

# **North Lincoln Fire & Rescue District #1**

## **Budget Committee Meeting**



## **April 15, 2026**

**“Community Focused, Mission Driven”**



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 15, 2026

Call the meeting to order – Budget Officer Nancy Oksenholt

Item	Action Needed
1 Introductions (Roll Call)	n/a
2 Select Chairman & Secretary (Chairman then conducts the meeting)	Motion #1 & #2
3 Presentation of the 2026-2027 Budget by Chief Dahlman	Review & Discussion
4 <u>Motions – (Roll Call)</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 15, 2026, 4:00 – 6:00 PM (America/Los\_Angeles)

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

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Access Code:

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**Accessibility and Accommodations Requests**

For questions about accessibility or accommodation for people with disabilities, or to request a translator, interpreter, or other communications aids, contact Rob Dahlman

(541-)996-2233 or [rdahlman@nlfr.org](mailto:rdahlman@nlfr.org)

Please submit requests at least 48 hours in advance.



## 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](http://www.nlfr.org)

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April 15, 2026

### 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 – Jerry Warner  
Position #5 – Dan Drayton

Dear Committee Members,

I appreciate everyone being here. Our taxpayers trust us to maintain their buildings, equipment, and provide exceptional service. NLFR staff are fiscally responsible. We have a transparent budget process and understand our vital role as public safety responders.

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

The 2026-2027 budget includes three separate funds for a proposed budget of \$ 12,126,404. Those budgets include a General Operating Fund, Debt Service Fund, and a Capital Improvement Fund. This is a significant decrease over last year of 1.9 million dollars due to major purchases and one-time expenditures.

### GENERAL FUND

The value used to calculate taxes for this next budget year is just over \$3 Billion Dollars. Normally we project an increase of a conservative 2.5%. This last year property values increased 2.9% over the 2025-26 valuation. However, the two Urban Renewal District's will take an estimated \$ 57,246 from our revenue, the City receiving the valuation of \$ 84,397,213 of property.

Our Permanent Levy and the current Local Option Levy are estimated to allow us to levy taxes just under \$5.8 million for operations. (\$1.8983 per \$1,000 of assessed value)

There is an estimated carryover of funds into Fiscal Year 2026-2027 of \$4.6 Million dollars, down from last year's \$6.5 million due to the purchase of a ladder truck. We will be using some of those funds to meet next year's expenses. This is our savings account. Carryover funds allow us to meet expenses until tax revenue starts to accumulate in late November. We need to be fiscally responsible to increase our "savings" account. Increasing costs and the impacts from City Urban Renewal District's will erode those funds.

Other resources utilized include Contracted Services, Confederated Tribes of Siletz Indians, Hwy billing, EMS transports, plan review, STR inspection fees and grants. Those, along with other income sources and ending fund balances, provide the resources this fiscal year with an estimated \$10,877,454.

Our Operational budget has increased a total of \$396,640. Our estimated resource income has only increased by \$143,889. We're spending about \$250,000 more than we are estimated to collect.

Personnel Services continue to be our largest expense. All staff are receiving step raises and COLA increases. Employee medical insurance and our District liability insurance are increasing by 10%. Workers' Compensation insurance is increasing by 5%. Overall personnel costs have increased 7.35% or \$358,550.

Materials and Services budget increased 4.1% or \$38,090. There is an increase in station maintenance, fuel, IT equipment, and liability insurance. Most of the other individual budget line items remained consistent.

Capital Outlay is budgeted for \$ 212,000. Most of these purchases are dependent on successful grant applications.

### Debt Service Fund

Debt Service Fund levies taxes needed to make payments on our two existing bonds. The Debt Service Fund for 2026-2027 will levy taxes in the amount of \$ 985,751 to make the needed bond payments. This increased our levy rate by just over \$ 0.02.

### Capital Improvement Fund

This fund was established after the successful Bond election in May 2018. The estimated dollars remaining are \$ 181,000. This is a decrease over last year, as expected, due to purchases made. This fund can only be utilized for upgrades to stations, vehicles, and the purchase of additional safety equipment.

Budgeting this year was not an easy process. We are a very busy District. Operational staffing is the largest part of the operating budget, 82%. Thank You to our staff for putting requests in and working hard to be fiscally responsible.

Very Respectfully,



Rob Dahlman  
Fire Chief

**North Lincoln Fire & Rescue District #1**  
Budget Documents 2026-2027

**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 &amp; Services</u>	<u>Pages 4-6</u>
<u>General Fund - Capital Outlay &amp; Summary</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 &amp; 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>

2026-2027 General Fund Resource Worksheet

General Fund		Updated	Estimated
Budget Year	2026-2027	FYE-2026	FYE-2027
<b>RESOURCES</b>			
Beginning General Fund Balance:			
Available cash on hand or			
Net working capital (accrual basis)	\$4,600,000		102.50%
Previously levied taxes	\$100,000		
Interest	\$150,000	2,925,987,294	2,999,136,976
<b>OTHER RESOURCES</b>		0.0006783	0.0006783
Highway Billing	\$18,000	\$1,984,697	\$2,034,315
Sale of Surplus Equipment	\$60,000	94%	94%
Conflagration	\$1		
Volunteer Equipment Account	\$20,000		
Ambulance Transports	\$70,000	FYE-2026	FYE-2027
Contracted Services	\$85,000		102.50%
Misc. Sources	\$60,000	3,008,326,038	3,083,534,189
Plan Review / Inspection / Permit Fees	\$80,000		
Grants / Donations	\$185,000		
LOSAP Refunds	\$1,000		
<b>Total resources except tax</b>	<b>\$5,429,001</b>	0.00122	0.00122
Permanate Rate	\$1,912,256	\$3,670,158	\$3,761,912
Option Levy 2026-2027	\$3,536,197	94%	94%
<b>Taxes necessary to balance</b>	<b>\$5,448,453</b>	<b>\$3,449,948</b>	<b>\$3,536,197</b>
<b>TOTAL RESOURCES</b>	<b>\$10,877,454</b>		
		\$ 5,315,564	\$5,448,453
<b>Total Combined Revenue</b>			
<i>The Estimates above includes District value growth of 2.5% with a 94% collection rate.</i>			

Permanent Rate Taxes		Estimated					
Tax Year	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Lincoln County District Value	\$2,809,098,762	\$2,891,452,956	\$2,963,739,280	\$3,037,832,762	\$3,113,778,581	\$3,191,623,045	\$3,271,413,622
Tillamook County District Value	\$33,244,467	\$34,534,338	\$35,397,696	\$36,282,639	\$37,189,705	\$38,119,447	\$39,072,434
Permanent Rate Limitation	0.0006783	0.0006783	0.0006783	0.0006783	0.0006783	0.0006783	0.0006783
Permanent Rate Taxes Imposed	\$1,927,961	\$1,984,697	\$2,034,315	\$2,085,172	\$2,137,302	\$2,190,734	\$2,245,503
Estimated Taxes to be collected 94%	94%	94%	94%	94%	94%	94%	94%
<b>Total</b>	<b>\$ 1,812,294</b>	<b>\$ 1,865,615</b>	<b>\$ 1,912,256</b>	<b>\$1,960,062</b>	<b>\$2,009,064</b>	<b>\$2,059,290</b>	<b>\$2,110,773</b>
<b>Local Option Levy</b>							
Lincoln County District Value	102.50%	102.50%	102.50%	102.50%	102.50%	102.50%	102.50%
Tillamook County District Value	\$2,872,950,660	\$2,973,791,700	\$3,048,136,493	\$3,124,339,905	\$3,202,448,402	\$3,282,509,612	\$3,364,572,353
Rate (\$1.22 per \$1000)	\$33,244,467	\$34,534,338	\$35,397,696	\$36,282,639	\$37,189,705	\$38,119,447	\$39,072,434
Levy Rate Tax Imposed	0.00122	0.00122	0.00122	0.00000	0.00000	0.00000	0.00000
Estimated Levy collection rate 94%	94%	94%	94%	94%	94%	94%	94%
<b>Total</b>	<b>\$3,332,825</b>	<b>\$3,449,948</b>	<b>\$3,536,197</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Combined Revenue</b>	<b>\$5,145,108</b>	<b>\$5,315,564</b>	<b>\$5,448,453</b>	<b>\$1,960,062</b>	<b>\$2,009,064</b>	<b>\$2,059,290</b>	<b>\$2,110,773</b>

Bonds		Estimated					
Tax Year	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>Bond 1</b>	102.5%	102.5%	102.5%	102.5%	102.5%	102.5%	102.5%
District Value to Calculate Rate	\$2,906,195,127	\$3,008,326,038	\$3,083,534,189	\$3,160,622,544	\$3,239,638,107	\$3,320,629,060	\$3,403,644,786
Existing Bond Rate .16 per \$1000	0.0001503	0.0001596	0.0001700	0.0000000	0.0000000	0.0000000	0.0000000
Expires Feb 2027	\$436,801	\$480,129	\$524,201	\$0	\$0	\$0	\$0
Estimated collection rate 94%	94%	94%	94%	94%	94%	94%	94%
<b>TOTAL</b>	<b>\$410,593</b>	<b>\$451,321</b>	<b>\$492,749</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Bond 2</b>							
District Value to Calculate Rate	\$2,906,195,127	\$3,008,326,038	\$3,083,534,189	\$3,160,622,544	\$3,239,638,107	\$3,320,629,060	\$3,403,644,786
Existing Bond Rate .1623 per \$1000	0.0001503	0.0001595	0.0001701	0.0001612	0.0001612	0.0001612	0.0001612
Expires 2039	\$436,801	\$479,828	\$524,509	\$509,492	\$522,230	\$535,285	\$548,668
Estimated collection rate 94%	94%	94%	94%	94%	94%	94%	94%
<b>TOTAL</b>	<b>\$410,593</b>	<b>\$451,038</b>	<b>\$493,039</b>	<b>\$478,923</b>	<b>\$490,896</b>	<b>\$503,168</b>	<b>\$515,747</b>
<b>Total Combined Bond Revenue</b>	<b>\$821,186</b>	<b>\$902,359</b>	<b>\$985,787</b>	<b>\$478,923</b>	<b>\$490,896</b>	<b>\$503,168</b>	<b>\$515,747</b>

Combined: Perm. Rate & Local Option		Estimated					
Tax Year	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2028-2029	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	0.0000	0.0000	0.0000	0.0000
2016 Bond ending 2027	0.1503	0.1596	0.1700	0.0000	0.0000	0.0000	0.0000
2018 Bond ending 2037	0.1503	0.1595	0.1701	0.1700	0.1700	0.1700	0.1700
Approx. Total Rate per 1000	<b>2.1989</b>	<b>2.2174</b>	<b>2.2384</b>	<b>\$0.8483</b>	<b>\$0.8483</b>	<b>\$0.8483</b>	<b>\$0.8483</b>

**North Lincoln Fire Rescue District #1  
General Fund Budget 2026-2027**

Budget General Fund		2025-2026	2026-2027	Budget General Fund
<b>PERSONNEL SERVICES</b>				<b>PERSONNEL SERVICES</b>
Vol. Incentive Program LOSAP		\$30,000	\$30,000	Vol. Incentive Program
Wellness Program		\$1,000	\$0	Wellness Program
Association Support		\$18,000	\$18,000	Monthly \$1500
Programs, banquets, meals	Banquet \$6,500, Other \$6,500	\$13,000	\$13,000	Programs, banquets, meals
Medical Expenses	Physicals	\$5,000	\$8,000	Medical Expenses
Life Insurance	AD&D Life Volunteers	\$7,000	\$7,000	Life Insurance
Background and Screening		\$1,000	\$1,500	
PERS Contributions	For Volunteers	\$1,000	\$1,000	
Vol. Duty shift program, per-diem	Volunteer FF duty shift program	\$30,000	\$25,000	Vol. Duty shift program, per-diem
Payroll-Taxes		\$1,000	\$1,000	
Ambulance Air & Ground	Volunteers and Board	\$4,000	\$4,500	PWA & Life-Flight membership
<b>Sub Total Volunteer Programs</b>	Account # 5100	<b>\$111,000</b>	<b>\$109,000</b>	<b>Sub Total</b>
Payroll-Chief	Salary Exempt (Contract)	\$145,200	\$152,460	Payroll-Chief
Payroll-Deputy Chief Operations / Training	Salary Exempt	\$106,900	\$116,770	Payroll-Deputy Chief Operations / Training
Payroll-Deputy Chief Operations / Fire Marshal	Salary Exempt	\$106,900	\$116,770	Payroll-Deputy Chief Operations / Fire Marshal
Payroll- Maintenance Tech (F-3)	2 Positions	\$143,000	\$150,000	Payroll- Maintenance Tech (F-3)
Office Administration	2 Positions	\$147,000	\$155,000	Office Administration
Payroll-Firefighter/Engineer (F-1) 48/96	15 Positions (step 4 average)	\$1,109,000	\$1,180,000	Payroll-Firefighter/Engineer (F-1) 48/96
Payroll-Captain (F-2) 48/96	6 Positions (step 5 average)	\$520,000	\$560,000	Payroll-Captain (F-2) 48/96
Payroll-Temporary Employees	Summer Positions x 2 (1 FTE)	\$35,000	\$35,000	Payroll-Temporary Employees
Overtime		\$420,000	\$480,000	Overtime
Incentive Pay / AIC		\$72,000	\$75,000	Incentive Pay / AIC
<b>Sub Total Payroll</b>	Account # 5500 FTE - 29	<b>\$2,805,000</b>	<b>\$3,021,000</b>	<b>Sub Total Payroll</b>
Payroll-Taxes	Includes Paid Leave Oregon	\$73,000	\$73,000	Payroll-Taxes
PERS	Includes Employee pickup	\$890,000	\$1,000,000	PERS
Health Insurance	Medical / Dental / Vision	\$620,000	\$682,000	Staff Medical Insurance 10% Increase
HRA / VEBA		\$74,000	\$74,000	HRA VEBA Contribution
Life Insurance / AD&D	Career Staff Physicals	\$10,000	\$12,000	Medical Physicals pre-employment and annual
Medical Expenses		\$9,000	\$12,000	
Civil Service Commission (CSC)		\$500	\$50	
Workers Comp	Worker's Compensation insurance	\$195,000	\$160,000	
Deferred Comp	District 3% match, Emp contribution	\$82,000	\$85,000	Employee Benefits
<b>Sub Total Benefits</b>	Account # 5700	<b>\$1,953,500</b>	<b>\$2,098,050</b>	<b>Sub Total Benefits</b>
	<b>Total Personnel Services</b>	<b>4,869,500</b>	<b>\$5,228,050</b>	<b>Total Personnel Services</b>

**North Lincoln Fire Rescue District #1  
General Fund Budget 2026-2027**

<b>MATERIALS &amp; SERVICES</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>MATERIALS &amp; SERVICES</b>
Accounting	\$54,000	\$58,000	Accounting
Audit	\$13,410	\$17,000	Audit
Legal	\$15,000	\$15,000	Legal
Legal Publications	\$1,500	\$1,200	Legal Publications in newspapers
District License Fees	\$1,000	\$1,300	Dues & Subscriptions
Dues & Subscriptions	\$16,000	\$18,000	Dues & Subscriptions
Professional services	\$22,000	\$23,000	Levy Renewal Election
Election	\$3,000	\$3,000	Levy Renewal Election
<b>Total Legal &amp; Accounting</b>	<b>\$125,910</b>	<b>\$136,500</b>	<b>Total Legal &amp; Accounting</b>
<b>Office &amp; Administration</b>			<b>Office &amp; Administration</b>
Banking Fees	\$2,000	\$3,500	Office & Administration
Office Supplies & Equipment	\$6,000	\$7,000	Supplies
Computer Equipment	\$1,000	\$12,000	3 new desktops / 5 BOD computers
Miscellaneous Expenses Office	\$3,000	\$3,200	Miscellaneous Expenses
Postage and Shipping	\$1,500	\$1,600	
Copier Lease	\$5,000	\$5,000	
Software Programs	\$15,000	\$15,000	Check-It / Crew Sence / APX
Transfers of Donations to Volunteer Assoc	\$5,000	\$5,000	
Travel and Meals- Administrative Staff	\$3,000	\$4,000	
<b>Total Office &amp; Administration</b>	<b>\$41,500</b>	<b>\$56,300</b>	<b>Total Office &amp; Administration</b>
<b>Building Utilities</b>			<b>Building Utilities</b>
Phone/Cable/Data	\$33,000	\$33,000	Phone/Cable/Data
IT Services / Email	\$36,000	\$38,000	IT Services / Email
Dispatch Applications	\$2,000	\$2,000	Active Comms
Wireless Services	\$8,000	\$8,000	Wireless Services
Utilities	\$42,000	\$43,000	Utilities
Alarm Monitoring	\$3,500	\$3,500	Alarm Monitoring all Stations
<b>Total Building Utilities</b>	<b>\$124,500</b>	<b>\$127,500</b>	<b>Total Building Utilities</b>

**North Lincoln Fire Rescue District #1  
General Fund Budget 2026-2027**

<b>Building Maintenance</b>		<b>2025-2026</b>	<b>2026-2027</b>	<b>Building Maintenance</b>
Station 12, Rose Lodge	Base Services	\$2,000	\$2,000	
	Repairs	\$1,000	\$500	
Station 13, Otis	Base Services	\$2,000	\$3,000	
	Repairs	\$42,000	\$3,000	Man door replacement
Station 14, Oceanlake	Base Services	\$6,000	\$12,000	Elevator maintenance contract
	Repairs	\$8,000	\$4,000	
Station 15, DeLake	Base Services	\$2,000	\$2,000	
	Repairs	\$1,500	\$2,000	
Station 16, Taft	Base Services	\$6,000	\$6,000	
	Repairs	\$4,000	\$4,000	
Station 17, Hwy 229	Base Services	\$2,000	\$2,000	
	Repairs	\$1,000	\$500	
Taft Drill Tower	Repairs	\$4,000	\$5,000	
Maintenance All Stations	Misc.	\$5,000	\$5,000	
Radio and site agreement expenses	Shared Maintenance of County Comm. Sy	\$11,000	\$12,000	
<b>Total Buildings Maintenance</b>	Account # 6600	<b>\$97,500</b>	<b>\$63,000</b>	<b>Total Buildings Maintenance</b>

**North Lincoln Fire Rescue District #1  
General Fund Budget 2026-2027**

<b>Materials &amp; Services Cont.</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>Materials &amp; Services Cont.</b>
General Liability, Property, Auto etc.	\$110,000	\$121,000	General Liability Insurance 10% Increase
<b>Total Insurance.</b>	<b>\$110,000</b>	<b>\$121,000</b>	<b>Total Insurance</b>
<b>Equipment Operation / Maintenance</b>			<b>Equipment Operation / Maintenance</b>
Apparatus	\$100,000	\$100,000	Apparatus
Apparatus	\$50,000	\$70,000	
Rescue Skis	\$2,000	\$2,000	Rescue Skies
Water Rescue Equipment	\$5,000	\$5,000	Water Rescue Equipment
Radios & Communications	\$15,000	\$20,000	PM on all radios this year and upgrades
Fire & Rescue Supplies	\$50,000	\$50,000	
Medical Supplies and Equipment Service	\$30,000	\$30,000	Zoll Agreement and Medical supplies
Equipment Repairs / Maintenance	\$10,000	\$11,000	
Uniforms	\$23,000	\$23,000	
Disaster Preparedness	\$5,000	\$5,000	
Equipment Testing	\$28,000	\$25,000	
<b>Total Equipment Operation</b>	<b>\$318,000</b>	<b>\$341,000</b>	<b>Total Equipment Operation</b>
<b>Training &amp; Public Education</b>			<b>Training &amp; Public Education</b>
Training	\$25,000	\$25,000	
Training Equipment	\$8,400	\$8,500	Target Solutions Software
Training Classes	\$2,000	\$2,000	
Youth in the Fire Service Program		\$3,000	
Certification Costs	\$1,000	\$7,000	EMT/Paramedic recertification year
Training Recruit Academy	\$1,000	\$1,000	
Education	\$10,000	\$10,000	
Firefighter Fitness Program	\$2,000	\$2,000	
Fire Prevention, Public Education	\$15,000	\$15,000	Fire Marshal Projects
CERT	\$1,000	\$1,600	North Lincoln CERT Assistance
Volunteer Recruitment	\$1,000	\$1,500	
<b>Total Training &amp; Pub. Ed.</b>	<b>\$66,400</b>	<b>\$76,600</b>	
<b>Total Materials &amp; Services</b>	<b>\$883,810</b>	<b>\$921,900</b>	<b>Total Materials &amp; Services</b>

**North Lincoln Fire Rescue District #1  
General Fund Budget 2026-2027**

<b>CAPITAL OUTLAY</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>CAPITAL OUTLAY</b>
Fire & Rescue Equipment	\$20,000	\$20,000	Volunteer Association Fund Purchases
Fire & Rescue Equipment	\$103,000	\$103,000	AFG Grant and District shared cost
Public Education Equipment	\$15,000		
Apparatus	\$2,055,233		New Ladder Truck
Water Rescue PPE		\$32,000	PPE Grant
Fire & Rescue Equipment		\$12,000	DJI Matrice 4
Station Improvement		\$45,000	Lighted sign with message board
	<b>\$2,193,233</b>	<b>\$212,000</b>	<b>Total Capital Outlay</b>
<b>Total Personnel Services</b>	<b>\$4,869,500</b>	<b>\$5,228,050</b>	<b>Total Personnel Services</b>
<b>Total Materials &amp; Services</b>	<b>\$883,810</b>	<b>\$921,900</b>	<b>Total Materials &amp; Services</b>
<b>Total Capital Outlay</b>	<b>\$2,193,233</b>	<b>\$212,000</b>	<b>Total Capital Outlay</b>
	<b>\$7,946,543</b>	<b>\$6,361,950</b>	<b>Total Per / M&amp;S / Cap. Outlay</b>
Contingencies	\$250,000	\$250,000	CONTINGENCIES
<b>Sub Total</b>	<b>\$8,196,543</b>	<b>\$6,611,950</b>	<b>Sub Total</b>
Unappropriated Ending Fund Balance	\$4,596,193	\$4,265,504	Unappropriated Ending Fund Balance
<b>TOTAL GENERAL FUND</b>	<b>\$12,792,736</b>	<b>\$10,877,454</b>	<b>TOTAL GENERAL FUND</b>
		<b>2025/2026</b>	
Projected carry over Contingencies	90.00%	\$225,000	Projected carry over Contingencies
Projected carry over General fund	3.00%	\$190,859	Projected carry over General fund
Unappropriated ending Fund Balance		\$4,265,504	Unappropriated ending Fund Balance
<b>Total Estimated Carry Over</b>	<b>\$4,660,052</b>	<b>\$4,681,363</b>	<b>Total Estimated Carry Over</b>

BUDGET REQUESTS FY 2026-2027

Category	Description	Submitted By	Amount Submitted	Notes	sug	Amount Approved	Chief Approved	TOTAL
M/S Software Programs	Target Solutions	Dahlman	\$10,000	CrewSense/Check-It/Guardian		\$10,000	Yes	
M/S Software Programs	APX Software	Heidt	\$5,500			\$5,500	Yes	\$15,500
TOTAL								
M/S-Building Repairs Station 14								
M/S-Building Repairs Station 15								
M/S-Building Repairs Station 17								
M/S-Building Repairs Station 13	Man Door Rerplace	Schroeder	\$3,000			\$3,000	Yes	
M/S-Building Repairs Station 12								
M/S-Buildings Repairs Station 16	Door Replacement	Bickerdyke	\$5,000			\$5,000	Yes	
GF-M/S Training Tower Repairs								\$8,000
TOTAL								
M/S-Apparatus Repair & Maint	General Maintenance	Brenneman	\$100,000			\$100,000	Yes	
M/S-Apparatus Repair & Maint								\$100,000
TOTAL								
M/S Equipment & Jet Skis	Maintenance of Jet Skis		\$2,000	Approved in maintenance		\$2,000	Yes	
M/S Equipment Water Rescue	Water Rescue Equipment		\$5,000			\$5,000	Yes	
TOTAL								
GF-Radio & Communications	Pager and Radio Repairs	Dahlman	\$20,000	Motorola Agreement		\$20,000	Yes	\$7,000
GF-Radio & Communications								
TOTAL								
M/S Equipment Fire/Rescue	Cyano Kit	R. Schroeder	\$1,900	Cyanide poison kit			No	
M/S Equipment Fire/Rescue	Elkhart Nozzles	H. Pariani	\$11,840	Replace 9 fire hose nozzles			No	
M/S Equipment Fire/Rescue	Station Recliners	D. deBoer	\$11,400	Replace 12 recliners			No	
M/S Equipment Fire/Rescue	Rope Rescue Harness	J. Sneed	\$1,500	Replace 4 Rope Harness		\$1,500	Yes	
M/S Equipment Fire/Rescue	Samson Strap	H. Pariani	\$730	2 Person Lifting Straps		\$730	Yes	
M/S Equipment Fire/Rescue	Hydrant bags	H. Pariani	\$500	5 hydrant bags		\$500	Yes	
M/S Equipment Fire/Rescue	Drill sets	D. deBoer	\$600	Replace 3 drill/impact kits		\$600	Yes	
M/S Equipment Fire/Rescue								
M/S Equipment Fire/Rescue								
M/S Equipment Fire/Rescue								
M/S Equipment Fire/Rescue								
M/S Equipment Fire/Rescue								
M/S Equipment Fire/Rescue								
M/S Equipment Fire/Rescue								
M/S Equipment Fire/Rescue								
M/S Equipment Fire/Rescue								
TOTAL								
GF- Disaster Supplies Grant	50/50 County grant	Bowers	\$5,000			\$5,000	Yes	
GF-Equipment Operations	Medical Supplies	Dahlman	\$30,000	Supplies and Maintenance		\$30,000	Yes	
GF-SCBA Repairs	Parts for SCBA Repairs	Maestas	\$5,000			\$5,000	Yes	
TOTAL								
M/S Uniforms	Volunteer Uniforms	Dahlman	\$5,000			\$5,000	Yes	
M/S Uniforms	Admin Uniforms	Dahlman	\$3,000			\$3,000	Yes	
M/S Uniforms	Watershed Jackets	Dahlman	\$3,000			\$3,000	Yes	
M/S Uniforms	Shift Personnel Uniforms	Dahlman	\$12,000			\$12,000	Yes	
TOTAL								
M/S Equipment Testing	Detection System Maintenance	Maintenance	\$3,000			\$3,000	Yes	
M/S Equipment Testing	Protection Systems	Maintenance	\$500			\$500	Yes	
M/S Equipment Testing	Backflow Test	Maintenance	\$4,000			\$4,000	Yes	



**North Lincoln Fire & Rescue District #1 - Proposed Pay 2026/2027**

Pay Classification - Firefighter/Engineer				Shift		F-1	
Position:	Pay	Step	Hour	53 hr.	Annual	40 hr.	Annual
Shift FF-EMT	\$23.87		Rate	Week	Base Pay	Week	Base Pay
<b>Contract Increase</b>	<b>2.0%</b>						
12 month		1	\$24.35	2756	\$67,109	2080	\$61,714
24 Months		2	104%	\$25.32	\$69,793	2080	\$64,182
36 Months		3	104%	\$26.34	\$72,585	2080	\$66,749
48 Months		4	104%	\$27.39	\$75,488	2080	\$69,419
60 Months		5	104%	\$28.49	\$78,508	2080	\$72,196
		6	104%	\$29.63	\$81,648	2080	\$75,084

Pay Classification - Maintenance Tech				Shift		F-3	
Position:	Pay	Step	Hour	40 hr.	Annual	40 hr.	Annual
Maintenance Tech.	\$28.26		Rate	Week	Base Pay	Week	Base Pay
<b>Contract Increase</b>	<b>5.0%</b>						
12 month		1	\$29.67	2080	\$61,714	2080	\$61,714
24 Months		2	104%	\$30.86	\$64,182	2080	\$64,182
36 Months		3	104%	\$32.09	\$66,749	2080	\$66,749
48 Months		4	104%	\$33.37	\$69,419	2080	\$69,419
60 Months		5	104%	\$34.71	\$72,196	2080	\$72,196
		6	104%	\$36.10	\$75,084	2080	\$75,084

Pay Classification - Captain				Shift		F-2	
Position:	Pay	Step	Hour	53 hr.	Annual	40 hr.	Annual
Shift Captain	\$27.99		Rate	Week	Base Pay	Week	Base Pay
<b>Contract Increase</b>	<b>2.0%</b>						
12 month		1	\$28.55	2756	\$78,684	2080	\$67,101
24 Months		2	104%	\$29.69	\$81,831	2080	\$69,785
36 Months		3	104%	\$30.88	\$85,104	2080	\$72,576
48 Months		4	104%	\$32.11	\$88,509	2080	\$75,479
60 Months		5	104%	\$33.40	\$92,049	2080	\$78,498
		6	104%	\$34.74	\$95,731	2080	\$81,638

Pay Classification - Firefighter/Engineer 40hr week				Shift		F-4	
Position:	Pay	Step	Hour	40 hr.	Annual	40 hr.	Annual
	\$31.62		Rate	Week	Base Pay	Week	Base Pay
<b>Contract Increase</b>	<b>2.0%</b>						
12 month		1	\$32.26	2080	\$67,101	2080	\$67,101
24 Months		2	104%	\$33.55	\$69,785	2080	\$69,785
36 Months		3	104%	\$34.89	\$72,576	2080	\$72,576
48 Months		4	104%	\$36.29	\$75,479	2080	\$75,479
60 Months		5	104%	\$37.74	\$78,498	2080	\$78,498
		6	104%	\$39.25	\$81,638	2080	\$81,638

Pay Classification - Administrative Assistant				Shift		F-4	
Position:	Pay	Step	Hour	40 hr.	Annual	40 hr.	Annual
	\$28.45		Rate	Week	Base Pay	Week	Base Pay
<b>Increase</b>	<b>5.0%</b>						
12 month		1	\$29.87	2080	\$62,135	2080	\$62,135
24 Months		2	104%	\$31.07	\$64,620	2080	\$70,412
36 Months		3	104%	\$32.31	\$67,205	2080	\$73,229
48 Months		4	104%	\$33.60	\$69,893	2080	\$76,158
60 Months		5	104%	\$34.95	\$72,689	2080	\$79,204
		6	104%	\$36.34	\$75,596	2080	\$82,372

Pay Classification - Office Administrator HR				Shift		F-4	
Position:	Pay	Step	Hour	40 hr.	Annual	40 hr.	Annual
	\$31.00		Rate	Week	Base Pay	Week	Base Pay
<b>New Payscale</b>	<b>5.0%</b>						
12 month		1	\$32.55	2080	\$67,704	2080	\$67,704
24 Months		2	104%	\$33.85	\$70,412	2080	\$70,412
36 Months		3	104%	\$35.21	\$73,229	2080	\$73,229
48 Months		4	104%	\$36.61	\$76,158	2080	\$76,158
60 Months		5	104%	\$38.08	\$79,204	2080	\$79,204
		6	104%	\$39.60	\$82,372	2080	\$82,372

Pay Classification - Deputy Chief / Fire Marshal				Shift		F-4	
Position:	Pay	Step	Hour	40 hr.	Annual	40 hr.	Annual
DEPUTY CHIEF	\$48.43		Rate	Week	Salary	Week	Salary
<b>Increase</b>	<b>5.0%</b>						
12 month		1	\$50.85	2080	\$105,768	2080	\$105,768
24 Months		2	104%	\$52.88	\$109,999	2080	\$109,999
36 Months		3	104%	\$55.00	\$114,399	2080	\$114,399
48 Months		4	104%	\$57.20	\$118,975	2080	\$118,975
60 Months		5	104%	\$59.49	\$123,734	2080	\$123,734
		6	104%	\$61.87	\$128,683	2080	\$128,683

Pay Classification - Deputy Chief / Fire Marshal				Shift		F-4	
Position:	Pay	Step	Hour	40 hr.	Annual	40 hr.	Annual
DEPUTY CHIEF	\$48.43		Rate	Week	Salary	Week	Salary
<b>Increase</b>	<b>5.0%</b>						
12 month		1	\$50.85	2080	\$105,768	2080	\$105,768
24 Months		2	104%	\$52.88	\$109,999	2080	\$109,999
36 Months		3	104%	\$55.00	\$114,399	2080	\$114,399
48 Months		4	104%	\$57.20	\$118,975	2080	\$118,975
60 Months		5	104%	\$59.49	\$123,734	2080	\$123,734
		6	104%	\$61.87	\$128,683	2080	\$128,683

1% Incentive = \$68.07

- EMT-A = \$ 204.21      3%
- EMT-P = \$ 544.56      8%
- AA/AS = \$ 68.07      1%
- BA/BS = \$ 136.14      2%
- Surf Rescue = \$ 68.07      1%

**RESOURCES  
GENERAL FUND**

**NORTH LINCOLN FIRE & RESCUE DISTRICT #1**

	Historical Data			Adopted Budget This Year Year 2025-26	RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			GL #
	Actual		Proposed By Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
1					1 Available cash on hand* (cash basis) or				1
2	4,918,324	6,021,118	6,500,000		2 Net working capital (accrual basis)	4,600,000			2 4001
3	123,819	138,542	90,000		3 Previously levied taxes estimated to be received	100,000			3 4120
4	280,130	329,072	150,000		4 Interest	150,000			4 4200
5					5 Transferred IN, from other funds				5
6					6 <b>OTHER RESOURCES</b>				6
7	15,766	19,961	18,000		7 Out-of-District Fire Services	18,000			7 4320
8	87,542	17,120	96,500		8 Sale of surplus	60,000			8 4400
9	210,340	387,486	49,033		9 Other	60,000			9 4900
10	-	31,505	20,000		10 Volunteer Equipment Account	20,000			10 4985
11	60,951	48,702	50,000		11 Ambulance services	70,000			11 4380
12	78,055	76,377	80,000		12 Contracted Services	85,000			12 4300
13	32,263	68,774	80,000		13 Plan Review Fees	80,000			13 4720
14					14				14 4612
15					15				15
16	99,918	42,979	355,920		16 Grants/Donations/Cost sharing	185,000			16 4500
17	-	205	1,000		17 LOSAP refunds	1,000			17 4940
18	129,940	501,906	459,665		18 Conflagration	1			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	6,037,048	7,683,747	7,950,118		29 Total resources, except taxes to be levied	5,429,001	-		29
30			5,273,736		30 Taxes estimated to be received	5,448,453			30
31	4,983,622	5,179,332			31 Taxes collected in year levied				31
32	<b>11,020,670</b>	<b>12,863,079</b>	<b>13,223,854</b>		<b>32 TOTAL RESOURCES</b>	<b>10,877,454</b>	-		<b>32</b>

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

**REQUIREMENTS SUMMARY**  
**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**  
**General Fund**

**North Lincoln Fire & Rescue District #1**

**FORM LB-30**

GL #	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			GL #
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing body	
	First Preceding Year 2023-24	First Preceding Year 2024-25						
1				PERSONNEL SERVICES - See LB 31a				1
2	74,645	83,572	120,038	Volunteer program	109,000			2
3	2,467,943	2,767,081	2,895,000	Staff salary - LB 31a	3,021,000			3
4	1,573,409	1,775,178	1,998,500	Payroll taxes, PERS, health & benefits	2,098,050			4
5								5
6	4,115,997	4,625,831	5,013,538	TOTAL PERSONNEL SERVICES	5,228,050			6
7			29	Total Full-Time Equivalent (FTE)	29			7
8				MATERIALS AND SERVICES				8
9	847,117	831,417	963,990	See LB 31 for detailed list.	921,900			9
10								10
11								11
12								12
13	847,117	831,417	963,990	TOTAL MATERIALS AND SERVICES	921,900			13
14				CAPITAL OUTLAY				14
15			20,000	Volunteer Association Purchases	20,000			15
16	46,317	113,660	148,000	Equipment - fire & rescue	192,000			16
17			2,232,133	Apparatus				17
18								18
19								19
20	46,317	113,660	2,400,133	TOTAL CAPITAL OUTLAY	212,000			20
21	5,009,431	5,570,908	8,377,661	TOTAL REQUIREMENTS FIRE SERVICE	6,361,950			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 2026-27			GL #
	Actual		Adopted Budget		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2023-24	First Preceding Year 2024-25	This Year Year 2025-26					
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	0	0	0	Other financing uses - reimburse COVID-19 Grant				19
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				INTERFUND TRANSFERS				22
23	0			Transfer				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	0	250,000	Total Requirements NOT ALLOCATED		250,000	0	32
33	5,009,431	5,570,908	8,377,661	Total Requirements for ALL Org-Units/ Programs G.Fund		6,361,950	0	33
34	6,011,239	7,292,171	4,596,193	Ending balance (prior years)		4,265,504		34
35	11,020,670	12,863,079	13,223,854	TOTAL REQUIREMENTS		10,877,454	0	35



**DETAILED REQUIREMENTS:  
MATERIALS AND SERVICES  
General Fund**

**FORM  
LB-31b**

**North Lincoln Fire & Rescue District #1**

	Historical Data			REQUIREMENTS For ___ FIRE SERVICE	Budget for Next Year 2026-2027			GL #
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	First Preceding Year 2023-24	Second Preceding Year 2024-25						
1	128,047	112,635	125,910	1 Accounting, Legal and Professional Services	136,500			1 6100
4	93,682	61,330	41,500	4 Office and Administration expense	56,300			4 6200
2	164,499	177,028	227,450	2 Building, utilities, maintenance	190,500			2 6600
3	94,817	104,066	110,000	3 Insurance and bonds	121,000			3 6700
5	317,539	326,633	392,730	5 Equipment operation, repair and maintenance	341,000			5 6800
7	36,566	34,772	51,400	7 Training programs	61,600			7 6910
6	11,967	14,953	15,000	6 Public Education / Fire Prevention Programs	15,000			6 6920
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	<b>847,117</b>	<b>831,417</b>	<b>963,990</b>	<b>TOTAL REQUIREMENTS</b>	<b>921,900</b>	<b>-</b>	<b>-</b>	<b>26</b>

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

Debt Service Fund

Bond Debt Payments are for:

- Revenue Bonds or  
 General Obligation Bonds

North Lincoln Fire & Rescue District #1

Line #	Historical Data		Adopted Budget This Year 2025-2026	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			GI #
	Actual First Preceding Year 2023-24	Second Preceding Year 2024-25			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
1								1
2				Beginning Cash on Hand (Cash Basis), or				2
3	222,096	180,386	116,527	Working Capital (Accrual Basis)	113,344			3
4	23,579	23,497	16,000	Previously Levied Taxes to be Received	16,000			4
5	17,325	15,435	18,000	Interest	12,000			5
6								6
7				Transferred from Other Funds				7
8	263,000	219,318	150,527	Total Resources, Except Taxes to be Levied	141,344	0	0	8
9			902,398	Taxes Estimated to be Received *	976,606			9
10	794,702.00	817,227.00		Taxes Collected in Year Levied				10
11	<b>1,057,702</b>	<b>1,036,545</b>	<b>1,052,925</b>	<b>TOTAL RESOURCES</b>	<b>1,067,950</b>	<b>0</b>	<b>0</b>	<b>11</b>
12				<b>Requirements</b>				
13				<b>Bond Principal Payments</b>				
14	400,000	430,000	470,000	Bond Issue				13
15	180,000	200,000	220,000	Budgeted Payment Date				14
16	580,000	630,000	690,000	Feb	505,000			15
17				June	240,000			16
18				<b>Total Principal</b>	<b>745,000</b>	<b>0</b>	<b>0</b>	
19				<b>Bond Interest Payments</b>				
20	67,150	51,150	33,950	Bond Issue				17
21	230,884	223,803	217,200	Budgeted Payment Date				18
22	<b>298,034</b>	<b>274,953</b>	<b>251,150</b>	Aug & Feb	15,150			19
23				Dec & June	208,400			20
24				<b>Total Interest</b>	<b>223,550</b>	<b>0</b>	<b>0</b>	21
25				<b>Unappropriated Balance for Following Year By</b>				
26	179,668.00	131,592.00		Bond Issue				22
27			111,775	Projected Payment Date				23
28				Aug	0			24
29				Dec	99,400			25
30	1,057,702	1,036,545	1,052,925	Ending balance (prior years)				26
31				<b>Total Unappropriated Ending Fund Balance</b>	<b>99,400</b>	<b>0</b>	<b>0</b>	27
32								28
33								29
34				<b>TOTAL REQUIREMENTS</b>	<b>1,067,950</b>	<b>0</b>	<b>0</b>	30

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

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

Fund opened 2017-18

Capital Projects Fund (Bond)

North Lincoln Fire & Rescue District #1

Historical Data			Budget for Next Year 2026-2027				
Line #	Actual		Adopted Budget This Year 2025-2026	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	GL#
	First Preceding Year 2023-24	Second Preceding Year 2024-25					
1							
2							
3	420,050	262,969	222,000	180,000			2
4							3
5	17,325	11,004	1,000	1,000			4
6							5
7							6
8							7
9							8
10	437,375	273,973	223,000	181,000	-	-	9
11							10
12							11
13	437,375	273,973	223,000	181,000	-	-	12
14							13
<b>TOTAL RESOURCES</b>							
<b>REQUIREMENTS **</b>							
15							14
16							15
17							16
18	61,497	4,016	103,000	50,000			17
19							18
20	103,598	15,501	60,000	20,000			19
21	1	1		31,000			20
22	9,310	28,082	61,621	80,000			21
23							22
24							23
25							24
26							25
27							26
28							27
29	262,969	226,373					28
30							29
31	437,375	273,973	224,621	181,000	-	-	30
<b>UNAPPROPRIATED ENDING FUND BALANCE</b>							
<b>TOTAL REQUIREMENTS</b>							
<b>REQUIREMENTS **</b>							
<b>TOTAL REQUIREMENTS</b>							

\*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, 2026 to June 30, 2027  
Date: April 15 , 2026

**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 2026/2027 as presented by the Budget Officer and \_\_\_ accepted by \_\_\_ amended by

General Fund

Fire Service	\$ 6,361,950
General Operating Contingency	\$250,000
Unappropriated ending fund balance	\$4,265,504
Total Requirements	<u>\$ 10,877,454</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 2026/2027 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, 2026 to June 30, 2027  
Date: April 15 , 2026

**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 2026/2027 as as presented by the Budget Officer and \_\_\_ accepted by \_\_\_ amended by

Debt Service Fund

Bond principal payments	\$745,000
Bond interest payments	\$223,550
Unappropriated ending fund balance	<u>\$99,400</u>
Total Requirements	<u>\$ 1,067,950</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 2026/2027 as presented by the Budget Officer and \_\_\_ accepted by \_\_\_ amended by this committee as follows:

Taxes to levy	\$ 985,751
Discounts & other uncollected amounts	<u>\$59,145</u>
Taxes necessary to balance the budget	<u>\$ 926,606</u>

North Lincoln Fire & Rescue  
Budget Committee  
for the Year July 1, 2026 to June 30, 2027  
Date: April 15 , 2026

**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 2026/2027 as presented by the Budget Officer and \_\_\_ accepted by \_\_\_ amended by this committee as follows:

Capital Projects Fund

Fire Service	\$ 181,000
Transfer	-
Ending fund balance	<u>-</u>
Total Requirements	<u>\$ 181,000</u>