

2026 - 2027

BUDGET

Includes:

- ▶ Budget Message & Budget Documents
- ▶ Budget Meeting Minutes (4-15-2026)
- ▶ LB-1 Notice of Budget Hearing
- ▶ Budget Hearing Minutes (5-13-2026)
(included in Board of Directors Minutes)



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 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

RESOURCES
GENERAL FUND

NORTH LINCOLN FIRE & RESCUE DISTRICT #1

GL #	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			GL #
	Actual		Adopted Budget This Year Year 2025-26		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	4,600,000	4,600,000	2 4001
3	123,819	138,542	90,000	3 Previously levied taxes estimated to be received	100,000	100,000	100,000	3 4120
4	280,130	329,072	150,000	4 Interest	150,000	150,000	150,000	4 4200
5				5 Transferred IN, from other funds				5
6				OTHER RESOURCES				6
7	15,766	19,961	18,000	7 Out-of-District Fire Services	18,000	18,000	18,000	7 4320
8	87,542	17,120	96,500	8 Sale of surplus	60,000	60,000	60,000	8 4400
9	210,340	387,486	49,033	9 Other	60,000	60,000	60,000	9 4900
10	-	31,505	20,000	10 Volunteer Equipment Account	20,000	20,000	20,000	10 4985
11	60,951	48,702	50,000	11 Ambulance services	70,000	70,000	70,000	11 4380
12	78,055	76,377	80,000	12 Contracted Services	85,000	85,000	85,000	12 4300
13	32,263	68,774	80,000	13 Plan Review Fees	80,000	80,000	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	185,000	185,000	16 4500
17	-	205	1,000	17 LOSAP refunds	1,000	1,000	1,000	17 4940
18	129,940	501,906	459,665	18 Conflagration	1	1	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	5,429,001	5,429,001	29
30			5,273,736	30 Taxes estimated to be received	5,448,453	5,448,453	5,448,453	30
31	4,983,622	5,179,332		31 Taxes collected in year levied				31
32	11,020,670	12,863,079	13,223,854	TOTAL RESOURCES	10,877,454	10,877,454	10,877,454	32

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

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

*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

FORM LB-30

North Lincoln Fire & Rescue District #1

Line #	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	109,000	109,000	2
3	2,467,943	2,767,081	2,895,000	Staff salary - LB 31a	3,021,000	3,021,000	3,021,000	3
4	1,573,409	1,775,178	1,998,500	Payroll taxes, PERS, health & benefits	2,098,050	2,098,050	2,098,050	4
5								5
6	4,115,997	4,625,831	5,013,538	TOTAL PERSONNEL SERVICES	5,228,050	5,228,050	5,228,050	6
7			29	Total Full-Time Equivalent (FTE)	29	29	29	7
8				MATERIALS AND SERVICES				8
9	847,117	831,417	963,990	See LB 31 for detailed list	921,900	921,900	921,900	9
10								10
11								11
12								12
13	847,117	831,417	963,990	TOTAL MATERIALS AND SERVICES	921,900	921,900	921,900	13
14				CAPITAL OUTLAY				14
15	-		20,000	Volunteer Association Purchases	20,000	20,000	20,000	15
16	46,317	113,660	148,000	Equipment - fire & rescue	192,000	192,000	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	212,000	212,000	20
21	5,009,431	5,570,908	8,377,561	TOTAL REQUIREMENTS FIRE SERVICE	6,361,950	6,361,950	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 This Year		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	First Preceding Year 2023-24	First Preceding Year 2024-25	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				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	250,000	250,000	29 9970
30				RESERVED FOR FUTURE EXPENDITURE				30
31				UNAPPROPRIATED ENDING BALANCE				31
32	0	0	250,000	Total Requirements NOT ALLOCATED	250,000	250,000	250,000	32
33	5,009,431	5,570,908	8,377,661	Total Requirements for ALL Org. Units/Programs G.Fund	6,361,950	6,361,950	6,361,950	33
34	6,011,239	7,292,171	4,596,193	Ending balance (prior years)	4,265,504	4,265,504	4,265,504	34
35	11,020,670	12,863,079	13,223,854	TOTAL REQUIREMENTS	10,877,454	10,877,454	10,877,454	35

	Historical Data			REQUIREMENTS For Fire Service North Lincoln Fire & Rescue District #1	FTE	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	132,900	138,216	145,200	1 Fire Chief	1	152,460	152,460	152,460	1	5510
2	125,627	97,849	106,900	2 Deputy Chief of Operations/Training	1	116,770	116,770	116,770	2	5520
3				3					3	5530
4				4					4	5585
5			-	5					5	5560
6	85,524	97,849	106,900	6 Deputy Chief of Operations / Fire Marshal	1	116,770	116,770	116,770	6	5525
7				7					7	5580
8	118,570	137,711	143,000	8 Maintenance Technician	2	150,000	150,000	150,000	8	5590
9	126,121	140,228	147,000	9 Office Administrators	2	155,000	155,000	155,000	9	5540
10			-	10					10	5550
11	949,380	1,028,941	1,109,000	11 Firefighters EMT or Engineers	15	1,180,000	1,180,000	1,180,000	11	5586
12				12					12	5588
13	442,776	455,424	520,000	13 Captain	6	560,000	560,000	560,000	13	5589
14	463,065	645,242	576,000	14 Overtime, incentive, misc payroll		549,000	549,000	549,000	14	5500
15	4,900	-5,127	6,000	15 Acting in Charge Unit Pay (AIC)		6,000	6,000	6,000	15	5611
16	19,080	20,494	35,000	16 Temporary Employees	1	35,000	35,000	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	2,467,943	2,767,081	2,895,000	Total Full-Time Equivalent (FTE) Requirements	29	3,021,000	3,021,000	3,021,000	26	

**DETAILED REQUIREMENTS:
MATERIALS AND SERVICES**

**FORM
LB-31b**

General Fund

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	136,500	136,500	1	6100	
4	93,682	61,330	41,500	4 Office and Administration expense	56,300	56,300	56,300	4	6200	
2	164,499	177,028	227,450	2 Building, utilities, maintenance	190,500	190,500	190,500	2	6600	
3	94,817	104,066	110,000	3 Insurance and bonds	121,000	121,000	121,000	3	6700	
5	317,539	326,633	392,730	5 Equipment operation, repair and maintenance	341,000	341,000	341,000	5	6800	
7	36,566	34,772	51,400	7 Training programs	61,600	61,600	61,600	7	6910	
6	11,967	14,953	15,000	6 Public Education / Fire Prevention Programs	15,000	15,000	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	847,117	831,417	963,990	TOTAL REQUIREMENTS	921,900	921,900	921,900	921,900	921,900	26

**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

GL #	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	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				Resources				1
2				Beginning Cash on Hand (Cash Basis) or				2
3	222,096	180,386	116,527	Working Capital (Accrual Basis)	113,344	113,344	113,344	3
4	23,579	23,497	16,000	Previously Levied Taxes to be Received	16,000	16,000	16,000	4
5	17,325	15,435	18,000	Interest	12,000	12,000	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	141,344	141,344	8
9			902,398	Taxes Estimated to be Received *	926,606	926,606	926,606	9
10	794,702.00	817,227.00		Taxes Collected in Year Levied				10
11	1,057,702	1,036,545	1,052,925	TOTAL RESOURCES	1,067,950	1,067,950	1,067,950	11
12				Requirements				12
13				Bond Principal Payments				13
14	400,000	430,000	470,000	Bond Issue	505,000	505,000	505,000	14
15	180,000	200,000	220,000	Budgeted Payment Date	240,000	240,000	240,000	15
16	580,000	630,000	690,000	Total Principal	745,000	745,000	745,000	16
17				Bond Interest Payments				17
18				Bond Issue				18
19	67,150	51,150	33,950	Budgeted Payment Date	15,150	15,150	15,150	19
20	230,884	223,803	217,200	Aug & Feb	208,400	208,400	208,400	20
21	298,034	274,953	251,150	Dec & June	223,550	223,550	223,550	21
22				Total Interest				22
23				Unappropriated Balance for Following Year By				23
24			7,575	Bond Issue	0	0	0	24
25			104,200	Projected Payment Date	99,400	99,400	99,400	25
26	179,668.00	131,592.00		Aug				26
27			111,775	Dec				27
28				Ending balance (prior years)				28
29				Total Unappropriated Ending Fund Balance				29
30	1,057,702	1,036,545	1,052,925	TOTAL REQUIREMENTS	1,067,950	1,067,950	1,067,950	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

**FORM
LB-10**

Capital Projects Fund (Bond) North Lincoln Fire & Rescue District #1

Line #	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	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				RESOURCES				1
2				Cash on hand * (cash basis), or				2
3	420,050	262,969	222,000	Working Capital (accrual basis)	180,000	180,000	180,000	3
4				Previously levied taxes estimated to be received				4
5	17,325	11,004	2,621	Interest, refunds	1,000	1,000	1,000	5
6				Transferred IN, from General Fund				6
7				Sale of GO Bonds				7 8200
8								8
9								9
10	437,375	273,973	224,621	Total Resources, except taxes to be levied	181,000	181,000	181,000	10
11				Taxes estimated to be received				11
12				Taxes collected in year levied				12
13	437,375	273,973	224,621	TOTAL RESOURCES	181,000	181,000	181,000	13
14				REQUIREMENTS **				14
15				Org Unit or Prog & Activity				15
16				Object Classification				16
17				Detail				17
18	61,497	4,016	103,000	Capital Outlay	50,000	50,000	50,000	18 8700
19				Apparatus				19 8750
20	103,598	15,501	60,000	Apparatus, equipment, building	20,000	20,000	20,000	20 8650
21	1	1		Facility upgrade & equipment	31,000	31,000	31,000	21 8800
22	9,310	28,082	61,621	Administrative costs	80,000	80,000	80,000	22 8780
23				Fire equipment				23
24				Transfer to General Fund				24
25								25
26								26
27								27
28								28
29	262,969	226,373		Ending balance (prior years)				29
30				UNAPPORTIONED ENDING FUND BALANCE				30
31	437,375	273,973	224,621	TOTAL REQUIREMENTS	181,000	181,000	181,000	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 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
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 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
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	-
	<hr/>
Total Requirements	<u>\$181,000</u>

	A	B	C	D	E
1	FORM OR-LB-1 NOTICE OF BUDGET HEARING				
2					
3	A public meeting of the North Lincoln Fire & Rescue District #1 will be held on May 13, 2026 at 4:00pm at Fire Station 14, 2525 NW Hwy 101, Lincoln City, Oregon.				
4	The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the North Lincoln Fire & Rescue District #1 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Fire Station 14, between the hours of 9 a.m. and 4				
5	p.m. or online at www.nlfr.org. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding				
6	year.				
7	Contact: Robert Dahlman , Fire Chief		Telephone: 541-996-2233	Email: rdahlman@nlfr.org	
8					
9	FINANCIAL SUMMARY - RESOURCES				
10	TOTAL OF ALL FUNDS		Actual Amount	Adopted Budget	Approved Budget
11			2024-2025	This Year 2025-2026	Next Year 2026-2027
12	Beginning Fund Balance/Net Working Capital		6,464,473	6,838,527	4,893,344
13	Fees, Licenses, Permits, Fines, Assessments & Other Service Charges		1,114,750	756,698	333,001
14	Federal, State & all Other Grants, Gifts, Allocations & Donations		42,979	355,920	185,000
15	Revenue from Bonds and Other Debt		0	0	0
16	Interfund Transfers / Internal Service Reimbursements		0	0	0
17	All Other Resources Except Current Year Property Taxes		554,836	374,121	340,000
18	Current Year Property Taxes Estimated to be Received		5,996,559	6,176,134	6,375,059
19	Total Resources		14,173,597	14,501,400	12,126,404
20					
21	FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
22	Personnel Services		4,625,831	5,013,538	5,228,050
23	Materials and Services		831,417	963,990	921,900
24	Capital Outlay		161,260	2,624,754	393,000
25	Debt Service		904,953	941,150	968,550
26	Interfund Transfers		0	0	0
27	Contingencies		0	250,000	250,000
28	Special Payments		0	0	0
29	Unappropriated Ending Balance and Reserved for Future Expenditure		7,650,136	4,707,968	4,364,904
30	Total Requirements		14,173,597	14,501,400	12,126,404
31					
32	FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *				
33	Name of Organizational Unit or Program				
34	FTE for that unit or program				
35	Name Fire and Emergency Services		5,618,508	8,602,282	6,542,950
36	FTE		28	29	29
37	Not Allocated to Organizational Unit or Program		8,555,089	5,899,118	5,583,454
38	FTE				
39					
40	Total Requirements		14,173,597	14,501,400	12,126,404
41	Total FTE		28	29	29
42					
43	STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *				
44	No changes.				
45					
46	PROPERTY TAX LEVIES				
47			Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
48			2024-2025	This Year 2025-2026	Next Year 2026-2027
49	Permanent Rate Levy (rate limit .6783 per \$1,000)		.6783	.6783	.6783
50	Local Option Levy (rate 1.22 per \$1,000)		1.22	1.22	1.22
51	Levy For General Obligation Bonds		873,874	959,998	985,751
52					
53	STATEMENT OF INDEBTEDNESS				
54	LONG TERM DEBT		Estimated Debt Outstanding	Estimated Debt Authorized, But	
55			on July 1.	Not Incurred on July 1	
56	General Obligation Bonds		\$5,715,000		
57	Other Bonds				
58	Other Borrowings				
59	Total		\$5,715,000		
60	* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.				
61					
62	150-504-064 (Rev. 11-19-21)				



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

Board of Directors Meeting Minutes May 13, 2026

*****APPROVED*****

The following people attended the meeting:

Board Members: President Tim Beatty, Vice-President Dan Drayton, Secretary/Treasurer Nancy Oksenholt

Staff: Deputy Chief David Bickerdyke, Deputy Chief/Fire Marshal Cody Heidt (virtually), Office Administrator/HR Krista Bond, Administrative Assistant Sarah Lewis

Guests:

GoToMeeting: Deputy Chief Heidt

Budget Hearing

Board President Beatty opened the Budget Hearing at 4:00 p.m. and called for public comments regarding the budget. There were none.

Dan Drayton made a motion to adjourn the Budget Hearing. Nancy Oksenholt seconded the motion. A roll call vote was Taken: Oksenholt – yes, Beatty – yes, Creighton – absent, Warner – absent, Drayton – yes. The motion passed.

The Budget Hearing was closed at 4:01 pm.

Regular Board Meeting

Board President Tim Beatty called the Board of Directors meeting to order at 4:01 p.m. All present stood to recite the Pledge of Allegiance, followed by roll call for Board attendance: Tim Beatty, Dan Drayton, and Nancy Oksenholt, were present. Afterwards, President Beatty asked if we had received any public comments by phone, mail, or email; none had been received.

Approval of Minutes

4/8/2026 Board Minutes

The Board Minutes from 4/8/2026 were presented for review.

Nancy Oksenholt made a motion to approve the Board Minutes as presented; Dan Drayton seconded the motion. A roll call vote was taken: Oksenholt – yes, Beatty – yes, Creighton – absent, Warner – absent, and Drayton – yes. The motion passed.

Review of Financial Statements

Banking

Board Secretary/Treasurer Nancy Oksenholt confirmed that she had reviewed this month's Banking Reconciliations. There was an \$80,000 payment for the remainder of the new brush rig.

Monthly Financial Reports

Board President Tim Beatty asked if everyone had a chance to look over the financial reports and everyone had. There were no further questions about the financial reports.

Dan Drayton made a motion to approve the monthly financial statements as presented; Nancy Oksenholt seconded the motion. A roll call vote was taken: Oksenholt – yes, Beatty – yes, Creighton – absent, Warner – absent, and Drayton – yes. The motion passed.

Budget

The Budget Committee Meeting Minutes from 4/15/2026 were presented for review.

Nancy Oksenholt made a motion to approve the Budget Committee Meeting Minutes as presented; Dan Drayton seconded the motion. A roll call vote was taken: Oksenholt – yes, Beatty – yes, Creighton – absent, Warner – absent, and Drayton – yes. The motion passed.

Old Business

None

New Business

None

Local Union 5169 Report

There was nothing submitted by the Local Union.

Committee / Staff Reports

The Safety Committee Meeting Minutes from April 20th were provided in the packet. President Beatty said it would be nice to have a least one Board member attend the Safety Committee meetings. President Beatty asked if they could be notified of the meetings? Possibly they take turns going. President Beatty said they could have a max of two members attend the meetings, any more would be a quorum. Office Administrator Krista Bond said the next Safety Committee meeting is on May 18th at Station 16.

Fire Marshal

Some highlights from DC Heidt's report are below:

- 24 inspections completed in April
- 9 plans approved
- No fire investigations in April
- 4/9 – Teen CERT fire extinguisher training – 18 students.
- 4/13 – Taft High School Health and Safety Class Visti – 5 students.
- There are five cadets in the Youth in the Fire Service program. One moved to a volunteer position, and one decided not to continue with the program. One new cadet has already been brought on.
- DC Heidt will be leaving on May 13th to do a final inspection and pick up the new Type VI brush rig.

Training

Some highlights from DC Bickerdyke's report are below:

- 899 training hours in April
- April Crew Performance Standard – Progressive Pack Deployments
- 4/25 Open House with Academy Class Graduation
- Training Tower: Roof hatch door has returned. Roof replacement scheduled for May.
- Certifications Received – Simeon Wakefield – NFPA Apparatus Equipped with an Aerial Device and NFPA Fire and Emergency Instructor II.

Chief's Report

Some highlights from Chief Dahlman's report that are included in the Board packet:

- Ambulance Transports:
 - 4 ambulance transports in April (1 of them interfacility transfers)
 - Ambulance transport dollars received FY 2025/2026 are \$96,259
 - Tactical Billing has 40 transports with billing in process
 - Audit all FY 24-25 accounts. Working on balances of \$5,420 still owed (4 accounts)

- Notable Monies Received:
 - \$ 8,340 Ambulance Collections
 - \$ 7,700 STR Inspections
 - \$ 260 MVA Charges
 - \$ 900 Sale of Surplus items
 - \$ 1,000 Plan Review Fees

- Important Building and Equipment Maintenance:
 - Drill Tower roof replacement cost - \$11,946, to start May 16th. The roof hatch has been galvanized and repaired and is ready to be installed.
 - Landscaping and painting have been done.
 - The 2007 Pierce had repairs to fuel system and air compressor (\$7,400)
 - One new tire on the front of B-17.
 - Rear brakes (slack adjustors) replaced by Lincoln County Shops on E-16.
 - Beau has passed and received his EVT F-1 and F-2 certifications.

- Vehicle Sales and Purchases
 - B-16 is anticipated to sell between \$30K – \$40K.
 - New Brush Truck is all paid for and Cody is going to pick up.
 - Latter Truck second payment has been made (\$583,307) with the final payment of \$926,060 at the end of June.

- Alarm Responses:
 - April 2026, 240 alarm responses. Last year, April 2025, we responded to 262 alarms. This is a decrease of 10% from April last year. For the entire year 2026, we have responded to 1048 alarms, compared to 1102 in 2025. This is a decrease of 5% from year to year.
 - Still unable to get a call sheet summary from the NERIS system.

- Fire Incidents – last month high acuity incidents:
 - House Fire at 6451 SW Galley, the second fire at this residence.

- Personnel and Hiring:
 - One Full-time employee on probation. We are going to put out applications with NTN testing in June.
 - Temporary Full-Time applications closed. Position to start June 26. We interviewed six after receiving 36 applications.
 - John Wilkinson is helping with short-term rental inspections and other light duties.

- There are seventeen volunteers in the first year of training. Two of them are water rescue only. Current roster has 31 active firefighter volunteers, 4 support volunteers, and 6 cadets.
- Cadet program has great participation. One dropped with another one taking their place. We have a waiting list.
- We will be posting the summer upstaffing positions for volunteers this week, running from July through September. Two people will be on 10-hour shifts Friday, Saturday and Sunday.

- District Motto:
 - "Community Focused / Mission Driven"

- FYI Information:
 - Working with city and OPRD about excessive debris on SW 51st beach area.
 - State Homeland Security Grant (40 tourniquets for CERT and 10 Ballistic Helmets for our active threat PPE) has been approved and is now waiting for funding.
 - Chief Dahlman has the first meeting with the Lincoln County Forestland Classification Committee on May 19th.
 - Still no word on the AFG Grant for turnouts (\$103,000).
 - ODF/VFC Grant equipment has been purchased. Submitted for reimbursement.
 - Applied for 2026 ODF/VFC Grant for a 50/50 split of \$15,000.
 - The county has discontinued their 50/50 matching Disaster Preparedness Grant.
 - We were not successful in receiving the SSFM upstaffing grant.
 - Negotiation with union over wage increase is still ongoing.
 - FD Mailer going out the week of April 16th (see preview from Cody). If the Board wants to change anything, let Cody know.
 - April 25th, Open House at Station 14, with recruit class graduation, was well attended.
 - May 19th Levy election, see voters' pamphlet. Union FF's submitted a letter in support.

Upcoming District / Board Member Activities

- None

For the Good of the Order

- None

Call for General Public Comments for Non-Agenda Items

- None

Dan Drayton made a motion to adjourn the meeting; Nancy Oksenholt seconded the motion. A roll call vote was taken: Oksenholt – yes, Beatty – yes, Creighton – absent, Warner– absent, and Drayton - yes. The motion passed.

The meeting was adjourned at 4:06 pm.

The Minutes were taken, transcribed, and submitted by Sarah Lewis, Administrative Assistant. The next meeting is scheduled for Wednesday, May 13, 2026 at 4:00 p.m. at the Bob Everest Fire Station located at 2525 NW Hwy. 101 in Lincoln City, Oregon.