-	Vaccine Clinic Reimbursement	-		
7,062	61,650	231,839	231,839	Donations/Grants	392,546		
2,050	150	15,000	15,000	Vehicle Sales	15,000		
114,300	313,653	0	0	Proceeds from Apparatus Lease/Purchase Financing	-		
<b>243,738</b>	<b>485,552</b>	<b>272,896</b>	<b>329,527</b>	<b>Total Other Revenue</b>	<b>444,146</b>	-	-
<b>3,748,674</b>	<b>2,608,369</b>	<b>2,680,380</b>	<b>2,737,011</b>	<b>TOTAL GENERAL FUND RESOURCES</b>	<b>3,155,180</b>	-	-

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2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ADOPTED PLUS RESOLUTIONS	GENERAL FUND EXPENDITURES			2024-2025 PROPOSED BUDGET	2024-2025 APPROVED BUDGET	2024-2025 ADOPTED BUDGET
				PERSONNEL SERVICES					
				<b>SALARIES &amp; WAGES</b>					
93,344	98,099	108,831	108,831	Fire Chief		108,675			
76,800	83,316	91,249	91,249	Division Chief		94,437			
67,612	61,287	79,790	79,790	Captain		80,568			
62,130	65,713	72,864	72,864	Lieutenant		77,306			
63,280	68,733	74,686	74,686	Executive Assistant		77,306			
-	-	-	-	Full Time Fire Fighter		71,640			
-	17,864	-	-	Part Time Fire Fighter		31,025			
45,883	39,644	45,000	45,000	Volunteer Reimbursement		45,000			
47,890	70,510	55,000	55,000	Overtime		55,000			
48,708	49,773	59,826	59,826	Call Time		69,990			
1,886	18,452	16,439	16,439	Vacation Buy Back		3,500			
1,250	3,250	3,600	3,600	Taxable Fringe		3,360			
<b>508,783</b>	<b>576,640</b>	<b>607,285</b>	<b>607,285</b>	<b>TOTAL SALARIES &amp; WAGES</b>		<b>717,807</b>			
				<b>EMPLOYEE BENEFITS &amp; EXPENSES</b>					
				Employee Health Insurance		155,409			
109,119	107,805	120,588	120,588	Life Insurance		400			
360	360	400	400	Medical Reimbursement Acct.		22,000			
5,075	3,325	18,500	18,500	AD&D/Accident Insurance		-			
-	-	16,378	16,378	Workers Compensation		12,358			
8,187	7,889	10,449	10,449	Social Security/Medicare		54,289			
38,489	43,666	45,974	45,974	PERS		218,374			
155,749	172,057	188,243	188,243	LOSAP Contributions		40,200			
-	-	78,000	78,000	Oregons Workers Benefit Assessment		178			
149	160	164	164	Unemployment Comp		710			
503	571	607	607	Payroll Contingency		20,000			
-	-	20,000	55,994	Total Full Time Equivalents (FTE) excl. volunteers 6.6					
				<b>TOTAL EMPLOYEE BENEFITS &amp; EXPENSES</b>		<b>523,918</b>			
<b>317,631</b>	<b>335,833</b>	<b>499,303</b>	<b>535,297</b>	<b>TOTAL PERSONNEL SERVICES</b>		<b>1,241,725</b>			
<b>826,414</b>	<b>912,472</b>	<b>1,106,588</b>	<b>1,142,582</b>						

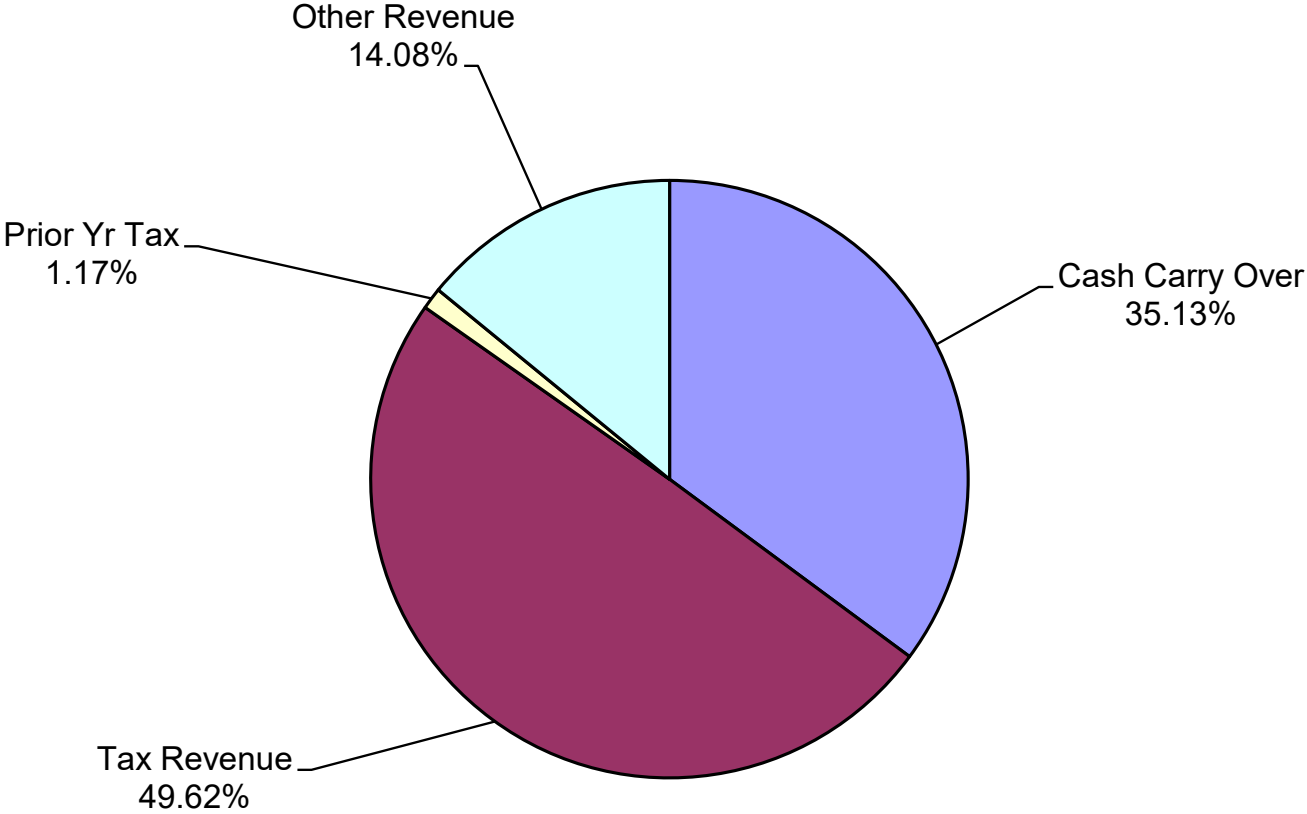
**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2024-2025 BUDGET**

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ADOPTED PLUS RESOLUTIONS	GENERAL FUND EXPENDITURES		2024-2025 PROPOSED BUDGET	2024-2025 APPROVED BUDGET	2024-2025 ADOPTED BUDGET
					MATERIALS AND SERVICES			
2,879	2,887	7,870	7,870		Board of Directors Training / Expenses	10,775		
10,698	9,964	18,864	18,864		Dues and Publications	19,387		
25,099	24,584	43,553	43,553		Training & Travel	56,565		
0	1,517	13,840	13,840		Occupational Safety	13,840		
1,171	1,270	2,500	2,500		Fire Prevention /Public Education	2,500		
381	0	1,000	1,000		Hydrant Maintenance	1,200		
1,031	714	600	600		Publications - Legal & Advertisement	1,200		
7,886	15,627	27,500	27,500		Contract Services	28,000		
520	0	0	0		Elections Expense	1,000		
1,963	2,856	8,375	8,375		Office Supplies & Printing	9,625		
5,142	4,835	10,625	10,625		Uniforms	16,700		
15,571	23,630	32,175	32,175		Protective Clothing	29,885		
1,104	880	2,000	2,000		Station Supplies	2,200		
16,668	18,855	20,611	20,611		Utilities	21,802		
15,024	4,627	7,225	7,225		Operating Supplies	13,275		
0	9,567	10,500	10,500		EMS Supplies	10,000		
28,905	8,198	12,912	12,912		Rescue Operating Equipment	20,385		
357	0	1,000	1,000		Miscellaneous Expenditures	1,000		
931	681	42,256	42,256		Human Resources	8,535		
30,270	37,898	42,467	42,467		Insurance - Comprehensive & Liability	51,655		
493	409	560	560		Postage & Shipping	560		
9,373	13,541	14,992	14,992		Communication Services	17,743		
12,486	15,504	18,550	18,550		Fuel, Oil, Lubricants	18,550		
8,752	54,072	57,050	57,050		Building Maintenance	26,410		
18,964	19,512	18,915	18,915		Vehicle Maintenance, Repairs, Tires	35,215		
8,841	17,372	14,467	14,467		Equipment Testing & Repairs	19,010		
7,819	12,560	21,870	21,870		Volunteer Incentives	22,050		
100	1,048	2,500	2,500		Volunteer Recruitment/Retention	2,500		
14,133	8,027	25,800	25,800		Information Services/Computer Supplies	16,164		
4,800	4,800	5,500	5,500		Disaster Planning/Supplies	6,400		
2,500	0	20,000	40,637		Materials & Services Contingency	20,000		
<b>253,861</b>	<b>315,435</b>	<b>506,077</b>	<b>526,714</b>		<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>504,131</b>	<b>0</b>	<b>0</b>

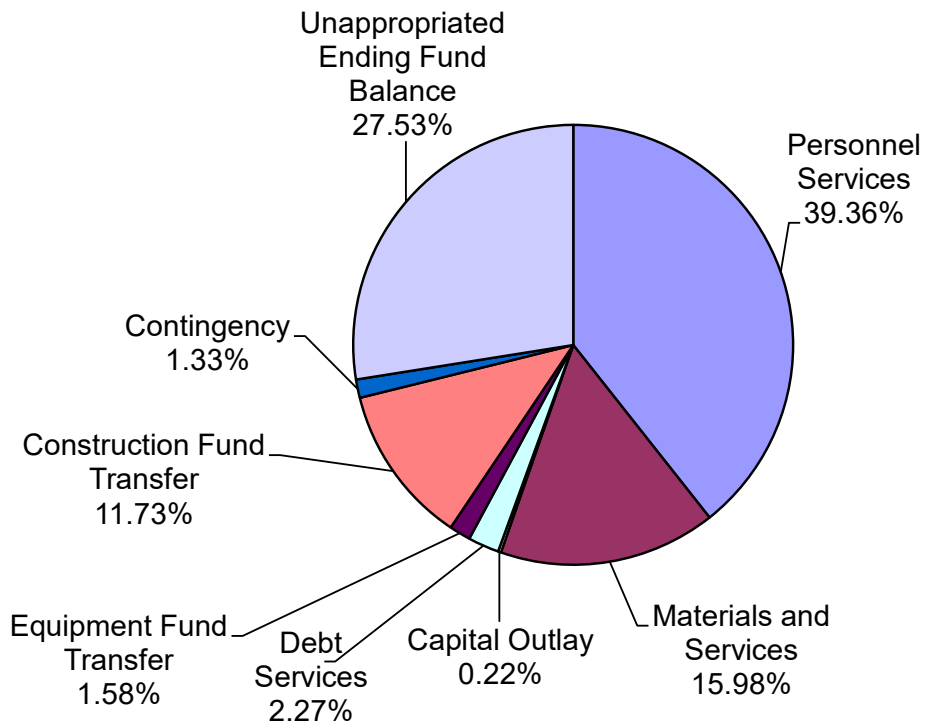
**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2024-2025 BUDGET**

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ADOPTED PLUS RESOLUTIONS	GENERAL FUND EXPENDITURES		2024-2025 PROPOSED BUDGET	2024-2025 APPROVED BUDGET	2024-2025 ADOPTED BUDGET
				CAPITAL OUTLAY / DEBT SERVICE / TRANSFERS	OTHER REQUIREMENTS			
				CAPITAL OUTLAY				
114,300	317,440	0	0	Apparatus Replacement		0		
0	0	0	0	Rescue Tools/Equipment		7,000		
0	0	0	0	Construction		0		
<b>114,300</b>	<b>317,440</b>	<b>0</b>	<b>0</b>	<b>TOTAL GENERAL FUND CAPITAL OUTLAY</b>		<b>7,000</b>	<b>0</b>	<b>0</b>
				DEBT SERVICE				
1,882,228	0	0	0	Fire Station Financing Payment		0		
0	71,576	49,577	49,577	Apparatus Lease/Purchase Payment		71,577		
<b>1,882,228</b>	<b>71,576</b>	<b>49,577</b>	<b>49,577</b>	<b>TOTAL DEBT SERVICE OUTLAY</b>		<b>71,577</b>	<b>-</b>	<b>-</b>
				TRANSFERRED TO OTHER FUNDS				
10,000	50,000	100,000	100,000	Transfer to Equipment Reserve Fund		50,000		
5,000	10,000	320,000	320,000	Transfer to Construction Fund		370,000		
<b>15,000</b>	<b>60,000</b>	<b>420,000</b>	<b>420,000</b>	<b>TOTAL TRANSFERS</b>		<b>420,000</b>	<b>0</b>	<b>0</b>
				OPERATING CONTINGENCY				
<b>0</b>	<b>0</b>	<b>41,000</b>	<b>41,000</b>			<b>42,000</b>		
				UNAPPROPRIATED ENDING FUND BALANCE				
656,871	931,446	557,138	557,138	Unassigned Minimum Fund Balance		868,747		
<b>656,871</b>	<b>931,446</b>	<b>557,138</b>	<b>557,138</b>	<b>UNAPPROPRIATED ENDING FUND BALANCE TOTAL</b>		<b>868,747</b>	<b>0</b>	<b>0</b>
				TOTAL GENERAL FUND REQUIREMENTS				
<b>3,748,674</b>	<b>2,608,369</b>	<b>2,680,380</b>	<b>2,737,011</b>			<b>3,155,180</b>	<b>0</b>	<b>0</b>
<b>3,748,674</b>	<b>2,608,369</b>	<b>2,680,380</b>	<b>2,737,011</b>	<b>TOTAL GENERAL FUND RESOURCES</b>		<b>3,155,180</b>	<b>0</b>	<b>0</b>
				GENERAL FUND ENDING BALANCE				
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>

### 2024-25 General Fund Revenue



## 2024-25 General Fund Expenditures



**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2024-2025 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**

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ADOPTED PLUS RESOLUTIONS
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2024-2025 PROPOSED BUDGET	2024-2025 APPROVED BUDGET	2024-2025 ADOPTED BUDGET
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**EQUIPMENT RESERVE RESOURCES**

48,521	58,806	104,266	104,266	Fund Balance July 1	139,643
285	1697	3,065	3,065	Interest from Investment	3,847
10,000	50,000	100,000	100,000	Transfer from General Fund	50,000
<b>58,806</b>	<b>110,503</b>	<b>207,331</b>	<b>207,331</b>	<b>TOTAL RESERVE FUND RESOURCES</b>	<b>193,490</b>

**EQUIPMENT RESERVE EXPENDITURES**

0	6,120	68,000	68,000	Apparatus/Equipment Purchase	0
0	0	0	0	Rescue Equipment Purchase	0
<b>0</b>	<b>6,120</b>	<b>68,000</b>	<b>68,000</b>	<b>TOTAL RESERVE FUND EXPENDITURES</b>	<b>0</b>
58,806	110,503	207,331	207,331	<b>TOTAL RESERVE FUND RESOURCES</b>	193,490
<b>58,806</b>	<b>104,383</b>	<b>139,331</b>	<b>139,331</b>	<b>EQUIPMENT RESERVE FUND BALANCE</b>	<b>193,490</b>

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

**CONSTRUCTION RESERVE FUND**

2021-22 ACTUAL	2022-23 ACTUAL	2023-24 ADOPTED	2023-24 ADOPTED PLUS RESOLUTIONS
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2024-2025 PROPOSED BUDGET	2024-2025 APPROVED BUDGET	2024-2025 ADOPTED BUDGET
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**CONSTRUCTION RESERVE RESOURCES**

32,686	37,876	48,981	48,981	Fund Balance July 1	101,659
190	1,137	1,412	1,412	Interest on Investment	3,103
5,000	10,000	320,000	320,000	Transfer from General Fund	370,000
<b>37,876</b>	<b>49,013</b>	<b>370,393</b>	<b>370,393</b>	<b>TOTAL CONSTRUCTION FUND RESOURCES</b>	<b>474,762</b>

**CONSTRUCTION EXPENDITURES**

0	0	309,119	309,119	Capital Improvements	359,119
0	0	309,119	309,119	<b>TOTAL CONSTRUCTION FUND EXPENDITURES</b>	<b>359,119</b>
37,876	49,013	370,393	370,393	<b>TOTAL CONSTRUCTION FUND RESOURCES</b>	474,762
<b>37,876</b>	<b>49,013</b>	<b>61,274</b>	<b>61,274</b>	<b>CONSTRUCTION RESERVE FUND BALANCE</b>	<b>115,643</b>