



## Board of Directors Meeting Agenda

September 09, 2025 at 5:30 PM

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

---

### CALL MEETING TO ORDER

### FLAG SALUTE

### MINUTES:

1. Approval of August 12, 2025 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

2. Annexation Update
3. Medic 36 - Resident Volunteer Program
4. November Board Meeting Schedule
5. Post-Retirement Benefit

### REPORTS

6. Financial Report
7. Legislative Update(s)
8. Union Address the Board
9. Volunteers Address the Board
10. Fire Chief Report

### ADJOURN TO EXECUTIVE SESSION:

1. PER ORS 192.660(2)(D): TO CONDUCT DELIBERATIONS ON LABOR NEGOTIATIONS
2. PER ORS 192.660(2)(I): TO REVIEW AND EVALUATE EMPLOYMENT-RELATED PERFORMANCE

### OTHER AGENDA ITEMS

## ADJOURN REGULAR SESSION

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

<https://us02web.zoom.us/j/86255638389?pwd=bsLYwet0ly5rz5yl4jFxagmHAh8WcO.1>

Dial by your location • +1 669 444 9171 US



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

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

**FLAG SALUTE**

**MINUTES**

**Agenda item # 1 – Approval of July 8, 2025, Board Meeting Minutes**

Secretary Treasurer King made a motion to approve the minutes as written, Member Boren 2<sup>nd</sup> the motion.

Vote:

- Board President Taylor - Yea
- 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 – Annexation Updates**

Chief Rodondi opened the discussion on annexation referencing the discussion at the last meeting to move forward with annexation.

Deputy Fire Marshal Hedding provided an update on the annexation planning process.

- We'd like to move forward in notifying 115 property owners of SB 1068, giving them 90 days to respond with their interest in annexing their property, or to decline the opportunity.
- DFM Hedding also highlighted the steps following the response to the letter.
- The filing deadline for the 2026 property tax assessment is March 31, 2026. 100% participation will add potentially \$65,000-\$100,000 to our tax revenue in the coming years, but we only anticipate a 5%-10% participation.
- All but two properties are within 7 road miles from one of our Stations. The majority of the properties are in the Sodaville and Middle Ridge area.
- The properties that have any future large-scale improvements require permits. We will be notified of permits or sales.

Member Boren made a motion to move forward with sending the annexation letter to the 115 property owners and was 2<sup>nd</sup> by Vice President White.

Vote:

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

Motion Approved.

**Agenda Item #3 – Treatment Without Ambulance Transport**

Chief Rodondi introduced the intent to move forward with billing patients for Treatment-In-Place that is in our Fee Schedule.

- An example of these treatments is treating diabetics who use services and medications, but who do not transport to a hospital.
- Treat in Place allows us to recoup some of our costs.
- We would begin a Treat in Place when no transportation occurs allowing us to bill for the service.
- The charity policy allows us to be prepared to write-off the charges when it is our only recourse.
- Next month we anticipate bringing a Charity Policy for the Board to review.

**Agenda Item #4 – Crux Rescue – Training Tower Discussion**

Division Chief Fitzwater provided information on a new partnership potential. Crux Rescue company has approached us to trade valuable services.

- Crux Rescue provides confined spaces training.
- If we allow them to build a 30-foot-tall tower on-stie, we receive free training classes.
- Crux Rescue pays all costs to build and/or remove the tower.
- Member Herb is mostly concerned with the liability to the District. DC Fitzwater informed him that Crux has their own liability coverage, and it protects us. Secretary Treasurer King added insurance suggestions for consideration.
- We may be back with information at a future Board meeting.

**REPORTS**

**Agenda Item #5 – Financial Report**

Chief Administrative Officer Barker provided the financial report.

- In response to Secretary Treasurer King's emailed questions, CAO Barker explained his budget questions. We've paid the second installment on the truck refurbishment. Linn County Elections does not provide elections estimates. Our budgeted amount was less than the invoiced amount. Chief explained how Linn County Elections divides the charges among those up for vote.
- We have participated in 3 conflags. OSFM will reimburse us \$114,000. This covers our expenses for payroll and apparatus usage.
- Palisades and the FEMA reimbursements are still pending.

- Accounts receivable in-house is approximately \$16,000. Tactical Business Group's ending June accounts receivable balance was \$2.1 million, without accounting for insurance write-offs.
- Financial statements ideal range is 91%. The review of payroll distributions is under review. There will be corrections.
- Audits are scheduled for August 26<sup>th</sup> with SAIF, and September 17-18 with Accuity.

### **Agenda #6 – Legislative updates**

Division Chief Tacy updated the Board on legislative news.

- House bill 3243, Balanced Billing has been passed through the governor and take effect January 2026.
- The bill is now with a committee allowing input. DC Tacy is on the committee. Some suggestions are:
  - 90-day repayment to insurers as opposed to 30-days, or the ORS that allows 18-months.
  - Paying EMS providers directly to eliminate patient intervention as it is better for the patient.
  - Mutual Aid prescribed rate directed to the responding provider. Example: If Albany is called and LFD assists, then Albany would receive the rate, not LFD.
  - Annually we are required to submit our rates. Adding a “no rate changes” checkbox was suggested.
  - Transparency laws publish rates. Some insurance was paying Medicare rate, but insurers will now pay the published rates.
  - More comments are expected this week.

Chief Rodondi commended the Board for allowing DC Tacy to participate in legislative activities. He also thanked DC Tacy for his efforts.

### **Agenda Item #7 – Union Address the Board**

There was no Union member present to address the Board.

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

Division Chief Fitzwater informed the Board that we are accepting applications for academy in October. He has reached out to 25 applicants.

### **Agenda Item #9 – Fire Chief Report**

The OHA workshop relating to the SPA agreement. It is due on the 28th and is 98% complete. This will revert us back to what it was before it was changed without expectation. It's been 14 months since we asked for them to be heard and work with us.

Budget spending is required. Windows 11 is here, and we cannot wait any longer to purchase computers. IT will be replacing, rather than manipulating, the system to save money in the long run.

We've had fires but had great responses.

We had a challenge of life jacket theft. We pursued a public media campaign and developed a plan to ring this topic to the public. Directly after the Facebook post, a news station came, and Kibble responded. A few days later another news station came by, and FM Foster was interviewed. We received first state Marine Board brought 30 life jackets. The second donation came from a gentleman, retired Navy. He and his wife used to donate in the Portland area. They wanted to reduce the drownings on the rivers. He generously donated 30 new lifejackets and a cash donation. Stolen jackets may be used, so his thought was it was still used.

One more potential donation next year is from Nautilus next year.

Saturday a wind-driven grass fire on Green Mtn drive. First crews slowed it down. The fire was upgraded to a second alarm. A person was cleaning up a fire ring and used and it took off. 3 barns and two houses were threatened. It came within 10 feet. It jumped Green Mountain Road, but ODF was on scene to assist.

30x30 slow moving fire was suppressed with another 100 yards away. 100 foot diameter and appeared that someone was setting the fires.

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

Executive Session was canceled.

**OTHER AGENDA ITEMS**

There were no other agenda items.

Member Herb asked if we had reader boards available to post fire danger messages.

- Chief answered his question explaining how we couldn't afford new reader boards, but we do have trailer signage.
- Future high-danger notification using our trailer signs in high traffic areas may come to fruition.

**ADJOURN REGULAR SESSION AT 6:22 pm.**

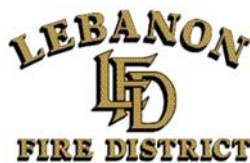
---

Robert Taylor, Board President

---

Joseph Rodondi, Fire Chief

8/30/2025



XXXXXX XXXXXX  
XXXXXX XXXXXXXX Xx  
Lebanon, OR 97355

Dear XXXXXXXX,

This letter is to inform you that a recent fire district boundary analysis has revealed that one or more of your properties are not within the protective boundaries of the Lebanon Fire District (LFD). Your property, located at XXXXX XXXXXXXX Xx, is not contributing to the district's taxes and is considered "unprotected" regarding fire protection. We performed this analysis due to the passing of Oregon Senate Bill 1068 (SB-1068), which went into effect on September 23, 2023.

LFD is notifying you that we intend to include your property in its coverage area and requests annexation of your property to receive LFD's services. As of 2025, LFD tax for a home with an assessed value of \$250,000 would be approximately \$48 a month.

You have a 90-day window, starting from the date of this notice to process request for annexation of your property into the LFD. If you wish to proceed with the annexation, you can access paperwork on our website. Administrative staff is also happy to provide you with the necessary paperwork. We encourage you to provide consent within this 90-day window. Fees normally incurred for annexation of property will be waived during the 90-day period.

It is important to note, if you choose not to annex your property into LFD's coverage area with the 90 days, and we respond to your property to provide fire protection, LFD will bill you three times the service cost, as determined by the state's standardized costs schedule approved by the State Fire Marshal and stipulated by the SB-1068. For example, a rural residential fire with 6 responding units, takes approximately 3 hours to fully extinguish. The cost to the homeowner not paying to the district's taxes would be approximately \$14,000.

Additionally, your property will be identified as within the coverage area and will be annexed to the Lebanon Fire District per the requirements outlined in the SB-1068 on any of the following occurrences: 1) change of ownership; 2) a new structure is built; 3) a building permit is issued. As owner you will be required to notify the county if one of the events occurs and the normal fees for annexation will be applicable at that time to process.

Sincerely,

**Candace Hedding, Deputy Fire Marshal**

Lebanon Fire District

Office: (541) 451-1901 | Email: [chedding@lebanonfireoregon.gov](mailto:chedding@lebanonfireoregon.gov)

Website: [LebanonFireOregon.gov](http://LebanonFireOregon.gov)

Tel: (541) 451-1901  
Fax: (541) 451-6101

[info@lebanonfireoregon.gov](mailto:info@lebanonfireoregon.gov)  
[www.lebanonfireoregon.gov](http://www.lebanonfireoregon.gov)

1050 W Oak St  
Lebanon, OR 97355



### Retirement Benefit for Insurance

It is the intent of this letter and the signing thereof, to extend the benefits listed in Appendix C (attached) of the Agreement between Lebanon Fire District and IAFF Local 2163, Lebanon Professional Firefighters (July 1, 2023, through June 30, 2026) to **Division Chief Candace Hedding**. This benefit will be extended irrespective of any future bargained agreements between the District and the Union that may negate the current retirement benefit as outlined in Appendix C.

The benefit may however be terminated and/or be re-negotiated upon mutual consent of Division Chief Hedding and the District.

Signed:

\_\_\_\_\_  
Candace Hedding, Division Chief

\_\_\_\_\_  
Date

\_\_\_\_\_  
Robert Taylor, Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Joseph Rodondi, Fire Chief

\_\_\_\_\_  
Date



APPENDIX C

Lebanon Fire District  
Guidelines and Qualifications for  
Retirement Health Care Benefits

To Qualify:

1. The employee must have been hired before July 1, 2002
2. Must be 50 years of age.
3. Must retire under PERS from Lebanon Fire District.
4. Must have 10 years of service with Lebanon Fire District to become vested.
5. Employee will accrue 4% of the benefit per year and will qualify for 100% after 25 years of service.

Benefits:

1. Coverage under this program would be for employee plus spouse for the same basic health benefit programs offered by Lebanon Fire District if the law and carrier allows. The basic benefit will be provided until the employee is eligible for Medicare, when the benefits terminate.
2. The benefit is terminated with the death of the employee. (A survivor district subsidized benefit is not being offered to employee spouses.)
3. Employees who must retire due to an on-the-job injury or illness will be covered at 100% of the 25-year benefit regardless of years served (this means a 75%-25% split). Employees who must take early retirement due to an off-the-job injury or illness will qualify for this benefit only if they are vested and only for the percent of benefit for the years of service that they have completed with Lebanon Fire District.
4. The expense of the benefit will be split 75% by the District and 25% by the employee for the percent the employee qualifies for at retirement. Example, employee works 17 years at 4% per year or 68%. The District will pay 75% of the 68% or 51%. The employee will pay the remaining 49%.
5. If the Federal or State government dictates to the District some form of “socialized medicine” which requires financial participation by the District, this program will be replaced by the government program when the financial obligation becomes due and payable.

Post-Retirement Health Care Benefit. The District and the Union agree that the Post-Retirement Health benefit as defined in Appendix C (1 – 5) has a value to the Union and a cost to the District. The District has evaluated this benefit and has determined that the value is approximately 0.5% of the total union salary. The Union and the District agree to discuss alternative funding mechanisms of this benefit (i.e. IAFF-PEHP) at such a time that is mutually beneficial to the District and the employees covered under this program.





## Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026                      August

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	11,046	11,432	0%	3,888,692	100%
	Personal Services	3,267,125	296,888	569,580	17%	2,697,546	83%
	Materials & Services	382,999	14,798	20,473	5%	362,526	95%
	Capital	250,000	-	99,952	40%	150,049	60%
	Expense	3,900,125	311,686	690,004	18%	3,210,120	82%
<b>202</b>	<b>FIRE PREVENTION</b>						
	Revenue	458,258	2,838	6,088	1%	452,170	99%
	Personal Services	435,558	35,534	68,712	16%	366,847	84%
	Materials & Services	22,700	56	121	1%	22,579	99%
	Expense	458,258	35,589	68,832	15%	389,426	85%



## Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

August

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>203</b>	<b>LEGISLATIVE</b>						
	Revenue	61,410	206	206	0%	61,204	100%
	Expense						
	Materials & Services	61,410	1,260	14,549	24%	46,861	76%
	Expense	61,410	1,260	14,549	24%	46,861	76%
<b>204</b>	<b>FINANCE</b>						
	Revenue	676,694	2,269	2,269	0%	674,425	100%
	Expense						
	Personal Services	207,202	23,798	50,248	24%	156,954	76%
	Materials & Services	469,492	14,976	44,340	9%	425,152	91%
	Expense	676,694	38,774	94,588	14%	582,106	86%



**Lebanon Fire District Financial Statements - Summary**

Fiscal Year 2026 August

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>205</b>	<b>MAINTENANCE</b>						
	Revenue	410,385	1,376	1,376	0%	409,009	100%
	Expense						
	Materials & Services	410,385	39,891	77,310	19%	333,075	81%
	Expense	410,385	39,891	77,310	19%	333,075	81%
<b>206</b>	<b>TRAINING</b>						
	Revenue	256,879	861	861	0%	256,018	100%
	Expense						
	Personal Services	162,679	20,228	42,322	26%	120,358	74%
	Materials & Services	94,200	10,810	15,083	16%	79,117	84%
	Expense	256,879	31,038	57,404	22%	199,475	78%



**Lebanon Fire District Financial Statements - Summary**

Fiscal Year 2026                      August

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>207</b>	<b>VOLUNTEERS</b>						
	Revenue	226,463	759	759	0%	225,704	100%
	Expense						
	Personal Services	84,838	8,389	25,078	30%	59,760	70%
	Materials & Services	141,625	8,928	15,328	11%	126,297	89%
	Expense	226,463	17,316	40,406	18%	186,057	82%
<b>210</b>	<b>OPERATING DEBT &amp; CONTINGENCY</b>						
	Revenue	1,146,747	1,300	1,300	0%	1,145,447	100%
	Expense						
	Contingency	300,000	-	-	0%	300,000	100%
	Transfers & Debt	666,747	-	-	0%	666,747	100%
	Special Payments	180,000	10,950	10,950	6%	169,050	94%
	Expense	1,146,747	10,950	10,950	1%	1,135,797	99%



## Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

August

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	3,254	3,254	0%	1,007,198	100%
<b>301</b>	<b>G.O. BONDS &amp; DEBT</b>						
	Expense						
	Materials & Services	5	-	-	0%	5	100%
	Transfers & Debt	1,010,447	-	-	0%	1,010,447	100%
	Expense	1,010,452	-	-	0%	1,010,452	100%



**Lebanon Fire District Financial Statements - Summary**

Fiscal Year 2026 August

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>						
	Revenue	4,255,804	153,573	365,253	9%	3,890,551	91%
	Expense						
	Personal Services	3,448,027	289,147	536,830	16%	2,911,197	84%
	Materials & Services	807,777	36,733	58,442	7%	749,335	93%
	Expense	4,255,804	325,880	595,272	14%	3,660,532	86%



**Lebanon Fire District Financial Statements - Summary**

**Fiscal Year 2026                      August**

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** **August**

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>						
020-201-420200	Conflagration Revenue	332,887	-	-	0%	332,887	100%
020-201-470100	Property Tax Revenue	3,227,217	10,822	10,822	0%	3,216,395	100%
020-201-480000	Donations	300	178	183	61%	117	39%
020-201-481000	Interest on Investment	140,000	-	-	0%	140,000	100%
020-201-481420	Miscellaneous Revenue	15,500	47	428	3%	15,072	97%
020-201-499010	Beginning Balance	184,221	-	-	0%	184,221	100%
	<b>Revenue</b>	<b>3,900,124</b>	<b>11,046</b>	<b>11,432</b>	<b>0%</b>	<b>3,888,692</b>	<b>100%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-201-500001	Fire Chief	112,800	10,117	20,235	18%	92,565	82%
020-201-500004	Operations Chief	71,922	5,993	11,880	17%	60,042	83%
020-201-500015	Battalion Chief	196,749	20,018	39,144	20%	157,605	80%
020-201-500020	Lieutenant	172,943	14,524	28,626	17%	144,317	83%
020-201-500030	Fringe Benefits	1,333,404	109,222	217,646	16%	1,115,758	84%
020-201-500035	Engineer	154,995	10,906	21,681	14%	133,315	86%
020-201-500040	Firefighter	943,344	89,780	177,377	19%	765,966	81%
020-201-506000	Overtime	280,968	36,328	52,991	19%	227,977	81%
	<b>Personal Services</b>	<b>3,267,125</b>	<b>296,888</b>	<b>569,580</b>	<b>17%</b>	<b>2,697,546</b>	<b>83%</b>



**Lebanon Fire District Financial Statements - Details**



Fiscal Year 2026

August

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	12,488	14,415	7%	203,884	93%
020-201-612400	Operating Expense	20,100	318	1,507	8%	18,593	93%
020-201-612500	Operating Supplies	70,000	153	1,213	2%	68,787	98%
020-201-612550	Personal Protective Equipment	30,000	650	970	3%	29,030	97%
020-201-615000	Uniforms	19,000	30	1,200	6%	17,800	94%
020-201-615700	Maint/Equipment	25,600	1,158	1,168	5%	24,432	95%
	<b>Materials &amp; Services</b>	<b>382,999</b>	<b>14,798</b>	<b>20,473</b>	<b>5%</b>	<b>362,526</b>	<b>95%</b>
	<b>Capital</b>						
020-201-728000	Vehicles	250,000	-	99,952	40%	150,049	60%
	<b>Capital</b>	<b>250,000</b>	<b>-</b>	<b>99,952</b>	<b>40%</b>	<b>150,049</b>	<b>60%</b>
	<b>Expense</b>	<b>3,900,125</b>	<b>311,686</b>	<b>690,004</b>	<b>18%</b>	<b>3,210,120</b>	<b>82%</b>



**Lebanon Fire District Financial Statements - Details**

Fiscal Year 2026 August

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	1,503	1,503	0%	446,755	100%
020-202-480100	Fees	10,000	1,300	4,550	46%	5,450	55%
020-202-481420	Miscellaneous Revenue	-	35	35	0%	(35)	0%
	<b>Revenue</b>	<b>458,258</b>	<b>2,838</b>	<b>6,088</b>	<b>1%</b>	<b>452,170</b>	<b>99%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-202-500012	Fire Marshal	148,968	11,786	23,359	16%	125,609	84%
020-202-500025	Deputy Fire Marshal	113,805	9,484	18,782	17%	95,023	84%
020-202-500030	Fringe Benefits	171,285	13,372	25,679	15%	145,606	85%
020-202-506000	Overtime	1,500	892	892	59%	608	41%
	<b>Personal Services</b>	<b>435,558</b>	<b>35,534</b>	<b>68,712</b>	<b>16%</b>	<b>366,847</b>	<b>84%</b>
	<b>Materials &amp; Services</b>						
020-202-612400	Operating Expense	5,000	-	-	0%	5,000	100%
020-202-612500	Operating Supplies	17,700	56	121	1%	17,579	99%
	<b>Materials &amp; Services</b>	<b>22,700</b>	<b>56</b>	<b>121</b>	<b>1%</b>	<b>22,579</b>	<b>99%</b>
	<b>Expense</b>	<b>458,258</b>	<b>35,589</b>	<b>68,832</b>	<b>15%</b>	<b>389,426</b>	<b>85%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

August

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	206	206	0%	61,204	100%
	<b>Revenue</b>	<b>61,410</b>	<b>206</b>	<b>206</b>	<b>0%</b>	<b>61,204</b>	<b>100%</b>
	<b>Expense</b>						
	<b>Materials &amp; Services</b>						
020-203-611300	Contract Services	23,500	630	801	3%	22,699	97%
020-203-612400	Operating Expense	1,325	-	-	0%	1,325	100%
020-203-612900	Dues & Subscriptions	16,585	630	2,415	15%	14,170	85%
020-203-613100	Elections	10,000	-	11,333	113%	(1,333)	-13%
020-203-616000	Meetings & Conferences	10,000	-	-	0%	10,000	100%
	<b>Materials &amp; Services</b>	<b>61,410</b>	<b>1,260</b>	<b>14,549</b>	<b>24%</b>	<b>46,861</b>	<b>76%</b>
	<b>Expense</b>	<b>61,410</b>	<b>1,260</b>	<b>14,549</b>	<b>24%</b>	<b>46,861</b>	<b>76%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

August

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	2,269	2,269	0%	674,425	100%
	<b>Revenue</b>	<b>676,694</b>	<b>2,269</b>	<b>2,269</b>	<b>0%</b>	<b>674,425</b>	<b>100%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-204-500030	Fringe Benefits	61,756	7,109	14,726	24%	47,030	76%
020-204-500050	Administrative Assistant	37,800	5,523	10,940	29%	26,860	71%
020-204-500055	Chief Administrative Officer	106,146	11,166	24,582	23%	81,564	77%
020-204-506000	Overtime	1,500	-	-	0%	1,500	100%
	<b>Personal Services</b>	<b>207,202</b>	<b>23,798</b>	<b>50,248</b>	<b>24%</b>	<b>156,954</b>	<b>76%</b>
	<b>Materials &amp; Services</b>						
020-204-610100	Advertising	5,600	-	296	5%	5,304	95%
020-204-611200	Communications	46,000	2,488	7,241	16%	38,759	84%
020-204-611240	Computer Expense	72,198	5,958	8,578	12%	63,620	88%
020-204-611300	Contract Services	221,194	5,991	26,658	12%	194,535	88%
020-204-612400	Operating Expense	5,500	-	-	0%	5,500	100%
020-204-614000	Insurance	111,000	-	750	1%	110,250	99%
020-204-617000	Office Supplies	4,000	344	525	13%	3,475	87%
020-204-618200	Postage	4,000	195	292	7%	3,708	93%
	<b>Materials &amp; Services</b>	<b>469,492</b>	<b>14,976</b>	<b>44,340</b>	<b>9%</b>	<b>425,152</b>	<b>91%</b>
	<b>Expense</b>	<b>676,694</b>	<b>38,774</b>	<b>94,588</b>	<b>14%</b>	<b>582,106</b>	<b>86%</b>



**Lebanon Fire District Financial Statements - Details**

**Fiscal Year 2026** **August**

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	1,376	1,376	0%	409,009	100%
	<b>Revenue</b>	<b>410,385</b>	<b>1,376</b>	<b>1,376</b>	<b>0%</b>	<b>409,009</b>	<b>100%</b>
	<b>Expense</b>						
	<b>Materials &amp; Services</b>						
020-205-611300	Contract Services	30,320	7,697	9,704	32%	20,616	68%
020-205-612400	Dept/Operating Expense	500	-	-	0%	500	100%
020-205-612600	Maintenance Supplies	14,925	115	759	5%	14,166	95%
020-205-615600	Maint/Building	49,600	11,054	13,327	27%	36,273	73%
020-205-615700	Maint/Equipment	10,400	-	-	0%	10,400	100%
020-205-615800	Maint/Vehicles	175,000	7,021	32,105	18%	142,895	82%
020-205-618000	Petroleum	50,000	8,871	12,220	24%	37,780	76%
020-205-619000	Utilities	79,640	5,133	9,195	12%	70,445	88%
	<b>Materials &amp; Services</b>	<b>410,385</b>	<b>39,891</b>	<b>77,310</b>	<b>19%</b>	<b>333,075</b>	<b>81%</b>
	<b>Expense</b>	<b>410,385</b>	<b>39,891</b>	<b>77,310</b>	<b>19%</b>	<b>333,075</b>	<b>81%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

August

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	861	861	0%	256,018	100%
	<b>Revenue</b>	<b>256,879</b>	<b>861</b>	<b>861</b>	<b>0%</b>	<b>256,018</b>	<b>100%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-206-500013	Training Chief	101,102	12,036	26,322	26%	74,780	74%
020-206-500030	Fringe Benefits	60,077	7,328	15,136	25%	44,941	75%
020-206-506000	Overtime	1,500	864	864	58%	636	42%
	<b>Personal Services</b>	<b>162,679</b>	<b>20,228</b>	<b>42,322</b>	<b>26%</b>	<b>120,358</b>	<b>74%</b>
	<b>Materials &amp; Services</b>						
020-206-611300	Contract Services	8,700	6,548	6,548	75%	2,152	25%
020-206-612400	Dept/Operating Expense	2,500	-	-	0%	2,500	100%
020-206-612500	Operating Supplies	8,000	4,218	4,633	58%	3,367	42%
020-206-613200	Education & Training	34,000	45	545	2%	33,455	98%
020-206-616000	Meetings & Conferences	21,000	-	-	0%	21,000	100%
020-206-616600	Health & Wellness	20,000	-	3,357	17%	16,643	83%
	<b>Materials &amp; Services</b>	<b>94,200</b>	<b>10,810</b>	<b>15,083</b>	<b>16%</b>	<b>79,117</b>	<b>84%</b>
	<b>Expense</b>	<b>256,879</b>	<b>31,038</b>	<b>57,404</b>	<b>22%</b>	<b>199,475</b>	<b>78%</b>



**Lebanon Fire District Financial Statements - Details**

Fiscal Year 2026 August

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	759	759	0%	225,704	100%
	<b>Revenue</b>	<b>226,463</b>	<b>759</b>	<b>759</b>	<b>0%</b>	<b>225,704</b>	<b>100%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
020-207-500010	R & R Coordinator	-	800	1,381	0%	(1,381)	0%
020-207-500030	Fringe Benefits	24,838	3,245	8,544	34%	16,294	66%
020-207-500040	Firefighter (Volunteer)	60,000	4,343	15,153	25%	44,847	75%
	<b>Personal Services</b>	<b>84,838</b>	<b>8,389</b>	<b>25,078</b>	<b>30%</b>	<b>59,760</b>	<b>70%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

August

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>Materials &amp; Services</b>							
020-207-611300	Contract Services	28,750	6,574	6,577	23%	22,173	77%
020-207-612400	Dept/Operating Expense	35,400	25	4,123	12%	31,277	88%
020-207-612500	Operating Supplies	1,100	-	-	0%	1,100	100%
020-207-612550	Personal Protective Equipment	25,000	-	-	0%	25,000	100%
020-207-612900	Dues & Subscriptions	625	-	-	0%	625	100%
020-207-613200	Education & Training	10,000	-	561	6%	9,439	94%
020-207-614000	Insurance	2,500	-	1,722	69%	778	31%
020-207-614010	Unemployment Insurance	1,000	6	6	1%	994	99%
020-207-615000	Uniforms	6,000	30	45	1%	5,955	99%
020-207-616000	Meetings & Conferences	2,200	-	-	0%	2,200	100%
020-207-616600	Health & Wellness	29,050	2,293	2,293	8%	26,757	92%
	<b>Materials &amp; Services</b>	<b>141,625</b>	<b>8,928</b>	<b>15,328</b>	<b>11%</b>	<b>126,297</b>	<b>89%</b>
	<b>Expense</b>	<b>226,463</b>	<b>17,316</b>	<b>40,406</b>	<b>18%</b>	<b>186,057</b>	<b>82%</b>



**Lebanon Fire District Financial Statements - Details**

Fiscal Year 2026 August

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	1,300	1,300	0%	386,325	100%
020-210-499010	Beginning Balance	759,122	-	-	0%	759,122	100%
	<b>Revenue</b>	<b>1,146,747</b>	<b>1,300</b>	<b>1,300</b>	<b>0%</b>	<b>1,145,447</b>	<b>100%</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	10,950	10,950	6%	169,050	94%
	<b>Special Payments</b>	<b>180,000</b>	<b>10,950</b>	<b>10,950</b>	<b>6%</b>	<b>169,050</b>	<b>94%</b>
	<b>Expense</b>	<b>1,146,747</b>	<b>10,950</b>	<b>10,950</b>	<b>1%</b>	<b>1,135,797</b>	<b>99%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

August

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>Revenues</b>						
030-000-470300	Property Taxes-Bonds	970,485	3,254	3,254	0%	967,230	100%
030-000-481000	Interest on Investment	39,968	-	-	0%	39,968	100%
	<b>Revenue</b>	<b>1,010,452</b>	<b>3,254</b>	<b>3,254</b>	<b>0%</b>	<b>1,007,198</b>	<b>100%</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%	5	100%
	<b>Materials &amp; Services</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>5</b>	<b>100%</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	-	-	0%	639,550	100%
030-301-956105	Truck Bond - Interest	11,897	-	-	0%	11,897	100%
	<b>Transfers &amp; Debt</b>	<b>1,010,447</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>1,010,447</b>	<b>100%</b>
	<b>Expense</b>	<b>1,010,452</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>1,010,452</b>	<b>100%</b>



## Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

August

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	6,910	15,770	18%	74,230	82%
040-410-480100	Ambulance Fees Current	2,855,058	145,983	346,808	12%	2,508,250	88%
040-410-480200	Ambulance Fees Collect	29,000	442	2,225	8%	26,775	92%
040-410-481400	Miscellaneous	15,000	238	450	3%	14,550	97%
040-410-490120	From Fire Fund	666,747	-	-	0%	666,747	100%
040-410-480250	GEMT Revenue	600,000	-	-	0%	600,000	100%
	<b>Revenue</b>	<b>4,255,804</b>	<b>153,573</b>	<b>365,253</b>	<b>9%</b>	<b>3,890,551</b>	<b>91%</b>
	<b>Expense</b>						
	<b>Personal Services</b>						
040-410-500001	Fire Chief	112,800	4,336	8,672	8%	104,128	92%
040-410-500004	Operations Chief	115,252	5,993	11,879	10%	103,372	90%
040-410-500015	Battalion Chief	196,749	13,346	26,096	13%	170,653	87%
040-410-500020	Lieutenant	518,830	43,570	85,878	17%	432,952	83%
040-410-500030	Fringe Benefits	1,300,711	104,490	200,603	15%	1,100,108	85%
040-410-500035	Engineer	464,986	32,719	65,042	14%	399,944	86%
040-410-500040	Firefighter	314,448	27,875	55,036	18%	259,412	83%
040-410-500045	Single Role Medic	51,666	11,595	16,766	32%	34,900	68%
040-410-500050	Administrative Assistant	25,200	-	-	0%	25,200	100%
040-410-500055	Chief Administrative Officer	35,382	-	-	0%	35,382	100%
040-410-506000	Overtime	312,003	45,223	66,857	21%	245,147	79%
	<b>Personal Services</b>	<b>3,448,027</b>	<b>289,147</b>	<b>536,830</b>	<b>16%</b>	<b>2,911,197</b>	<b>84%</b>



**Lebanon Fire District Financial Statements - Details**

**Fiscal Year 2026** **August**

<b>Account Number</b>	<b>Description</b>	<b>Total Budget</b>	<b>This Period Amount</b>	<b>YTD Amount</b>	<b>YTD %</b>	<b>Budget Remaining</b>	<b>% Remaining</b>
	<b>Materials &amp; Services</b>						
040-410-610100	Advertising	5,000	-	-	0%	5,000	100%
040-410-611300	Contract Services	408,802	15,529	26,206	6%	382,596	94%
040-410-612400	Dept/Operating Expense	15,975	1,068	2,134	13%	13,841	87%
040-410-612500	Operating Supplies	114,000	15,197	20,631	18%	93,369	82%
040-410-615700	Maint/Equipment	4,000	-	-	0%	4,000	100%
040-410-615800	Maint/Vehicles	200,000	2,122	5,017	3%	194,983	97%
040-410-618000	Petroleum	50,000	2,817	4,454	9%	45,546	91%
040-410-618500	Refunds	10,000	-	-	0%	10,000	100%
	<b>Materials &amp; Services</b>	<b>807,777</b>	<b>36,733</b>	<b>58,442</b>	<b>7%</b>	<b>749,335</b>	<b>93%</b>
	<b>Expense</b>	<b>4,255,804</b>	<b>325,880</b>	<b>595,272</b>	<b>14%</b>	<b>3,660,532</b>	<b>86%</b>



**Lebanon Fire District Financial Statements - Details**

Fiscal Year 2026 August

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>



**Lebanon Fire District Financial Statements - Details**

Fiscal Year 2026

August

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
<b>703</b>	<b>EMPLOYEE BENEFIT</b>						
	Expense						
	Special Payments						
070-703-723010	Other - Retiree Expense	450,000	-	-	0%	450,000	100%
070-703-723015	Other - Leave Expense	300,000	-	-	0%	300,000	100%
	Special Payments	<b>750,000</b>	-	-	<b>0%</b>	<b>750,000</b>	<b>100%</b>
	Expense	<b>750,000</b>	-	-	<b>0%</b>	<b>750,000</b>	<b>100%</b>
<b>705</b>	<b>EQUIPMENT</b>						
	Expense						
	Materials & Services						
070-705-723000	Other - Cardiac Monitors	148,250	-	-	0%	148,250	100%
070-705-728000	Vehicles	500,000	-	-	0%	500,000	100%
	Materials & Services	<b>648,250</b>	-	-	<b>0%</b>	<b>648,250</b>	<b>100%</b>
	Expense	<b>648,250</b>	-	-	<b>0%</b>	<b>648,250</b>	<b>100%</b>