



Budget Committee Meeting Agenda

April 08, 2025 at 5:00 PM

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

CALL MEETING TO ORDER

FLAG SALUTE

CONVENE BUDGET COMMITTEE

1. Elect Budget Committee Chair

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.

BUDGET PRESENTATION AND DISCUSSION

2. Fiscal Year 2025/2026 Proposed Budget

ADJOURN BUDGET COMMITTEE MEETING

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Lebanon Fire District



Annual Budget FY 2025/2026

Robert Taylor

President

BUDGET COMMITTEE

BOARD MEMBERS

Dale White

Wyatt King

Robbe Boren

Matt Herb

LAY MEMBERS

Alesanne Dugan

Allen Forster

Jeff King

Kerry Whitlatch

Tom Oliver

LEBANON FIRE DISTRICT STAFF

Joseph Rodondi – Fire Chief

John Tacy – Division Chief of Operations

Ken Foster – Division Chief of Fire & Life Safety

Mark Fitzwater – Division Chief of Training

Desiree Barker – Chief Administrative Officer

Cindy Kroll – Administrative Assistant

Presented April 8, 2025



Budget Message for Fiscal Year 2025/2026

Dear Citizens, Board of Directors, Budget Committee, and Employees of the Lebanon Fire District,

I respectfully submit the following balanced budget for the fiscal year 2025/2026 as required by ORS 294.331. This budget is balanced and remains within the permanent tax rate limitation of \$2.26 per \$1,000 of assessed value. A vote of the citizens is not required, as approval will come from a majority vote of the Board of Directors. The members and staff of the Lebanon Fire District (LFD) have carefully compiled this budget to allocate financial resources prudently to best meet the district's current needs.

Structural Budget Deficit

The LFD continues to face a structural budget deficit, with a projected shortfall of \$858,450 for FY 2025/2026. A structural deficit is a recurring gap between expenditures and revenue that persists even when the economy is performing well. This is different from a cyclical deficit, which is a temporary shortfall that occurs during a recession or economic downturn. Without corrective action, reserve fund balances will continue to decline. These reserves provide cash flow while awaiting property tax revenue in November and serve as a savings account for critical capital purchases, such as fire apparatus, ambulances, and high-cost equipment like heart monitors.

The 2016 Master Plan first identified that expenses were growing slightly faster than revenue. This trend was exacerbated by the COVID-19 pandemic starting in 2020. Initially, the district anticipated a cyclical deficit, with expenses rising due to supply chain issues, increasing material and service costs, and ineligibility for federal relief for COVID-related and opioid response expenses. However, as the cost of goods and services has not decreased, the district has moved into a structural deficit.

Revenue Sources and Challenges

The Lebanon Fire District (LFD) relies on four primary revenue sources:

1. **Property Taxes:** The district's main revenue comes from property taxes within its 134-square-mile fire protection area. However, Measures 5 and 50 limit how much the district can increase this revenue, making it difficult to keep up with growing service demands.
2. **Ambulance Fees:** The district also collects ambulance fees within its 416-square-mile Ambulance Service Area. Unfortunately, ambulance fees do not cover the full cost of service due to the payer mix. More than 80% of our patients are insured by Medicare and Medicaid, which set reimbursement limits that often leave providers to absorb the difference. The recently published CMS Ambulance Cost Report, using data from the Ground Ambulance Data Collection System (GADCS), shows a median per-response revenue shortfall of up to 69% nationally. This aligns with district figures, where collections amount to just 34% of billed charges. On average, the district bills \$9 million annually for ambulance services but collects only \$3 million. This unsustainable model is

a growing national issue, and if current trends persist, the gap between service costs and insurance reimbursements will continue to push EMS providers toward insolvency.

3. **Grants:** While the district actively pursues grants, these funds are limited and often earmarked for specific projects or needs, providing only supplementary support.
4. **Cash Carry-Over:** Funds carried over from previous years provides our reserve fund. Reserves serve as a savings account for critical capital purchases, unexpected expenses, and to provide cash flow while awaiting property tax revenue in November.

This reliance on limited revenue sources—especially the underfunded ambulance fees—creates a structural gap, making it increasingly difficult to meet operational and service needs. If these trends continue, the district will face mounting financial challenges.

Grant Opportunities

The district is actively pursuing grants to help bridge the funding gap. Grants applied for in FY 2024/2025 include:

1. **Special Districts Association of Oregon (SDAO) Security Grant:** A \$2,500 matching grant for security cameras at Station 31.
2. **Region 2 EMS Multi-County Grant for Ventilators:** A \$13,000 grant for ParaPac Plus 310 Ventilator.
3. **Assistance to Firefighters (AFG) Grant:** A request for funding for a new Type 3 fire engine.
4. **Oregon State Fire Marshal's (OSFM) 2025 Wildland Summer Staffing Grant:** A \$35,000 request to support additional staffing and community outreach during the summer of 2025.
5. **Community Wildfire Defense Grant (CWDG) Program:** A joint application with Linn County partners, including Sweet Home Fire and ODF, requesting \$8.7 million. The LFD is set to receive \$1 million for apparatus funding.

The SDAO and Region 2 grants have already been awarded, and their funds will be used for security cameras at Station 31 and receipt of a new medical device. The remaining grant applications are under review, with awards anticipated for the 2025/2026 fiscal year.

Approach to Fleet and Capital Items

The district is re-evaluating its strategy for securing capital items, especially concerning the fleet. This year's budget includes:

1. Refurbishing an existing Type 1 Fire Engine rather than purchasing a new one.
2. Exploring leasing options for staff vehicles, such as those offered by Enterprise, to help alleviate the financial strain while ensuring timely equipment replacement.

Local Option Levy and Financial Strain

The district pursued a local option levy in May 2024, aiming to address ongoing financial challenges and maintain service levels. Unfortunately, the levy was rejected by voters in

all precincts. Without this additional funding, the district faces difficulty maintaining current service levels and keeping pace with inflationary costs.

The absence of the levy means the district will continue to rely on existing revenue sources, which are insufficient to close the growing budget gap. As required by Oregon budget law, the Lebanon Fire District must present a balanced budget, and without increased funding, the district will be forced to make service reductions that will impact both the community and district personnel.

Budget Details and Future Planning

This budget, balanced by necessity, reflects both service reductions and reorganization. It prevents layoffs of our employees and maintains a scalable model that can adapt if additional funding becomes available. Additionally, anticipated retirements in FY 2025/2026 present an opportunity for the district to reorganize personnel, including:

1. One Recruitment and Retention Lieutenant (R&R Lt.) position will be eliminated on July 1, 2025, and the individual will be reassigned.
2. Two Single-Role Medic positions currently “browned out” will be eliminated on July 1, 2025.
3. Two remaining Single-Role Medic positions currently will be eliminated on January 1, 2026, and the individuals will be reassigned.
4. Three Student Resident Volunteer positions will be eliminated, and the program ran at half capacity.

The elimination of the R&R Lt. will have a significant impact to training, recruitment, and retention of our career and volunteer employees. The elimination of our Single-Role Medic program will reduce our available ambulances by two units, leaving only two 24-hour staffed ambulances.

While funding constraints limit capital investments, the following planned expenditures are included in the FY 2025/2026 budget:

- Refurbishment of one Type 1 Fire Engine.
- Acquisition of one or more staff vehicles.
- Repairs to Station 34, including addressing dry rot and window replacement.

FY 2025/2026 Budget Overview

The total budget for FY 2025/2026 is \$15,380,003 allocated as follows:

- Salaries and Benefits: \$7,605,431
- Materials and Supplies: \$2,390,593
- Capital Assets: \$1,412,050
- Special Payments (e.g., retiree expenses, leave reserves, etc.): \$930,000
- Debt and Contingency: \$3,041,930

Funds and Departments

The budget is divided into four primary funds and 13 departments:

1. Fund 020 – General Fund

- 201 – Fire Suppression Department
- 202 – Fire & Life Safety Department
- 203 – Legislative Department
- 204 – Administration & Finance Department
- 205 – Maintenance Department
- 206 – Training & Safety Department
- 207 – Volunteers Department
- 210 – Non-Departmental

2. Fund 030 – Debt Fund

- 301 – Debt Department

3. Fund 040 – Enterprise Fund

- 410 – Ambulance Service Department

4. Fund 070 – Reserve Fund

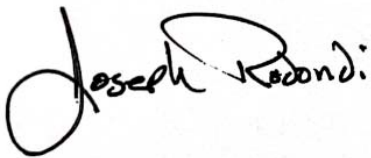
- 701 – Buildings Department
- 703 – Employee Expense Department
- 705 – Vehicles & Equipment Department

Commitment to Service

Despite ongoing budgetary challenges, the LFD remains steadfast in its commitment to serving the community. Firefighters, paramedics, and volunteers continue to work tirelessly to provide high-quality emergency response and maintain public safety. The district is actively pursuing solutions such as grant opportunities, exploring operational efficiencies, and advocating for legislative changes to maintain the level of service the community deserves.

This proposed budget is balanced and meets all required mandates. It will allow the LFD to continue providing services in the upcoming fiscal year within the financial limits imposed by the available funding.

Respectfully submitted,



Joseph Rodondi
Fire Chief / Budget Officer

Lebanon Fire District
Fiscal Year 2025/2026 Consolidated Budget

Description	FTE	Consolidated Proposed 2026	020 General Fund	030 Debt Fund	040 Enterprise	070 Non-Depart
Federal Grant Revenue		-	-	-	-	-
Grant Revenue		-	-	-	-	-
Conflagration Revenue		332,887	332,887	-	-	-
Bond Proceeds		-	-	-	-	-
Property Taxes		6,665,416	5,694,931	970,485	-	-
Fire Med		90,000	-	-	90,000	-
Ambulance Fees		2,855,058	-	-	2,855,058	-
Ambulance Fees Collect		29,000	-	-	29,000	-
Interest on Investment		179,968	140,000	39,968	-	-
Miscellaneous Revenue		40,800	25,800	-	15,000	-
From Fire Fund		666,747	-	-	666,747	-
From Reserve Fund		-	-	-	-	-
GEMT Revenue		600,000	-	-	600,000	-
Beginning Balance		3,920,128	943,343	-	-	2,976,785
REVENUE		15,380,003	7,136,961	1,010,452	4,255,804	2,976,785
Fire Chief	1.00	225,600	112,800	-	112,800	-
Division Chief	2.00	288,276	173,024	-	115,252	-
R & R Coordinator		-	-	-	-	-
Fire Marshal	1.00	148,968	148,968	-	-	-
Battalion Chief	3.00	393,498	196,749	-	196,749	-
Lieutenant	6.00	691,774	172,943	-	518,830	-
Deputy Fire Marshal	1.00	113,805	113,805	-	-	-
Benefits		2,952,071	1,651,360	-	1,300,711	-
Engineer	6.00	619,982	154,995	-	464,986	-
Firefighter	15.00	1,257,792	943,344	-	314,448	-
Single-Role Medic	1.00	51,666	-	-	51,666	-
Firefighter (Volunteer)		60,000	60,000	-	-	-
Chief Administrative Officer	1.00	141,528	106,146	-	35,382	-
Administrative Assistant	1.00	63,000	37,800	-	25,200	-
Part-time		-	-	-	-	-
Overtime		597,471	285,468	-	312,003	-
PERSONNEL	38.00	7,605,431	4,157,404	-	3,448,027	-

Lebanon Fire District
Fiscal Year 2025/2026 Consolidated Budget

Description	FTE	Consolidated Proposed 2026	020 General Fund	030 Debt Fund	040 Enterprise	070 Non-Depart
Advertising		10,600	5,600	-	5,000	-
Conflagration Expense			-	-		-
Communications		46,000	46,000	-	-	-
Bank Fees - Bond		5	-	5	-	-
Bond Fees		-	-	-	-	-
Computer Expense		72,198	72,198	-	-	-
Contract Services		939,565	530,763	-	408,802	-
Dept/Operating Expense		86,300	70,325	-	15,975	-
Dept/Operating Supplies		210,800	96,800	-	114,000	-
Personal Protective Equipment		55,000	55,000	-	-	-
Maintenance Supplies		14,925	14,925	-	-	-
Dues & Subscriptions		17,210	17,210	-	-	-
Elections		10,000	10,000	-	-	-
Education & Training		44,000	44,000	-	-	-
Insurance		113,500	113,500	-	-	-
Unemployment Insurance		1,000	1,000	-	-	-
Uniforms		25,000	25,000	-	-	-
Maint/Building		49,600	49,600	-	-	-
Maint/Equipment		40,000	36,000	-	4,000	-
Maint/Vehicles		375,000	175,000	-	200,000	-
Meetings & Conferences		33,200	33,200	-	-	-
Health & Wellness		49,050	49,050	-	-	-
Office Supplies		4,000	4,000	-	-	-
Petroleum		100,000	50,000	-	50,000	-
Postage		4,000	4,000	-	-	-
Refunds		10,000	-	-	10,000	-
Utilities		79,640	79,640	-	-	-
MATERIALS & SUPPLIES		2,390,593	1,582,811	5	807,777	-

Lebanon Fire District
Fiscal Year 2025/2026 Consolidated Budget

Description	FTE	Consolidated Proposed 2026	020 General Fund	030 Debt Fund	040 Enterprise	070 Non-Depart
Buildings		473,800	-	-	-	473,800
Other Equipment		188,250	-	-	-	188,250
Vehicles		750,000	250,000	-	-	500,000
CAPITAL ASSETS		1,412,050	250,000	-	-	1,162,050
Retiree Expense		180,000	180,000	-	-	-
Retiree Insurance Reserve		450,000	-	-	-	450,000
Leave Reserve		300,000	-	-	-	300,000
SPECIAL PAYMENTS		930,000	180,000	-	-	750,000
Operating Contingency		300,000	300,000	-	-	-
To Fire Fund		-	-	-	-	-
To Ambulance Fund		666,747	666,747	-	-	-
To Reserve Fund		-	-	-	-	-
Bonds - Principal		245,000	-	245,000	-	-
Bonds - Interest		639,550	-	639,550	-	-
Truck Bond - Principal		114,000	-	114,000	-	-
Truck Bond - Interest		11,897	-	11,897	-	-
Unallocated/Fund Balance		1,064,735	-	-	-	1,064,735
DEBT & CONTINGENCY		3,041,930	966,747	1,010,447	-	1,064,735
TOTAL EXPENSES		15,380,003	7,136,961	1,010,452	4,255,804	2,976,785
GAIN (LOSS)		-	-	-	-	-

Consolidated General Fund - 020

Fiscal Year 2025/2026

Item # 2.

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account Number	Description	FTE	2026 Proposed	201 Suppression	202 Prevention	203 Legislative	204 Admin & Finance	205 Maintenance	206 Training	207 Volunteers	210 Operating & Debt Services
192,176	86,144	100,000	-	420000	Federal Grants		-	-	-	-	-	-	-	-	-
35,000	-	-	11,750	420020	Grant Revenue		-	-	-	-	-	-	-	-	-
205,426	37,512	-	156,937	420200	Conflog Revenue		332,887	332,887	-	-	-	-	-	-	-
5,337,954	5,341,920	5,632,765	5,402,864	470100	Property Taxes		5,694,931	3,227,217	448,258	61,410	676,694	410,385	256,879	226,463	387,625
575	475	150	841	480000	Donations		300	300	-	-	-	-	-	-	-
5,372	11,757	3,200	11,761	480100	Fee Revenue		10,000	-	10,000	-	-	-	-	-	-
82,413	141,136	50,000	140,360	481000	Interest on Investment		140,000	140,000	-	-	-	-	-	-	-
468,701	50,929	12,000	14,222	481420	Miscellaneous Revenue		15,500	15,500	-	-	-	-	-	-	-
-	42,389	805,924	689,963	499010	Beginning Balance		943,343	184,221	-	-	-	-	-	-	759,122
5,706,732	-	621,503	621,503	410750	Bond Proceeds		-	-	-	-	-	-	-	-	-
-	10,169,332	-	-	490170	Transfer From Reserve Fund		-	-	-	-	-	-	-	-	-
12,034,349	15,881,595	7,225,542	7,050,201		REVENUE		7,136,961	3,900,124	458,258	61,410	676,694	410,385	256,879	226,463	1,146,747
132,479	133,560	155,826	133,112	500001	Fire Chief	0.50	112,800	112,800	-	-	-	-	-	-	-
71,202	71,861	74,950	101,037	500004	Operations Chief	0.50	71,922	71,922	-	-	-	-	-	-	-
105,164	106,327	109,863	111,017	500010	R & R Coordinator	0.00	-	-	-	-	-	-	-	-	-
147,952	138,319	147,500	182,862	500012	Fire Marshal	1.00	148,968	-	148,968	-	-	-	-	-	-
142,605	146,736	150,500	149,445	500013	Training Chief	0.70	101,102	-	-	-	-	-	101,102	-	-
187,099	224,485	238,718	253,715	500015	Battalion Chief	1.50	196,749	196,749	-	-	-	-	-	-	-
159,226	167,342	168,591	170,976	500020	Lieutenant	1.50	172,943	172,943	-	-	-	-	-	-	-
103,721	108,460	111,578	111,718	500025	Deputy Fire Marshal	1.00	113,805	-	113,805	-	-	-	-	-	-
1,304,466	1,378,069	1,528,731	1,539,046	500030	Benefits	0.00	1,651,360	1,333,404	171,285	-	61,756	-	60,077	24,838	-
127,533	132,308	149,066	152,981	500035	Engineer	1.50	154,995	154,995	-	-	-	-	-	-	-
865,599	911,111	939,329	970,568	500040	Firefighter	11.25	943,344	943,344	-	-	-	-	-	-	-
58,650	65,593	60,000	68,732	500040	Firefighter (Volunteer)	0.00	60,000	-	-	-	-	-	-	60,000	-
90,068	143,159	132,046	130,914	500055	Chief Administrative Officer	0.75	106,146	-	-	-	106,146	-	-	-	-
63,476	55,132	43,201	62,129	500050	Administrative Assistant	0.70	37,800	-	-	-	37,800	-	-	-	-
-	-	-	-	500099	Extra Hire	0.00	-	-	-	-	-	-	-	-	-
-	-	-	-	500100	Conflog, Etc.	0.00	-	-	-	-	-	-	-	-	-
293,893	291,251	288,036	290,788	506000	Overtime	0.00	285,468	280,968	1,500	-	1,500	-	1,500	-	-
3,853,135	4,073,714	4,297,935	4,429,040		PERSONNEL	20.90	4,157,404	3,267,125	435,558	-	207,202	-	162,679	84,838	-
14,879	26,590	21,000	7,860	610100	Advertising		5,600	-	-	-	5,600	-	-	-	-
-	(6,620)	-	-	610500	Conflog Expense		-	-	-	-	-	-	-	-	-
45,203	44,886	46,900	39,470	611200	Communications		46,000	-	-	-	46,000	-	-	-	-
45,161	72,769	76,600	64,790	611240	Computer Expense		72,198	-	-	-	72,198	-	-	-	-
496,550	563,867	495,236	494,060	611300	Contract Services		530,763	218,299	-	23,500	221,194	30,320	8,700	28,750	-
106,193	61,396	115,225	53,444	612400	Operating Expense		70,325	20,100	5,000	1,325	5,500	500	2,500	35,400	-
70,365	58,592	87,200	82,164	612500	Operating Supplies		96,800	70,000	17,700	-	-	-	8,000	1,100	-
109,344	71,737	60,100	27,596	612550	Personal Protective Equipment		55,000	30,000	-	-	-	-	-	25,000	-
7,760	7,349	1,125	10,061	612600	Maintenance Supplies		14,925	-	-	-	-	14,925	-	-	-
16,220	13,318	18,855	19,719	612900	Dues & Subscriptions		17,210	-	-	16,585	-	-	-	625	-
-	8,639	13,000	13,000	613100	Elections		10,000	-	-	10,000	-	-	-	-	-
67,748	48,064	34,000	31,522	613200	Education & Training		44,000	-	-	-	-	-	34,000	10,000	-
83,987	130,425	113,600	94,167	614000	Insurance		113,500	-	-	-	111,000	-	-	2,500	-
130	68	1,000	53	614010	Unemployment Insurance		1,000	-	-	-	-	-	-	1,000	-
29,903	37,422	29,000	28,445	615000	Uniforms		25,000	19,000	-	-	-	-	-	6,000	-
57,100	20,186	34,000	46,485	615600	Maint/Building		49,600	-	-	-	-	49,600	-	-	-
13,265	27,958	48,050	44,565	615700	Maint/Equipment		36,000	25,600	-	-	-	10,400	-	-	-
226,511	193,179	200,000	162,643	615800	Maint/Vehicles		175,000	-	-	-	-	175,000	-	-	-
40,763	31,382	33,200	29,655	616000	Meetings & Conferences		33,200	-	-	10,000	-	-	21,000	2,200	-
37,430	44,547	49,050	26,423	616600	Health & Wellness		49,050	-	-	-	-	-	20,000	29,050	-
4,752	4,293	4,500	2,180	617000	Office Supplies		4,000	-	-	-	4,000	-	-	-	-
66,656	59,841	72,000	36,998	618000	Petroleum		50,000	-	-	-	-	50,000	-	-	-
6,411	4,738	5,000	1,577	618200	Postage		4,000	-	-	-	4,000	-	-	-	-
47,028	60,708	57,500	61,102	619000	Utilities		79,640	-	-	-	-	79,640	-	-	-
1,593,358	1,585,334	1,616,141	1,377,981		MATERIALS & SUPPLIES		1,582,811	382,999	22,700	61,410	469,492	410,385	94,200	141,625	-

Consolidated General Fund - 020

Fiscal Year 2025/2026

2023 Actual	2024 Actual	2025 Adopted	2025 Estimated	Account Number	Description	FTE	2026 Proposed	201 Suppression	202 Prevention	203 Legislative	204 Admin & Finance	205 Maintenance	206 Training	207 Volunteers	210 Operating & Debt Services
7,444,460	7,648,815	621,503	634,408	721000	Buildings		-	-	-	-	-	-	-	-	-
10,777	11,925	-	-	726000	Other Equipment		-	-	-	-	-	-	-	-	-
-	316,350	-	199,952	728000	Vehicles		250,000	250,000	-	-	-	-	-	-	-
7,455,238	7,977,090	621,503	834,360		CAPITAL		250,000	250,000	-	-	-	-	-	-	-
-	-	500,000	-	800050	Operating Contingency		300,000	-	-	-	-	-	-	-	300,000
144,571	150,445	160,000	135,791	800060	Retiree Expense		180,000	-	-	-	-	-	-	-	180,000
-	-	29,963	-	900200	To Ambulance Fund		666,747	-	-	-	-	-	-	-	666,747
-	-	-	-	900300	To Reserve Fund		-	-	-	-	-	-	-	-	-
-	-	-	-	900250	To Bond Fund		-	-	-	-	-	-	-	-	-
144,571	150,445	689,963	135,791		DEBT & TRANSFERS		1,146,747	-	-	-	-	-	-	-	1,146,747
13,046,302	13,786,583	7,225,542	6,777,171		TOTAL EXPENSES		7,136,961	3,900,125	458,258	61,410	676,694	410,385	256,879	226,463	1,146,747
(1,011,952)	2,095,012	-	273,030		GAIN/ (LOSS)		-	-	-	-	-	-	-	-	-

Debt Fund 030
Fiscal Year 2025/2026

2023 Actuals	2024 Actuals	2025 Adopted	2025 Estimated	Account Number	Description	2026 Proposed
1,695,147	-	-	-	030-301-410750	Bond Proceeds	
808,930	901,979	916,000	878,613	030-000-470300	Property Taxes-Bonds	970,485
396,420	270,819	75,010	41,725	030-000-481000	Interest on Investment	39,968
-	-	-	-	030-301-490120	From Fire Fund	-
-	-	621,503	621,503	030-000-499010	Beginning Balance	-
2,900,497	1,172,798	1,612,513	1,541,841		REVENUE	1,010,452
0	1	20	-	030-301-611200	Bank Fees-Bond	5
97,489	-	-	-	030-301-613150	Bond Fees	-
97,489	1	20	-		MATERIALS & SUPPLIES	5
130,000	185,000	215,000	215,000	030-301-955100	Bonds-Principal	245,000
589,444	656,819	650,300	650,300	030-301-956100	Bonds-Interest	639,550
106,000	109,000	111,000	111,000	030-301-955105	Truck Bond-Principal	114,000
20,080	17,419	14,690	14,690	030-301-956105	Truck Bond - Interest	11,897
5,706,732	10,169,332	621,503	621,503	030-301-900100	Transfer to Fire Fund	-
6,552,256	11,137,570	1,612,493	1,612,493		TRANSFERS & DEBT	1,010,447
6,649,745	11,137,571	1,612,513	1,612,493		TOTAL EXPENSES	1,010,452
(3,749,248)	(9,964,774)	-	(70,652)		GAIN/ (LOSS)	-

Ambulance - 410
Fiscal Year 2025/2026

2023 Actuals	2024 Actuals	2025 Adopted	2025 Estimated	Account Number	Description	FTE	2026 Proposed
81,958	69,576	85,000	75,820	040-410-480050	Fire-Med Subscriptions		90,000
2,788,301	2,708,424	3,227,144	2,480,940	040-410-480100	Ambulance Fees Current		2,855,058
29,087	29,506	32,246	18,227	040-410-480200	Ambulance Fees Collect		29,000
10,767	6,788	500	7,329	040-410-481400	Miscellaneous		15,000
-	31,000	-	-	040-410-490000	Gain on Sale of Assets		-
-	-	29,963	-	040-410-490120	From Fire Fund		666,747
-	-	-	292,189	040-410-499010	Beginning Fund Balance		-
-	-	-	-	040-410-490170	From Reserve Fund		-
838,913	408,004	850,000	673,469	040-410-480250	GEMT Revenue		600,000
3,749,026	3,253,298	4,224,854	3,547,974		REVENUE		4,255,804
56,777	51,202	66,783	61,518	040-410-500001	Fire Chief	0.50	112,800
71,202	71,861	74,950	101,334	040-410-500004	Operations Chief	0.50	71,922
-	-	-	-	040-410-500004	Training Chief	0.30	43,330
124,733	149,657	159,145	169,107	040-410-500015	Battalion Chief	1.50	196,749
477,679	502,026	505,776	512,930	040-410-500020	Lieutenant	4.50	518,830
1,025,548	1,152,667	1,184,341	1,139,964	040-410-500030	Benefits	0.00	1,300,711
382,599	396,925	447,195	458,946	040-410-500035	Engineer	4.50	464,986
281,800	289,316	313,110	295,276	040-410-500040	Firefighter	3.75	314,448
175,047	153,556	192,184	76,352	040-410-500045	Single-Role Medic	1.00	51,666
63,980	66,052	14,400	14,503	040-410-500050	Administrative Assistant	0.30	25,200
-	-	-	27,267	040-410-500055	Chief Administrative Officer	0.25	35,382
-	-	-	-	040-410-502500	Part Time	0.00	-
309,820	298,534	261,090	218,415	040-410-506000	Overtime	0.00	312,003
2,969,184	3,131,795	3,218,974	3,075,612		PERSONNEL	17.10	3,448,027

Ambulance - 410
Fiscal Year 2025/2026

2023 Actuals	2024 Actuals	2025 Adopted	2025 Estimated	Account Number	Description	FTE	2026 Proposed
27,000	-	-	-	040-410-610150	Bad Debt Reserve		-
-	-	-	-	040-410-610100	Advertising		5,000
277,866	295,228	456,726	469,628	040-410-611300	Contract Services		408,802
6,674	2,808	8,300	6,865	040-410-612400	Dept/Operating Expense		15,975
107,847	113,239	116,300	112,857	040-410-612500	Dept/Operating Supplies		114,000
97	-	1,600	2,127	040-410-615700	Maint/Equipment		4,000
114,113	52,307	150,000	102,489	040-410-615800	Maint/Vehicles		200,000
59,747	45,027	65,000	32,522	040-410-618000	Petroleum		50,000
25,199	33,010	30,000	7,077	040-410-618500	Refunds		10,000
618,543	541,620	827,926	733,565		MATERIALS & SUPPLIES		807,777
-	58,141	-	-	040-410-726000	Other Equipment		-
-	493,974	-	-	040-410-728000	Vehicles		-
-	552,116	-	-		CAPITAL		-
-	-	177,954	-	040-410-800050	Operating Contingency		-
-	-	177,954	-		CONTINGENCY		-
3,587,727	4,225,531	4,224,854	3,809,177		TOTAL EXPENSES		4,255,804
161,299	(972,233)	-	(261,203)		GAIN/ (LOSS)		0

Reserve Fund - 070
Fiscal Year 2025/2026

2023 Actuals	2024 Actuals	2025 Adopted	2025 Estimated	Account Number	Description	2026 Proposed	Buildings 701	Employee 703	Equipment 705	Non- Allocated
1	170	-	-	480,000	Donations	-	-	-	-	-
-	-	-	-	490,120	From Fire Fund	-	-	-	-	-
-	-	2,842,610	2,842,610	499,010	Beginning Balance	2,976,785	513,800	750,000	648,250	1,064,735
1	170	2,842,610	2,842,610		REVENUE	2,976,785	513,800	750,000	648,250	1,064,735
-	-	500,000	-	721,000	Buildings	473,800	473,800			
-	-	170,750	-	723,000	Other- Equipment	148,250			148,250	
-	-	450,000	-	723,010	Other - Retiree Expense	450,000		450,000		
-	-	300,000	-	723,015	Other - Leave Expense	300,000		300,000		
-	-	-	-	726,000	Building Equipment	40,000	40,000			
-	-	500,000	-	728,000	Vehicle Expense	500,000			500,000	
-	-	-	-	728,500	Station Equipment	-			-	
-	-	-	-	900,250	Transfer to Debt/Bond Fund	-	-			
-	-	-	-	900,100	Transfer to Fire	-	-			
-	-	921,860	921,860		Non-Allocated Funds	1,064,735				1,064,735
-	-	2,842,610	921,860		TOTAL EXPENSES	2,976,785	513,800	750,000	648,250	1,064,735
1	170	-	1,920,750		GAIN/ (LOSS)	-	-	-	-	-

**FUND
020**

**GENERAL
FUND**

FUND 020 – GENERAL FUND**FIRE SUPPRESSION****DEPARTMENT 201****ESSENTIAL EXPENDITURES****Firefighting Equipment****Communications Equipment****Personal Protective Equipment****Equipment Maintenance****DEPARTMENT OBJECTIVES**

The purpose of the Fire Suppression Department is to provide funding for fire suppression; water, vehicle, and technical rescues; hazardous material incidents; and emergency preparation and planning.

Apparatus and equipment must be in a constant state of readiness. All vehicles and equipment are thoroughly checked at regular intervals to ensure their operational readiness. This department provides funding for apparatus and equipment which must be replaced and upgraded based on national standards, regulations, and expected life-span.

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 201 - Fire Suppression

Line Item	Description	Budget	Line Total
611300	Contract Services		\$ 218,299.25
	Rescue Tools	\$ 2,000.00	
	911 Dispatch (3/4 of total amount)	\$ 175,019.25	
	First Due NIFRS	\$ 4,000.00	
	First Due Assets and Inventory	\$ 1,000.00	
	Radios System Infrastructure	\$ 4,800.00	
	Interra-mapping software	\$ 19,500.00	
	Emergency Technical Decon	\$ 4,000.00	
	First Due Alerting	\$ 7,980.00	
612400	Department Operating Expense		\$ 20,100.00
	Employee Recognition	\$ 15,000.00	
	Challenge Coins	\$ 3,500.00	
	Miscellaneous	\$ 1,600.00	
612500	Department Operating Supplies		\$ 70,000.00
	Hose	\$ 21,000.00	
	Nozzles/Appliances/Accessories	\$ 3,300.00	
	Foam	\$ 10,000.00	
	Haz Mat/Air Monitoring Supplies	\$ 5,000.00	
	Traffic Management	\$ 900.00	
	Radios/Monitors	\$ 5,000.00	
	Technical Rescue Gear	\$ 6,500.00	
	Rehab Supplies	\$ 3,400.00	
	Small Power Equipment	\$ 4,400.00	
	Knox Key and Drug Secure Devices	\$ 1,000.00	
	Hand Tools/Lighting/Salvage	\$ 2,500.00	
	Thermal Imaging Cameras	\$ 5,000.00	
	Miscellaneous	\$ 2,000.00	
612550	Personal Protective Equipment		\$ 30,000.00
	PPE items	\$ 30,000.00	
615000	Uniforms		\$ 19,000.00
	Uniform Apparel	\$ 17,000.00	
	Repairs	\$ 2,000.00	

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 201 - Fire Suppression

Line Item	Description	Budget	Line Total
615700	Maintenance of Equipment		\$ 25,600.00
	SCBA Maintenance/Calibration/Testing	\$ 7,500.00	
	Hose Maintenance	\$ 1,000.00	
	Saw Maintenance	\$ 1,500.00	
	Batteries (TICs, etc.)	\$ 600.00	
	Portable Power Tools	\$ 3,500.00	
	Radios/Maintenance	\$ 10,000.00	
	Miscellaneous	\$ 1,500.00	
	Total Materials & Services		\$ 382,999.25
	Capital		
721000	Buildings		\$ -
726000	Department Operating Equipment		\$ -
	Cot, Zoll Monitor	\$ -	
728000	Vehicles		\$ 250,000.00
	Engine	\$ 250,000.00	
	Total Capital		\$ 250,000.00

FUND 020 – GENERAL FUND**FIRE & LIFE SAFETY****DEPARTMENT 202****ESSENTIAL EXPENDITURES****Fire Investigation and Inspection Equipment****Public Education Materials****Fire Investigation and Public Education Training****DEPARTMENT OBJECTIVES**

The core responsibilities of the Fire and Life Safety Division are public education, fire and life safety inspections, fire investigations, record keeping and reporting, and public information.

Public education is one of the most important functions of the Fire and Life Safety Division. Through proactive education programs, the Fire and Life Safety Division contacts numerous citizens each year. These programs are offered through a variety of community presentations, school encounters, fire and life safety classes, fire station tours, and speaking engagements.

Another important function of the Fire and Life Safety Division are the fire and life safety inspections conducted each year. These inspections are conducted in all assembly, educational, business, and industrial buildings within Lebanon Fire District boundaries. The Fire and Life Safety Division works closely with the building departments of both the City of Lebanon and Linn County to ensure that fire and life safety codes are followed through plan review and working with the development team. The Division also ensures that codes are followed during and after construction and that deficiencies are corrected.

Record keeping is another of the critical components of the Fire and Life Safety Division. Accurate record keeping is vital for critical decision making and many of the records kept are required by law. Additionally, the records kept by the District must be concise and accurate because frequently they become evidence for criminal prosecution or civil litigation. All fires and their cause are thoroughly investigated and reported to the State Fire Marshal and the data is maintained to determine trends and to assist in future fire prevention efforts.

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 202 - Fire & Life Safety

Line Item	Description	Sub-Line Item	Line Total
612400	Department Operating Expense		\$ 5,000.00
	Fire Extinguisher Classes/Prop Maintenance	\$ 750.00	
	Self Inspection Program	\$ -	
	Addressing	\$ -	
	Young Womens Fire Camp	\$ -	
	Fire Prevention Week	\$ 4,000.00	
	Chimney Brush Program	\$ 250.00	
612500	Department Operating Supplies		\$ 17,700.00
	Fire Investigations/Tools/Equipment	\$ 4,000.00	
	Code Enforcement Materials	\$ 2,500.00	
	Burn room	\$ 2,000.00	
	Smoke Detectors	\$ 1,500.00	
	Public Education/Outreach Materials	\$ 5,200.00	
	Inspection Ipad Replacement	\$ -	
	Child Car Seat Program	\$ -	
	Life Jacket Program	\$ 2,500.00	
	Total Materials & Services		\$ 22,700.00
	Capital		
726000	Department Operating Equipment	\$ -	\$ -
	Total Capital		\$ -

FUND 020 – GENERAL FUND
LEGISLATIVE
DEPARTMENT 203

ESSENTIAL EXPENDITURES
LEGAL SERVICES
DUES AND SUBSCRIPTIONS
MEETINGS AND CONFERENCES

DEPARTMENT OBJECTIVES

The Legislative Department is established with three basic functions; board member education, legal advice, and membership in various organizations.

Our board members are elected officials who may or may not have fire service expertise. Each year our board members attend the Oregon Fire District Director's Association (OFDDA) conference and other pertinent training courses. Each member gains valuable information both by attending sessions of relevance and interest, and by interacting with board members of other districts.

The District has retained the services of the Local Government Law Group to advise us on all legal issues.

The District maintains memberships in many community and professional organizations that are specific to the Fire Service and to being a Fire District in the State of Oregon.

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 203 - Legislative

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 23,500.00
	Legal Expenses	\$ 22,000.00	
	Board Member Stipend	\$ 1,500.00	
612400	Department Operating Expense		\$ 1,325.00
	Ethics Commission Fee	\$ 1,325.00	
612900	Dues & Subscriptions		\$ 16,585.00
	Oregon Fire Dist. Directors Assoc.	\$ -	
	Special Districts Association	\$ 6,250.00	
	League of Oregon Cities	\$ 650.00	
	Oregon Fire Chief's Association	\$ 840.00	
	Oregon State Ambulance Association	\$ 2,700.00	
	National Fire Protection Association	\$ 500.00	
	Intl. Assoc. of Arson Investigators	\$ 1,100.00	
	Misc. - Professional Associations	\$ 3,495.00	
	Chamber of Commerce	\$ 1,050.00	
	DAS State Procurement	\$ -	
613100	Elections		\$ 10,000.00
	Board Member Elections	\$ 10,000.00	
616000	Meetings & Conferences		\$ 10,000.00
	Conferences	\$ 10,000.00	
	Total Materials & Services		\$ 61,410.00

FUND 020 – GENERAL FUND
ADMINISTRATION AND FINANCE
DEPARTMENT 204

ESSENTIAL EXPENDITURES
BUDGET MANAGEMENT
FINANCIAL AND ACCOUNTING PROCEDURES
INFORMATION TECHNOLOGY

DEPARTMENT OBJECTIVES

The Administration and Finance Department is responsible for a wide range of administrative responsibilities within the operational structure of the Lebanon Fire District. The most obvious is the management of financial and accounting procedures and functions for the District. Corresponding to the accounting function is a need for the development of data processing resources, hardware and software, by which the accounting records are kept. Further, since state law mandates an external audit, a primary duty of the Finance department is to coordinate an audit with an independent firm each year.

One of the more significant functions of this department is budget management. The budget document is produced from historical data and from requests supplied for the functions of all department operations. The Administration and Finance department is responsible to monitor all department activities regarding the budget document and to ensure that the budget is being managed in compliance with state law.

The Administration and Finance department must also develop programs to safeguard the District's financial and physical assets. Banking and investment procedures are developed with regard to level of risk, liquidity, and to a lesser degree administrative efficiency. All physical assets of the District are covered under the risk management program developed with the assistance of an insurance agent of record.

The Administration and Finance department also coordinates the expenses for computers, copiers, and other technology. These are contracted through a cooperative agreement with the City of Lebanon Information Technology department.

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 204 - Finance

Line Item	Description	2024/2025	Line Total
610100	Advertising		\$ 5,600.00
	Public Notices	\$ 3,000.00	
	Recruitment/Misc	\$ 15,000.00	
611200	Communications		\$ 46,000.00
	Phone, Cell, Data, Internet	\$ 46,900.00	
611240	Computer Expense		\$ 72,198.00
	Computer and Server Licenses	\$ 30,000.00	
	Hardware	\$ 23,000.00	
	EMS Charting Computers/MDT's	\$ 20,000.00	
611300	Contract Services		\$ 221,193.50
	Springbrook Software and Support	\$ 7,500.00	
	Administrative Support Services	\$ 20,000.00	
	Audit Firm	\$ 17,000.00	
	Website	\$ 57,500.00	
	Marketing, Outreach, & Data Analytics	\$ 20,000.00	
	Inspections Software		
	CIS-GASB 75 Valuation	\$ 2,000.00	
	Staff Scheduling Software	\$ 4,500.00	
	IGA-City of Lebanon for IT	\$ 85,000.00	
	Oregon Audit Division	\$ 350.00	
	Copier Fee	\$ 7,825.00	
	Background Checks	\$ 4,000.00	
612400	Department Operating Expense		\$ 5,500.00
	Bank and Merchant Fees	\$ 17,000.00	
	Miscellaneous costs	\$ 1,000.00	
614000	Insurance	\$ 111,100.00	\$ 111,000.00
617000	Office Supplies	\$ 4,500.00	\$ 4,000.00
618200	Postage	\$ 5,000.00	\$ 4,000.00
	Total Materials & Services		\$ 469,491.50
726000	Capital Equipment	\$ -	\$ -
	Total Capital		\$ -

FUND 020 – GENERAL FUND
MAINTENANCE
DEPARTMENT 205

ESSENTIAL EXPENDITURES

VEHICLE MAINTENANCE
BUILDING AND GROUNDS
MAINTENANCE

DEPARTMENT OBJECTIVES

The Maintenance Department has two major functions which include the vehicle maintenance program, and the maintenance of all Fire District structures, parking lots, and grounds.

Vehicle maintenance is provided through a contract with a fleet maintenance vendor who specializes in fire and EMS apparatus. They provide certified mechanics to work on fire apparatus, ambulances, staff vehicles, and equipment. The maintenance program has the effect of increasing the longevity of our vehicles and potentially reducing liability in case of an accident.

The second area of emphasis of the Maintenance Department is the maintenance of all Fire District buildings and grounds. The District has the main station located in Lebanon on Oak Street and four (4) sub-stations located in the areas of Lacombe, Berlin, Fairview, and Weirich Drive.

Fuel purchases, general maintenance expenses, and utilities are also part of the maintenance budget.

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 205 - Maintenance

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 30,320.00
	HVAC Contract	\$ 18,000.00	
	Security Alarm System	\$ 2,150.00	
	Fuel Cloud	\$ 1,470.00	
	Fire Sprinkler/Back Flow Testing	\$ 2,700.00	
	Overhead Door Maintenance	\$ 3,000.00	
	Inventory (Vehicle, SCBA)	\$ 3,000.00	
612400	Department Operating Expense		\$ 500.00
	Maintenance Tools	\$ 500.00	
612600	Maintenance Supplies		\$ 14,925.00
	Towels, TP, Soap, Cleaning Supplies	\$ 8,625.00	
	Station and Yard Maintenance Supplies	\$ 5,500.00	
	Miscellaneous	\$ 800.00	
615600	Maintenance - Building & Grounds		\$ 49,600.00
	Electrical	\$ 3,500.00	
	Mechanical	\$ 3,500.00	
	Plumbing	\$ 1,000.00	
	Appliance Maintenance	\$ 1,500.00	
	Grounds Maintenance	\$ 14,200.00	
	Building Maintenance	\$ 25,900.00	
615700	Maintenance of Equipment		\$ 10,400.00
	Fire Extinguisher Maintenance	\$ 1,600.00	
	Ladder and Aerial Testing	\$ 2,800.00	
	Other Equipment	\$ 6,000.00	
615800	Vehicle Maintenance		\$ 175,000.00
	Vehicle Maintenance	\$ 175,000.00	
618000	Petroleum Products		\$ 50,000.00
	Gasoline, Diesel, Fuel Station, etc.	\$ 50,000.00	

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 205 - Maintenance

Line Item	Description	Sub-Line Item	Line Total
619000	Utilities		\$ 79,640.00
	Garbage Service	\$ 5,400.00	
	Electricity	\$ 48,000.00	
	Propane	\$ 14,000.00	
	Natural Gas	\$ 10,800.00	
	Water	\$ 1,440.00	
	Total Materials & Services		\$ 410,385.00
	Capital		
721000	Buildings		\$ -
	Generator	\$ -	
726000	Equipment		\$ -
		\$ -	
	Total Capital		\$ -

FUND 020 – GENERAL FUND**TRAINING AND SAFETY****DEPARTMENT 206****ESSENTIAL EXPENDITURES****HEALTH AND WELLNESS****CAREER AND VOLUNTEER TRAINING****EMPLOYEE ASSISTANCE PROGRAM (EAP)****DEPARTMENT OBJECTIVES**

Employee training in fire science, fire suppression, rescue techniques, emergency medical techniques, and personal safety is the main function of the Training and Safety Department. Employees must continually train using the latest strategies and techniques to perform complex rescues, suppress working fires and treat critically ill and traumatized persons. Firefighters must stay abreast of the latest technology, procedures, techniques for different types of rescues, medical assessment and treatment, be aware of how a fire reacts to certain conditions, and must always be aware of the circumstances to safeguard their own personal safety.

The Training and Safety Department is responsible for the safety committee and safety program.

This department is also responsible for the employee assistance program, psychological assistance for District employees, health and wellness programs, and for immunizations and medical exams. The replacement and maintenance of specialized equipment for training and the wellness program is funded through this department.

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 206 - Training

Line Item	Description	Sub-Line Item Mark's file	Line Total
611300	Contract Services		\$ 8,700.00
	NTN Testing	\$ 500.00	
	Computer Based Training-Vector Sol	\$ 6,500.00	
	Physical Fitness Equipment Repair	\$ 1,700.00	
612400	Department Operating Expense		\$ 2,500.00
	Testing Materials and Expenses	\$ 1,500.00	
	Miscellaneous	\$ 1,000.00	
612500	Department Operating Supplies		\$ 8,000.00
	Training Supplies	\$ 5,000.00	
	Training Aids/Props	\$ 3,000.00	
613200	Education & Training		\$ 34,000.00
	Instructor Development	\$ 2,000.00	
	Staff Training	\$ 22,000.00	
	Paramedic Program	\$ 10,000.00	
616000	Meetings & Conferences		\$ 21,000.00
	Meetings/Conferences	\$ 21,000.00	
616600	Health and Wellness		\$ 20,000.00
	TB Testing/Flu Shots	\$ 2,500.00	
	Wellness Program		
	Medical Exams	\$ 16,000.00	
	Physical Fitness Equipment	\$ 1,500.00	
	Total Materials & Services		\$ 94,200.00
	Capital		
726000	Equipment		\$ -
	Total Capital		\$ -

FUND 020 – GENERAL FUND**VOLUNTEERS****DEPARTMENT 207****ESSENTIAL EXPENDITURES****LENGTH OF SERVICE AWARD PROGRAM (LOSAP)****EDUCATION AND TRAINING****UNIFORMS****DEPARTMENT OBJECTIVES**

Volunteer firefighters are an integral part of the Lebanon Fire District team. They work side-by-side with career personnel to provide essential capabilities for fire suppression, rescue, and emergency medical response. It is the District's goal to provide for the operational and administrative needs of our volunteer firefighters, including quality training, first-rate equipment, and a positive and safe working environment. The District provides a stipend for appropriate volunteer events. The District also provides uniforms and participates in a length of service award program.

Support Volunteers are a critical component of the Lebanon Fire District's volunteer program. The support members work with our career firefighters, volunteer firefighters, and the District's administrative staff to ensure the success of our operations. The Lebanon Fire District is committed to ensure quality training and first rate equipment and uniforms for the support volunteers.

Student Intern Firefighters attend college fulltime and work alongside our paid and volunteer staff as an integrated part of the crew. The Interns are assigned to either a 24-hour shift or a 40-hour week and participate in all the same activities as the full-time career personnel. Student Intern Firefighters receive a tuition stipend to assist with college expenses and receive valuable working experience.

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 207 - Volunteers

Line Item	Description	Sub-Line Item	Line Total
610100	Advertising	\$ -	\$ -
611240	Computer Expense	\$ -	\$ -
611300	Contract Services		\$ 28,750.00
	LOSAP	\$ 20,300.00	
	Computer Based Training-Vector Sol	\$ 6,500.00	
	Employee Assistance Program	\$ 1,500.00	
	Background Checks	\$ 450.00	
612400	Department Operating Expense		\$ 35,400.00
	Intern Reimbursement	\$ 32,500.00	
	Community Outreach	\$ -	
	Intern House dues	\$ 900.00	
	Volunteer Recognition Program	\$ 2,000.00	
	Miscellaneous		
612500	Department Operating Supplies	\$ 1,100.00	\$ 1,100.00
612550	Personal Protective Equipment		\$ 25,000.00
	Turnouts	\$ 25,000.00	
612900	Dues & Subscriptions		\$ 625.00
	OVFA Dues	\$ 500.00	
	NVFC Dues	\$ 125.00	
613200	Education & Training		\$ 10,000.00
	Continuing Education	\$ 10,000.00	
	Basic Firefighter Training	\$ -	
	EMR/EMT Training	\$ -	
614000	Insurance	\$ 2,500.00	\$ 2,500.00
614010	Unemployment Insurance/Reserve		\$ 1,000.00
	State of Oregon Unemployment	\$ 1,000.00	
615000	Uniforms		\$ 6,000.00
	Uniform Apparel	\$ 6,000.00	

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 207 - Volunteers

Line Item	Description	Sub-Line Item	Line Total
616000	Meetings & Conferences		\$ 2,200.00
	Training Conferences	\$ 2,200.00	
616600	Health & Wellness		\$ 29,050.00
	NFPA physicals	\$ 28,050.00	
	Exercise Equipment & Maintenance	\$ 1,000.00	
	TB Testing/Flu Shots	\$ -	
	Total Materials & Services		\$ 141,625.00

**FUND 020 – GENERAL FUND
NON-DEPARTMENTAL
DEPARTMENT 210**

**ESSENTIAL EXPENDITURES
BUDGETED INTERFUND TRANSFERS
OPERATING CONTINGENCY
PERS AND RETIREE EXPENSE**

DEPARTMENT OBJECTIVES

This fund contains contingency, debt, and transfer funding for the District. This includes budgeted transfers to the reserve and ambulance funds, and contingency funds for unexpected expenditures.

Fiscal Year 2025/2026
Line Item Detail
Fund 020, Department 210 - Non-Departmental

Line Item	Description	Sub-Line Item	Line Total
800050	Operating Contingency Contingency Funds	\$ 300,000.00	\$ 300,000.00
800060	Retiree Expense	\$ 180,000.00	\$ 180,000.00
900200	Transfer To Ambulance Fund	\$ 666,746.53	\$ 666,746.53
900300	Transfer To Reserve Fund		\$ -
900250	Transfer To Bond Fund		\$ -
955100	SDC Fees		\$ -
	Total Non-Departmental		\$ 1,146,746.53

**FUND
030**

DEBT FUND

030 - DEBT FUND
DEPARTMENT 301

ESSENTIAL EXPENDITURES

**BOND PRINCIPLE AND
INTEREST BANK FEES**

DEPARTMENT OBJECTIVES

The Debt Fund's purpose is to capture tax revenues and debt service expenditures to manage the debt created by selling Bonds.

The voters approved a bond in November 2019 to replace the main station on Oak Street, and several key apparatus. Station 31 construction was completed in spring 2024.

Fiscal Year 2025/2026
Line Item Detail
Fund 030, Department 301 - Debt

Line Item	Description	Sub-Line Item	Line Total
611200	Bank Fees-Bond	\$ 5.00	\$ 5.00
613150	Bond Fees	\$ -	\$ -
955100	Bond Principal	\$ 245,000.00	\$ 245,000.00
956100	Bond Interest	\$ 639,550.00	\$ 639,550.00
955105	Capital Principal		\$ 114,000.00
	Aerial Truck	\$ 114,000.00	
956105	Capital Interest		\$ 11,897.40
	Aerial Truck	\$ 11,897.40	
900100	Transfer to Fire Fund		\$ -
	Buildings	\$ -	
	Vehicles	\$ -	
	Total Expenses for Bonds		\$ 1,010,452.40

**FUND
040**

**ENTERPRISE
FUND**

FUND 040 – ENTERPRISE FUND**AMBULANCE****DEPARTMENT 410****ESSENTIAL EXPENDITURES****CONTRACT SERVICES****VEHICLES****OPERATING SUPPLIES****MAINTENANCE****DEPARTMENT OBJECTIVES**

The basic function of the Ambulance Department is to provide emergency medical transportation to those needing transportation to a hospital for definitive care. To accomplish this, the District must provide highly trained, licensed, skilled personnel and adequate vehicles and equipment. The Ambulance Department is funded through the collection of user fees, FireMed subscriptions, and transfers from the general fund. This is operated as an enterprise fund and is designed to fund the costs of operating an ambulance service.

Lebanon Fire District has a workforce licensed at the Emergency Medical Technician (EMT), EMT Advanced, EMT Intermediate, and Paramedic levels to meet a diversity of medical calls for service. To keep their license, each medic must continually train to maintain their skills and knowledge in many types of medical emergencies. Many of our volunteer group also have certifications of Emergency Medical Responder or higher, and are encouraged to maintain those certifications or obtain a more advanced level of certification whenever possible.

Ambulances and emergency medical equipment must be maintained, replaced after use, and upgraded to meet the ever-changing technologies of medical science. Ambulances must be equipped for the safety of our patients and personnel and also be equipped with a wide array of medical equipment needed for the successful treatment of the critically ill or traumatized patient. This fund pays for those costs including the fuel used by the ambulances.

Fiscal Year 2025/2026
Line Item Detail
Fund 040, Department 410 - Ambulance

Line Item	Description	Sub-Line Item	Line Total
	Materials & Services		
610100	Advertising		\$ 5,000.00
		\$ 5,000.00	
611300	Contract Services		\$ 408,802.39
	Stretcher Maintenance Contract	\$ -	
	Physician Advisor	\$ 9,000.00	
	Incident Charting-First Due (EPCR Electronic)	\$ 6,000.00	
	KNo2, (was 700 EHR)	\$ 2,100.00	
	9-1-1 Dispatch (1/4 of total amount)	\$ 58,339.89	
	Radios	\$ 3,200.00	
	Medication Tracking	\$ 1,000.00	
	Electronic Claims	\$ 2,600.00	
	Heart Monitor Maintenance	\$ 2,500.00	
	GEMT Administration Fees	\$ 200,000.00	
	Tactical Business Solutions	\$ 123,000.00	
	Background Checks	\$ 1,062.50	
612400	Department Operating Expense		\$ 15,975.00
	EMS Provider Recertification	\$ 2,400.00	
	Licensing	\$ 4,875.00	
	Board Member Stipend	\$ 1,500.00	
	Merchant Fees	\$ 5,700.00	
	Meal Reimbursements	\$ 1,500.00	
612500	Department Operating Supplies		\$ 114,000.00
	EMS Medical Supplies	\$ 100,000.00	
	Heart Monitor Supplies	\$ 5,000.00	
	Oxygen	\$ 7,300.00	
	PPE/Uniform Single Role	\$ 1,700.00	
	Insurance Forms	\$ -	
615700	Maintenance of Equipment		\$ 4,000.00
	Medical Equipment/Misc. Repair	\$ 2,000.00	
	Stretcher Repair	\$ 2,000.00	
615800	Vehicle Maintenance		\$ 200,000.00
	Vehicle Maintenance	\$ 200,000.00	
618000	Petroleum Products		\$ 50,000.00
	Diesel/Gasoline	\$ 50,000.00	

Fiscal Year 2025/2026
Line Item Detail
Fund 040, Department 410 - Ambulance

Line Item	Description	Sub-Line Item	Line Total
618500	Refunds		\$ 10,000.00
	Refund of Ambulance Overpayments	\$ 10,000.00	
	Total Materials & Services		\$ 807,777.39
	Capital		
726000	Equipment		\$ -
	Auto loader/Cot	\$ -	
728000	Vehicles		\$ -
	Medic Unit	\$ -	
	Total Capital		\$ -

**FUND
070**

RESERVE FUND

FUND 070 - RESERVE FUND

ESSENTIAL EXPENDITURES

The function of the Reserve fund is to save money for future expenditures of buildings, employee benefits, and apparatus and equipment that will be a liability to the District in the future or that is a capital expense item that will need replacement in the future.

BUILDING DEPARTMENT 701

The Building Department has been established to ensure that our facilities are adequately maintained to maintain their value as well as meeting current and future needs and requirements. This fund is also designed as a reserve fund for future building projects.

EMPLOYEE EXPENSE DEPARTMENT 703

The Employee Expense Department has been established to adequately build a reserve to cover our liability associated with retiree medical insurance and vacation (or leave) costs.

EQUIPMENT DEPARTMENT 705

The Equipment Department has been established to ensure that funds will be available to purchase and/or replace major pieces of apparatus or equipment when it becomes necessary.

Fiscal Year 2025/2026
Line Item Detail
Fund 070, Department 701, 703, 705 - Reserve

Line Item	Description	Sub-Line Item	Line Total
DEPARTMENT 701 - BUILDINGS			
721000	Buildings		\$ 473,800.00
	Major Repairs	\$ 186,000	
	Capital Improvements	\$ 287,800	
726000	Building Equipment	\$ 40,000	\$ 40,000.00
900250	Transfer to 030 (Debt/Bond)		\$ -
900100	Transfer to Fire		\$ -
	Total 701 - Buildings		\$ 513,800.00
DEPARTMENT 703 - EMPLOYEE EXPENSES			
723010	Retiree Expense	\$ 450,000	\$ 450,000.00
723015	Leave Expense	\$ 300,000	\$ 300,000.00
	Total 703 - Employee Expenses		\$ 750,000.00
DEPARTMENT 705 - VEHICLES & EQUIPMENT			
723000	Equipment - Reserve/Replacement		\$ 148,250.00
	Heart Monitors	\$ 28,500	
	Automatic External Defibrillators	\$ 20,250	
	Auto Extrication tools	\$ -	
	CPR Devices	\$ 12,500	
	Thermal Imaging Cameras	\$ 2,000	
	Radio Infrastructure	\$ 85,000	
728000	Vehicles - Reserve/Replacement		\$ 500,000.00
	Fleet Reserve	\$ 500,000	
728500	Station Equipment		\$ -
	Total 705 - Vehicles/Equipment		\$ 648,250.00
	Non Allocated Fund Balance		0.00
	TOTAL NON-DEPARTMENTAL FUNDS		\$ 1,912,050.00