

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

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

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

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

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

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

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

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

**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	2022-23	2023-24	2023-24
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS

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

EQUIPMENT RESERVE RESOURCES

48,521	58,806	104,266	104,266	Fund Balance July 1	139,643	139,643	
285	1697	3,065	3,065	Interest from Investment	3,847	3,847	
10,000	50,000	100,000	100,000	Transfer from General Fund	50,000	50,000	
58,806	110,503	207,331	207,331	TOTAL RESERVE FUND RESOURCES	193,490	193,490	0

EQUIPMENT RESERVE EXPENDITURES

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

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	2022-23	2023-24	2023-24
ACTUAL	ACTUAL	ADOPTED	ADOPTED PLUS RESOLUTIONS

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

CONSTRUCTION RESERVE RESOURCES

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

CONSTRUCTION EXPENDITURES

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