

FIRE DISTRICTS FUND

This fund is used to account for the fire district tax revenues that are assessed and collected on behalf of the 11 fire districts, which were approved by referendums in Lincoln County. These fire districts cover all of Lincoln County except for the City of Lincolnton, which provides its own fire department through city taxes. The fire districts are served by fire departments, which have elected boards of directors that govern them. They are organized as 501(c)(3) non-profit corporations. Each one has entered into a written contract with the Lincoln County Board of Commissioners to provide their services. The fire districts were established under the provisions of NCGS 69-25.1 et. seq.

The 11 fire districts are Alexis, Boger City, Crouse, Denver, East Lincoln, Howard's Creek, North 321, Northbrook, Pumpkin Center, South Fork, and Union. Their coverage area ranges from very rural with little tax base, to increasingly urban with a growing tax base. Consequently, each one needs to be evaluated separately to determine their operational and budgetary needs. The Board of Commissioners is responsible for setting the fire district tax rate, following a review of the requests submitted each year by the respective fire departments' boards of directors.

We have reviewed the budgets of all eleven fire districts, and have discussed them with the 11 districts in detail. Participating in these reviews and meetings were the Fire Marshal, Finance Director, and County Manager. In your consideration of these requests, several issues need to be considered:

1) All volunteer fire departments around the country are experiencing problems in providing coverage during normal workday hours. Fewer volunteers are able to leave their full-time jobs to respond to calls Monday through Friday. This raises the issue of whether some full-time employees need to be added to these departments to provide guaranteed minimal staffing during these critical times. Volunteer departments can lose valuable time in responding to a call if no one is already at the fire station to drive the equipment to the fire scene. The other volunteers can respond directly to the fire scene, with turnout gear in their personal vehicles. These departments are responsible for all fire exposures in these districts, including elementary, middle, and high schools, nursing homes, hospitals, office buildings, industrial concerns, hazardous chemical incidents, apartment complexes and condominiums, vehicle accidents, train derailments, and churches, as well as the standard residential homes. This protection is one of the most critical public safety services our citizens need. As the population grows, the number of calls for service also increases.

2) The County has entered into contracts with these departments and an effort has been made to decrease the areas that have high ISO ratings. ISO (Insurance Service Office) ratings go from 1 (best protection) to 10 (unprotected). They are used by this arm of the insurance industry to help insurance agents assess the risk of fire loss in an area covered by a fire department. This is used to set the insurance premiums that homeowners and businesses must pay. Most fire departments in the United States are between a 3 and a 9.

Revised February 2016

ISO ratings are based upon three major components: a) emergency communications, which includes the E911 Center and whether fire departments have adequate communications; b) the levels of manpower and fire apparatus available to fight specific types of fires; and c) the water supply.

In NC, rather than use the ISO, the Office of State Fire Marshal, a division of the NC Department of Insurance, conducts the reviews and assigns a rating similar to the national ISO rating. To improve these ratings, the department must be radio-dispatched from a 911 center, respond quickly to a fire within a six-mile response area with adequate equipment and manpower, and have access to adequate water. That has required some of them to add fire stations, the fire apparatus for these stations, water points, and possibly manpower as noted above. But, the improvement in the level of fire protection should help reduce homeowners' insurance premiums to help offset the higher cost.

Rural departments face significant challenges not only in terms of funding (limited tax base, with much of it taxed at the lower agricultural use rate), but also of water supply. These areas often do not have a public water supply with hydrants, so they must draft from farm ponds and other water sources, and use tanker trucks to transport the water to the scene of a fire. This is far more difficult than an urbanized area's tactics, where a public water system with hydrants is available.

3) Two of our fire districts are covered by fire departments whose coverage area also includes parts of another county: Alexis and Crouse. Both serve portions of Gaston County as well. We continue to work with the Gaston County Board of Commissioners on the issue of tax equity in the Alexis Fire District.

What follows is background information on each department; their requested budget and tax rate; and the County Manager's recommended tax rate. There is also supplemental information on the number and location of stations, the manpower, equipment, and calls for service.

Each fire district budget section also includes a map of the district. The color codes are as follows:

1. Yellow means the location is 5 miles or less from a fire station.
2. Green means the location is between 5 and 6 miles from a fire station.
3. Gray means the location is over 6 miles from a fire station and is in a Class 10 insurance rating area.
4. Purple means the location is part of the City of Lincolnton's Fire Department coverage area.

Estimated Values for Fire Districts		
Alexis Fire District		
Total Estimated Real Estate Minus Exemption/Deferment		\$259,190,000
Estimated Real Estate		\$291,610,000
Exemptions, PUV, OAE		(\$32,420,000)
Estimated Personal		\$33,640,000
Estimated Utilities		\$11,080,000
Estimated Assessed Value 2016		\$303,910,000
Estimated Revenue		\$347,576
Tax Rate	\$0.1165	
Boger City Fire District		
Total Estimated Real Estate Minus Exemption		\$495,640,000
Estimated Real Estate		\$525,350,000
Exemptions, PUV, OAE		(\$29,710,000)
Estimated Personal		\$140,780,000
Estimated Utilities		\$1,790,000
Estimated Assessed Value 2016		\$638,210,000
Estimated Revenue		\$625,904
Tax Rate	\$0.0999	
Crouse Fire District		
Total Estimated Real Estate Minus Exemption		\$135,700,000
Estimated Real Estate		\$151,470,000
Exemptions, PUV, OAE		(\$15,770,000)
Estimated Personal		\$26,330,000
Estimated Utilities		\$7,660,000
Estimated Assessed Value 2016		\$169,690,000
Estimated Revenue		\$106,614
Tax Rate	\$0.0640	
Denver Fire District		
Total Estimated Real Estate Minus Exemption		\$1,609,870,000
Estimated Real Estate		\$1,646,880,000
Exemptions, PUV, OAE		(\$37,010,000)
Estimated Personal		\$177,750,000
Estimated Utilities		\$17,520,000
Estimated Assessed Value 2016		\$1,805,140,000
Estimated Revenue		\$1,993,619
Tax Rate	\$0.1125	
East Lincoln Fire District		
Total Estimated Real Estate Minus Exemption		\$1,867,240,000
Estimated Real Estate		\$1,915,830,000
Exemptions, PUV, OAE		(\$48,590,000)
Estimated Personal		\$267,330,000
Estimated Utilities		\$40,290,000

Estimated Assessed Value 2016		\$2,174,860,000
Estimated Revenue		\$1,814,801
Tax Rate	\$0.0850	
Howards Creek Fire District		
Total Estimated Real Estate Minus Exemption		\$203,440,000
Estimated Real Estate		\$241,460,000
Exemptions, PUV, OAE		(\$38,020,000)
Estimated Personal		\$32,840,000
Estimated Utilities		\$5,790,000
Estimated Assessed Value 2016		\$242,070,000
Estimated Revenue		\$285,881
Tax Rate	\$0.1203	
North Brook Fire District		
Total Estimated Real Estate Minus Exemption		\$274,610,000
Estimated Real Estate		\$329,890,000
Exemptions, PUV, OAE		(\$55,280,000)
Estimated Personal		\$57,490,000
Estimated Utilities		\$16,810,000
Estimated Assessed Value 2016		\$348,910,000
Estimated Revenue		\$342,525
Tax Rate	\$0.1000	
North 321 Fire District		
Total Estimated Real Estate Minus Exemption		\$542,720,000
Estimated Real Estate		\$566,780,000
Exemptions, PUV, OAE		(\$24,060,000)
Estimated Personal		\$179,560,000
Estimated Utilities		\$11,370,000
Estimated Assessed Value 2016		\$733,650,000
Estimated Revenue		\$288,090
Tax Rate	\$0.0400	
Pumpkin Center Fire District		
Total Estimated Real Estate Minus Exemption		\$418,020,000
Estimated Real Estate		\$448,920,000
Exemptions, PUV, OAE		(\$30,900,000)
Estimated Personal		\$54,560,000
Estimated Utilities		\$7,200,000
Estimated Assessed Value 2016		\$479,780,000
Estimated Revenue		\$456,870
Tax Rate	\$0.0970	

ACCOUNT	DESCRIPTION	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 THRU 3/1/16	FY 2017 REQUESTED	FY 2017 RECOMMENDED
50-0000-00-00-81001-	Alexis VFD	\$ (350,129)	\$ (345,766)	\$ (329,613)	\$ (347,576)	\$ (347,576)
50-0000-00-00-81002-	Boger City VFD	(622,345)	(638,648)	(611,245)	(625,904)	(625,904)
50-0000-00-00-81003-	Crouse VFD	(108,596)	(106,261)	(95,884)	(106,614)	(106,614)
50-0000-00-00-81004-	Denver VFD	(1,970,312)	(1,956,350)	(1,903,534)	(1,993,619)	(1,993,619)
50-0000-00-00-81005-	East Lincoln VFD	(1,796,895)	(1,764,978)	(1,730,561)	(1,814,801)	(1,814,801)
50-0000-00-00-81006-	Howards Creek VFD	(289,541)	(316,916)	(267,542)	(285,881)	(285,881)
50-0000-00-00-81007-	North 321 VFD	(272,945)	(326,077)	(279,655)	(288,090)	(288,090)
50-0000-00-00-81008-	Northbrook VFD	(284,798)	(278,650)	(303,450)	(342,525)	(342,525)
50-0000-00-00-81009-	Pumpkin Center VFD	(445,259)	(459,010)	(433,509)	(456,870)	(456,870)
50-0000-00-00-81010-	South Fork VFD	(341,756)	(325,900)	(314,148)	(330,170)	(330,170)
50-0000-00-00-81011-	Union VFD	(249,316)	(222,088)	(215,811)	(227,960)	(227,960)
TOTAL REVENUES		(6,731,894)	(6,740,644)	(6,484,951)	(6,820,010)	(6,820,010)
50-4340-52-00-82001-	Alexis VFD	350,129	345,766	329,613	347,576	347,576
50-4340-52-00-82002-	Boger City VFD	622,345	638,648	611,245	625,904	625,904
50-4340-52-00-82003-	Crouse VFD	108,596	106,261	95,884	106,614	106,614
50-4340-52-00-82004-	Denver VFD	1,970,312	1,956,350	1,915,495	1,993,619	1,993,619
50-4340-52-00-82005-	East Lincoln VFD	1,796,895	1,764,978	1,718,599	1,814,801	1,814,801
50-4340-52-00-82006-	Howards Creek VFD	289,541	316,916	267,542	285,881	285,881
50-4340-52-00-82007-	North 321 VFD	272,945	326,077	279,655	288,090	288,090
50-4340-52-00-82008-	Northbrook VFD	284,798	278,650	303,450	342,525	342,525
50-4340-52-00-82009-	Pumpkin Center VFD	445,259	459,010	433,509	456,870	456,870
50-4340-52-00-82010-	South Fork VFD	341,756	325,900	314,148	330,170	330,170
50-4340-52-00-82011-	Union VFD	249,316	222,088	215,811	227,960	227,960
TOTAL EXPENDITURES		\$ 6,731,894	\$ 6,740,644	\$ 6,484,951	\$ 6,820,010	\$ 6,820,010

Proposed Fire District Tax Rate FY 17

	<u>Proposed FY 17</u>	<u>Current Tax Rate FY 16</u>
• Alexis-	11.65	11.65
• Boger City-	9.99	9.99
• Crouse-	6.40	6.40
• Denver-	11.25	11.25
• East Lincoln-	8.60	8.50
• Howards Creek-	12.232	12.03
• North 321-	4.00	4.00
• North Brook-	10.00	10.00
• Pumpkin Center-	9.70	9.70
• South Fork-	12.50	12.50
• Union-	9.00	9.00

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Alexis Volunteer Fire Department

Chief: Brad Presswood

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Alexis Volunteer Fire Department
PO Box 157
4221 Hwy 27 east
Alexis, N.C. 28006

Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

Dear Sirs:

The Alexis Volunteer Fire Department hereby request that the tax rate for the Alexis Tax District be set at ____ 11.65 C__ per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,



Fire Chief



Chairman

3-7-16
Date

Estimated Values for Fire Districts

Alexis Fire District

Total Estimated Real Estate Minus Exemption/Determent	\$259,190,000
Estimated Real Estate	\$291,610,000
Exemptions, PUV, OAE	(\$32,420,000)
Estimated Personal	\$33,640,000
Estimated Utilities	\$11,080,000
Estimated Assessed Value 2015	\$303,910,000
Estimated Revenue	\$347,576
Tax Rate	\$0.1165

The values are estimated based on information at this time and are subject to change as

available until after May 2015.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

Alexis Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-16	Proposed Budget 16-17
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$345,766	\$347,576
A - 3	Transfer from Reserves	\$0	\$0
A - 4	Sales Taxes Refunds	\$0	\$0
A - 5	Donations	\$10,179	\$9,000
A - 6	Reimburesments	\$13,455	\$0
A - 7	Miscellaneous	\$0	\$0
A - 8	Fire Dept. Tax Revenue from other Counties	\$220,079	\$224,504
A - 9	Income from County Rental of Building Space	\$3,204	\$3,204
A - 7	Totals Revenues	\$592,683	\$584,284
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)	\$0	\$0
B - 3	Employee Compensation (Part-Time)	\$93,909	\$94,000
B - 4	Employee Benefits (Career)	\$0	\$0
B - 5	Employee Benefits (Part-Time)	\$0	\$0
B - 6	Employee Benefits (on call pay per firefighter)	\$0	\$0
B - 7	Accident & Sickness Coverage	\$3,908	\$4,000
B - 8	Volunteer Appreciation & Retention Program	\$5,000	\$5,000
B - 9	Career Uniforms	\$1,377	\$1,400
B - 10	Volunteer Uniforms	\$1,753	\$1,800
B - 11	Membership / Dues	\$2,323	\$2,400
B - 12	Fire/Rescue Pension Fund Contributions	\$1,080	\$960
B - 13	Drug Screening	\$530	\$600
B - 14	Physicals - Wellness / Fitness Program	\$0	\$0
B - 15	Miscellaneous	\$3,576	\$3,800
B - 16	Totals Staffing Expenses	\$113,456	\$113,960

Lincoln County Emergency Services Justification

Alexis Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-16	Proposed Budget 16-17
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan	\$35,290	\$35,290
C - 3	Building Loan	\$224,321	\$224,321
C - 4	SCBA Loan	\$9,750	\$19,500
C - 5	Fund Bal. Capital Projects	\$0	\$0
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous		
C - 11	Total Debt Retirement	\$259,361	\$279,111
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance	\$6,096	\$6,000
D - 3	Janitorial Supplies / Misc. Supplies	\$2,400	\$2,400
D - 4	Electricity	\$13,814	\$14,000
D - 5	Water / Sewer	\$0	\$0
D - 6	Gas / Propane	\$6,427	\$8,500
D - 7	Generator Fuel	\$300	\$300
D - 8	Generator Maintenance	\$550	\$550
D - 9	Building Repairs / Improvements	\$3,289	\$2,600
D - 10	Contracted Professional Services	\$5,149	\$5,200
D - 11	Other Misc. Operating Supplies	\$0	\$0
D - 12	Insurance	\$11,840	\$12,000
D - 13	Avallablity Fee	\$0	\$0
D - 14	Total Building and Grounds Expenses	\$49,865	\$49,550

Lincoln County Emergency Services Justification

Alexis Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program	\$100	\$100
E - 3	Public Education Program	\$0	\$0
E - 4	Total Fire Prevention & Public Education	\$100	\$100
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements	\$0	\$0
F - 3	Advanced Training Certifications	\$0	\$0
F - 4	Fire / Rescue College	\$2,110	\$2,200
F - 5	Fire / Rescue Training Aids	\$1,200	\$1,000
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous	\$0	
F - 11	Total Training & Staff Education Expenses	\$3,310	\$3,200
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$9,396	\$11,000
G - 3	Preventative Maintenance	\$6,040	\$6,500
G - 4	Pump Maintenance / Testing	\$1,650	\$1,600
G - 5	Apparatus Supplies	\$1,000	\$1,000
G - 6	Aerial Testing	\$0	
G - 7	Apparatus Repairs	\$36,120	\$20,000
G - 8	Equipment on Trucks Maintenance	\$919	\$1,000
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$55,125	\$41,300

Lincoln County Emergency Services Justification

Alexis Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-16	Proposed Budget 16-17
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$0	\$0
H - 3	IT Equipment	\$0	\$0
H - 4	Apparatus / Vehicles	\$0	\$0
H - 5	Communications Equipment	\$0	\$0
H - 7	Building Structures & Improvements	\$0	\$6,000
H - 8	Reserve Funds	\$3,288	\$12,437
H - 9	Turn Out Gear	\$30,752	\$18,000
H - 10	SCBA (Air Packs)	\$9,838	\$0
H - 11	Other Improvements	\$0	\$0
H - 12	Total Capital Outlay Expenses	\$43,878	\$34,437
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$7,991	\$8,100
I - 3	Internet / Web Site / Network	\$976	\$2,976
I - 4	Alpha Paging	\$0	\$0
I - 5	Cellular Phone	\$2,880	\$3,000
I - 6	Postage	\$231	\$250
I - 7	Subscriptions	\$158	\$200
I - 8	Insurance / Bonding	\$12,232	\$13,000
I - 9	Office Supplies	\$1,548	\$1,700
I - 10	Flower Fund	\$373	\$400
I - 11	IT Fire Reporting	\$500	\$0
I - 12	Professional Services (Accounting)	\$3,119	\$3,300
I - 13			
I - 14	Miscellaneous	\$85	\$0
I - 14	Total Operations Expenses	\$30,093	\$32,926

**Lincoln County Emergency Services
Summary of Expenditures
Alexis Volunteer Fire Department**

Description	Fiscal Year 2015/16 Projected Expenditures	Fiscal Year 2016/17 Needs
Staffing full time	\$0	\$0
Staffing part time	\$93,909	\$94,000
Salary per paid full time firefighter	\$0	\$0
Salary per paid full time officer	\$0	\$0
Salary per paid part time firefighter	\$0	\$0
Salary per paid part time officer	\$0	\$0
Department Benefits	\$19,547	\$19,960
Building and Grounds	\$49,865	\$49,550
Fire Prevention & Public Education	\$100	\$100
Training	\$3,310	\$3,200
Apparatus Maintenance	\$55,125	\$41,300
Capital Outlay	\$43,878	\$34,437
Operations	\$30,093	\$32,926
Debt Retirement	\$269,361	\$279,111
Equipment	\$27,495	\$29,700
Total	\$592,683	\$584,284

Lincoln County Emergency Services Cost Projections

3-Year Expense Projection Plan
Alexis Volunteer Fire Department

Future Needs	2017/18 Projections	2018/19 Projections	2019/20 Projections
Increase PT wages to between \$13/hour to be competitive with surrounding departments	\$16,640		
Increase PT wages to between \$15/hour to be competitive with surrounding departments			\$16,640
Total	\$16,640	\$0	\$16,640

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Boger City Volunteer Fire Department

Chief: Mitch Burgin

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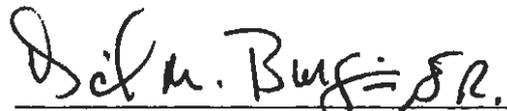
Boger City Volunteer Fire Department
410 McAlister Road
Lincolnton, N.C. 28092

Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

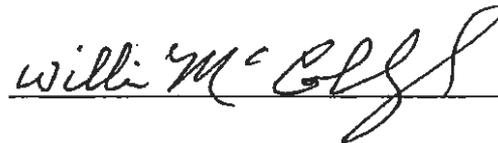
Dear Sirs:

The Boger City Volunteer Fire Department hereby request that the tax rate for the Boger City Tax District be set at 0.999 per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,



David M. Burgin, Jr. Fire Chief



Chairman

Feb 17, 2016 Date

Estimated Values for Fire Districts

Boger City Fire District

Total Estimated Real Estate Minus Exemption	\$495,640,000
Estimated Real Estate	\$525,350,000
Exemptions, PUV, OAE	(\$29,710,000)
Estimated Personal	\$140,780,000
Estimated Utilities	\$1,790,000
Estimated Assessed Value 2016	\$638,210,000
Estimated Revenue	\$625,904
Tax Rate	\$0.0999

The values are estimated based on information at this time and are subject to change as personal property, exemptions, new construction and appeals are not complete and will not be available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

Boger City Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-16	Proposed Budget 16-17
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$825,448	\$825,804
A - 3	Transfer from Reserves	\$10,000	\$66,342
A - 4	Sales Taxes Refunds	\$2,000	\$4,000
A - 5	Donations	\$0	\$0
A - 6	Reimburements	\$1,200	\$1,200
A - 7	Miscellaneous	\$0	\$0
A - 8	Fire Dept. Tax Revenue from other Counties	\$0	\$0
A - 9	Income from County Rental of Building Space	\$0	\$0
A - 7	Totals Revenues	\$638,648	\$886,448
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)	\$242,800	\$248,885
B - 3	Employee Compensation (Part-Time)	\$80,148	\$80,148
B - 4	Employee Benefits (Career)	\$42,214	\$50,000
B - 5	Employee Benefits (Part-Time)	\$0	\$0
B - 6	Employee Benefits (on call pay per firefighter)	\$10,000	\$10,000
B - 7	Accident & Sickness Coverage	\$3,000	\$3,000
B - 8	Volunteer Appreciation & Retention Program	\$1,200	\$1,200
B - 9	Career Uniforms	\$1,500	\$2,500
B - 10	Volunteer Uniforms	\$1,500	\$1,500
B - 11	Membership / Dues	\$1,200	\$1,000
B - 12	Fire/Rescue Pension Fund Contributions	\$2,840	\$2,900
B - 13	Drug Screening	\$700	\$0
B - 14	Physicals - Wellness / Fitness Program	\$6,500	\$6,500
B - 15	Miscellaneous	\$0	\$0
B - 16	Totals Staffing Expenses	\$393,400	\$407,411

Lincoln County Emergency Services Justification

Boger City Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-18	Proposed Budget 16-17
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan	\$80,000	\$80,000
C - 3	Building Loan	\$0	\$0
C - 4	Accounting	\$0	\$0
C - 5	Fund Bal. Capital Projects	\$0	\$0
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous		
C - 11	Total Debt Retirement	\$80,000	\$80,000
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance	\$4,000	\$4,000
D - 3	Janitorial Supplies / Misc. Supplies	\$2,000	\$2,000
D - 4	Electricity	\$11,000	\$11,000
D - 5	Water / Sewer	\$3,500	\$3,500
D - 6	Gas / Propane	\$4,750	\$4,750
D - 7	Generator Fuel	\$0	\$250
D - 8	Generator Maintenance	\$0	\$250
D - 9	Building Repairs / Improvements	\$2,000	\$4,000
D - 10	Contracted Professional Services	\$1,200	\$2,000
D - 11	Other Misc. Operating Supplies	\$1,000	\$2,000
D - 12	Insurance	\$0	\$0
D - 13	Availability Fee	\$81	\$81
D - 14	Total Building and Grounds Expenses	\$29,531	\$33,831

Lincoln County Emergency Services Justification

Boger City Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-16	Proposed Budget 16-17
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program	\$700	\$700
E - 3	Public Education Program	\$300	\$300
E - 4	Total Fire Prevention & Public Education	\$1,000	
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements	\$0	\$0
F - 3	Advanced Training Certifications	\$1,000	\$1,000
F - 4	Fire / Rescue College	\$2,000	\$2,000
F - 5	Fire / Rescue Training Aids	\$3,000	\$3,000
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous		
F - 11	Total Training & Staff Education Expenses	\$6,000	\$6,000
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$17,000	\$17,000
G - 3	Preventative Maintenance	\$7,000	\$7,000
G - 4	Pump Maintenance / Testing	\$2,000	\$2,000
G - 5	Apparatus Supplies	\$0	\$1,000
G - 6	Aerial Testing	\$0	\$0
G - 7	Apparatus Repairs	\$5,000	\$5,000
G - 8	Equipment on Trucks Maintenance	\$0	\$2,500
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$31,000	\$34,500

Lincoln County Emergency Services Justification

Boger City Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 18-18	Proposed Budget 18-17
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$3,000	\$2,000
H - 3	IT Equipment	\$2,000	\$3,000
H - 4	Apparatus / Vehicles	\$0	\$10,000
H - 5	Communications Equipment	\$0	\$0
H - 7	Building Structures & Improvements	\$0	\$0
H - 8	Reserve Funds	\$22,367	
H - 9	Turn Out Gear	\$13,000	\$18,000
H - 10	SCBA (Air Packs)	\$0	\$10,000
H - 11	Other Improvements	\$0	\$0
H - 12	Total Capital Outlay Expenses	\$40,367	\$41,000
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$2,500	\$2,500
I - 3	Internet / Web Site / Network	\$1,250	\$1,250
I - 4	Alpha Paging	\$0	\$0
I - 5	Cellular Phone	\$500	\$500
I - 6	Postage	\$200	\$500
I - 7	Subscriptions	\$300	\$300
I - 8	Insurance / Bonding	\$21,000	\$24,000
I - 9	Office Supplies	\$1,800	\$2,500
I - 10	Flower Fund	\$0	\$300
I - 11	IT Fire Reporting	\$1,500	\$1,500
I - 12	Accountant	\$7,500	\$7,500
I - 13		\$0	\$0
I - 14	Miscellaneous	\$800	\$800
I - 14	Total Operations Expenses	\$37,350	\$41,650

**Lincoln County Emergency Services
Summary of Expenditures
Boger City Volunteer Fire Department**

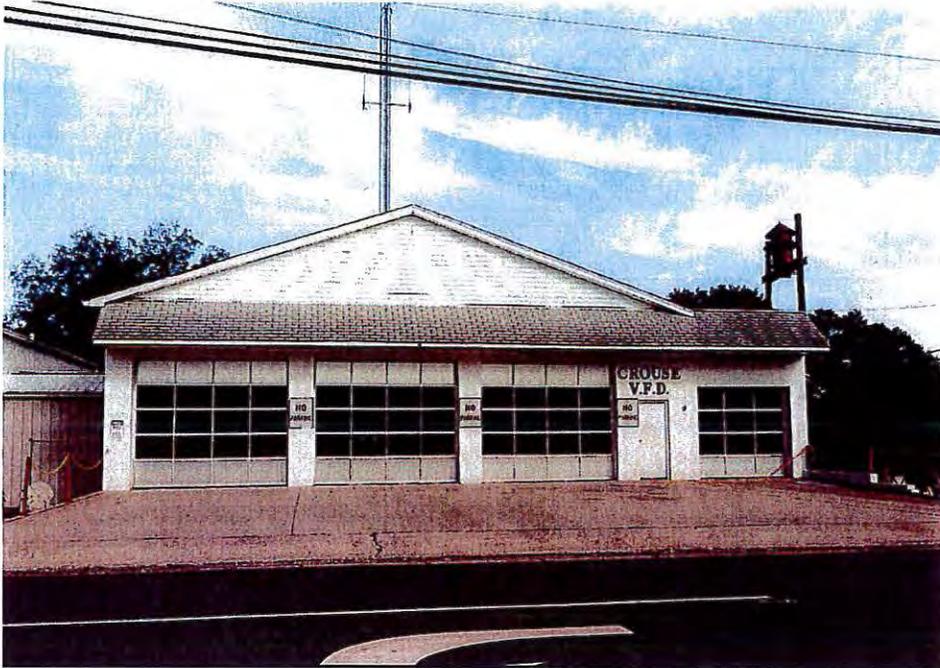
Description	Fiscal Year 2016/18 Projected Expenditures	Fiscal Year 2016/17 Needs
Staffing full time	\$242,600	\$248,665
Staffing part time	\$80,146	\$80,146
Salary per paid full time firefighter	30750 Yr.	31518.75 Yr. (2.5%)
Salary per paid full time officer	36900 Yr.	37822.5 Yr. (2.5%)
Salary per paid part time firefighter	\$10.50 per hour	\$11.50 per hour
Salary per paid part time officer	\$18,000	\$24,000
Department Benefits	\$70,654	\$70,654
Building and Grounds	\$29,531	\$33,831
Fire Prevention & Public Education	\$1,000	\$1,000
Training	\$8,000	\$8,000
Apparatus Maintenance	\$31,000	\$34,500
Capital Outlay	\$40,367	\$41,000
Operations	\$37,350	\$41,650
Debt Retirement	\$80,000	\$80,000
Equipment	\$20,000	\$25,000
Total		\$686,446

Lincoln County Emergency Services Cost Projections

3-Year Expense Projection Plan Boger City Fire Department

Future Needs	2016/17 Projections	2017/18 Projections	2018/19 Projections
Replace Engine - 42			\$600,000
Command Vehicle	\$10,000		
Possible Sub-Station near Airport			\$750,000
Total	\$10,000	\$0	\$1,350,000

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Crouse Volunteer Fire Department

Chief: Charles Hayes

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Crouse Volunteer Fire Department
2764 West Hwy 150
PO Box 220
Crouse, N.C. 28033

Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

Dear Sirs:

The Crouse Volunteer Fire Department hereby request that the tax rate for the Crouse Tax District be set at 0.064 per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,

Charles Hayes Fire Chief

Ernie J. Duane Chairman

February 29, 2016 Date

Estimated Values for Fire Districts

Crouse Fire

District

Total Estimated Real Estate Minus Exemption	\$135,700,000
Estimated Real Estate	\$151,470,000
Exemptions, PUV, OAE	(\$15,770,000)
Estimated Personal	\$26,330,000
Estimated Utilities	\$7,660,000
Estimated Assessed Value 2016	\$169,690,000
Estimated Revenue	\$106,614
Tax Rate	\$0.0640

The values are estimated based on information at this time and are subject to change as personal property, exemptions, new construction and appeals are not complete and will not be available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

Crouse Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$106,261	\$106,614
A - 3	Transfer from Reserves	\$0	\$0
A - 4	Sales Taxes Refunds	\$0	\$5,000
A - 5	Donations	\$2,000	\$2,000
A - 6	Reimburesments	\$0	\$0
A - 7	Miscellaneous	\$5,860	\$5,860
A - 8	Fire Dept. Tax Revenue from other Counties	\$74,363	\$74,934
A - 9	Income from County Rental of Building Space	\$15,000	\$15,000
A - 7	Totals Revenues	\$203,484	\$209,408
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)	\$0	\$0
B - 3	Employee Compensation (Part-Time)	\$0	\$0
B - 4	Employee Benefits (Career)	\$0	\$0
B - 5	Employee Benefits (Part-Time)	\$0	\$0
B - 6	Employee Benefits (on call pay per firefighter)	\$0	\$0
B - 7	Accident & Sickness Coverage	\$3,500	\$3,000
B - 8	Volunteer Appreciation & Retention Program	\$5,800	\$6,000
B - 9	Career Uniforms	\$0	\$0
B - 10	Volunteer Uniforms	\$0	\$1,000
B - 11	Membership / Dues	\$2,500	\$2,500
B - 12	Fire/Rescue Pension Fund Contributions	\$2,200	\$2,000
B - 13	Drug Screening	\$0	\$0
B - 14	Physicals - Wellness / Fitness Program	\$0	\$0
B - 15	Miscellaneous	\$584	\$1,508
B - 16	Totals Staffing Expenses	\$14,584	\$16,008

Lincoln County Emergency Services Justification

Crouse Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan	\$60,000	\$60,000
C - 3	Building Loan	\$0	\$0
C - 4	Accounting	\$6,000	\$6,000
C - 5	Fund Bal. Capital Projects		\$0
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous	\$0	\$0
C - 11	Total Debt Retirement	\$66,000	\$66,000
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance	\$5,000	\$6,000
D - 3	Janitorial Supplies / Misc. Supplies	\$1,500	\$2,000
D - 4	Electricity	\$6,000	\$7,000
D - 5	Water / Sewer	\$400	\$400
D - 6	Gas / Propane	\$8,000	\$8,000
D - 7	Generator Fuel	\$0	\$0
D - 8	Generator Maintenance	\$0	\$0
D - 9	Building Repairs / Improvements	\$0	\$10,000
D - 10	Contracted Professional Services	\$10,000	\$0
D - 11	Other Misc. Operating Supplies	\$0	\$0
D - 12	Insurance	\$0	\$0
D - 13	Availability Fee	\$0	\$0
D - 14	Total Building and Grounds Expenses	\$30,900	\$33,400

Lincoln County Emergency Services Justification

Crouse Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program	\$1,000	\$1,000
E - 3	Public Education Program	\$500	\$500
E - 4	Total Fire Prevention & Public Education	\$1,500	\$1,500
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements	\$0	\$0
F - 3	Advanced Training Certifications	\$0	\$0
F - 4	Fire / Rescue College	\$1,000	\$2,000
F - 5	Fire / Rescue Training Aids	\$1,000	\$2,000
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous	\$0	\$0
F - 11	Total Training & Staff Education Expenses	\$2,000	\$4,000
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$10,000	\$10,000
G - 3	Preventative Maintenance	\$5,000	\$5,000
G - 4	Pump Maintenance / Testing	\$500	\$400
G - 5	Apparatus Supplies	\$0	\$0
G - 6	Aerial Testing	\$0	\$0
G - 7	Apparatus Repairs	\$10,000	\$15,000
G - 8	Equipment on Trucks Maintenance	\$0	\$0
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$25,500	\$30,400

Lincoln County Emergency Services Justification

Crouse Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$2,000	\$2,000
H - 3	IT Equipment	\$2,000	\$2,000
H - 4	Apparatus / Vehicles	\$0	\$0
H - 5	Communications Equipment	\$0	\$0
H - 7	Building Structures & Improvements	\$0	\$0
H - 8	Reserve Funds	\$0	\$0
H - 9	Turn Out Gear	\$10,000	\$3,000
H - 10	SCBA (Air Packs)	\$0	\$5,000
H - 11	Other Improvements	\$3,100	\$3,000
H - 12	Total Capital Outlay Expenses	\$17,100	\$15,000
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$3,000	\$3,000
I - 3	Internet / Web Site / Network	\$400	\$400
I - 4	Alpha Paging	\$0	\$0
I - 5	Cellular Phone	\$0	\$0
I - 6	Postage	\$200	\$200
I - 7	Subscriptions	\$500	\$500
I - 8	Insurance / Bonding	\$14,000	\$15,000
I - 9	Office Supplies	\$1,800	\$2,000
I - 10	Flower Fund	\$0	\$0
I - 11	IT Fire Reporting	\$0	\$0
I - 12			
I - 13			
I - 14	Miscellaneous		
I - 14	Total Operations Expenses	\$19,900	\$21,100

**Lincoln County Emergency Services
Summary of Expenditures
Crouse Volunteer Fire Department**

Description	Fiscal Year 2015/16 Projected Expenditures	Fiscal Year 2016/17 Needs
Staffing full time	\$0	\$0
Staffing part time	\$0	\$0
Salary per paid full time firefighter	\$0	\$0
Salary per paid full time officer	\$0	\$0
Salary per paid part time firefighter	\$0	\$0
Salary per paid part time officer	\$0	\$0
Department Benefits	\$14,584	\$16,008
Building and Grounds	\$30,900	\$33,400
Fire Prevention & Public Education	\$1,500	\$1,500
Training	\$2,000	\$4,000
Apparatus Maintenance	\$25,500	\$30,400
Capital Outlay	\$17,100	\$15,000
Operations	\$19,900	\$21,100
Debt Retirement	\$66,000	\$66,000
Equipment	\$21,000	\$22,000
Total	\$203,484	\$209,408

Lincoln County Emergency Services Cost Projections

**3-Year Expense Projection Plan
Crouse Fire Department**

Future Needs	2016/17 Projections	2017/18 Projections	2018/19 Projections
land for future use		\$100,000	
Total	\$0	\$100,000	\$0

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Denver Volunteer Fire Department

Chief: Jay Flynn

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Denver Volunteer Fire Department
PO Box 122
3956 Hwy 16 North
Denver, N.C. 28037

Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

Dear Sirs:

The Denver Volunteer Fire Department hereby request that the tax rate for the
Denver Tax District be set at .1125 per \$100.00 for the Fiscal
Year 2016-2017.

Sincerely,


_____ Fire Chief


_____ Chairman

2/29/2016 _____ Date

Estimated Values for Fire Districts

Denver Fire

District

Total Estimated Real Estate Minus Exemption	\$1,609,870,000
Estimated Real Estate	\$1,646,880,000
Exemptions, PUV, OAE	(\$37,010,000)
Estimated Personal	\$177,750,000
Estimated Utilities	\$17,520,000
Estimated Assessed Value 2016	\$1,805,140,000
Estimated Revenue	\$1,993,619
Tax Rate	\$0.1125

The values are estimated based on information at this time and are subject to change as personal property, exemptions, new construction and appeals are not complete and will not be available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

Denver Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$1,949,750	\$1,993,619
A - 3	Transfer from Reserves	\$0	
A - 4	Sales Taxes Refunds	\$0	
A - 5	Donations	\$0	
A - 6	Reimbursements	\$0	
A - 7	Miscellaneous	\$1,500	\$1,500
A - 8	Fire Dept. Tax Revenue from other Counties	\$0	
A - 9	Income from County Rental of Building Space	\$5,100	\$4,300
A - 7	Totals Revenues	\$1,956,350	\$1,999,419
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)	\$950,000	\$969,000
B - 3	Employee Compensation (Part-Time)	\$114,000	\$120,000
B - 4	Employee Benefits (Career)	\$225,000	\$225,000
B - 5	Employee Benefits (Part-Time)	\$0	\$0
B - 6	Employee Benefits (on call pay per firefighter)	\$4,000	\$4,000
B - 7	Accident & Sickness Coverage	\$9,000	\$15,000
B - 8	Volunteer Appreciation & Retention Program	\$0	\$0
B - 9	Career Uniforms	\$5,500	\$5,500
B - 10	Volunteer Uniforms	\$1,500	\$1,500
B - 11	Membership / Dues	\$4,400	\$4,400
B - 12	Fire/Rescue Pension Fund Contributions	\$0	\$0
B - 13	Drug Screening	\$2,000	\$2,000
B - 14	Physicals - Wellness / Fitness Program	\$24,450	\$23,250
B - 15	Miscellaneous	\$5,000	\$5,000
B - 16	Totals Staffing Expenses	\$1,344,850	\$1,374,650

Lincoln County Emergency Services Justification

Denver Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan	\$0	
C - 3	Building Loan	\$285,000	\$285,000
C - 4	Accounting	\$16,000	\$16,000
C - 5	Fund Bal. Capital Projects	\$39,300	\$38,369
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous		
C - 11	Total Debt Retirement	\$340,300	\$339,369
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance	\$8,000	\$8,000
D - 3	Janitorial Supplies / Misc. Supplies	\$5,500	\$5,500
D - 4	Electricity	\$17,000	\$17,000
D - 5	Water / Sewer	\$4,000	\$4,000
D - 6	Gas / Propane	\$8,000	\$8,000
D - 7	Generator Fuel	\$0	\$0
D - 8	Generator Maintenance	\$0	\$0
D - 9	Building Repairs / Improvements	\$10,000	\$20,000
D - 10	Contracted Professional Services	\$3,500	\$3,500
D - 11	Other Misc. Operating Supplies	\$2,000	\$2,000
D - 12	Insurance	\$8,000	\$8,000
D - 13	Availability Fee	\$300	\$300
D - 14	Total Building and Grounds Expenses	\$66,300	\$76,300

Lincoln County Emergency Services Justification

Denver Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program	\$1,500	\$1,500
E - 3	Public Education Program	\$1,500	\$1,500
E - 4	Total Fire Prevention & Public Education	\$3,000	\$3,000
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements	\$0	\$500
F - 3	Advanced Training Certifications	\$5,300	\$5,000
F - 4	Fire / Rescue College	\$1,500	\$1,500
F - 5	Fire / Rescue Training Aids	\$1,500	\$1,500
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous	\$2,000	\$2,000
F - 11	Total Training & Staff Education Expenses	\$10,300	\$10,500
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$35,000	\$30,000
G - 3	Preventative Maintenance	\$11,000	\$14,000
G - 4	Pump Maintenance / Testing	\$1,500	\$1,500
G - 5	Apparatus Supplies	\$2,000	\$2,000
G - 6	Aerial Testing	\$800	\$800
G - 7	Apparatus Repairs	\$45,000	\$53,000
G - 8	Equipment on Trucks Maintenance	\$1,700	\$1,700
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous	\$2,000	\$2,000
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$99,000	\$105,000

Lincoln County Emergency Services Justification

Denver Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$1,000	\$1,000
H - 3	IT Equipment	\$4,000	\$4,000
H - 4	Apparatus / Vehicles	\$0	\$0
H - 5	Communications Equipment	\$4,000	\$4,000
H - 7	Building Structures & Improvements	\$0	\$0
H - 8	Reserve Funds	\$0	\$0
H - 9	Turn Out Gear	\$16,000	\$14,000
H - 10	SCBA (Air Packs)	\$0	\$0
H - 11	Other Improvements	\$2,000	\$2,000
H - 12	Total Capital Outlay Expenses	\$27,000	\$25,000
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$2,500	\$2,500
I - 3	Internet / Web Site / Network	\$6,000	\$6,000
I - 4	Alpha Paging	\$0	\$0
I - 5	Cellular Phone	\$3,000	\$3,000
I - 6	Postage	\$1,000	\$1,000
I - 7	Subscriptions	\$500	\$500
I - 8	Insurance / Bonding	\$26,000	\$26,000
I - 9	Office Supplies	\$2,500	\$2,500
I - 10	Flower Fund	\$0	\$0
I - 11	IT Fire Reporting	\$4,000	\$4,000
I - 12			
I - 13			
I - 14	Miscellaneous	\$4,000	\$4,000
I - 14	Total Operations Expenses	\$49,500	\$49,500

**Lincoln County Emergency Services
Summary of Expenditures
Denver Volunteer Fire Department**

Description	Fiscal Year 2015/16 Projected Expenditures	Fiscal Year 2016/17 Needs
Staffing full time	\$950,000	\$969,000
Staffing part time	\$114,000	\$120,000
Salary per paid full time firefighter		
Salary per paid full time officer		
Salary per paid part time firefighter		
Salary per paid part time officer		
Department Benefits	\$280,850	\$285,650
Insurance Cost paid by dept for full time		
Insurance Cost paid by dept for part time		
Building and Grounds	\$66,300	\$76,300
Fire Prevention & Public Education	\$3,000	\$3,000
Training	\$10,300	\$10,500
Apparatus Maintenance	\$99,000	\$105,000
Capital Outlay	\$27,000	\$25,000
Operations	\$49,500	\$49,500
Debt Retirement	\$340,300	\$339,369
Equipment	\$16,100	\$16,100
Total	\$1,956,350	\$1,999,419

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East Lincoln Volunteer Fire Department

Chief: Tim Tench

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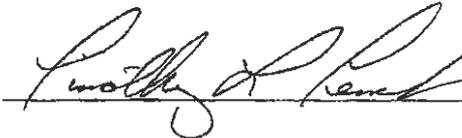
East Lincoln Volunteer Fire Department
406 South Pilot Knob Road
Stanley, N.C. 28164

Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

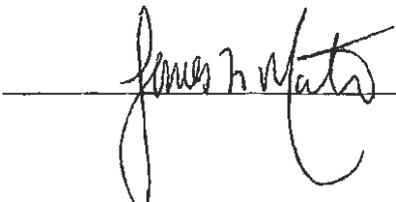
Dear Sirs:

The East Lincoln Volunteer Fire Department hereby request that the tax rate for the East Lincoln Tax District be set at .086 per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,



Fire Chief



Chairman

March 9, 2016 Date

Estimated Values for Fire Districts

East Lincoln Fire District

Total Estimated Real Estate Minus Exemption	\$1,867,240,000
Estimated Real Estate	\$1,915,830,000
Exemptions, PUV, OAE	(\$48,590,000)
Estimated Personal	\$267,330,000
Estimated Utilities	\$40,290,000
Estimated Assessed Value 2016	\$2,174,860,000
Estimated Revenue	\$1,814,801
Tax Rate	\$0.0850

The values are estimated based on information at this time and are subject to change as personal property, exemptions, new construction and appeals are not complete and will not be available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

East Lincoln Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$1,735,300	\$1,870,379
A - 3	Transfer from Reserves		
A - 4	Sales Taxes Refunds		
A - 5	Donations		
A - 6	Reimburements		
A - 7	Miscellaneous	\$39,600	\$43,200
A - 8	Fire Dept. Tax Revenue from other Counties		
A - 9	Income from County Rental of Building Space		
A - 7	Totals Revenues	\$1,774,900	\$1,913,579
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)	\$713,958	\$710,000
B - 3	Employee Compensation (Part-Time)	\$83,250	\$108,000
B - 4	Employee Benefits (Career)	\$163,250	\$175,500
B - 5	Employee Benefits (Part-Time)		
B - 6	Employee Benefits (on call pay per firefighter)		
B - 7	Accident & Sickness Coverage		
B - 8	Volunteer Appreciation & Retention Program		
B - 9	Career Uniforms	\$7,000	\$7,000
B - 10	Volunteer Uniforms	\$2,400	\$2,400
B - 11	Membership / Dues	\$6,000	\$6,000
B - 12	Fire/Rescue Pension Fund Contributions	\$1,500	\$1,500
B - 13	Drug Screening		
B - 14	Physicals - Wellness / Fitness Program	\$6,000	\$6,000
B - 15	Miscellaneous		
B - 16	Totals Staffing Expenses	\$983,358	\$1,016,400

Lincoln County Emergency Services Justification

East Lincoln Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan L31/E32	\$103,200	\$103,200
C - 3	Building Loan Main	\$269,845	\$269,845
C - 4	Station 2	\$34,698	\$34,698
C - 5	Parking Lot Station 2 (Phase 1)		\$55,250
C - 6	Refurb Eng 30 & Tanker 31	\$86,000	\$86,000
C - 7	New Engine 32		\$94,000
C - 8	Turn Out Gear Lease/Purchase		\$9,000
C - 9			
C - 10	Miscellaneous		
C - 11	Total Debt Retirement	\$493,743	\$651,993
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance		
D - 3	Janitorial Supplies / Misc. Supplies	\$6,000	\$6,000
D - 4	Electricity	\$35,350	\$35,350
D - 5	Water / Sewer	\$4,000	\$4,500
D - 6	Gas / Propane	\$4,500	\$4,500
D - 7	Generator Fuel		
D - 8	Generator Maintenance	\$1,000	\$1,250
D - 9	Building Repairs / Improvements	\$15,000	\$15,000
D - 10	Contracted Professional Services	\$9,000	\$9,000
D - 11	Other Misc. Operating Supplies		
D - 12	Insurance		
D - 13	Availability Fee	\$0	\$0
D - 14	Total Building and Grounds Expenses	\$74,850	\$75,600

Lincoln County Emergency Services Justification

East Lincoln Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program		\$250
E - 3	Public Education Program		
E - 4	Total Fire Prevention & Public Education	\$0	\$250
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements	\$10,000	\$8,000
F - 3	Advanced Training Certifications	\$4,000	\$3,000
F - 4	Fire / Rescue College	\$2,000	\$1,000
F - 5	Fire / Rescue Training Aids	\$1,200	\$1,000
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous		
F - 11	Total Training & Staff Education Expenses	\$17,200	\$13,000
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$35,000	\$34,000
G - 3	Preventative Maintenance	\$8,000	\$8,500
G - 4	Pump Maintenance / Testing	\$2,800	\$2,800
G - 5	Apparatus Supplies	\$5,000	\$4,000
G - 6	Aerial Testing	\$1,200	\$1,000
G - 7	Apparatus Repairs	\$29,000	\$25,000
G - 8	Equipment on Trucks Maintenance		
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$81,000	\$75,300

Lincoln County Emergency Services Justification

East Lincoln Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$3,000	\$3,000
H - 3	IT Equipment	\$2,800	\$5,000
H - 4	Apparatus / Vehicles		
H - 5	Communications Equipment	\$2,000	\$2,000
H - 7	Building Structures & Improvements	\$3,000	\$3,000
H - 8	Reserve Funds		
H - 9	Turn Out Gear		
H - 10	SCBA (Air Packs)		
H - 11	Other Improvements		
H - 12	Total Capital Outlay Expenses	\$10,800	\$13,000
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$6,200	\$7,500
I - 3	Internet / Web Site / Network	\$9,000	\$9,000
I - 4	Alpha Paging		
I - 5	Cellular Phone	\$3,150	\$4,500
I - 6	Postage	\$575	\$250
I - 7	Subscriptions		
I - 8	Insurance / Bonding	\$50,000	\$50,000
I - 9	Office Supplies	\$3,000	\$3,000
I - 10	Flower Fund		
I - 11	IT Fire Reporting		
I - 12	Professional Services (Accounting)	\$14,000	\$14,000
I - 13			
I - 14	Miscellaneous Administrative	\$3,500	\$3,500
I - 14	Total Operations Expenses	\$89,425	\$91,750

**Lincoln County Emergency Services
Summary of Expenditures
East Lincoln Volunteer Fire Department**

Description	Fiscal Year 2015/16 Projected Expenditures	Fiscal Year 2016/17 Needs
Staffing full time	\$713,958	\$710,000
Staffing part time	\$83,250	\$108,000
Salary per paid full time firefighter		
Salary per paid full time officer		
Salary per paid part time firefighter		
Salary per paid part time officer		
Department Benefits	\$186,150	\$198,400
Building and Grounds	\$74,850	\$75,600
Fire Prevention & Public Education	\$0	\$250
Training	\$17,200	\$13,000
Apparatus Maintenance	\$81,000	\$75,300
Capital Outlay	\$10,800	\$13,000
Operations	\$89,425	\$91,750
Debt Retirement	\$493,743	\$651,993
Equipment	\$38,000	\$50,000
Total	\$1,788,376	\$1,987,293

Lincoln County Emergency Services Cost Projections

3-Year Expense Projection Plan East Lincoln Fire Department

Future Needs	2016/17 Projections	2017/18 Projections	2018/19 Projections
Base 2 Concrete Phase 1/Phase 2	\$55,250	\$25,000	\$0
New Engine 32 Fully Stocked	\$94,000	\$94,000	\$94,000
Station 3 Trilogy	Need to start planning for future expansion in that direction		
Turn Out Gear 20 sets (Lease/Purchase)	\$9,000	\$9,000	\$9,000
Gas Meters (Replace outdated units)	\$9,000		
Total	\$167,250	\$128,000	\$103,000

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Howards Creek Volunteer Fire Department

Chief: Dusty Rudisill

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Howards Creek Volunteer Fire Department
3604 West Hwy 27
Lincolnton, N.C. 28092

Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

Dear Sirs:

The Howards Creek Volunteer Fire Department hereby request that the tax rate for the Howards Creek Tax District be set at 0.12232 per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,

Doug Pulisic Fire Chief

Max J. Bouser Chairman

3/8/16 Date

Estimated Values for Fire Districts

Howards Creek Fire District

Total Estimated Real Estate Minus Exemption	\$203,440,000
Estimated Real Estate	\$241,460,000
Exemptions, PUV, OAE	(\$38,020,000)
Estimated Personal	\$32,840,000
Estimated Utilities	\$5,790,000
Estimated Assessed Value 2016	\$242,070,000
Estimated Revenue	\$285,881
Tax Rate	\$0.1203

The values are estimated based on information at this time and are subject to change as personal property, exemptions, new construction and appeals are not complete and will not be available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

Howard's Creek Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$280,792	\$296,100
A - 3	Transfer from Reserves	\$0	\$0
A - 4	Sales Taxes Refunds	\$5,000	\$3,500
A - 5	Donations	\$1,000	\$1,000
A - 6	Reimburements	\$7,327	\$7,327
A - 7	Miscellaneous	\$0	\$200
A - 8	Fire Dept. Tax Revenue from other Counties	\$0	\$0
A - 9	Income from County Rental of Building Space	\$22,797	\$22,797
A - 7	Totals Revenues	\$316,918	\$330,924
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)	\$0	\$0
B - 3	Employee Compensation (Part-Time)	\$45,400	\$45,400
B - 4	Employee Benefits (Career)	\$0	\$0
B - 5	Employee Benefits (Part-Time)	\$0	\$0
B - 6	Employee Benefits (on call pay per firefighter)	\$5,000	\$18,000
B - 7	Accident & Sickness Coverage	\$3,000	\$3,000
B - 8	Volunteer Appreciation & Retention Program	\$2,500	\$2,500
B - 9	Career Uniforms	\$0	\$0
B - 10	Volunteer Uniforms	\$1,500	\$1,500
B - 11	Membership / Dues	\$2,000	\$2,000
B - 12	Fire/Rescue Pension Fund Contributions	\$2,500	\$2,500
B - 13	Drug Screening	\$0	\$0
B - 14	Physicals - Wellness / Fitness Program	\$3,785	\$3,785
B - 15	Miscellaneous	\$0	\$0
B - 16	Totals Staffing Expenses	\$65,685	\$78,685

Lincoln County Emergency Services Justification

Howard's Creek Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan	\$23,500	\$37,452
C - 3	Building Loan	\$115,849	\$115,849
C - 4	Accounting	\$3,000	\$3,000
C - 5	Fund Bal. Capital Projects	\$0	\$0
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous	\$0	\$0
C - 11	Total Debt Retirement	\$142,349	\$156,301
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance	\$2,000	\$2,000
D - 3	Janitorial Supplies / Misc. Supplies	\$2,500	\$2,500
D - 4	Electricity	\$15,000	\$15,000
D - 5	Water / Sewer	\$1,000	\$1,000
D - 6	Gas / Propane	\$7,500	\$7,500
D - 7	Generator Fuel	\$0	\$0
D - 8	Generator Maintenance	\$970	\$970
D - 9	Building Repairs / Improvements	\$500	\$500
D - 10	Contracted Professional Services	\$970	\$970
D - 11	Other Misc. Operating Supplies	\$700	\$700
D - 12	Insurance	\$0	\$0
D - 13	Avallability Fee	\$0	\$0
D - 14	Total Building and Grounds Expenses	\$31,140	\$31,140

Lincoln County Emergency Services Justification

Howard's Creek Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program	\$0	\$0
E - 3	Public Education Program	\$250	\$250
E - 4	Total Fire Prevention & Public Education	\$250	\$250
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements	\$0	\$0
F - 3	Advanced Training Certifications	\$200	\$200
F - 4	Fire / Rescue College	\$2,000	\$2,000
F - 5	Fire / Rescue Training Aids	\$0	\$0
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous	\$500	\$500
F - 11	Total Training & Staff Education Expenses	\$2,700	\$2,700
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$10,000	\$10,000
G - 3	Preventative Maintenance	\$2,500	\$2,500
G - 4	Pump Maintenance / Testing	\$500	\$500
G - 5	Apparatus Supplies	\$1,000	\$1,000
G - 6	Aerial Testing	\$0	\$0
G - 7	Apparatus Repairs	\$5,000	\$5,000
G - 8	Equipment on Trucks Maintenance	\$3,100	\$3,100
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous	\$3,000	\$3,000
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$25,100	\$25,100

Lincoln County Emergency Services Justification

Howard's Creek Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$0	\$0
H - 3	IT Equipment	\$500	\$500
H - 4	Apparatus / Vehicles	\$0	\$0
H - 5	Communications Equipment	\$0	\$0
H - 7	Building Structures & Improvements	\$0	\$0
H - 8	Reserve Funds	\$0	\$0
H - 9	Turn Out Gear	\$12,992	\$0
H - 10	SCBA (Air Packs)	\$0	\$0
H - 11	Other Improvements	\$0	\$0
H - 12	Total Capital Outlay Expenses	\$13,492	\$500
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$3,500	\$3,500
I - 3	Internet / Web Site / Network	\$4,800	\$4,800
I - 4	Alpha Paging	\$300	\$300
I - 5	Cellular Phone	\$1,000	\$1,000
I - 6	Postage	\$100	\$100
I - 7	Subscriptions	\$0	\$0
I - 8	Insurance / Bonding	\$12,000	\$12,000
I - 9	Office Supplies	\$1,000	\$1,000
I - 10	Flower Fund	\$500	\$500
I - 11	IT Fire Reporting	\$0	\$0
I - 12			
I - 13			
I - 14	Miscellaneous	\$500	\$500
I - 14	Total Operations Expenses	\$23,700	\$23,700

**Lincoln County Emergency Services
 Summary of Expenditures
 Howard's Creek Volunteer Fire Department**

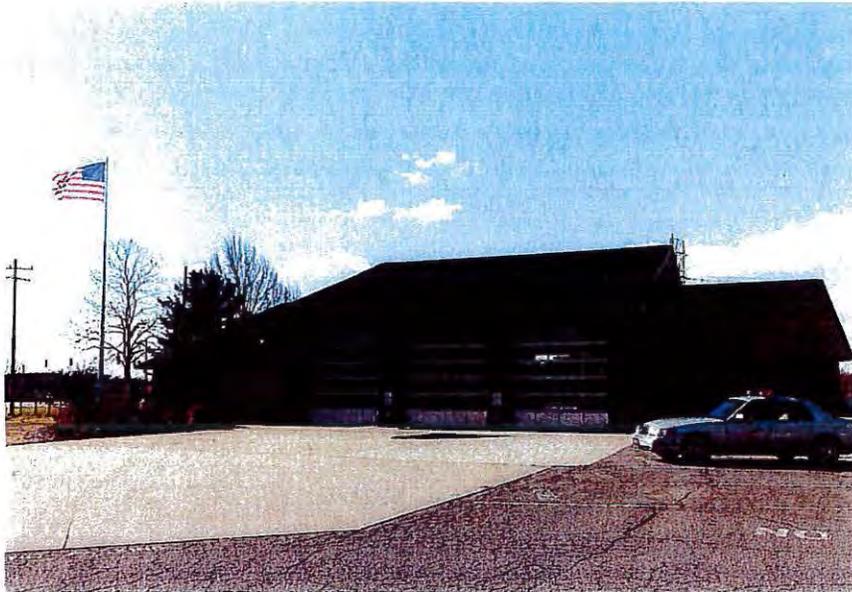
Description	Fiscal Year 2015/16 Projected Expenditures	Fiscal Year 2016/17 Needs
Department Benefits	\$65,685	\$78,685
Building and Grounds	\$31,140	\$31,140
Fire Prevention & Public Education	\$250	\$250
Training	\$2,700	\$2,700
Apparatus Maintenance	\$25,100	\$25,100
Capital Outlay	\$13,492	\$500
Operations	\$23,700	\$23,700
Debt Retirement	\$142,349	\$156,349
Equipment	\$12,500	\$12,500
Total	\$316,916	\$330,924

Lincoln County Emergency Services Cost Projections

3-Year Expense Projection Plan
Howards Creek Fire Department

Future Needs	2016/17 Projections	2017/18 Projections	2018/19 Projections
Increased staffing (volunteer incentive program)	\$10,219	\$12,500	\$12,500
Increased staffing (Night time staffing)		\$25,000	\$25,000
Total	\$10,219	\$37,500	\$37,500

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North 321 Volunteer Fire Department

Chief: Ronnie Williams

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North 321 Volunteer Fire Department
3769 Maiden Hwy
Lincolnton, N.C. 28092

Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

Dear Sirs:

The North 321 Volunteer Fire Department hereby request that the tax rate for the North 321 Tax District be set at .04 per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,

 Ronnie L. Williams Fire Chief

 Belton Tucker Chairman

 3-4-2016 Date

Estimated Values for Fire Districts

North 321 Fire District

Total Estimated Real Estate Minus Exemption	\$542,720,000
Estimated Real Estate	\$566,780,000
Exemptions, PUV, OAE	(\$24,060,000)
Estimated Personal	\$179,560,000
Estimated Utilities	\$11,370,000
Estimated Assessed Value 2016	\$733,650,000
Estimated Revenue	\$288,090
Tax Rate	\$0.0400

The values are estimated based on information at this time and are subject to change as

available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

North 321 Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$273,650	\$288,090
A - 3	Transfer from Reserves		
A - 4	Sales Taxes Refunds	\$4,000	\$3,000
A - 5	Donations	\$1,000	\$1,000
A - 6	Reimburesments		
A - 7	Miscellaneous		
A - 8	Fire Dept. Tax Revenue from other Counties		
A - 9	Income from County Rental of Building Space		
A - 7	Totals Revenues	\$278,650	\$292,090
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)	\$31,000	\$31,000
B - 3	Employee Compensation (Part-Time)	\$24,000	\$24,000
B - 4	Employee Benefits (Career)	\$2,500	\$3,000
B - 5	Employee Benefits (Part-Time)		
B - 6	Employee Benefits (on call pay per firefighter)	\$15,000	\$15,000
B - 7	Accident & Sickness Coverage	\$4,000	\$4,000
B - 8	Volunteer Appreciation & Retention Program	\$2,000	\$2,000
B - 9	Career Uniforms	\$3,000	\$3,000
B - 10	Volunteer Uniforms		
B - 11	Membership / Dues	\$2,000	\$2,000
B - 12	Fire/Rescue Pension Fund Contributions	\$3,000	\$3,440
B - 13	Drug Screening		
B - 14	Physicals - Wellness / Fitness Program	\$4,000	\$5,000
B - 15	Miscellaneous	\$1,000	\$1,000
B - 16	Totals Staffing Expenses	\$91,500	\$93,440

Lincoln County Emergency Services Justification

North 321 Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan		
C - 3	Building Loan		
C - 4	Accounting	\$2,000	\$2,000
C - 5	Fund Bal. Capital Projects		
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous		
C - 11	Total Debt Retirement	\$2,000	\$2,000
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance	\$5,000	\$6,000
D - 3	Janitorial Supplies / Misc. Supplies	\$1,000	\$1,000
D - 4	Electricity	\$6,000	\$6,000
D - 5	Water / Sewer	\$1,000	\$1,000
D - 6	Gas / Propane	\$2,500	\$2,500
D - 7	Generator Fuel		
D - 8	Generator Maintenance		
D - 9	Building Repairs / Improvements	\$4,000	\$4,000
D - 10	Contracted Professional Services	\$500	\$500
D - 11	Other Misc. Operating Supplies	\$1,000	\$1,000
D - 12	Insurance	\$16,000	\$21,000
D - 13	Availability Fee	\$0	\$0
D - 14	Total Building and Grounds Expenses	\$37,000	\$43,000

Lincoln County Emergency Services Justification

North 321 Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program	\$1,500	\$1,500
E - 3	Public Education Program	\$1,000	\$1,000
E - 4	Total Fire Prevention & Public Education	\$2,500	\$2,500
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements	\$4,000	\$4,000
F - 3	Advanced Training Certifications	\$2,000	\$2,000
F - 4	Fire / Rescue College	\$4,000	\$4,000
F - 5	Fire / Rescue Training Aids	\$1,000	\$1,000
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous		
F - 11	Total Training & Staff Education Expenses	\$11,000	\$11,000
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$18,500	\$18,500
G - 3	Preventative Maintenance	\$3,000	\$3,000
G - 4	Pump Maintenance / Testing	\$2,000	\$2,000
G - 5	Apparatus Supplies	\$1,000	\$1,000
G - 6	Aerial Testing	\$5,000	\$5,000
G - 7	Apparatus Repairs	\$6,000	\$6,000
G - 8	Equipment on Trucks Maintenance		
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$35,500	\$35,500

Lincoln County Emergency Services Justification

North 321 Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$500	\$500
H - 3	IT Equipment		
H - 4	Apparatus / Vehicles	\$20,000	\$20,000
H - 5	Communications Equipment	\$3,000	\$3,500
H - 7	Building Structures & Improvements	\$3,000	\$2,500
H - 8	Reserve Funds	\$15,000	\$20,000
H - 9	Turn Out Gear	\$8,000	\$8,000
H - 10	SCBA (Air Packs)	\$4,000	\$4,000
H - 11	Other Improvements	\$1,000	\$1,000
H - 12	Total Capital Outlay Expenses	\$54,500	\$59,500
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$2,000	\$2,000
I - 3	Internet / Web Site / Network	\$2,000	\$2,000
I - 4	Alpha Paging		
I - 5	Cellular Phone		
I - 6	Postage	\$150	\$150
I - 7	Subscriptions	\$500	\$500
I - 8	Insurance / Bonding	\$14,000	\$14,000
I - 9	Office Supplies	\$1,000	\$1,000
I - 10	Flower Fund		
I - 11	IT Fire Reporting		
I - 12			
I - 13			
I - 14	Miscellaneous	\$1,000	\$1,000
I - 14	Total Operations Expenses	\$20,650	\$20,650

**Lincoln County Emergency Services
Summary of Expenditures
North 321 Volunteer Fire Department, Inc.**

Description	Fiscal Year 2015/16 Projected Expenditures	Fiscal Year 2016/17 Needs
Staffing full time	\$31,000	\$31,000
Staffing part time	\$24,000	\$24,000
Salary per paid full time firefighter		
Salary per paid full time officer		
Salary per paid part time firefighter		
Salary per paid part time officer		
Department Benefits	\$32,500	\$34,440
Insurance Cost paid by dept for full time	\$4,000	\$4,000
Total for staffing expenses	\$91,500	\$93,440
Building and Grounds	\$39,000	\$43,000
Fire Prevention & Public Education	\$2,500	\$2,500
Training	\$11,500	\$11,000
Apparatus Maintenance	\$33,500	\$35,500
Capital Outlay	\$60,500	\$59,500
Operations	\$20,650	\$20,650
Debt Retirement	\$2,000	\$2,000
Equipment	\$17,000	\$20,500
Total	\$278,650	\$288,090

Lincoln County Emergency Services Cost Projections

3-Year Expense Projection Plan
North 321 Fire Department

Future Needs	2016/2017 Projections	2017/18 Projections	2018/19 Projections
Land and Substation on Startown Road			
Also Trucks and equipment for this substation			
Additional paid personnel for this substation			
Total	\$0	\$0	\$0

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North Brook Volunteer Fire Department

Chief: Donald Hull

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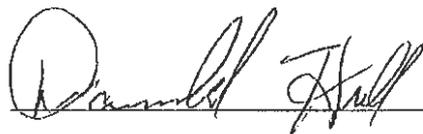
North Brook Volunteer Fire Department
7050 Doyle Beam Road
Vale, N.C. 28168

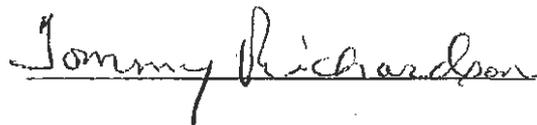
Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

Dear Sirs:

The North Brook Volunteer Fire Department hereby request that the tax rate for the North Brook Tax District be set at \$0.10 per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,

 Fire Chief

 Chairman

March 10, 2016 Date

Estimated Values for Fire Districts

North Brook Fire District

Total Estimated Real Estate Minus Exemption	\$274,610,000
Estimated Real Estate	\$329,890,000
Exemptions, PUV, OAE	(\$55,280,000)
Estimated Personal	\$57,490,000
Estimated Utilities	\$16,810,000
Estimated Assessed Value 2016	\$348,910,000
Estimated Revenue	\$342,525
Tax Rate	\$0.1000

The values are estimated based on information at this time and are subject to change as personal property, exemptions, new construction and appeals are not complete and will not be available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

North Brook Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 14-15	Proposed Budget 15-16
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$280,888	\$326,077
A - 3	Transfer from Reserves		
A - 4	Sales Taxes Refunds		
A - 5	Donations		
A - 6	Reimburements		
A - 7	Miscellaneous		
A - 8	Fire Dept. Tax Revenue from other Counties		
A - 9	Income from County Rental of Building Space		
A - 7	Totals Revenues	\$280,888	\$326,077
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)		
B - 3	Employee Compensation (Part-Time)		
B - 4	Employee Benefits (Career)		
B - 5	Employee Benefits (Part-Time)		
B - 6	Employee Benefits (on call pay per firefighter)		
B - 7	Accident & Sickness Coverage		
B - 8	Volunteer Appreciation & Retention Program	\$30,000	\$35,000
B - 9	Career Uniforms		
B - 10	Volunteer Uniforms	\$2,500	\$2,500
B - 11	Membership / Dues		
B - 12	Fire/Rescue Pension Fund Contributions	\$2,000	\$2,000
B - 13	Drug Screening	\$750	\$2,500
B - 14	Physicals - Wellness / Fitness Program	\$4,500	\$4,500
B - 15	Miscellaneous	\$300	\$500
B - 16	Totals Staffing Expenses	\$40,050	\$47,000

Lincoln County Emergency Services Justification

North Brook Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 14-15	Proposed Budget 15-16
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan	\$23,175	\$23,175
C - 3	Building Loan	\$70,595	\$70,595
C - 4	Accounting	\$1,700	\$1,700
C - 5	Fund Bal. Capital Projects		
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous		
C - 11	Total Debt Retirement	\$95,470	\$95,470
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance	\$1,920	\$2,500
D - 3	Janitorial Supplies / Misc. Supplies	\$2,500	\$2,500
D - 4	Electricity	\$6,396	\$6,500
D - 5	Water / Sewer	\$240	\$240
D - 6	Gas / Propane	\$6,000	\$6,000
D - 7	Generator Fuel	\$1,000	\$1,000
D - 8	Generator Maintenance	\$2,000	\$2,000
D - 9	Building Repairs / Improvements	\$9,300	\$9,500
D - 10	Contracted Professional Services	\$2,000	\$2,000
D - 11	Other Misc. Operating Supplies	\$2,500	\$2,500
D - 12	Insurance	\$18,000	\$18,000
D - 13	Availability Fee	\$0	\$0
D - 14	Total Building and Grounds Expenses	\$51,856	\$52,740

Lincoln County Emergency Services Justification

North Brook Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 14-15	Proposed Budget 15-16
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program	\$1,500	\$1,500
E - 3	Public Education Program	\$1,000	\$1,000
E - 4	Total Fire Prevention & Public Education	\$2,500	\$2,500
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements	\$500	\$500
F - 3	Advanced Training Certifications		
F - 4	Fire / Rescue College	\$1,000	\$1,500
F - 5	Fire / Rescue Training Aids	\$850	\$850
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous		
F - 11	Total Training & Staff Education Expenses	\$2,350	\$2,850
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$18,000	\$18,000
G - 3	Preventative Maintenance	\$3,500	\$3,500
G - 4	Pump Maintenance / Testing	\$2,000	\$2,000
G - 5	Apparatus Supplies	\$37,000	\$37,000
G - 6	Aerial Testing	\$0	\$0
G - 7	Apparatus Repairs	\$7,500	\$7,500
G - 8	Equipment on Trucks Maintenance	\$2,500	\$2,500
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$70,500	\$70,500

Lincoln County Emergency Services Justification

North Brook Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 14-15	Proposed Budget 15-16
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$1,500	\$1,500
H - 3	IT Equipment	\$1,800	\$2,500
H - 4	Apparatus / Vehicles	\$100,000	\$100,000
H - 5	Communications Equipment	\$5,000	\$5,000
H - 7	Building Structures & Improvements		\$37,189
H - 8	Reserve Funds		
H - 9	Turn Out Gear		
H - 10	SCBA (Air Packs)		
H - 11	Other Improvements		
H - 12	Total Capital Outlay Expenses	\$108,300	\$146,189
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$1,000	\$1,000
I - 3	Internet / Web Site / Network	\$1,000	\$1,000
I - 4	Alpha Paging		\$300
I - 5	Cellular Phone	\$984	\$984
I - 6	Postage	\$300	\$200
I - 7	Subscriptions	\$300	\$300
I - 8	Insurance / Bonding		
I - 9	Office Supplies	\$820	\$820
I - 10	Flower Fund	\$600	\$600
I - 11	IT Fire Reporting		
I - 12			
I - 13			
I - 14	Miscellaneous		
I - 14	Total Operations Expenses	\$5,004	\$5,204

**Lincoln County Emergency Services
Summary of Expenditures
North Brook Volunteer Fire Department**

Description	Fiscal Year 2015/16 Projected Expenditures	Fiscal Year 2016/17 Needs
Staffing full time	\$0	\$0
Staffing part time	\$0	\$0
Salary per paid full time firefighter	\$0	\$0
Salary per paid full time officer	\$0	\$0
Salary per paid part time firefighter	\$0	\$0
Salary per paid part time officer	\$0	\$0
Department Benefits	\$40,050	\$47,000
Building and Grounds	\$51,856	\$52,740
Fire Prevention & Public Education	\$2,500	\$2,500
Training	\$2,350	\$2,850
Apparatus Maintenance	\$70,500	\$70,500
Capital Outlay	\$108,300	\$146,189
Operations	\$5,004	\$5,204
Debt Retirement	\$95,470	\$95,470
Equipment	\$9,400	\$10,400
Total	\$386,430	\$432,853

Lincoln County Emergency Services Cost Projections

**3-Year Expense Projection Plan
North Brook Fire Department**

Future Needs	2015/16 Projections	2016/17 Projections	2017/18 Projections
Start work on new substation	\$37,189		
2 Drive through bays with office and bathroomspace		\$455,000	
New Tanker to replace Tanker 23			\$300,000
Finish new substation and move into it		\$37,189	
Total	\$37,189	\$492,189	\$300,000

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Pumpkin Center Volunteer Fire Department

Chief: Shawn Drum

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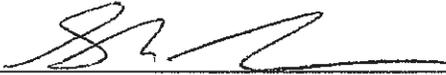
Pumpkin Center Volunteer Fire Department
2911 Lee Lawing Road
Lincolnton, N.C. 28092

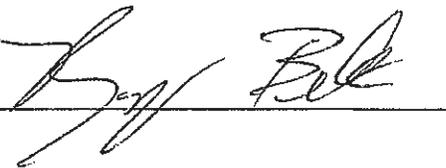
Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

Dear Sirs:

The Pumpkin Center Volunteer Fire Department hereby request that the tax rate for the Pumpkin Center Tax District be set at .097 per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,


_____ Fire Chief


_____ Chairman

3-7-16 _____ Date

Estimated Values for Fire Districts

Pumpkin Center Fire District

Total Estimated Real Estate Minus Exemption	\$418,020,000
Estimated Real Estate	\$448,920,000
Exemptions, PUV, OAE	(\$30,900,000)
Estimated Personal	\$54,560,000
Estimated Utilities	\$7,200,000
Estimated Assessed Value 2016	\$479,780,000
Estimated Revenue	\$456,870
Tax Rate	\$0.0970

The values are estimated based on information at this time and are subject to change as personal property, exemptions, new construction and appeals are not complete and will not be available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

Pumpkin Center Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$435,610	\$457,720
A - 3	Transfer from Reserves	\$15,000	\$40,000
A - 4	Sales Taxes Refunds	\$6,000	\$6,000
A - 5	Donations		
A - 6	Reimburements		
A - 7	Miscellaneous		
A - 8	Fire Dept. Tax Revenue from other Counties		\$800
A - 9	Income from County Rental of Building Space	\$2,400	\$2,400
A - 7	Totals Revenues	\$459,010	\$506,920
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)	\$73,500	\$72,000
B - 3	Employee Compensation (Part-Time)	\$4,800	\$3,000
B - 4	Employee Benefits (Career)	\$10,000	\$13,000
B - 5	Employee Benefits (Part-Time)		
B - 6	Employee Benefits (on call pay per firefighter)		
B - 7	Accident & Sickness Coverage	\$6,000	\$6,300
B - 8	Volunteer Appreciation & Retention Program	\$3,500	\$8,000
B - 9	Career Uniforms	\$1,000	\$1,000
B - 10	Volunteer Uniforms	\$2,500	\$2,500
B - 11	Membership / Dues	\$1,900	\$1,900
B - 12	Fire/Rescue Pension Fund Contributions	\$3,000	\$2,000
B - 13	Drug Screening		
B - 14	Physicals - Wellness / Fitness Program	\$9,200	\$7,200
B - 15	Miscellaneous		
B - 16	Totals Staffing Expenses	\$115,400	\$116,900

Lincoln County Emergency Services Justification

Pumpkin Center Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan		\$5,000
C - 3	Building Loan	\$120,000	\$120,000
C - 4	Accounting		
C - 5	Fund Bal. Capital Projects		\$36,000
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous		
C - 11	Total Debt Retirement	\$120,000	\$161,000
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance	\$3,000	\$3,000
D - 3	Janitorial Supplies / Misc. Supplies	\$1,000	\$1,500
D - 4	Electricity	\$12,000	\$11,000
D - 5	Water / Sewer	\$500	\$500
D - 6	Gas / Propane	\$5,500	\$4,500
D - 7	Generator Fuel	\$150	\$150
D - 8	Generator Maintenance		
D - 9	Building Repairs / Improvements	\$7,000	\$3,000
D - 10	Contracted Professional Services	\$10,000	\$10,000
D - 11	Garbage Pickup	\$900	\$900
D - 12	Building Equipment	\$500	\$750
D - 13	Availability Fee	\$160	\$170
D - 14	Total Building and Grounds Expenses	\$40,710	\$35,470

Lincoln County Emergency Services Justification

Pumpkin Center Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program	\$500	\$500
E - 3	Public Education Program	\$500	\$500
E - 4	Total Fire Prevention & Public Education	\$1,000	\$1,000
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements		\$1,000
F - 3	Advanced Training Certifications		
F - 4	Fire / Rescue College	\$3,000	\$2,500
F - 5	Fire / Rescue Training Aids	\$2,000	\$2,000
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous	\$600	\$600
F - 11	Total Training & Staff Education Expenses	\$5,600	\$6,100
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$12,000	\$9,000
G - 3	Preventative Maintenance	\$15,700	\$13,000
G - 4	Pump Maintenance / Testing	\$500	\$500
G - 5	Apparatus Supplies	\$500	\$1,000
G - 6	Aerial Testing		
G - 7	Apparatus Repairs	\$10,000	\$14,000
G - 8	Equipment on Trucks Maintenance		
G - 9		\$2,500	\$2,500
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous	\$6,000	\$2,000
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$47,200	\$42,000

Lincoln County Emergency Services Justification

Pumpkin Center Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$750	
H - 3	IT Equipment	\$750	\$750
H - 4	Apparatus / Vehicles		
H - 5	Communications Equipment	\$4,000	\$17,500
H - 7	Building Structures & Improvements	\$23,800	\$750
H - 8	Reserve Funds		
H - 9	Turn Out Gear	\$17,000	\$17,000
H - 10	SCBA (Air Packs)	\$12,000	\$36,000
H - 11	Other Improvements		\$500
H - 12	Total Capital Outlay Expenses	\$58,300	\$72,500
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$3,300	\$4,000
I - 3	Internet / Web Site / Network		
I - 4	Alpha Paging		\$500
I - 5	Cellular Phone		
I - 6	Postage	\$300	\$300
I - 7	Subscriptions		
I - 8	Insurance / Bonding	\$24,000	\$27,000
I - 9	Office Supplies	\$1,000	\$750
I - 10	Flower Fund		\$600
I - 11	IT Fire Reporting		
I - 12		\$9,500	\$4,000
I - 13		\$4,500	\$4,500
I - 14	Miscellaneous	\$1,200	\$500
I - 14	Total Operations Expenses	\$43,800	\$42,150

**Lincoln County Emergency Services
Summary of Expenditures
Pumpkin Center Volunteer Fire Department**

Description	Fiscal Year 2015/16 Projected Expenditures	Fiscal Year 2016/17 Needs
Staffing full time	69,924.97	\$72,000
Staffing part time	364.13	\$3,000
Salary per paid full time firefighter		
Salary per paid full time officer		
Salary per paid part time firefighter		
Salary per paid part time officer		
Department Benefits		\$28,900
Insurance Cost paid by dept for full time		\$13,000
Insurance Cost paid by dept for part time		
Building and Grounds	\$32,668	\$35,470
Fire Prevention & Public Education	\$0	\$1,000
Training	\$3,212	\$6,100
Apparatus Maintenance	\$35,030	\$42,000
Capital Outlay	\$34,435	\$72,500
Operations	\$53,041	\$42,150
Debt Retirement	\$168,334	\$161,000
Equipment	\$70,581	\$29,800
Total	\$467,589	\$506,920

Lincoln County Emergency Services Cost Projections

3-Year Expense Projection Plan
Pumpkin Center Fire Department

4

Future Needs	2016/17 Projections	2017/18 Projections
Debt Retirement of Base 2 Update 7yr loan @ 5.5%	\$24,000	\$36,000
SCBA-waiting on announcement from a grant		\$48,000
Total	\$24,000	\$84,000

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South Fork Volunteer Fire Department

Chief: John Dancoff

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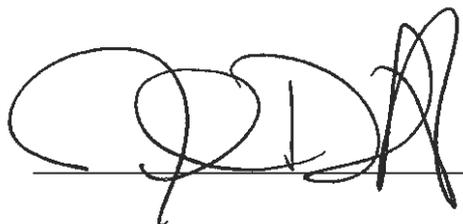
South Fork Volunteer Fire Department
2736 Long Shoals Road
Lincolnton, N.C. 28092

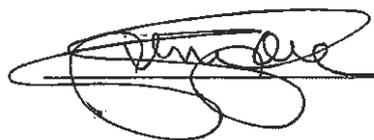
Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

Dear Sirs:

The South Fork Volunteer Fire Department hereby request that the tax rate for the South Fork Tax District be set at .1250 per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,


_____ Fire Chief


_____ Chairman

03-10-16 _____ Date

Estimated Values for Fire Districts

South Fork Fire District

Total Estimated Real Estate Minus Exemption	\$191,380,000
Estimated Real Estate	\$205,670,000
Exemptions, PUV, OAE	(\$14,290,000)
Estimated Personal	\$71,050,000
Estimated Utilities	\$6,630,000
Estimated Assessed Value 2016	\$269,060,000
Estimated Revenue	\$330,170
Tax Rate	\$0.1250

The values are estimated based on information at this time and are subject to change as

available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

SECTION	PROJECT SECTION TITLES	15/16 (Proposed)	16/17 (Proposed)
A	<u>Account (Revenues)</u>	.1250 @100% Collect.	.1250 @98.17% Collect.
A-1	Fire Dept Tax Revenue From Lincoln County	\$ 325,940.00	\$ 330,170.00
A-2	Transfer From Reserves		
A-3	Sales Tax Refunds		
A-4	Donations		
A-5	Reimbursements		
A-6	Miscellaneous		
A-7	Fire Dept Tax Revenue From Other Counties		
A-8	Income From County Rental of Building Space		
A-9	TOTAL REVENUES	\$ 325,940.00	\$ 330,170.00
B	<u>Staffing Section</u>		
B-1	Employee Compensation (Career)		
B-2	Employee Compensation (Part-Time)	\$ 52,600.00	\$ 67,000.00
B-3	Employee Benefits (Career)		
B-4	Employee Benefits (Part-Time)		
B-5	Employee Benefits (OnCall Pay for Firefighters)	\$ 20,000.00	
B-6	Accident & Sickness Coverage	\$ 500.00	\$ 4,000.00
B-7	Volunteer Appreciation & retention Program	\$ 2,500.00	\$ 12,000.00
B-8	Employee Uniforms	\$ 1,500.00	\$ 1,500.00
B-9	Volunteer Uniforms	\$ 1,500.00	\$ 1,500.00
B-10	Memberships / Dues	\$ 1,500.00	\$ 1,500.00
B-11	Fire / Rescue Pension Fund Contributions	\$ 5,000.00	\$ 5,000.00
B-12	Drug Screening		
B-13	Physicals - Wellness / Fitness Program	\$ 7,200.00	\$ 7,500.00
B-14	Miscellaneous		
B-15	TOTAL STAFFING EXPENSES	\$ 92,300.00	\$ 100,000.00
C	<u>Debt Retirement Section (Current / On Going)</u>		
C-1	Truck Loan #100	\$ 37,400.00	\$ 40,000.00
C-2	Truck Loan #101	\$ 39,230.00	\$ 40,000.00
C-3	Building Loan	\$ 16,900.00	\$ 17,000.00
C-4	Fund Balance Capital Projects		
C-5	Miscellaneous		
C-6	TOTAL DEBT RETIREMENT EXPENSES	\$ 93,530.00	\$ 97,000.00
D	<u>Building & Grounds Section</u>		
D-1	Building Maintenance	\$ 1,500.00	\$ 1,000.00
D-2	Janitorial / Misc. Supplies	\$ 600.00	\$ 1,000.00
D-3	Building Repairs / Improvements	\$ 2,500.00	\$ 2,000.00
D-4	Miscellaneous		
D-5	TOTAL BUILDING AND GROUND EXPENSES	\$ 4,600.00	\$ 4,000.00
E	<u>Fire Prevention & Public Education Section</u>		
E-1	Fire prevention Program	\$ 250.00	\$ 250.00
E-2	Public Education Program	\$ 250.00	\$ 250.00
E-3	TOTAL FIRE PREVENTION & PUBLIC EDUCATION EXPENSES	\$ 500.00	\$ 500.00

Lincoln County Emergency Services
 Summary of Expenditures
 The South Fork Volunteer Fire Department

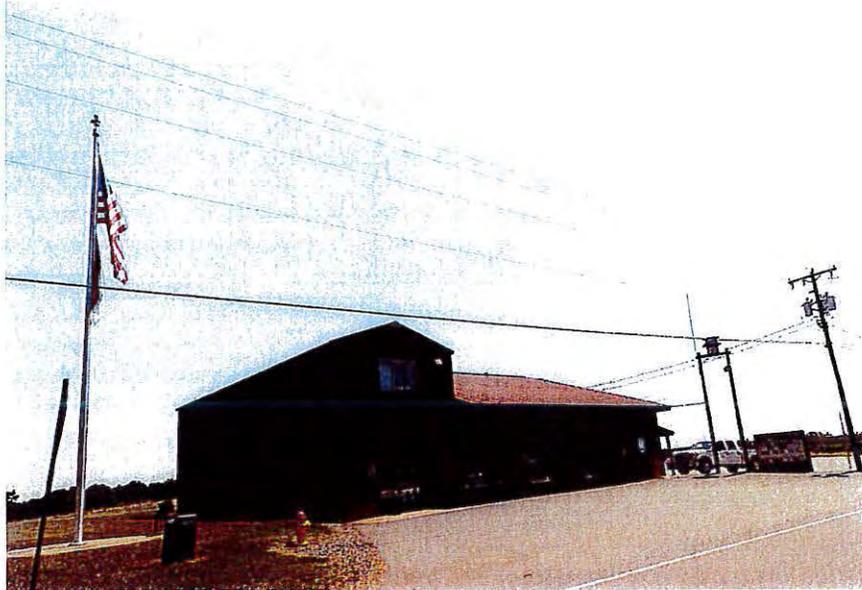
Description	Fiscal Year 16/17 Projected Expenditures	Fiscal Year 17/18 Projected Expenditures
Staffing Full Time		
Staffing Part Time	\$ 60,000.00	\$ 61,000.00
Salary per Paid Full Time Firefighter		
Salary per Paid Full Time Officer		
Salary per Paid Part Time Firefighter		
Salary per Paid Part Time Officer	\$ 7,000.00	\$ 8,000.00
Department Benefits	\$ 33,000.00	\$ 33,000.00
Insurane Cost Paid by Dept for Full Time		
Insurane Cost Paid by Dept for Part Time		
Debt Retirement	\$ 97,000.00	\$ 57,000.00
Building and Grounds	\$ 4,000.00	\$ 4,000.00
Fire Prevention and Public Education	\$ 500.00	\$ 500.00
Training and Staff Education	\$ 1,500.00	\$ 1,500.00
Apparatus and Equipment Maintenance	\$ 28,000.00	\$ 28,000.00
Capital Outlay	\$ 47,500.00	\$ 50,000.00
Operations	\$ 44,850.00	\$ 46,000.00
Equipment	\$ 6,820.00	\$ 15,000.00
Total	\$ 330,170.00	\$ 304,000.00

Lincoln County Emergency Services Cost Projections

3 - Year Expense Projection Plan The South Fork Volunteer Fire Department

Future Needs	17/18 Projections	18/19 Projections	19/20 Projections
Tanker Replacement (Replacing E74 - 1993 Pumper / Tanker)	\$ 250,000.00		
Parking Lot Replacement (Grading, Retaining Wall, Drainage, Paving)		\$ 75,000.00	
Pumper Replacement (Replacing E72 - Rescue Pumper)			\$ 500,000.00
Building Expansion (Addition of "Living/Sleeping" Quarters)			\$ 175,000.00
Total	\$ 250,000.00	\$ 75,000.00	\$ 675,000.00

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Union Volunteer Fire Department

Chief: Shane Davis

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UNION VOLUNTEER FIRE DEPARTMENT

Chief Shane Davis
4588 Reepsville Rd.
Vale, NC 28168
Phone (704)276-2944 Fax (704)276-2921

Lincoln County Board of Commissioners
County Manager's Office
115 West Main Street
Lincolnton, N.C. 28092

Dear Sirs:

The Union Volunteer Fire Department hereby request that the tax rate for the Union Tax District be set at \$0.0906 per \$100.00 for the Fiscal Year 2016-2017.

Sincerely,

Shane Davis Fire Chief

P. Bruce Jones Chairman

2-29-16 Date

Estimated Values for Fire Districts

Union Fire District

Total Estimated Real Estate Minus Exemption	\$212,640,000
Estimated Real Estate	\$265,970,000
Exemptions, PUV, OAE	(\$53,330,000)
Estimated Personal	\$37,110,000
Estimated Utilities	\$8,260,000
Estimated Assessed Value 2016	\$258,010,000
Estimated Revenue	\$227,960
Tax Rate	\$0.0900

The values are estimated based on information at this time and are subject to change as personal property, exemptions, new construction and appeals are not complete and will not be available until after May 2016.

The estimated revenue is calculated using the 2015 collection rate of 98.17%, not 100%

Lincoln County Emergency Services Justification

Union Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
A - 1	ACCOUNT (REVENUES)		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$222,088	\$227,960
A - 3	Transfer from Reserves		
A - 4	Sales Taxes Refunds		
A - 5	Donations		
A - 6	Reimburements		
A - 7	Miscellaneous		
A - 8	Fire Dept. Tax Revenue from other Counties		
A - 9	Income from County Rental of Building Space		
A - 7	Totals Revenues	\$222,088	\$227,960
B - 1	STAFFING SECTION		
B - 2	Employee Compensation (Career)		
B - 3	Employee Compensation (Part-Time)	\$50,000	\$50,000
B - 4	Employee Benefits (Career)		
B - 5	Employee Benefits (Part-Time)	\$5,500	\$5,500
B - 6	Employee Benefits (on call pay per firefighter)	\$15,000	\$15,000
B - 7	Accident & Sickness Coverage	\$4,000	\$4,000
B - 8	Volunteer Appreciation & Retention Program	\$1,800	\$2,600
B - 9	Career Uniforms		
B - 10	Volunteer Uniforms	\$1,000	\$1,000
B - 11	Membership / Dues	\$800	\$800
B - 12	Fire/Rescue Pension Fund Contributions	\$3,000	\$3,000
B - 13	Drug Screening		
B - 14	Physicals - Wellness / Fitness Program	\$8,000	\$8,000
B - 15	Miscellaneous		
B - 16	Totals Staffing Expenses	\$89,100	\$89,900

Lincoln County Emergency Services Justification

Union Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
C - 1	DEBT RETIREMENT SECTION (Current / on going)		
C - 2	Truck Loan		
C - 3	Building Loan		
C - 4	Accounting		
C - 5	Fund Bal. Capital Projects		
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous		
C - 11	Total Debt Retirement	\$0	\$0
D - 1	BUILDING AND GROUNDS SECTION		
D - 2	Building Maintenance	\$2,000	\$2,000
D - 3	Janitorial Supplies / Misc. Supplies	\$1,000	\$500
D - 4	Electricity	\$5,400	\$5,400
D - 5	Water / Sewer	\$500	\$500
D - 6	Gas / Propane	\$3,500	\$3,500
D - 7	Generator Fuel		
D - 8	Generator Maintenance		\$300
D - 9	Building Repairs / Improvements		
D - 10	Contracted Professional Services	\$1,000	\$1,000
D - 11	Other Misc. Operating Supplies		
D - 12	Insurance	\$8,000	\$8,000
D - 13	Availability Fee	\$0	\$0
D - 14	Total Building and Grounds Expenses	\$21,400	\$21,200

Lincoln County Emergency Services Justification

Union Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
E - 1	Fire Prevention & Public Education Section		
E - 2	Fire Prevention Program	\$400	\$400
E - 3	Public Education Program	\$100	\$100
E - 4	Total Fire Prevention & Public Education	\$500	\$500
F - 1	TRAINING AND STAFF EDUCATION SECTION		
F - 2	Higher Education Reimbursements		
F - 3	Advanced Training Certifications		
F - 4	Fire / Rescue College	\$3,000	\$3,000
F - 5	Fire / Rescue Training Aids	\$1,000	\$800
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous		
F - 11	Total Training & Staff Education Expenses	\$4,000	\$3,800
G - 1	Apparatus / Equipment Maintenance Section		
G - 2	Truck Fuel and Maintenance	\$6,000	\$6,000
G - 3	Preventative Maintenance	\$3,200	\$3,000
G - 4	Pump Maintenance / Testing	\$800	\$800
G - 5	Apparatus Supplies	\$2,000	\$1,000
G - 6	Aerial Testing	\$250	\$250
G - 7	Apparatus Repairs	\$7,500	\$7,500
G - 8	Equipment on Trucks Maintenance		
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
G - 14	Total Apparatus/Equipment Maintenance Expenses	\$19,750	\$18,550

Lincoln County Emergency Services Justification

Union Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 15-16	Proposed Budget 16-17
H - 1	CAPTIAL OUTLAY (New Projects) SECTION		
H - 2	Office Furniture & Equipment	\$500	\$250
H - 3	IT Equipment	\$2,000	\$2,000
H - 4	Apparatus / Vehicles		
H - 5	Communications Equipment		
H - 7	Building Structures & Improvements		
H - 8	Reserve Funds	\$35,788	\$32,247
H - 9	Turn Out Gear		
H - 10	SCBA (Air Packs)		
H - 11	Other Improvements	\$30,000	\$41,263
H - 12	Total Capital Outlay Expenses	\$68,288	\$75,760
I - 1	OPERATIONS SECTION		
I - 2	Phone / Fax	\$1,000	\$1,000
I - 3	Internet / Web Site / Network	\$600	\$1,100
I - 4	Alpha Paging		
I - 5	Cellular Phone		
I - 6	Postage	\$250	\$250
I - 7	Subscriptions		
I - 8	Insurance / Bonding		
I - 9	Office Supplies	\$1,000	\$500
I - 10	Flower Fund		\$300
I - 11	IT Fire Reporting		
I - 12	Accounting/Audit		\$3,750
I - 13			
I - 14	Miscellaneous	\$5,000	\$2,500
I - 14	Total Operations Expenses	\$7,050	\$9,400

**Lincoln County Emergency Services
Summary of Expenditures
Union Volunteer Fire Department**

Description	Fiscal Year 2015/16 Projected Expenditures	Fiscal Year 2016/17 Needs
Staffing full time	\$0	\$0
Staffing part time	\$50,000	\$50,000
Salary per paid full time firefighter		
Salary per paid full time officer		
Salary per paid part time firefighter		
Salary per paid part time officer		
Department Benefits	\$39,100	\$39,900
Insurance Cost paid by dept for full time		
Insurance Cost paid by dept for part time		
Building and Grounds	\$21,400	\$21,200
Fire Prevention & Public Education	\$500	\$500
Training	\$4,000	\$3,800
Apparatus Maintenance	\$19,750	\$18,550
Capital Outlay	\$67,488	\$75,760
Operations	\$7,050	\$9,400
Debt Retirement		
Equipment	\$12,000	\$8,850
Total	\$221,288	\$227,960

Lincoln County Emergency Services Cost Projections

**3-Year Expense Projection Plan
Union Fire Department**

Future Needs	2016/17 Projections	2017/18 Projections	2018/19 Projections
Purchase land for new head quarter fire station	\$100,000		
Start construction on new sub-station/main fire station		\$225,000,000	
Purchase new fire engine			\$500,000
Total	\$100,000	\$225,000,000	\$500,000

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