



North Lincoln Fire & Rescue District #1

Budget Committee Meeting Minutes 2026-2027 Budget Year

April 15, 2026

APPROVED

The Following People Were In Attendance

Budget Committee Members: Kathy Joy, Renee Selvidge, Jerry Cooksey, Monica Valencia, Dan Clanton (virtually)

Board Members: President Tim Beatty, Vice President Dan Drayton, Secretary/Treasurer Nancy Oksenholt, Member Eric Creighton, Member Jerry Warner

Staff Members: Fire Chief Rob Dahlman, Office Administrator/HR Krista Bond, Office Administrative Assistant Sarah Lewis, Firefighters Seth Siedling, Jerry Sneed and Rick DeJager

Absent Budget Committee Members: None

GoTo Meeting: Dan Clanton

Board Secretary / Treasurer, Nancy Oksenholt called the Proposed 2026-2027 Budget Committee Meeting to order at Bob Everest Station 14, at 4:00 pm. All stood for the Pledge of Allegiance. Roll call was taken starting with the Budget Committee members, followed by the Board of Directors.

Budget Committee Members in attendance:
Dan Clanton – Present (virtually), Monica Valencia – Present, Kathy Joy – Present, Renee Selvidge – Present, Jerry Cooksey – Present

Board of Directors in attendance:
Nancy Oksenholt – Present, Tim Beatty - Present, Eric Creighton - Present, Jerry Warner – Present, Dan Drayton - Present

Nancy Oksenholt announced that a motion is needed to appoint a Budget Chairman and a Budget Secretary.

Motion #1- Appoint Budget Chairman

Kathy Joy made a motion to appoint Renee Selvidge as the Budget Chairman. Dan Drayton seconded the motion. A roll call vote was taken - Clanton- yes, Valencia – yes, Joy – yes, Selvidge – yes, Cooksey – yes, Oksenholt – yes, Beatty – yes, Creighton – yes, Warner – yes, Drayton – yes. The motion passed.

Motion #2 – Appoint Budget Secretary

Dan Drayton made a motion to appoint Kathy Joy as the Budget Secretary. Monica Valencia seconded the motion. A roll call vote was taken – Clanton - yes, Valencia – absent, Joy – yes, Selvidge – yes, Cooksey – yes, Oksenholt – yes, Beatty – yes, Creighton – yes, Wright – yes, Drayton – yes. The motion passed.

Budget Chairman Renee Selvidge turned the meeting over to the Fire Chief, Rob Dahlman, to present the 2026-2027 budget.

Chief Dahlman reviewed the highlights of the budget message. The proposed budget covers the increasing cost of materials and services, employee Health Insurance, PERS, and wage increases.

Chief Dahlman explained the budget covers three separate funds for the proposed budget of \$12,126,404. Those budgets include a General Operating Fund, Debt Service Fund, and a Capital Projects Fund.

Chief Dahlman said normally to calculate taxes for the next budget year they increase by 2.5%. This last year however, property values increased by 2.9%. There is an estimated carryover of funds of \$4.6 million dollars, down from last year's 6.5 million. This is due to the purchase of a 2-million-dollar ladder truck. Chief Dahlman explained that carryover funds act as our savings account and cover expenses until tax revenue starts to come in towards the end of November. Other resources used include contracted services, Hwy billings, EMS transports, plan reviews, short-term rental inspections and grants.

Chief Dahlman said that personnel services continue to be the district's largest expense at 82% of the budget. Employee medical insurance and our district liability insurance are increasing by 10%. Workers Compensations insurance is increasing by 5%. PERS are estimated to cost \$1 million dollars next year.

Chief Dahlman then discussed the detailed spreadsheets for the General Fund Resources and Expenditures, Salaries, Materials & Services, Debt Service Fund (bond repayment), and the Capital Projects Fund. Chief Dahlman went over some of the adjustments made to the budget, such as Medical Expenses. This last fiscal year we budgeted \$5,000 for medical expenses but spent \$9,000. This is largely due to the influx of new volunteers. This line has been adjusted to \$12,000 for 2026-2027 fiscal year. Chief Dahlman explained that phone, cable and internet stayed the same due to being in a 5-year contract. Under Training and Education, a line was added for Youth in the Fire Service Program. The district added a new cadet program so \$3000 was added for expenses for that program. Chief Dahlman said fuel will be a difficult one to estimate; \$20,000 was added for that line item.

Chief Dahlman discussed the need for the district to purchase a new drone. One will be certified to operate the drone and will be able to teach the class. Mrs. Oksenholt asked if it will be one that can drop items? Chief Dahlman said probably not, those are extremely expensive. Without a good drone to use, there have been delays in water rescues. This is a very important purchase to make. Chief Dahlman said he has budgeted for the same one the sheriff's department uses.

Chief Dahlman went over the budget requests for the 2026-2027 fiscal year. Mrs. Oksenholt asked how much one set of turnouts cost? Chief Dahlman said about \$6,000.

Various items in the budget were discussed and questions were answered. Kathy Joy asked why only a 2% raise for the firefighters? Chief Dahlman said this is determined by going over comparables for like sized districts and 2% was the minimum that the union agreed to in their contract. Negotiations were only open to wages this year Chief Dahlman explained. Next year will be negotiations on the full contract.

Chief Dahlman asked if there were any other questions about the budget and there were not.

Board Secretary/Treasurer Nancy Oksenholt read the following Motions out loud.

Motion #3 – General Fund Budget and Tax Levy Rate

Jerry Warner made a motion to approve the Budget and Tax Levy Rate and approve the amount of tax revenue for the General Fund. Tim Beatty seconded the motion. A roll call vote was taken – Clanton - yes, Valencia – yes, Joy – yes, Selvidge – yes, Cooksey – yes, Oksenholt – yes, Beatty – yes, Creighton – yes, Warner – yes, Drayton – yes. The motion passed.

Motion #4 – Debt Service Fund and Tax Levy Rate

Dan Drayton made a motion to approve the Budget and Tax Levy Rate for the Debt Service Fund. Eric Creighton seconded the motion. A roll call vote was taken – Clanton - yes, Valencia – yes, Joy – yes, Selvidge – yes, Cooksey – yes, Oksenholt – yes, Beatty – yes, Creighton – yes, Warner – yes, Drayton – yes. The motion passed.

Motion #5 – Capital Projects Fund

Dan Drayton made a motion to approve the Capital Projects Fund. Jerry Warner seconded the motion. A roll call vote was taken – Clanton - yes, Valencia – yes, Joy – yes, Selvidge – yes, Cooksey – yes, Oksenholt – yes, Beatty – yes, Creighton – yes, Warner – yes, Drayton – yes. The motion passed.

Motion #6 – Adjourn Meeting

Dan Drayton made a motion to adjourn the meeting. Jerry Cooksey seconded the motion. A roll call vote was taken – Clanton - yes, Valencia – yes, Joy – yes, Selvidge – yes, Cooksey – yes, Oksenholt – yes, Beatty – yes, Creighton – yes, Warner – yes, Drayton – yes. The motion passed. The meeting was adjourned at 5:08 p.m.

Minutes were taken, transcribed, and submitted by:
Sarah Lewis, Office Administrative Assistant

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

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 approve the amount of tax revenue for the GENERAL FUND budget for 2026/2027 as presented but he 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
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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 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>\$99,440</u>
Total Requirements	<u>\$1,067,950</u>

Be it moved that the Budget Committee for North Lincoln Fire & Rescue District #1 hereby approves the amount of tax revenue for the DEBET 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 District #1
Budget Committee
For the Year July 1, 2026, to June 30, 2027
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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	-
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Total Requirements	<u>\$181,000</u>