

North Lincoln Fire & Rescue District #1

Budget Committee Meeting



April 17, 2024

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 17, 2024

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 2024-2025 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 – Debit Service Fund	Motion #4
#5: Approving the budget – Capital Projects Fund	Motion #5
5 Schedule next Committee Meeting <i>(if needed)</i>	n/a
6 Adjourn	Motion #6

NLFR Budget Committee Meeting

Apr 17, 2024, 4:00 – 6:00 PM (America/Los_Angeles)

Please join my meeting from your computer, tablet or smartphone.

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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 17, 2024

Budget Committee Members

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

Board Members

Position #1 – Nancy Oksenholt
Position #2 – Tim Beatty
Position #3 – Eric Creighton
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 expectations the community has for us to provide service. 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 2024-2025 budget includes three separate funds that account for a proposed budget of \$ 11,391,155. 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 \$2.8 Billion Dollars. Normal projected increase is 2.5%. This last year property values increased 4% over the 2022-23 valuation. However, the two Urban Renewal District's will take \$ 36,260 from our revenue this year and that number increases every year for the next 26 years totaling more than \$11 million dollars.

Our Permanent Levy and the current Local Option Levy allow us to collect \$5.4 million in taxes for operations.

There is an estimated carryover of funds into Fiscal Year 2024-2025 of \$4.4 Million dollars, and we will be using some of those funds to meet next year's expenses. This is our savings account. Carryover 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 impacts from City of Lincoln City Urban Renewal District's.

Other resources we utilize include Contracted Services, monies received from the Confederated Tribes of Siletz Indians, Hwy billing, EMS transports, plan review, inspection fees and grants. Those, along with other income sources and ending fund balances, provide the General Fund with \$ 10,139,230 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 5.5% 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 7% over last year.

Capital Outlay is budgeted for \$154,400. This has increased from last year due to Grant requests.

Debt Service Fund

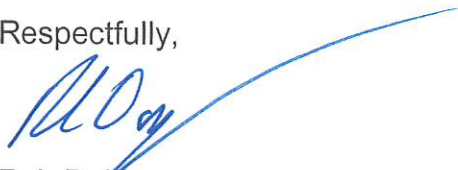
Debt Service Fund levies taxes needed to make payments on our two existing bonds. The Debt Service Fund for 2024-2025 will levy taxes in the amount of \$ 873,874 to make the needed bond payments.

Capital Improvement Fund

This fund was established after the successful Bond election in May 2018. The estimated remaining \$ 220,000 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 (81%). 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 2024-2025

Detail Spreadsheets:

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<u>General Fund-Personnel Services</u>	Page 3
<u>General Fund-Materials & Services</u>	Pages 4-6
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<u>Budget Requests Detail</u>	Pages 8-9
<u>Proposed Payroll Scale</u>	Page 10

LB Forms:

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<u>LB-30 General Fund-Requirements</u>	Page 12-13
<u>LB-31A General Fund - Staff Salaries</u>	Page 14
<u>LB-31B General Fund - Materials & Services</u>	Page 15
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Draft Motions:

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<u>#4 Debt Service Fund Bond Payments</u>	Page 19
<u>#5 Capital Projects Fund</u>	Page 20

Permanent Rate Taxes Tax Year	Estimated						
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Lincoln County District Value	\$2,620,646,502	\$2,730,008,926	\$2,798,259,149	\$2,868,215,628	\$2,939,921,019	\$3,013,419,044	\$3,088,754,520
Tillamook County District Value	\$29,993,890	\$31,832,769	\$32,628,588	\$33,444,303	\$34,280,410	\$35,137,421	\$36,015,856
Permanent Rate Limitation	0.0006783	0.0006783	0.0006783	0.0006783	0.0006783	0.0006783	0.0006783
Permanent Rate Taxes Imposed	\$1,797,929	\$1,873,357	\$1,920,191	\$1,968,196	\$2,017,401	\$2,067,836	\$2,119,532
Estimated Taxes to be collected 94%	94%	94%	94%	94%	94%	94%	94%
Total	\$ 1,690,054	\$ 1,760,956	\$ 1,804,980	\$ 1,850,104	\$ 1,896,357	\$ 1,943,766	\$ 1,992,360
Local Option Levy							
Lincoln County District Value	\$2,645,742,680	\$2,766,410,060	\$2,835,570,312	\$2,906,459,569	\$2,979,121,059	\$3,053,599,085	\$3,129,939,062
Tillamook County District Value	\$29,993,890	\$31,832,769	\$32,628,588	\$33,444,303	\$34,280,410	\$35,137,421	\$36,015,856
Rate (\$1.22 per \$1000)	0.00122	0.00122	0.00122	0.00122	0.00122	0.00000	0.00000
Levy Rate Tax Imposed	\$3,264,399	\$3,413,856	\$3,499,203	\$3,586,683	\$3,676,350	\$0	\$0
Estimated Levy collection rate 94%	94%	94%	94%	94%	94%	94%	94%
Total	\$3,068,535	\$3,209,025	\$3,289,250	\$3,371,482	\$3,455,769	\$0	\$0
Total Combined Revenue	\$4,758,588	\$4,969,981	\$5,094,230	\$5,221,586	\$5,352,126	\$1,943,766	\$1,992,360

Bonds Tax Year	Estimated						
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Bond 1							
District Value to Calculate Rate	\$2,675,736,570	\$2,798,242,829	\$2,868,198,900	\$2,939,903,873	\$3,013,401,469	\$3,088,736,506	\$3,165,954,919
Existing Bond Rate .16 per \$1000	0.0001624	0.0001507	0.0001507	0.0001507	0.0001507	0.0000000	0.0000000
Expires Feb 2027	\$434,540	\$421,695	\$432,238	\$443,044	\$454,120	\$0	\$0
Estimated collection rate 94%	94%	94%	94%	94%	94%	94%	94%
TOTAL	\$408,467	\$396,393	\$406,303	\$416,461	\$426,872	\$0	\$0
Bond 2							
District Value to Calculate Rate	\$2,675,736,570	\$2,798,242,829	\$2,868,198,900	\$2,939,903,873	\$3,013,401,469	\$3,088,736,506	\$3,165,954,919
Existing Bond Rate .1623 per \$1000	0.0001624	0.0001506	0.0001506	0.0001506	0.0001506	0.0001506	0.0001506
Expires 2039	\$434,540	\$421,415	\$431,951	\$442,750	\$453,818	\$465,164	\$476,793
Estimated collection rate 94%	94%	94%	94%	94%	94%	94%	94%
TOTAL	\$408,467	\$396,130	\$406,034	\$416,185	\$426,589	\$437,254	\$448,185
Total Combined Bond Revenue	\$816,934	\$792,524	\$812,337	\$832,645	\$853,462	\$437,254	\$448,185

Combined: Perm. Rate & Local Option Tax Year	Estimated						
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Permanent Rate	0.6783	0.6783	0.6783	0.6783	0.6783	0.6783	0.6783
Local Option Levy Rate	1.2200	1.2200	1.2200	1.2200	1.2200	0.0000	0.0000
2016 Bond ending 2027	0.1624	0.1507	0.1507	0.1507	0.1507	0.0000	0.0000
2018 Bond ending 2037	0.1624	0.1506	0.1506	0.1506	0.1506	0.1506	0.1506
Approx. Total Rate per 1000	2.2231	2.1996	2.1996	2.1996	2.1996	0.8289	0.8289

**North Lincoln Fire Rescue District #1
General Fund Budget 2024-2025**

Budget General Fund		2023-2024	2024-2025	Budget General Fund
PERSONNEL SERVICES				PERSONNEL SERVICES
Vol. Incentive Program LOSAP		\$40,000	\$35,000	Vol. Incentive Program
Wellness Program		\$2,000	\$2,000	Wellness Program
Association Support		\$17,000	\$20,000	Association Support
Programs, banquets, meals		\$12,000	\$13,000	Programs, banquets, meals
Medical Expenses	Banquet \$6,000, Other \$6,000	\$6,000	\$5,000	Medical Expenses
Life Insurance	AD&D Life Volunteers	\$7,000	\$7,000	Life Insurance
Background and Screening		\$1,000	\$1,000	
PERS Contributions	For Volunteers	\$2,500	\$2,000	
Vol. Duty shift program, per-diem	Volunteer FF duty shift program	\$50,000	\$40,000	Vol. Duty shift program, per-diem
Payroll-Taxes		\$3,000	\$2,000	
Ambulance Air & Ground	Volunteers	\$4,000	\$4,000	PWA & Life-Flight membership
Sub Total Volunteer Programs	Account # 5100	144,500	\$131,000	Sub Total
Payroll-Chief	Salary Exempt (Contract)	\$132,500	\$138,200	Payroll-Chief
Payroll-Deputy Chief Operations/Training	Salary Exempt	\$102,760	\$97,850	Payroll-Deputy Chief Operations/Training
Payroll-Fire Marshal	Salary Exempt	\$83,757	\$97,850	Payroll-Fire Marshal
Payroll- Maintenance Tech (F-3)	2 Positions	\$124,800	\$136,200	Payroll- Maintenance Tech (F-3)
Office Administrator	2 Positions	\$125,000	\$138,000	Office Administrator
Payroll-Firefighter/Engineer (F-1) 48/96	15 Positions (step 3 average)	\$1,016,460	\$1,067,000	Payroll-Firefighter/Engineer (F-1) 48/96
Payroll-Captain (F-2) 48/96	6 Positions (step 3 average)	\$458,323	\$482,000	Payroll-Captain (F-2) 48/96
Payroll-Temporary Employees	Summer Grant and Conflagration	\$4,000	\$35,000	Payroll-Temporary Employees
Overtime		\$380,000	\$400,000	Overtime
Incentive Pay / AIC		\$72,000	\$72,000	Incentive Pay / AIC
Sub Total Payroll	Account # 5500	\$2,499,600	\$2,664,100	Sub Total Payroll
Payroll-Taxes	Includes Paid Leave Oregon	\$66,000	\$66,000	Payroll-Taxes
PERS	Includes Employee pickup	\$810,000	\$850,000	PERS
Health Insurance	Medical / Dental / Vision	\$554,400	\$593,000	Staff Medical Insurance 6.78% Increase
HRA / VEBA		\$71,000	\$72,000	HRA VEBA Contribution
Life Insurance / AD&D		\$4,600	\$10,000	
Medical Expenses	Career Staff Physicals	\$11,000	\$12,000	Medical Physicals pre-employment and annual
Civil Service Commission (CSC)		\$1,000	\$500	
Workers Comp		\$198,000	\$200,000	Workers Comp 2% increase
Deferred Comp	District 3% match, Emp contribution	\$74,000	\$76,000	Employee Benefits
Sub Total Benefits	Account # 5700	\$1,790,000	\$1,879,500	Sub Total Benefits
	Total Personnel Services	4,434,100	\$4,674,600	Total Personnel Services

**North Lincoln Fire Rescue District #1
General Fund Budget 2024-2025**

MATERIALS & SERVICES	2023-2024	2024-2025	MATERIALS & SERVICES
Accounting	\$47,000	\$52,000	Accounting
Audit	\$12,000	\$12,500	Audit
Legal	\$20,000	\$16,000	Legal
Legal Publications	\$2,000	\$2,000	Legal Publications
District License Fees	\$1,000	\$1,100	
Dues & Subscriptions	\$13,000	\$16,000	Dues & Subscriptions
Professional services	\$22,000	\$22,000	
Election	\$4,200	\$4,000	Election
Total Legal & Accounting	\$121,200	\$125,600	Total Legal & Accounting
Office & Administration			Office & Administration
Banking Fees	\$1,000	\$1,300	
Office Supplies	\$9,000	\$8,000	Supplies
Office Equipment Maintenance	\$1,000	\$1,000	Equipment Maintenance.
Miscellaneous Expenses	\$3,000	\$3,000	Miscellaneous Expenses
Postage and Shipping	\$1,500	\$1,500	
Dispatching Services	\$58,500	\$60,840	Dispatching Services (4% increase)
Copier Lease	\$4,300	\$4,500	Copier Lease
Software Programs	\$17,500	\$20,000	
Transfers of Donations to Volunteer Assoc	\$5,000	\$5,000	
Travel and Meals- Administrative Staff	\$2,000	\$2,500	
Total Office & Administration	\$102,800	\$107,640	Total Office & Administration
Building Utilities			Building Utilities
Phone/Cable/Data	\$29,000	\$30,000	Phone/Cable/Data
IT Services / Email	\$30,000	\$30,000	IT Services / Email
Dispatch Applications	\$1,500	\$1,500	
Wireless Services	\$9,000	\$10,000	Wireless Services
Utilities	\$40,000	\$42,000	Utilities
Alarm Monitoring	\$3,000	\$3,500	
Total Building Utilities	\$112,500	\$117,000	Total Building Utilities

**North Lincoln Fire Rescue District #1
General Fund Budget 2024-2025**

Building Maintenance		2023-2024	2024-2025	Building Maintenance
Station 12, Rose Lodge	Base Services	\$2,000	\$2,000	
	Repairs	\$1,000	\$1,000	
Station 13, Otis	Base Services	\$2,000	\$2,000	
	Repairs	\$1,000	\$2,000	
Station 14, Oceanlake	Base Services	\$6,000	\$6,000	
	Repairs	\$4,000	\$4,000	Door Replacement
Station 15, DeLake	Base Services	\$2,000	\$2,000	
	Repairs	\$5,000	\$2,000	
Station 16, Taft	Base Services	\$6,000	\$6,000	
	Repairs	\$12,000	\$10,000	Doors and Paint
Station 17, Hwy 229	Base Services	\$2,000	\$2,000	
	Repairs	\$1,000	\$1,000	
Taft Drill Tower	Repairs	\$4,000	\$4,000	Cleaning and Sealing
Maintenance All Stations	Misc.	\$5,000	\$5,000	
Radio and site agreement expenses	Shared Maintenance of County Comm. Sys.	\$12,000	\$12,000	
Total Buildings Maintenance	Account # 6600	\$65,000	\$61,000	Total Buildings Maintenance

**North Lincoln Fire Rescue District #1
General Fund Budget 2024-2025**

	2023-2024	2024-2025	Materials & Services Cont.
Materials & Services Cont.			
General Liability, Property, Auto etc.	\$83,000	\$100,000	General Liability, Property, Auto etc.
Total Insurance. & Bonds	\$83,000	\$100,000	Total Insurance & Bonds
Equipment Operation / Maintenance			Equipment Operation / Maintenance
Apparatus	\$80,000	\$90,000	Apparatus
Apparatus	\$52,000	\$55,000	
Rescue Skis	\$2,500	\$3,000	Rescue Skies
Water Rescue Equipment	\$5,000	\$5,000	Water Rescue Equipment
Radios & Communications	\$20,000	\$20,000	Radios & Communications
Fire & Rescue Supplies	\$50,000	\$60,000	
Medical Supplies and Equipment Service	\$30,000	\$30,000	Zoll Agreement and Medical supplies
Equipment Repairs / Maintenance	\$10,000	\$10,000	
Uniforms	\$22,000	\$23,000	
Disaster Preparedness	\$5,000	\$5,000	
Equipment Testing	\$25,000	\$25,000	
Total Equipment Operation	\$301,500	\$326,000	Total Equipment Operation
Training & Public Education			Training & Public Education
Training	\$32,000	\$27,000	
Training Equipment	\$1,000	\$8,400	Target Solutions Software
Training Classes	\$3,000	\$3,000	
Certification Costs	\$2,000	\$4,600	
Training Recruit Academy	\$1,000	\$1,000	
Education	\$10,000	\$10,000	
Firefighter Fitness Program	\$2,000	\$3,000	Stair Climber
Fire Prevention, Public Education	\$10,000	\$15,000	Fire Marshal projects
CERT	\$1,000	\$1,000	North Lincoln CERT Assistance
Volunteer Recruitment	\$2,000	\$2,000	
Total Training & Pub. Ed.	\$64,000	\$75,000	
Total Materials & Services	\$850,000	\$912,240	Total Materials & Services

BUDGET REQUESTS FY 2024-2025

Category	Description	Submitted By	Amount Submitted	Notes	slug	Amt	Chief Approved	Amount Approved	TOTAL	Acct #
M/S Misc										6230
M/S Software Programs	Target Solutions	Dahlman	\$9,000	CrewSense/Check-It/Guardian			Yes	\$9,000		6260
M/S Software Programs	NFPA 13,13R	Heidt	\$475				Yes	\$475		6260
M/S Software Programs	APX Software	Heidt	\$2,520				Yes	\$2,520		6260
	TOTAL								\$11,995	
M/S-Buildings & Grounds Station 14	Replace doors		\$2,000				Yes	\$2,000		6671
M/S-Building Maintenance Station 15										6672
M/S-Building Maintenance Station 17										6673
M/S-Building & Grounds Station 13										6674
M/S-Building Maintenance Station 12										6675
M/S-Buildings & Grounds Station 16	Doors and paint	Schroeder	\$2,000					\$2,000		6676
GF-M/S Training Tower	Cleaning/Sealing	Schroeder	\$4,000					\$4,000		6677
	TOTAL								\$8,000	
M/S-Apparatus Repair & Maint										6810
M/S-Apparatus Repair & Maint	General Maintenance	Schroeder	\$90,000				Yes	\$90,000		6810
M/S-Apparatus Repair & Maint										6810
	TOTAL								\$90,000	
M/S Equipment & Jet Skis	Maintenance of Jet Skis		\$2,500	Approved in maintenance						6820
M/S Equipment Water Rescue	Water Rescue Equipment		\$5,000				Yes	\$5,000		6825
	TOTAL								\$5,000	
GF-Radio & Communications	Pager and Radio Repairs	Dahlman	\$20,000				Yes	\$20,000		6830
GF-Radio & Communications										6830
	TOTAL								\$20,000	
M/S Equipment Fire/Rescue	Live Fire training Room	Heidt	\$7,500	Ongoing cost and Not NFPA			No			6835
M/S Equipment Fire/Rescue	Multiple EMS Bags	Pariani	\$2,700	EMS Committee against			No			6835
M/S Equipment Fire/Rescue	9 new nozzles	Pariani	\$8,945				No			6835
M/S Equipment Fire/Rescue	3 new nozzles	Pariani	\$1,965	Purchased new 2022			No			6835
M/S Equipment Fire/Rescue	Forcable entry prop x2	deBoer	\$8,250	TO says not needed			No			6835
M/S Equipment Fire/Rescue	New Heavy Rescue	Brown	\$200,000	Not in vehicle deployment			No			6835
M/S Equipment Fire/Rescue	Wireless Headsets paid engines	Morgan	\$8,000	Cost too much			No			6835
M/S Equipment Fire/Rescue	Vasa Swim Trainer	Hockett	?	No cost listed			No			6835
M/S Equipment Fire/Rescue	Binoculars	deBoer	\$1,400	Water Rescue not consulted			No			6835
M/S Equipment Fire/Rescue	Wedge Tool	Chaffer	\$5,000	Breaching Door Tool			Yes	\$5,000		6835
M/S Equipment Fire/Rescue	Investigation Tools	Heidt	\$300	Misc Equipment			Yes	\$300		6835
M/S Equipment Fire/Rescue	Hartwell Vac Splint sets	Knussow	\$3,898	EMS Committee says not needed			No			6835
M/S Equipment Fire/Rescue	King Vision Scope	Knussow	\$1,460	EMS Committee says not needed			No			6835
M/S Equipment Fire/Rescue	General Operating Expenses	Dahlman	\$40,000				Yes	\$44,700		6835
	TOTAL								\$50,000	
GF- Disaster Supplies Grant	50/50 County grant	Bowers	\$1,345	Solar Panels			Yes	\$1,345		6880
GF-Equipment Operations	Medical Supplies	Dahlman	\$30,000	Supplies and Maintenance			Yes	\$30,000		6835
GF-SCBA Repairs		Maestas	\$5,000				Yes	\$5,000		6850
	TOTAL								\$35,000	

M/S Uniforms	Volunteer Uniforms	Dahlman	\$4,500						\$4,500			6870
M/S Uniforms	Admin Uniforms	Dahlman	\$2,000						\$2,000			6870
M/S Uniforms	Watershed Jackets	Dahlman	\$2,500						\$2,500			6870
M/S Uniforms	Shift Personnel Uniforms	Dahlman	\$14,000						\$14,000			6870
TOTAL									\$23,000			
M/S Equipment Testing	Detection System Maintenance	Maintenance	\$3,000						\$3,000	Yes		6890
M/S Equipment Testing	Protection Systems	Maintenance	\$250						\$250	Yes		6890
M/S Equipment Testing	Backflow Test	Maintenance	\$4,000						\$4,000	Yes		6890
M/S Equipment Testing	Hose / Ladder Testing	Maintenance	\$8,000						\$8,000	Yes		6890
M/S Equipment Testing	SCBA Annual Testing and Repairs	Maintenance	\$2,000						\$2,000	Yes		6890
M/S Equipment Testing	Tanks & Boilers	Maintenance	\$800						\$800	Yes		6890
M/S Equipment Testing	Extinguishers	Maintenance	\$1,700						\$1,700	Yes		6890
M/S Equipment Testing	Aerial Certification's	Maintenance	\$2,500						\$2,500	Yes		6890
M/S Equipment Testing	5 Year dry System Test	Maintenance	\$1,100						\$1,100	Yes	5 year test due 2028	6890
TOTAL									\$0			\$23,350
GF-M/S Training	Volunteers		\$6,000						\$6,000	Yes		6911
GF-M/S Training	Chief		\$3,000						\$3,000	Yes		6911
GF-M/S Training	Board		\$3,000				\$600 each		\$3,000	Yes		6911
GF-M/S Training	Deputy Chief Training/Operations		\$2,000						\$2,000	Yes		6911
GF-M/S Training	Fire Marshal		\$1,600						\$1,600	Yes		6911
GF-M/S Training	Office Administrator #1		\$1,000						\$1,000	Yes		6911
GF-M/S Training	Office Administrator #2		\$1,000						\$1,000	Yes		6911
GF-M/S Training	Maintenance Technicians		\$1,000						\$1,000	Yes		6911
GF-M/S Training	Water Rescue Team Training		\$2,000						\$2,000	Yes		6911
GF-M/S Training	Career Staff		\$5,000						\$4,000	Yes		6911
GF-M/S Training	Training Materials for props		\$2,000				Plywood and materials		\$2,000	Yes		6912
GF-M/S Training	Target Solutions, Software	Dahlman	\$6,200						\$6,200	Yes		6912
GF-M/S Training	In House Training		\$3,000						\$3,000	Yes		6913
GF-M/S Training	Recertification Fire & EMS	Dahlman	\$4,000						\$4,000	Yes		6915
GF-M/S Training	Recruit Academy		\$1,000						\$1,000			6917
GF-M/S Training	College Courses	Dahlman	\$10,000						\$10,000			6918
GF-M/S Training	Exercise Equipment / Gym	Wakefield	\$3,000				Stair Climber		\$3,000	Yes		6919
TOTAL									\$54,200			
GF-Pub Ed & Relations	Fire Prevention Materials	Heidt	\$8,000						\$8,000	Yes		6920
GF-Pub Ed & Relations	CPR Equipment	Riley	\$500						\$500	Yes		6920
GF-Pub Ed & Relations	CERT Support	CERT	\$1,000						\$1,000	Yes		6940
GF-Volunteer Recruitment	Volunteer Recruitment		\$1,500						\$1,500	Yes		6950
TOTAL									\$11,000			
GF-Cap Training Pub Ed Equipment	Extinguisher Training Simulator		\$14,400				Grant with CWCR \$ 11,400		\$14,400	Yes		7000
GF-Cap Equipment Fire/Rescue	Turnouts / PPE		\$90,000				AF-G Grant partial		\$90,000	Yes		7475
GF-Cap Equipment Fire/Rescue	Auto-Pulse	Wakefield					Pending Grant		\$20,000	Yes		7600
TOTAL									\$124,400			
									\$455,945			

North Lincoln Fire & Rescue District #1

Proposed 2024-2025 Pay Scale

North Lincoln Fire & Rescue District #1 - Proposed Pay 2024/2025

Pay Classification - Firefighter/Engineer					
Position:	Pay	15	Hour	53 hr.	Annual
Shift FF-EMT	Step		Rate	Week	Base Pay
Contract Increase	4.00%				
	1		\$22.73	2756	\$62,656
12 month	2	104%	\$23.64	2756	\$65,162
24 Months	3	104%	\$24.59	2756	\$67,769
36 Months	4	104%	\$25.57	2756	\$70,479
48 Months	5	104%	\$26.60	2756	\$73,299
60 Months	6	104%	\$27.66	2756	\$76,231

Pay Classification - Maintenance Tech					
Position:	Pay	2	Hour	40 hr.	Annual
	Step		Rate	Week	Base Pay
Contract Increase	5.00%				
	1		\$26.91	2080	\$55,973
12 month	2	104%	\$27.99	2080	\$58,212
24 Months	3	104%	\$29.11	2080	\$60,540
36 Months	4	104%	\$30.27	2080	\$62,962
48 Months	5	104%	\$31.48	2080	\$65,480
60 Months	6	104%	\$32.74	2080	\$68,099

Pay Classification - Captain					
Position:	Pay	6	Hour	53 hr.	Annual
Shift Captain	Step		Rate	Week	Base Pay
Contract Increase	4.00%				
	1		\$26.66	2756	\$73,462
12 month	2	104%	\$27.72	2756	\$76,400
24 Months	3	104%	\$28.83	2756	\$79,456
36 Months	4	104%	\$29.98	2756	\$82,634
48 Months	5	104%	\$31.18	2756	\$85,940
60 Months	6	104%	\$32.43	2756	\$89,377

Pay Classification - Firefighter/Engineer 40hr week					
Position:	Step	0	Hour	40 hr.	Annual
			Rate	Week	Base Pay
Contract Increase	4.00%				
	1		\$30.12	2080	\$62,652
12 month	2	104%	\$31.33	2080	\$65,158
24 Months	3	104%	\$32.58	2080	\$67,764
36 Months	4	104%	\$33.88	2080	\$70,475
48 Months	5	104%	\$35.24	2080	\$73,294
60 Months	6	104%	\$36.65	2080	\$76,225

Pay Classification - Administrative Assistant					
Position	Pay	1	Hour	40 hr.	Annual
	Step		Rate	Week	Base Pay
Increase	4.00%				
	1		\$27.10	2080	\$56,373
12 month	2	104%	\$28.19	2080	\$58,628
24 Months	3	104%	\$29.31	2080	\$60,973
36 Months	4	104%	\$30.49	2080	\$63,412
48 Months	5	104%	\$31.71	2080	\$65,948
60 Months	6	104%	\$32.97	2080	\$68,586

Pay Classification - Office Administrator HR					
Positions:	Step	1	Hour	40 hr	Annual
			Rate	Week	Base Pay
New Payscale					
	1		\$29.81	2080	\$62,005
12 month	2	104%	\$31.00	2080	\$64,485
24 Months	3	104%	\$32.24	2080	\$67,064
36 Months	4	104%	\$33.53	2080	\$69,747
48 Months	5	104%	\$34.87	2080	\$72,537
60 Months	6	104%	\$36.27	2080	\$75,438

Position	Pay		Hour	40 hr.	Annual
FIRE CHIEF	4.00%	\$138,216			Salary

Position	Pay		Hour	40 hr.	Annual
DEPUTY CHIEF	Step	2	Rate	Week	Salary
Increase	5.00%				
Salary	1		\$46.12	2080	\$95,930
12 month	2	104%	\$47.96	2080	\$99,767
24 Months	3	104%	\$49.88	2080	\$103,757
36 Months	4	104%	\$51.88	2080	\$107,908
48 Months	5	104%	\$53.95	2080	\$112,224
60 Months	6	104%	\$56.11	2080	\$116,713

Incentive = \$63.5 Per unit

- EMT-A = \$ 127.06 2%
- EMT-P = \$ 508.24 8%
- AA/AS = \$ 63.53 1%
- BA/BS = \$ 127.06 2%

FORM
LB-20

RESOURCES
GENERAL FUND

NORTH LINCOLN FIRE & RESCUE DISTRICT #1

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			GL #
	Actual		Adopted Budget This Year 2023-24		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2021-22	First Preceding Year 2022-23						
1				1 Available cash on hand* (cash basis) or				1
2	4,132,872	4,740,779	3,535,000	2 Net working capital (accrual basis)	4,400,000			2 4001
3	125,735	100,520	90,000	3 Previously levied taxes estimated to be received	90,000			3 4120
4	25,596	151,864	70,000	4 Interest	120,000			4 4200
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	34,170	14,321	18,000	7 Out-of-District Fire Services	18,000			7 4320
8	4,550	61,061	20,000	8 Sale of surplus	20,000			8 4400
9	47,306	42,270	37,341	9 Other	30,000			9 4900
10	10,467	17,456	30,000	10 Volunteer Equipment Account	30,000			10 4985
11	26,038	57,385	40,000	11 Ambulance services	50,000			11 4380
12	73,512	75,760	85,000	12 Contracted Services	85,000			12 4300
13		7,300	7,500	13 Plan Review Fees	80,000			13 4385
14				14				14 4612
15				15				15
16	158,465	148,179	70,000	16 Grants/Donations/Coast sharing	120,000			16 4500
17	866	756	1,000	17 LOSAP refunds	1,000			17 4940
18	264,536	136,654	129,940	18 Conflagration	1,000			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	4,904,113	5,554,305	4,133,781	29 Total resources, except taxes to be levied	5,045,000			29
30			4,877,553	30 Taxes estimated to be received	5,094,230			30
31	3,761,852	4,811,323		31 Taxes collected in year levied				31
32	8,665,965	10,365,628	9,011,334	32 TOTAL RESOURCES	10,139,230			32

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
General Fund

North Lincoln Fire & Rescue District #1

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			GI #	
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing body		
	First Preceding Year 2021-22	First Preceding Year 2022-23							
2	112,115	101,296	144,500	PERSONNEL SERVICES - See LB 31a	131,000			2	5100
3	1,789,496	2,347,877	2,604,600	Volunteer program	2,664,100			3	5500
4	1,145,277	1,467,315	1,820,000	Staff salary - LB 31a	1,879,500			4	5710
5				Payroll taxes, PERS, health & benefits				5	5740
6	3,046,888	3,916,488	4,569,100	TOTAL PERSONNEL SERVICES	4,674,600			6	
7			28	Total Full-Time Equivalent (FTE)	28		28	28	7
8				MATERIALS AND SERVICES					8
9	702,676	761,810	922,281	See LB 31 for detailed list	912,240			9	
10								10	
11								11	
12								12	
13	702,676	761,810	922,281	TOTAL MATERIALS AND SERVICES	912,240			13	
14				CAPITAL OUTLAY				14	
15								15	7450
16	175,622	78,318	75,000	Equipment - fire & rescue	154,400			16	7600
17								17	7460
18								18	7470
19								19	7455
20	175,622	78,318	75,000	TOTAL CAPITAL OUTLAY	154,400			20	7000
21	3,925,186	4,756,616	5,566,381	TOTAL REQUIREMENTS FIRE SERVICE	5,741,240			21	

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
General Fund

North Lincoln Fire & Rescue District #1

Line #	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025			GL #
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2021-22	First Preceding Year 2022-23	This Year Year 2023-24					
1				PERSONNEL SERVICES NOT ALLOCATED				1
2				NONE				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			0	10
11				NONE				11
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14				DEBT SERVICE				14
15				NONE				15
17	0	0	0	TOTAL DEBT SERVICE	0	0	0	17
18				SPECIAL PAYMENTS				18
19		690,689		Other financing uses - reimburse COVID-19 Grant				19
21	0	690,689	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				INTERFUND TRANSFERS				22
23	0			Transfer to Seismic Project Fund				23
27								27
28	0	0	0	TOTAL INTERFUND TRANSFERS	0	0	0	28
29			250,000	OPERATING CONTINGENCY		250,000		29
30				RESERVED FOR FUTURE EXPENDITURE				30
31				UNAPPROPRIATED ENDING BALANCE				31
32	0	690,689	250,000	Total Requirements NOT ALLOCATED	250,000	0	0	32
33	3,925,186	4,756,616	5,566,381	Total Requirements for ALL Org-Units/Programs G.Fund	5,741,240	0	0	33
34	4,740,779	4,918,323	3,194,953	Ending balance (prior years)	4,147,990			34
35	8,665,965	10,365,628	9,011,334	TOTAL REQUIREMENTS	10,139,230	0	0	35

	Historical Data			REQUIREMENTS For Fire Service North Lincoln Fire & Rescue District #1	FTE	Budget For Next Year 2024-2025			GL #
	Actual		Adopted Budget This Year Year 2023-24			Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	First Preceding Year 2021-22	First Preceding Year 2022-23							
1	125,400	152,319	132,500	1 Fire Chief	1	138,200			1 5510
2	89,987	95,931	102,760	2 Deputy Chief of Operations/Training	1	97,850			2 5520
3				3					3 5530
4				4					4 5585
5			-	5					5 5560
6	68,816	70,360	83,757	6 Fire Marshal	1	97,850			6 5525
7				7					7 5580
8	111,673	118,561	124,800	8 Maintenance Technician	2	136,200			8 5590
9	139,690	119,310	125,000	9 Office Administrators	2	138,000			9 5540
10			-	10					10 5550
11	692,899	1,076,090	1,016,460	11 Firefighters EMT or Engineers	15	1,067,000			11 5586
12				12					12 5588
13	220,760	292,770	458,323	13 Captain	6	482,000			13 5589
14	310,861	390,584	522,000	14 Overtime, incentive, misc payroll		472,000			14 5500
15	3,013	8,744	-	15 Acting in Charge Unit Pay (AIC)					15
16	26,397	23,208	39,000	16 Conflagration, temp employees		35,000			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	1,789,496	2,347,877	2,604,600	Total Full-Time Equivalent (FTE) Requirements	28	2,664,100			26

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

North Lincoln Fire & Rescue District #1

Debt Service Fund

GL #	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	GL #
	Actual		Adopted Budget This Year					
	First Preceding Year 2021-22	First Preceding Year 2022-23	Year 2023-24					
2				Resources				
3	206,068	214,568	199,218	Beginning Cash on Hand (Cash Basis), or Working Capital (Accrual Basis)	176,483			2
4	32,407	22,153	16,000	Previously Levied Taxes to be Received	16,000			3
5	1,754	10,408	9,800	Interest	18,000			4
6								5
7				Transferred from Other Funds				6
8	240,229	247,129	225,018	Total Resources, Except Taxes to be Levied	210,483	0	0	7
9			792,707	Taxes Estimated to be Received *	821,442			8
10	799,485	825,333		Taxes Collected in Year Levied				9
11	1,039,714	1,072,462	1,017,725	TOTAL RESOURCES	1,031,925	0	0	10
12				Requirements				11
13				Bond Principal Payments				12
14	340,000	365,000	400,000	Bond Issue				13
15	145,000	165,000	180,000	Budgeted Payment Date	430,000			14
16	485,000	530,000	580,000	Feb				15
17				June	200,000			16
18				Total Principal	630,000	0	0	17
19	95,350	81,750	67,150	Bond Interest Payments				18
20	244,796	238,616	232,400	Budgeted Payment Date				19
21	340,146	320,366	299,550	Aug & Feb	51,150			20
22				Dec & June	225,200			21
23				Total Interest	276,350	0	0	22
24				Unappropriated Balance for Following Year By				23
25				Bond Issue				24
26	214,568	222,096	25,575	Projected Payment Date	16,975			25
27			138,175	Aug	108,600			26
28				Dec				27
29				Ending balance (prior years)				28
30	1,039,714	1,072,462	1,017,725	Total Unappropriated Ending Fund Balance	125,575	0	0	29
31				TOTAL REQUIREMENTS	1,031,925	0	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)

Line #	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-2025		
	Actual		Adopted Budget This Year Year 2023-24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	First Preceding Year 2021-22	First Preceding Year 2022-23	EST #				
1				RESOURCES			1
2				Cash on hand * (cash basis), or			2
3	1,833,843	770,223	369,000	Working Capital (accrual basis)	219,000		3
4				Previously levied taxes estimated to be received			4
5	4,882	18,720	1,000	Interest	1,000		5
6				Transferred IN, from General Fund			6
7				Sale of GO Bonds			7 8200
8							8
9							9
10	1,838,725	788,943	370,000	Total Resources, except taxes to be levied	220,000	-	10
11				Taxes estimated to be received			11
12				Taxes collected in year levied			12
13	1,838,725	788,943	370,000	TOTAL RESOURCES	220,000	-	13
14				REQUIREMENTS **			14
15				Org Unit or Prog & Activity Classification			15
16				Detail			16
17				Capital Outlay Apparatus, equipment, building			17 8640
18	54,595	231,055	140,000	Apparatus	70,000		18 8700
19							19 8750
20	967,150	33,415	110,000	Facility upgrade & equipment	80,000		20 8650
21	1	1		Administrative costs			21 8800
22	46,756	104,423	120,000	Fire equipment	70,000		22 8780
23							23
24							24
25							25
26							26
27							27
28							28
29	770,223	420,049		Ending balance (prior years)			29
30				UNAPPROPRIATED ENDING FUND BALANCE			30
31	1,838,725	788,943	370,000	TOTAL REQUIREMENTS	220,000	-	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, 2024 to June 30, 2025
Date: April 17 , 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 2024/2025 as presented by the Budget Officer and ___ accepted by ___ amended by

General Fund

Fire Service	\$ 5,741,240
General Operating Contingency	250,000
Unappropriated ending fund balance	<u>4,147,990</u>
Total Requirements	<u>\$ 10,139,230</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 2024/2025 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, 2024 to June 30, 2025
Date: April 17, 2024

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 2024/2025 as as presented by the Budget Officer and ___ accepted by ___ amended by

Debt Service Fund

Bond principal payments	\$ 630,000
Bond interest payments	276,350
Unappropriated ending fund balance	<u>125,575</u>
Total Requirements	<u>\$ 1,031,925</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 2024/2025 as presented by the Budget Officer and ___ accepted by ___ amended by this committee as follows:

Taxes to levy	\$ 873,874
Discounts & other uncollected amounts	<u>(52,432)</u>
Taxes necessary to balance the budget	<u>\$ 821,442</u>

North Lincoln Fire & Rescue
Budget Committee
for the Year July 1, 2024 to June 30, 2025
Date: April 17, 2024
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 2024/2025 as presented by the Budget Officer and ___ accepted by ___ amended by this committee as follows:

Capital Projects Fund

Fire Service	\$ 220,000
Transfer	-
	<hr/>
Total Requirements	<u>\$ 220,000</u>