



## Board of Directors Meeting Agenda

April 14, 2026 at 5:30 PM

Station 31, 1050 W. Oak St, Lebanon, Oregon 97355.

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### CALL MEETING TO ORDER

### FLAG SALUTE

### MINUTES:

1. Approval of March 5, 2026 Board Workshop Minutes and March 10, 2026 Minutes

### CITIZEN COMMENTS

(Limited to 5 minutes per speaker)

A visitor may be recognized by the Chair who has identified themselves with their full name, address, and stating the purpose for appearing on the quest input roster.

### NEW BUSINESS

### REPORTS

2. Financial Report
3. Union Address the Board
4. Volunteers Address the Board
5. Fire Chief Report

### ADJOURN TO EXECUTIVE SESSION PER ORS 192.660(2)(d): TO CONDUCT DELIBERATIONS ON LABOR NEGOTIATIONS

### RECONVENE REGULAR SESSION

### OTHER AGENDA ITEMS

### ADJOURN REGULAR SESSION

**Live Stream the meeting:** <https://www.youtube.com/@lebanonfiredistrict/streams>

**Join Zoom Meeting: Meeting ID: 862 5563 8389 Passcode: 598282**

<https://us02web.zoom.us/j/86255638389?pwd=bsLYwet0ly5rz5yl4jFxadgmHAh8WcO.1>

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- Robert Taylor, Board President
- Dale White, Vice President
- Wyatt King, Secretary/Treasurer
- Matt Herb, Member
- Robbe Boren, Member

- John Tacy, Fire Chief
- Mark Fitzwater, DC of Operations
- Candace Hedding, Fire Marshal
- Russell Duerr, DC of Training
- Desiree Barker, Chief Administrative Officer
- Cindy Kroll, Administrative Assistant

**CALL MEETING TO ORDER AT 5:30 PM**

**FLAG SALUTE**

**MINUTES**

**Agenda Item # 1 – Approval of February 10, 2026 Minutes**

Member Herb made a motion to approve the board meeting minutes and executive session minutes as written, Secretary/Treasurer King 2<sup>nd</sup> the motion.

Vote:

- Board President Taylor - Absent
- Vice President White - Yea
- Secretary/Treasurer King - Yea
- Member Herb - Yea
- Member Boren – Yea

Motion Approved.

**CITIZEN COMMENTS**

(Limited to 5 minutes per speaker)  
There were no citizen comments.

**NEW BUSINESS**

**Agenda Item #2 – Badge Pinning**

Chief Tacy recognized Lt. Kemper and conducted the swearing-in ceremony.

- Chief Tacy administered the oath of office.
- Lt. Kemper was pinned by his wife, Julie Kemper.

**Agenda Item #3 – Annexation Request**

Secretary/Treasurer King disclosed a potential conflict of interest, as his insurance agency provides services for the property located on McDowell Creek Drive.

Chief Tacy briefed the board on revisiting Snow Peak annexation that was presented at the last meeting. The motions and voting were missed, so they needed to be corrected. He also presented a new annexation request.

Member Herb made a motion to approve the two annexation requests at 40850 McDowell Creek Drive and 43349 Snow Peak Drive as written, Secretary/Treasurer King 2<sup>nd</sup> the motion.

Vote:

March 10, 2026

Board President Taylor - Absent  
Vice President White - Yea  
Secretary/Treasurer King - Yea  
Member Herb - Yea  
Member Boren – Yea

Motion Approved.

#### **Agenda Item #4 – CWDG Grant Vehicle Purchase**

Chief Tacy requested the Board's approval for an expenditure exceeding \$50,000 for a vehicle, noting that the expense will be reimbursed through the CWDG grant.

Member King made a motion to approve the expenditure as presented, Member Herb 2nd the motion.

Vote:

Board President Taylor - Absent  
Vice President White - Yea  
Secretary/Treasurer King - Yea  
Member Herb - Yea  
Member Boren – Yea

Motion Approved.

#### **Agenda Item #5 – Appoint Budget Officer**

Chief Tacy requested that he be appointed as the official Budget Officer, responsible for presenting the budget to the Budget Committee.

Member Herb made a motion to appoint Chief Tacy as Budget Officer, Secretary/Treasurer King 2nd the motion.

Vote:

Board President Taylor - Absent  
Vice President White - Yea  
Secretary/Treasurer King - Yea  
Member Herb - Yea  
Member Boren – Yea

Motion Approved.

## **REPORTS**

#### **Agenda Item #6 – Financial Report**

Chief Tacy provided CAO Barker's financial updates:

- Tax Revenue: 92% received; 8% remaining.
- Fire and Life Safety Fees: Revenue is nearly double last year's amount.
- OHA is preparing the documents to send to the GEMT providers.
- GEMT funding is anticipated soon.
- FireMed enrollments are tracking with previous years, the automatic renewal option is now available online.

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- Station 34 maintenance costs have been notably high.
  - Unemployment expenses have been higher than anticipated. LFD reimburses the state for unemployment claims. LFD is responsible even if an employee quits.
  - Contract services is high this time of year due to vendor contract annual renewals.
- Fire Marshal Hedding provided an update on plan review fees:
- Fees collected for plan reviews totaled approximately \$18,000. Commercial plan review fees collected by the city were approximately \$3,000 last year.
  - Significant new construction and plan review progress has been noted this year.

#### **Agenda Item #7 – Legislative update(s)**

Chief Tacy provided an update on the GEMT program:

- The GEMT program funding had been under scrutiny at the federal level, particularly by CMS (Medicare/Medicaid), which raised concerns that Oregon was at risk of losing the funds.
- This created potential liability for the District and other local agencies regarding receipt of GEMT funds.
- A legislative change was passed unanimously, allowing Oregon to receive GEMT funds through an adjusted process similar to other states.
- Chief Tacy noted that this change was a positive development for the department.

#### **Agenda Item #8 – Union Address the Board**

- Union Secretary/Treasurer Perkins congratulated Lt. Kemper on his recent badge pinning.
- Member Herb expressed appreciation to the Union for their participation in the Budget Workshop.

#### **Agenda Item #9 – Volunteers Address the Board**

DC Duerr provided an update on the volunteer application progress:

- Volunteer applications for the Spring season will close in April.
- Three new support volunteers have applied and are going through the application process.

#### **Agenda Item #10 – Fire Chief Report**

Fire Chief Tacy reported on various topics:

- Station 34 connection to the city water system has been completed.
- Station 34 insulation is under review. Bids have been received from three vendors to correct the insulation and extend the life of the roof.

Chief Tacy spoke with political consultant, Liz Loomis regarding potential levy timing.

- Loomis recommended running a levy in May 2027, suggesting November would be too soon.
- She emphasized that the District needs time to educate the community.

Chief Tacy reached out to another consulting group, Reagan Knopp, recommended by the City of Lebanon and local legislators, but has not yet received a response.

Secretary/Treasurer King asked about the services and value offered by the consultants.

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- Chief Tacy shared services are highly tailored and customizable. He proposed focusing on marketing and messaging strategies if a consultant is engaged.

**ADJOURN TO EXECUTIVE SESSION AT 6:00 pm PER ORS 192.660(2)(d): TO CONDUCT DELIBERATIONS ON LABOR NEGOTIATIONS**

**RECONVENE REGULAR SESSION at 6:33 pm**

**OTHER AGENDA ITEMS**

There were no other agenda items.

**ADJOURN REGULAR SESSION AT 6:34 pm.**

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Robert Taylor, Board President

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John Tacy, Fire Chief



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|---|--|
| <input checked="" type="checkbox"/> Robert Taylor, Board President  | <input checked="" type="checkbox"/> John Tacy, Fire Chief                        |
| <input checked="" type="checkbox"/> Dale White, Vice President      | <input checked="" type="checkbox"/> Mark Fitzwater, DC of Operations             |
| <input checked="" type="checkbox"/> Wyatt King, Secretary/Treasurer | <input type="checkbox"/> Candace Hedding, Fire Marshal                           |
| <input checked="" type="checkbox"/> Matt Herb, Member               | <input checked="" type="checkbox"/> Russell Duerr, DC of Training                |
| <input checked="" type="checkbox"/> Robbe Boren, Member             | <input checked="" type="checkbox"/> Desiree Barker, Chief Administrative Officer |

Member Herb joined the meeting at 3:04 pm.  
 Member Boren joined the meeting via zoom at 3:04 pm.  
 Secretary/Treasurer King exited the meeting at 3:53 pm.

**CALL WORK SESSION TO ORDER AT 12:00 PM**

**FLAG SALUTE**

**CITIZEN COMMENTS**

(Limited to 5 minutes per speaker)  
 There were no citizen comments.

**REPORTS**

**Agenda item # 1 – Fire Chief Report**

Chief Tacy would like the meeting to focus on protecting our core response. Each division will define administrative staff duties and battalion chief duties including a general assessment of where we are today. Today’s presentations are key elements to help us make decisions going forward. It’s an opportunity to discuss new ideas and directions, identify essentials for M&S, and seek new revenue opportunities.

- Chief Tacy provided statistics. We now serve a population exceeding 30,000 and we responded to 7181 calls last year.
- At SDAO’s recommendation, Chief Tacy recommends focusing on Standard of Coverage (which details where we are today) versus a Strategic Plan (where we plan to go). We can utilize the previous outline as a starting point. Handling this in-house is more cost effective.
- After the Standard of Coverage is complete, we can review the Strategic Plan to determine the updates.
- Chief Tacy handed out 2 cards to the Board and requested their participation in an exercise. Pink lined card: note what LFD provides to the community. Blue lined card: note our funding sources.

Chief Tacy would like the District to move forward together. It is a commitment from all staff and the community.

**Agenda Item #2 – Fire and Life Safety Report**

Deputy Fire Marshal Jason Adamson presented Fire Marshal Candace Hedding’s presentation in her absence.

The Fire and Life Safety Division has many functions:

- They develop relationships with community businesses.
- They manage over 800 commercial inspections, searching for OR fire code violations and offering suggestions that assist LFD crews to more effectively do their jobs.

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- Inspections are managed and have proven to reduce fires. They are divided amongst the team. Shift personnel assist with the lighter/quicker inspections. More in-depth inspections are handled by DFM or FM. OSFM provides training and advisory support, and helps with schools and hospitals, et.al. OSFM is not an inspection resource for us.
- Fire investigations involve LFIT when more technical skills are required. It requires education to keep up with physics, chemistry, fire science, and technical report writing.
- Plan reviews consist of fire truck access and water quantity or pressure and provide information so we can utilize computer preplanning. Mapping offers the information we use to reduce response times, patient contact delays, or directions within facilities. For example, schools and other large facilities are mapped.
- Fire alarm testing provides the address with alarm notification.
- Public education consists of 3rd grade visits for public and private schools in our area. It teaches children what to do, how to plan, and it shows children what a firefighter looks like in their turnouts, so they aren't scared [and hide] if they see one. Recently Lithium batteries have been a public education focus.
- Additional education includes fire extinguisher training, senior safety talks, health/medical training for decision making, and cooking advice for family members and patients when dementia is a factor to circumvent issues. Defensible space education includes best practices. A CWDG grant through Sweethome will assist with the costs of helping property owners with WUI inspections and clearing space, purchasing supplies for address signs.
- We host the annual Fire Expo
- Smoke alarm installation and maintaining the inventory on the trucks is handled.
- Lock boxes (funded by LFCAIRS) are installed so we can get into the box to get a key for the entrance into a house to assist with the least amount of damage to the property.
- Life Jacket kiosks are maintained. Last year we received donated jackets. This service reduces accidents. The kiosks are managed by volunteers.
- Fire sitting program for young fire starters. It takes a team of parents, teachers, etc. to have impact.

Fire and Life Safety's job is to improve operations for better and easier responses.

Chief Tacy commended the team for their work on the software. Our last program took many years to build and didn't transfer data completely. F&L Safety has done a great job to add the data.

### **Agenda Item #3 – Operations Report**

Division Chief of Operations, Mark Fitzwater, reviewed his duties and those for ambulance services.

- Operations handle Emergency Medical Service recertifications, OHA surveys, protocol reviews (EMS), and the EMS training committee.
- Operations provide oversight to operational personnel, standard operating guidelines. We try to the best of our ability to meet NFPA guidelines

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- Human resource issues, which can be time consuming when resolving personnel conflicts, hiring and promotional processes, are also performed by the Operations Chief.
- He supports the Fire Chief as needed.
- He provides statistical tracking. NFPA reporting. We try to the best of our ability to meet NFPA guidelines

With 134 square miles to cover, DC Fitzwater discussed the remaining 2 ambulances and 1 engine at Station 31. He stated the importance of retaining the ambulances we have left. We need higher staffing levels with ambulances to support the community.

DC Fitzwater explained the current issues we are facing with our ambulance services:

- We had 4977 EMS calls last year, including mutual aid calls.
- We handle hospital transfers because the hospital is in our ASA. They pay well for transfers. It is 40% of EMS budget but consumes approximately 85 days per year.
- DC Fitzwater reiterated the increased call volume: We have seen 114.9% increased call volume since 2006. In 2015 we had primarily 1 call at a time. Last year we had 2400 with 2 calls at a time. 1068 with 3 calls at a time. 34 where 4 calls came in at once. Mutual aid helps in situations when we are responding elsewhere, but that delays assistance. No matter the severity of a call, once we arrive on scene, we cannot leave the scene, or it is considered patient abandonment.
- We had 4 ambulances but now we only have 2.
- We are a mutual aid partner for Albany, Brownsville, and Sweethome and so respond to many of their calls.
- DC Fitzwater explained the process. BCs weigh the options when handling calls. Our reality is hoping a bad call doesn't come in while out on other calls. Our main concern - what if a life is threatened? Minutes count.
- LCH offered conversation to pay for staffing for their transfers. After a lot of our resources, LCH admitted they never intended to help staff an ambulance.
- The Big Beautiful Bill's passing may provide Oregon with dollars specific to rural healthcare. A specialty care transport ambulance is possible. A grant provides funding for critical care training. The hospital may be interested because they don't have to send a nurse if we have a critical care paramedic. It could staff ambulance(s) for 3-5 years.
- Lift assistance was discussed. Due to high volume, we may have to charge the patient in the future. The patient can still make the call but will pay a fee. We don't want patients to sit for an extended period, but it may become necessary to keep up with the calls.

#### **Agenda Item #4 – Training Report**

Division Chief Duerr summarized programs, requirements and impacts.

- The Recruitment & Retention program's grant ended, but the workload remains.
- Administering the training program requires facility upkeep, records, monthly training, 2-6 weeks fire academies twice per year or more. Training relies on our ranks to train, and we work with neighbors who stay updated on regulations. The number of training hours is skill dependent. To remain accredited with DPSST

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requires a minimum of 60 hours per year. We need training for all our team members to maintain a level of response readiness.

- Volunteers that pass academy are assigned to a station and officer based on where they live. Volunteers are paid a nominal stipend when they respond.
- LOSAP is a retirement program for volunteers where it takes 10 years to be vested.
- DC Duerr acts as the health safety officer, overseeing OSHA inspections, NFPA physical monitoring, coordinates with Occupational Health, maintains required paperwork, eyewash, fire extinguishers, and accident or incident reporting.
- He oversees the volunteer firefighters including tender and apparatus operators, fire support volunteers, WLEA program volunteers, and resident volunteers.
- We were forced to cut the resident volunteer program in half last year. LFD's ability to respond is a big area of concern. Volunteers provide valuable assistance to us in the rural areas, but volunteers are dwindling. Some volunteers must remain outside a structure. Volunteers help get water to the scene. They can truck water to the scene when it isn't readily available. The volunteer program requires a lot of time due to the volume of paperwork.
- Fire Corp set up the state required rehabilitation area on fire scenes. They perform medical checks for basic vitals. They also offer emotional and practical support for families on scene and provide resources to victims.
- The WLEA (Western University Lebanon Fire Emergency Alliance) program offers education and training to students in medical school. The hours volunteering for us count toward their degree. They also assisted with our EMS white paper.
- Residential volunteers go to school full-time. When out of class they work a shift when able. We can utilize them as the 3rd member of engine or on a medic unit. The goal is to have a firefighter/EMT to hire. It's a pipeline that provides a good pool to hire from.
- Paramedics recertify biannually. OR requires an Associates to become a paramedic. We need skilled paramedics, but we cannot train them in-house.
- We have an EMR high school program. FF Crenshaw came from that program. FF Sonneman provides instruction at the high school so they can test in EMR once over 16.
- Volunteers are an appreciated part of our team and to show that appreciation we have an annual steak night, and we provide class B uniforms after one year of service. One class B is \$1,200.
- We have retention challenges. Volunteers leave for many reasons from changes in their home-life to failing academy. Career staff have used us as a steppingstone. Our current career supporting the line is very young. We have a 25% turnover that is similar to the rest of Oregon.
- We promote advancement opportunities with specialty training, incentive programs, employee development. We have certified trainers and classes in-house. We've certified over 60 in the last 4 years.
- Newer programs include the drone program that has 9 certified pilots. Drones provide heat signatures from above to assist with firefighting tactics.

#### **Agenda Item #5 – Financial Report**

CAO Barker provided a historical, current day and future financial outlook, starting with a brief timeline.

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- LFD began providing community protection in 1884. The first budget in 1916 was \$1,283. Revenue challenges introduced in the 1990s were Measures 5 & 50 that capitated property tax revenue. In 1997 Medicare changed from “reasonable rate” to fixed rate pay structure. In 2016, the Master Plan confirmed our expenses were outpacing our revenues. Our current budget is no different.
- To assist the audience in understanding how government budgeting handles transfer between funds, CAO Barker explained how the revenue initially received and counted in one fund, is again received when transferred into another fund. This displays an inflated revenue by counting the revenue twice. The same situation occurs with expenses.
- Our current budget has a \$643,000 deficit despite spending controls. We have reduced staff again and continue to search for new revenue streams.
- The revenue and expenses comparison shows a structural deficit.
- CAO Barker explained the declining cash flow and the importance of our reserves. The loss of the cashflow jeopardizes our ability to fund ambulance services. The impact to cash is two-fold. We lose dividend income as the reserves decline. When it declines and no longer provides us cashflow through November of each year, a tax anticipation note will be required and adds additional expense.
- CAO Barker stressed the pressure we are experiencing from inflation and growing emergency demands.
- CAO Barker suggested Community Engagement in funding measures or developing partnerships with other agencies.

CAO Barker recognized the efforts of the LFD and believes we can build a sustainable future with the public’s help.

### **Agenda Item #6 – Apparatus Report**

BC Suing volunteered for 6 years at Station 32, before he was hired full-time. He is a member of OSFM Engine Program Committee. OSFM is hoping to put out more apparatus.

Battalion Chief Suing listed the duties of the standard 24-hour shift working at the BC desk. The duties include prioritizing calls, planning projects, training, coordinating with vendors, outside agencies, hospital staff, dispatch, and neighboring departments. BCs are incident commanders for structural fires, MVCs, and major emergencies. BCs are responsible for tracking staffing present on shift, scheduling, daily timecards, and incident report validation.

BC Suing explained his additional responsibilities that include, coordinating maintenance of 28 apparatus, tracking mileage, and monitoring small tools inventory utilizing software, scheduling and overseeing annual testing of pumps, aerial ladders, hoses, ground ladders, rescue equipment and tools.

BC Suing further explained how LFD has had to push off the 2016 vehicle replacement plan. LFD has 4 medic units with a combined mileage of 1 million miles and are ready to be replaced. One ambulance is a remounted box that in total has 600,000 miles.

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We need to plan our next engine refurbishment. The cost is \$450,000-\$500,000 and it is needed.

### **Agenda Item #7 – Infrastructure and PPE Report**

Battalion Chief Kibble shared the additional duties he manages outside of the regular battalion chief duties.

BC Kibble shared his status as the dispatch liaison for CAD and WVOP. He manages radios and minitors and their programming, purchases and installs. BC Kibble is the G2 system point of contact, Pulse Point coordinator, First Due responder & medications module coordinator. Lieutenant Manzi provides assistance.

With the support of Lt Kroll, the responder tablets and PCs for Mobile Communication Terminal use are maintained. BC Kibble ensures Starlink, EOC, and Knox software remain operational. He is a hazmat administrator on the regional team 5 for LFD, and hazmat tech with Linn/Benton.

NFPA now limits personal protection equipment to a 10-year lifespan. This is a new and costly requirement. BC Kibble manages the PPE budget ensuring staff have turnouts, helmets, hoods, gloves, wildland clothing, and identifier markings so our staff is protected while performing their service.

### **Agenda Item #8 – Maintenance Report**

Battalion Chief Nunes is in charge of station and grounds maintenance, which includes maintenance contracts, HVAC equipment, overhead doors, fire sprinklers, backflow testing, and security alarms.

With staff assistance, BC Nunes is also the First Due scheduling coordinator, in charge of Hazmat reportable quantities, fuel station and inventory, SCBA batteries, hydro tests on over 100 SCBA bottles, flashlights, 60v tools, and fire extinguishers. She oversees SCBA program that Lt Kemper has well in hand. Fit testing, flows testing, compressor maintenance.

In her role, BC Nunes recently identified issues with the Station 31 hot water circulating pumps, and the overhead doors were found to be missing support. At Station 34 she is overseeing heat pump repairs, siding and window replacements, connecting to City water, and the roof repairs.

BC Nunes has determined the Station 34 heat pump needs replaced. It will cost \$160,000. Station 34 needs a new roof soon, the pond area must be filled in, aging appliances need replaced. Generator Station 32. SCBA

### **Agenda Item #9 – Union Address the Board**

Michael Perkins, Union Secretary standing in for President Jason Carroll shared some Union concerns and their beliefs.

- While appreciating the efforts of the leadership team, they believe the problems go beyond bargaining issues. Recruitment and retention issues can create organizational risk. The Union claimed 28 staff have left without an exit interview.

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- We have fewer staff despite increasing call volume.
- Wages are considered lower than other agencies, so suggested seeking alternative options that don't only include compensation.
- Staff have additional duties, including inspections.
- Medical duties are assigned with little rotation off.
- There is difficulty finding new hires.
- Without meaningful change the Union is concerned but agrees it will take a shared commitment to change.

Lt Perkins stated his goal wasn't to discuss the contract despite his references to negotiation discussions. The Union wanted to place emphasis on the topics.

Board President Taylor asked for suggestions on how to fix the salaries, or suggestions to retain employees. The Union sees the challenge and has suggested some alternatives in the negotiation discussions.

Vice President White shared the Board's concern. He suggested looking into an ambulance district as an option.

Member Boren reported finding the same issues up north and across the state.

#### **Agenda Item #10 – Volunteers Address the Board**

There were no volunteers present to address the board.

#### **Agenda Item #11 – Strengths and Weaknesses, External Opportunities, and Threats**

Division Chief Fitzwater opened the SWOT analysis discussion revealing a summarized version of the employee discussions.

- Strengths were gathered from staff and lined up similarly to the Board input. It includes our staff, our training program, our relationships with mutual aid partners as the top three.
- Weaknesses were then summarized. The budget challenges, including lack of revenue, which means less money for staffing and other expenses. Less staffing means burnout. Historical knowledge from exiting staff creates added challenges.
- Opportunities discussed included upcoming grants and a possible levy.
- The identified threats included a growing community and thus increasing call volume, enterprise zones delay tax revenue, Medicare and Medicaid 30% reimbursement rates, and the hospital merger. We hope the merger will improve things, but it could mean a shift in the distance traveled to facilities. Legislative changes can have a negative impact, such as Paid Leave Oregon.

#### **Agenda Item #12 – Goal Discussion and Setting**

Fire Chief Tacy hopes value was found from the staff's presentations and explanation of duties. Goal setting is next.

- LFD's Standards of Coverage are outdated. He would like to see LFD start updating it. The work should involve the Board, staff, volunteers, and community members with a 2-month deadline.
- Member Herb suggested a 1, 3, and 5-year plan that should be updated annually.

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- VP White asked how long we can wait for a levy. More data is needed.
- Chief Tacy introduced a topic - How many staff can our budget support and maintain ambulance service? Providing too few is a disservice to our community.
- Responding to VP White's suggestion of an ambulance district, he stated that it has to come from community with a petition and that takes time.
- Member Herb believes the levy was too close to the bond. We need more data before moving forward with another levy. He suggested planning politics and strategy. Chief Tacy recently sat in on a class that Linn Loomis taught. Bringing in someone [her] is a cost after the initial discussion. Chief Tacy will talk to her to see if she'd be interested and bring results to next meeting.

**OTHER AGENDA ITEMS**

There were no other agenda items.

**ADJOURN WORK SESSION AT 5:23 pm.**

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Robert Taylor, Board President

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John Tacy, Fire Chief



## Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>020</b>	<b>GENERAL FUND</b>						
<b>201</b>	<b>FIRE SUPPRESSION</b>						
	Revenue	3,900,124	79,989	3,647,192	94%	252,932	6%
	Expense						
	Personal Services	3,267,125	245,055	2,423,789	74%	843,336	26%
	Maint/Equipment	25,600	447	9,837	38%	15,763	62%
	Vehicles	250,000		99,952	40%	150,049	60%
	Capital	250,000		99,952	40%	150,049	60%
	Expense	3,900,125	275,235	2,790,535	72%	1,109,590	28%
<b>202</b>	<b>FIRE PREVENTION</b>						
	Revenue	458,258	9,283	438,685	96%	19,573	4%
	Expense						
	Personal Services	435,558	37,340	385,329	88%	50,229	12%
	Materials & Services	22,700	1,053	5,329	23%	17,371	77%
	Expense	458,258	38,393	390,658	85%	67,600	15%
<b>203</b>	<b>LEGISLATIVE</b>						
	Revenue	61,410	1,155	57,892	94%	3,518	6%
	Expense						
	Materials & Services	61,410	5,221	50,977	83%	10,433	17%
	Expense	61,410	5,221	50,977	83%	10,433	17%



## Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>204</b>	<b>FINANCE</b>						
	Revenue	676,694	12,722	637,923	94%	38,771	6%
	Expense						
	Personal Services	207,202	15,984	158,244	76%	48,959	24%
	Materials & Services	469,492	32,147	316,592	67%	152,900	33%
	Expense	(676,694)	(48,132)	(474,836)	70%	(201,858)	30%
<b>205</b>	<b>MAINTENANCE</b>						
	Revenue	410,385	7,716	386,872	94%	23,513	6%
	Expense						
	Materials & Services	410,385	37,260	284,418	69%	125,967	31%
	Expense	410,385	37,260	284,418	69%	125,967	31%
<b>206</b>	<b>TRAINING</b>						
	Revenue	256,879	4,830	242,161	94%	14,718	6%
	Expense						
	Personal Services	162,679	18,991	156,990	97%	5,690	4%
	Materials & Services	94,200	1,463	50,826	54%	43,374	46%
	Expense	256,879	20,454	207,815	81%	49,064	19%



## Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026                      March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>207</b>	<b>VOLUNTEERS</b>						
	Revenue	226,463	4,258	213,488	94%	12,975	6%
	Expense						
	Personal Services	84,838	979	45,006	53%	39,832	47%
	Materials & Services	141,625	172	56,098	40%	85,527	60%
	Expense	226,463	1,151	101,104	45%	125,359	55%
<b>210</b>	<b>OPERATING DEBT &amp; CONTINGENCY</b>						
	Revenue	1,146,747	7,288	365,416	32%	781,331	68%
	Expense						
	Contingency	300,000	-	-	0%	300,000	100%
	Transfers & Debt	666,747	-	-	0%	666,747	100%
	Special Payments	180,000	13,843	107,426	60%	72,574	40%
	Expense	1,146,747	13,843	107,426	9%	1,039,320	91%



## Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>030</b>	<b>DEBT SERVICE FUND</b>						
<b>000</b>	<b>Department</b>						
	Revenue	1,010,452	21,479	945,258	94%	65,195	6%
<b>301</b>	<b>G.O. BONDS &amp; DEBT</b>						
	Expense						
	Materials & Services	5	-	0	3%	5	97%
	Transfers & Debt	1,010,447	-	325,534	32%	684,914	68%
	Expense	1,010,452	-	325,534	32%	684,918	68%
<b>040</b>	<b>ENTERPRISE FUNDS</b>						
<b>410</b>	<b>AMBULANCE</b>						
	Revenue	4,255,804	461,405	2,734,037	64%	1,521,768	36%
	Expense						
	Personal Services	3,448,027	263,486	2,573,653	75%	874,374	25%
	Materials & Services	807,777	60,435	432,771	54%	375,006	46%
	Expense	4,255,804	323,921	3,006,425	71%	1,249,380	29%



## Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>070</b>	<b>RESERVE FUNDS</b>						
<b>701</b>	<b>BUILDING</b>						
	Revenue	2,976,785	-	-	0%	2,976,785	100%
	Expense						
	Capital	513,800	-	-	0%	513,800	100%
	Expense	513,800	-	-	0%	513,800	100%
<b>703</b>	<b>EMPLOYEE BENEFIT</b>						
	Expense						
	Special Payments	750,000	-	-	0%	750,000	100%
	Expense	750,000	-	-	0%	750,000	100%
<b>705</b>	<b>EQUIPMENT</b>						
	Expense						
	Materials & Services	648,250	-	-	0%	648,250	100%
	Expense	648,250	-	-	0%	648,250	100%



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>020</b>	<b>GENERAL FUND</b>						
<b>201</b>	<b>FIRE SUPPRESSION</b>						
	<b>Revenue</b>						
020-201-420020	Grant Revenue	-	-	2,500	0%	(2,500)	0%
020-201-420200	Conflagration Revenue	332,887	-	482,364	145%	(149,477)	-45%
020-201-470100	Property Tax Revenue	3,227,217	60,674	3,042,315	94%	184,901	6%
020-201-480000	Donations	300	1	833	278%	(533)	-178%
020-201-481000	Interest on Investment	140,000	15,096	98,260	70%	41,740	30%
020-201-481420	Miscellaneous Revenue	15,500	4,218	20,919	135%	(5,419)	-35%
020-201-499010	Beginning Balance	184,221	-	-	0%	184,221	100%
	<b>Revenue</b>	<b>3,900,124</b>	<b>79,989</b>	<b>3,647,192</b>	<b>94%</b>	<b>252,932</b>	<b>6%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-201-500001	Fire Chief	112,800	6,957	119,761	106%	(6,962)	-6%
020-201-500004	Operations Chief	71,922	6,043	56,518	79%	15,404	21%
020-201-500015	Battalion Chief	196,749	15,792	149,928	76%	46,821	24%
020-201-500020	Lieutenant	172,943	13,705	112,764	65%	60,179	35%
020-201-500030	Fringe Benefits	1,333,404	95,115	902,405	68%	430,999	32%
020-201-500035	Engineer	154,995	12,243	106,432	69%	48,563	31%
020-201-500040	Firefighter	943,344	76,274	735,573	78%	207,771	22%
020-201-500100	Conflag Pay	-	-	70,638	0%	(70,638)	0%
020-201-506000	Overtime	280,968	18,926	169,770	60%	111,198	40%
	<b>Personal Services</b>	<b>3,267,125</b>	<b>245,055</b>	<b>2,423,789</b>	<b>74%</b>	<b>843,336</b>	<b>26%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>Materials &amp; Services</b>							
020-201-611300	Contract Services	218,299	8,056	189,261	87%	29,038	13%
020-201-612400	Operating Expense	20,100	1,367	11,185	56%	8,915	44%
020-201-612500	Operating Supplies	70,000	7,521	27,529	39%	42,471	61%
020-201-612550	Personal Protective Equipment	30,000	1,304	6,826	23%	23,174	77%
020-201-614010	Unemployment Insurance	-	11,341	11,341	0%	(11,341)	0%
020-201-615000	Uniforms	19,000	143	10,813	57%	8,187	43%
020-201-615700	Maint/Equipment	25,600	447	9,837	38%	15,763	62%
	<b>Materials &amp; Services</b>	<b>382,999</b>	<b>30,180</b>	<b>266,794</b>	<b>70%</b>	<b>116,205</b>	<b>30%</b>
<b>Capital</b>							
020-201-728000	Vehicles	250,000		99,952	40%	150,049	60%
	<b>Capital</b>	<b>250,000</b>		<b>99,952</b>	<b>40%</b>	<b>150,049</b>	<b>60%</b>
	<b>Expense</b>	<b>3,900,125</b>	<b>275,235</b>	<b>2,790,535</b>	<b>72%</b>	<b>1,109,590</b>	<b>28%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>202</b>	<b>FIRE PREVENTION</b>						
	<b>Revenue</b>						
020-202-470100	Property Tax Revenue	448,258	8,428	422,575	94%	25,683	6%
020-202-480100	Fees	10,000	855	16,110	-161%	(6,110)	61%
	<b>Revenue</b>	<b>458,258</b>	<b>9,283</b>	<b>438,685</b>	<b>-96%</b>	<b>19,573</b>	<b>-4%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-202-500012	Fire Marshal	148,968	11,524	141,756	95%	7,212	5%
020-202-500025	Deputy Fire Marshal	113,805	10,046	84,168	74%	29,637	26%
020-202-500030	Fringe Benefits	171,285	15,230	148,175	87%	23,110	13%
020-202-506000	Overtime	1,500	541	11,230	749%	(9,730)	-649%
	<b>Personal Services</b>	<b>435,558</b>	<b>37,340</b>	<b>385,329</b>	<b>88%</b>	<b>50,229</b>	<b>12%</b>
	<b>Materials &amp; Services</b>						
020-202-611300	Contract Services	-	-	-	0%	-	0%
020-202-612400	Operating Expense	5,000	29	1,893	38%	3,107	62%
020-202-612500	Operating Supplies	17,700	1,024	3,436	19%	14,264	81%
	<b>Materials &amp; Services</b>	<b>22,700</b>	<b>1,053</b>	<b>5,329</b>	<b>23%</b>	<b>17,371</b>	<b>77%</b>
	<b>Expense</b>	<b>458,258</b>	<b>38,393</b>	<b>390,658</b>	<b>85%</b>	<b>67,600</b>	<b>15%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>203</b>	<b>LEGISLATIVE</b>						
	<b>Revenue</b>						
020-203-470100	Property Tax Revenue	61,410	1,155	57,892	94%	3,518	6%
	<b>Revenue</b>	<b>61,410</b>	<b>1,155</b>	<b>57,892</b>	<b>94%</b>	<b>3,518</b>	<b>6%</b>
	<b>Expense</b>						
	<b>Materials &amp; Services</b>						
020-203-611300	Contract Services	23,500	4,955	18,063	77%	5,437	23%
020-203-612400	Operating Expense	1,325	-	1,685	127%	(360)	-27%
020-203-612900	Dues & Subscriptions	16,585	164	16,162	97%	423	3%
020-203-613100	Elections	10,000	-	11,333	113%	(1,333)	-13%
020-203-616000	Meetings & Conferences	10,000	103	3,734	37%	6,266	63%
	<b>Materials &amp; Services</b>	<b>61,410</b>	<b>5,221</b>	<b>50,977</b>	<b>83%</b>	<b>10,433</b>	<b>17%</b>
	<b>Expense</b>	<b>61,410</b>	<b>5,221</b>	<b>50,977</b>	<b>83%</b>	<b>10,433</b>	<b>17%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>204</b>	<b>FINANCE</b>						
	<b>Revenue</b>						
020-204-470100	Property Tax Revenue	676,694	12,722	637,923	94%	38,771	6%
	<b>Revenue</b>	<b>676,694</b>	<b>12,722</b>	<b>637,923</b>	<b>94%</b>	<b>38,771</b>	<b>6%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-204-500030	Fringe Benefits	61,756	4,811	46,567	75%	15,189	25%
020-204-500050	Administrative Assistant	37,800	3,314	31,970	85%	5,830	15%
020-204-500055	Chief Administrative Officer	106,146	7,816	79,463	75%	26,684	25%
020-204-506000	Overtime	1,500	43	244	16%	1,256	84%
	<b>Personal Services</b>	<b>207,202</b>	<b>15,984</b>	<b>158,244</b>	<b>76%</b>	<b>48,959</b>	<b>24%</b>
	<b>Materials &amp; Services</b>						
020-204-610100	Advertising	5,600	238	998	18%	4,602	82%
020-204-611200	Communications	46,000	3,165	34,362	75%	11,638	25%
020-204-611240	Computer Expense	72,198	2,756	31,621	44%	40,577	56%
020-204-611300	Contract Services	221,194	15,799	120,013	54%	101,180	46%
020-204-612400	Operating Expense	5,500	-	1,584	29%	3,916	71%
020-204-614000	Insurance	111,000	9,762	124,518	112%	(13,518)	-12%
020-204-617000	Office Supplies	4,000	259	2,158	54%	1,842	46%
020-204-618200	Postage	4,000	169	1,336	33%	2,664	67%
	<b>Materials &amp; Services</b>	<b>469,492</b>	<b>32,147</b>	<b>316,592</b>	<b>67%</b>	<b>152,900</b>	<b>33%</b>
	<b>Expense</b>	<b>676,694</b>	<b>48,132</b>	<b>474,836</b>	<b>70%</b>	<b>201,858</b>	<b>30%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>205</b>	<b>MAINTENANCE</b>						
	<b>Revenue</b>						
020-205-470100	Property Tax Revenue	410,385	7,716	386,872	94%	23,513	6%
	<b>Revenue</b>	<b>410,385</b>	<b>7,716</b>	<b>386,872</b>	<b>94%</b>	<b>23,513</b>	<b>6%</b>
	<b>Expense</b>						
	<b>Materials &amp; Services</b>						
020-205-611300	Contract Services	30,320	6,308	24,429	81%	5,891	19%
020-205-612400	Operating Expense	500	-	8	2%	492	98%
020-205-612600	Maintenance Supplies	14,925	617	3,940	26%	10,985	74%
020-205-615600	Maint/Building	49,600	852	48,122	97%	1,478	3%
020-205-615700	Maint/Equipment	10,400	-	1,643	16%	8,757	84%
020-205-615800	Maint/Vehicles	175,000	4,994	89,735	51%	85,265	49%
020-205-618000	Petroleum	50,000	1,946	35,407	71%	14,593	29%
020-205-619000	Utilities	79,640	22,543	81,133	102%	(1,493)	-2%
	<b>Materials &amp; Services</b>	<b>410,385</b>	<b>37,260</b>	<b>284,418</b>	<b>69%</b>	<b>125,967</b>	<b>31%</b>
	<b>Expense</b>	<b>410,385</b>	<b>37,260</b>	<b>284,418</b>	<b>69%</b>	<b>125,967</b>	<b>31%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>206</b>	<b>TRAINING</b>						
	<b>Revenue</b>						
020-206-470100	Property Tax Revenue	256,879	4,830	242,161	94%	14,718	6%
	<b>Revenue</b>	<b>256,879</b>	<b>4,830</b>	<b>242,161</b>	<b>94%</b>	<b>14,718</b>	<b>6%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-206-500013	Training Chief	101,102	11,474	96,566	96%	4,536	4%
020-206-500030	Fringe Benefits	60,077	7,517	60,407	101%	(330)	-1%
020-206-506000	Overtime	1,500	-	16	1%	1,484	99%
	<b>Personal Services</b>	<b>162,679</b>	<b>18,991</b>	<b>156,990</b>	<b>97%</b>	<b>5,690</b>	<b>4%</b>
	<b>Materials &amp; Services</b>						
020-206-611300	Contract Services	8,700	-	7,698	88%	1,002	12%
020-206-612400	Operating Expense	2,500	-	387	15%	2,113	85%
020-206-612500	Operating Supplies	8,000	63	8,215	103%	(215)	-3%
020-206-613200	Education & Training	34,000	1,095	12,797	38%	21,203	62%
020-206-616000	Meetings & Conferences	21,000	255	14,908	71%	6,092	29%
020-206-616600	Health & Wellness	20,000	50	6,821	34%	13,179	66%
	<b>Materials &amp; Services</b>	<b>94,200</b>	<b>1,463</b>	<b>50,826</b>	<b>54%</b>	<b>43,374</b>	<b>46%</b>
	<b>Expense</b>	<b>256,879</b>	<b>20,454</b>	<b>207,815</b>	<b>81%</b>	<b>49,064</b>	<b>19%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>207</b>	<b>VOLUNTEERS</b>						
	<b>Revenue</b>						
020-207-470100	Property Tax Revenue	226,463	4,258	213,488	94%	12,975	6%
	<b>Revenue</b>	<b>226,463</b>	<b>4,258</b>	<b>213,488</b>	<b>94%</b>	<b>12,975</b>	<b>6%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-207-500010	R & R Coordinator	-	-	-	0%	-	0%
020-207-500030	Fringe Benefits	24,838	139	9,560	38%	15,278	62%
020-207-500040	Firefighter (Volunteer)	60,000	840	35,446	59%	24,554	41%
	<b>Personal Services</b>	<b>84,838</b>	<b>979</b>	<b>45,006</b>	<b>53%</b>	<b>39,832</b>	<b>47%</b>
	<b>Materials &amp; Services</b>						
020-207-611300	Contract Services	28,750	2	27,295	95%	1,455	5%
020-207-612400	Operating Expense	35,400	137	8,038	23%	27,362	77%
020-207-612500	Operating Supplies	1,100	-	285	26%	815	74%
020-207-612550	Personal Protective Equipment	25,000	-	421	2%	24,579	98%
020-207-612900	Dues & Subscriptions	625	-	450	72%	175	28%
020-207-613200	Education & Training	10,000	-	896	9%	9,104	91%
020-207-614000	Insurance	2,500	-	2,502	100%	(2)	0%
020-207-614010	Unemployment Insurance	1,000	-	4,236	424%	(3,236)	-324%
020-207-615000	Uniforms	6,000	33	1,956	33%	4,044	67%
020-207-616000	Meetings & Conferences	2,200	-	-	0%	2,200	100%
020-207-616600	Health & Wellness	29,050	-	10,019	34%	19,031	66%
	<b>Materials &amp; Services</b>	<b>141,625</b>	<b>172</b>	<b>56,098</b>	<b>40%</b>	<b>85,527</b>	<b>60%</b>
	<b>Expense</b>	<b>226,463</b>	<b>1,151</b>	<b>101,104</b>	<b>45%</b>	<b>125,359</b>	<b>55%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>210</b>	<b>OPERATING DEBT &amp; CONTINGENCY</b>						
	<b>Revenue</b>						
020-210-470100	Property Tax Revenue	387,625	7,288	365,416	94%	22,209	6%
	<b>Revenue</b>	<b>1,146,747</b>	<b>7,288</b>	<b>365,416</b>	<b>32%</b>	<b>781,331</b>	<b>68%</b>
	<b>Expense</b>						
	<b>Contingency</b>						
020-210-800050	Operating Contingency	300,000	-	-	0%	300,000	100%
	<b>Contingency</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>300,000</b>	<b>100%</b>
	<b>Transfers &amp; Debt</b>						
020-210-900200	To Ambulance Fund	666,747	-	-	0%	666,747	100%
	<b>Transfers &amp; Debt</b>	<b>666,747</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>666,747</b>	<b>100%</b>
	<b>Special Payments</b>						
020-210-800060	Retiree Expense	180,000	13,843	107,426	60%	72,574	40%
	<b>Special Payments</b>	<b>180,000</b>	<b>13,843</b>	<b>107,426</b>	<b>60%</b>	<b>72,574</b>	<b>40%</b>
	<b>Expense</b>	<b>1,146,747</b>	<b>13,843</b>	<b>107,426</b>	<b>9%</b>	<b>1,039,320</b>	<b>91%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>030</b>	<b>DEBT SERVICE FUND</b>						
<b>000</b>	<b>Department</b>						
	<b>Revenue</b>						
030-000-470300	Property Taxes-Bonds	970,485	18,246	914,882	94%	55,603	6%
030-000-481000	Interest on Investment	39,968	3,233	30,376	76%	9,592	24%
	<b>Revenue</b>	<b>1,010,452</b>	<b>21,479</b>	<b>945,258</b>	<b>94%</b>	<b>65,195</b>	<b>6%</b>
<b>301</b>	<b>G.O. BONDS &amp; DEBT</b>						
	<b>Expense</b>						
	<b>Materials &amp; Services</b>						
030-301-611200	Bank Fees	5	-	0	3%	5	97%
	<b>Materials &amp; Services</b>	<b>5</b>	<b>-</b>	<b>0</b>	<b>3%</b>	<b>5</b>	<b>97%</b>
	<b>Transfers &amp; Debt</b>						
030-301-955100	Bonds-Principle	245,000	-	-	0%	245,000	100%
030-301-955105	Truck Bond - Principle	114,000	-	-	0%	114,000	100%
030-301-956100	Bonds-Interest	639,550	-	319,593	50%	319,957	50%
030-301-956105	Truck Bond - Interest	11,897	-	5,941	50%	5,956	50%
	<b>Transfers &amp; Debt</b>	<b>1,010,447</b>	<b>-</b>	<b>325,534</b>	<b>32%</b>	<b>684,914</b>	<b>68%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>040</b>	<b>ENTERPRISE FUNDS</b>						
<b>410</b>	<b>AMBULANCE</b>						
	<b>Revenue</b>						
040-410-480050	Fire-Med Subscriptions	90,000	1,958	36,063	40%	53,937	60%
040-410-480100	Ambulance Fees-Current	2,855,058	207,282	2,429,242	85%	425,816	15%
040-410-480200	Ambulance Fees-Collect	29,000	1,068	10,341	36%	18,659	64%
040-410-480250	GEMT Revenue	600,000	250,956	250,956	42%	349,044	58%
040-410-481400	Miscellaneous	15,000	141	7,434	50%	7,566	50%
040-410-490120	From Fire Fund	666,747	-	-	0%	666,747	100%
	<b>Revenue</b>	<b>4,255,804</b>	<b>461,405</b>	<b>2,734,037</b>	<b>64%</b>	<b>1,521,768</b>	<b>36%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
040-410-500001	Fire Chief	112,800	6,957	113,980	101%	(1,180)	-1%
040-410-500004	Operations Chief	115,252	6,043	56,518	49%	58,734	51%
040-410-500013	Training Officer	-	-	11,507	0%	(11,507)	0%
040-410-500015	Battalion Chief	196,749	15,792	138,022	70%	58,727	30%
040-410-500020	Lieutenant	518,830	41,116	349,869	67%	168,961	33%
040-410-500030	Fringe Benefits	1,300,711	101,829	960,306	74%	340,405	26%
040-410-500035	Engineer	464,986	36,728	319,296	69%	145,691	31%
040-410-500040	Firefighter	314,448	25,425	243,153	77%	71,295	23%
040-410-500045	Single Role Medic	51,666	-	54,900	106%	(3,234)	-6%
040-410-500050	Administrative Assistant	25,200	2,209	17,702	70%	7,498	30%
040-410-500055	Chief Administrative Officer	35,382	3,350	28,306	80%	7,076	20%
040-410-500100	Conflag Pay	-	-	85,497	0%	(85,497)	0%
040-410-506000	Overtime	312,003	24,037	194,597	62%	117,406	38%



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
	<b>Personal Services</b>	<b>3,448,027</b>	<b>263,486</b>	<b>2,573,653</b>	<b>75%</b>	<b>874,374</b>	<b>25%</b>
	<b>Materials &amp; Services</b>						
040-410-610100	Advertising	5,000	-	1,177	24%	3,823	76%
040-410-611300	Contract Services	408,802	28,751	266,049	65%	142,754	35%
040-410-612400	Operating Expense	15,975	268	5,460	34%	10,515	66%
040-410-612500	Operating Supplies	114,000	12,576	77,879	68%	36,121	32%
040-410-615700	Maint/Equipment	4,000	-	1,438	36%	2,562	64%
040-410-615800	Maint/Vehicles	200,000	11,615	51,199	26%	148,801	74%
040-410-618000	Petroleum	50,000	7,226	22,592	45%	27,408	55%
040-410-618500	Refunds	10,000	-	6,978	70%	3,022	30%
	<b>Materials &amp; Services</b>	<b>807,777</b>	<b>60,435</b>	<b>432,771</b>	<b>54%</b>	<b>375,006</b>	<b>46%</b>
	<b>Expense</b>	<b>4,255,804</b>	<b>323,921</b>	<b>3,006,425</b>	<b>71%</b>	<b>1,249,380</b>	<b>29%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>070</b>	<b>RESERVE FUNDS</b>						
<b>701</b>	<b>BUILDING</b>						
	<b>Revenue</b>						
070-701-499010	Beginning Balance	2,976,785	-	-	0%	2,976,785	100%
	<b>Revenue</b>	<b>2,976,785</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>2,976,785</b>	<b>100%</b>
	<b>Expense</b>						
	<b>Capital</b>						
070-701-721000	Buildings	473,800	-	-	0%	473,800	100%
070-701-726000	Other Equipment	40,000	-	-	0%	40,000	100%
	<b>Capital</b>	<b>513,800</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>513,800</b>	<b>100%</b>
	<b>Expense</b>	<b>513,800</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>513,800</b>	<b>100%</b>
<b>703</b>	<b>EMPLOYEE BENEFIT</b>						
	<b>Expense</b>						
	<b>Special Payments</b>						
070-703-723010	Other - Retiree Expense	450,000	-	-	0%	450,000	100%
070-703-723015	Other - Leave Expense	300,000	-	-	0%	300,000	100%
	<b>Special Payments</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>750,000</b>	<b>100%</b>
	<b>Expense</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>750,000</b>	<b>100%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

March

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>705</b>	<b>EQUIPMENT</b>						
	<b>Expense</b>						
	<b>Materials &amp; Services</b>						
070-705-723000	Other - Cardiac Monitors	148,250	-	-	0%	148,250	100%
070-705-728000	Vehicles	500,000	-	-	0%	500,000	100%
	<b>Materials &amp; Services</b>	<b>648,250</b>	-	-	<b>0%</b>	<b>648,250</b>	<b>100%</b>
	<b>Expense</b>	<b>648,250</b>	-	-	<b>0%</b>	<b>648,250</b>	<b>100%</b>