

## 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, Program Operations Manager 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. 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.

LINCOLN COUNTY, NORTH CAROLINA  
VFD TAX FUND  
FISCAL YEAR 2018

ACCOUNT	DESCRIPTION	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 THRU 2/29/17	FY 2018 REQUESTED	FY 2018 RECOMMENDED
<b>REVENUES</b>						
50-0000-00-00-81001-	Alexis VFD	\$ (358,374.09)	\$ (347,576)	\$ (350,419.97)	\$ (373,616)	\$ (373,616)
50-0000-00-00-81002-	Boger City VFD	(665,510.70)	(625,904)	(632,058.87)	(661,052)	(661,052)
50-0000-00-00-81003-	Crouse VFD	(109,274.68)	(106,614)	(106,630.94)	(108,741)	(108,741)
50-0000-00-00-81004-	Denver VFD	(2,008,351.87)	(1,993,619)	(2,017,239.48)	(2,160,423)	(2,160,423)
50-0000-00-00-81005-	East Lincoln VFD	(1,825,636.23)	(1,814,801)	(1,844,511.89)	(2,032,849)	(2,032,849)
50-0000-00-00-81006-	Howards Creek VFD	(293,656.67)	(285,881)	(278,891.42)	(299,174)	(299,174)
50-0000-00-00-81007-	North 321 VFD	(297,217.71)	(288,090)	(289,001.55)	(302,440)	(302,440)
50-0000-00-00-81008-	Northbrook VFD	(334,982.42)	(342,525)	(323,347.17)	(344,737)	(344,737)
50-0000-00-00-81009-	Pumpkin Center VFD	(470,822.53)	(456,870)	(450,505.11)	(479,439)	(479,439)
50-0000-00-00-81010-	South Fork VFD	(340,329.09)	(330,170)	(325,153.93)	(341,464)	(341,464)
50-0000-00-00-81011-	Union VFD	(236,838.94)	(227,960)	(224,481.19)	(331,374)	(331,374)
		(6,940,994.93)	(6,820,010)	(6,842,241.52)	(7,435,309)	(7,435,309)
<b>EXPENDITURES</b>						
50-4340-52-00-82001-	Alexis VFD	358,375.09	347,576	356,544.96	373,616	373,616
50-4340-52-00-82002-	Boger City VFD	665,510.70	625,904	638,997.78	661,052	661,052
50-4340-52-00-82003-	Crouse VFD	109,274.68	106,614	107,697.49	108,741	108,741
50-4340-52-00-82004-	Denver VFD	2,008,351.87	1,993,619	2,031,917.84	2,160,423	2,160,423
50-4340-52-00-82005-	East Lincoln VFD	1,825,636.23	1,814,801	1,855,884.84	2,032,849	2,032,849
50-4340-52-00-82006-	Howards Creek VFD	293,656.67	285,881	282,628.40	299,174	299,174
50-4340-52-00-82007-	North 321 VFD	297,217.71	288,090	290,987.96	302,440	302,440
50-4340-52-00-82008-	Northbrook VFD	334,982.42	342,525	327,373.80	344,737	344,737
50-4340-52-00-82009-	Pumpkin Center VFD	470,822.53	456,870	455,918.08	479,439	479,439
50-4340-52-00-82010-	South Fork VFD	340,329.09	330,170	328,573.87	341,464	341,464
50-4340-52-00-82011-	Union VFD	236,837.94	227,960	225,204.61	331,374	331,374
		\$ 6,940,994.93	\$ 6,820,010	\$ 6,901,729.63	\$ 7,435,309	\$ 7,435,309

LINCOLN COUNTY, NORTH CAROLINA  
VFD TAX FUND  
FISCAL YEAR 2018

ACCOUNT	DESCRIPTION	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 THRU 2/29/16	FY 2017 REQUESTED	FY 2017 RECOMMENDED
<b>REVENUES</b>						
50-0000-00-00-81001-	Alexis VFD	\$ (358,374.09)	\$ (347,576)	\$ (350,419.97)	\$ (373,616)	\$ (373,616)
50-0000-00-00-81002-	Boger City VFD	(665,510.70)	(625,904)	(632,058.87)	(661,052)	(661,052)
50-0000-00-00-81003-	Crouse VFD	(109,274.68)	(106,614)	(106,630.94)	(108,741)	(108,741)
50-0000-00-00-81004-	Denver VFD	(2,008,351.87)	(1,993,619)	(2,017,239.48)	(2,160,423)	(2,160,423)
50-0000-00-00-81005-	East Lincoln VFD	(1,825,636.23)	(1,814,801)	(1,844,511.89)	(2,032,849)	(2,032,849)
50-0000-00-00-81006-	Howards Creek VFD	(293,656.67)	(285,881)	(278,891.42)	(299,174)	(299,174)
50-0000-00-00-81007-	North 321 VFD	(297,217.71)	(288,090)	(289,001.55)	(302,440)	(302,440)
50-0000-00-00-81008-	Northbrook VFD	(334,982.42)	(342,525)	(323,347.17)	(344,737)	(344,737)
50-0000-00-00-81009-	Pumpkin Center VFD	(470,822.53)	(456,870)	(450,505.11)	(479,439)	(479,439)
50-0000-00-00-81010-	South Fork VFD	(340,329.09)	(330,170)	(325,153.93)	(341,464)	(341,464)
50-0000-00-00-81011-	Union VFD	(236,838.94)	(227,960)	(224,481.19)	(331,374)	(331,374)
		(6,940,994.93)	(6,820,010)	(6,842,241.52)	(7,435,309)	(7,435,309)
<b>EXPENDITURES</b>						
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50-4340-52-00-82005-	East Lincoln VFD	1,825,636.23	1,814,801	1,855,884.84	2,032,849	2,032,849
50-4340-52-00-82006-	Howards Creek VFD	293,656.67	285,881	282,628.40	299,174	299,174
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50-4340-52-00-82009-	Pumpkin Center VFD	470,822.53	456,870	455,918.08	479,439	479,439
50-4340-52-00-82010-	South Fork VFD	340,329.09	330,170	328,573.87	341,464	341,464
50-4340-52-00-82011-	Union VFO	236,837.94	227,960	225,204.61	331,374	331,374
		\$ 6,940,994.93	\$ 6,820,010	\$ 6,901,729.63	\$ 7,435,309	\$ 7,435,309

# Proposed Fire District Tax Rate FY 18

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	<u>Proposed FY 18</u>	<u>Current Tax Rate FY 17</u>
• Alexis-	11.65	11.65
• Boger City-	9.99	9.99
• Crouse-	6.40	6.40
• Denver-	<b>11.50</b>	11.25
• East Lincoln-	<b>8.90</b>	8.60
• Howards Creek-	12.233	12.233
• 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-	<b>12.50</b>	9.00

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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 per \$100.00 for the Fiscal Year 2017-2018.

Sincerely,

  
\_\_\_\_\_ Fire Chief

  
\_\_\_\_\_ Chairman

3-13-17  
\_\_\_\_\_ Date

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## Alexis Volunteer Fire Department

Chief: Brad Presswood

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## Lincoln County Emergency Services Justification

### Alexis Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-17	Proposed Budget 17-18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
A - 2	Fire Dept. Tax Revenue from Lincoln County	\$347,576	\$373,616
A - 3	Transfer from Reserves	\$0	
A - 4	Sales Taxes Refunds	\$0	
A - 5	Donations	\$9,000	\$8,500
A - 6	Reimburesments	\$0	
A - 7	Miscellaneous	\$0	
A - 8	Fire Dept. Tax Revenue from other Counties	\$224,504	\$235,433
A - 9	Income from County Rental of Building Space	\$3,204	\$3,204
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$584,284</b>	<b>\$620,753</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
B - 2	Employee Compensation (Career)	\$0	\$0
B - 3	Employee Compensation (Part-Time)	\$94,000	\$137,280
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	\$4,000	\$4,020
B - 8	Volunteer Appreciation & Retention Program	\$5,000	\$5,000
B - 9	Career Uniforms	\$1,400	\$1,200
B - 10	Volunteer Uniforms	\$1,800	\$1,500
B - 11	Membership / Dues	\$2,400	\$2,500
B - 12	Fire/Rescue Pension Fund Contributions	\$960	\$840
B - 13	Drug Screening	\$600	\$600
B - 14	Physicals - Wellness / Fitness Program	\$0	\$6,500
B - 15	Miscellaneous	\$3,800	\$3,000
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$113,960</b>	<b>\$162,440</b>

## Lincoln County Emergency Services Justification

### Alexis Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-17	Proposed Budget 17-18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
C - 2	Truck Loan	\$35,290	\$35,290
C - 3	Building Loan	\$224,321	\$224,321
C - 4	SCBA Loan	\$9,750	\$9,750
C - 5	Fund Bal. Capital Projects	\$0	\$0
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous		
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$269,361</b>	<b>\$269,361</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
D - 2	Building Maintenance	\$6,000	\$7,000
D - 3	Janitorial Supplies / Misc. Supplies	\$2,400	\$2,000
D - 4	Electricity	\$14,000	\$14,000
D - 5	Water / Sewer	\$0	\$0
D - 6	Gas / Propane	\$6,500	\$4,500
D - 7	Generator Fuel	\$300	\$200
D - 8	Generator Maintenance	\$550	\$1,000
D - 9	Building Repairs / Improvements	\$2,600	\$2,000
D - 10	Contracted Professional Services	\$5,200	\$5,500
D - 11	Other Misc. Operating Supplies	\$0	\$0
D - 12	Insurance	\$12,000	\$13,000
D - 13	Availability Fee	\$0	\$0
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$49,550</b>	<b>\$49,200</b>

## Lincoln County Emergency Services Justification

### Alexis Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-17	Proposed Budget 17-18
E - 1	<b>Fire Prevention &amp; Public Education Section</b>		
E - 2	Fire Prevention Program	\$100	\$100
E - 3	Public Education Program	\$0	
E - 4	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$100</b>	<b>\$100</b>
F - 1	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
F - 2	Higher Education Reimbursements	\$0	\$0
F - 3	Advanced Training Certifications	\$0	\$0
F - 4	Fire / Rescue College	\$2,200	\$1,200
F - 5	Fire / Rescue Training Aids	\$1,000	\$500
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous		
F - 11	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$3,200</b>	<b>\$1,700</b>
G - 1	<b>Apparatus / Equipment Maintenance Section</b>		
G - 2	Truck Fuel and Maintenance	\$11,000	\$9,000
G - 3	Preventative Maintenance	\$6,500	\$5,500
G - 4	Pump Maintenance / Testing	\$1,800	\$1,800
G - 5	Apparatus Supplies	\$1,000	\$1,000
G - 6	Aerial Testing	\$0	\$0
G - 7	Apparatus Repairs	\$20,000	\$20,000
G - 8	Equipment on Trucks Maintenance	\$1,000	\$750
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
G - 14	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$41,300</b>	<b>\$38,050</b>

## Lincoln County Emergency Services Justification

### Alexis Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-17	Proposed Budget 17-18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
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	\$6,000	\$0
H - 8	Reserve Funds	\$12,437	\$14,972
H - 9	Turn Out Gear	\$16,000	\$20,000
H - 10	SCBA (Air Packs)	\$0	
H - 11	Other Improvements	\$0	
<b>H - 12</b>	<b>Total Capital Outlay Expenses</b>	<b>\$34,437</b>	<b>\$34,972</b>
<b>I - 1</b>	<b>OPERATIONS SECTION</b>		
I - 2	Phone / Fax	\$8,100	\$7,800
I - 3	Internet / Web Site / Network	\$2,976	\$3,200
I - 4	Alpha Paging	\$0	\$0
I - 5	Cellular Phone	\$3,000	\$2,280
I - 6	Postage	\$250	\$200
I - 7	Subscriptions	\$200	\$350
I - 8	Insurance / Bonding	\$13,000	\$12,500
I - 9	Office Supplies	\$1,700	\$1,900
I - 10	Flower Fund	\$400	\$400
I - 11	IT Fire Reporting	\$0	\$0
I - 12	Professional Services (Accounting)	\$3,300	\$2,300
I - 13		\$0	\$0
I - 14	Miscellaneous	\$0	\$0
<b>I - 14</b>	<b>Total Operations Expenses</b>	<b>\$32,926</b>	<b>\$30,930</b>



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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
Staffing full time	\$0	\$0
Staffing part time	\$94,000	\$137,280
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
<b>Department Benefits</b>	<b>\$19,960</b>	<b>\$25,160</b>
Building and Grounds	\$49,550	\$49,200
Fire Prevention & Public Education	\$100	\$100
Training	\$3,200	\$1,700
Apparatus Maintenance	\$41,300	\$38,050
Capital Outlay	\$34,437	\$34,972
Operations	\$32,926	\$30,930
Debt Retirement	\$279,111	\$269,361
Equipment	\$29,700	\$34,000
<b>Total</b>	<b>\$584,284</b>	<b>\$620,753</b>

**Lincoln County Emergency Services Cost Projections**

**3-Year Expense Projection Plan  
Alexis Volunteer Fire Department**

<b>Future Needs</b>	<b>2018/19 Projections</b>	<b>2019/20 Projections</b>	<b>2020/21 Projections</b>
Increase PT wages to \$ 15/hour to be more competitive with surrounding departments	\$34,320		
Replace Tanker 205 with a larger tanker with more capacity of water		\$45,000	
Hire 2 full time staff for 24 hour coverage			\$200,000
<b>Total</b>	<b>\$34,320</b>	<b>\$45,000</b>	<b>\$200,000</b>

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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 0.0999 per \$100.00 for the Fiscal Year 2017-2018.

Sincerely,

Del M. Buzgic, Jr. Fire Chief

\* Will W. McCollough Chairman

2-21-17 Date

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## Boger City Volunteer Fire Department

Chief: Mitch Burgin

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## Lincoln County Emergency Services Justification

### Boger City Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$625,904	\$661,052
<b>A - 3</b>	Transfer from Reserves	\$55,342	\$48,730
<b>A - 4</b>	Sales Taxes Refunds	\$4,000	\$4,000
<b>A - 5</b>	Donations	\$0	\$0
<b>A - 6</b>	Reimburesments	\$1,200	\$1,200
<b>A - 7</b>	Reimburesment 10% AFG Match	\$0	\$7,341
<b>A - 8</b>	Fire Dept. Tax Revenue from other Counties	\$0	\$0
<b>A - 9</b>	Income from County Rental of Building Space	\$0	\$0
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$686,446</b>	<b>\$722,323</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)	\$248,665	\$254,882
<b>B - 3</b>	Employee Compensation (Part-Time)	\$80,146	\$80,146
<b>B - 4</b>	Employee Benefits (Career)	\$50,000	\$50,000
<b>B - 5</b>	Employee Benefits (Part-Time)	\$0	\$0
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)	\$10,000	\$10,000
<b>B - 7</b>	Accident & Sickness Coverage	\$3,000	\$3,000
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$1,200	\$1,200
<b>B - 9</b>	Career Uniforms	\$2,500	\$2,500
<b>B - 10</b>	Volunteer Uniforms	\$1,500	\$1,500
<b>B - 11</b>	Membership / Dues	\$1,000	\$1,000
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$2,900	\$2,900
<b>B - 13</b>	Drug Screening	\$0	\$0
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$6,500	\$7,500
<b>B - 15</b>	Miscellaneous	\$0	\$0
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$407,411</b>	<b>\$414,628</b>

## Lincoln County Emergency Services Justification

### Boger City Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
<b>C - 2</b>	Truck Loan	\$80,000	\$80,000
<b>C - 3</b>	Building Loan	\$0	\$0
<b>C - 4</b>	Accounting	\$0	\$0
<b>C - 5</b>	Fund Bal. Capital Projects	\$0	\$0
<b>C - 6</b>			
<b>C - 7</b>			
<b>C - 8</b>			
<b>C - 9</b>			
<b>C - 10</b>	Miscellaneous		
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$80,000</b>	<b>\$80,000</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
<b>D - 2</b>	Building Maintenance	\$4,000	\$4,000
<b>D - 3</b>	Janitorial Supplies / Misc. Supplies	\$2,000	\$2,100
<b>D - 4</b>	Electricity	\$11,000	\$15,000
<b>D - 5</b>	Water / Sewer	\$3,500	\$3,500
<b>D - 6</b>	Gas / Propane	\$4,750	\$4,750
<b>D - 7</b>	Generator Fuel	\$250	\$250
<b>D - 8</b>	Generator Maintenance	\$250	\$250
<b>D - 9</b>	Building Repairs / Imp. (Heat Pump)	\$4,000	\$15,000
<b>D - 10</b>	Contracted Professional Services	\$2,000	\$2,000
<b>D - 11</b>	Other Misc. Operating Supplies	\$2,000	\$2,000
<b>D - 12</b>	Insurance	\$0	\$0
<b>D - 13</b>	Availability Fee	\$81	\$100
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$33,831</b>	<b>\$48,950</b>

## Lincoln County Emergency Services Justification

### Boger City Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
E - 2	Fire Prevention Program	\$700	\$700
E - 3	Public Education Program	\$300	\$300
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
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		
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
G - 2	Truck Fuel and Maintenance	\$17,000	\$22,000
G - 3	Preventative Maintenance	\$7,000	\$9,000
G - 4	Pump Maintenance / Testing	\$2,000	\$2,000
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	\$2,500	\$2,500
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$34,500</b>	<b>\$41,500</b>

## Lincoln County Emergency Services Justification

### Boger City Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
H - 2	Office Furniture & Equipment	\$2,000	\$2,000
H - 3	IT Equipment	\$3,000	\$3,000
H - 4	Apparatus / Vehicles	\$10,000	\$0
H - 5	Communications Equipment	\$0	\$7,341
H - 7	Building Structures & Improvements	\$0	\$0
H - 8	Reserve Funds	\$0	
H - 9	Turn Out Gear	\$16,000	\$16,000
H - 10	Rescue Air Bag Replacement (out of date)	\$10,000	\$14,000
H - 11	Other Improvements - Replace Phone System	\$0	\$4,000
H - 12	<b>Total Capital Outlay Expenses</b>	<b>\$41,000</b>	<b>\$46,341</b>
<b>I - 1</b>	<b>OPERATIONS SECTION</b>		
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 (Tablets in Trucks - (3)	\$500	\$1,700
I - 6	Postage	\$500	\$500
I - 7	Subscriptions	\$300	\$300
I - 8	Insurance / Bonding	\$24,000	\$25,000
I - 9	Office Supplies	\$2,500	\$2,500
I - 10	Flower Fund	\$300	\$300
I - 11	IT Fire Reporting	\$1,500	\$1,500
I - 12	Professional Services (Accounting)	\$7,500	\$7,500
I - 13		\$0	\$0
I - 14	Miscellaneous	\$800	\$800
I - 14	<b>Total Operations Expenses</b>	<b>\$41,650</b>	<b>\$43,850</b>



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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
Staffing full time	\$248,665	\$254,882
Staffing part time	\$80,146	\$80,146
Salary per paid full time firefighter	\$30,750	\$30,750
Salary per paid full time officer	\$36,900	\$36,900
Salary per paid part time firefighter	\$11.50 per hour	\$11.50 per hour
Salary per paid part time officer	\$24,000.00	\$24,000
<b>Department Benefits</b>	<b>\$70,654</b>	<b>\$70,654</b>
Building and Grounds	\$33,831	\$48,950
Fire Prevention & Public Education	\$1,000	\$1,000
Training	\$6,000	\$6,000
Apparatus Maintenance	\$34,500	\$41,500
Capital Outlay	\$41,000	\$46,341
Operations	\$41,650	\$43,850
Debt Retirement	\$80,000	\$80,000
Equipment	\$25,000	\$25,000
<b>Total</b>	<b>\$754,096</b>	<b>\$722,323</b>



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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 \$0.0640 per \$100.00 for the Fiscal Year 2017-2018.

Sincerely,

Charles Hayes Fire Chief

Esther J. Davis Chairman

March 1, 2017 Date

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## Crouse Volunteer Fire Department

Chief: Charles Hayes

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## Lincoln County Emergency Services Justification

### Crouse Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$106,614	\$108,741
<b>A - 3</b>	Transfer from Reserves	\$0	\$0
<b>A - 4</b>	Sales Taxes Refunds	\$5,000	\$2,000
<b>A - 5</b>	Donations	\$2,000	\$2,500
<b>A - 6</b>	Reimburesment 10% AFG Match	\$0	\$8,261
<b>A - 7</b>	Miscellaneous	\$5,860	\$5,600
<b>A - 8</b>	Fire Dept. Tax Revenue from other Counties	\$74,934	\$75,725
<b>A - 9</b>	Lincoln County Landfill	\$15,000	\$15,000
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$209,408</b>	<b>\$217,827</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)	\$0	\$0
<b>B - 3</b>	Employee Compensation (Part-Time)	\$0	\$0
<b>B - 4</b>	Employee Benefits (Career)	\$0	\$0
<b>B - 5</b>	Employee Benefits (Part-Time)	\$0	\$0
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)	\$0	\$15,000
<b>B - 7</b>	Accident & Sickness Coverage	\$3,000	\$2,500
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$6,000	\$3,500
<b>B - 9</b>	Career Uniforms	\$0	\$0
<b>B - 10</b>	Volunteer Uniforms	\$1,000	\$0
<b>B - 11</b>	Membership / Dues	\$2,500	\$2,000
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$2,000	\$2,000
<b>B - 13</b>	Drug Screening	\$0	\$0
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$0	\$0
<b>B - 15</b>	Miscellaneous	\$1,508	\$666
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$16,008</b>	<b>\$25,566</b>

## Lincoln County Emergency Services Justification

### Crouse Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
<b>C - 2</b>	Truck Loan	\$60,000	\$60,000
<b>C - 3</b>	Building Loan	\$0	\$0
<b>C - 4</b>		\$8,000	\$0
<b>C - 5</b>	Fund Bal. Capital Projects	\$0	\$0
<b>C - 6</b>			
<b>C - 7</b>			
<b>C - 8</b>			
<b>C - 9</b>			
<b>C - 10</b>	Miscellaneous		
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$68,000</b>	<b>\$60,000</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
<b>D - 2</b>	Building Maintenance	\$8,000	\$6,000
<b>D - 3</b>	Janitorial Supplies / Misc. Supplies	\$2,000	\$1,500
<b>D - 4</b>	Electricity	\$7,000	\$7,000
<b>D - 5</b>	Water / Sewer	\$400	\$600
<b>D - 6</b>	Gas / Propane	\$8,000	\$2,000
<b>D - 7</b>	Generator Fuel	\$0	\$0
<b>D - 8</b>	Generator Maintenance	\$0	\$0
<b>D - 9</b>	Building Repairs / Improvements	\$10,000	\$10,000
<b>D - 10</b>	Contracted Professional Services	\$0	\$0
<b>D - 11</b>	Other Misc. Operating Supplies	\$0	\$0
<b>D - 12</b>	Insurance	\$0	\$0
<b>D - 13</b>	Availability Fee	\$0	\$0
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$33,400</b>	<b>\$27,100</b>

## Lincoln County Emergency Services Justification

### Crouse Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
E - 2	Fire Prevention Program	\$1,000	\$100
E - 3	Public Education Program	\$500	\$500
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$1,500</b>	<b>\$800</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
F - 2	Higher Education Reimbursements	\$0	\$0
F - 3	Advanced Training Certifications	\$0	\$0
F - 4	Fire / Rescue College	\$2,000	\$500
F - 5	Fire / Rescue Training Aids	\$2,000	\$500
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous	\$0	\$0
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$4,000</b>	<b>\$1,000</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
G - 2	Truck Fuel and Maintenance	\$10,000	\$12,000
G - 3	Preventative Maintenance	\$5,000	\$5,000
G - 4	Pump Maintenance / Testing	\$400	\$800
G - 5	Apparatus Supplies	\$0	\$0
G - 6	Aerial Testing	\$0	\$0
G - 7	Apparatus Repairs	\$15,000	\$15,000
G - 8	Equipment on Trucks Maintenance	\$0	\$0
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$30,400</b>	<b>\$32,800</b>

## Lincoln County Emergency Services Justification

### Crouse Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 18/17	Proposed Budget 17/18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
H - 2	Office Furniture & Equipment	\$2,000	\$600
H - 3	IT Equipment	\$2,000	\$500
H - 4	Apparatus / Vehicles	\$0	\$0
H - 5	Communications Equipment	\$0	\$8,261
H - 7	Building Structures & Improvements	\$0	\$0
H - 8	Reserve Funds	\$0	\$0
H - 9	Turn Out Gear	\$3,000	\$1,000
H - 10	SCBA (Air Packs)	\$5,000	\$15,000
H - 11	Other Improvements	\$3,000	\$0
H - 12	<b>Total Capital Outlay Expenses</b>	<b>\$15,000</b>	<b>\$25,261</b>
I - 1	<b>OPERATIONS SECTION</b>		
I - 2	Phone / Fax	\$3,000	\$2,500
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	\$300
I - 8	Insurance / Bonding	\$15,000	\$16,000
I - 9	Office Supplies	\$2,000	\$2,000
I - 10	Flower Fund	\$0	\$0
I - 11	IT Fire Reporting	\$0	\$0
I - 12	Professional Services (Accounting)		\$6,000
I - 13			
I - 14	Miscellaneous	\$0	\$100
I - 14	<b>Total Operations Expenses</b>	<b>\$21,100</b>	<b>\$27,500</b>



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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
Staffing full time		
Staffing part time		
Salary per paid full time firefighter		
Salary per paid full time officer		
Salary per paid part time firefighter		
Salary per paid part time officer		
<b>Department Benefits</b>	<b>\$16,008</b>	<b>\$25,666</b>
<b>Building and Grounds</b>	<b>\$33,400</b>	<b>\$27,100</b>
<b>Fire Prevention &amp; Public Education</b>	<b>\$1,500</b>	<b>\$600</b>
<b>Training</b>	<b>\$4,000</b>	<b>\$1,000</b>
<b>Apparatus Maintenance</b>	<b>\$30,400</b>	<b>\$32,800</b>
<b>Capital Outlay</b>	<b>\$15,000</b>	<b>\$25,261</b>
<b>Operations</b>	<b>\$21,100</b>	<b>\$27,500</b>
<b>Debt Retirement</b>	<b>\$66,000</b>	<b>\$60,000</b>
<b>Equipment</b>	<b>\$22,000</b>	<b>\$18,000</b>
<b>Total</b>	<b>\$209,408</b>	<b>\$217,827</b>



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

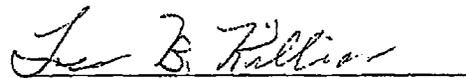
Lincoln County Board of Commissioners  
County Manager's Office  
115 West Main Street  
Lincolnton, N.C. 28092

Dear Sirs:

The Denver Volunteer Fire Department hereby request that the tax rate for the Denver Tax District be set at .150 per \$100.00 for the Fiscal Year 2017-2018.

Sincerely,

  
Fire Chief

  
Chairman

3/7/17  
Date

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## Denver Volunteer Fire Department

Chief: Jay Flynn

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## Lincoln County Emergency Services Justification

### Denver Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$1,993,619	\$2,160,423
<b>A - 3</b>	Transfer from Reserves	\$0	\$0
<b>A - 4</b>	Sales Taxes Refunds	\$0	\$0
<b>A - 5</b>	Donations	\$0	\$0
<b>A - 6</b>	Reimburesment 10 AFG Match	\$0	\$14,944
<b>A - 7</b>	Miscellaneous	\$1,500	\$1,500
<b>A - 8</b>	Fire Dept. Tax Revenue from other Counties	\$0	\$0
<b>A - 9</b>	Income from County Rental of Building Space	\$4,300	\$4,300
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$1,999,419</b>	<b>\$2,181,167</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)	\$969,000	\$984,000
<b>B - 3</b>	Employee Compensation (Part-Time)	\$120,000	\$130,000
<b>B - 4</b>	Employee Benefits (Career)	\$225,000	\$260,000
<b>B - 5</b>	Employee Benefits (Part-Time)	\$0	\$0
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)	\$4,000	\$4,000
<b>B - 7</b>	Accident & Sickness Coverage	\$15,000	\$16,000
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$0	\$0
<b>B - 9</b>	Career Uniforms	\$5,500	\$6,000
<b>B - 10</b>	Volunteer Uniforms	\$1,500	\$2,000
<b>B - 11</b>	Membership / Dues	\$4,400	\$4,400
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$0	\$0
<b>B - 13</b>	Drug Screening	\$2,000	\$2,000
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$23,250	\$23,250
<b>B - 15</b>	Miscellaneous	\$5,000	\$5,000
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$1,374,650</b>	<b>\$1,436,650</b>

## Lincoln County Emergency Services Justification

### Denver Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
C - 2	Truck Loan	\$0	\$45,000
C - 3	Building Loan	\$285,000	\$275,000
C - 4	Accounting	\$16,000	\$17,000
C - 5	Fund Bal. Capital Projects	\$38,369	\$54,000
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous	\$0	\$0
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$339,369</b>	<b>\$391,000</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
D - 2	Building Maintenance	\$8,000	\$8,000
D - 3	Janitorial Supplies / Misc. Supplies	\$5,500	\$5,000
D - 4	Electricity	\$17,000	\$19,500
D - 5	Water / Sewer	\$4,000	\$4,600
D - 6	Gas / Propane	\$8,000	\$6,500
D - 7	Generator Fuel	\$0	\$0
D - 8	Generator Maintenance	\$0	\$0
D - 9	Building Repairs / Improvements	\$20,000	\$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	\$9,000
D - 13	Availability Fee	\$300	\$300
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$76,300</b>	<b>\$78,400</b>

## Lincoln County Emergency Services Justification

### Denver Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
<b>E - 2</b>	Fire Prevention Program	\$1,500	\$1,500
<b>E - 3</b>	Public Education Program	\$1,500	\$1,500
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
<b>F - 2</b>	Higher Education Reimbursements	\$500	\$500
<b>F - 3</b>	Advanced Training Certifications	\$5,000	\$5,000
<b>F - 4</b>	Fire / Rescue College	\$1,500	\$1,500
<b>F - 5</b>	Fire / Rescue Training Aids	\$1,500	\$1,500
<b>F - 6</b>			
<b>F - 7</b>			
<b>F - 8</b>			
<b>F - 9</b>			
<b>F - 10</b>	Miscellaneous	\$2,000	\$2,000
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$10,500</b>	<b>\$10,500</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
<b>G - 2</b>	Truck Fuel and Maintenance	\$30,000	\$30,000
<b>G - 3</b>	Preventative Maintenance	\$14,000	\$15,000
<b>G - 4</b>	Pump Maintenance / Testing	\$1,500	\$2,600
<b>G - 5</b>	Apparatus Supplies	\$2,000	\$2,000
<b>G - 6</b>	Aerial Testing	\$800	\$800
<b>G - 7</b>	Apparatus Repairs	\$53,000	\$60,000
<b>G - 8</b>	Equipment on Trucks Maintenance	\$1,700	\$1,700
<b>G - 9</b>			
<b>G - 10</b>			
<b>G - 11</b>			
<b>G - 12</b>			
<b>G - 13</b>	Miscellaneous	\$2,000	\$2,000
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$105,000</b>	<b>\$114,100</b>

## Lincoln County Emergency Services Justification

### Denver Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
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	\$19,944
H - 7	Building Structures & Improvements	\$0	\$0
H - 8	Reserve Funds	\$0	\$30,000
H - 9	Turn Out Gear	\$14,000	\$20,000
H - 10	SCBA (Air Packs)	\$0	\$0
H - 11	Other Improvements	\$2,000	\$2,000
<b>H - 12</b>	<b>Total Capital Outlay Expenses</b>	<b>\$25,000</b>	<b>\$76,944</b>
<b>I - 1</b>	<b>OPERATIONS SECTION</b>		
I - 2	Phone / Fax	\$2,500	\$2,100
I - 3	Internet / Web Site / Network	\$6,000	\$6,500
I - 4	Alpha Paging	\$0	\$0
I - 5	Cellular Phone	\$3,000	\$4,000
I - 6	Postage	\$1,000	\$1,000
I - 7	Subscriptions	\$500	\$500
I - 8	Insurance / Bonding	\$26,000	\$30,000
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
<b>I - 14</b>	<b>Total Operations Expenses</b>	<b>\$49,500</b>	<b>\$54,600</b>

**Lincoln County Emergency Services Cost Projections**

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

<b>Future Needs</b>	<b>2018/19 Projections</b>	<b>2019/20 Projections</b>	<b>2020/21 Projections</b>
Replace asphalt aprons at Webbs & Kidville stations	\$30,000	\$30,000	\$30,000
Add 24 hour position to the Webbs station		\$150,000	\$150,000
Replace Deputy Chief Vehicle	\$35,000		
<b>Total</b>	<b>\$65,000</b>	<b>\$180,000</b>	<b>\$180,000</b>

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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
Staffing	\$1,374,650	\$1,436,650
Building and Grounds	\$76,300	\$78,400
Fire Prevention & Public Education	\$3,000	\$3,000
Training	\$10,500	\$10,500
Apparatus Maintenance	\$105,000	\$114,100
Capital Outlay	\$25,000	\$76,944
Operations	\$49,500	\$54,600
Debt Retirement	\$339,369	\$391,000
Equipment	\$16,100	\$15,973
<b>Total</b>	<b>\$1,999,419</b>	<b>\$2,181,167</b>

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 .089 per \$100.00 for the Fiscal Year 2017-2018.

Sincerely,

  
\_\_\_\_\_  
Fire Chief

  
\_\_\_\_\_  
Chairman

3 - 14 - 2017 Date

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## East Lincoln Volunteer Fire Department

Chief: Tim Tench

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**Lincoln County Emergency Services Justification**

**East Lincoln Volunteer Fire Department**

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$1,870,379	\$2,032,849
<b>A - 3</b>	Transfer from Reserves	\$0	\$0
<b>A - 4</b>	Sales Taxes Refunds	\$0	\$0
<b>A - 5</b>	Donations	\$0	\$0
<b>A - 6</b>	Reimburesment 10% AFG Match	\$0	\$11,163
<b>A - 7</b>	Miscellaneous	\$43,200	\$0
<b>A - 8</b>	Fire Dept. Tax Revenue from other Counties	\$0	\$0
<b>A - 9</b>	Income from County Rental of Building Space	\$0	\$0
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$1,913,579</b>	<b>\$2,044,012</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)	\$710,000	\$742,000
<b>B - 3</b>	Employee Compensation (Part-Time)	\$108,000	\$112,000
<b>B - 4</b>	Employee Benefits (Career)	\$175,500	\$204,000
<b>B - 5</b>	Employee Benefits (Part-Time)	\$0	\$0
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)	\$0	\$0
<b>B - 7</b>	Accident & Sickness Coverage	\$0	\$0
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$0	\$0
<b>B - 9</b>	Career Uniforms	\$7,000	\$7,000
<b>B - 10</b>	Volunteer Uniforms	\$2,400	\$2,400
<b>B - 11</b>	Membership / Dues	\$6,000	\$7,000
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$1,500	\$1,800
<b>B - 13</b>	Drug Screening	\$0	\$2,000
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$6,000	\$6,000
<b>B - 15</b>	Miscellaneous	\$0	\$0
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$1,016,400</b>	<b>\$1,084,200</b>

**Lincoln County Emergency Services Justification**

**East Lincoln Volunteer Fire Department**

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
C - 2	Truck Loan	\$103,200	\$103,200
C - 3	Building Loan Main	\$269,845	\$269,845
C - 4	Station 2	\$34,698	\$0
C - 5	Refurb Engine 30 & Tanker 31	\$86,000	\$86,000
C - 6	New Engine 32	\$94,000	\$94,000
C - 7	Turn Out Gear Lease/Purchase	\$9,000	\$9,000
C - 8			
C - 9			
C - 10	Miscellaneous		
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$596,743</b>	<b>\$562,045</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
D - 2	Building Maintenance	\$0	\$0
D - 3	Janitorial Supplies / Misc. Supplies	\$6,000	\$5,500
D - 4	Electricity	\$35,350	\$35,350
D - 5	Water / Sewer	\$4,500	\$4,000
D - 6	Gas / Propane	\$4,500	\$5,000
D - 7	Generator Fuel	\$0	\$0
D - 8	Generator Maintenance	\$1,250	\$1,250
D - 9	Building Repairs / Improvements	\$15,000	\$15,000
D - 10	Contracted Professional Services	\$9,000	\$11,700
D - 11	Other Misc. Operating Supplies	\$0	\$0
D - 12	Insurance	\$0	\$0
D - 13	Availability Fee	\$0	\$0
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$75,600</b>	<b>\$77,800</b>

**Lincoln County Emergency Services Justification**

**East Lincoln Volunteer Fire Department**

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
<b>E - 2</b>	Fire Prevention Program	\$250	\$500
<b>E - 3</b>	Public Education Program	\$0	\$0
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$250</b>	<b>\$500</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
<b>F - 2</b>	Higher Education Reimbursements	\$8,000	\$8,000
<b>F - 3</b>	Advanced Training Certifications	\$3,000	\$3,000
<b>F - 4</b>	Fire / Rescue College	\$1,000	\$800
<b>F - 5</b>	Fire / Rescue Training Aids	\$1,000	\$1,000
<b>F - 6</b>			
<b>F - 7</b>			
<b>F - 8</b>			
<b>F - 9</b>			
<b>F - 10</b>	Miscellaneous		
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$13,000</b>	<b>\$12,800</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
<b>G - 2</b>	Truck Fuel and Maintenance	\$34,000	\$34,000
<b>G - 3</b>	Preventative Maintenance	\$8,500	\$7,500
<b>G - 4</b>	Pump Maintenance / Testing	\$2,800	\$2,800
<b>G - 5</b>	Apparatus Supplies	\$4,000	\$2,500
<b>G - 6</b>	Aerial Testing	\$1,000	\$1,000
<b>G - 7</b>	Apparatus Repairs	\$25,000	\$41,500
<b>G - 8</b>	Equipment on Trucks Maintenance		
<b>G - 9</b>			
<b>G - 10</b>			
<b>G - 11</b>			
<b>G - 12</b>			
<b>G - 13</b>	Miscellaneous		
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$75,300</b>	<b>\$89,300</b>

Lincoln County Emergency Services Justification

East Lincoln Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
H - 2	Office Furniture & Equipment	\$3,000	\$3,000
H - 3	IT Equipment	\$5,000	\$6,000
H - 4	Apparatus / Vehicles	\$0	\$0
H - 5	Communications Equipment	\$2,000	\$11,163
H - 7	Building Structures & Improvements	\$3,000	\$3,000
H - 8	Reserve Funds		\$0
H - 9	Turn Out Gear		\$0
H - 10	Parking Lot Station (2 Phase 1)	\$55,250	\$58,000
H - 11	Other Improvements		\$0
H - 12	<b>Total Capital Outlay Expenses</b>	<b>\$68,250</b>	<b>\$81,163</b>
<b>I - 1</b>	<b>OPERATIONS SECTION</b>		
I - 2	Phone / Fax	\$7,500	\$7,500
I - 3	Internet / Web Site / Network	\$9,000	\$9,000
I - 4	Alpha Paging	\$0	\$0
I - 5	Cellular Phone	\$4,500	\$4,500
I - 6	Postage	\$250	\$250
I - 7	Subscriptions	\$0	\$0
I - 8	Insurance / Bonding	\$50,000	\$50,000
I - 9	Office Supplies	\$3,000	\$3,000
I - 10	Flower Fund	\$0	\$454
I - 11	IT Fire Reporting	\$0	\$0
I - 12	Professional Services (Accounting)	\$14,000	\$8,000
I - 13			
I - 14	Miscellaneous Administrative	\$3,500	\$3,500
I - 14	<b>Total Operations Expenses</b>	<b>\$91,750</b>	<b>\$86,204</b>



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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
<b>Staffing</b>	\$1,016,400	\$1,084,200
<b>Building and Grounds</b>	\$75,600	\$77,800
<b>Fire Prevention &amp; Public Education</b>	\$250	\$500
<b>Training</b>	\$13,000	\$12,800
<b>Apparatus Maintenance</b>	\$75,300	\$89,300
<b>Capital Outlay</b>	\$68,250	\$81,163
<b>Operations</b>	\$91,750	\$86,204
<b>Debt Retirement</b>	\$596,743	\$562,045
<b>Equipment</b>	\$50,000	\$50,000
<b>Total</b>	<b>\$1,987,293</b>	<b>\$2,044,012</b>

**Lincoln County Emergency Services Cost Projections**

**3-Year Expense Projection Plan  
East Lincoln Fire Department**

<b>Future Needs</b>	<b>2018/19 Projections</b>	<b>2019/20 Projections</b>	<b>2020/21 Projections</b>
Concrete at base 2	\$30,000		
Turn Out Gear 20 sets (Lease / Purchase)	\$9,000	\$9,000	\$9,000
Painting outside at HQ and replacing floor downstairs	\$30,000		
Station 3 (Hwy 73 & Ingleside area)	start planning for future expansion		
Additional personel	\$100,000		\$100,000
<b>Total</b>	<b>\$169,000</b>	<b>\$9,000</b>	<b>\$109,000</b>

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Howards Creek Volunteer Fire Department  
~~3604~~ ~~3117~~ 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 0.1223 per \$100.00 for the Fiscal Year 2017-2018.

Sincerely,

*Just Mathison* Fire Chief

*Chad J. Bower* Chairman

3/14/17 Date

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## Howards Creek Volunteer Fire Department

Chief: Dusty Rudisill

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## Lincoln County Emergency Services Justification

### Howards Creek Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$296,100	\$299,174
<b>A - 3</b>	Transfer from Reserves	\$0	\$0
<b>A - 4</b>	Sales Taxes Refunds	\$3,500	\$3,000
<b>A - 5</b>	Donations	\$1,000	\$1,000
<b>A - 6</b>	Reimburements County Rent	\$7,327	\$7,327
<b>A - 7</b>	Miscellaneous	\$200	\$200
<b>A - 8</b>	Reimburesment 10% AFG Match	\$0	\$7,868
<b>A - 9</b>	Income from County Rental of Building Space	\$22,797	\$22,797
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$330,924</b>	<b>\$341,366</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)	\$0	\$0
<b>B - 3</b>	Employee Compensation (Part-Time)	\$45,400	\$45,400
<b>B - 4</b>	Employee Benefits (Career)	\$0	\$0
<b>B - 5</b>	Employee Benefits (Part-Time)	\$0	\$0
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)	\$18,000	\$18,000
<b>B - 7</b>	Accident & Sickness Coverage	\$3,000	\$3,200
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$2,500	\$2,500
<b>B - 9</b>	Career Uniforms	\$0	\$0
<b>B - 10</b>	Volunteer Uniforms	\$1,500	\$1,500
<b>B - 11</b>	Membership / Dues	\$2,000	\$2,500
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$2,500	\$2,500
<b>B - 13</b>	Drug Screening	\$0	\$0
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$3,785	\$4,000
<b>B - 15</b>	Miscellaneous	\$0	\$0
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$78,685</b>	<b>\$79,600</b>

## Lincoln County Emergency Services Justification

### Howards Creek Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
<b>C - 2</b>	Truck Loan	\$37,452	\$37,839
<b>C - 3</b>	Building Loan	\$115,849	\$115,849
<b>C - 4</b>			
<b>C - 5</b>	Fund Bal. Capital Projects	\$0	\$0
<b>C - 6</b>			
<b>C - 7</b>			
<b>C - 8</b>			
<b>C - 9</b>			
<b>C - 10</b>	Miscellaneous	\$0	\$0
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$153,301</b>	<b>\$153,688</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
<b>D - 2</b>	Building Maintenance	\$2,000	\$2,000
<b>D - 3</b>	Janitorial Supplies / Misc. Supplies	\$2,500	\$2,500
<b>D - 4</b>	Electricity	\$15,000	\$15,000
<b>D - 5</b>	Water / Sewer	\$1,000	\$1,500
<b>D - 6</b>	Gas / Propane	\$7,500	\$7,500
<b>D - 7</b>	Generator Fuel	\$0	\$500
<b>D - 8</b>	Generator Maintenance	\$970	\$970
<b>D - 9</b>	Building Repairs / Improvements	\$500	\$500
<b>D - 10</b>	Contracted Professional Services	\$970	\$970
<b>D - 11</b>	Other Misc. Operating Supplies	\$700	\$700
<b>D - 12</b>	Insurance	\$0	\$0
<b>D - 13</b>	Availability Fee	\$0	\$0
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$31,140</b>	<b>\$32,140</b>

## Lincoln County Emergency Services Justification

### Howards Creek Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
<b>E - 2</b>	Fire Prevention Program	\$0	\$0
<b>E - 3</b>	Public Education Program	\$250	\$250
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$250</b>	<b>\$250</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
<b>F - 2</b>	Higher Education Reimbursements	\$0	\$0
<b>F - 3</b>	Advanced Training Certifications	\$200	\$200
<b>F - 4</b>	Fire / Rescue College	\$2,000	\$2,000
<b>F - 5</b>	Fire / Rescue Training Aids	\$0	\$0
<b>F - 6</b>			
<b>F - 7</b>			
<b>F - 8</b>			
<b>F - 9</b>			
<b>F - 10</b>	Miscellaneous		
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$2,200</b>	<b>\$2,200</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
<b>G - 2</b>	Truck Fuel and Maintenance	\$10,000	\$10,000
<b>G - 3</b>	Preventative Maintenance	\$2,500	\$3,000
<b>G - 4</b>	Pump Maintenance / Testing	\$500	\$1,300
<b>G - 5</b>	Apparatus Supplies	\$1,000	\$1,000
<b>G - 6</b>	Aerial Testing	\$0	\$0
<b>G - 7</b>	Apparatus Repairs	\$5,000	\$5,520
<b>G - 8</b>	Equipment on Trucks Maintenance	\$3,100	\$3,100
<b>G - 9</b>			
<b>G - 10</b>			
<b>G - 11</b>			
<b>G - 12</b>			
<b>G - 13</b>	Miscellaneous	\$3,000	\$3,000
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$25,100</b>	<b>\$26,920</b>

## Lincoln County Emergency Services Justification

### Howards Creek Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
H - 2	Office Furniture & Equipment	\$0	
H - 3	IT Equipment	\$500	\$500
H - 4	Apparatus / Vehicles	\$0	
H - 5	Communications Equipment	\$0	\$7,868
H - 7	Building Structures & Improvements	\$0	
H - 8	Reserve Funds	\$0	
H - 9	Turn Out Gear	\$0	
H - 10	SCBA (Air Packs)	\$0	
H - 11	Other Improvements	\$0	
H - 12	<b>Total Capital Outlay Expenses</b>	<b>\$500</b>	<b>\$8,368</b>
<b>I - 1</b>	<b>OPERATIONS SECTION</b>		
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	\$14,000
I - 9	Office Supplies	\$1,000	\$1,000
I - 10	Flower Fund	\$500	\$500
I - 11	IT Fire Reporting	\$0	\$0
I - 12	Professional Services (Accounting)	\$0	\$0
I - 13		\$0	\$0
I - 14	Miscellaneous	\$500	\$500
I - 14	<b>Total Operations Expenses</b>	<b>\$23,700</b>	<b>\$25,700</b>



**Lincoln County Emergency Services  
Summary of Expenditures  
Howards Creek Volunteer Fire Department**

<b>Description</b>	<b>Fiscal Year 2016/17 Projected Expenditures</b>	<b>Fiscal Year 2017/18 Needs</b>
Department Benefits	\$78,685	\$79,600
Building and Grounds	\$31,140	\$32,140
Fire Prevention & Public Education	\$250	\$250
Training	\$2,700	\$2,200
Apparatus Maintenance	\$25,100	\$26,920
Capital Outlay	\$500	\$8,368
Operations	\$23,700	\$25,700
Debt Retirement	\$156,349	\$153,688
Equipment	\$12,500	\$12,500
<b>Total</b>	<b>\$330,924</b>	<b>\$341,366</b>

**Lincoln County Emergency Services Cost Projections**

**3-Year Expense Projection Plan  
Howards Creek Fire Department**

<b>Future Needs</b>	<b>2018/19 Projections</b>	<b>2019/20 Projections</b>	<b>2020/21 Projections</b>
Replace E51 and or SQ51 with used appratus	\$50,000	\$50,000	
Referb Tanker 50		\$20,000	
Heavy Rescue certification	\$10,000		
<b>Total</b>	<b>\$60,000</b>	<b>\$70,000</b>	<b>\$0</b>

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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 2017-2018.

Sincerely,

Ronnie L. Williams Fire Chief

Belton Tucker Chairman

March 12, 2015 Date

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## North 321 Volunteer Fire Department

Chief: Ronnie Williams

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## Lincoln County Emergency Services Justification

### North 321 Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$288,090	\$302,440
<b>A - 3</b>	Transfer from Reserves	\$0	\$0
<b>A - 4</b>	Sales Taxes Refunds	\$3,000	\$3,500
<b>A - 5</b>	Donations	\$1,000	\$1,000
<b>A - 6</b>	Reimburesment 10% AFG Match	\$0	\$7,251
<b>A - 7</b>	Miscellaneous	\$0	\$0
<b>A - 8</b>	Fire Dept. Tax Revenue from other Counties	\$0	\$0
<b>A - 9</b>		\$0	\$0
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$292,090</b>	<b>\$314,191</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)	\$31,000	\$40,000
<b>B - 3</b>	Employee Compensation (Part-Time)	\$24,000	\$25,000
<b>B - 4</b>	Employee Benefits (Career)	\$3,000	\$3,000
<b>B - 5</b>	Employee Benefits (Part-Time)	\$0	\$0
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)	\$15,000	\$18,000
<b>B - 7</b>	Accident & Sickness Coverage	\$4,000	\$4,000
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$2,000	\$2,000
<b>B - 9</b>	Career Uniforms	\$3,000	\$3,000
<b>B - 10</b>	Volunteer Uniforms	\$0	\$0
<b>B - 11</b>	Membership / Dues	\$2,000	\$2,000
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$3,440	\$3,440
<b>B - 13</b>	Drug Screening	\$0	\$0
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$5,000	\$5,000
<b>B - 15</b>	Miscellaneous	\$1,000	\$1,000
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$93,440</b>	<b>\$106,440</b>

## Lincoln County Emergency Services Justification

### North 321 Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
<b>C - 2</b>	Truck Loan	\$0	\$0
<b>C - 3</b>	Building Loan	\$0	\$0
<b>C - 4</b>		\$2,000	
<b>C - 5</b>	Fund Bal. Capital Projects	\$0	\$0
<b>C - 6</b>			
<b>C - 7</b>			
<b>C - 8</b>			
<b>C - 9</b>			
<b>C - 10</b>	Miscellaneous		
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$2,000</b>	<b>\$0</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
<b>D - 2</b>	Building Maintenance	\$6,000	\$7,000
<b>D - 3</b>	Janitorial Supplies / Misc. Supplies	\$1,000	\$1,000
<b>D - 4</b>	Electricity	\$6,000	\$6,000
<b>D - 5</b>	Water / Sewer	\$1,000	\$1,000
<b>D - 6</b>	Gas / Propane	\$2,500	\$3,000
<b>D - 7</b>	Generator Fuel	\$0	\$0
<b>D - 8</b>	Generator Maintenance	\$0	\$0
<b>D - 9</b>	Building Repairs / Improvements	\$4,000	\$4,000
<b>D - 10</b>	Contracted Professional Services	\$500	\$2,000
<b>D - 11</b>	Other Misc. Operating Supplies	\$1,000	\$1,000
<b>D - 12</b>	Insurance	\$21,000	\$16,000
<b>D - 13</b>	Availability Fee	\$0	\$0
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$43,000</b>	<b>\$41,000</b>

## Lincoln County Emergency Services Justification

### North 321 Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
E - 2	Fire Prevention Program	\$1,500	
E - 3	Public Education Program	\$1,000	
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$2,500</b>	<b>\$0</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
F - 2	Higher Education Reimbursements	\$4,000	\$5,000
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		
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$11,000</b>	<b>\$12,000</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
G - 2	Truck Fuel and Maintenance	\$18,500	\$20,000
G - 3	Preventative Maintenance	\$3,000	\$3,000
G - 4	Pump Maintenance / Testing	\$2,000	\$2,000
G - 5	Apparatus Supplies	\$1,000	\$1,500
G - 6	Aerial Testing	\$5,000	\$5,000
G - 7	Apparatus Repairs	\$6,000	\$8,500
G - 8	Equipment on Trucks Maintenance	\$0	\$0
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$35,500</b>	<b>\$40,000</b>

## Lincoln County Emergency Services Justification

### North 321 Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
H - 2	Office Furniture & Equipment	\$500	\$1,000
H - 3	IT Equipment	\$0	\$0
H - 4	Apparatus / Vehicles	\$20,000	\$20,000
H - 5	Communications Equipment	\$3,500	\$7,251
H - 7	Building Structures & Improvements	\$2,500	\$2,000
H - 8	Reserve Funds	\$20,000	\$20,000
H - 9	Turn Out Gear	\$8,000	\$10,000
H - 10	SCBA (Air Packs)	\$4,000	\$4,000
H - 11	Other Improvements	\$1,000	\$1,000
<b>H - 12</b>	<b>Total Capital Outlay Expenses</b>	<b>\$59,500</b>	<b>\$65,251</b>
<b>I - 1</b>	<b>OPERATIONS SECTION</b>		
I - 2	Phone / Fax	\$2,000	\$2,000
I - 3	Internet / Web Site / Network	\$2,000	\$2,000
I - 4	Alpha Paging	\$0	\$0
I - 5	Cellular Phone	\$0	\$0
I - 6	Postage	\$150	\$200
I - 7	Subscriptions	\$500	\$300
I - 8	Insurance / Bonding	\$14,000	\$10,000
I - 9	Office Supplies	\$1,000	\$1,000
I - 10	Flower Fund	\$0	\$0
I - 11	IT Fire Reporting	\$0	\$0
I - 12	Professional Services (Accounting)	\$0	\$0
I - 13		\$0	\$0
I - 14	Miscellaneous	\$1,000	\$1,000
<b>I - 14</b>	<b>Total Operations Expenses</b>	<b>\$20,650</b>	<b>\$16,500</b>



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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
Staffing full time	\$31,000	\$40,000
Staffing part time	\$24,000	\$25,000
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
<b>Department Benefits</b>	<b>\$34,440</b>	<b>\$41,440</b>
Insurance cost paid by dept for full time	\$4,000	\$0
Building and Grounds	\$43,000	\$41,000
Fire Prevention & Public Education	\$2,500	\$2,500
Training	\$11,000	\$12,000
Apparatus Maintenance	\$35,500	\$40,000
Capital Outlay	\$59,500	\$61,500
Operations	\$20,650	\$16,500
Debt Retirement	\$2,000	\$0
Equipment	\$20,500	\$34,251
<b>Total</b>	<b>\$288,090</b>	<b>\$314,191</b>

## Lincoln County Emergency Services Cost Projections

3-Year Expense Projection Plan  
North 321 Fire Department

Future Needs	2018/19 Projections	2019/20 Projections	2020/21 Projections
Substation on Startown Road	\$500,000		
Two Pumper Tankers for above	\$600,000		
Replace two trucks at main station			\$1,000,000
<b>Total</b>	<b>\$1,100,000</b>	<b>\$0</b>	<b>\$1,000,000</b>

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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 .10 per \$100.00 for the Fiscal Year 2017-2018.

Sincerely,

Michael F. Fickel Fire Chief

Brent H. Smith Chairman

2-28-2017 Date

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North Brook Volunteer Fire Department

Chief: Mike Richardson

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## Lincoln County Emergency Services Justification

### North Brook Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-17	Proposed Budget 17-18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$326,077	\$344,737
<b>A - 3</b>	Transfer from Reserves		
<b>A - 4</b>	Sales Taxes Refunds		
<b>A - 5</b>	Donations		
<b>A - 6</b>	Reimburesments 10% AFG Match		\$6,545
<b>A - 7</b>	Miscellaneous		
<b>A - 8</b>	Fire Dept. Tax Revenue from other Counties		
<b>A - 9</b>	Income from County Rental of Building Space		
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$326,077</b>	<b>\$351,282</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)		
<b>B - 3</b>	Employee Compensation (Part-Time)		\$30,000
<b>B - 4</b>	Employee Benefits (Career)		
<b>B - 5</b>	Employee Benefits (Part-Time)		
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)		
<b>B - 7</b>	Accident & Sickness Coverage		
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$30,000	\$25,000
<b>B - 9</b>	Career Uniforms		
<b>B - 10</b>	Volunteer Uniforms	\$2,500	\$2,000
<b>B - 11</b>	Membership / Dues		
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$2,000	\$1,500
<b>B - 13</b>	Drug Screening	\$750	\$0
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$4,500	\$5,865
<b>B - 15</b>	Miscellaneous	\$300	\$300
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$40,050</b>	<b>\$64,665</b>

## Lincoln County Emergency Services Justification

### North Brook Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-17	Proposed Budget 17-18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
<b>C - 2</b>	Truck Loan	\$23,175	\$0
<b>C - 3</b>	Building Loan	\$70,595	\$121,595
<b>C - 4</b>	Accounting	\$1,700	\$4,500
<b>C - 5</b>	Fund Bal. Capital Projects		
<b>C - 6</b>			
<b>C - 7</b>			
<b>C - 8</b>			
<b>C - 9</b>			
<b>C - 10</b>	Miscellaneous		
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$95,470</b>	<b>\$126,095</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
<b>D - 2</b>	Building Maintenance	\$2,500	\$2,500
<b>D - 3</b>	Janitorial Supplies / Misc. Supplies	\$2,500	\$1,500
<b>D - 4</b>	Electricity	\$6,500	\$8,000
<b>D - 5</b>	Water / Sewer	\$240	\$240
<b>D - 6</b>	Gas / Propane	\$6,000	\$4,000
<b>D - 7</b>	Generator Fuel	\$1,000	\$1,000
<b>D - 8</b>	Generator Maintenance	\$2,000	\$2,000
<b>D - 9</b>	Building Repairs / Improvements	\$9,500	\$7,500
<b>D - 10</b>	Contracted Professional Services	\$2,000	\$2,000
<b>D - 11</b>	Other Misc. Operating Supplies	\$2,500	\$1,000
<b>D - 12</b>	Insurance	\$18,000	\$12,000
<b>D - 13</b>	Availability Fee	\$0	\$0
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$52,740</b>	<b>\$41,740</b>

## Lincoln County Emergency Services Justification

### North Brook Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-17	Proposed Budget 17-18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
E - 2	Fire Prevention Program	\$1,500	\$500
E - 3	Public Education Program	\$1,000	\$500
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$2,500</b>	<b>\$1,000</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
F - 2	Higher Education Reimbursements	\$500	\$500
F - 3	Advanced Training Certifications		
F - 4	Fire / Rescue College	\$1,500	\$1,500
F - 5	Fire / Rescue Training Aids	\$850	\$1,000
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous		
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$2,850</b>	<b>\$3,000</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
G - 2	Truck Fuel and Maintenance	\$18,000	\$10,000
G - 3	Preventative Maintenance	\$3,500	\$5,000
G - 4	Pump Maintenance / Testing	\$2,000	\$2,500
G - 5	Apparatus Supplies	\$37,000	\$14,500
G - 6	Aerial Testing		
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		
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$70,500</b>	<b>\$42,000</b>

## Lincoln County Emergency Services Justification

### North Brook Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16-17	Proposed Budget 17-18
H - 1	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
H - 2	Office Furniture & Equipment	\$1,500	\$1,500
H - 3	IT Equipment	\$2,500	\$2,500
H - 4	Apparatus / Vehicles	\$100,000	\$0
H - 5	Communications Equipment	\$5,000	\$6,545
H - 7	Building Structures & Improvements	\$37,189	\$15,000
H - 8	Reserve Funds		
H - 9	Turn Out Gear		\$28,887
H - 10	SCBA (Air Packs)		
H - 11	Other Improvements		
H - 12	<b>Total Capital Outlay Expenses</b>	<b>\$146,189</b>	<b>\$54,432</b>
I - 1	<b>OPERATIONS SECTION</b>		
I - 2	Phone / Fax	\$1,000	\$150
I - 3	Internet / Web Site / Network	\$1,000	\$2,300
I - 4	Alpha Paging	\$300	\$300
I - 5	Cellular Phone	\$984	\$0
I - 6	Postage	\$200	\$200
I - 7	Subscriptions	\$300	\$600
I - 8	Insurance / Bonding		
I - 9	Office Supplies	\$820	\$750
I - 10	Flower Fund	\$600	\$400
I - 11	IT Fire Reporting		
I - 12			
I - 13			
I - 14	Miscellaneous		
I - 14	<b>Total Operations Expenses</b>	<b>\$5,204</b>	<b>\$4,700</b>



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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
Staffing full time		
Staffing part time		\$30,000
Salary per paid full time firefighter		
Salary per paid full time officer		
Salary per paid part time firefighter		
Salary per paid part time officer		
<b>Department Benefits</b>	<b>\$47,000</b>	<b>\$34,665</b>
Building and Grounds	\$52,740	\$ 41,740.00
Fire Prevention & Public Education	\$2,500	\$ 1,000.00
Training	\$2,850	\$ 3,000.00
Apparatus Maintenance	\$70,500	\$ 42,000.00
Capital Outlay	\$146,189	\$ 54,432.00
Operations	\$5,204	\$ 4,700.00
Debt Retirement	\$95,470	\$ 126,095.00
Equipment	\$10,400	\$ 13,650.00
<b>Total</b>	<b>\$432,853</b>	<b>\$351,282</b>

**Lincoln County Emergency Services Cost Projections**

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

<b>Future Needs</b>	<b>2017/18 Projections</b>	<b>2018/19 Projections</b>	<b>2019/20 Projections</b>
Sub Station 3	\$750,000		
New Tanker to replace Tanker 23		\$250,000	
New Engine to replace Engine 23			\$400,000
<b>Total</b>	<b>\$750,000</b>	<b>\$250,000</b>	<b>\$400,000</b>

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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 2017-2018.

Sincerely,

  
Fire Chief

  
Chairman

3-15-17 Date

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## Pumpkin Center Volunteer Fire Department

Chief: Shawn Drum

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## Lincoln County Emergency Services Justification

### Pumpkin Center Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$457,720	\$479,439
<b>A - 3</b>	Transfer from Reserves	\$40,000	\$7,223
<b>A - 4</b>	Sales Taxes Refunds	\$6,000	\$7,000
<b>A - 5</b>	Donations	\$0	
<b>A - 6</b>	Reimburesment 10% AFG Match	\$0	\$11,088
<b>A - 7</b>	Miscellaneous	\$0	\$1,800
<b>A - 8</b>	Fire Dept. Tax Revenue from other Counties	\$800	
<b>A - 9</b>	Income from County Rental of Building Space	\$2,400	\$2,400
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$506,920</b>	<b>\$508,950</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)	\$72,000	\$107,000
<b>B - 3</b>	Employee Compensation (Part-Time)	\$3,000	\$0
<b>B - 4</b>	Employee Benefits (Career)	\$13,000	\$21,600
<b>B - 5</b>	Employee Benefits (Part-Time)	\$0	\$0
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)	\$0	\$0
<b>B - 7</b>	Accident & Sickness Coverage	\$6,300	\$6,500
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$8,000	\$8,000
<b>B - 9</b>	Career Uniforms	\$1,000	\$1,500
<b>B - 10</b>	Volunteer Uniforms	\$2,500	\$3,000
<b>B - 11</b>	Membership / Dues	\$1,900	\$2,500
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$2,000	\$2,000
<b>B - 13</b>	Drug Screening	\$0	\$0
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$7,200	\$7,200
<b>B - 15</b>	Miscellaneous	\$0	\$0
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$116,900</b>	<b>\$159,300</b>

## Lincoln County Emergency Services Justification

### Pumpkin Center Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
C - 2	Truck Loan	\$5,000	\$0
C - 3	Building Loan	\$120,000	\$120,000
C - 4			
C - 5	Fund Bal. Capital Projects	\$36,000	\$0
C - 6			
C - 7			
C - 8			
C - 9			
C - 10	Miscellaneous		
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$161,000</b>	<b>\$120,000</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
D - 2	Building Maintenance	\$3,000	\$5,000
D - 3	Janitorial Supplies / Misc. Supplies	\$1,500	\$1,500
D - 4	Electricity	\$11,000	\$11,000
D - 5	Water / Sewer	\$500	\$600
D - 6	Gas / Propane	\$4,500	\$4,500
D - 7	Generator Fuel	\$150	\$0
D - 8	Generator Maintenance	\$0	\$0
D - 9	Building Repairs / Improvements	\$3,000	\$3,000
D - 10	Contracted Professional Services	\$10,000	\$5,000
D - 11	Other Misc. Operating Supplies	\$900	\$900
D - 12	Building Equipment	\$750	\$1,500
D - 13	Availability Fee/Garbage	\$170	\$1,000
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$35,470</b>	<b>\$34,000</b>

## Lincoln County Emergency Services Justification

### Pumpkin Center Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
<b>E - 2</b>	Fire Prevention Program	\$500	\$500
<b>E - 3</b>	Public Education Program	\$500	\$500
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
<b>F - 2</b>	Higher Education Reimbursements	\$1,000	\$1,000
<b>F - 3</b>	Advanced Training Certifications	\$0	\$0
<b>F - 4</b>	Fire / Rescue College	\$2,500	\$3,000
<b>F - 5</b>	Fire / Rescue Training Aids	\$2,000	\$4,000
<b>F - 6</b>			
<b>F - 7</b>			
<b>F - 8</b>			
<b>F - 9</b>			
<b>F - 10</b>	Miscellaneous	\$600	\$600
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$6,100</b>	<b>\$8,600</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
<b>G - 2</b>	Truck Fuel and Maintenance	\$9,000	\$9,000
<b>G - 3</b>	Preventative Maintenance	\$13,000	\$13,000
<b>G - 4</b>	Pump Maintenance / Testing	\$500	\$500
<b>G - 5</b>	Apparatus Supplies	\$1,000	\$1,000
<b>G - 6</b>	Aerial Testing	\$0	\$0
<b>G - 7</b>	Apparatus Repairs	\$14,000	\$17,000
<b>G - 8</b>	Equipment on Trucks Maintenance	\$2,500	\$3,000
<b>G - 9</b>	Wright Express (gasoline)		\$2,500
<b>G - 10</b>			
<b>G - 11</b>			
<b>G - 12</b>			
<b>G - 13</b>	Miscellaneous	\$2,000	\$2,000
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$42,000</b>	<b>\$48,000</b>

## Lincoln County Emergency Services Justification

### Pumpkin Center Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
<b>H - 2</b>	Office Furniture & Equipment	\$0	\$750
<b>H - 3</b>	IT Equipment	\$750	\$750
<b>H - 4</b>	Apparatus / Vehicles	\$0	\$0
<b>H - 5</b>	Communications Equipment	\$17,500	\$17,500
<b>H - 7</b>	Building Structures & Improvements	\$750	\$2,000
<b>H - 8</b>	Reserve Funds	\$0	\$0
<b>H - 9</b>	Turn Out Gear	\$17,000	\$24,000
<b>H - 10</b>	SCBA (Air Packs)	\$36,000	\$20,000
<b>H - 11</b>	Other Improvements	\$500	\$500
<b>H - 12</b>	<b>Total Capital Outlay Expenses</b>	<b>\$72,500</b>	<b>\$65,500</b>
<b>I - 1</b>	<b>OPERATIONS SECTION</b>		
<b>I - 2</b>	Phone / Fax	\$4,000	\$4,000
<b>I - 3</b>	Internet / Web Site / Network	\$0	\$150
<b>I - 4</b>	Alpha Paging	\$500	\$500
<b>I - 5</b>	Cellular Phone	\$0	\$0
<b>I - 6</b>	Postage	\$300	\$300
<b>I - 7</b>	Subscriptions	\$0	\$0
<b>I - 8</b>	Insurance / Bonding	\$27,000	\$27,000
<b>I - 9</b>	Office Supplies	\$750	\$1,000
<b>I - 10</b>	Flower Fund	\$600	\$600
<b>I - 11</b>	IT Fire Reporting	\$0	\$0
<b>I - 12</b>	Professional Services	\$4,000	\$3,000
<b>I - 13</b>	Accounting	\$4,500	\$4,500
<b>I - 14</b>	Miscellaneous	\$500	\$500
<b>I - 14</b>	<b>Total Operations Expenses</b>	<b>\$42,150</b>	<b>\$41,550</b>



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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
Staffing full time	\$72,000	107,000.00
Staffing part time	\$3,000	0.00
Salary per paid full time firefighter	\$0	
Salary per paid full time officer	\$0	
Salary per paid part time firefighter	\$0	
Salary per paid part time officer	\$0	
<b>Department Benefits</b>	<b>\$28,900</b>	<b>30,700.00</b>
<b>Insurance Cost paid by dept for full time</b>	<b>\$13,000</b>	<b>21,600.00</b>
Building and Grounds	\$35,470	34,000.00
Fire Prevention & Public Education	\$1,000	1,000.00
Training	\$6,100	8,600.00
Apparatus Maintenance	\$42,000	48,000.00
Capital Outlay	\$72,500	65,500.00
Operations	\$42,150	41,550.00
Debt Retirement	\$161,000	120,000.00
Equipment	\$29,800	31,000.00
<b>Total</b>	<b>\$506,920</b>	<b>508,950.00</b>

## Lincoln County Emergency Services Cost Projections

3-Year Expense Projection Plan  
Pumpkin Center Fire Department

Future Needs	2018/19 Projections	2019/20 Projections	2020/21 Projections
New Pumper		\$40,000	\$210,000
<b>Total</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$210,000</b>

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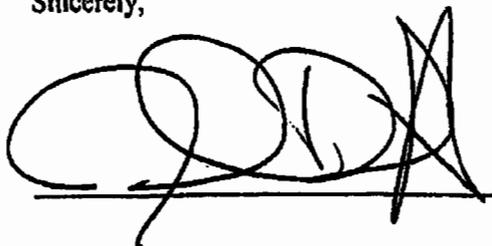
South Fork Volunteer Fire Department  
2736 Long Shoals Road  
Lincolnton, N.C. 28092

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 2017-2018.

Sincerely,

  
\_\_\_\_\_  
Fire Chief

  
\_\_\_\_\_  
Chairman

03/09/2017 \_\_\_\_\_  
Date

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## South Fork Volunteer Fire Department

Chief: John Dancoff

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## Lincoln County Emergency Services Justification

### South Fork Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$330,170	\$341,464
<b>A - 3</b>	Transfer from Reserves		
<b>A - 4</b>	Sales Taxes Refunds		
<b>A - 5</b>	Donations		
<b>A - 6</b>	Reimburesment 10% AFG Match		\$7,769
<b>A - 7</b>	Miscellaneous		
<b>A - 8</b>	Fire Dept. Tax Revenue from other Counties		
<b>A - 9</b>	Income from County Rental of Building Space		
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$330,170</b>	<b>\$349,233</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)	\$0	
<b>B - 3</b>	Employee Compensation (Part-Time)	\$67,000	\$65,000
<b>B - 4</b>	Employee Benefits (Career)	\$0	
<b>B - 5</b>	Employee Benefits (Part-Time)	\$0	
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)	\$0	
<b>B - 7</b>	Accident & Sickness Coverage	\$4,000	\$4,000
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$12,000	\$15,000
<b>B - 9</b>	Employee Uniforms	\$1,500	\$1,500
<b>B - 10</b>	Volunteer Uniforms	\$1,500	\$1,500
<b>B - 11</b>	Membership / Dues	\$1,500	\$2,000
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$5,000	\$4,000
<b>B - 13</b>	Drug Screening	\$0	\$0
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$7,500	\$7,500
<b>B - 15</b>	Miscellaneous	\$0	
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$100,000</b>	<b>\$100,500</b>

## Lincoln County Emergency Services Justification

### South Fork Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
<b>C - 2</b>	Truck Loan #100	\$40,000	
<b>C - 3</b>	Truck Loan #101	\$40,000	\$39,300
<b>C - 4</b>	Building Loan	\$17,000	\$17,000
<b>C - 5</b>	Engine 73 Loan		\$25,000
<b>C - 6</b>	Fund Bal. Capital Projects		
<b>C - 7</b>			
<b>C - 8</b>			
<b>C - 9</b>			
<b>C - 10</b>	Miscellaneous		
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$97,000</b>	<b>\$81,300</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
<b>D - 2</b>	Building Maintenance	\$1,000	\$2,000
<b>D - 3</b>	Janitorial Supplies / Misc. Supplies	\$1,000	\$1,500
<b>D - 4</b>	Electricity	\$9,500	\$9,000
<b>D - 5</b>	Water / Sewer	\$1,200	\$800
<b>D - 6</b>	Gas / Propane	\$1,500	\$1,200
<b>D - 7</b>	Generator Fuel	\$0	\$200
<b>D - 8</b>	Generator Maintenance	\$0	\$400
<b>D - 9</b>	Building Repairs / Improvements	\$2,000	\$5,000
<b>D - 10</b>	Contracted Professional Services	\$11,000	
<b>D - 11</b>	Other Misc. Operating Supplies		
<b>D - 12</b>	Insurance	\$15,000	
<b>D - 13</b>	Availability Fee	\$0	
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$42,200</b>	<b>\$20,100</b>

## Lincoln County Emergency Services Justification

### South Fork Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
<b>E - 2</b>	Fire Prevention Program	\$250	\$250
<b>E - 3</b>	Public Education Program	\$250	\$250
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$500</b>	<b>\$500</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
<b>F - 2</b>	Higher Education Reimbursements		
<b>F - 3</b>	Advanced Training Certifications	\$500	\$500
<b>F - 4</b>	Fire / Rescue College	\$500	\$500
<b>F - 5</b>	Fire / Rescue Training Aids	\$500	\$500
<b>F - 6</b>			
<b>F - 7</b>			
<b>F - 8</b>			
<b>F - 9</b>			
<b>F - 10</b>	Miscellaneous		
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$1,500</b>	<b>\$1,500</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
<b>G - 2</b>	Truck Fuel and Maintenance	\$10,000	\$8,000
<b>G - 3</b>	Preventative Maintenance	\$6,000	\$8,000
<b>G - 4</b>	Pump Maintenance / Testing	\$3,000	\$3,000
<b>G - 5</b>	Apparatus Supplies	\$1,000	\$2,000
<b>G - 6</b>	Aerial Testing	\$0	
<b>G - 7</b>	Apparatus Repairs	\$8,000	\$11,000
<b>G - 8</b>	Equipment on Trucks Maintenance	\$0	
<b>G - 9</b>	<i>Generator Maintenance/Testing</i>		\$3,000
<b>G - 10</b>			
<b>G - 11</b>			
<b>G - 12</b>			
<b>G - 13</b>	Miscellaneous		
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$28,000</b>	<b>\$35,000</b>

## Lincoln County Emergency Services Justification

### South Fork Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
<b>H - 2</b>	Office Furniture & Equipment	\$500	\$750
<b>H - 3</b>	IT Equipment	\$2,000	
<b>H - 4</b>	Apparatus / Vehicles	\$0	
<b>H - 5</b>	Communications Equipment	\$0	\$7,769
<b>H - 7</b>	Building Structures & Improvements	\$0	\$8,164
<b>H - 8</b>	Reserve Funds	\$0	
<b>H - 9</b>	Turn Out Gear	\$0	\$5,000
<b>H - 10</b>	AFG Match (SCBA / Air Packs)	\$20,000	\$10,000
<b>H - 11</b>	NCDOI Grant Match (Fire & Rescue)	\$25,000	\$37,500
<b>H - 12</b>	<b>Total Capital Outlay Expenses</b>	<b>\$47,500</b>	<b>\$69,183</b>
<b>I - 1</b>	<b>OPERATIONS SECTION</b>		
<b>I - 2</b>	Phone / Fax	\$2,800	\$2,500
<b>I - 3</b>	Internet / Web Site / Network	\$2,000	\$2,000
<b>I - 4</b>	Alpha Paging	\$350	\$300
<b>I - 5</b>	Cellular Phone	\$0	
<b>I - 6</b>	Postage	\$100	\$200
<b>I - 7</b>	Subscriptions	\$0	\$150
<b>I - 8</b>	Insurance / Bonding	\$9,000	\$15,000
<b>I - 9</b>	Office Supplies	\$1,000	\$1,500
<b>I - 10</b>	Flower Fund	\$0	
<b>I - 11</b>	IT Fire Reporting		
<b>I - 12</b>	Professional Services (Accounting)(MSFES)(Security)		\$7,000
<b>I - 13</b>			
<b>I - 14</b>	Miscellaneous		
<b>I - 14</b>	<b>Total Operations Expenses</b>	<b>\$15,250</b>	<b>\$28,650</b>



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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
Staffing full time	\$0	
Staffing part time	\$61,000	\$58,500
Salary per paid full time firefighter	\$0	
Salary per paid full time officer	\$0	
Salary per paid part time firefighter	\$0	
Salary per paid part time officer	\$8,000	\$6,500
<b>Department Benefits</b>	<b>\$33,000</b>	<b>\$35,500</b>
Building and Grounds	\$4,000	\$20,100
Fire Prevention & Public Education	\$500	\$500
Training	\$1,500	\$1,500
Apparatus Maintenance	\$28,000	\$35,000
Capital Outlay	\$50,000	\$69,183
Operations	\$46,000	\$28,650
Debt Retirement	\$57,000	\$81,300
Equipment	\$15,000	\$12,500
<b>Total</b>	<b>\$304,000</b>	<b>\$349,233</b>

**Lincoln County Emergency Services Cost Projections**

**3-Year Expense Projection Plan  
South Fork Fire Department**

Future Needs	2018/19 Projections	2019/20 Projections	2020/21 Projections
Building Expansion / Remodel (Addition of "Living/Sleeping" Quarters)	\$250,000		
Parking Lot Replacement (Grading, Retaining Wall, Drainage, Paving)	\$75,000		
Air Pack / Cylinder Replacement (If NOT Obtained Through AFG)		\$220,000	
Pumper Replacement (Replacing E72 - Rescue Pumper)			\$550,000
<b>Total</b>	<b>\$325,000</b>	<b>\$220,000</b>	<b>\$550,000</b>

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Union Volunteer Fire Department  
4588 Reepsville Rd,  
Vale, NC 28168

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 12.5 per \$100.00 for the Fiscal Year 2017-2018.

Sincerely,

Shannon W. Rodgers Fire Chief

R. Bruce Jones Chairman

3/9/2017 Date

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## Union Volunteer Fire Department

Chief: Shannon Rodgers

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## Lincoln County Emergency Services Justification

### Union Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>A - 1</b>	<b>ACCOUNT (REVENUES)</b>		
<b>A - 2</b>	Fire Dept. Tax Revenue from Lincoln County	\$227,960	\$ 331,374
<b>A - 3</b>	Transfer from Reserves	\$0	
<b>A - 4</b>	Sales Taxes Refunds	\$0	
<b>A - 5</b>	Donations	\$0	
<b>A - 6</b>	Reimburesment 10% AFG Match	\$0	\$ 5,522
<b>A - 7</b>	Miscellaneous	\$0	
<b>A - 8</b>	Fire Dept. Tax Revenue from other Counties	\$0	
<b>A - 9</b>	Income from County Rental of Building Space		
<b>A - 7</b>	<b>Totals Revenues</b>	<b>\$227,960</b>	<b>\$ 336,896</b>
<b>B - 1</b>	<b>STAFFING SECTION</b>		
<b>B - 2</b>	Employee Compensation (Career)	\$0	
<b>B - 3</b>	Employee Compensation (Part-Time)	\$50,000	\$ 50,000
<b>B - 4</b>	Employee Benefits (Career)	\$0	
<b>B - 5</b>	Employee Benefits (Part-Time)	\$5,500	\$ 5,500
<b>B - 6</b>	Employee Benefits (on call pay per firefighter)	\$15,000	\$ 15,000
<b>B - 7</b>	Accident & Sickness Coverage	\$4,000	\$ 4,000
<b>B - 8</b>	Volunteer Appreciation & Retention Program	\$2,600	\$ 3,000
<b>B - 9</b>	Career Uniforms	\$0	
<b>B - 10</b>	Volunteer Uniforms	\$1,000	\$ 1,000
<b>B - 11</b>	Membership / Dues	\$800	\$ 2,500
<b>B - 12</b>	Fire/Rescue Pension Fund Contributions	\$3,000	\$ 3,000
<b>B - 13</b>	Drug Screening	\$0	
<b>B - 14</b>	Physicals - Wellness / Fitness Program	\$8,000	\$ 8,000
<b>B - 15</b>	Miscellaneous	\$0	
<b>B - 16</b>	<b>Totals Staffing Expenses</b>	<b>\$89,900</b>	<b>\$ 92,000</b>

## Lincoln County Emergency Services Justification

### Union Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>C - 1</b>	<b>DEBT RETIREMENT SECTION (Current / on going)</b>		
<b>C - 2</b>	Truck Loan	\$0	
<b>C - 3</b>	Building Loan	\$0	
<b>C - 4</b>			
<b>C - 5</b>	Fund Bal. Capital Projects	\$0	\$ 142,824
<b>C - 6</b>			
<b>C - 7</b>			
<b>C - 8</b>			
<b>C - 9</b>			
<b>C - 10</b>	Miscellaneous		
<b>C - 11</b>	<b>Total Debt Retirement</b>	<b>\$0</b>	<b>\$ 142,824</b>
<b>D - 1</b>	<b>BUILDING AND GROUNDS SECTION</b>		
<b>D - 2</b>	Building Maintenance	\$2,000	\$ 1,500
<b>D - 3</b>	Janitorial Supplies / Misc. Supplies	\$500	\$ 500
<b>D - 4</b>	Electricity	\$5,400	\$ 6,000
<b>D - 5</b>	Water / Sewer	\$500	\$ 500
<b>D - 6</b>	Gas / Propane	\$3,500	\$ 3,500
<b>D - 7</b>	Generator Fuel	\$0	
<b>D - 8</b>	Generator Maintenance	\$300	\$ 300
<b>D - 9</b>	Building Repairs / Improvements	\$0	
<b>D - 10</b>	Contracted Professional Services	\$1,000	\$ 700
<b>D - 11</b>	Other Misc. Operating Supplies	\$0	
<b>D - 12</b>	Insurance	\$8,000	\$ 8,000
<b>D - 13</b>	Availability Fee	\$0	\$ -
<b>D - 14</b>	<b>Total Building and Grounds Expenses</b>	<b>\$21,200</b>	<b>\$ 21,000</b>

## Lincoln County Emergency Services Justification

### Union Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>E - 1</b>	<b>Fire Prevention &amp; Public Education Section</b>		
E - 2	Fire Prevention Program	\$400	\$ 400
E - 3	Public Education Program	\$100	\$ 100
<b>E - 4</b>	<b>Total Fire Prevention &amp; Public Education</b>	<b>\$500</b>	<b>\$ 500</b>
<b>F - 1</b>	<b>TRAINING AND STAFF EDUCATION SECTION</b>		
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	\$800	\$ 800
F - 6			
F - 7			
F - 8			
F - 9			
F - 10	Miscellaneous		
<b>F - 11</b>	<b>Total Training &amp; Staff Education Expenses</b>	<b>\$3,800</b>	<b>\$ 3,800</b>
<b>G - 1</b>	<b>Apparatus / Equipment Maintenance Section</b>		
G - 2	Truck Fuel and Maintenance	\$6,000	\$ 6,000
G - 3	Preventative Maintenance	\$3,000	\$ 3,000
G - 4	Pump Maintenance / Testing	\$800	\$ 800
G - 5	Apparatus Supplies	\$1,000	\$ 1,000
G - 6	Aerial Testing	\$250	
G - 7	Apparatus Repairs	\$7,500	\$ 7,500
G - 8	Equipment on Trucks Maintenance	\$0	
G - 9			
G - 10			
G - 11			
G - 12			
G - 13	Miscellaneous		
<b>G - 14</b>	<b>Total Apparatus/Equipment Maintenance Expenses</b>	<b>\$18,550</b>	<b>\$ 18,300</b>

## Lincoln County Emergency Services Justification

### Union Volunteer Fire Department

SECTION NUMBER	PROJECT SECTION TITLES	Current Budget 16/17	Proposed Budget 17/18
<b>H - 1</b>	<b>CAPTIAL OUTLAY (New Projects) SECTION</b>		
<b>H - 2</b>	Office Furniture & Equipment	\$250	
<b>H - 3</b>	IT Equipment	\$2,000	
<b>H - 4</b>	Apparatus / Vehicles	\$0	
<b>H - 5</b>	Communications Equipment	\$0	\$ 5,522
<b>H - 7</b>	Building Structures & Improvements	\$0	
<b>H - 8</b>	Reserve Funds	\$32,247	
<b>H - 9</b>	Turn Out Gear	\$0	
<b>H - 10</b>	SCBA (Air Packs)	\$0	
<b>H - 11</b>	Other Improvements	\$41,263	\$ 32,000
<b>H - 12</b>	<b>Total Capital Outlay Expenses</b>	<b>\$75,760</b>	<b>\$ 37,522</b>
<b>I - 1</b>	<b>OPERATIONS SECTION</b>		
<b>I - 2</b>	Phone / Fax	\$1,000	\$ 800
<b>I - 3</b>	Internet / Web Site / Network	\$1,100	\$ 1,100
<b>I - 4</b>	Alpha Paging	\$0	\$ 1,200
<b>I - 5</b>	Cellular Phone	\$0	\$ 500
<b>I - 6</b>	Postage	\$250	
<b>I - 7</b>	Subscriptions	\$0	
<b>I - 8</b>	Insurance / Bonding	\$0	
<b>I - 9</b>	Office Supplies	\$500	\$ 700
<b>I - 10</b>	Flower Fund	\$300	\$ 300
<b>I - 11</b>	IT Fire Reporting	\$0	
<b>I - 12</b>	Professional Services (Accounting)	\$3,750	\$ 3,000
<b>I - 13</b>	Management Consultant	\$0	\$ 2,000
<b>I - 14</b>	Miscellaneous	\$2,500	\$ 2,500
<b>I - 14</b>	<b>Total Operations Expenses</b>	<b>\$9,400</b>	<b>\$ 12,100</b>



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

Description	Fiscal Year 2016/17 Projected Expenditures	Fiscal Year 2017/18 Needs
Staffing full time	\$0	
Staffing part time	\$50,000	\$50,000
Salary per paid full time firefighter	\$0	
Salary per paid full time officer	\$0	
Salary per paid part time firefighter	\$0	
Salary per paid part time officer	\$0	
<b>Department Benefits</b>	<b>\$39,900</b>	<b>\$42,000</b>
Building and Grounds	\$21,200	\$21,000
Fire Prevention & Public Education	\$500	\$500
Training	\$3,800	\$3,800
Apparatus Maintenance	\$18,550	\$18,300
Capital Outlay	\$75,760	\$37,522
Operations	\$9,400	\$12,100
Debt Retirement	\$0	\$142,824
Equipment	\$8,850	\$8,850
<b>Total</b>	<b>\$227,960</b>	<b>\$336,896</b>

## Lincoln County Emergency Services Cost Projections

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

Future Needs	2018/19 Projections	2019/20 Projections	2020/21 Projections
Main Fire Station	\$1,500,000		
Sub Station	\$500,000		
Front Line Engine	\$500,000		
Tanker		\$300,000	
<b>Total</b>	<b>\$2,500,000</b>	<b>\$300,000</b>	<b>\$0</b>

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