

NOTICE OF BUDGET HEARING

A public meeting of the North Lincoln Fire & Rescue District #1 Board of Directors will be held on May 12, 2021 at 4:00 pm at Bob Everest Station, 2525 NW Hwy 101, Lincoln City, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2021, 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 the Bob Everest Station, between the hours of 9 a.m. and 4 p.m. This budget can also be viewed 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 year.

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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-2022
Beginning Fund Balance/Net Working Capital	8,041,963	4,342,783	4,506,634
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	176,152	443,644	190,000
Federal, State & all Other Grants, Gifts, Allocations & Donations	447,721	808,107	160,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	30,000	30,000
All Other Resources Except Current Year Property Taxes	313,056	160,325	159,500
Current Year Property Taxes Estimated to be Received	4,179,750	4,175,471	4,340,134
Total Resources	13,158,642	9,960,330	9,386,268

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	2,618,579	3,713,132	3,116,916
Materials and Services	624,920	902,981	774,080
Capital Outlay	3,702,626	2,744,077	2,008,540
Debt Service	770,076	792,550	825,150
Interfund Transfers	0	0	0
Contingencies	0	250,000	250,000
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	5,442,441	1,557,590	2,411,582
Total Requirements	13,158,642	9,960,330	9,386,268

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Fire and Emergency Services	6,946,125	7,360,190	5,899,536
FTE	18	20	21
Not Allocated to Organizational Unit or Program	6,212,517	2,600,140	3,486,732
FTE			
Total Requirements	13,158,642	9,960,330	9,386,268
Total FTE	18	20	21

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2019-20	Rate or Amount Imposed This Year 2020-21	Rate or Amount Approved Next Year 2021-2022
Permanent Rate Levy (rate limit .6783 per \$1,000)	.6783	.6783	.6783
Local Option Levy	.84	.84	.84
Levy For General Obligation Bonds	875,000	795,000	819,076

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$8,630,000	
Other Bonds		
Other Borrowings		
Total	\$8,630,000	

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

**RESOURCES
GENERAL FUND**

(Fund)

NORTH LINCOLN FIRE & RESCUE DISTRICT #1
(Name of Municipal Corporation)

Historical Data			RESOURCE DESCRIPTION	Budget for Next Year			Adopted by Governing Body	GL #
Actual First Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget This Year Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	2021-2022		
			1 Available cash on hand* (cash basis) or				1	
2	1,745,129	2,187,035	2 Net working capital (accrual basis)	2,506,000	2,506,000		2	4001
3	103,086	113,400	3 Previously levied taxes estimated to be received	90,000	90,000		3	4120
4	53,328	53,270	4 Interest	20,000	20,000		4	4200
5			5 Transferred IN, from other funds				5	
6			OTHER RESOURCES				6	
7	117,624	56,445	6 Out-of-District Fire Services	20,000	20,000		7	4320
8		29,099	7 Sale of surplus	15,000	15,000		8	4400
9	33,646	36,552	8 Other	20,000	20,000		9	4900
10			9 Volunteer Equipment Account	30,000	30,000		10	4985
11	6,064		10 Ambulance Services	10,000	10,000		11	4380
12	72,667	83,155	11 Contracted Services	90,000	90,000		12	4300
13	-		12 GEMT Services				13	4385
14		91,245	13 SAFER Grant				14	4612
15			14 SAFER Grant				15	
16	181,205	5,873	15 Grants/Donations/Cost sharing	160,000	160,000		16	4500
17	3,079		16 LOSAP refunds	1,000	1,000		17	4940
18			17 Conflagration	50,000	50,000		18	4710
19			18				19	
20			19				20	
21			20				21	
22			21				22	
23			22				23	
24			23				24	
25			24				25	
26			25				26	
27			26				27	
28			27				28	
29	2,315,828	2,656,074	28 Total resources, except taxes to be levied	3,012,000	3,012,000		29	
30			29 Taxes estimated to be received	3,570,203	3,570,203		30	
31	3,213,349	3,353,879	30 Taxes collected in year levied				31	
32	5,529,177	6,009,953	31 TOTAL RESOURCES	6,582,203	6,582,203		32	

REQUIREMENTS SUMMARY
ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General Fund
(name of fund)

North Lincoln Fire & Rescue District #1

Historical Data			Adopted Budget This Year 2020-21	REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-2022				GL #
Actual Second Preceding Year 2018-19	First Preceding Year 2019-20	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing body			
2	162,449	184,003	251,000	PERSONNEL SERVICES - See LB 31a	232,000	232,000		2	5100
3	1,443,115	1,387,141	2,291,425	Volunteer program	1,703,416	1,703,416		3	5500
4	987,054	1,047,435	1,170,707	Staff salary - LB 31a	1,181,500	1,181,500		4	5710
5				Payroll taxes, PERS, health & benefits				5	5740
6	2,592,618	2,618,579	3,713,132	TOTAL PERSONNEL SERVICES	3,116,916	3,116,916		6	
7			21	TOTAL Full-Time Equivalent (FTE)	21			7	
8				MATERIALS AND SERVICES				8	
9	708,719	624,920	902,981	See LB 31 for detailed list	774,080	774,080		9	
10								10	
11								11	
12								12	
13	708,719	624,920	902,981	TOTAL MATERIALS AND SERVICES	774,080	774,080		13	
14				CAPITAL OUTLAY				14	
15								15	7430
16	40,805	26,177	270,514	Equipment - fire & rescue	190,000	190,000		16	7600
17								17	7460
18								18	7470
19								19	7455
20	40,805	26,177	270,514	TOTAL CAPITAL OUTLAY	190,000	190,000		20	7000
21	3,342,142	3,269,676	4,886,627	TOTAL REQUIREMENTS FIRE SERVICE	4,080,996	4,080,996		21	

**FORM
LB-30**

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

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

Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-2022			GL #
Actual Second Preceding Year 2018-19	Actual First Preceding Year 2019-20	Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			PERSONNEL SERVICES NOT ALLOCATED				1
			2 NONE				2
			4 TOTAL PERSONNEL SERVICES	0	0	0	4
			5 Total Full-Time Equivalent (FTE)				5
			MATERIALS AND SERVICES NOT ALLOCATED				5
			7 NONE				7
			9 TOTAL MATERIALS AND SERVICES	0	0	0	9
			10 CAPITAL OUTLAY NOT ALLOCATED				10
			11 NONE				11
			13 TOTAL CAPITAL OUTLAY	0	0	0	13
			DEBT SERVICE				14
			15 NONE				15
			17 TOTAL DEBT SERVICE	0	0	0	17
			SPECIAL PAYMENTS				18
			19 NONE				19
			21 TOTAL SPECIAL PAYMENTS	0	0	0	21
			INTERFUND TRANSFERS				22
			23 Transfer to Seismic Project Fund				23
			27				27
			28 TOTAL INTERFUND TRANSFERS	0	0	0	28
			29 OPERATING CONTINGENCY	250,000	250,000	250,000	29 9970
			30 RESERVED FOR FUTURE EXPENDITURE				30
			31 UNAPPROPRIATED ENDING BALANCE				31
			32 Total Requirements NOT ALLOCATED	250,000	250,000	0	32
			33 Total Requirements for ALL Org Units/Programs G. Fund	4,080,996	4,080,996		33
			34 Ending balance (prior years)	2,251,207	2,251,207		34
			35 TOTAL REQUIREMENTS	6,582,203	6,582,203	0	35

LB-31A - Salaries

	Historical Data			Adopted Budget This Year 2019-20	REQUIREMENTS For Fire Service North Lincoln Fire & Rescue District #1	FTE	Budget For Next Year 2021-2022				GL #
	Actual	First Preceding Year 2019-20	Second Preceding Year 2018-19				Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1	110,248	108,000	114,000	1	1	125,400	125,400		1	5510	
2	-		84,000	2	1	89,556	89,556		2	5520	
3	70,715	73,785	-	3	0				3	5530	
4	44,795		-	4	0				4	5585	
5	69,213		74,072	5	0				5	5560	
6	58,227	62,873	65,850	6	1	70,196	70,196		6	5525	
7	60,708	47,899	-	7	0				7	5580	
8	49,246	113,617	56,250	8	2	112,277	112,277		8	5590	
9	58,663	60,295	60,634	9	1	62,150	62,150		9	5540	
10	51,858	55,726	58,302	10	1	59,760	59,760		10	5550	
11	287,326	524,127	585,102	11	11	682,275	682,275		11	5586	
12	170,075		-	12					12	5588	
13	178,474	197,177	216,309	13	3	222,802	222,802		13	5589	
14	214,976	143,642	864,282	14		275,000	275,000		14	5500	
15			70,292	15	0				15		
16	18,591		40,332	16		4,000	4,000		16	5610	
17				17					17		
18				18					18		
19				19					19		
20				20					20		
21				21					21		
22				22					22		
23				23					23		
24				24					24		
25				25					25		
26	1,443,115	1,387,141	2,291,425	26	21	1,703,416	1,703,416		26		

SPECIAL FUND
RESOURCES AND REQUIREMENTS
Seismic Upgrade Project
(Fund)

Fund opened 2017-18. Fund closed 2019-20
North Lincoln Fire & Rescue District #1
(Name of Municipal Corporation)

Historical Data			DESCRIPTION	Budget for Next Year 2021-2022				
Actual Second Preceding Year 2018-19	First Preceding Year 2019-20	Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	1	2
			RESOURCES				1	2
2			2 Cash on hand * (cash basis) or				2	8900.00
3	16,831	2,061	3 Working Capital (accrual basis)				3	
4			4 Previously levied taxes estimated to be received				4	
5	503	182	5 Interest				5	
6			6 Transferred IN, from General Fund				6	
7	607,987	-	7 Oregon State Grant #1200				7	8901.00
8	743,174	350,603	8 Oregon State Grant #1400				8	8902.00
9			9				9	
10	1,368,495	352,846	10 Total Resources, except taxes to be levied				10	
11			11 Taxes estimated to be received				11	
12			12 Taxes collected in year levied				12	
13	1,368,495	352,846	TOTAL RESOURCES				13	
			REQUIREMENTS **				14	
15			15 Org Unit or Prog & Activity				15	
16	629,740		16 Fire Service	Object Classification	Detail		16	
17	3,521			Capital Outlay Station #1200 Seismic			17	8941.01
18	65,654			Construction Management			18	8942.00
19				Architectural/Engineering			19	8942.99
20	12,702			Legal Fees			20	8944.00
21	711,617	-		Relocation			21	
22	529,966	289,080		Subtotal Station #1200			22	
23	3,571	15,382	22 Fire Service	Capital Outlay Station #1400 Seismic			23	8971.01
24	94,633	37,292		Construction Management			24	8972.00
25				Architectural/Engineering			25	8972.99
26	36,647	8,850	25 Fire Service	Transfer	Transfer to close fund		26	8974.00
27	664,817	352,846	26	Relocation			27	
28			27	Subtotal Station #1400			28	
29	2,061	-	28 Fire Service	Capital Outlay/Professional fees not allocated			29	
30			29	Ending balance (prior years)			30	
31	1,378,495	352,846		UNAPPROPRIATED ENDING FUND BALANCE			31	
				TOTAL REQUIREMENTS				

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

**FORM
LB-31b**

**DETAILED REQUIREMENTS:
MATERIALS AND SERVICES**

General Fund
(name of fund)

North Lincoln Fire & Rescue District #1

	Historical Data			REQUIREMENTS For _____ FIRE SERVICE _____	Budget For Next Year 2021-2022			
	Actual Second Preceding Year 2018-19	First Preceding Year 2019-20	Adopted Budget This Year 2020-21		Proposed By Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1	112,975	85,986	111,550	1 Accounting, legal, board exp and training	109,000	109,000		
4	53,709	74,861	108,845	4 Office and Administration expense	98,080	98,080		
2	170,347	183,711	171,225	2 Building, utilities, maintenance	161,200	161,200		
3	85,569	58,036	64,000	3 Insurance and bonds	64,000	64,000		
5	236,916	202,344	387,561	5 Equipment operation, repair and maintenance	286,500	286,500		
7	47,310	17,757	57,300	7 Training programs	52,800	52,800		
6	1,893	2,225	2,500	6 Public Education / Fire Prevention Programs	2,500	2,500		
8				8				
9				9				
10				10				
11				11				
12				12				
13				13				
14				14				
15				15				
16				16				
17				17				
18				18				
19				19				
20				20				
21				21				
22				22				
23				23				
24				24				
25				25				
26	708,719	624,920	902,981	TOTAL REQUIREMENTS	774,080	774,080		-

150-504-031
2021.04.22 KTR

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Debt Service Fund

(Fund)

Bond Debt Payments are for:
 Revenue Bonds or
 General Obligation Bonds
North Lincoln Fire & Rescue District #1
 (Name of Municipal Corporation)

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022			GL #
Actual Second Preceding Year 2018-19	First Preceding Year 2019-20	Adopted Budget This Year 2020-21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
			Resources				
2			2 Beginning Cash on Hand (Cash Basis) or				1
3	82,288	130,543	3 Working Capital (Accrual Basis)	197,094	197,094		2
4	17,426	24,080	4 Previously Levied Taxes to be Received	16,000	16,000		3
5	6,325	6,041	5 Interest	2,500	2,500		4
6			6 Transferred from Other Funds				5
7			7 Total Resources, Except Taxes to be Levied	215,594	215,594		6
8	106,039	160,664	8 Taxes Estimated to be Received *	769,931	769,931		7
9	755,356	825,871	9 Taxes Collected in Year Levied				8
10	861,395	986,535	10 TOTAL RESOURCES	985,525	985,525		9
11			11 Requirements				10
			Bond Principal Payments				11
			Bond Issue				
12			Budgeted Payment Date				
13	265,000	300,000	13 2015	340,000	340,000		12
14	150,000	104,909	14 2016	145,000	145,000		13
15	415,000	404,909	15 2018	485,000	485,000		14
16			16 Total Principal				15
			Bond Interest Payments				16
			Bond Issue				
17			Budgeted Payment Date				
18			17 2016	95,350	95,350		17
19	119,450	111,500	18 2018	244,800	244,800		18
20	196,402	253,667	19 2018	340,150	340,150		19
21	315,852	365,167	20 2018				20
			21 Total Interest				21
			Unappropriated Balance for Following Year By				
22			Bond Issue				
23			Projected Payment Date				
24			22 Aug	40,875	40,875		22
25			23 Aug	119,500	119,500		23
26	130,543	216,459	24 Dec				24
27			25 Ending balance (prior years)				25
28			26 Total Unappropriated Ending Fund Balance	160,375	160,375		26
29			27				27
30	861,395	986,535	28				28
			29				29
			30 TOTAL REQUIREMENTS	985,525	985,525		30

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

FORM LB-11

This fund is authorized and established by resolution / ordinance number _____ on _____ for the following specified purpose:
To purchase capital equipment.

RESERVE FUND RESOURCES AND REQUIREMENTS

Equipment Reserve Fund
(Fund)

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.
Review Year: _____
North Lincoln Fire & Rescue District #1
(Name of Municipal Corporation)

Budget for Next Year 2021-2022

Historical Data			DESCRIPTION	Budget for Next Year 2021-2022			GL #
Actual Second Preceding Year 2018-19	First Preceding Year 2019-20	Adopted Budget Year 2020-21		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
			RESOURCES				
2			2 Cash on hand * (cash basis), or				2
3	1593	0	3 Working Capital (accrual basis)				3
4		0	4 Previously levied taxes estimated to be received				4
5			5 Interest				5
6			6 Transferred IN from other funds				6
7			7				7
8			8				8
9			9				9
10	1593	0	10 Total Resources, except taxes to be levied		0	0	10
11			11 Taxes estimated to be received				11
12			12 Taxes collected in year levied				12
13	1593	0	TOTAL RESOURCES		0	0	13
			REQUIREMENTS **				
14			14				14
15			15 Org. Unit or Prog. & Activity				15
16	1593	0	16 Fire Service				16
17			17 Capital Outlay				17
18			18 Fire & rescue equipment				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	1593	0	29 Ending balance (prior years)				29
30			30 UNAPPROPRIATED ENDING FUND BALANCE		0	0	30
31	3186	0	31 TOTAL REQUIREMENTS		0	0	31

150-504-011 (Rev 10-16)
2021.04.22 KTR

**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.

**FORM
LB-10**

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

(Fund)

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

Historical Data			DESCRIPTION	Budget for Next Year 2021-2022			
Actual	Actual	Adopted Budget		Proposed By	Approved By	Adopted By	
Preceding Year 2018-19	First Preceding Year 2019-20	Year 2020-21	RESOURCES	Budget Officer	Budget Committee	Governing Body	
			1				1
			2				2
			3				3
			4				4
			5				5
			6				6
			7				7
			8				8
			9				9
			10				10
			11				11
			12				12
			13				13
			14				14
			15				15
			16				16
			17				17
			18				18
			19				19
			20				20
			21				21
			22				22
			23				23
			24				24
			25				25
			26				26
			27				27
			28				28
			29				29
			30				30
			31				31
7,035,871	5,809,308	2,473,563	TOTAL REQUIREMENTS		1,818,540	1,818,540	-
			UNAPPROPRIATED ENDING FUND BALANCE				
			TOTAL REQUIREMENTS		1,818,540	1,818,540	-

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

150-504-010 (Rev. 10-16) 2021.04.22 KTR
**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.