

North Lincoln Fire & Rescue District #1

Budget Committee Meeting



April 19, 2023

North Lincoln Fire & Rescue District #1
is committed to providing quality emergency services
through the efforts of dedicated personnel.



North Lincoln Fire & Rescue District #1
PO Box 200, Lincoln City, OR 97367
541-996-2233
541-996-5344 (Fax)

Budget Committee Meeting - Agenda
April 19, 2023

Call the meeting to order – Budget Officer Dan Drayton

Item		Action Needed
1	Introductions	n/a
2	Select Chairman/Secretary (Chairman then conducts the meeting)	Motion #1 & 2
3	Presentation of the 2023-2024 Budget by Chief Dahlman	Review & Discussion
4	<u>Motions</u>	
	#3: Approving the budget and tax levy rate – General Fund	Motion #3
	#4: Approving the budget & tax levy rate – Equipment Reserve Fund	Motion #4
	#5: Approving the budget – Capital Projects Fund	Motion #5
5	Schedule next Committee Meeting <i>(if needed)</i>	n/a
6	Approve Budget Meeting Minutes 2022/2023	Motion #6
7	Adjourn	Motion #7

NLFR Budget Committee
Wed, Apr 19, 2023 4:00 PM - 5:30 PM (PDT)

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North Lincoln Fire & Rescue District #1

PO Box 200, Lincoln City, OR 97367
541-996-2233 (Office) / 541-996-5344 (Fax)
Website: www.nlfr.org

April 19, 2023

Budget Committee Members

Position #1 – Dan Clanton
Position #2 - Monica Valencia
Position #3 – Eric Creighton
Position #4 – Renee Selvidge
Position #5 – Jerry Cooksey

Board Members

Position #1 – Nancy Oksenholt
Position #2 – Tim Beatty
Position #3 – Alan Lee
Position #4 – Jamie Wright
Position #5 – Dan Drayton

Dear Committee Members,

I thank all of you for being part of the Public Process assuring that NLFR's budget is transparent and meeting the needs of our community. Our taxpayers trust us to maintain their buildings, keep equipment upgraded, and provide exceptional service.

This proposed budget keeps pace with inflation, covers the increasing cost of materials, services, employee Health Insurance, PERS, and wage increases.

The 2023-2024 budget includes three separate funds that account for a proposed budget of \$ 10,191,778. Those budgets include a General Operating Fund, a Debt Service Fund, and a Capital Improvement Fund.

GENERAL FUND

The value used to calculate taxes this next budget year is just over \$2.7 Billion Dollars. Normal projected increase is 2.5%. This last budget year values increased 5% over the 2021-22 valuation. However, the new Urban Renewal District will take \$ 21,148 from our revenue and that number increases every year for the next 26 years totaling more than \$4.8 million dollars. The City is proposing a second Urban Renewal District.

Our Permanent Levy and the current Local Option Levy allow us to collect \$4.8 million in taxes for operations.

There is an estimated carryover of funds into Fiscal Year 2023-2024 of \$3.5 Million and we will be using some of those funds to meet next year's expenses. This funding allows us to meet expenses until tax revenue starts to accumulate in

late November. We need to keep increasing our “savings” account because of the looming City of Lincoln City Urban Renewal District.

Other resources we utilize include Contracted Services, monies received from the Confederated Tribes of Siletz Indians, Hwy billing, EMS transports, plan review and inspection fees and grants. Those, along with other income sources and ending fund balances, provide the General Fund with \$ 8,804,053 in available funds.

Personnel Services continue to be our largest expense. All staff will be receiving step raises and COLA increases. Overall personnel costs have increased 6% due to PERS, insurance, and benefits.

Materials and Services increased this year because of fuel, increased utility costs, and computer applications. Most of the other individual budget line items remained consistent. The anticipated increase this next year is 4% over last year.

Capital Outlay is budgeted for \$75,000. This is down from last year due to limited funds and no grant approvals.

Debt Service Fund

Debt Service Fund levies taxes needed to make payments on our two existing bonds. The Debt Service Fund for 2023-2024 will levy taxes in the amount of \$ 843,305 to make the needed bond payments.

Capital Improvement Fund

This fund was established after the successful Bond election in May 2018. The estimated remaining \$ 370,000 in this fund will be utilized this year to complete upgrades to stations and purchase additional safety equipment.

Budgeting is always an important and complicated process. We are a very busy District. Operational staffing of volunteers and career is the largest part of the budget (80%). Our staff provided me with accurate numbers and projected needs. Thank You to Kathie Gordon-Brooks (Bryan Fitzsimmons Accounting) for her review, compiling the correct documents and accounting assistance.

Respectfully,



Rob Dahlman
Fire Chief

North Lincoln Fire & Rescue District #1
Budget Documents 2023-2024

Detail Spreadsheets:

<u>General Fund Resource Worksheet</u>	<u>Page 1</u>
<u>Tax Resources</u>	<u>Page 2</u>
<u>General Fund-Personnel Services</u>	<u>Page 3</u>
<u>General Fund-Materials & Services</u>	<u>Pages 4-6</u>
<u>General Fund - Capital Outlay</u>	<u>Page 7</u>
<u>Budget Requests Detail</u>	<u>Pages 8-9</u>
<u>Proposed Payroll Scale</u>	<u>Page 10</u>

LB Forms:

<u>LB-20 General Fund Resources</u>	<u>Page 11</u>
<u>LB-30 General Fund-Requirements</u>	<u>Page 12-13</u>
<u>LB-31A General Fund - Staff Salaries</u>	<u>Page 14</u>
<u>LB-31B General Fund - Materials & Services</u>	<u>Page 15</u>
<u>LB-35 Debt Service Fund - Bond repayment</u>	<u>Page 16</u>
<u>LB-10 Capital Improvement Fund with Bond</u>	<u>Page 17</u>

Draft Motions:

<u>#3 General Fund Tax Levy Rate</u>	<u>Page 18</u>
<u>#4 Debt Service Fund Bond Payments</u>	<u>Page 19</u>
<u>#5 Capital Projects Fund</u>	<u>Page 20</u>

2023-2024 General Fund Resource Worksheet

Budget Year	General Fund	Permanent Rate Taxes			Estimated
2023-2024	2023-2024	Tax Year	FYE-2023		FYE-2024
RESOURCES		Estimated Value Increase			102.50%
Beginning General Fund Balance:					
Available cash on hand or net working capital (accrual basis)	\$3,500,000				
Previously levied taxes	\$90,000				
Interest	\$70,000	District Value to Calculate Rate	2,650,640,392	2,716,906,402	
OTHER RESOURCES		Permanent Rate Limitation	0.0006783	0.0006783	
Highway Billing	\$18,000	Permanent Rate Taxes Imposed	\$1,797,929	\$1,842,878	
Sale of Surplus Equipment	\$20,000	Estimated Taxes to be collected	94%	\$ 1,732,305	94%
Conflagration	\$5,000				
Volunteer Equipment Account	\$30,000	Local Option Levy	FYE-2023	FYE-2024	
Ambulance Transports	\$40,000				102.50%
Contracted Services	\$85,000	District Value to Calculate Rate	2,675,736,570	2,742,629,984	
Misc. Sources	\$30,000				
Plan Review Fees	\$7,500				
Grants / Donations	\$30,000				
LOSAP Refunds	\$1,000				
Total resources except tax	\$3,926,500	Rate (\$1.22 per \$1000)	0.00122	0.00122	
Permanate Rate	\$1,732,305		\$3,264,399	\$3,346,009	
Option Levy 2022-2027	\$3,145,248		94%	94%	
Taxes necessary to balance	\$4,877,553		\$3,068,535	\$3,145,248	
TOTAL RESOURCES	\$8,804,053	Total Combined Revenue	\$ 4,758,588	\$4,877,553	
The Estimates above includes District value growth of 2.5% with a 94% collection rate.					

**North Lincoln Fire Rescue District #1
General Fund Budget 2023-2024**

Budget General Fund	2022-2023	2023-2024	Budget General Fund
PERSONNEL SERVICES			PERSONNEL SERVICES
Vol. Incentive Program LOSAP	\$55,000	\$40,000	Vol. Incentive Program
Wellness Program	\$2,000	\$2,000	Wellness Program
Association Support	\$17,000	\$17,000	Association Support
Programs, banquets, meals	\$10,000	\$12,000	Programs, banquets, meals
Medical Expenses	\$10,000	\$6,000	Medical Expenses
Life Insurance	\$10,000	\$7,000	Life Insurance
Background and Screening	\$1,000	\$1,000	
PERS Contributions	\$2,500	\$2,500	
Vol. Duty shift program, per-diem	\$80,000	\$50,000	Vol. Duty shift program, per-diem
Payroll-Taxes	\$5,000	\$3,000	
Ambulance Air & Ground	\$4,000	\$4,000	
Sub Total Volunteer Programs	196,500	\$144,500	Sub Total
Payroll-Chief	\$125,400	\$132,500	Payroll-Chief
Payroll-Deputy Chief Operations/Training	\$93,140	\$102,760	Payroll-Deputy Chief Operations/Training
Payroll-Fire Marshal (F-4)	\$73,000	\$83,757	Payroll-Fire Marshal (F-4)
Payroll- Maintenance Tech (F-2)	\$116,410	\$124,800	Payroll- Maintenance Tech (F-2)
Office Administrator	\$113,230	\$125,000	Office Administrator
Payroll-Firefighter/Engineer (F-1) 48/96	\$967,720	\$1,016,460	Payroll-Firefighter/Engineer (F-1) 48/96
Payroll-Captain (F-2) 48/96	\$427,800	\$458,323	Payroll-Captain (F-2) 48/96
Payroll-Temporary Conflagration	\$4,000	\$4,000	Payroll-Temporary Conflagration
Overtime	\$310,000	\$380,000	Overtime
Incentive Pay	\$52,000	\$72,000	Incentive Pay
Sub Total Payroll	\$2,282,700	\$2,499,600	Sub Total Payroll
Payroll-Taxes	\$62,000	\$66,000	Payroll-Taxes
PERS	\$750,000	\$810,000	PERS 4% Increase
Health Insurance	\$550,000	\$554,400	Staff Medical Insurance 4% Increase
HRA / VEBA	\$67,000	\$71,000	HRA VEBA Contribution
Life Insurance / AD&D	\$4,100	\$4,600	
Medical Expenses	\$15,000	\$11,000	Medical Physicals pre-employment and annual
Civil Service Commission (CSC)	\$1,000	\$1,000	
Workers Comp	\$180,000	\$198,000	Workers Comp 10% increase
Deferred Comp	\$69,000	\$74,000	Employee Benefits
Sub Total Benefits	\$1,698,100	\$1,790,000	Sub Total Benefits
Total Personnel Services	4,177,300	\$4,434,100	Total Personnel Services

**North Lincoln Fire Rescue District #1
General Fund Budget 2023-2024**

MATERIALS & SERVICES	2022-2023	2023-2024	MATERIALS & SERVICES
Accounting	\$47,000	\$47,000	Accounting
Audit	\$9,300	\$12,000	Audit
Legal	\$12,000	\$20,000	Legal
Legal Publications	\$3,000	\$2,000	Legal Publications
District License Fees	\$1,000	\$1,000	
Dues & Subscriptions, Reference Text	\$12,000	\$13,000	Dues & Subscriptions, Reference
Professional services	\$20,000	\$22,000	
Election	\$1	\$4,200	Election
Total Legal & Accounting	\$104,301	\$121,200	Total Legal & Accounting
Office & Administration			Office & Administration
Banking Fees	\$700	\$1,000	
Office Supplies	\$10,000	\$9,000	Supplies
Office Equipment Maintenance	\$1,000	\$1,000	Equipment Maintenance
Miscellaneous Expenses	\$5,000	\$3,000	Miscellaneous Expenses
Postage and Shipping	\$1,000	\$1,500	
Dispatching Services	\$56,245	\$58,500	Dispatching Services (4% increase)
Copier Lease	\$4,000	\$4,300	Copier Lease
Software Programs	\$15,000	\$17,500	APX Software addition
Transfers of Donations to Volunteer Assoc	\$5,000	\$5,000	
Travel and Meals- Administrative Staff	\$1,000	\$2,000	
Total Office & Administration	\$98,945	\$102,800	Total Office & Administration
Building Utilities			Building Utilities
Phone/Cable/Data	\$27,000	\$29,000	Phone/Cable/Data
IT Services / Email	\$24,000	\$30,000	IT Services / Email
Dispatch Applications	\$1,500	\$1,500	
Wireless Services	\$7,000	\$9,000	Wireless Services
Utilities	\$40,000	\$40,000	Utilities
Alarm Monitoring	\$2,800	\$3,000	
Total Building Utilities	\$102,300	\$112,500	Total Building Utilities

**North Lincoln Fire Rescue District #1
General Fund Budget 2023-2024**

Building Maintenance		2022-2023	2023-2024	Building Maintenance
Station 12	Base Services	\$2,000	\$2,000	
	Repairs	\$1,000	\$1,000	Station 12, Rose Lodge
Station 13	Base Services	\$2,000	\$2,000	
	Repairs	\$1,000	\$1,000	Station 13, Otis
Station 14	Base Services	\$4,000	\$6,000	
	Repairs	\$2,000	\$4,000	Station 14, Oceanlake
Station 15	Base Services	\$2,000	\$2,000	
	Repairs	\$2,000	\$5,000	Station 15, Sprinkler system repairs
Station 16	Base Services	\$4,000	\$6,000	
	Repairs	\$10,000	\$12,000	Station 16, Sprinkler system repairs
Station 17	Base Services	\$2,000	\$2,000	
	Repairs	\$1,000	\$1,000	Station 17, Kernville
Taft Drill Tower	Repairs	\$4,000	\$4,000	
Maintenance All Stations	Misc.	\$4,000	\$5,000	
Radio and site agreement expenses	Shared Maintenance of County Comm. Sys.	\$12,000	\$12,000	
Total Buildings Maintenance	Account # 6600	\$53,000	\$65,000	Total Buildings Maintenance

**North Lincoln Fire Rescue District #1
General Fund Budget 2023-2024**

	2022-2023	2023-2024	Materials & Services Cont.
Materials & Services Cont.			
General Liability, Property, Auto etc.	\$69,000	\$83,000	General Liability, Property, Auto etc.
Total Insurance. & Bonds	\$69,000	\$83,000	Total Insurance & Bonds
Account # 6700			
Equipment Operation / Maintenance			Equipment Operation / Maintenance
Apparatus	\$100,000	\$80,000	Apparatus
Apparatus	\$44,000	\$52,000	
Rescue Skis	\$2,500	\$2,500	Rescue Skies
Water Rescue Equipment	\$5,000	\$5,000	Water Rescue Equipment
Radios & Communications	\$20,000	\$20,000	Radios & Communications
Fire & Rescue Supplies	\$45,000	\$50,000	
Medical Supplies and Equipment Service	\$25,000	\$30,000	Zoll Agreement and Medical supplies
Equipment Repairs / Maintenance	\$8,000	\$10,000	
Uniforms	\$24,000	\$22,000	
Disaster Preparedness	\$5,000	\$5,000	
Equipment Testing	\$25,000	\$25,000	
Total Equipment Operation	\$303,500	\$301,500	Total Equipment Operation
Training & Public Education			Training & Public Education
Training	\$31,800	\$32,000	
Training Equipment	\$1,000	\$1,000	
Training Classes	\$3,000	\$3,000	
Certification Costs	\$4,000	\$2,000	
Training Recruit Academy	\$1,000	\$1,000	
Education	\$10,000	\$10,000	
Firefighter Fitness Program	\$2,000	\$2,000	
Fire Prevention, Public Education	\$8,000	\$10,000	Fire Marshal projects
CERT	\$1,000	\$1,000	North Lincoln CERT Assistance
Volunteer Recruitment	\$2,000	\$2,000	
Total Training & Pub. Ed.	\$63,800	\$64,000	
Account # 6900			
Total Materials & Services	\$794,846	\$850,000	Total Materials & Services

**North Lincoln Fire Rescue District #1
General Fund Budget 2023-2024**

CAPITAL OUTLAY		2022-2023	2023-2024	CAPITAL OUTLAY
Fire & Rescue Equipment	Volunteer Association Fund Purchases	\$30,000	\$30,000	Volunteer Association Fund Purchases
Fire & Rescue Equipment		\$45,000	\$45,000	PPE and Safety Equipment
Drone Program		\$65,000		
Radio & Communications	Portable Radios Grant	\$20,000		
	Total Capital Outlay	\$160,000	\$75,000	Total Capital Outlay
Total Personnel Services		\$4,177,300	\$4,434,100	Total Personnel Services
Total Materials & Services		\$794,846	\$850,000	Total Materials & Services
Total Capital Outlay		\$160,000	\$75,000	Total Capital Outlay
	Total Per / M&S / Cap. Outlay	\$5,132,146	\$5,359,100	Total Per / M&S / Cap. Outlay
Contingencies		\$350,000	\$250,000	CONTINGENCIES
Sub Total		\$5,482,146	\$5,609,100	Sub Total
Unappropriated Ending Fund Balance		\$3,162,803	\$3,194,953	Unappropriated Ending Fund Balance
TOTAL GENERAL FUND		\$8,644,949	\$8,804,053	TOTAL GENERAL FUND
			2023/2024	
	Projected carry over Contingencies	90.00%	\$225,000	Projected carry over Contingencies
	Projected carry over General fund	5.00%	\$267,955	Projected carry over General fund
	Unappropriated ending Fund Balance		\$3,194,953	Unappropriated ending Fund Balance
	Total Estimated Carry Over		\$3,687,908	Total Estimated Carry Over

Account Number	Category	Description	Submitted By	Amount Submitted	Notes	sug	Amnt	Chief Approved	Amount Approved	TOTAL
6230	M/S Misc									
6230	M/S Misc									
6260	M/S Programs									
6260	M/S Programs	APX Software	Heidt	\$2,520				Yes	\$2,520	\$2,520
	TOTAL									
6671	M/S-Buildings & Grounds Station 14									
6672	M/S-Building Maintenance Station 15	Sprinkler Heads	Schroeder	\$4,000	Required			Yes	\$4,000	
6673	M/S-Building Maintenance Station 17									
6674	M/S-Building & Grounds Station 13									
6675	M/S-Building Maintenance Station 12									
6676	M/S-Buildings & Grounds Station 16	Sprinkler Heads	Schroeder	\$6,500	Required			Yes	\$6,500	
6677	GF-M/S Training Tower									
	TOTAL									\$10,500
6810	M/S-Apparatus Repair & Maint	Fleet Tires	Banner	\$20,000				Yes	\$20,000	
6810	M/S-Apparatus Repair & Maint	General Maintenance	Dahlman	\$60,000				Yes	\$60,000	
	TOTAL									\$80,000
6820	M/S Equipment & Jet Skis	Maintenance of Jet Skis		\$2,500	Approved in maintenance					
6825	M/S Equipment Water Rescue	Dry Suit Maintenance		\$2,000				Yes	\$2,000	
6825	M/S Equipment Water Rescue									
6825	M/S Equipment Water Rescue	Dry Suit Care Kits		\$150				Yes	\$150	
6825	M/S Equipment Water Rescue	Life Jackets		\$550	x10 care kits			Yes	\$550	
6825	M/S Equipment Water Rescue	Throw Bags		\$700	x2 Life Jackets			Yes	\$700	
6825	M/S Equipment Water Rescue	Gloves		\$200	Throw bags			Yes	\$200	
6825	M/S Equipment Water Rescue	Swift Water Gear		\$900	Gloves			Yes	\$900	
6825	M/S Equipment Water Rescue	Training Aids		\$500	Misc Gear			Yes	\$500	
	TOTAL									\$5,000
6830	GF-Radio & Communications									
6830	GF-Radio & Communications									
6830	GF-Radio & Communications	Pager and Radio Repairs	Dahlman	\$20,000				Yes	\$20,000	
	TOTAL									\$20,000
6835	M/S Equipment Fire/Rescue	King Vision Video Laryngoscope		\$1,785				No		
6835	M/S Equipment Fire/Rescue	Helmet & Flash Lights	Strange	\$500				Yes	\$500	
6835	M/S Equipment Fire/Rescue	Magnetic White Board S-16	Pariani	\$350				Yes	\$350	
6835	M/S Equipment Fire/Rescue	Wildland Packs and Shelters	Longworth	\$2,100				Yes	\$2,100	
6835	M/S Equipment Fire/Rescue	Milwaukee Light Towers x2	Bickerdyke	\$500				Yes	\$500	
6835	M/S Equipment Fire/Rescue	Rope Equipment	Brown	\$4,000				Partial	\$2,000	
6835	M/S Equipment Fire/Rescue	Fire Investigation Supplies	Heidt	\$500				Yes	\$500	
6835	M/S Equipment Fire/Rescue	Lap Tops	Heidt	\$800				Yes	\$800	
6835	M/S Equipment Fire/Rescue	General Operating Expenses	Dahlman	\$30,000				Yes	\$33,250	
	TOTAL									\$40,600
6840	GF-Equipment Operations	Medical Supplies	Dahlman	\$25,000	Supplies and Maintenance			Yes	\$25,000	
6850	GF-SCBA Repairs		Maestas	\$5,000				Yes	\$5,000	
	TOTAL									\$30,000
6870	M/S Uniforms									
6870	M/S Uniforms									
6870	M/S Uniforms	Volunteer Uniforms	Dahlman	\$4,000					\$4,000	
6870	M/S Uniforms	Admin Uniforms	Dahlman	\$2,000					\$2,000	

North Lincoln Fire and Rescue District #1

Proposed 2023-2024 Pay Scale

North Lincoln Fire & Rescue District #1 - Proposed Pay 2023/2024

Pay Classification - Firefighter/Engineer			Shift F-1		
Position:	Pay	15	Hour	53 hr.	Annual
Shift FF-EMT	Step	\$21.43	Rate	Week	Base Pay
Contract Increase	2.00%				
	1		\$21.86	2756	\$60,242
12 month	2	104%	\$22.73	2756	\$62,652
24 Months	3	104%	\$23.64	2756	\$65,158
36 Months	4	104%	\$24.59	2756	\$67,764
48 Months	5	104%	\$25.57	2756	\$70,475
60 Months	6	104%	\$26.59	2756	\$73,294

Pay Classification - Maintenance Tech			F-2		
Position:	Pay	2	Hour	40 hr.	Annual
Maintenance Tech	Step	\$24.88	Rate	Week	Base Pay
Contract Increase	3.00%				
	1		\$25.63	2080	\$53,310
12 month	2	104%	\$26.66	2080	\$55,443
24 Months	3	104%	\$27.72	2080	\$57,661
36 Months	4	104%	\$28.83	2080	\$59,967
48 Months	5	104%	\$29.98	2080	\$62,366
60 Months	6	104%	\$31.18	2080	\$64,860

Pay Classification - Captain			Shift F-2		
Position:	Pay	6	Hour	53 hr.	Annual
Shift Captain	Step	\$24.88	Rate	Week	Base Pay
Contract Increase	3.00%				
	1		\$25.63	2756	\$70,626
12 month	2	104%	\$26.65	2756	\$73,451
24 Months	3	104%	\$27.72	2756	\$76,389
36 Months	4	104%	\$28.83	2756	\$79,445
48 Months	5	104%	\$29.98	2756	\$82,623
60 Months	6	104%	\$31.18	2756	\$85,928

Pay Classification - Firefighter/Engineer 40hr week			F-5		
Position:	Step	0	Hour	40 hr.	Annual
		\$28.40	Rate	Week	Base Pay
Contract Increase	2.00%				
	1		\$29.97	2080	\$62,338
12 month	2	104%	\$31.17	2080	\$64,831
24 Months	3	104%	\$32.42	2080	\$67,424
36 Months	4	104%	\$33.71	2080	\$70,121
48 Months	5	104%	\$35.06	2080	\$72,926
60 Months	6	104%	\$36.46	2080	\$75,843

Pay Classification - Office Administration					
Position	Pay	2	Hour	40 hr.	Annual
Office Administrators	Step	\$25.30	Rate	Week	Base Pay
Increase	3.00%				
	1		\$26.06	2080	\$54,203
12 month	2	104%	\$27.10	2080	\$56,371
24 Months	3	104%	\$28.19	2080	\$58,626
36 Months	4	104%	\$29.31	2080	\$60,971
48 Months	5	104%	\$30.49	2080	\$63,410
60 Months	6	104%	\$31.70	2080	\$65,946

Pay Classification - Fire Marshal			F-4		
Positions:	Step	1	Hour	40 hr.	Annual
		\$36.15	Rate	Week	Base Pay
Increase	3.00%				
	1		\$37.23	2080	\$77,438
12 month	2	104%	\$38.72	2080	\$80,536
24 Months	3	104%	\$40.27	2080	\$83,757
36 Months	4	104%	\$41.88	2080	\$87,108
48 Months	5	104%	\$43.55	2080	\$90,592
60 Months	6	104%	\$45.30	2080	\$94,216

Position	Pay	Hour	40 hr.	Annual
FIRE CHIEF	6.00%	\$132,900		Salary

Position	Pay	Hour	40 hr.	Annual	
DEPUTY CHIEF	Step	Rate	Week	Salary	
Increase	3.00%				
Salary	1	\$43.92	2080	\$91,354	
12 month	2	104%	\$45.68	2080	\$95,008
24 Months	3	104%	\$47.50	2080	\$98,808
36 Months	4	104%	\$49.40	2080	\$102,760
48 Months	5	104%	\$51.38	2080	\$106,871
60 Months	6	104%	\$53.44	2080	\$111,146

Incentive = \$61.08 Per unit

- EMT-A = \$ 122.16
- EMT-P = \$ 488.64
- AA/AS = \$ 61.08
- BA/BS = \$ 122.16

RESOURCES
GENERAL FUND

(Fund)

NORTH LINCOLN FIRE & RESCUE DISTRICT #1

(Name of Municipal Corporation)

Line #	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			GI #
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	First Preceding Year 2020-21	First Preceding Year 2021-22						
1				1 Available cash on hand* (cash basis) or				1
2	2,740,275	4,132,872	4,042,000	2 Net working capital (accrual basis)	3,500,000			2 4001
3	130,935	125,735	90,000	3 Previously levied taxes estimated to be received	90,000			3 4120
4	24,979	25,596	20,000	4 Interest	70,000			4 4200
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	36,418	34,170	25,000	7 Out-of-District Fire Services	18,000			7 4320
8	18,375	4,550	30,000	8 Sale of surplus	20,000			8 4400
9	38,170	47,306	25,000	9 Other	30,000			9 4900
10	25,194	10,467	30,000	10 Volunteer Equipment Account	30,000			10 4985
11	11,066	26,038	20,000	11 Ambulance Services	40,000			11 4380
12	73,606	73,512	85,000	12 Contracted Services	85,000			12 4300
13				13 Plan Review Fees	7,500			13 4385
14				14				14 4612
15				15				15
16	735,960	158,465	172,343	16 Grants/Donations/Cost sharing	30,000			16 4500
17	3,622	866	1,000	17 LOSAP refunds	1,000			17 4940
18	228,701	264,536	136,653	18 Conflagration	5,000			18 4710
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	4,067,301	4,904,113	4,676,996	29 Total resources, except taxes to be levied	3,926,500			29
30			4,643,949	30 Taxes estimated to be received	4,877,553			30
31	3,531,880	3,761,852		31 Taxes collected in year levied				31
32	7,599,181	8,665,965	9,320,945	32 TOTAL RESOURCES	8,804,053			32

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
General Fund
 [name of fund]

FORM LB-30

North Lincoln Fire & Rescue District #1

GL #	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			GL #		
	Actual	Adopted Budget This Year	Year 2022-23		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing body			
	First Preceding Year 2020-21	First Preceding Year 2021-22	Year 2022-23							
2	141,426	112,115	196,500	2	144,500			2	5100	
3	1,564,023	1,789,496	2,373,063	3	2,499,600				3	5500
4	1,021,962	1,445,277	1,713,100	4	1,790,000				4	5710
5				5					5	5740
6	2,727,411	3,046,888	4,282,653	6	4,434,100				6	
7			28	7	28				7	
8				8					8	
9	686,758	702,676	858,479	9	850,000				9	
10				10					10	
11				11					11	
12				12					12	
13	686,758	702,676	858,479	13	850,000				13	
14				14					14	
15				15					15	7450
16	52,140	175,622	160,000	16	75,000				16	7600
17				17					17	7460
18				18					18	7470
19				19					19	7455
20	52,140	175,622	160,000	20	75,000				20	7000
21	3,466,309	3,925,186	5,301,142	21	5,359,100				21	

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
General Fund
 (name of fund)

North Lincoln Fire & Rescue District #1
 (name of Municipal Corporation)

FORM LB-30

Line #	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			GL #
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2020-21	First Preceding Year 2021-22	This Year 2022-23					
2				PERSONNEL SERVICES NOT ALLOCATED				2
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5				Total Full-Time Equivalent (FTE)				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7				NONE				7
9	0	0	0	TOTAL MATERIALS AND SERVICES	0	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11				NONE				11
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
15				NONE				15
17	0	0	0	TOTAL DEBT SERVICE	0	0	0	17
19			507,000	SPECIAL PAYMENTS				19
21	0	0	507,000	Other financing uses - reimburse COVID-19 Grant	0	0	0	21
23	0			TOTAL SPECIAL PAYMENTS	0	0	0	23
27				INTERFUND TRANSFERS				27
28	0	0	0	Transfer to Seismic Project Fund				28
29	0	0	350,000	TOTAL INTERFUND TRANSFERS	250,000	0	0	29
30				OPERATING CONTINGENCY				30
31				RESERVED FOR FUTURE EXPENDITURE				31
32	0	0	857,003	UNAPPROPRIATED ENDING BALANCE	250,000	0	0	32
33	3,466,303	3,925,186	5,304,142	TOTAL REQUIREMENTS NOT ALLOCATED	5,359,100	0	0	33
34	4,132,872	4,740,779	3,167,803	Total Requirements for All Org./Units/Programs G. Fund	3,194,953	0	0	34
35	7,599,181	8,665,965	9,320,945	Ending balance (prior years)	8,804,053	0	0	35
				TOTAL REQUIREMENTS				

	Historical Data			REQUIREMENTS For Fire Service North Lincoln Fire & Rescue District #1	FTE	Budget For Next Year 2023-2024			GI.#	
	Actual		Adopted Budget: This Year Year 2022-23			Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	First Preceding Year 2020-21	First Preceding Year 2021-22								
1	114,000	125,400	125,400	1 Fire Chief	1	132,500			1	5510
2	84,000	89,987	93,140	2 Deputy Chief of Operations/Training	1	102,760			2	5520
3	-	-	-	3	0				3	5530
4	-	-	-	4	0				4	5585
5	-	-	-	5	0				5	5560
6	66,292	68,816	73,000	6 Fire Marshal	1	83,757			6	5525
7	-	-	-	7	0				7	5580
8	102,095	111,673	116,410	8 Maintenance Technician	2	124,800			8	5590
9	119,497	139,690	113,250	9 Office Administrators	1	125,000			9	5540
10	-	-	-	10	1				10	5550
11	649,697	692,899	967,720	11 Firefighters EMT or Engineers	11	1,016,460			11	5586
12	-	-	-	12					12	5588
13	205,278	220,760	427,800	13 Firefighter Lt. or Captain	3	458,323			13	5589
14	223,164	310,861	417,363	14 Overtime, incentive, misc payroll		452,000			14	5500
15	-	3,013	-	15 Acting In Charge Unit Pay (AIC)	0				15	
16	-	26,397	39,000	16 Confagrations		4,000			16	5610
17				17					17	
18				18					18	
19				19					19	
20				20					20	
21				21					21	
22				22					22	
23				23					23	
24				24					24	
25				25					25	
26	1,564,023	1,789,496	2,373,063	Total Full-Time Equivalent (FTE) Requirements	21	2,499,600			26	

**DETAILED REQUIREMENTS:
MATERIALS AND SERVICES**

**FORM
LB-31b**

General Fund

(name of fund)

North Lincoln Fire & Rescue District #1

Line #	Historical Data			REQUIREMENTS For ___ FIRE SERVICE	Budget For Next Year 2023-2024			GL #	
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	First Preceding Year 2020-21	First Preceding Year 2021-22							
1	104,019	103,082	104,301	1 Accounting, legal, board exp and training	121,200			1	6100
4	101,681	92,278	98,945	4 Office and Administration expense	102,800			4	6200
2	138,915	149,260	155,300	2 Building, utilities, maintenance	177,500			2	6600
3	64,863	71,995	69,000	3 Insurance and bonds	83,000			3	6700
5	257,070	272,329	366,208	5 Equipment operation, repair and maintenance	301,500			5	6800
7	17,264	12,844	54,800	7 Training programs	54,000			7	6910
6	2,946	888	9,925	6 Public Education / Fire Prevention Programs	10,000			6	6910
8				8				8	
9				9				9	
10				10				10	
11				11				11	
12				12				12	
13				13				13	
14				14				14	
15				15				15	
16				16				16	
17				17				17	
18				18				18	
19				19				19	
20				20				20	
21				21				21	
22				22				22	
23				23				23	
24				24				24	
25				25				25	
26	686,758	702,676	858,479	TOTAL REQUIREMENTS	850,000	-	-	26	

150-504-031

2021.04.10 KTR

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

FORM
LB-35

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

**Debt Service Fund
(Fund)**
North Lincoln Fire & Rescue District #1
(Name of Municipal Corporation)

Historical Data			Budget for Next Year 2023-2024		GL #	
Actual	Adopted Budget This Year 2022-23	Budget for Next Year 2023-2024				
First Preceding Year 2020-21	First Preceding Year 2021-22	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body
		Resources				
2		2	Beginning Cash on Hand (Cash Basis), or			2
3	216,459	3	Working Capital (Accrual Basis)	199,218		3
4	28,366	4	Previously Levied Taxes to be Received	16,000		4
5	2,428	5	Interest	9,800		5
6		6				6
7		7	Transferred from Other Funds			7
8	247,253	8	Total Resources, Except Taxes to be Levied	225,018	0	8
9		9	Taxes Estimated to be Received *	792,707		9
10	751,331	10	Taxes Collected in Year Levied			10
11	998,584	11	TOTAL RESOURCES	1,017,725	0	11
			Requirements			
			Bond Principal Payments			
			Bond Issue	Budgeted Payment Date		
13		13				13
14	310,000	14	2016			14
15	124,995	15	2018	400,000		15
16	434,995	16	Total Principal	180,000		16
			Bond Interest Payments			
			Bond Issue	Budgeted Payment Date		
18		18				18
19	107,750	19	2016	67,150		19
20	249,771	20	2018	232,400		20
21	357,521	21	Total Interest	299,550	0	21
			Unappropriated Balance for Following Year By			
			Bond Issue	Projected Payment Date		
23		23	2016	25,575		23
24		24	2018	112,600		24
25		25	Ending balance (prior years)			25
26	206,068	26	Total Unappropriated Ending Fund Balance	138,175	0	26
27		27				27
28		28				28
29		29				29
30	998,584	30	TOTAL REQUIREMENTS	1,017,725	0	30

*If this form is used for revenue bonds, property tax resources may not be included.

SPECIAL FUND
RESOURCES AND REQUIREMENTS
 Capital Projects Fund (Bond Remodel)

Fund opened 2017-18
 North Lincoln Fire & Rescue District #1
 (Name of Municipal Corporation)

FORM
LB-10

Historical Data		DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
Actual	Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
First Preceding Year 2020-21	First Preceding Year 2021-22	RESOURCES			
		2 Cash on hand * (cash basis), or			2
2,485,705	1,833,843	3 Working Capital (accrual basis)	369,000		3
		4 Previously levied taxes estimated to be received			4
16,981	4,882	5 Interest	1,000		5
		6 Transferred IN, from General Fund			6
		7 Sale of GO Bonds			7 8700
		8			8
		9			9
2,502,686	1,838,725	10 Total Resources, except taxes to be levied	370,000	-	10
		11 Taxes estimated to be received			11
		12 Taxes collected in year levied			12
2,502,686	1,838,725	TOTAL RESOURCES	370,000	-	13
		REQUIREMENTS **			
		15			15
		16			16
		17			17 8640
421,471	54,595	18	140,000		18 8700
		19			19 8750
124,644	967,150	20	110,000		20 8650
	1	21			21 8800
122,728	46,756	22	120,000		22 8780
		23			23
		24			24
		25			25
		26			26
		27			27
		28			28
1,833,843	770,223	29			29
		30			30
2,502,686	1,838,725	UNAPPORTIONED ENDING FUND BALANCE			
		TOTAL REQUIREMENTS	370,000	-	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

North Lincoln Fire & Rescue District #1
Budget Committee
for the Year July 1, 2023 to June 30, 2024
Date: April 19 , 2023

Motion # 3

Approving the Budget and Tax Levy Rate
General Fund

Be it moved that the Budget Committee for North Lincoln Fire & Rescue District #1 hereby approved the GENERAL FUND budget for 2023/2024 as presented by the Budget Officer and ___ accepted by ___ amended by

General Fund

Fire Service	\$ 5,359,100
General Operating Contingency	250,000
Unappropriated ending fund balance	<u>3,194,953</u>
Total Requirements	<u>\$ 8,804,053</u>

Be it moved that the Budget Committee for North Lincoln Fire & Rescue District #1 hereby approved the amount of tax revenue for the GENERAL FUND budget for 2023/2024 as presented by the Budget Officer and amended by this committee as follows:

General Government
\$.6783 per \$1,000 of assessed value

Local Option Levy
\$1.22 per \$1,000 of assessed value

North Lincoln Fire & Rescue District #1
Budget Committee
for the Year July 1, 2023 to June 30, 2024
Date: April 19, 2023

Motion # 4

Approving the Budget and Tax Levy Rate
Debt Service Fund

Be it moved that the Budget Committee for North Lincoln Fire & Rescue District #1 hereby approved the **DEBT SERVICE FUND BUDGET** for 2023/2024 as presented by the Budget Officer and ___ accepted by ___ amended by

Debt Service Fund

Bond principal payments	\$ 580,000
Bond interest payments	299,550
Unappropriated ending fund balance	<u>138,175</u>
Total Requirements	<u>\$ 1,017,725</u>

Be it moved that the Budget Committee for North Lincoln Fire & Rescue District #1 hereby approve the amount of tax revenue for the DEBT SERVICE FUND budget for 2023/2024 as presented by the Budget Officer and ___ accepted by ___ amended by this committee as follows:

Taxes to levy	\$ 843,305
Discounts & other uncollected amounts	<u>(50,598)</u>
Taxes necessary to balance the budget	<u>\$ 792,707</u>

North Lincoln Fire & Rescue
Budget Committee
for the Year July 1, 2023 to June 30, 2024
Date: April 19, 2023
Motion # 5

Approving the Budget
Capital Projects Fund

Be it moved that the Budget Committee for North Lincoln Fire & Rescue District #1 hereby approves the **Capital Projects Fund Budget** for 2023/2024 as presented by the Budget Officer and ___ accepted by ___ amended by this committee as follows:

Capital Projects Fund

Fire Service	\$ 370,000
Transfer	-
	<hr/>
Total Requirements	<u>\$ 370,000</u>