



Board of Directors Meeting Agenda

May 12, 2026 at 5:30 PM

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

CALL MEETING TO ORDER

FLAG SALUTE

MINUTES:

1. Approval of April 14, 2026 Board Meeting Minutes
2. Approval of April 14, 2026 Budget Meeting Minutes
3. Approval of April 14, 2026 Executive Session 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

4. Political Strategist Presentations

PUBLIC HEARING FOR FISCAL YEAR 2026/2027 BUDGET

CLOSE PUBLIC HEARING FOR FISCAL YEAR 2026/2027 BUDGET AND RECONVENE REGULAR SESSION

5. Resolution - Adopt and Categorize the Fiscal Year 2026/2027 Budget, Levy Taxes, and Make Appropriations
6. Resolution - Approval of Fiscal Year 2025/2026 Budget Revisions and Appropriations

REPORTS

7. Financial Report
8. Union Address the Board
9. Volunteers Address the Board
10. Fire Chief Report

ADJOURN REGULAR SESSION ADJOURN TO EXECUTIVE SESSION

11. 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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- | | |
|---|--|
| <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 checked="" 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 |

CALL MEETING TO ORDER AT 5:52 PM

FLAG SALUTE

MINUTES

Agenda item # 1 – Approval of March 5 Board Workshop, and March 12, 2026 Minutes and Executive Minutes

Chief Tacy mentioned some slight changes to the Budget Workshop Minutes:

- The first bullet on page 2, last sentence has “us” added at the end.
- The last paragraph on page 5 under Apparatus Report has had the dollar signs removed from the mileage.

Secretary/Treasurer King made a motion to approve the March 5 Board Workshop, March 12, Board Meeting Minutes and Executive Minutes as written, Member Boren 2nd 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

There was no new business.

REPORTS

Agenda Item #2 – Financial Report

CAO Barker provided the financial report.

- FireMed revenue appears low, but it is normal since we receive a large portion of our renewals in May and June.
- We are emailing reminders to members whenever possible to reduce postage. We plan to send a postal letter to those that do not respond, notifying them that we will be using email in the future.

April 14, 2026

- Ambulance receivables are higher on average by \$39,000 per month when compared to last year.
- Tactical reported a \$1.5 million accounts receivable balance.

In response to the Board Workshop request for more information, CAO Barker provided cashflow information.

- Projections discussed at the workshop indicate we may run out of cashflow after next year. The following year may require a tax anticipation note (TAN).
- Our beginning fund balance, used for 26/27 budget was more encouraging, indicating our cash may last through 27/28, but it may require a TAN.
- 28/29 beginning fund balance will be depleted and future years will require TANs.
- The Workshop projections didn't include the CWDG grant.
- CAO Barker considers the projections to be out-dated, and will refresh them after 25/26 fiscal year is complete.

Secretary/Treasurer King would like to see something brought into the legislature to have lower interest rates for TANs. Chief Tacy agreed and stating it requires courage from people to bring it forward.

Investing options were discussed, but the State eliminated that option many years ago. Chief Tacy reported LFD had healthy fund balances until measure 5 & 50 came along. Chief Tacy offered the suggestion to exclude public safety from those measures.

Chief Tacy summarized a couple issues with an Ambulance District. It creates a competing entity with LFD. He believes it worth investigating, but it takes a lot of time That time will exceed how long we will have a beginning fund balance.

Agenda Item #3 – Union Address the Board

Jason Adamson, Union Vice President had nothing to share today

Agenda Item #7 – Volunteers Address the Board

DC Duerr provided volunteer information.

- Academy started last week. We have 7 volunteer firefighters and 3 support volunteers.
- We had 8 volunteers resign for various reasons.

Agenda Item #8 – Fire Chief Report

Fire Chief Tacy opened the discussion on a levy:

- Chief Tacy compiled the information from many strategists on a levy. Spring levy requires work to begin now. Liz Loomis, and Pacific Northwest Strategies (PNW) would be available to speak to the Board.
- Frequently asked questions were provided to the Board along with the compiled information from the strategists.
- Secretary/Treasurer King isn't very impressed with Strategist services and questions the cost. Chief Tacy believes they have the skills we lack and can help guide us. We need to get involved, get in front of people, and share our concerns and ask questions. It will take the entire District to succeed.

April 14, 2026

- Member Herb believes we need to explain, in basic terms, our budget or call volumes so they understand.
- The Board requested Chief Tacy to invite the Strategists to present at a Board Meeting.

Chief Tacy highlighted additional things in progress.

- The engine refurbishment is expected to be completed in October. Chief Tacy will email the link to see the progress.
- The ladders passed through testing.
- The July Board of Directors meeting is planned for a Board training course that will offer us a 2% discount on insurance.
- The truck paid for by the CWDG grant is ordered.
- We've interviewed for the Seasonal Assessment Techs. They start training in May. They will be doing public meetings and wildfire education.
- We hope to have the annual report at the next meeting.

ADJOURN TO EXECUTIVE SESSION AT 6:36 pm PER ORS 192.660(2)(d): TO CONDUCT DELIBERATIONS ON LABOR NEGOTIATIONS

RECONVENE REGULAR SESSION at 7:06 pm

OTHER AGENDA ITEMS

There were no other agenda items.

ADJOURN REGULAR SESSION AT 7:07 pm.

Robert Taylor, Board President

John Tacy, Fire Chief



Board of Directors

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

Budget Committee

- Alesanne Dugan
- Allen Forster
- Jeff King
- Tom Oliver (via Zoom)
- Kerry Whitlatch

Staff

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

CALL MEETING TO ORDER AT 5:10 PM

FLAG SALUTE

Chief Tacy led the flag salute.

CONVENE BUDGET COMMITTEE

Agenda Item #1 - Elect Budget Committee Chair

Chief Tacy asked the current Budget Committee members if they will return next year. All members said yes, but Dugan's caveat was she may change her mind.

Vice President White opened nominations nominating Member Herb for Budget Committee Chair over the Budget Committee.

There were no further nominations. Nominations were closed. Secretary/Treasurer King 2nd the nomination.

Vote:

- Budget Committee Member Dugan - Yea**
- Budget Committee Member Forster - Yea**
- Budget Committee Member J. King - Absent**
- Budget Committee Member Oliver - Yea**
- Budget Committee Member Whitlatch - Yea**

Motion approved.

Member Herb convened the Budget Committee at 5:12 pm and turned the meeting over to Chief Tacy for the budget presentation.

CITIZEN COMMENTS

Budget Committee Chair Member Herb declared the Public Hearing/Citizen Comments open at 5:13 pm. There were no citizen comments.

Member Herb closed the Public Hearing/Citizen Comments at 5:14 pm and resumed the session.

BUDGET PRESENTATION AND DISCUSSION

Agenda Item #2 – Fiscal Year 2025/2026 Proposed Budget

Chief Tacy provided some updates to the budget compared to what was posted on-line.

- Budgeted amounts were not changed.

April 14, 2026

- The proposed budget excluded the prior year column on the department sheets. That column is a reference staff uses to build the budget. Prior year amounts are still on the fund summary pages.

Chief Tacy summarized the changes to the budget from prior years.

- Changes to the technical terms now align with Oregon Budget Law
- Added an additional Expenditure Summary Chart page displaying the expenses outpacing our revenue at over \$931,000.
- Unfunded needs were added to show what we need but cannot fund this year.

Chief Tacy highlighted the proposed budget.

- Chief Tacy reviewed the primary sources of revenue, including levying property taxes at \$2.26/\$1000.
- Primary sources of revenue were included and we are pursuing grants.
- CWDG is a new grant in the budget.
- The budget is balanced and transparent.
- This budget adds to the structural deficit.
- Other grants may be awarded next fiscal year but were not included.
- Capital items have \$277,000. It was budgeted for last year but will not be spent due to the engine refurbishment delay. It was added into this budget since we'll receive the engine in October.
- Contingency was added to protect us.
- The budget document was intended to simplify the public's interpretation.
- We streamlined expenses.

Chief Tacy addressed Committee Member Forster's question regarding a levy. It could help our shortfall, and we can do things differently.

- Chief Tacy believes we can provide better education for the public. Leadership team is educating people. Understanding government budgets is complex. Transfers inflate the numbers by counting it twice.
- New building in town. Urban renewal districts affect our tax income, measure 50 capitation.
- Our consultant last time had experience politically with people, not on operational levies.
- Because we failed last time it shouldn't stop us from trying again.

At some point we require an increase in revenue.

Chief talked with strategists, and most wouldn't consider assisting us with a November levy, instead recommended spring. There isn't enough time, but it's unlikely to pass. The Rural Healthcare Transformation grant may fund additional people and may change the need for a levy.

Secretary/Treasurer King had some comments and questions.

- He questioned the cuts in recruitment, expressing his concerns. We are in negotiations now and may need to hire. Chief Tacy noted we have funds available for advertising if needed.
- He appreciates the tight and streamlined budget and the effort staff made to think forward. Some things we didn't fund, and others we increased due to the cost increases.
-

Committee Member Dugan appreciated the effort to have money for cash carryover.

A general consensus was having the prior year available helpful. Member Herb stated how the budget is not easy for the layman to understand. Talking points for the board when addressing budget questions would be helpful.

April 14, 2026

Committee Member Forster agreed on the absence of OFDDA dues. Chief Tacy explained how we don't utilize it enough and so it didn't make the cut. SDAO provides better presentations, and it would be duplicating services.

Budget Chair Herb asked for a motion to approve the 2026/2027 budget as presented (including the \$2.26/\$1000) tax rate so the budget committee can vote to move the budget forward to the LFD Board of Directors to approve the budget.

Secretary/Treasurer King made a motion to approve the 2026/2027 Budget as presented (including the \$2.26/\$1,000 tax rate). Member Boren second the motion.

Motion approved.

Budget Committee Vote:

Budget Committee Member Dugan - Yea
Budget Committee Member Forster - Yea
Budget Committee Member J. King - Absent
Budget Committee Member Oliver - Yea
Budget Committee Member Whitlatch - Yea

Board of Directors Vote:

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

Chief Tacy appreciates the budget committee's time and effort.

ADJOURN BUDGET COMMITTEE MEETING AT 5:46 PM.

Robert Taylor, Board President

John Tacy, Fire Chief



Lebanon Fire District

Approved Annual Budget FY 2026/2027



**Lebanon Fire District
Fiscal Year 2026/2027 Consolidated Budget**

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Board Members and Terms

Member	Expires	Email
Matt Herb Member 1	06/30/2029	mherb@lebanonfireoregon.gov
Wyatt King Secretary/Treasurer	06/30/2029	wking@lebanonfireoregon.gov
Dale White Vice President	06/30/2027	dwhite@lebanonfireoregon.gov
Robbe Boren Member 4	06/30/2029	rboren@lebanonfireoregon.gov
Robert Taylor President	06/30/2027	rtaylor@lebanonfireoregon.gov

The Board Members serve three-year terms, with alternating expirations. Two positions term the first year, three positions term 2 years later.

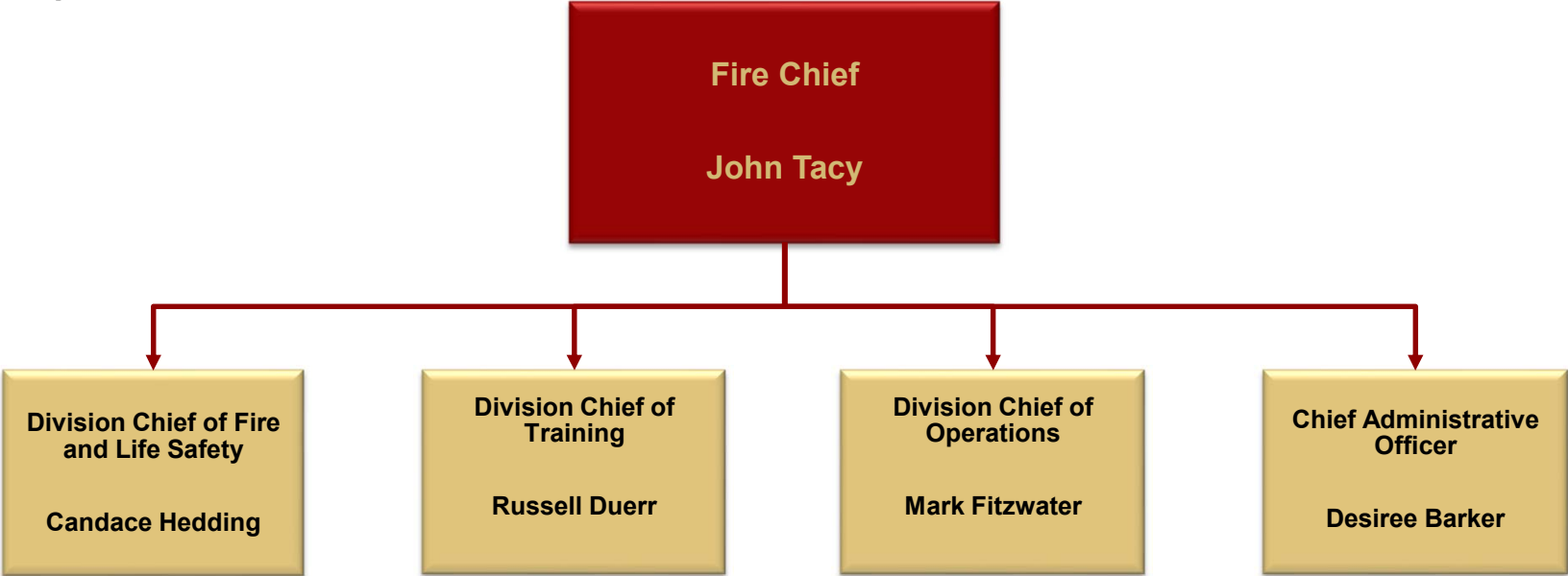
Budget Committee Members and Terms

Member	Expire	Email
Tom Oliver	06/30/2026	toliver@summitenergytech.com
Kerry Whitlatch	06/30/2027	whitlatch5303@comcast.net
Allen Forster	06/30/2028	forstersweeping@outlook.com
Alesanne Dugan	06/30/2028	duganfamily@peak.org
Jeff King	06/30/2027	jeffreynking@hotmail.com

The Budget Committee Members serve three-year terms, with alternating expiration. The term expirations are staggered. One position term the first year, two positions term the following year, and two position terms the year thereafter.



Budget Committee Staff



Budget Message from Fire Chief John Tacy Lebanon Fire District — Fiscal Year 2026/2027

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

It is my honor to present the balanced budget for Fiscal Year 2026/2027, prepared in accordance with ORS 294.331 and within our permanent tax rate limitation of \$2.26per \$1,000 of assessed value. This budget reflects the collective work of our staff and leadership, and it will be approved by a majority vote of the Board of Directors. As your new Fire Chief, I am committed to transparency, collaboration, and responsible stewardship of public resources. These principles guided the development of this document and will continue to guide our financial planning moving forward.

Since stepping into this role, I have prioritized open communication regarding the District's financial position. Our community deserves clarity about the challenges we face and the strategies we are implementing to address them. This budget reinforces our commitment to maintaining essential emergency services while adjusting responsibly to growing financial pressures.

The District is currently navigating a structural budget deficit, projected at approximately \$931,961 for the coming fiscal year. Although cyclical deficits can happen during economic downturns, this deficit is structural, meaning expenses consistently outpace revenues even during stable economic periods. Rising operational costs, increased demand for services, and limited revenue growth all contribute to this ongoing challenge. Despite corrective actions, we are being forced to draw from reserves that are vital for cash flow stability, emergency response capacity, and future capital needs.

Our revenue continues to come from four primary sources: property taxes, ambulance fees, grants, and the ending fund balance. However, statewide property tax limitations restrict growth, and ambulance reimbursements—especially from Medicare and Medicaid—fall significantly short of the actual cost of service. This mismatch places increasing strain on our ability to sustain adequate emergency medical coverage. While we aggressively seek grants, these funds are often project-specific and cannot replace stable operational revenue.

This year, we are pursuing multiple grants to support equipment needs, community risk-reduction programs, and seasonal staffing. We are also adjusting our capital approach by not refurbishing existing apparatus, by not replacing staff vehicles, and prioritizing essential repairs at Station 34. These actions help us stretch limited funds while maintaining operational readiness.

After the local option levy in May 2024 was not approved by voters, we were required to make difficult decisions to balance the budget without an increase to taxes. This includes targeted organizational restructuring. To avoid layoffs last fiscal year, several positions were eliminated or reassigned, including a Recruitment and Retention Lieutenant, multiple Single-Role Medic positions, and a few Student Resident Volunteer roles. These changes impacted our training capacity, recruitment pipeline, and ambulance availability, reducing us to fewer fully staffed ambulances. Although these adjustments are challenging, they are necessary to maintain a stable financial foundation.

Despite these constraints, the budget still supports key Board priorities and mission-critical operations. Investments include continuing regional partnerships focused on wildfire preparedness and community resilience. The total budget for FY 2026/2027 is \$15,995,078, covering salaries and benefits, materials and supplies, capital improvements, special payments, and contingency reserves.

As Fire Chief, my focus remains on ensuring that the Lebanon Fire District is operationally ready, capable of responding to emergencies, committed to reducing community risk, and engaged in strong regional collaboration. Although we face real challenges—rising costs, workforce shortages, and increasing service demands—I am confident in our organization’s resilience and the dedication of our personnel.

This budget is transparent, balanced, and aligned with legal requirements. It reflects our commitment to maintaining high-quality service, protecting our community, and planning responsibly for the future.

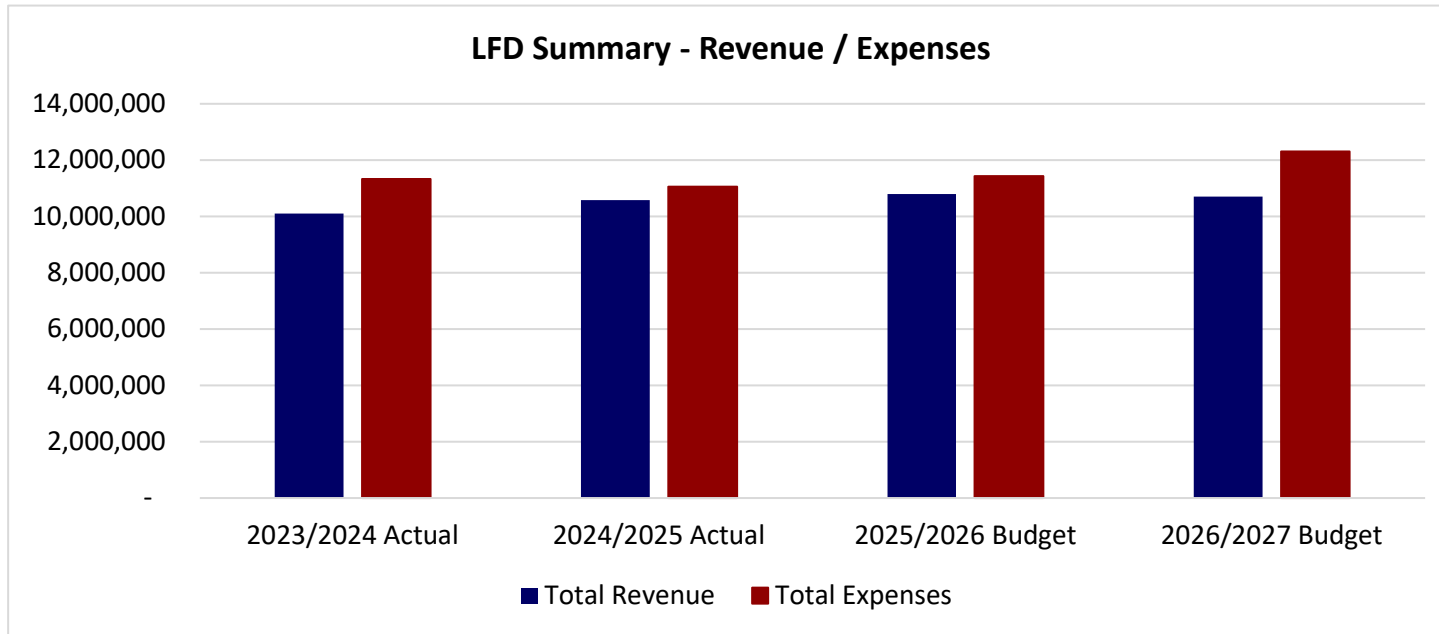
Respectfully,
Fire Chief John Tacy
Lebanon Fire District



John Tacy, Fire Chief
Lebanon Fire District
jtacy@lebanonfireoregon.gov
541-451-1901

Expenditure Summary

Historically, expenses have continued to outpace revenue despite our best efforts. 2026/2027 is no different. The graph below displays the structural deficiency. The budget is comprised of 67% personnel costs, 20% materials & supplies, and 8% bond payments, and 5% capitalized expenses.



Lebanon Fire District Fiscal Year 2026/2027 Consolidated Budget						
Description	FTE	Consolidated	020	030	040	070
		Proposed 2026/2027	General Fund	Debt Fund	Enterprise	Non-Depart
Federal Grant Revenue		-	-	-	-	-
Grant Revenue		300,848	300,848	-	-	-
Conflagration Revenue		175,000	175,000	-	-	-
Property Taxes		6,794,139	5,798,798	995,341	-	-
Fire Med		90,000	-	-	90,000	-
Ambulance Fees		3,105,390	-	-	3,105,390	-
Ambulance Fees Collect		25,000	-	-	25,000	-
Interest on Investment		163,000	125,000	38,000	-	-
Miscellaneous Revenue		46,300	30,300	-	16,000	-
From Fire Fund		544,634	-	-	544,634	-
GEMT Revenue		500,000	-	-	500,000	-
Beginning Balance		4,250,768	1,601,956	-	-	2,648,812
Total Resources		15,995,078	8,031,902	1,033,341	4,281,024	2,648,812
Fire Chief	1.00	187,371	93,686	-	93,686	-
Division Chief	2.00	297,912	223,134	-	74,778	-
Fire Marshal	1.00	156,719	156,719	-	-	-
Chief Administrative Officer	1.00	145,679	101,975	-	43,704	-
Battalion Chief	3.00	411,082	205,541	-	205,541	-
Lieutenant	6.00	721,390	180,347	-	541,042	-
Deputy Fire Marshal	1.00	116,700	116,700	-	-	-
Benefits		3,172,467	1,798,821	-	1,373,646	-
Engineer	6.00	643,199	160,800	-	482,399	-
Firefighter	15.00	1,381,889	1,036,416	-	345,472	-
Administrative Assistant	1.00	71,760	53,820	-	17,940	-
Firefighter (Volunteer)		60,000	60,000	-	-	-
Seasonal Assessment technicians	1.54	114,832	114,832	-	-	-
Conflagration Pay		175,000	175,000	-	-	-
Overtime		623,047	316,272	-	306,776	-
Total Personnel	38.54	8,279,046	4,794,062	-	3,484,984	-

Lebanon Fire District Fiscal Year 2026/2027 Consolidated Budget						
Description	FTE	Consolidated	020	030	040	070
		Proposed 2026/2027	General Fund	Debt Fund	Enterprise	Non-Depart
Advertising		6,400	2,000	-	4,400	-
Communications		47,500	47,500	-	-	-
Bank Fees - Bond		5	-	5	-	-
Computer Expense		100,025	100,025	-	-	-
Contract Services		861,516	492,320	-	369,195	-
Operating Expense		88,335	73,310	-	15,025	-
Operating Supplies		228,400	99,800	-	128,600	-
Personal Protective Equipment		50,500	50,500	-	-	-
Maintenance Supplies		6,800	6,800	-	-	-
Dues & Subscriptions		19,750	19,750	-	-	-
Elections		65,000	65,000	-	-	-
Education & Training		42,800	42,800	-	-	-
Insurance		138,000	138,000	-	-	-
Unemployment Insurance		20,500	5,500	-	15,000	-
Uniforms		28,700	28,700	-	-	-
Maint/Building		32,900	32,900	-	-	-
Maint/Equipment		43,870	34,050	-	9,820	-
Maint/Vehicles		375,000	175,000	-	200,000	-
Meetings & Conferences		32,200	32,200	-	-	-
Health & Wellness		53,050	53,050	-	-	-
Office Supplies		3,500	3,500	-	-	-
Petroleum		110,000	66,000	-	44,000	-
Postage		4,500	4,500	-	-	-
Refunds		10,000	-	-	10,000	-
Utilities		73,000	73,000	-	-	-
Total Materials and Supplies		2,442,251	1,646,205	5	796,040	-

Lebanon Fire District Fiscal Year 2026/2027 Consolidated Budget						
Description	FTE	Consolidated	020	030	040	070
		Proposed 2026/2027	General Fund	Debt Fund	Enterprise	Non-Depart
Buildings		515,000	15,000	-	-	500,000
Other Equipment		287,825	85,000	-	-	202,825
Vehicles		777,000	277,000	-	-	500,000
Total Capital Assets		1,579,825	377,000	-	-	1,202,825
Retiree Expense		170,000	170,000	-	-	-
Retiree Insurance Reserve		450,000	-	-	-	450,000
Leave Reserve		300,000	-	-	-	300,000
Total Special Payments		920,000	170,000	-	-	750,000
Operating Contingency		500,000	500,000	-	-	-
To Ambulance Fund		544,634	544,634	-	-	-
Bonds - Principal		280,000	-	280,000	-	-
Bonds - Interest		627,300	-	627,300	-	-
Truck Bond - Principal		117,000	-	117,000	-	-
Truck Bond - Interest		9,036	-	9,036	-	-
Unappropriated Fund Balance		695,987	-	-	-	695,987
Total Debt and Contingency		2,773,957	1,044,634	1,033,336	-	695,987
Total Expenditures		15,995,078	8,031,901	1,033,341	4,281,024	2,648,812
Resources less Expenditures		-	-	-	-	-

Consolidated General Fund - 020
Fiscal Year 2026/2027

2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2025/2026 Estimated	Description	FTE	2026/2027 Proposed	201 Suppression	202 Prevention	203 Legislative	204 Finance	205 Maintenance	206 Training	207 Volunteers	210 Non Departmental
86,144	-	-	-	Federal Grants		-	-	-	-	-	-	-	-	-
-	11,750	-	2,500	Grant Revenue		300,848	-	300,848	-	-	-	-	-	-
37,512	436,548	332,887	482,364	Conflag Revenue		175,000	175,000	-	-	-	-	-	-	-
5,341,920	5,518,729	5,694,931	5,580,108	Property Taxes		5,798,798	3,129,325	458,807	119,950	732,123	422,010	336,028	212,929	387,625
475	1,657	300	833	Donations		300	300	-	-	-	-	-	-	-
11,757	12,701	10,000	16,860	Fee Revenue		14,000	-	14,000	-	-	-	-	-	-
141,136	142,744	140,000	131,260	Interest on Investment		125,000	125,000	-	-	-	-	-	-	-
50,929	35,180	15,500	20,466	Miscellaneous Revenue		16,000	16,000	-	-	-	-	-	-	-
42,389	-	943,343	-	Beginning Balance		1,601,956	774,947	-	-	-	-	-	-	827,009
-	621,502	-	-	Bond Proceeds		-	-	-	-	-	-	-	-	-
10,169,332	-	-	-	Transfer From Reserve Fund		-	-	-	-	-	-	-	-	-
15,881,595	6,780,812	7,136,961	6,234,391	Total Resources		8,031,902	4,220,572	773,655	119,950	732,123	422,010	336,028	212,929	1,214,634
133,560	148,340	112,800	126,722	Fire Chief	0.50	93,686	93,686	-	-	-	-	-	-	-
71,861	101,009	71,922	62,561	Operations Chief	0.50	74,778	74,778	-	-	-	-	-	-	-
106,327	110,958	-	-	R & R Coordinator	0.00	-	-	-	-	-	-	-	-	-
138,319	182,803	148,968	153,284	Fire Marshal	1.00	156,719	-	156,719	-	-	-	-	-	-
146,736	149,386	101,102	108,040	Training Chief	1.00	148,356	-	-	-	-	148,356	-	-	-
224,485	253,548	196,749	165,725	Battalion Chief	1.50	205,541	205,541	-	-	-	-	-	-	-
167,342	170,505	172,943	126,474	Lieutenant	1.50	180,347	180,347	-	-	-	-	-	-	-
108,460	111,713	113,805	94,214	Deputy Fire Marshal	1.00	116,700	-	116,700	-	-	-	-	-	-
1,378,069	1,553,238	1,651,360	1,282,431	Benefits	0.00	1,798,821	1,356,463	248,050	-	78,342	-	90,462	25,504	-
132,308	145,980	154,995	118,677	Engineer	1.50	160,800	160,800	-	-	-	-	-	-	-
911,111	988,574	943,344	811,873	Firefighter	11.25	1,036,416	1,036,416	-	-	-	-	-	-	-
65,593	69,873	60,000	47,876	Firefighter (Volunteer)	0.00	60,000	-	-	-	-	-	-	60,000	-
143,159	131,075	106,146	87,279	Chief Administrative Officer	0.70	101,975	-	-	-	101,975	-	-	-	-
55,132	62,065	37,800	35,285	Administrative Assistant	0.75	53,820	-	-	-	53,820	-	-	-	-
-	-	-	25,000	Season Assessment Technicians	1.54	114,832	-	114,832	-	-	-	-	-	-
-	-	-	156,135	Conflagration Pay	0.00	175,000	175,000	-	-	-	-	-	-	-
291,251	406,254	285,468	181,762	Overtime	0.00	316,272	297,767	17,505	-	1,000	-	-	-	-
4,073,714	4,585,319	4,157,404	3,583,338	Total Personnel	22.74	4,794,062	3,580,798	653,805	-	235,137	-	238,818	85,504	-
26,590	5,865	5,600	3,998	Advertising		2,000	-	-	-	1,750	-	-	250	-
44,886	39,963	46,000	34,362	Communications		47,500	-	-	-	47,500	-	-	-	-
72,769	35,677	72,198	31,621	Computer Expense		100,025	-	-	-	100,025	-	-	-	-
563,867	465,848	530,763	493,999	Contract Services		492,320	204,425	-	23,500	200,961	39,410	1,700	22,325	-
61,396	49,430	70,325	31,135	Operating Expense		73,310	19,600	8,150	1,700	3,750	500	4,210	35,400	-
58,592	61,117	96,800	54,230	Operating Supplies		99,800	61,100	26,700	-	-	-	10,500	1,500	-
71,737	49,859	55,000	32,247	Personal Protective Equipment		50,500	31,500	-	-	-	-	-	19,000	-
7,349	5,194	14,925	10,940	Maintenance Supplies		6,800	-	-	-	-	6,800	-	-	-
13,318	16,637	17,210	17,160	Dues & Subscriptions		19,750	-	-	19,750	-	-	-	-	-
8,639	-	10,000	11,333	Elections		65,000	-	-	65,000	-	-	-	-	-
48,064	35,568	44,000	35,694	Education & Training		42,800	-	-	-	-	-	36,800	6,000	-
130,425	108,820	113,500	127,020	Insurance		138,000	-	-	-	135,000	-	-	3,000	-
68	36	1,000	27,577	Unemployment Insurance		5,500	5,000	-	-	-	-	-	500	-
37,422	15,767	25,000	19,769	Uniforms		28,700	20,500	-	-	-	-	-	8,200	-
20,186	41,670	49,600	50,122	Maint/Building		32,900	-	-	-	-	32,900	-	-	-
27,958	46,451	36,000	30,238	Maint/Equipment		34,050	20,650	-	-	-	13,400	-	-	-
193,179	233,230	175,000	139,736	Maint/Vehicles		175,000	-	-	-	-	175,000	-	-	-
31,382	33,138	33,200	25,642	Meetings & Conferences		32,200	-	-	10,000	-	-	20,000	2,200	-
44,547	30,993	49,050	21,840	Health & Wellness		53,050	-	-	-	-	-	24,000	29,050	-
4,293	2,489	4,000	2,158	Office Supplies		3,500	-	-	-	3,500	-	-	-	-
59,841	44,604	50,000	52,407	Petroleum		66,000	-	-	-	-	66,000	-	-	-
4,738	2,274	4,000	2,936	Postage		4,500	-	-	-	4,500	-	-	-	-
60,708	66,045	79,640	93,666	Utilities		73,000	-	-	-	-	73,000	-	-	-
1,585,334	1,390,677	1,582,811	1,349,831	Total Material and Supplies		1,646,205	362,775	34,850	119,950	496,986	407,010	97,210	127,425	-

Consolidated General Fund - 020 Fiscal Year 2026/2027														
2023/2024 Actual	2024/2025 Actual	2025/2026 Adopted	2025/2026 Estimated	Description	FTE	2026/2027 Proposed	201 Suppression	202 Prevention	203 Legislative	204 Finance	205 Maintenance	206 Training	207 Volunteers	210 Non Departmental
7,648,815	628,143	-	31,000	Buildings		15,000	-	-	-	-	15,000	-	-	-
11,925	-	-	-	Other Equipment		85,000	-	85,000	-	-	-	-	-	-
316,350	99,952	250,000	-	Vehicles		277,000	277,000	-	-	-	-	-	-	-
7,977,090	728,094	250,000	31,000	Total Capital Assets		377,000	277,000	85,000	-	-	15,000	-	-	-
-	-	300,000	-	Operating Contingency		500,000	-	-	-	-	-	-	-	500,000
150,445	136,503	180,000	160,000	Retiree Expense		170,000	-	-	-	-	-	-	-	170,000
-	-	666,747	359,887	To Ambulance Fund		544,634	-	-	-	-	-	-	-	544,634
150,445	136,503	1,146,747	519,887	Total Debt and Contingency		1,214,634	-	-	-	-	-	-	-	1,214,634
13,786,583	6,840,593	7,136,961	5,484,056	Total Expenditures		8,031,901	4,220,572	773,655	119,950	732,123	422,010	336,028	212,929	1,214,634
2,095,012	(59,781)	-	750,335	Resources less Expenditures		-	-	-	-	-	-	-	-	-

Debt Fund - 030						
Fiscal Year 2026/2027						
2023/2024 Actuals	2024/2025 Actuals	2025/2026 Adopted	2025/2026 Estimated	Account Number	Description	2026/2027 Proposed
-	-	-	-	030-301-410750	Bond Proceeds	-
901,979	897,455	970,485	970,485	030-000-470300	Property Taxes-Bonds	995,341
270,819	42,932	39,968	39,963	030-000-481000	Interest on Investment	38,000
-	-	-	-	030-301-490120	From Fire Fund	-
-	-	-	-	030-000-499010	Beginning Balance	-
1,172,798	940,388	1,010,452	1,010,448		Total Resources	1,033,341
1	-	5	1	030-301-611200	Bank Fees-Bond	5
-	-	-	-	030-301-613150	Bond Fees	-
1	-	5	1		Total Material and Supplies	5
185,000	215,000	245,000	245,000	030-301-955100	Bonds-Principal	280,000
656,819	649,665	639,550	639,550	030-301-956100	Bonds-Interest	627,300
109,000	111,000	114,000	114,000	030-301-955105	Truck Bond-Principal	117,000
17,419	14,668	11,897	11,897	030-301-956105	Truck Bond - Interest	9,036
10,169,332	621,502	-	-	030-301-900100	Transfer to Fire Fund	-
11,137,570	1,611,836	1,010,447	1,010,447		Total Transfers and Debt	1,033,336
11,137,571	1,611,836	1,010,452	1,010,448		Total Expenditures	1,033,341
(9,964,774)	(671,448)	-	-		Resources less Expenditures	-

Enterprise (Ambulance) Fund - 040 Fiscal Year 2026/2027							
2023/2024 Actuals	2024/2025 Actuals	2025/2026 Adopted	2025/2026 Estimated	Account Number	Description	FTE	2026/2027 Proposed
69,576	83,530	90,000	80,285	040-410-480050	Fire-Med Subscriptions		90,000
2,708,424	2,756,055	2,855,058	3,059,497	040-410-480100	Ambulance Fees Current		3,105,390
29,506	23,408	29,000	25,640	040-410-480200	Ambulance Fees Collect		25,000
6,788	5,856	15,000	8,400	040-410-481400	Miscellaneous		16,000
31,000	-	-	-	040-410-490000	Gain on Sale of Assets		-
-	-	666,747	359,887	040-410-490120	From Fire Fund		544,634
-	-	-	-	040-410-499010	Beginning Fund Balance		-
408,004	612,451	600,000	550,000	040-410-480250	GEMT Revenue		500,000
3,253,298	3,481,300	4,255,804	4,083,709		Total Resources		4,281,024
51,202	63,574	112,800	134,680	040-410-500001	Fire Chief	0.50	93,686
71,861	101,009	71,922	74,668	040-410-500004	Operations Chief	0.50	74,778
-	-	43,330	11,507	040-410-500004	Training Chief	0.00	-
149,657	169,032	196,749	186,022	040-410-500015	Battalion Chief	1.50	205,541
502,026	511,515	518,830	473,217	040-410-500020	Lieutenant	4.50	541,042
1,152,667	1,115,333	1,300,711	1,269,306	040-410-500030	Benefits	0.00	1,373,646
396,925	437,940	464,986	429,546	040-410-500035	Engineer	4.50	482,399
289,316	302,338	314,448	319,428	040-410-500040	Firefighter	3.75	345,472
153,556	72,798	51,666	54,900	040-410-500045	Single-Role Medic	0.00	-
66,052	10,877	25,200	24,329	040-410-500050	Administrative Assistant	0.25	17,940
-	20,450	35,382	38,356	040-410-500055	Chief Administrative Officer	0.30	43,704
-	-	-	-	040-410-500100	Conflagration Pay	0.00	-
298,534	384,127	312,003	284,597	040-410-506000	Overtime	0.00	306,776
3,131,795	3,188,993	3,448,027	3,300,556		Total Personnel	15.80	3,484,984

**Enterprise (Ambulance) Fund - 040
Fiscal Year 2026/2027**

2023/2024 Actuals	2024/2025 Actuals	2025/2026 Adopted	2025/2026 Estimated	Account Number	Description	FTE	2026/2027 Proposed
-	-	-	-	040-410-610150	Bad Debt Reserve		-
-	-	5,000	4,177	040-410-610100	Advertising		4,400
295,228	430,681	408,802	408,802	040-410-611300	Contract Services		369,195
2,808	11,949	15,975	15,975	040-410-612400	Dept/Operating Expense		15,025
113,239	122,326	114,000	114,000	040-410-612500	Dept/Operating Supplies		128,600
-	-	-	-	040-410-614010	Unemployment Insurance		15,000
-	1,768	4,000	4,000	040-410-615700	Maint/Equipment		9,820
52,307	58,711	200,000	176,199	040-410-615800	Maint/Vehicles		200,000
45,027	30,676	50,000	50,000	040-410-618000	Petroleum		44,000
33,010	5,197	10,000	10,000	040-410-618500	Refunds		10,000
541,620	661,308	807,777	783,153		Total Material and Supplies		796,040
58,141	-	-	-	040-410-726000	Other Equipment		-
493,974	-	-	-	040-410-728000	Vehicles		-
552,116	-	-	-		Total Capital Assets		-
-	-	-	-	040-410-800050	Operating Contingency		-
-	-	-	-		Total Contingency		-
4,225,531	3,850,302	4,255,804	4,083,709		Total Expenditures		4,281,024
(972,233)	(369,002)	-	-		Resources less Expenditures		(0)

Reserve Fund - 070 Fiscal Year 2026/2027										
2023/2024 Actuals	2024/2025 Actuals	2025/2026 Adopted	2025/2026 Estimated	Account Number	Description	2026/2027 Proposed	Buildings 701	Employee 703	Equipment 705	Non- Allocated
170	-	-	-	070-701-480000	Donations	-	-	-	-	-
-	-	-	-	070-701-490120	From Fire Fund	-	-	-	-	-
-	-	2,976,785	-	070-701-499010	Beginning Balance	2,648,812	540,000	750,000	662,825	695,987
170	-	2,976,785	-		Total Resources	2,648,812	540,000	750,000	662,825	695,987
-	-	473,800	-	070-701-721000	Buildings	500,000	500,000			
-	-	148,250	-	070-705-723000	Other- Equipment	162,825			162,825	
-	-	450,000	-	070-703-723010	Other - Retiree Expense	450,000		450,000		
-	-	300,000	-	070-703-723015	Other - Leave Expense	300,000		300,000		
-	-	40,000	-	070-701-726000	Building Equipment	40,000	40,000			
-	-	500,000	-	070-705-728000	Vehicle Expense	500,000			500,000	
-	-	-	-	070-705-728500	Station Equipment	-			-	
-	-	-	-	070-701-900250	Transfer to Debt/Bond Fund	-	-			
-	-	-	-	070-701-900100	Transfer to Fire	-	-			
-	-	1,064,735	-		Unallocated Funds	695,987				695,987
-	-	2,976,785	-		Total Expenditures	2,648,812	540,000	750,000	662,825	695,987
170	-	-	-		Resources less Expenditures	-	-	-	-	-

**FUND
020**

GENERAL FUND

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 lifespan.

Fund 020, Department 201 - Fire Suppression			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 204,425
	Rescue Tools	\$ 2,000	
	911 Dispatch Service	\$ 173,425	
	Radios System Infrastructure	\$ 5,000	
	Mapping Software	\$ 20,000	
	Emergency Technical Decon	\$ 4,000	
612400	Operating Expense		\$ 19,600
	Employee Recognition	\$ 15,000	
	Challenge Coins	\$ 3,000	
	Miscellaneous	\$ 1,600	
612500	Operating Supplies		\$ 61,100
	Hose	\$ 10,000	
	Nozzles/Appliances/Accessories	\$ 3,300	
	Foam	\$ 10,000	
	Haz Mat/Air Monitoring Supplies	\$ 5,000	
	Traffic Management	\$ 900	
	Radios/Monitors	\$ 9,400	
	Drones	\$ -	
	Technical Rescue Gear	\$ 6,400	
	Rehab Supplies	\$ 3,400	
	Small Power Equipment	\$ 4,400	

Fund 020, Department 201 - Fire Suppression			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
	Knox Key and Drug Secure Devices	\$ 1,300	
	Hand Tools/Lighting/Salvage	\$ 2,500	
	Thermal Imaging Cameras	\$ 2,500	
	Miscellaneous	\$ 2,000	
612550	Personal Protective Equipment		\$ 31,500
	PPE items (New and Repairs)	\$ 31,500	
614010	Unemployment Insurance		\$ 5,000
	State of Oregon Unemployment	\$ 5,000	
615000	Uniforms		\$ 20,500
	Uniform Apparel	\$ 18,500	
	Repairs	\$ 2,000	
615700	Maintenance of Equipment		\$ 20,650
	SCBA Maintenance	\$ 7,600	
	Hose Maintenance	\$ 500	
	Saw Maintenance	\$ 1,500	
	Batteries	\$ 600	
	Portable Power Tools	\$ 3,500	
	Radios/Maintenance	\$ 5,000	
	Drone Maintenance	\$ 450	
	Miscellaneous	\$ 1,500	
Total Materials & Services			\$ 362,775

Fund 020, Department 201 - Fire Suppression			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
		Capital	
721000	Buildings		\$ -
726000	Department Operating Equipment		\$ -
		\$ -	
728000	Vehicles		\$ 277,000
	Engine	\$ 277,000	
Total Capital			\$ 277,000

General Fund

Fire and 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 fire and life safety inspections, fire investigations, record keeping and reporting, and public education and 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 is 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 plans 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 a critical component of the Fire and Life Safety Division. Accurate record keeping is vital for critical decision making and is required by law. The records must be concise because they may 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.

Fund 020, Department 202 - Fire and Life Safety
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
612400	Operating Expense		\$ 8,150
	Fire Extinguisher Classes, Prop Maint	\$ 750	
	Young Womens Fire Camp	\$ -	
	Fire Prevention Week, and schools education	\$ 4,000	
	ICC Code Books	\$ 400	
	Life Jacket Kiosks	\$ 2,500	
	Chimney Brush Program	\$ 250	
	Miscellaneous	\$ 250	
612500	Operating Supplies		\$ 26,700
	Fire Investigations/Tools/Equipment	\$ 4,000	
	Addressing	\$ 2,000	
	Defensible Space Tools, Equipment, Maintenance	\$ 10,000	
	Defensible Space Outreach Materials	\$ 2,500	
	Code Enforcement Materials	\$ 1,000	
	Smoke Detectors	\$ 1,500	
	Public Education and Outreach Materials	\$ 5,200	
	Life Jacket Program	\$ 500	
Total Materials & Services			\$ 34,850

General Fund

Legislative - Department 203

Essential Expenditures

Legal Services

Dues and Subscriptions

Meeting 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 may attend important conferences 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.

**Fund 020, Department 203 - Legislative
Fiscal Year 2026/2027
Line Item Detail**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 23,500
	Legal Expenses	\$ 22,000	
	Insurance Broker	\$ 10,000	
	Board Member Stipend	\$ 1,500	
612400	Operating Expense		\$ 1,700
	Ethics Commission Fee	\$ 1,700	
612900	Dues & Subscriptions		\$ 19,750
	Arson Investigators Associations	\$ 795	
	Chamber of Commerce	\$ 1,200	
	League of Oregon Cities	\$ 680	
	National Fire Protection Association	\$ 600	
	Oregon Fire Chief's Association	\$ 840	
	Oregon State Ambulance Association	\$ 2,700	
	Special Districts Association	\$ 6,300	
	Other Professional Associations	\$ 6,635	
613100	Elections		
	Election Expenses	\$ 65,000	\$ 65,000
616000	Meetings & Conferences		
	Conferences	\$ 10,000	\$ 10,000
Total Materials & Services			\$ 119,950

General Fund

Finance - Department 204

Essential Expenditures

Budget Management

Financial and Accounting Procedures

Information Technology

Department Objectives:

The Finance Department is responsible for a wide range of administrative responsibilities within the operational structure of the Lebanon Fire District. First 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, the 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 Finance department is responsible for monitoring all department activities regarding the budget document and to ensure that the budget is being managed in compliance with state law.

The Finance Department also develops 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 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.

Fund 020, Department 204 - Finance			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
610100	Advertising		\$ 1,750
	Public Notices	\$ 750	
	Recruitment	\$ 1,000	
611200	Communications		\$ 47,500
	Phone, Cell, Internet	\$ 47,500	
611240	Computer Expense		\$ 100,025
	Access, Security, and Server Licenses	\$ 55,725	
	Hardware	\$ 32,300	
	EMS Charting Computers/MDT's	\$ 12,000	
611300	Contract Services		\$ 200,961
	Accounting Software and Support	\$ 8,350	
	Administrative Support Services	\$ 2,000	
	Financial Audit	\$ 17,000	
	Website	\$ 15,173	
	Marketing, Outreach, & Data Analytics	\$ 50,000	
	Inspections & Incident Software	\$ 10,150	
	CIS-GASB 75 Valuation	\$ 3,950	
	Staff Scheduling Software	\$ 5,450	
	IGA-City of Lebanon for IT	\$ 80,000	
	Oregon Audit Division	\$ 500	
	Copier Fee	\$ 5,200	
	Background Checks	\$ 3,188	

Fund 020, Department 204 - Finance			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
612400	Operating Expense		\$ 3,750
	Bank Fees	\$ 3,000	
	Merchant Fees	\$ 500	
	Miscellaneous costs	\$ 250	
614000	Insurance	\$ 135,000	\$ 135,000
617000	Office Supplies	\$ 3,500	\$ 3,500
618200	Postage	\$ 4,500	\$ 4,500
Total Materials & Services			\$ 496,986
726000	Capital Equipment	\$ -	\$ -
Total Capital			\$ -

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's main station is located in Lebanon on Oak Street and there are four (4) sub-stations located in Lacomb, Berlin, Fairview, and on Weirich Drive.

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

Fund 020, Department 205 - Maintenance
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 39,410
	HVAC Contract	\$ 18,250	
	Security Alarm System	\$ 3,800	
	Fuel Cloud	\$ 1,500	
	Storage	\$ 1,560	
	Fire Sprinkler/Back Flow Testing	\$ 1,300	
	Overhead Door Maintenance	\$ 3,000	
	Grounds Contract	\$ 10,000	
612400	Operating Expense		\$ 500
	Maintenance Tools	\$ 500	
612600	Maintenance Supplies		\$ 6,800
	Towels, TP, Soap, Cleaning Supplies	\$ 5,000	
	Station and Yard Maintenance Supplies	\$ 1,000	
	Miscellaneous	\$ 800	
615600	Maintenance - Building & Grounds		\$ 32,900
	Electrical	\$ 5,000	
	Mechanical	\$ 3,500	
	Plumbing	\$ 1,600	
	Appliance Maintenance	\$ 10,300	
	Grounds Maintenance	\$ 4,200	
	Building Maintenance	\$ 8,300	

Fund 020, Department 205 - Maintenance
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
615700	Maintenance of Equipment		\$ 13,400
	Fire Extinguisher Maintenance	\$ 1,600	
	Ladder and Aerial Testing	\$ 2,800	
	Generator	\$ 3,000	
	Other Equipment	\$ 6,000	
615800	Vehicle Maintenance		\$ 175,000
	Vehicle Maintenance	\$ 175,000	
618000	Petroleum Products		\$ 66,000
	Gasoline, Diesel, Fuel Station, etc.	\$ 66,000	
619000	Utilities		\$ 73,000
	Garbage Service	\$ 5,400	
	Electricity	\$ 47,000	
	Propane	\$ 7,000	
	Natural Gas	\$ 10,800	
	Water	\$ 2,800	
Total Materials & Services			\$ 407,010

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.

Fund 020, Department 206 - Training
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 1,700
	Physical Fitness Equipment Repair	\$ 1,700	
612400	Operating Expense		\$ 4,210
	Testing Materials and Expenses	\$ 1,500	
	Specialty Training and Expenses	\$ 1,350	
	Lebanon Fire Investigation Team Expenses	\$ 360	
	Academy Materials and Expenses	\$ 1,000	
612500	Operating Supplies		\$ 10,500
	Training Supplies	\$ 5,000	
	Training Aids/Props	\$ 3,000	
	Burn Room Training Supplies	\$ 2,500	
613200	Education & Training		\$ 36,800
	Instructor Development	\$ 2,000	
	Staff Training	\$ 20,000	
	Fire and Life Safety Development	\$ 4,800	
	Paramedic Program	\$ 10,000	
616000	Meetings & Conferences		\$ 20,000
	Meetings/Conferences	\$ 20,000	

Fund 020, Department 206 - Training			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
616600	Health and Wellness		\$ 24,000
	TB Testing/Flu Shots	\$ 2,500	
	Medical Exams	\$ 16,000	
	Physical Fitness Equipment	\$ 5,500	
Total Materials & Services			\$ 97,210
		Capital	
726000	Equipment	\$ -	\$ -
Total Capital			\$ -

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 full-time 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.

Fund 020, Department 207 - Volunteers
Fiscal Year 2026/2027
Line Item Detail

Line Item	Description	Sub-Line Item	Line Total
610100	Advertising	\$ 250	\$ 250
611300	Contract Services		\$ 22,325
	LOSAP	\$ 20,300	
	Employee Assistance Program	\$ 1,500	
	Background Checks	\$ 525	
612400	Operating Expense		\$ 35,400
	Resident Volunteer Reimbursement	\$ 32,500	
	Intern House dues	\$ 900	
	Volunteer Recognition Program	\$ 2,000	
	Miscellaneous		
612500	Operating Supplies	\$ 1,500	\$ 1,500
612550	Personal Protective Equipment		\$ 19,000
	Turnouts	\$ 19,000	
613200	Education & Training		\$ 6,000
	Continuing Education	\$ 6,000	
614000	Insurance	\$ 3,000	\$ 3,000

Fund 020, Department 207 - Volunteers			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
614010	Unemployment Insurance		\$ 500
	State of Oregon Unemployment	\$ 500	
615000	Uniforms		\$ 8,200
	Uniform Apparel	\$ 8,200	
616000	Meetings & Conferences		\$ 2,200
	Training Conferences	\$ 2,200	
616600	Health & Wellness		\$ 29,050
	NFPA physicals	\$ 28,050	
	Exercise Equipment & Maintenance	\$ 1,000	
Total Materials & Services			\$ 127,425.00

General Fund
Non-Departmental - Department 210

Essential Expenditures

Budgeted Interfund Transfers

Operating Contingency

Retiree Expense

Department Objectives:

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

Fund 020, Department 210 - Non-Departmental			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
800050	Operating Contingency Contingency Funds	\$ 500,000	\$ 500,000
800060	Retiree Expense	\$ 170,000	\$ 170,000
900200	Transfer To Ambulance Fund	\$ 544,634	\$ 544,634
900300	Transfer To Reserve Fund	\$ -	\$ -
900250	Transfer To Bond Fund	\$ -	\$ -
Total Non-Departmental			\$ 1,214,634

FUND

030

DEBT FUND

Debt Fund

Department 301

Essential Expenditures

Bond Principle

Bond 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 an apparatus. The Station required expansion. Due to the age of the building, it was required to replace Station 31. The cost of bringing the building up to code was more costly than building a new station. Construction was completed in spring 2024.

Fund 030, Department 301 - Debt Fiscal Year 2026/2027 Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
611200	Bank Fees-Bond	\$ 5.00	\$ 5
613150	Bond Fees	\$ -	\$ -
955100	Bond Principal	\$ 280,000.00	\$ 280,000
956100	Bond Interest	\$ 627,300.00	\$ 627,300
955105	Capital Principal		\$ 117,000
	Aerial Truck	\$ 117,000.00	
956105	Capital Interest		\$ 9,036
	Aerial Truck	\$ 9,036.00	
900100	Transfer to Fire Fund		\$ -
	Buildings		
	Vehicles		
Total Expenses for Bonds			\$ 1,033,341

FUND 040

**ENTERPRISE
FUND**

Enterprise Fund

Ambulance - Department 410

Essential Expenditures

Ambulance Supplies

Contract Services

Vehicles

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.

Fund 040, Department 410 - Ambulance			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
Materials & Services			
610100	Advertising	\$ 4,400	\$ 4,400
611300	Contract Services		\$ 369,195
	Stretcher Maintenance Contract	\$ -	
	Physician Advisor	\$ 9,000	
	911 Dispatch Service	\$ 57,645	
	Radios System Infrastructure	\$ 8,488	
	Medication Tracking, Incident Charting	\$ 13,300	
	Heart Monitor Maintenance	\$ 2,500	
	GEMT Administration Fees	\$ 150,000	
	Ambulance Billing Service	\$ 127,200	
	Background Checks	\$ 1,063	
612400	Operating Expense		\$ 15,025
	EMS Provider Recertification	\$ 5,000	
	Licensing	\$ 3,525	
	Board Member Stipend	\$ 1,500	
	Merchant Fees	\$ 3,500	
	Miscellaneous	\$ 1,500	
612500	Operating Supplies		\$ 128,600
	EMS Medical Supplies	\$ 100,000	
	Heart Monitor Supplies	\$ 5,000	
	Oxygen	\$ 23,600	

Fund 040, Department 410 - Ambulance			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
614010	Unemployment Insurance		\$ 15,000
	State of Oregon Unemployment	\$ 15,000	
615700	Maintenance of Equipment		\$ 9,820
	Medical Equipment/Misc. Repair	\$ 2,000	
	Radios	\$ 3,320	
	Stretcher Repair	\$ 4,500	
615800	Vehicle Maintenance		\$ 200,000
	Vehicle Maintenance	\$ 200,000	
618000	Petroleum Products		\$ 44,000
	Diesel/Gasoline	\$ 44,000	
618500	Refunds		\$ 10,000
	Refund of Ambulance Overpayments	\$ 10,000	
Total Materials & Services			\$ 796,040
Capital			
726000	Equipment		\$ -
		\$ -	
728000	Vehicles		\$ -
		\$ -	
Total Capital			\$ -

FUND

070

RESERVE FUND

Reserve Fund

Department 701, 703, & 705

Department Objectives:

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 was 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 was 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 was established to ensure that funds will be available to purchase and/or replace major pieces of apparatus or equipment when it becomes necessary.

Fund 070, Department 701, 703, 705 - Reserve				
Fiscal Year 2026/2027				
Line Item Detail				
Line Item	Description		Sub-Line Item	Line Total
Department 701 - Buildings				
721000	Buildings			\$ 500,000
	Major Repairs	\$	200,000	
	Capital Improvements	\$	300,000	
726000	Building Equipment	\$	40,000	\$ 40,000
900250	Transfer to 030 (Debt/Bond)	\$	-	\$ -
900100	Transfer to Fire	\$	-	\$ -
	Total 701 - Buildings			\$ 540,000
Department 703 - Employee Expenses				
723010	Retiree Expense	\$	450,000	\$ 450,000
723015	Leave Expense	\$	300,000	\$ 300,000
	Total 703 - Employee Expenses			\$ 750,000

Fund 070, Department 701, 703, 705 - Reserve			
Fiscal Year 2026/2027			
Line Item Detail			
Line Item	Description	Sub-Line Item	Line Total
Department 705 - Vehicles and Equipment			
723000	Equipment - Reserve/Replacement		\$ 162,825
	Heart Monitors	\$ 31,000	
	Automatic External Defibrillators	\$ 21,825	
	Auto Extrication tools	\$ -	
	CPR Devices	\$ 15,000	
	Radio Infrastructure	\$ 95,000	
728000	Vehicles - Reserve and Replacement		\$ 500,000
	Fleet Reserve	\$ 500,000	
728500	Station Equipment		\$ -
Total 705 - Vehicles and Equipment			\$ 662,825
	Unappropriated Fund Balance	\$ 695,987	\$ 695,987
Total Non-Departmental Funds			\$ 2,648,812

Fiscal Year 2026/2027

Unfunded Needs

Department	Request	Cost
Ambulance	Oxygen Concentrator	\$ 18,500
Ambulance	Replacement Ambulance (medic unit)	\$ 385,000
Finance	6 Personnel to man a medic unit	\$ 1,200,000
Fire & Life Safety	Replacement vehicle for 2007 Dodge Durango	\$ 60,000
Fire Suppression	Radios for drone pilot communications. Allows drone pilots and spotters to communicate without interfering with emergency personnel communication	\$ 400
Fire Suppression	Drone battery backup to allow for additional air time to assist emergency personnel	\$ 450
Fire Suppression	Kenwood 5200 portable radios to replace +15 year old	\$ 4,400
Fire Suppression	Drone pilot mapping for hot spots, color finding, and live feed	\$ 5,100
Fire Suppression	Generator for Station 32 to combat power outages	\$ 20,000
Fire Suppression	Engine Refurbishment	\$ 500,000
Fire Suppression	Replacement engine for Station 35	\$ 950,000
Maintenance	Security cameras (2) to monitor exterior area	\$ 6,500
Maintenance	Appliance replacement funds for Station 34 failing appliances	\$ 9,000
Maintenance	Station 34 roof replacement	\$ 60,000
Water Rescue	Recuse mini-boat	\$ 80,000
Extrication Kit	Paratech heavy rescue vehicle extrication kit	\$ 57,000
Trench kit	Paratech 12 shore trench kit	\$ 25,000

RESOLUTION NO. 03-2026
Adopting the Budget, Levy Taxes, and Making
Appropriations for the Fiscal Year
Beginning July 1, 2026 and Ending June 30, 2027

WHEREAS, the Budget Committee of the Lebanon Fire District met on April 14, 2026, and approved the budget for the Fiscal Year 2026/2027 and,

WHEREAS, the Budget Committee of the Lebanon Fire District desires to use the permanent tax rate as their basis to levy taxes, and

WHEREAS, the Board of Directors of the Lebanon Fire District conducted a public hearing May 12, 2026 on the recommended, budget.

BE IT RESOLVED, that the Board of Directors of the Lebanon Fire District hereby adopts the budget in the total of \$15,995,078. This budget is now on file at 1050 W Oak St, Lebanon, Oregon.

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

General Fund		Debt Service Fund	
Suppression	\$4,220,572	Debt Service	\$1,033,341
Fire Prevention	\$773,655	Total Debt Service Fund	
Legislation	\$119,950	Requirements	\$1,033,341
Finance and Administration	\$732,123		
Maintenance	\$422,010	Enterprise Fund	
Training	\$336,028	Ambulance Services	\$4,281,024
Volunteer	\$212,929	Total Enterprise Fund	
		Requirements	\$4,281,024
Non-Departmental		Reserve Fund	
Contingency	\$500,000	Buildings	\$540,000
Transfers Out	\$544,634	Employee	\$750,000
Personnel Services	\$170,000	Equipment	\$662,825
Total General Fund		Total Reserve Fund	
Requirements	\$8,031,901	Requirements	\$1,952,825

Total Appropriations, All Funds	\$15,299,091
Total Unappropriated Funds	\$695,987
Total Adopted Budget	\$15,995,078

BE IT RESOLVED, that the Board of Directors of the Lebanon Fire District hereby imposes the taxes provided for in the adopted budget at the rate of \$2.26 per \$1000 of assessed value for

operations and \$1,033,341 for general obligation bonds; and that these taxes are imposed and categorized for tax year 2026/2027 upon the ad valorem assessed value of all taxable property within the District.

IT IS FURTHER RESOLVED, that the Budget Officer of the Lebanon Fire District certifies to the County Clerk and County Assessor, the tax levy made by this resolution and shall file with them a copy of the budget as finally adopted.

Passed and adopted by a vote of ___ for, ___ against and ___ abstention(s) this 12th day of May, 2026.

Board of Directors President

ATTEST:

Board of Directors Secretary/Treasurer

RESOLUTION NO. 04-2026**A Resolution to Adopt Budget Revisions for Fiscal Year 2025-2026**

WHEREAS, the Board of Directors of Lebanon Fire District accepts unanticipated Community Wildland Defense Grant revenue per ORS 294.338 (2), in the amount of \$135,000,

WHEREAS, the Board of Directors of Lebanon Fire District, has determined the adjustment in Budget Revisions, in the amount of \$135,000.

BE IT RESOLVED that the Board of Directors of Lebanon Fire District adopts the 2025/2026 Budget Revisions and makes appropriations as follows:

Revenues				
Account	Description	Adopted Budget	Budget Increase	Revised Budget
020-202-420000	Federal Grants Revenue	\$ -	\$ 50,000	\$ 85,000
070-000-420000	Federal Grants Revenue	\$ -	\$ 85,000	\$ 85,000
	Total Additional Revenues	\$ -	\$ 135,000	\$ 135,000

Expenses				
020-202-502500	Part Time	\$ -	\$ 25,000	\$ 25,000
020-202-612500	Operating Supplies	\$ 26,700	\$ 25,000	\$ 51,700
070-705-728000	Vehicle Expense	\$ 500,000	\$ 85,000	\$ 585,000
	Total Expenses	\$ 526,700	\$ 135,000	\$ 661,700

Appropriations Summary 2025-2026		
Fund - 020	\$	50,000
Fund - 070	\$	85,000

Passed and adopted by a vote of ___ for, ___ against, and ___ abstention(s) this 12th day of May 2026.

Robert Taylor, President
Board of Directors

Wyatt King, Secretary/Treasurer
Board of Directors



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

April

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
020	GENERAL FUND						
201	FIRE SUPPRESSION						
	Revenue	3,900,124	26,705	3,673,897	94%	226,227	6%
	Expense						
	Personal Services	3,267,125	258,351	2,687,058	82%	580,068	18%
	Maint/Equipment	25,600	2,210	12,047	47%	13,553	53%
	Vehicles	250,000		99,952	40%	150,049	60%
	Capital	250,000		99,952	40%	150,049	60%
	Expense	3,900,125	280,033	3,079,715	79%	820,409	21%
202	FIRE PREVENTION						
	Revenue	458,258	2,677	441,362	96%	16,897	4%
	Expense						
	Personal Services	435,558	36,374	416,786	96%	18,773	4%
	Materials & Services	22,700	651	5,980	26%	16,720	74%
	Expense	458,258	37,025	422,766	92%	35,493	8%
203	LEGISLATIVE						
	Revenue	61,410	250	58,141	95%	3,269	5%
	Expense						
	Materials & Services	61,410	5,371	56,348	92%	5,062	8%
	Expense	61,410	5,371	56,348	92%	5,062	8%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

April

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
204	FINANCE						
	Revenue	676,694	2,750	640,673	95%	36,021	5%
	Expense						
	Personal Services	207,202	14,308	172,552	83%	34,650	17%
	Materials & Services	469,492	8,058	324,650	69%	144,841	31%
	Expense	676,694	22,366	497,202	73%	179,492	27%
205	MAINTENANCE						
	Revenue	410,385	1,668	388,540	95%	21,845	5%
	Expense						
	Materials & Services	410,385	42,629	327,047	80%	83,338	20%
	Expense	410,385	42,629	327,047	80%	83,338	20%
206	TRAINING						
	Revenue	256,879	1,044	243,205	95%	13,674	5%
	Expense						
	Personal Services	162,679	18,931	175,921	108%	(13,242)	-8%
	Materials & Services	94,200	1,122	51,947	55%	42,253	45%
	Expense	256,879	20,053	227,869	89%	29,011	11%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

April

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
207	VOLUNTEERS						
	Revenue	226,463	920	214,408	95%	12,055	5%
	Expense						
	Personal Services	84,838	14,385	59,391	70%	25,447	30%
	Materials & Services	141,625	15,660	67,528	48%	74,097	52%
	Expense	226,463	30,045	126,919	56%	99,544	44%
210	OPERATING DEBT & CONTINGENCY						
	Revenue	1,146,747	1,575	366,991	32%	779,756	68%
	Expense						
	Contingency	300,000	-	-	0%	300,000	100%
	Transfers & Debt	666,747	-	-	0%	666,747	100%
	Special Payments	180,000	13,843	121,269	67%	58,731	33%
	Expense	1,146,747	13,843	121,269	11%	1,025,477	89%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026 April

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
030	DEBT SERVICE FUND						
000	Department						
	Revenue	1,010,452	3,944	949,201	94%	61,251	6%
301	G.O. BONDS & DEBT						
	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%
040	ENTERPRISE FUNDS						
410	AMBULANCE						
	Revenue	4,255,804	273,005	3,009,613	71%	1,246,191	29%
	Expense						
	Personal Services	3,448,027	275,454	2,849,107	83%	598,920	17%
	Materials & Services	807,777	38,616	471,388	58%	336,390	42%
	Expense	4,255,804	314,070	3,320,495	78%	935,309	22%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

April

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
070	RESERVE FUNDS						
	Revenue	2,976,785	-	-	0%	2,976,785	100%
	Expense						
	Capital	513,800	-	-	0%	513,800	100%
	Expense	513,800	-	-	0%	513,800	100%
703	EMPLOYEE BENEFIT						
	Expense						
	Special Payments	750,000	-	-	0%	750,000	100%
	Expense	750,000	-	-	0%	750,000	100%
705	EQUIPMENT						
	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

April

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
020	GENERAL FUND						
201	FIRE SUPPRESSION						
	Revenue						
020-201-420020	Grant Revenue	-	12,595	15,095	0%	(15,095)	0%
020-201-420200	Conflagration Revenue	332,887	-	482,364	145%	(149,477)	-45%
020-201-470100	Property Tax Revenue	3,227,217	13,114	3,055,429	95%	171,787	5%
020-201-480000	Donations	300	-	833	278%	(533)	-178%
020-201-481000	Interest on Investment	140,000	-	98,260	70%	41,740	30%
020-201-481420	Miscellaneous Revenue	15,500	996	21,916	141%	(6,416)	-41%
020-201-499010	Beginning Balance	184,221	-	-	0%	184,221	100%
	Revenue	3,900,124	26,705	3,673,897	94%	226,227	6%
	Expense						
	Personal Services						
020-201-500001	Fire Chief	112,800	-	119,761	106%	(6,962)	-6%
020-201-500004	Operations Chief	71,922	13,000	69,517	97%	2,405	3%
020-201-500015	Battalion Chief	196,749	15,648	165,576	84%	31,172	16%
020-201-500020	Lieutenant	172,943	13,713	126,478	73%	46,466	27%
020-201-500030	Fringe Benefits	1,333,404	99,224	1,001,628	75%	331,776	25%
020-201-500035	Engineer	154,995	12,259	118,691	77%	36,305	23%
020-201-500040	Firefighter	943,344	76,736	812,309	86%	131,035	14%
020-201-500100	Conflag Pay	-	-	70,638	0%	(70,638)	0%
020-201-506000	Overtime	280,968	27,771	202,459	72%	78,509	28%
	Personal Services	3,267,125	258,351	2,687,058	82%	580,068	18%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

April

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
Materials & Services							
020-201-611300	Contract Services	218,299	9,668	198,929	91%	19,370	9%
020-201-612400	Operating Expense	20,100	2,807	13,992	70%	6,108	30%
020-201-612500	Operating Supplies	70,000	1,047	28,577	41%	41,424	59%
020-201-612550	Personal Protective Equipment	30,000	(269)	6,557	22%	23,443	78%
020-201-614010	Unemployment Insurance	-	4,578	20,149	0%	(20,149)	0%
020-201-615000	Uniforms	19,000	1,641	12,454	66%	6,546	34%
020-201-615700	Maint/Equipment	25,600	2,210	12,047	47%	13,553	53%
	Materials & Services	382,999	21,682	292,706	76%	90,293	24%
Capital							
020-201-728000	Vehicles	250,000		99,952	40%	150,049	60%
	Capital	250,000		99,952	40%	150,049	60%
	Expense	3,900,125	280,033	3,079,715	79%	820,409	21%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
202	FIRE PREVENTION						
	Revenue						
020-202-470100	Property Tax Revenue	448,258	1,822	424,397	95%	23,862	5%
020-202-480100	Fees	10,000	855	16,965	-170%	(6,965)	70%
	Revenue	458,258	2,677	441,362	-96%	16,897	-4%
	Expense						
	Personal Services						
020-202-500012	Fire Marshal	148,968	11,524	153,280	103%	(4,312)	-3%
020-202-500025	Deputy Fire Marshal	113,805	9,231	93,399	82%	20,406	18%
020-202-500030	Fringe Benefits	171,285	14,481	162,656	95%	8,629	5%
020-202-506000	Overtime	1,500	1,138	7,451	497%	(5,951)	-397%
	Personal Services	435,558	36,374	416,786	96%	18,773	4%
	Materials & Services						
020-202-611300	Contract Services	-	-	-	0%	-	0%
020-202-612400	Operating Expense	5,000	105	1,998	40%	3,002	60%
020-202-612500	Operating Supplies	17,700	546	3,982	23%	13,718	78%
	Materials & Services	22,700	651	5,980	26%	16,720	74%
	Expense	458,258	37,025	422,766	92%	35,493	8%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
203	LEGISLATIVE						
	Revenue						
020-203-470100	Property Tax Revenue	61,410	250	58,141	95%	3,269	5%
	Revenue	61,410	250	58,141	95%	3,269	5%
	Expense						
	Materials & Services						
020-203-611300	Contract Services	23,500	3,669	21,732	92%	1,768	8%
020-203-612400	Operating Expense	1,325	-	1,685	127%	(360)	-27%
020-203-612900	Dues & Subscriptions	16,585	34	16,196	98%	389	2%
020-203-613100	Elections	10,000	-	11,333	113%	(1,333)	-13%
020-203-616000	Meetings & Conferences	10,000	1,668	5,402	54%	4,598	46%
	Materials & Services	61,410	5,371	56,348	92%	5,062	8%
	Expense	61,410	5,371	56,348	92%	5,062	8%



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204	FINANCE						
	Revenue						
020-204-470100	Property Tax Revenue	676,694	2,750	640,673	95%	36,021	5%
	Revenue	676,694	2,750	640,673	95%	36,021	5%
	Expense						
	Personal Services						
020-204-500030	Fringe Benefits	61,756	4,265	50,832	82%	10,924	18%
020-204-500050	Administrative Assistant	37,800	2,227	34,197	90%	3,603	10%
020-204-500055	Chief Administrative Officer	106,146	7,816	87,279	82%	18,868	18%
020-204-506000	Overtime	1,500	-	244	16%	1,256	84%
	Personal Services	207,202	14,308	172,552	83%	34,650	17%
	Materials & Services						
020-204-610100	Advertising	5,600	-	998	18%	4,602	82%
020-204-611200	Communications	46,000	3,163	37,526	82%	8,474	18%
020-204-611240	Computer Expense	72,198	852	32,473	45%	39,725	55%
020-204-611300	Contract Services	221,194	3,703	123,717	56%	97,477	44%
020-204-612400	Operating Expense	5,500	-	1,584	29%	3,916	71%
020-204-614000	Insurance	111,000	257	124,774	112%	(13,774)	-12%
020-204-617000	Office Supplies	4,000	83	2,241	56%	1,759	44%
020-204-618200	Postage	4,000	-	1,336	33%	2,664	67%
	Materials & Services	469,492	8,058	324,650	69%	144,841	31%
	Expense	676,694	22,366	497,202	73%	179,492	27%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
205	MAINTENANCE						
	Revenue						
020-205-470100	Property Tax Revenue	410,385	1,668	388,540	95%	21,845	5%
	Revenue	410,385	1,668	388,540	95%	21,845	5%
	Expense						
	Materials & Services						
020-205-611300	Contract Services	30,320	3,228	27,657	91%	2,663	9%
020-205-612400	Operating Expense	500	-	8	2%	492	98%
020-205-612600	Maintenance Supplies	14,925	175	4,115	28%	10,810	72%
020-205-615600	Maint/Building	49,600	1,756	49,878	101%	(278)	-1%
020-205-615700	Maint/Equipment	10,400	8,772	10,416	100%	(16)	0%
020-205-615800	Maint/Vehicles	175,000	21,074	110,809	63%	64,191	37%
020-205-618000	Petroleum	50,000	1,869	37,276	75%	12,724	25%
020-205-619000	Utilities	79,640	5,755	86,888	109%	(7,248)	-9%
	Materials & Services	410,385	42,629	327,047	80%	83,338	20%
	Expense	410,385	42,629	327,047	80%	83,338	20%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
206	TRAINING						
	Revenue						
020-206-470100	Property Tax Revenue	256,879	1,044	243,205	95%	13,674	5%
	Revenue	256,879	1,044	243,205	95%	13,674	5%
	Expense						
	Personal Services						
020-206-500013	Training Chief	101,102	11,474	108,040	107%	(6,938)	-7%
020-206-500030	Fringe Benefits	60,077	7,457	67,864	113%	(7,787)	-13%
020-206-506000	Overtime	1,500	-	16	1%	1,484	99%
	Personal Services	162,679	18,931	175,921	108%	(13,242)	-8%
	Materials & Services						
020-206-611300	Contract Services	8,700	195	7,892	91%	808	9%
020-206-612400	Operating Expense	2,500	-	387	15%	2,113	85%
020-206-612500	Operating Supplies	8,000	-	8,215	103%	(215)	-3%
020-206-613200	Education & Training	34,000	-	12,797	38%	21,203	62%
020-206-616000	Meetings & Conferences	21,000	927	15,835	75%	5,165	25%
020-206-616600	Health & Wellness	20,000	-	6,821	34%	13,179	66%
	Materials & Services	94,200	1,122	51,947	55%	42,253	45%
	Expense	256,879	20,053	227,869	89%	29,011	11%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
207	VOLUNTEERS						
	Revenue						
020-207-470100	Property Tax Revenue	226,463	920	214,408	95%	12,055	5%
	Revenue	226,463	920	214,408	95%	12,055	5%
	Expense						
	Personal Services						
020-207-500010	R & R Coordinator	-	-	-	0%	-	0%
020-207-500030	Fringe Benefits	24,838	2,965	12,526	50%	12,312	50%
020-207-500040	Firefighter (Volunteer)	60,000	11,420	46,866	78%	13,134	22%
	Personal Services	84,838	14,385	59,391	70%	25,447	30%
	Materials & Services						
020-207-611300	Contract Services	28,750	4	27,299	95%	1,451	5%
020-207-612400	Operating Expense	35,400	5,903	13,941	39%	21,459	61%
020-207-612500	Operating Supplies	1,100	36	321	29%	779	71%
020-207-612550	Personal Protective Equipment	25,000	8,020	8,441	34%	16,559	66%
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	-	6	1%	994	99%
020-207-615000	Uniforms	6,000	295	2,251	38%	3,749	62%
020-207-616000	Meetings & Conferences	2,200	-	-	0%	2,200	100%
020-207-616600	Health & Wellness	29,050	1,402	11,421	39%	17,629	61%
	Materials & Services	141,625	15,660	67,528	48%	74,097	52%
	Expense	226,463	30,045	126,919	56%	99,544	44%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
210	OPERATING DEBT & CONTINGENCY						
	Revenue						
020-210-470100	Property Tax Revenue	387,625	1,575	366,991	95%	20,634	5%
020-210-499010	Beginning Balance	759,122	-	-	0%	759,122	100%
	Revenue	1,146,747	1,575	366,991	32%	779,756	68%
	Expense						
	Contingency						
020-210-800050	Operating Contingency	300,000	-	-	0%	300,000	100%
	Contingency	300,000	-	-	0%	300,000	100%
	Transfers & Debt						
020-210-900200	To Ambulance Fund	666,747	-	-	0%	666,747	100%
	Transfers & Debt	666,747	-	-	0%	666,747	100%
	Special Payments						
020-210-800060	Retiree Expense	180,000	13,843	121,269	67%	58,731	33%
	Special Payments	180,000	13,843	121,269	67%	58,731	33%
	Expense	1,146,747	13,843	121,269	11%	1,025,477	89%



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030	DEBT SERVICE FUND						
000	Department						
	Revenue						
030-000-470300	Property Taxes-Bonds	970,485	3,944	918,825	95%	51,659	5%
030-000-481000	Interest on Investment	39,968	-	30,376	76%	9,592	24%
	Revenue	1,010,452	3,944	949,201	94%	61,251	6%
301	G.O. BONDS & DEBT						
	Expense						
	Materials & Services						
030-301-611200	Bank Fees	5	-	0	3%	5	97%
	Materials & Services	5	-	0	3%	5	97%
	Transfers & Debt						
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%
	Transfers & Debt	1,010,447	-	325,534	32%	684,914	68%
	Expense	1,010,452	-	325,534	32%	684,918	68%



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040	ENTERPRISE FUNDS						
410	AMBULANCE						
	Revenue						
040-410-480050	Fire-Med Subscriptions	90,000	1,370	37,433	42%	52,567	58%
040-410-480100	Ambulance Fees-Current	2,855,058	271,616	2,700,858	95%	154,200	5%
040-410-480200	Ambulance Fees-Collect	29,000	-	10,341	36%	18,659	64%
040-410-480250	GEMT Revenue	600,000	-	253,528	42%	346,472	58%
040-410-481400	Miscellaneous	15,000	19	7,453	50%	7,547	50%
040-410-490120	From Fire Fund	666,747	-	-	0%	666,747	100%
	Revenue	4,255,804	273,005	3,009,613	71%	1,246,191	29%
	Expense						
	Personal Services						
040-410-500001	Fire Chief	112,800	-	113,980	101%	(1,180)	-1%
040-410-500004	Operations Chief	115,252	13,000	69,517	60%	45,734	40%
040-410-500013	Training Officer	-	-	11,507	0%	(11,507)	0%
040-410-500015	Battalion Chief	196,749	15,648	153,670	78%	43,079	22%
040-410-500020	Lieutenant	518,830	41,140	391,009	75%	127,821	25%
040-410-500030	Fringe Benefits	1,300,711	105,148	1,065,454	82%	235,257	18%
040-410-500035	Engineer	464,986	36,777	356,072	77%	108,914	23%
040-410-500040	Firefighter	314,448	25,579	268,731	85%	45,717	15%
040-410-500045	Single Role Medic	51,666	-	54,900	106%	(3,234)	-6%
040-410-500050	Administrative Assistant	25,200	3,340	21,042	84%	4,158	17%
040-410-500055	Chief Administrative Officer	35,382	3,350	31,656	89%	3,727	11%
040-410-500100	Conflog Pay	-	-	85,497	0%	(85,497)	0%
040-410-506000	Overtime	312,003	31,474	226,071	72%	85,932	28%



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	Personal Services	3,448,027	275,454	2,849,107	83%	598,920	17%
	Materials & Services						
040-410-610100	Advertising	5,000	-	1,177	24%	3,823	76%
040-410-611300	Contract Services	408,802	11,083	277,131	68%	131,671	32%
040-410-612400	Operating Expense	15,975	184	5,644	35%	10,331	65%
040-410-612500	Operating Supplies	114,000	8,811	86,690	76%	27,310	24%
040-410-614010	Unemployment Insurance	-	1,526	1,526	0%	(1,526)	0%
040-410-615700	Maint/Equipment	4,000	44	1,482	37%	2,519	63%
040-410-615800	Maint/Vehicles	200,000	10,605	61,803	31%	138,197	69%
040-410-618000	Petroleum	50,000	6,365	28,957	58%	21,043	42%
040-410-618500	Refunds	10,000	-	6,978	70%	3,022	30%
	Materials & Services	807,777	38,616	471,388	58%	336,390	42%
	Expense	4,255,804	314,070	3,320,495	78%	935,309	22%



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070	RESERVE FUNDS						
	Revenue						
070-701-499010	Beginning Balance	2,976,785	-	-	0%	2,976,785	100%
	Revenue	2,976,785	-	-	0%	2,976,785	100%
	Expense						
	Capital						
070-701-721000	Buildings	473,800	-	-	0%	473,800	100%
070-701-726000	Other Equipment	40,000	-	-	0%	40,000	100%
	Capital	513,800	-	-	0%	513,800	100%
	Expense	513,800	-	-	0%	513,800	100%
703	EMPLOYEE BENEFIT						
	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	750,000	-	-	0%	750,000	100%



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705	EQUIPMENT						
	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	648,250	-	-	0%	648,250	100%
	Expense	648,250	-	-	0%	648,250	100%