



# **BUDGET MANUAL**

**FISCAL YEAR  
2024-2025**



**NEHALEM BAY FIRE & RESCUE DISTRICT**

**36375 Hwy 101 N.  
Nehalem, OR 97131**

**BUDGET COMMITTEE MEETING**

**FISCAL YEAR 2024-25**

**FIRE RESCUE**

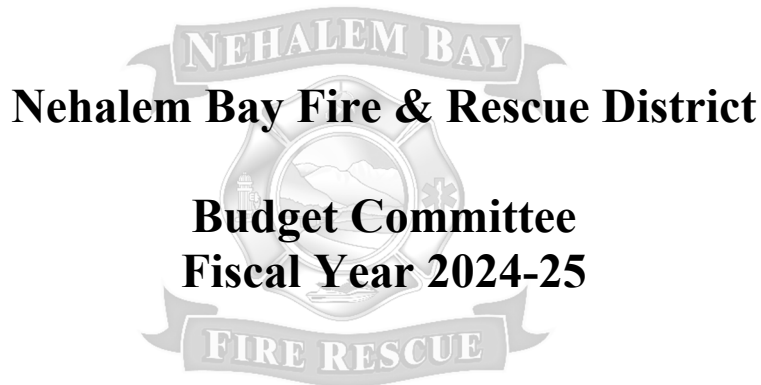
**AGENDA**

**April 25, 2024  
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 16, 2024 (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



Board of Directors

Term Expiration:

John Handler, President	June 30, 2027
Mike Sims, Vice President	June 30, 2025
Charles Bridge, Secretary	June 30, 2027
Robert Forster, Treasurer	June 30, 2027
John Steele, Director	June 30, 2025

Citizen Representatives

Linda Kozlowski	June 30, 2024
Jim Neilson	June 30, 2024
Dan Carroll	June 30, 2025
Lance Stockton	June 30, 2026
Meadow Davis	June 30, 2026

Staff

Frank Knight III, Fire Chief and Budget Officer  
Kristen Coyle, Executive Assistant

# NEHALEM BAY FIRE & RESCUE DISTRICT FISCAL YEAR 2024-25 BUDGET MANUAL

## TABLE OF CONTENTS

### **INTRODUCTION – SECTION 1**

Budget Message .....	1
Organizational Chart .....	2
District Demographics .....	3
District Map .....	4
Accounting Policies and Procedures .....	5
Budget Calendar .....	6
Draft Copy of Budget Committee Motion Approve Budget .....	7

### **FUNDS OVERVIEW - SECTION 2**

General Fund Revenue Schedule.....	1
General Fund Expenditures / Personnel Services.....	2
General Fund Expenditures / Materials & Services.....	3
General Fund Expenditures / Other and Ending Fund Balance.....	4
General Fund Revenue Graph.....	5
General Fund Expenditures Graph .....	6
Reserve Funds Budget Schedule .....	7

### **REVENUES – SECTION 3**

Current and Prior Years' Taxes .....	1
Other Income .....	2
Grant Revenue .....	3

### **PERSONNEL SERVICES BUDGET JUSTIFICATIONS – SECTION 4**

Salary and Wages .....	1
Employee Insurance .....	2
Medical Reimbursement Plan.....	3
Group Accident / AD&D.....	4
Workers Compensation.....	5
Social Security / Medicare.....	6
PERS .....	7
LOSAP – Volunteer Length of Service Award Program.....	8
Workers' Benefit Fund.....	9
Unemployment .....	10
Payroll Contingency.....	11

### **MATERIALS & SERVICES BUDGET JUSTIFICATIONS – SECTION 5**

Board of Directors Expense .....	1
Dues and Publications .....	2
Training and Education .....	3
Occupational Safety .....	4
Fire Prevention/Public Education.....	5

**MATERIALS & SERVICES BUDGET JUSTIFICATIONS – SECTION 5 (CONT'D.)**

Hydrant Maintenance .....	6
Publications - Legal and Advertisements .....	7
Contract Services .....	8
Election Expenses .....	9
Office Supplies .....	10
Uniforms .....	11
Protective Clothing .....	12
Station Supplies .....	13
Utilities .....	14
Operating Supplies .....	15
EMS Supplies.....	16
Rescue Operating Supplies .....	17
Miscellaneous Expenses .....	18
Human Resources .....	19
Insurance Comprehensive/Liability .....	20
Postage .....	21
Communications Services .....	22
Fuel, Oil and Lubricants .....	23
Building Maintenance and Repairs .....	24
Vehicle Maintenance and Repairs .....	25
Equipment Testing and Repair .....	26
Volunteer Incentives .....	27
Volunteer Recruitment / Retention.....	28
Information Services .....	29
Disaster Planning .....	30
Material and Services Contingency.....	31

**CAPITAL PROJECTS, DEBT SERVICES-SECTION 6**

Capital Outlay–Apparatus & Equipment.....	1
Capital Outlay–Construction.....	2
Debt Service—Apparatus Lease/Purchase .....	3
Equipment Replacement Schedule.....	4
Construction Reserve Schedule.....	5


**OTHER REQUIREMENTS – SECTION 7**

Transfer to Reserve Funds.....	1
Operating Contingency.....	2
Ending General Fund Balance .....	3

**GLOSSARY OF TERMS – SECTION 8**

Glossary of Terms .....	1
-------------------------	---





**NEHALEM BAY FIRE & RESCUE DISTRICT  
BUDGET MESSAGE  
FISCAL YEAR 2024-25**

**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 2024-25. 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 the budget timeframe, policies, 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. The 3.0% increase is the maximum increase allowed by Measure 50.

## **PERSONNEL SERVICES**

The District employs a full-time fire chief, executive assistant, division chief, captain, lieutenant, and firefighter/EMT. One of the full-time paid positions is partially funded by a FEMA SAFER Grant for a four-year duration at \$75,00 per year. The District will augment fire season response with part time paid firefighters funded 100% by the Oregon State Fire Marshal in the amount not to exceed \$35,000. The District continues to struggle with maintaining an adequate number of volunteer firefighters; this is a national trend, but it is especially challenging for us due to our local demographics, geographic location, and absence of large economic industry in the area. The District pays volunteers a stipend per call and per training session. The stipend ranges from \$8.00 for a recruit up to \$16.00 for the Assistant Chief position, plus EMS certification bonuses ranging from \$1 for EMR up to \$4 for paramedic. Volunteers can also earn an additional \$25 stipend for each 12-hour duty shift they commit to covering. The recruitment and retention of volunteers remains a high priority for the District and is reflected in this budget with the recent implementation of LOSAP (Length Of Service Awards Program).

## **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 our existing members are trained, ready, and well-equipped to do the job to the best of their ability. Supplies, equipment, and fuel continue to increase due to high inflation.

## **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 addition of solar panels to Station 13 via a FEMA Hazard Mitigation Grant with a 10% match obligation from the District.

## **DEBT SERVICE**

The District issued bonds to finance construction of both fire stations. In the past, the bond payments were paid for out of the Debt Service section of the budget. With the full payoff of the bonds during FY 2021-22, the Debt Service section has been converted to reflect the lease/purchase payment schedule for the new Rosenbauer Timberwolf Type III fire engine.



### 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, I am assigning 47% of the General Fund Expenditures to the minimum fund balance to build up reserves.

### 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 levels of service. Since the formation of the District, we have placed a high priority on equipment replacement. The high inflation levels experienced during 2021 - 2023 have leveled to a more historic rate bringing staff a 3.5% cost-of-living increase in FY 2024-25. In addition, allowances have been made for increased costs in fuel and insurance coverage. 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.

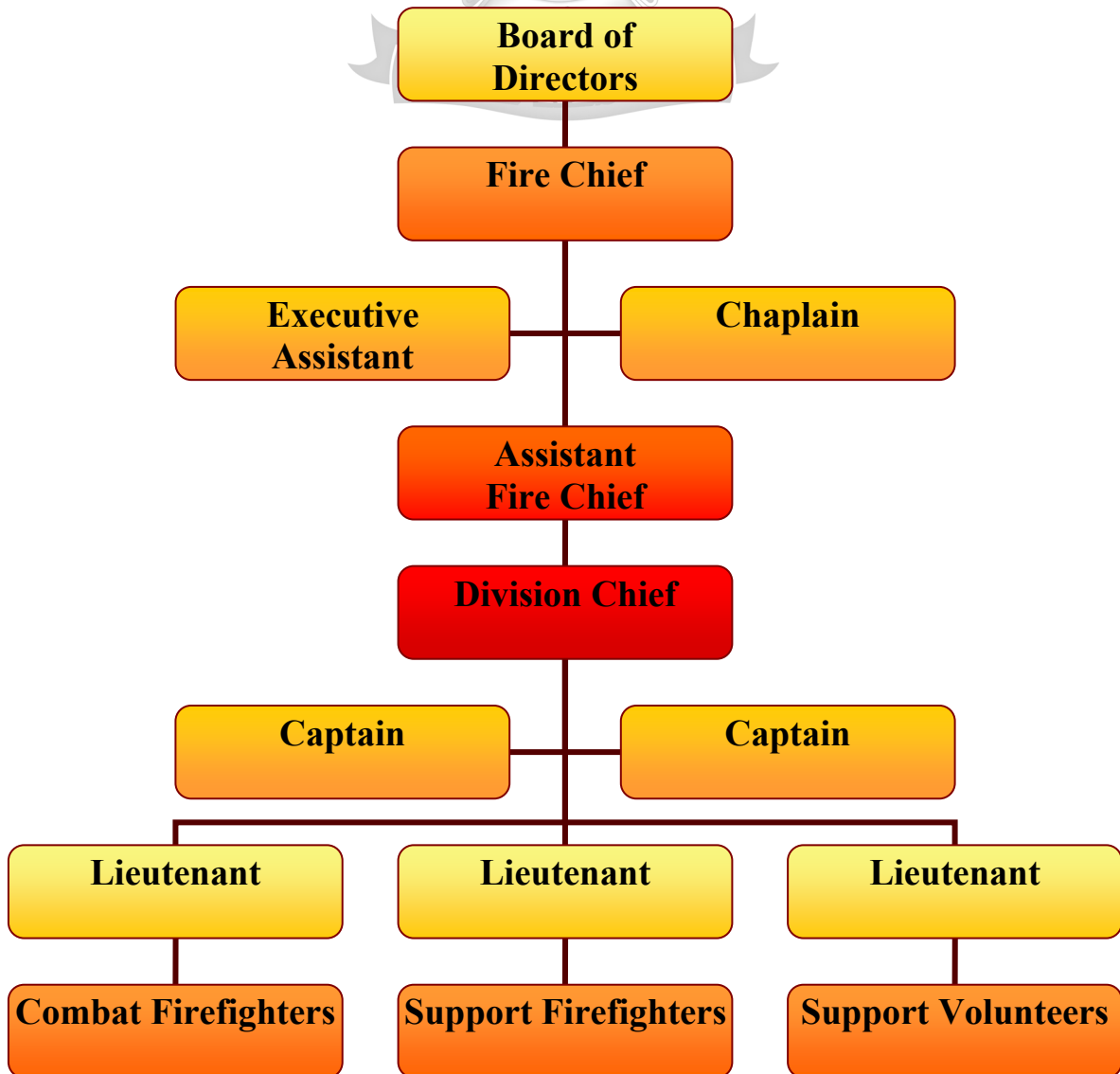
Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Frank Knight III", with a horizontal line underneath the name.

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



# 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 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 paid personnel and currently 21 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

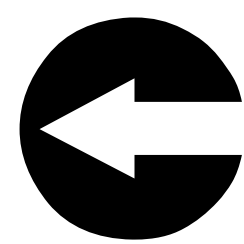
# MAP FOR FIRE DISTRICT BOUNDARIES

Nehalem Bay Fire and Rescue

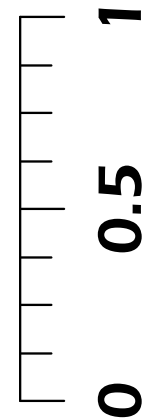


## LEGEND

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

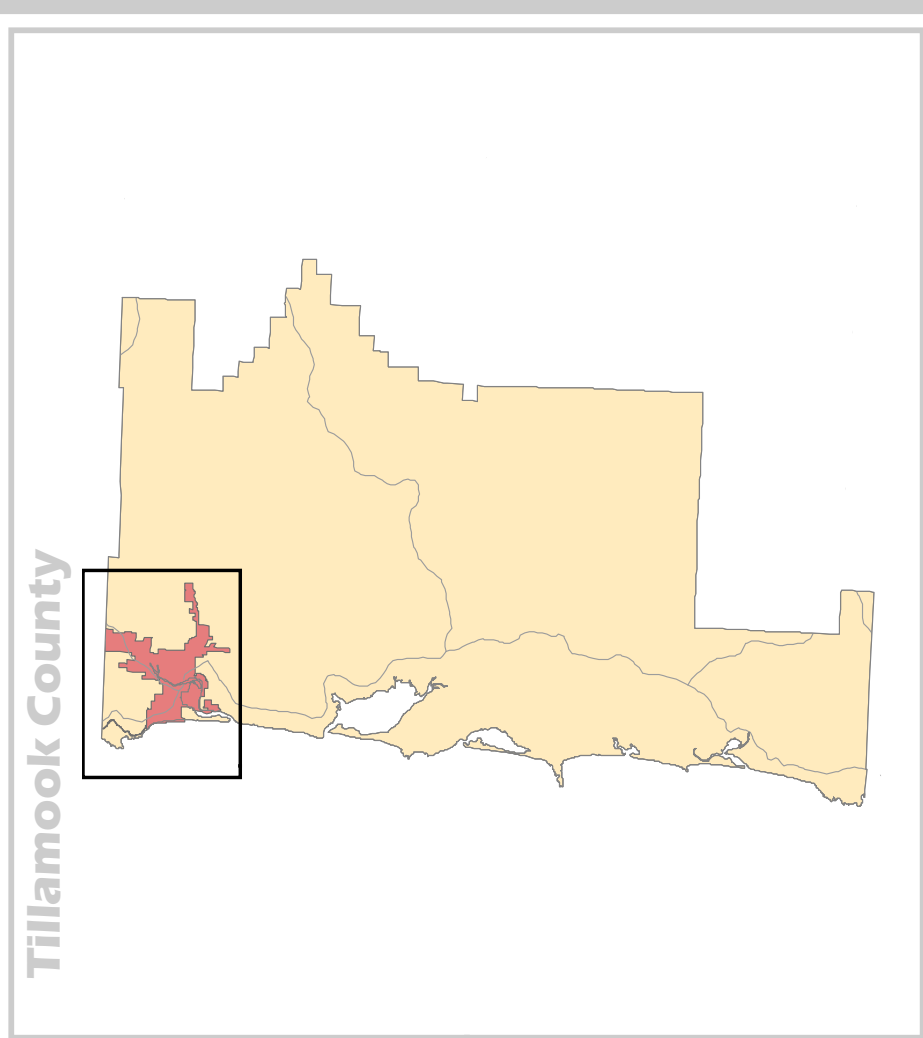
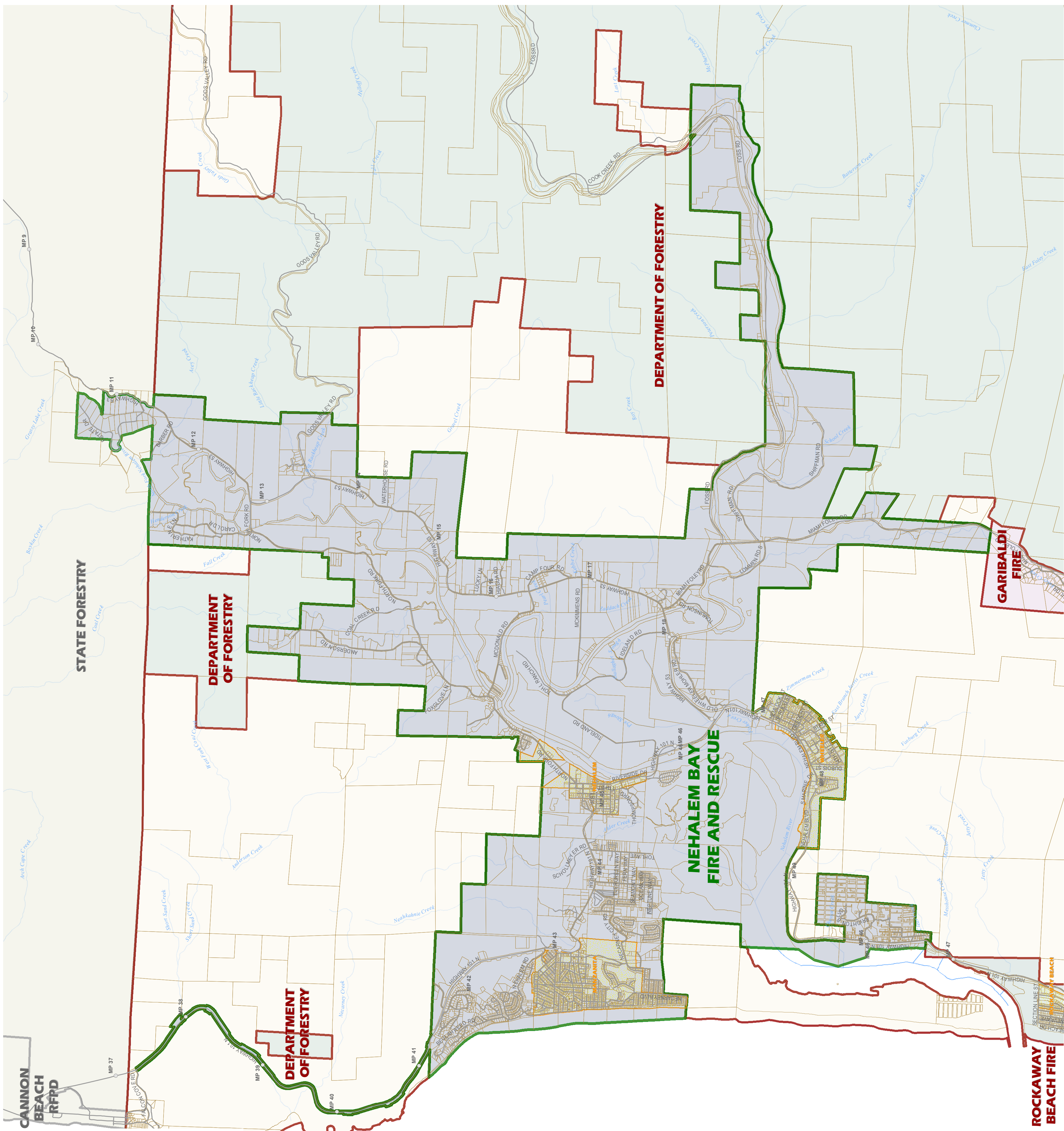


1" = 1/2 Mi



**Geosolve Inc**  
GIS Solutions  
PO Box 627  
Albany, OR 97321-0199  
541.926.2870  
(Fax) 541.926.2384  
www.geosolveinc.com

DATE:	4/22/2010	CREATED BY:	CM
MAP:	3356	REVIEWED BY:	



# NEHALEM BAY FIRE AND RESCUE DISTRICT

## FISCAL YEAR 2024-2025 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 2024-25 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 over spending.

#### 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 2024-25, approximately \$1,108,000 in the General Fund will be carried over from fiscal year 2023-24.

**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 replacement plan as a basis for continued funding for our apparatus replacement. We will also set funds aside for future station construction 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 2024-2025**

Fri. Mar 15, 2024	Notice to Budget Committee Members of Budget Calendar
Thu. Apr 11, 2024	Notice of Budget Meetings to News Media and place notice on District Website
<b>Tue. Apr 16, 2024</b>	<b>Budget Committee meeting notice published in newspaper. Copy of Proposed Budget to Committee Members and available for public review on website/at office</b>
<b>Thu. Apr 25, 2024 15:00</b>	<b>Budget presentation to Budget Committee members by Budget Officer</b>
Fri. May 10, 2024	Post Notices in public places / website of second budget committee meeting <b>(if necessary)</b>
<b>Thu. May 16, 2024 15:00</b>	<b>Second Budget Committee Meeting (if necessary)</b>
Wed. May 29, 2024	Notice of Budget Hearing to News Media
Tue. Jun 4, 2024	Publish Budget Hearing / Form LB-1 in newspaper
<b>Thu. Jun 13, 2024 15:00</b>	<b>Hold Budget Hearing, adopt Budget (during regular Board Meeting)</b>
Mon. Jun 17, 2024	Submit resolutions and budget to County Assessors and County Clerks

# NEHALEM BAY FIRE & RESCUE DISTRICT

## 2024-25 BUDGET COMMITTEE

I make a motion to approved the 2024-25 budget in the amount of \$3,823,432 as follows.

### GENERAL FUND

Personnel Services	\$1,241,725
Materials & Services	504,131
Capital Outlay	7,000
Debt Services	71,577
Transfers	420,000
General Operating Contingency	<u>42,000</u>
<b>TOTAL GENERAL FUND Requirements</b>	<b>\$2,286,433</b>

### EQUIPMENT RESERVE FUND

Capital Outlay	\$ 0
----------------	------

### CONSTRUCTION RESERVE FUND

Capital Outlay	\$ 359,119
----------------	------------

Total **UNAPPROPRIATED** and **RESERVE FUNDS** \$ 1,177,880

**Total Adopted Budget** \$ 3,823,432

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 2024/2025



**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>	-	-

**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
				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>-</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>317,631</b>	<b>335,833</b>	<b>499,303</b>	<b>535,297</b>	<b>TOTAL EMPLOYEE BENEFITS &amp; EXPENSES</b>		<b>523,918</b>		<b>-</b>	
<b>826,414</b>	<b>912,472</b>	<b>1,106,588</b>	<b>1,142,582</b>	<b>TOTAL PERSONNEL SERVICES</b>		<b>1,241,725</b>		<b>-</b>	

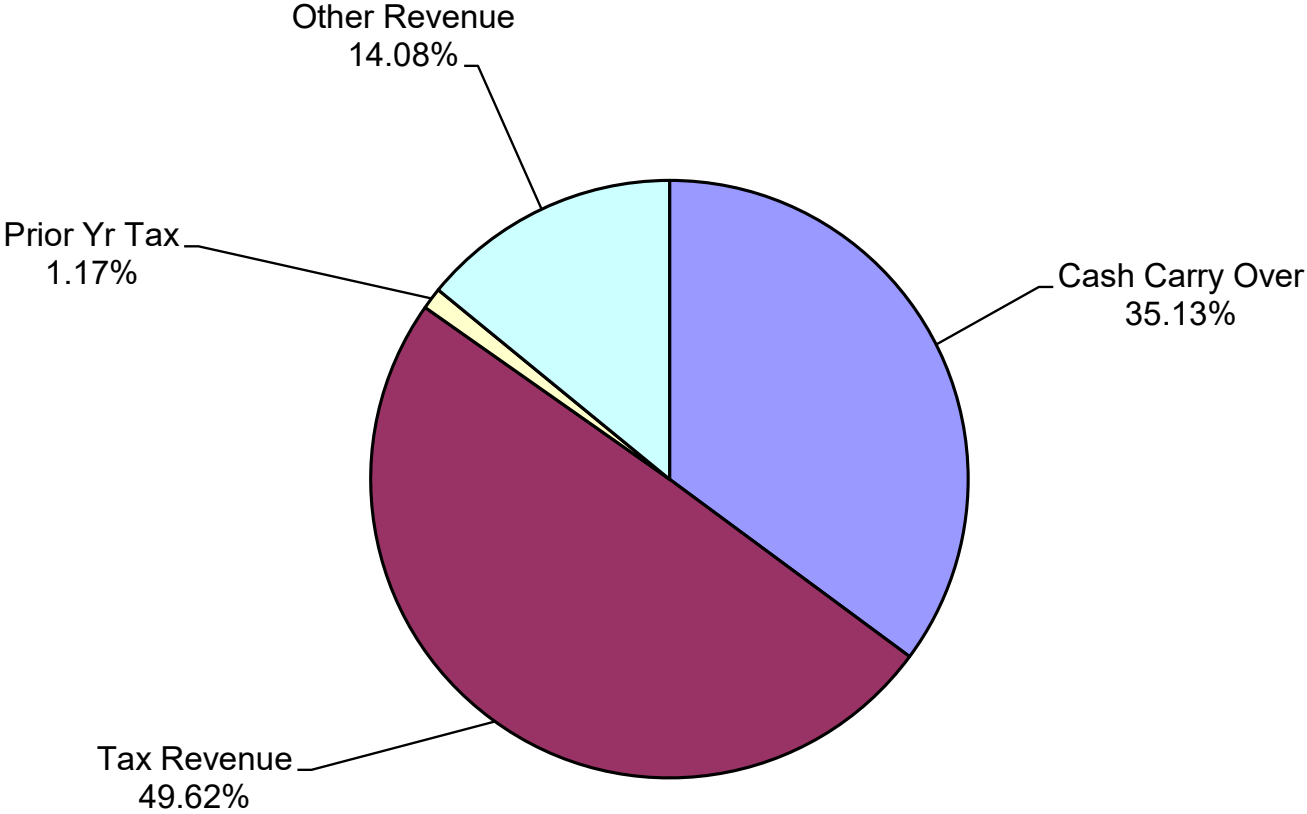
**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2024-2025 BUDGET**

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>

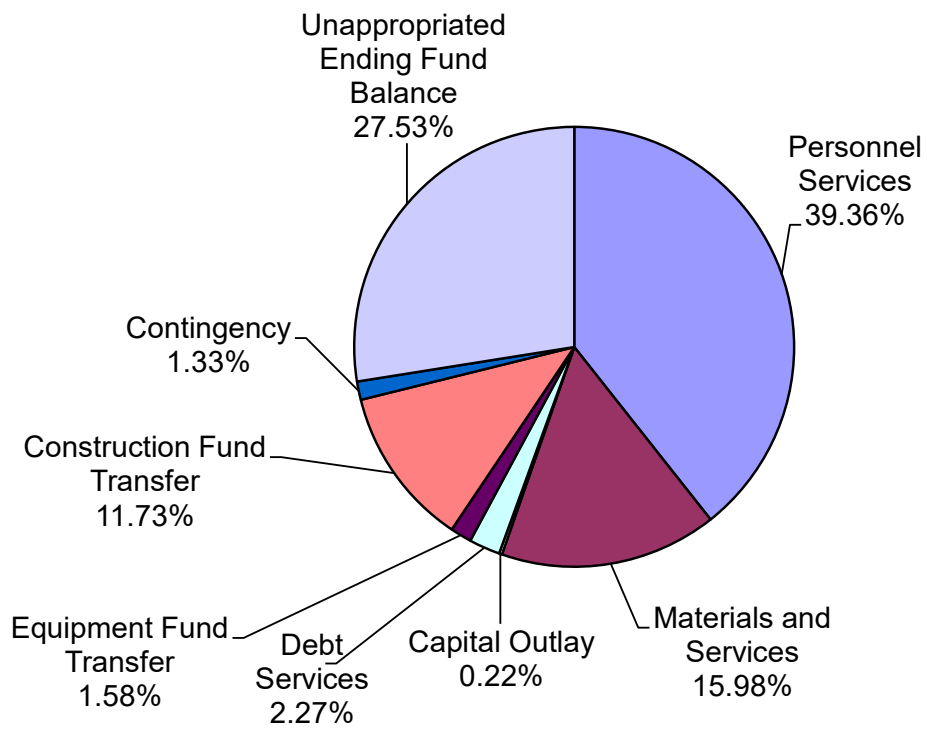
**NEHALEM BAY FIRE & RESCUE DISTRICT  
FISCAL YEAR 2024-2025 BUDGET**

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
-------------------	-------------------	--------------------	---

2024-2025 PROPOSED BUDGET	2024-2025 APPROVED BUDGET	2024-2025 ADOPTED BUDGET
---------------------------------	---------------------------------	--------------------------------

**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
-------------------	-------------------	--------------------	---

2024-2025 PROPOSED BUDGET	2024-2025 APPROVED BUDGET	2024-2025 ADOPTED BUDGET
---------------------------------	---------------------------------	--------------------------------

**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>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**TAX REVENUE**

**ACCOUNT CODE:** 4021 & 4022  
**ACCOUNT TITLE:** Prior & Current Year Taxes  
**ACCOUNT TOTAL:** \$1,565,680 Current Year  
                   \$ 37,000 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.			
	<b>Actual</b>	<b>Estimated</b>	
	<b>AV 2023-24</b>	<b>AV 2024-25</b>	<b>Increase</b>
Tillamook	\$1,370,394,177	\$1,411,506,002	3.00%
Clatsop	\$ 6,762,594	\$ 6,965,472	3.00%
<b>TOTAL AV</b>	<b>\$1,377,156,771</b>	<b>\$1,418,471,474</b>	
NBFR AV	\$1,418,471,474 / 1000 X \$1.15 =	\$1,631,242	
Estimated uncollected taxes 5%		\$ -81,562	
Total General Fund Current Tax Revenue		\$1,549,680	
Estimate Collected Prior Years' Taxes		\$ 37,000	
Expected District Growth 1%		\$ 16,000	
Estimated Tax Revenue		<b>\$ 1,602,680</b>	



**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**GENERAL FUND (UNLESS OTHERWISE SPECIFIED)**

**ACCOUNT CODE: 4080**  
**ACCOUNT TITLE: Grant Revenue**  
**ACCOUNT TOTAL: \$392,546**

DESCRIPTION	AMOUNTS
<p><b><u>Hazard Mitigation Grant</u></b></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. The project is anticipated to be started and completed in Fiscal Year 2024-25. Grant \$309,119 cost x 90% = \$278,207</p>	<p><b>\$ 278,207</b></p>
<p><b><u>SAFER Grant</u></b></p> <p>During Fiscal Year 2023-24, the District was awarded a Federal Grant to offset the costs for a full time Retention &amp; Recruiting Officer. This is a 4-year grant; the period of performance began on 11/14/2023 and will end on 11/14/2027. Annually, the grant will reimburse compensation costs up to \$35,000 and fringe benefits up to \$35,000.</p> <p>Remaining fringe benefit costs for Performance Period Ending 11/14/2024 = \$9,417            Compensation costs for Performance Period Ending 11/14/2025 = \$35,000            Fringe benefit costs for Performance Period Ending 11/14/2025 = \$34,922</p>	<p><b>\$79,339</b></p>
<p><b><u>OSFM 2024 Wildfire Staffing Grant</u></b></p> <p>In April 2024, the District was awarded a \$35,000 grant for the Office of State Fire Marshal to hire seasonal, temporary firefighters to bolster response during Oregon’s 2024 Fire Season running June 1, 2024 – October 31, 2024.</p>	<p><b>\$35,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**GENERAL FUND (UNLESS OTHERWISE SPECIFIED)**

**OTHER INCOME**

**ACCOUNT CODE: 4030 to 4100**  
**ACCOUNT TITLE: Other Revenue Income**  
**ACCOUNT TOTAL: \$21,605**

DESCRIPTION	AMOUNTS
4030 Interest on LPIG Account: General Fund           \$34,100 Equipment Reserve Fund   \$ 3,847 Construction Reserve Fund   \$ 3,103	<b>\$ 41,050</b>
4035 Rescue Reimbursement (i.e. MVAs)	<b>\$ 1,000</b>
4040 Miscellaneous Income Fire Contracts \$1,500	<b>\$ 1,500</b>
4045 Wildfire Reimbursement	<b>\$0</b>
4100 Vehicle Sales	<b>\$15,000</b>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**PERSONNEL SERVICES**

**ACCOUNT CODE: 5000 to 5130**  
**ACCOUNT TITLE: Salaries/Wages**  
**ACCOUNT TOTAL: \$717,807**

DESCRIPTION	AMOUNTS
5010 Fire Chief	\$108,675
5040 Division Chief	\$94,437
5080 Captain	\$80,568
5100 Lieutenant	\$77,306
5101 Full-Time Fire Fighter	\$71,640
5110 Part-Time Fire Fighter (Grant Funded)	\$31,025
5125 Executive Assistant	\$77,306
5120 Overtime (FT staff positions only)	\$55,000
5130 Call Time	\$69,990
5090 Volunteer Reimbursement	\$45,000
5135 Vacation Buyback	\$3,500
5138 Fire Chief Vehicle & Phone Stipend	<u>\$3,360</u>
<b>TOTAL:</b>	<b>\$717,807</b>
<p>Per employment contract, the fire chief receives a monthly \$350 vehicle stipend and a \$30 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 4,745, or the equivalent of 2.28 full-time employees.</p>	

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**PERSONNEL SERVICES**

**ACCOUNT CODE:** 5500 / 5508  
**ACCOUNT TITLE:** Health Insurance / Fire Chief's Life Insurance  
**ACCOUNT TOTAL:** \$155,409 / \$400

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><b>6 Full Time District Employees:</b>                      SDIS Family Health Insurance = \$2,559                      Employee pays 5%                      District cost \$2,559 X 95% = \$2,431                      4 FT X \$2,431 X 12 Months = <b>\$116,688</b></p> <p>SDIS Employee + Co-dependent = \$1,672                      Employee pays 5%                      District cost \$1,672 X 95% = \$1,589                      2 FT X \$1,589 X 12 Months = <b>\$38,136</b></p> <p><b>SECTION 125 Compliance</b></p> <p><b>TEAM / LG 9 Membership</b>                      TEAM Membership 6 x \$10 = \$60                      Life Flight Memberships 6 x \$75 = \$450</p> <p><b>FIRE CHIEF'S LIFE INSURANCE</b> = \$400 (Account 5508)</p>	<p><b>\$154,824</b></p> <p><b>\$75</b></p> <p><b>\$510</b></p> <p><b>\$400</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**PERSONNEL SERVICES**

**ACCOUNT CODE:** 5505  
**ACCOUNT TITLE:** Medical Reimbursement Plan  
**ACCOUNT TOTAL:** \$22,000

DESCRIPTION	AMOUNTS
<p>To save money on Health Insurance premiums the District Board raised the deductibles on the district’s plan. This saved the District approximately \$30,000 in premiums.</p> <p>In order not to have a negative financial impact on employees, the District Board established a Medical Reimbursement Plan to self-fund the applied deductible. District employees are still responsible for paying 5% of their premiums and a \$500 deductible for individuals and \$1,500 deductible for a family.</p> <p>Because the health insurance plan caps the deductible exposure to \$2,500 per person and \$5,000 per family, the maximum deductible reimbursement for employee/spouse or child and employee/family is \$4,000 and \$3,500, respectively, per calendar year.</p>	
<p>Employees + Family: 4 x \$3,500 = \$14,000</p>	<p><b>\$14,000</b></p>
<p>Employee + Child: 2 X \$4,000 = \$8,000</p>	<p><b>\$ 8,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**PERSONNEL SERVICES**

**ACCOUNT CODE:** 5509  
**ACCOUNT TITLE:** Group Accident and Accidental Death & Dismemberment  
**ACCOUNT TOTAL:** \$0

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
<p>We pay two insurance premiums on a three-year term. These policies will be renewed on July 1, 2024 and the premium will be paid in FY 2023-24. The next budgeted premium will be included in the FY 2026-27 Budget.</p> <p>Group Accident Policy</p> <p>Accidental Death &amp; Dismemberment Policy</p>	<p>\$0</p> <p>\$0</p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**PERSONNEL SERVICES**

**ACCOUNT CODE:** 5510  
**ACCOUNT TITLE:** Workers Comp Insurance  
**ACCOUNT TOTAL:** \$12,358

DESCRIPTION		AMOUNTS																																																												
<p>This account provides the necessary funding for our Workers' Compensation Insurance. Volunteer responders assessed at an assumed salary of \$800 per month; rehab support volunteers assessed at assumed 100 annual hours at minimum wage. We assume the rates will increase by the highest % in the range provided by SAIF. This is a difficult account to project as there are several variables:</p> <ul style="list-style-type: none"> <li>A. Rates are charged per \$100 of salary</li> <li>B. Annual losses</li> <li>C. Actual on-scene duty time compared to station duty time</li> <li>D. Actual hours worked</li> </ul>		<b>\$12,358</b>																																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">CLASS CODE</th> <th style="width: 15%;">ESTIMATED PAYROLL</th> <th style="width: 15%;">ESTIMATED RATE/\$100</th> <th style="width: 35%;">AMOUNT</th> </tr> </thead> <tbody> <tr> <td>FT and Seas. PT Fire Fighter Personnel 80% / 20%</td> <td align="right">\$463,651</td> <td align="right">\$.22 / 4.23</td> <td align="right">\$4,738</td> </tr> <tr> <td>Exec. Asst.80% / 20%</td> <td align="right">\$77,306</td> <td align="right">\$.12 / 4.23</td> <td align="right">\$728</td> </tr> <tr> <td>Overtime @ ST Rate</td> <td align="right">\$55,000</td> <td align="right">\$4.23</td> <td align="right">\$1,551</td> </tr> <tr> <td>Call Time</td> <td align="right">\$69,990</td> <td align="right">\$0.22</td> <td align="right">\$154</td> </tr> <tr> <td>Volunteers (25)</td> <td align="right">\$240,000</td> <td align="right">\$1.21</td> <td align="right">\$2,904</td> </tr> <tr> <td>Board</td> <td align="right">\$2,600</td> <td align="right">\$0.22</td> <td align="right">\$6</td> </tr> <tr> <td>Support Volunteers</td> <td align="right">\$1,475</td> <td align="right">\$2.64</td> <td align="right">\$39</td> </tr> <tr> <td colspan="2"></td> <td align="right"><b>Subtotal</b></td> <td align="right"><b>\$10,120</b></td> </tr> <tr> <td colspan="2"></td> <td align="right">Exp. Mod. 93%</td> <td align="right">\$708</td> </tr> <tr> <td colspan="2"></td> <td align="right">Terrorism Exp</td> <td align="right">137</td> </tr> <tr> <td colspan="2"></td> <td align="right">DCBS Asses. 9.8%</td> <td align="right">\$992</td> </tr> <tr> <td colspan="2"></td> <td align="right">Safety Net</td> <td align="right">\$400</td> </tr> <tr> <td colspan="2"></td> <td align="right">FY 23-24 True-Up</td> <td align="right">\$0</td> </tr> <tr> <td colspan="2"></td> <td align="right"><b>Total</b></td> <td align="right"><b>\$12,358</b></td> </tr> </tbody> </table>			CLASS CODE	ESTIMATED PAYROLL	ESTIMATED RATE/\$100	AMOUNT	FT and Seas. PT Fire Fighter Personnel 80% / 20%	\$463,651	\$.22 / 4.23	\$4,738	Exec. Asst.80% / 20%	\$77,306	\$.12 / 4.23	\$728	Overtime @ ST Rate	\$55,000	\$4.23	\$1,551	Call Time	\$69,990	\$0.22	\$154	Volunteers (25)	\$240,000	\$1.21	\$2,904	Board	\$2,600	\$0.22	\$6	Support Volunteers	\$1,475	\$2.64	\$39			<b>Subtotal</b>	<b>\$10,120</b>			Exp. Mod. 93%	\$708			Terrorism Exp	137			DCBS Asses. 9.8%	\$992			Safety Net	\$400			FY 23-24 True-Up	\$0			<b>Total</b>	<b>\$12,358</b>
CLASS CODE	ESTIMATED PAYROLL	ESTIMATED RATE/\$100	AMOUNT																																																											
FT and Seas. PT Fire Fighter Personnel 80% / 20%	\$463,651	\$.22 / 4.23	\$4,738																																																											
Exec. Asst.80% / 20%	\$77,306	\$.12 / 4.23	\$728																																																											
Overtime @ ST Rate	\$55,000	\$4.23	\$1,551																																																											
Call Time	\$69,990	\$0.22	\$154																																																											
Volunteers (25)	\$240,000	\$1.21	\$2,904																																																											
Board	\$2,600	\$0.22	\$6																																																											
Support Volunteers	\$1,475	\$2.64	\$39																																																											
		<b>Subtotal</b>	<b>\$10,120</b>																																																											
		Exp. Mod. 93%	\$708																																																											
		Terrorism Exp	137																																																											
		DCBS Asses. 9.8%	\$992																																																											
		Safety Net	\$400																																																											
		FY 23-24 True-Up	\$0																																																											
		<b>Total</b>	<b>\$12,358</b>																																																											

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

PERSONNEL SERVICES

ACCOUNT CODE: 5520  
ACCOUNT TITLE: Social Security/Medicare  
ACCOUNT TOTAL: \$54,289

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>\$717,807 - \$8,149 (insurance premiums) = \$709,658</p> <p><b>Subject Compensation \$709,658 x 7.65% = \$54,289</b></p>	<p><b>\$54,289</b></p>



## FISCAL YEAR 2024-25

### BUDGET JUSTIFICATION

**PERSONNEL SERVICES**

ACCOUNT CODE: 5530  
 ACCOUNT TITLE: PERS  
 ACCOUNT TOTAL: \$218,374

DESCRIPTION						AMOUNT
Rate Category	Normal Cost Rate	T1/T2 UAL Rate	SB 1049 Redirect	OPSRP UAL Rate	Net Rate	<b>\$218,374</b>
OPSRP General Service	9.89%	12.61%	(.65%)	1.69%	23.54%	
OPSRP Police & Fire	14.68%	12.61%	(.65%)	1.69%	28.33%	
Position	Rate	Amount				
Fire Chief	28.33% + 6% = 34.33%	\$112,035		\$38,462		
Division Chief	28.33% + 6% = 34.33%	\$94,437		\$32,420		
Captain	28.33% + 6% = 34.33%	\$80,568		\$27,659		
Lieutenant	28.33% + 6% = 34.33%	\$77,306		\$26,539		
Executive Assistant	23.54% + 6% = 29.54%	\$77,306		\$22,836		
Full Time Fire Fighter	28.33% + 6% = 34.33%	\$71,640		\$24,594		
Overtime	28.33% + 6% = 34.33%	\$55,000		\$18,882		
Volunteers	23.54% + 6% = 29.54%	\$10,000		\$2,954		
Call Time	28.33% + 6% = 34.33%	\$69,990		\$24,028		

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**PERSONNEL SERVICES**

**ACCOUNT CODE:** 5535  
**ACCOUNT TITLE:** LOSAP-Volunteer Length of Service Award Program  
**ACCOUNT TOTAL:** \$40,200

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
<p>In Fiscal Year 2023-24, the District adopted a Length of Service Award Program (LOSAP) for its volunteers. The program, which is administered by OFDDA, is a deferred compensation fund for volunteers. Quarterly contributions are based on 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 \$200</p>	<p><b>\$40,000</b></p> <p><b>\$200</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

PERSONNEL SERVICES

ACCOUNT CODE: 5560  
ACCOUNT TITLE: Workers' Benefit Fund Assessment  
ACCOUNT TOTAL: \$178

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>8.54 FTE X 2,080 hours = 17,763 hours x 2 cents per hour X 50% = \$178</p>	<p><b>\$178</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

PERSONNEL SERVICES

ACCOUNT CODE: 5570  
ACCOUNT TITLE: Unemployment  
ACCOUNT TOTAL: \$710

DESCRIPTION	AMOUNTS
<p>Our unemployment rate is .1% of total payroll for the year. This also excludes employee health insurance premium contribution.</p> <p><math>\\$717,807 - \\$8,149</math> (insurance premiums) = <math>\\$709,658</math></p> <p><math>\\$709,658 \times .1\% = \\$710</math></p>	<p><b>\$710</b></p>

**FISCAL YEAR 2024-25**

**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, especially on the volunteers. Volunteers are paid on a points system: one point is earned for each response, drill, or event. If the event lasts longer than four hours, the volunteer receives a second point. The following is the per point rate for each rank and certification:</p> <p><u>Volunteer Responders:</u></p> <table> <tr><td>Recruit</td><td>\$8</td></tr> <tr><td>Firefighter</td><td>\$10</td></tr> <tr><td>Lieutenant</td><td>\$13</td></tr> <tr><td>Captain</td><td>\$14</td></tr> <tr><td>Assistant Chief</td><td>\$16</td></tr> <tr><td>EMS Only</td><td>\$8</td></tr> <tr><td>Rescue Team Only</td><td>\$10</td></tr> <tr><td>sUAV Pilot/Photographer</td><td>\$10</td></tr> </table> <p><u>Certification bonuses:</u></p> <table> <tr><td>EMR</td><td>\$1</td></tr> <tr><td>EMT</td><td>\$2</td></tr> <tr><td>EMT Advanced</td><td>\$3</td></tr> <tr><td>EMT Intermediate</td><td>\$4</td></tr> <tr><td>Paramedic</td><td>\$5</td></tr> <tr><td>Technical Rescue</td><td>\$1</td></tr> </table> <p>In addition to spontaneous responses, volunteers are encouraged to pull 12-hour coverage shifts. Volunteers are compensated \$25 per shift, or \$50 per Duty Officer shift, in addition to the point system.</p>	Recruit	\$8	Firefighter	\$10	Lieutenant	\$13	Captain	\$14	Assistant Chief	\$16	EMS Only	\$8	Rescue Team Only	\$10	sUAV Pilot/Photographer	\$10	EMR	\$1	EMT	\$2	EMT Advanced	\$3	EMT Intermediate	\$4	Paramedic	\$5	Technical Rescue	\$1	<p><b>\$20,000</b></p>
Recruit	\$8																												
Firefighter	\$10																												
Lieutenant	\$13																												
Captain	\$14																												
Assistant Chief	\$16																												
EMS Only	\$8																												
Rescue Team Only	\$10																												
sUAV Pilot/Photographer	\$10																												
EMR	\$1																												
EMT	\$2																												
EMT Advanced	\$3																												
EMT Intermediate	\$4																												
Paramedic	\$5																												
Technical Rescue	\$1																												

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6005**  
**ACCOUNT TITLE: Board Members Training and Expense**  
**ACCOUNT TOTAL: \$10,775**

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"> <li> <p>• <b>Oregon Fire District Directors Association</b> holds a joint conference with the Oregon Fire Chiefs Association each year. As a SDAO sponsored conference many of the current fire service issues are discussed at this conference. I recommend that Board members attend this conference each year. The approximate cost per member is:</p> <p style="margin-left: 40px;">Registration 3 x \$350 = \$1,050</p> <p style="margin-left: 40px;">Travel/Meal Expenses 3 x \$400 = \$1,200</p> <p style="margin-left: 40px;">Lodging 3 x \$900 = \$2,700</p> </li> <li> <p>• <b>Special Districts Association of Oregon</b> holds an annual conference each year. This educational conference will continue to help develop our Board membership. I recommend Board members attend this conference each year. The approximate cost per member is:</p> <p style="margin-left: 40px;">Registration 3 x \$300 = \$900</p> <p style="margin-left: 40px;">Travel/Meal Expenses 3 x \$400 = \$1,200</p> <p style="margin-left: 40px;">Lodging 3 x \$900 = \$2,700</p> </li> <li> <p>• <b>Board Members Shirts/Sweatshirts and Hats</b></p> </li> <li> <p>• <b>Life Flight &amp; TEAM Membership - 5 x \$85 = \$395</b></p> </li> </ul>	<p><b>\$4,950</b></p> <p><b>\$4,800</b></p> <p><b>\$600</b></p> <p><b>\$425</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6010**  
**ACCOUNT TITLE: Dues, Publications & Maintenance Fees**  
**ACCOUNT TOTAL: \$19,387**

DESCRIPTION		AMOUNTS
This account is used to fund dues, publications, and annual maintenance fees.		
<b><u>Organization Dues</u></b>		
National Volunteer Fire Council (R&R)	25	
Oregon Fire Chiefs Association	120	
Oregon Fire Districts Directors Association	1,500	
Oregon Fire Service Administrators Association	40	<b>\$5,195</b>
Oregon Fire Service Museum	85	
Oregon Volunteer Firefighters Association	225	
Special Districts of Oregon	2,000	
Tillamook Fire Defense Board Training Association	1,200	
<b>Total</b>	<b>\$5,195</b>	
<b><u>Maintenance Fees</u></b>		
Active 911	625	
Adobe Acrobat	260	
Amazon Prime	139	<b>\$12,892</b>
CLIA Waiver (Due every other year)	200	
DEA Registration (every 3 years)	1,045	
ESO Software Contract + \$1,800 for unknown modifications	9,148	
QuickBooks Maintenance Dues	1,300	
Zoom	175	
<b>Total</b>	<b>\$12,892</b>	
<b><u>Other fees</u></b>		
Oregon Government Ethics Commission	950	<b>\$1,300</b>
Oregon Secretary of State Division of Audit	250	
Tillamook Headlight Herald	70	
UAV licensing	30	
<b>Total</b>	<b>\$1,300</b>	

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6020  
**ACCOUNT TITLE:** Travel, Training & Education (Page 1 of 2)  
**ACCOUNT TOTAL:** \$56,565

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><b><u>Schools, Seminars, &amp; Conferences:</u></b></p> <p align="center"><b>Administration</b></p> <ul style="list-style-type: none"> <li>• 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</li> <li>• SDAO Annual Conference – Training on employment law, liability issues and other items of interest pertaining to special districts. Budget for 2 personnel  Registration \$600 + Lodging \$1,800 + Travel/Meals \$800</li> <li>• 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.  Registration \$350 + Lodging \$900 + Travel/Meals \$400</li> <li>• ESO Conference. This is a five-day conference held by our new Operations Software Provider. Conference includes user forums and education seminars as well as a training academy. Budget is for 2 personnel  Registration \$2,700 + Lodging \$3,300 + Travel/Meals \$2,000</li> <li>• Nat’l Vol Fire Council Recruiting &amp; Retention Conference.  Registration \$650 + Lodging \$900 + Travel/Meals \$1,660</li> </ul> <p align="center"><b>Advanced Classes</b></p> <ul style="list-style-type: none"> <li>• Advanced Training Classes or Conferences TBD (Tech Rescue, SAR, Wildland)</li> </ul>	<p><b>\$2,100</b></p> <p><b>\$3,200</b></p> <p><b>\$1,650</b></p> <p><b>\$8,000</b></p> <p><b>\$3,210</b></p> <p><b>\$6,000</b></p>



**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6020  
**ACCOUNT TITLE:** Training & Education (Page 2 of 2)  
**ACCOUNT TOTAL:** \$56,565

DESCRIPTION	AMOUNTS
<ul style="list-style-type: none"> <li>FDIC Conference. This is an advanced leadership conference 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</li> </ul>	<b>\$6,800</b>
<b>Fire Fighter</b>	
<ul style="list-style-type: none"> <li>Oregon Volunteer Firefighter Association conference. Budget is for 4 personnel. Registration \$1,640 + Lodging \$2,100 + Travel/Meals \$1,000</li> </ul>	<b>\$4,740</b>
<b><u>UAV Pilot Training</u></b>	
Training opportunities for drone pilots	<b>\$2,500</b>
<b><u>Medical Training and Recertification</u></b>	
<ul style="list-style-type: none"> <li>EMT – Paramedic License Renewal (12) = \$940</li> <li>EMT Cont. ED (2): Registration \$700 +Lodging \$1,800 +Travel/Meals \$400=\$2,900</li> <li>EMR Class 5 x \$125 = \$625</li> <li>EMT Class for Firefighters 2 x \$3,000 = \$6,000</li> </ul> <p><i>EMT-Paramedic renewal is in odd years and EMR renewals are in even years</i></p>	<b>\$10,465</b>
<b><u>Miscellaneous Training Supplies:</u></b>	
As we conduct training sessions, we will need to replenish our firefighting foam, dry chemicals, lumber, nails, fuel, paper, binders etc... - \$2,000	
Live Fire Training Supplies - \$2000	<b>\$4,000</b>
<b><u>Travel Meals/Fuel</u></b>	
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.	<b>\$2,500</b>
<b><u>DPSST</u></b>	
Fingerprint fees to DPSST for certification 8 x \$50 = \$400	<b>\$400</b>
<b><u>Textbooks</u></b>	
Updated curriculum and additional books as needed	<b>\$1,000</b>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6030**  
**ACCOUNT TITLE: Occupational Safety**  
**ACCOUNT TOTAL: \$13,840**

DESCRIPTION	AMOUNTS
To maintain Oregon OSHA compliance the District provides the following for volunteer and staff fire fighters.	
Hepatitis B Vaccination- 3 x \$280 per person	<b>\$840</b>
Voluntary full NFPA 1582 annual physical for each staff member and volunteer 25 X \$500	<b>\$12,500</b>
NBFRD Safety Committee – related expenses	<b>\$500</b>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6041  
**ACCOUNT TITLE:** Prevention & Public Education  
**ACCOUNT TOTAL:** \$2,500

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. A focus this year will be on community involvement and volunteer recruitment; therefore, we have budgeted for additional supplies and materials related to these activities.</p> <p><b><u>Materials for Public Fire Education</u></b> 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><b><u>Open House / Fire Prevention Week</u></b> 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></p> <p><b>\$1,500</b></p> <p><b>\$1,000</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

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

DESCRIPTION	AMOUNTS
<p><b><u>Hydrant Maintenance Program</u></b></p> <p>Paint - \$500</p> <p><b><u>Blue Dot Program</u></b></p> <p>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.</p> <p><b><u>Testing Equipment</u></b></p> <p>Replacement of hoses or appliances and calibration of gauges as needed.</p>	<p><b>\$500</b></p> <p><b>\$200</b></p> <p><b>\$500</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6055  
**ACCOUNT TITLE:** Publications – Legal & Advertisement  
**ACCOUNT TOTAL:** \$1,200

DESCRIPTION	AMOUNTS
<p><b><u>Publication Expenses</u></b> Budget Hearing Meetings &amp; Budget Adoption Notices \$450 Apparatus Surplus advertisements \$150 Various postings related to Contracting Board &amp; Civil Service Rules \$600</p>	<p><b>\$1,200</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6060  
**ACCOUNT TITLE:** Contract Services  
**ACCOUNT TOTAL:** \$28,000

DESCRIPTION	AMOUNTS
<p><b><u>Contract Services:</u></b></p> <p><b>District Legal Counsel</b> 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><b>Audit Firm</b> 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. A new three-year contract will be solicited beginning with the FY 24-25 audit period.</p> <p><b>Strategic Planning</b> The district is entering into a time where an updated Strategic-Vision Plan is needed for the future guidance of the district. This is a carry-over from the FY 2023-24 budget.</p>	<p><b>\$10,000</b></p> <p><b>\$8,000</b></p> <p><b>\$10,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

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

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
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 county clerk’s billing cycle.	<b>\$1,000</b>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6080**  
**ACCOUNT TITLE: Office Supplies & Printing**  
**ACCOUNT TOTAL: \$9,625**

DESCRIPTION	AMOUNTS
<p>The Office Supply &amp; Printing line item is used to purchase a wide range of supplies including printing, forms, printing costs, etc.</p> <p>Checks, Payroll Supplies (W-2, 1099) = \$600 District Forms = \$530 Paper = \$400 Misc. Office Supplies = \$525 Copier Lease (replace copier purchased in 2011) = \$2,000 Printer Toner = \$400 Office Furniture (Desks, Chairs, Bookshelves) = \$5,000 Business Cards = \$170</p>	<p><b>\$9,625</b></p>



**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6090**  
**ACCOUNT TITLE: Uniforms**  
**ACCOUNT TOTAL: \$16,700**

DESCRIPTION	AMOUNTS
<p><b><u>Staff Personnel Duty Uniforms</u></b>                      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><b>\$4,800</b></p>
<p><b><u>Resident Volunteers &amp; Seasonal PT Fire Fighters</u></b>                      Boots and uniforms for 6 members X \$425 = \$2,550</p>	<p><b>\$2,550</b></p>
<p><b><u>Volunteer/Staff Duty Officer</u></b>                      Rain Jackets 13 x \$350 = \$4,550                      Radio harness 3 x \$150 = \$450</p>	<p><b>\$5,000</b></p>
<p><b><u>Damaged/Uniform Replacement</u></b>                      Only used for damaged uniforms = \$350</p>	<p><b>\$350</b></p>
<p><b><u>Class B Uniforms</u></b>                      All firefighters are issued a Class B uniform shirt, pants, badge, and nameplate upon completion of certification.</p>	<p><b>\$1,000</b></p>
<p><b><u>Class A Uniforms</u></b>                      Formal uniform for promotion ceremonies, funeral processions, and other formal events.</p>	<p><b>\$750</b></p>
<p><b><u>Sewing and Patches</u></b>                      Alterations, patches, and sewing</p>	<p><b>\$250</b></p>
<p><b><u>Volunteers and Staff</u></b>                      T-shirts, Sweatshirts and Hats</p>	<p><b>\$2,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6100  
**ACCOUNT TITLE:** Personal Protective Clothing and Equipment  
**ACCOUNT TOTAL:** \$29,885

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><b><u>Structural Fire Fighting Equipment</u></b>                      This section of the fund will replace protective clothing and equipment used for structural firefighting.</p> <p>Turn Outs 5 x 3,500 = \$17,500                      Boots 5 x 450 = \$2,250                      Hoods 4 x 50 = \$200                      Helmets 5 x 450 = \$2,250                      Structural Gloves 5 x 150 = \$750                      Flashlight/holders 5 x 120 = \$600                      Gear Bags for turnouts 5 x \$100 = \$500</p> <p><b><u>Water Rescue</u></b>                      Dry suit replacement 1 x \$1,500 = \$1,500                      Dry suit boots 2 x \$100 = \$200                      Replacement helmets 1 x \$105 = \$105                      Rescue Vests 5 x \$140 = \$700</p> <p><b><u>Wildland PPE</u></b>                      Wildland pants 4 x \$360= \$1,440                      Wildland shirts 4 x \$110 = \$440                      Wildland gloves 10 x \$30 = \$300</p> <p><b><u>Utility PPE</u></b>                      Utility Gloves \$150</p> <p><b><u>PPE Repair</u></b>                      Repair PPE as needed \$1,000</p>	<p><b>\$24,050</b></p> <p><b>\$2,505</b></p> <p><b>\$2,180</b></p> <p><b>\$150</b></p> <p><b>\$1,000</b></p>

FISCAL YEAR 2024-25

**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><b><u>Building</u></b> Kitchen/Bathroom Supplies (Toilet Tissue, Paper Towels, etc.) Light Bulbs Air Filters Holiday Decorations</p> <p><b><u>Cleaning Products</u></b> Cleaning/Laundry Supplies Floor Care/Wax Products</p>	<p><b>\$2,200</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6115**  
**ACCOUNT TITLE: Utilities**  
**ACCOUNT TOTAL: \$21,802**

DESCRIPTION		
<b>Nehalem Wastewater Agency – Sewer</b>		
Station 13 (Nehalem)	4 X \$250 = \$1,000	<b>\$1,000</b>
<b>Tillamook PUD – Electric</b>		
Station 13	\$12,500	<b>\$14,000</b>
Station 11	\$1,500	
<b>City of Nehalem - Water</b>		
Station 13	12 X \$105 = \$1,260	<b>\$2,100</b>
Station 11	12 X \$70 = \$840	
<b>Ferrellgas - Propane</b>		
Station 11	3 fills X \$400 = \$1,200	<b>\$1,200</b>
<b>Recology Western Oregon</b>		
Station 13	12 X \$127 = \$1,524	<b>\$1,874</b>
Station 11	Monthly rental + pick up as needed = \$350	
<b>TV Programming</b>		
Station 13	12 X \$18 = \$216	<b>\$216</b>
<b>Fire Alarm Monitoring</b>		
Station 13	\$456	<b>\$912</b>
Station 11	\$456	
<b>Contingency for Price Increases - \$500</b>		<b>\$500</b>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6120  
**ACCOUNT TITLE:** Operating Supplies  
**ACCOUNT TOTAL:** \$13,275

DESCRIPTION	AMOUNTS
<p><b><u>Rehab Supplies</u></b>                      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. Budget includes \$800 to purchase portable food preparation appliances.</p>	<b>\$3,300</b>
<p><b><u>Shop/Tool Fund</u></b>                      This amount is used to replace shop supplies and minor tool fund.</p>	<b>\$1,750</b>
<p><b><u>Incident Response Supplies</u></b>                      Foam – (5-gallon buckets) 5 x \$275 = \$1,375                      Flares – 2 cases @ \$200 = \$400                      HazMat Pads, Absorbents etc. \$200</p>	<b>\$1,975</b>
<p><b><u>Batteries</u></b>                      Every six months or as needed we replace the batteries in our SCBAs. We also use batteries in flashlights, headlamps, office equipment etc.</p>	<b>\$500</b>
<p><b><u>Workout Equipment</u></b>                      Replace and upgrade workout equipment. Max Trainer Elliptical needs replacement soon.</p>	<b>\$1,500</b>
<p><b><u>Hazardous Waste Disposal</u></b>                      Disposal cost of hazardous waste items including fire extinguishers, foam, batteries, paints/stains, and solvents.</p>	<b>\$250</b>
<p><b><u>Residence Quarter Furnishings</u></b>                      Replace bunks and linens.</p>	<b>\$4,000</b>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6125  
**ACCOUNT TITLE:** EMS Supplies  
**ACCOUNT TOTAL:** \$10,000

DESCRIPTION	AMOUNTS
<p><b><u>Medical Supplies</u></b> In the past, most EMS supplies were provided by Adventist Health. Starting in FY 22/23 the district began purchasing its own supplies, except for oxygen.</p> <p>This allows for the purchase of medical supplies and small equipment for the operation of our Quick Response Team: medical supplies, antiviral cleaner, medications, AED pads, batteries, etc.</p>	<p><b>\$10,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6130  
**ACCOUNT TITLE:** Rescue Operating Supplies  
**ACCOUNT TOTAL:** \$20,385

DESCRIPTION	AMOUNTS
<p><b><u>Wildland Fire Supplies</u></b>                      Replace expired shelters 3 x \$565 = \$1,695                      Web gear 2 x \$180 = \$360                      Wildland tools = \$800</p>	<p><b>\$2,855</b></p>
<p><b><u>Technical Rescue</u></b>                      Strobe lights for enhanced visibility in the water 8 x \$50 = \$400                      Shelves and hangers for vests and helmets in gear room \$100                      Lifeline rope replacement \$1,125                      Miscellaneous rope rescue equipment \$1,855</p>	<p><b>\$3,480</b></p>
<p><b><u>Firehose</u></b>                      Wildland booster line \$1,000                      Hose pressure gage \$1,200</p>	<p><b>\$2,200</b></p>
<p><b><u>MVA</u></b>                      Electric vehicle fire blanket \$1,650                      Electric vehicle de-energizing plug \$1,000                      Extrication tool Holmatro mini cutter \$4,200</p>	<p><b>\$6,850</b></p>
<p><b><u>Miscellaneous Undetermined Expenditures</u></b>                      For unanticipated needs or price increases</p>	<p><b>\$5,000</b></p>

FISCAL YEAR 2024-25

**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"><li>• Flowers, get well, sympathy cards and thank you cards.</li><li>• Other expenses that do not fit in a specific line item.</li><li>• Birthday cards for volunteers.</li></ul>	<p><b>\$1,000</b></p>



**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6140**  
**ACCOUNT TITLE: Human Resources**  
**ACCOUNT TOTAL: \$8,535**

DESCRIPTION	AMOUNTS
<p><b><u>On-Boarding Costs</u></b></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"> <li>• Background checks \$47 x 5 (first five free) = \$235</li> <li>• Drug Testing \$35 x 5 (first five free) = \$175</li> <li>• Pre-employment health screening for new recruits 10 x \$165 = \$1,650</li> </ul>	<p><b>\$2,060</b></p>
<p><b><u>Employee Assistance Program for Volunteers</u></b></p> <p>Free access to counseling and other resources for volunteers                      25 volunteers x \$19 = \$475</p>	<p><b>\$475</b></p>
<p><b><u>Personnel Policy Manual Update</u></b></p> <p>Current manual is from the original formation of district and largely out of date, except for a few minor updates. This discussion has already been initiated with SDAO.</p>	<p><b>\$6,000</b></p>

**FISCAL YEAR 2024-25**  
**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6145  
**ACCOUNT TITLE:** Insurance Comprehensive/Liability  
**ACCOUNT TOTAL:** \$51,655

DESCRIPTION	AMOUNTS
<b><u>General Liability/Auto Insurance/Property Insurance</u></b>	
<p>SDAO 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 2024 premium plus an estimated 15% increase, which is the middle of the increase range provided by SDIS.</p>	<b>\$50,655</b>
<p>Deductible if insurance is needed.</p>	<b>\$1,000</b>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6150  
**ACCOUNT TITLE:** Postage & Shipping  
**ACCOUNT TOTAL:** \$560

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
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.	<b>\$560</b>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6160**  
**ACCOUNT TITLE: Communications**  
**ACCOUNT TOTAL: \$17,743**

DESCRIPTION	AMOUNTS
<b><u>AT&amp;T/FirstNet</u></b>	
iPad for Command Q13 \$41	
iPad for Rescue R13 \$41	
iPad for Engine E13 \$41	
iPad for Engine E14 \$41	
iPad for Brush B11 \$41	
Duty Officer Cell <u>\$26</u>	
\$231 x 12 months = \$2,772	
	<b>\$2,772</b>
<b><u>RTI Nehalem</u></b>	
St. 13 DSL Internet 50mps/10m \$100	
Office 503-368-7590 & call forward \$ 99	
Fax 503-368-7580 \$ 43	
911 B/U 503-368-2050 \$ 43	
911 B/U 503-368-2080 \$ 43	
Station 11 DSL Internet 20mps <u>\$ 45</u>	
\$373 x 12 = \$4,212	
	<b>\$4,476</b>
<b><u>Radios and Pagers</u></b>	
Repairs for existing pagers and radios. \$500	
Replace aging pagers 7 x \$377 = \$2,639	
Radio Batteries and Chargers = \$ 800	
Reprogramming fees \$800	
	<b>\$4,739</b>
<b><u>Phone System</u></b>	
GoTo Connect VOIP phone system provider \$322/month x 12 = \$3,864	
	<b>\$3,864</b>
<b><u>Tillamook Co. Emergency Communication District</u></b>	
District's portion of software cost share billed to county-wide agencies.	
	<b>\$1,892</b>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6180**  
**ACCOUNT TITLE: Vehicle Fuel, Oil & Lubricants**  
**ACCOUNT TOTAL: \$18,550**

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
<p>Although fuel prices have been fairly steady for the last 12 months, historically the market has been volatile. In order to be conservative, this budget is the same as for FY 23-24, which planned for volatility.</p> <p>Apparatus Fuel <math>\\$1,250 \times 12 = \\$15,000</math></p> <p>Station 13 Generator Diesel 2 Fills X <math>\\$550 = \\$1,100</math></p> <p>Other fluids include DEF, wiper fluid, motor oil, power steering fluid, brake fluid, antifreeze and saw bar oil. \$450</p> <p>Price increase allowance \$2,000</p>	<p><b>\$16,100</b></p> <p><b>\$450</b></p> <p><b>\$2,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIAL AND SERVICES**

**ACCOUNT CODE: 6190**  
**ACCOUNT TITLE: Building/Ground Maintenance**  
**ACCOUNT TOTAL: \$26,410**

DESCRIPTION	AMOUNTS
<p><b><u>Scheduled / Ongoing Facility Repairs</u></b>                      This funding will provide for annual testing of facility equipment, day-to-day repairs due to normal wear, and landscaping.</p> <p>St. 11 monthly pest control prevention 12 x \$80 = \$960                      Annual Backflow Test = \$300                      Generator Servicing &amp; Load Testing = \$2,250                      Carpet Shampooing = \$500                      Keypad door lock replacement 2 x \$1,000 = \$2,000                      Fitness equipment maintenance = \$400                      Interior painting Station 13 = \$2,500                      Station 13 security camera system update = \$1,500                      Station 13 asphalt re-seal/re-coat = \$8,000</p>	<p><b>\$18,410</b></p>
<p><b><u>Station Furniture</u></b>                      Dayroom &amp; living quarters \$3,000</p>	<p><b>\$3,000</b></p>
<p><b><u>Miscellaneous/Unforeseen Repairs &amp; Maintenance</u></b></p>	<p><b>\$5,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6200  
**ACCOUNT TITLE:** Vehicle Maintenance/Repair  
**ACCOUNT TOTAL:** \$35,215

DESCRIPTION	AMOUNTS
<p>The maintenance and repair budget provides funding to keep the fleet of apparatus maintained. This includes preventative maintenance and repairs.</p> <p><b><u>Inspections/Lube/Filters/Tune-ups:</u></b></p> <p>B11 Brush/Type VI Engine \$225            E11 Engine \$525            E13 Engine \$575            E14 Engine \$400            Q13 Command \$270 + tire replacement \$1,800 = \$2,070            R13 Rescue \$225            R14 Beach Rescue \$125 + final outfitting \$4,500 = \$4,625            R15 UTV \$1,200            S11 Support Truck \$200 + suspension work \$2,500 = \$2,700            S13 Staff Vehicle \$270            T11 Tender \$500            T13 Tender \$600            Watercraft (2) \$1,300</p>	<p><b>\$15,215</b></p>
<p>Unexpected repairs for breakdowns \$20,000</p>	<p><b>\$20,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6210**  
**ACCOUNT TITLE: Equipment Testing & Repairs**  
**ACCOUNT TOTAL: \$19,010**

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><b><u>SCBA Servicing/Maintenance &amp; Repair</u></b>                      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><b><u>Compressor Air Quality Test &amp; Service</u></b>                      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><b><u>Hose &amp; Ladder Testing</u></b>                      Annual testing for over 14,000 feet of hose.</p> <p><b><u>Pump Testing</u></b>                      Currently we have three Class A Engines and two Tender Pumpers tested.</p> <p><b><u>Medical Equipment</u></b>                      Defibrillators calibration/testing</p> <p><b><u>Extrication Tools</u></b>                      Servicing of tools x 2 sets of tools</p> <p><b><u>SCBA Fit Test</u></b>                      Calibration for mask fit test machine.</p> <p><b><u>Unforeseen Equipment Repairs</u></b></p>	<p><b>\$2,500</b></p> <p><b>\$1,810</b></p> <p><b>\$4,500</b></p> <p><b>\$2,700</b></p> <p><b>\$1,500</b></p> <p><b>\$2,500</b></p> <p><b>\$1,000</b></p> <p><b>\$2,500</b></p>



**FISCAL YEAR 2024-2025**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6250**  
**ACCOUNT TITLE: Volunteer Incentives**  
**ACCOUNT TOTAL: \$22,050**

DESCRIPTION	AMOUNTS
<p>This line item will be used to fund programs and items intended to motivate or enhance the volunteer sta.</p> <p><b><u>Annual Awards Banquet Dinner</u></b>                      Food, drinks, supplies, and facility rental fee</p> <p><b><u>Volunteer Achievement, Recognition and Awards</u></b>                      Year-end awards, length of service, retirement recognition, etc.                      Incentive items for achievements and certification recognition (tools, mugs, souvenirs)</p> <p><b><u>TEAM/Life Flight Membership</u></b>                      TEAM Membership 30 x \$10 = \$300                      Life Flight Memberships 30 x \$75 = \$2,250</p> <p><b><u>Intern Tuition Reimbursement</u></b>                      Firefighter intern tuition reimbursement incentive.                      Tuition \$1,250 per term X 4 terms X 2 interns = \$10,000</p>	<p><b>\$4,500</b></p> <p><b>\$5,000</b></p> <p><b>\$2,550</b></p> <p><b>\$10,000</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

MATERIALS & SERVICES

ACCOUNT CODE: 6260  
ACCOUNT TITLE: Volunteer Recruitment/Retention  
ACCOUNT TOTAL: \$2,500

DESCRIPTION	AMOUNTS
<p><b><u>Recruitment Supplies</u></b></p> <p>This will pay for items such as banners, brochures, advertisements, etc. for promotion and the recruitment of volunteers. Career and college fair booths.</p>	<p><b>\$2,500</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE: 6280**  
**ACCOUNT TITLE: Information Services**  
**ACCOUNT TOTAL: \$16,164**

DESCRIPTION	AMOUNTS
IT contract \$397/month = \$4,764 Technical Support \$2,000 Office 365 subscription \$2,200  The IT contract provides support and updated hardware (routers, firewalls, wireless access points, etc.) Technical support is provided remotely or on-site and is charged per quarter hour.	<b>\$8,964</b>
Website Hosting \$800	<b>\$800</b>
<u><b>Equipment</b></u> Server upgrade - \$900 New Desktop PC for staff - \$1,500 Hardware for Active 911 in gear room - \$500 Hardware for schedule and events calendar in admin hallway - \$500	<b>\$3,400</b>
<u><b>Contingency</b></u> For equipment failure or other unforeseen issues	<b>\$3,000</b>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

**ACCOUNT CODE:** 6300  
**ACCOUNT TITLE:** Disaster Planning  
**ACCOUNT TOTAL:** \$6,400

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
<p>This line item will be used to fund the Fire District’s involvement and support of the disaster preparedness efforts and response.</p>	
<p><b><u>Nehalem Bay Emergency Volunteer Corp</u></b></p>	<b>\$5,000</b>
<p>The Nehalem Bay Emergency Volunteer Corp is a non-profit organization made up of volunteers that provide public education in disaster preparedness and response, and train citizens for Community Emergency Response Teams (CERT) to assist the District with response to disasters. This group has proven to be a valuable resource for the District. They provide Rehab services to the firefighters on the scene of prolonged incidents.</p>	
<p><b><u>Fire Department Disaster Preparedness</u></b></p>	<b>\$1,400</b>
<p>As part of the District objective of becoming well prepared we have been working on ensuring the District is able to provide enough food and water to sustain 30 volunteers for 21 days.</p>	

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**MATERIALS & SERVICES**

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

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
This line item will be used for unanticipated items or necessary purchases that were not budgeted.	<b>\$20,000</b>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

CAPITAL OUTLAY – ALL FUNDS

ACCOUNT CODE: 7010 / 7020  
ACCOUNT TITLE: Apparatus / Equipment Replacement  
ACCOUNT TOTAL: \$7,000

DESCRIPTION	AMOUNTS
<p><b><u>General Fund</u></b></p> <p>The District plans to purchase an agile drone with zoom and thermal imaging capabilities to replace the model purchased in 2020. The drone is used for aerial photography during both incidents and public events. There are currently two dedicated volunteer photographers/drone pilots; in total the district has four FAA licensed drone pilots.</p> <p>No other apparatus or equipment purchases are planned for this fiscal year.</p>	<p><b>\$7,000</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

CAPITAL OUTLAY – ALL FUNDS

ACCOUNT CODE: 7050  
ACCOUNT TITLE: Construction Outlay  
ACCOUNT TOTAL: \$359,119

DESCRIPTION	AMOUNTS
<p><b><u>Construction Reserve Fund</u></b></p> <p>The District is planning to outfit Station 13 with solar panels in order to remain resilient during a catastrophic event.</p> <p>Solar Panel System (90% of the cost is funded with FEMA’s Hazard Mitigation Grant)</p> <p>Station 13 roof improvements for project</p>	<p></p> <p><b>\$309,119</b></p> <p><b>\$50,000</b></p>

FISCAL YEAR 2024-25

**BUDGET JUSTIFICATION**

GENERAL FUND

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

DESCRIPTION	AMOUNTS
<p><b><u>Rosenbauer Timberwolf Lease-Purchase Payment</u></b> In 2021 a lease-purchase agreement was created for the acquisition of a Rosenbauer Timberwolf fire apparatus. The payment schedule consists of seven annual payments, due on December 1 each year.</p>	<p><b>\$71,577</b></p>



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

**EQUIPMENT REPLACEMENT SCHEDULE-FY 2024-2025 BUDGET**

<b>Fiscal Year Start</b>	<b>Beginning Fund Bal</b>	<b>Trf. In From Gen. Fund</b>	<b>Description of Replacement</b>	<b>Purchase Cost</b>
7/1/2024	139,643	100,000	No Purchase	0
7/1/2025	193,490	200,000	Training System	300,000
7/1/2026	93,490	210,000	Replace 2010 Rescue	241,485
7/1/2027	62,005	100,000	No Purchase	0
7/1/2028	162,005	20,000	Replace '17 Watercraft	30,000
7/1/2029	152,005	50,000	Replace '19 Command Vehicle and Extrication Tools	130,454
7/1/2030	71,551	50,000	No Purchase	0
7/1/2031	121,551	100,000	Replace 17 SCBA Units	160,000
7/1/2032	61,551	20,000	No Purchase	0
7/1/2033	81,551	20,000	No Purchase	0
7/1/2034	101,551	20,000	No Purchase	0
7/1/2035	121,551	20,000	No Purchase	0
7/1/2036	141,551	20,000	No Purchase	0
7/1/2037	161,551	20,000	No Purchase	0
7/1/2038	181,551	20,000	Replace 2027 Watercraft	53,141
7/1/2039	148,410	20,000	Replace 2028 Command Vehicle	97,500
7/1/2039	70,910	20,000	No Purchase	0

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

**CONSTRUCTION SCHEDULE**

<b>Fiscal Year Start</b>	<b>Beginning Fund Bal</b>	<b>Trf. In From Gen. Fund</b>	<b>Description</b>	<b>Purchase Cost</b>
7/1/2024	101,659	370,000	Solar Panel Project	359,119
7/1/2025	115,643	50,000		
7/1/2026	165,643	50,000		
7/1/2027	215,643	75,000		
7/1/2028	290,643	75,000		
7/1/2029	365,643	100,000		
7/1/2030	465,643	100,000		
7/1/2031	565,643	125,000		
7/1/2032	690,643	155,000		
7/1/2062	<b>5,340,643</b>		Assume \$155,000 for 30 years	

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**OTHER – TRANSFERS - GENERAL FUND**

**ACCOUNT CODE: 8010, 8500**  
**ACCOUNT TITLE: Transfer to Reserve Funds**  
**ACCOUNT TOTAL: \$420,000**

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"> <li>• Real Estate Buildings 50 years</li> <li>• Structural Engines 20 years</li> <li>• Wildland Type VI Engines 15 years</li> <li>• Water Tenders 20 years</li> <li>• Rescues 10 years</li> <li>• Watercraft 5 years</li> <li>• Other vehicles 10 years</li> </ul> <p>This year we plan to add the following to each account:</p> <p>Apparatus/Equipment Reserve Fund \$50,000</p> <p>Construction Reserve Fund \$370,0000            \$320,000 (Fund Solar Panel Project)            \$ 50,000 Possible St. 13 roof enhancements</p>	<p><b>\$420,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**OTHER REQUIRMENTS – GENERAL FUND**

**ACCOUNT CODE:** 8600  
**ACCOUNT TITLE:** Operating Contingency  
**ACCOUNT TOTAL:** \$42,000

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
<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 Personnel Services and the Materials and Services budget. We are factoring out of the equation the grant funding for costs within those appropriations.</p> <p><math>\\$1,745,856 - \\$104,922</math> (SAFER and WFS Grants for FY 24-25 costs) = <math>\\$1,640,934</math></p> <p><math>\\$1,640,934 \times 5\% = \\$82,047</math></p> <p><math>\\$82,047 - \\$40,000</math> (personnel and material/services contingencies) = <math>\\$42,047</math></p> <p>I have rounded to the nearest \$1,000 in the interest of a balanced budget.</p>	<p><b>\$42,000</b></p>

**FISCAL YEAR 2024-25**

**BUDGET JUSTIFICATION**

**OTHER REQUIREMENTS – GENERAL FUND**

**ACCOUNT CODE:** 9000-9020  
**ACCOUNT TITLE:** Ending Fund Balance  
**ACCOUNT TOTAL:** \$868,747

<b>DESCRIPTION</b>	<b>AMOUNTS</b>
<p><b><u>Minimum Fund Balance - Unassigned</u></b></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 1<sup>st</sup>, until tax revenues are received in November. These funds also provide a reserve for economic uncertainties.</p> <p>The amount deemed necessary represents 47% of our budgeted expenditures for personnel services, materials and services, capital purchases, debt service, and contingency.</p>	<p><b>\$868,747</b></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.

**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.

**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

**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.

**SCBA:** Self-Contained Breathing Apparatus

**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.