



Board of Directors Meeting Agenda

January 13, 2026 at 5:30 PM

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

CALL MEETING TO ORDER

FLAG SALUTE

MINUTES:

1. Approval of December 9, 2025 Minutes

CITIZEN COMMENTS

(Limited to 5 minutes per speaker)

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

NEW BUSINESS

2. 2024/2025 Financial Audit Report
3. Board Workshop

REPORTS

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

ADJOURN REGULAR SESSION

9. Per ORS 192.660(2)(d): To Conduct Deliberations on Labor Negotiations

RECONVENE REGULAR SESSION

OTHER AGENDA ITEMS

ADJOURN REGULAR SESSION

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

<https://us02web.zoom.us/j/86255638389?pwd=bsLYwet0ly5rz5yl4jFxxagmHAh8WcO.1>

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

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

CALL MEETING TO ORDER AT 5:30 PM

FLAG SALUTE

MINUTES

Agenda item # 1 – Approval of November 4, 2025 Board Meeting Minutes

Vice President White made a motion to approve the minutes as written, Secretary Treasurer King 2nd the motion.

Vote:

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

Motion Approved.

CITIZEN COMMENTS

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

NEW BUSINESS

Agenda Item #2 – Badge Pinning

Division Chief Duerr briefed the Board on the most recent academy.

- There were twelve (12) attendees, and all with perfect attendance. Six (6) graduates were LFD volunteers and were sworn in by Fire Chief Tacy.
- The graduates were Danny Anselmo, Makhia Batalgia, Jonathan Perkins, Josiah Simon, Tyler Williams, and Gracey Wascher.
- DC Duerr explained the significance of the yellow helmet being provided. It signifies the team member is cleared to enter a burning building.
- During their first post academy meeting, they responded to a structure fire.
- The celebration continued in the engine bay with cake.

Agenda Item #3 – 2024/2025 Financial Audit

FC Tacy explained the process for the financial audit.

- Scheduling conflicts prevented Accuity, LLC from attending the meeting, but they will attend January meeting.
- The board member audit book was distributed to the Board.

December 9, 2025

Agenda Item #4 – Annexation Requests

Fire Marshal Hedding informed the Board of the 6 annexation requests.

- FM Hedding provided an overview of the recently update annexation paperwork and informed the Board that an updated version is on the website.
- We are progressively working these through the approval process with the State and County.

Secretary/Treasurer King Motion to approve the six (6) annexation requests, Vice President White 2nd the motion.

Vote:

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

Motion Approved.

Agenda Item #5 – Board Workshop

Chief Tacy requested the Board to consider a Board workshop in February.

- SDAO's Jeff Griffith will attend with a presentation. His presentation will meet one of the criteria for an insurance savings.
- Chief Administrative Officer Barker will send a survey to the Board with possible dates to hold the Board workshop.

Agenda Item #6 – Community Wildfire Defense Grant IGA

Chief Tacy explained to the Sweethome IGA included in their packet. It is a 5-year grant awarded to Sweethome. The IGA does not require Board approval. The IGA was written by Oregon Law Group and contains a withdrawal clause that is standard language in IGA contracts.

REPORTS**Agenda Item #7 – Financial Report**

CAO Barker briefed the Board on our revenues.

- Seventy percent (70%) of the property taxes have been received.
- Our ambulance revenue is up five percent (5%) over last year at this time.
- There are minimal receivables still in-house.

CAO Barker will review the financial statements in greater detail in the next few weeks.

Agenda Item #8 – Legislative updates

Chief Tacy updated the Board on a few legislative updates.

- Balanced billing will have some temporary rules introduced. It is effective January 1, 2026.
- We are providing our support on the HR1, Rural Healthcare transformation money attached to the Great Big Beautiful Bill. This may provide workforce money for EMS in rural areas.

December 9, 2025

- The state's majority party has shown an interest to pull away from the federal tax code. This is likely to have an impact, but there is no solid information at this time.
- Chief Tacy thanked the Board for the Oregon State Fire Chief's Association support. He wasn't selected to fill Retired Chief Rodondi's position, however, will have a spot for him elsewhere.
- Chief Tacy was selected to serve on the Rural Fire Protection District Funding Advisory Committee to provide recommendations for SB 452 passed in 2025.

Agenda Item #9 – Union Address the Board

Deputy Fire Marshal Adamson spoke on the Union's behalf.

- Union elections are this month. There may be new members next month.
- The Union is donating five hundred dollars (\$500) in toys for the Toys for Tots in addition to a load of dog food to support the Lebanon Soup Kitchen dog food drive.

Agenda Item #10 – Volunteers Address the Board

Lt Greg Chaffin stood for the volunteers but had nothing to report.

Agenda Item #11 – Fire Chief Report

Chief Tacy is committed to transparency, accountability, and vision.

- A vision board was discussed with the leadership team.
- The first 90 days is to establish trust, so meetings with paid staff from the bottom up is in progress. Approx 1/3 have attended a meeting.
- We are conducting a SWOT analysis with staff and intend to do so with the Board. This will set a roadmap to success.

Chief Tacy's two-hundred- (200) day plan is in motion. Communications, culture, department identity are important.

- We recognize we have had communication issues, so are opening the door for questions.
- The newest staff came before and during COVID, and when we built the Station. This contributed to preventing an understanding of who we are.
- Recognition of good works is important and will be given a higher priority.
- DCs will meet with the junior officers to provide expectations and encourage them to make decisions in the best interests of the District and the people we serve.
- Budget building and its review will begin, including new ideas.
- Contract negotiations is soon to be underway.
- The Master Plan and Strategic Plan will be updated with Retired Chief Sletmoe's assistance. He is now with the SDAO. We receive 8 hours from our membership with the SDAO for his help at no charge.
- After the Board workshop, shift meetings and volunteer meetings will include a State of the District to communicate the plan moving forward.
- Marketing is a large part of connecting with the public and is important. We will host a luncheon for Chamber in May.
- Family oriented events will be added.
- Releasing the Operations notes to all employees provides better communication. They were appreciated.

Chief Tacy will reassess after two hundred (200) days.

December 9, 2025

Station 34 roof

- SDAO inspected.
- A peel and peak will occur.
- Legal is prepped for action if we need them if we need to go after the bonding company.
- The roof should last at least two (2) years but should have lasted much longer.

New water lines being installed offer us a solution to the problems we've experienced using the pond out back of Station 34.

- The \$30,000 cost is approximately half when compared to 2 years ago.
- We will still have the well as a backup.
- Ongoing costs with the City is very low. The maintenance for the well and softening system, faucets, etc. cost more in maintenance and repairs.
- Releasing the Operations notes to all employees provides better communication. They were appreciated.

ADJOURN TO EXECUTIVE SESSION PER ORS 192.660(2)(d): TO CONDUCT DELIBERATIONS ON LABOR NEGOTIATIONS AT 6:30 pm

RECONVENE REGULAR SESSION 6:40 pm

OTHER AGENDA ITEMS

There were no other agenda items.

ADJOURN REGULAR SESSION AT 6:42 pm.

Robert Taylor, Board President

John Tacy, Fire Chief



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
020	GENERAL FUND						
201	FIRE SUPPRESSION						
	Revenue	3,900,124	901,572	3,454,849	89%	445,275	11%
	Expense						
	Personal Services	3,267,125	320,905	1,673,360	51%	1,593,765	49%
	Materials & Services	382,999	8,290	67,250	18%	315,749	82%
	Capital	250,000		99,952	40%	150,049	60%
	Expense	3,900,125	329,195	1,840,562	47%	2,059,563	53%
202	FIRE PREVENTION						
	Revenue	458,258	124,190	417,870	91%	40,388	9%
	Expense						
	Personal Services	435,558	51,321	249,958	57%	185,600	43%
	Operating Supplies	17,700	202	1,868	11%	15,832	89%
	Materials & Services	22,700	70	3,732	16%	18,968	84%
	Expense	458,258	51,391	253,690	55%	204,568	45%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
203	LEGISLATIVE						
	Revenue	61,410	16,911	55,771	91%	5,639	9%
	Expense						
	Materials & Services	61,410	8,228	32,761	53%	28,649	47%
	Expense	61,410	8,228	32,761	53%	28,649	47%
204	FINANCE						
	Revenue	676,694	186,346	614,555	91%	62,139	9%
	Expense						
	Personal Services	207,202	20,257	110,400	53%	96,802	47%
	Materials & Services	469,492	28,250	128,268	27%	341,223	73%
	Expense	676,694	48,506	238,669	35%	438,025	65%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
205	MAINTENANCE						
	Revenue	410,385	113,010	372,700	91%	37,685	9%
	Expense						
	Materials & Services	410,385	49,302	203,305	50%	207,080	50%
	Expense	410,385	49,302	203,305	50%	207,080	50%
206	TRAINING						
	Revenue	256,879	70,738	233,290	91%	23,589	9%
	Expense						
	Personal Services	162,679	17,657	99,814	61%	62,866	39%
	Materials & Services	94,200	1,061	44,115	47%	50,085	53%
	Expense	256,879	18,717	143,928	56%	112,951	44%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
207	VOLUNTEERS						
	Revenue	226,463	62,363	205,667	91%	20,796	9%
	Expense						
	Personal Services	84,838	(3,503)	29,184	34%	55,654	66%
	Materials & Services	141,625	4,569	48,852	34%	92,773	66%
	Expense	226,463	1,066	78,036	34%	148,427	66%
210	OPERATING DEBT & CONTINGENCY						
	Revenue	1,146,747	106,743	352,030	31%	794,717	69%
	Expense						
	Contingency	300,000	-	-	0%	300,000	100%
	Transfers & Debt	666,747	-	-	0%	666,747	100%
	Special Payments	180,000	10,807	44,014	24%	135,986	76%
	Expense	1,146,747	10,807	44,014	4%	1,102,732	96%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
030	DEBT SERVICE FUND						
000	Department						
	Revenue	1,010,452	270,787	900,817	89%	109,636	11%
301	G.O. BONDS & DEBT						
	Expense						
	Materials & Services	5	-	0	3%	5	97%
	Transfers & Debt	1,010,447	325,534	325,534	32%	684,914	68%
	Expense	1,010,452	325,534	325,534	32%	684,918	68%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
040	ENTERPRISE FUNDS						
410	AMBULANCE						
	Revenue	4,255,804	283,355	1,536,982	36%	2,718,823	64%
	Expense						
	Personal Services	3,448,027	313,929	1,773,966	51%	1,674,061	49%
	Materials & Services	807,777	121,482	272,418	34%	535,359	66%
	Expense	4,255,804	435,411	2,046,384	48%	2,209,420	52%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
070	RESERVE FUNDS						
701	BUILDING						
	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

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
020	GENERAL FUND						
201	FIRE SUPPRESSION						
	Revenue						
020-201-420200	Conflagration Revenue	332,887	-	463,948	139%	(131,061)	-39%
020-201-470100	Property Tax Revenue	3,227,217	888,700	2,930,868	91%	296,348	9%
020-201-480000	Donations	300	510	744	248%	(444)	-148%
020-201-481000	Interest on Investment	140,000	7,862	43,464	31%	96,536	69%
020-201-481420	Miscellaneous Revenue	15,500	4,500	15,824	102%	(324)	-2%
020-201-499010	Beginning Balance	184,221	-	-	0%	184,221	100%
	Revenue	3,900,124	901,572	3,454,849	89%	445,275	11%
	Expense						
	Personal Services						
020-201-500001	Fire Chief	112,800	45,955	84,979	75%	27,821	25%
020-201-500004	Operations Chief	71,922	15,487	52,327	73%	19,595	27%
020-201-500015	Battalion Chief	196,749	14,497	101,394	52%	95,355	48%
020-201-500020	Lieutenant	172,943	5,685	73,550	43%	99,393	57%
020-201-500030	Fringe Benefits	1,333,404	101,711	612,789	46%	720,615	54%
020-201-500035	Engineer	154,995	8,075	71,147	46%	83,848	54%
020-201-500040	Firefighter	943,344	82,348	498,052	53%	445,292	47%
020-201-500100	Conflag Pay	-	70,638	70,638	0%	(70,638)	0%
020-201-506000	Overtime	280,968	(23,491)	108,485	39%	172,483	61%
	Personal Services	3,267,125	320,905	1,673,360	51%	1,593,765	49%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
	Materials & Services						
020-201-611300	Contract Services	218,299	(857)	32,815	15%	185,484	85%
020-201-612400	Operating Expense	20,100	4,540	7,418	37%	12,682	63%
020-201-612500	Operating Supplies	70,000	1,659	8,623	12%	61,377	88%
020-201-612550	Personal Protective Equipment	30,000	-	3,105	10%	26,895	90%
020-201-615000	Uniforms	19,000	2,610	8,620	45%	10,380	55%
020-201-615700	Maint/Equipment	25,600	337	6,669	26%	18,931	74%
	Materials & Services	382,999	8,290	67,250	18%	315,749	82%
	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	329,195	1,840,562	47%	2,059,563	53%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

December

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	123,440	407,095	91%	41,163	9%
020-202-480100	Fees	10,000	750	10,775	108%	(775)	-8%
020-202-481420	Miscellaneous Revenue	-	-	-	0%	-	0%
	Revenue	458,258	124,190	417,870	91%	40,388	9%
	Expense						
	Personal Services						
020-202-500012	Fire Marshal	148,968	23,620	94,779	64%	54,190	36%
020-202-500025	Deputy Fire Marshal	113,805	8,680	55,660	49%	58,145	51%
020-202-500030	Fringe Benefits	171,285	21,568	95,980	56%	75,305	44%
020-202-506000	Overtime	1,500	(2,547)	3,539	236%	(2,039)	-136%
	Personal Services	435,558	51,321	249,958	57%	185,600	43%
	Materials & Services						
020-202-611300	Contract Services	-	(132)	-	0%	-	0%
020-202-612400	Operating Expense	5,000	-	1,864	37%	3,136	63%
020-202-612500	Operating Supplies	17,700	202	1,868	11%	15,832	89%
	Materials & Services	22,700	70	3,732	16%	18,968	84%
	Expense	458,258	51,391	253,690	55%	204,568	45%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

December

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	16,911	55,771	91%	5,639	9%
	Revenue	61,410	16,911	55,771	91%	5,639	9%
	Expense						
	Materials & Services						
020-203-611300	Contract Services	23,500	3,150	6,191	26%	17,309	74%
020-203-612400	Operating Expense	1,325	(3,000)	0	0%	1,325	100%
020-203-612900	Dues & Subscriptions	16,585	8,028	14,850	90%	1,735	10%
020-203-613100	Elections	10,000	-	11,333	113%	(1,333)	-13%
020-203-616000	Meetings & Conferences	10,000	50	386	4%	9,614	96%
	Materials & Services	61,410	8,228	32,761	53%	28,649	47%
	Expense	61,410	8,228	32,761	53%	28,649	47%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

December

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
204	FINANCE						
	Revenue						
020-204-470100	Property Tax Revenue	676,694	186,346	614,555	91%	62,139	9%
	Revenue	676,694	186,346	614,555	91%	62,139	9%
	Expense						
	Personal Services						
020-204-500030	Fringe Benefits	61,756	5,610	32,156	52%	29,600	48%
020-204-500050	Administrative Assistant	37,800	3,314	22,029	58%	15,771	42%
020-204-500055	Chief Administrative Officer	106,146	11,333	56,014	53%	50,132	47%
020-204-506000	Overtime	1,500	-	201	13%	1,299	87%
	Personal Services	207,202	20,257	110,400	53%	96,802	47%
	Materials & Services						
020-204-610100	Advertising	5,600	-	761	14%	4,839	86%
020-204-611200	Communications	46,000	5,656	25,596	56%	20,404	44%
020-204-611240	Computer Expense	72,198	7,458	19,227	27%	52,971	73%
020-204-611300	Contract Services	221,194	14,340	75,837	34%	145,357	66%
020-204-612400	Operating Expense	5,500	569	1,291	23%	4,209	77%
020-204-614000	Insurance	111,000	-	2,817	3%	108,183	97%
020-204-617000	Office Supplies	4,000	227	1,593	40%	2,407	60%
020-204-618200	Postage	4,000	-	1,147	29%	2,853	71%
	Materials & Services	469,492	28,250	128,268	27%	341,223	73%
	Expense	676,694	48,506	238,669	35%	438,025	65%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

December

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	113,010	372,700	91%	37,685	9%
	Revenue	410,385	113,010	372,700	91%	37,685	9%
	Expense						
	Materials & Services						
020-205-611300	Contract Services	30,320	1,373	17,021	56%	13,299	44%
020-205-612400	Dept/Operating Expense	500	-	8	2%	492	98%
020-205-612600	Maintenance Supplies	14,925	219	3,104	21%	11,821	79%
020-205-615600	Maint/Building	49,600	6,607	41,163	83%	8,437	17%
020-205-615700	Maint/Equipment	10,400	-	-	0%	10,400	100%
020-205-615800	Maint/Vehicles	175,000	27,460	81,034	46%	93,966	54%
020-205-618000	Petroleum	50,000	6,695	32,535	65%	17,465	35%
020-205-619000	Utilities	79,640	6,947	28,439	36%	51,201	64%
	Materials & Services	410,385	49,302	203,305	50%	207,080	50%
	Expense	410,385	49,302	203,305	50%	207,080	50%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

December

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	70,738	233,290	91%	23,589	9%
	Revenue	256,879	70,738	233,290	91%	23,589	9%
	Expense						
	Personal Services						
020-206-500013	Training Chief	101,102	11,874	61,938	61%	39,165	39%
020-206-500030	Fringe Benefits	60,077	7,494	37,859	63%	22,218	37%
020-206-506000	Overtime	1,500	(1,712)	16	1%	1,484	99%
	Personal Services	162,679	17,657	99,814	61%	62,866	39%
	Materials & Services						
020-206-611300	Contract Services	8,700	(401)	7,297	84%	1,403	16%
020-206-612400	Dept/Operating Expense	2,500	214	214	9%	2,287	91%
020-206-612500	Operating Supplies	8,000	107	7,424	93%	576	7%
020-206-613200	Education & Training	34,000	1,065	9,831	29%	24,169	71%
020-206-616000	Meetings & Conferences	21,000	77	14,026	67%	6,974	33%
020-206-616600	Health & Wellness	20,000	-	5,325	27%	14,675	73%
	Materials & Services	94,200	1,061	44,115	47%	50,085	53%
	Expense	256,879	18,717	143,928	56%	112,951	44%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

December

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	62,363	205,667	91%	20,796	9%
	Revenue	226,463	62,363	205,667	91%	20,796	9%
	Expense						
	Personal Services						
020-207-500010	R & R Coordinator	-	-	-	0%	-	0%
020-207-500030	Fringe Benefits	24,838	135	6,168	25%	18,670	75%
020-207-500040	Firefighter (Volunteer)	60,000	(3,638)	23,016	38%	36,984	62%
	Personal Services	84,838	(3,503)	29,184	34%	55,654	66%
	Materials & Services						
020-207-611300	Contract Services	28,750	86	27,286	95%	1,464	5%
020-207-612400	Dept/Operating Expense	35,400	75	4,422	12%	30,978	88%
020-207-612500	Operating Supplies	1,100	-	137	12%	963	88%
020-207-612550	Personal Protective Equipment	25,000	60	60	0%	24,940	100%
020-207-612900	Dues & Subscriptions	625	-	-	0%	625	100%
020-207-613200	Education & Training	10,000	-	896	9%	9,104	91%
020-207-614000	Insurance	2,500	-	2,502	100%	(2)	0%
020-207-614010	Unemployment Insurance	1,000	4,230	4,236	424%	(3,236)	-324%
020-207-615000	Uniforms	6,000	118	1,409	23%	4,591	77%
020-207-616000	Meetings & Conferences	2,200	-	-	0%	2,200	100%
020-207-616600	Health & Wellness	29,050	-	7,903	27%	21,147	73%
	Materials & Services	141,625	4,569	48,852	34%	92,773	66%
	Expense	226,463	1,066	78,036	34%	148,427	66%



Lebanon Fire District Financial Statements - Details

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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	106,743	352,030	91%	35,595	9%
020-210-499010	Beginning Balance	759,122	-	-	0%	759,122	100%
	Revenue	1,146,747	106,743	352,030	31%	794,717	69%
	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	10,807	44,014	24%	135,986	76%
	Special Payments	180,000	10,807	44,014	24%	135,986	76%
	Expense	1,146,747	10,807	44,014	4%	1,102,732	96%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
030	DEBT SERVICE FUND						
000	Department						
	Revenue						
030-000-470300	Property Taxes-Bonds	970,485	267,249	881,367	-91%	89,117	9%
030-000-481000	Interest on Investment	39,968	3,538	19,449	-49%	20,519	51%
	Revenue	1,010,452	270,787	900,817	89%	109,636	11%
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	319,593	50%	319,957	50%
030-301-956105	Truck Bond - Interest	11,897	5,941	5,941	50%	5,956	50%
	Transfers & Debt	1,010,447	325,534	325,534	32%	684,914	68%
	Expense	1,010,452	325,534	325,534	32%	684,918	68%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
040	ENTERPRISE FUNDS						
410	AMBULANCE						
	Revenue						
040-410-480050	Fire-Med Subscriptions	90,000	2,710	29,775	33%	60,225	67%
040-410-480100	Ambulance Fees-Current	2,855,058	280,302	1,494,250	52%	1,360,808	48%
040-410-480200	Ambulance Fees-Collect	29,000	50	6,721	23%	22,279	77%
040-410-480250	GEMT Revenue	600,000	-	-	0%	600,000	100%
040-410-481400	Miscellaneous	15,000	293	6,235	42%	8,765	58%
040-410-490120	From Fire Fund	666,747	-	-	0%	666,747	100%
	Revenue	4,255,804	283,355	1,536,982	36%	2,718,823	64%
	Expense						
	Personal Services						
040-410-500001	Fire Chief	112,800	45,955	79,198	70%	33,602	30%
040-410-500004	Operations Chief	115,252	15,487	52,327	45%	62,925	55%
040-410-500013	Training Officer	-	-	11,507	0%	(11,507)	0%
040-410-500015	Battalion Chief	196,749	11,313	89,488	45%	107,261	55%
040-410-500020	Lieutenant	518,830	28,632	232,226	45%	286,604	55%
040-410-500030	Fringe Benefits	1,300,711	103,964	653,227	50%	647,484	50%
040-410-500035	Engineer	464,986	24,225	213,441	46%	251,546	54%
040-410-500040	Firefighter	314,448	27,449	163,979	52%	150,469	48%
040-410-500045	Single Role Medic	51,666	5,275	49,625	96%	2,041	4%
040-410-500050	Administrative Assistant	25,200	2,209	11,075	44%	14,125	56%
040-410-500055	Chief Administrative Officer	35,382	4,857	18,256	52%	17,126	48%
040-410-500100	Conflag Pay	-	85,497	85,497	0%	(85,497)	0%
040-410-506000	Overtime	312,003	(40,935)	114,120	37%	197,883	63%
	Personal Services	3,448,027	313,929	1,773,966	51%	1,674,061	49%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
Materials & Services							
040-410-610100	Advertising	5,000	-	427	9%	4,573	91%
040-410-611300	Contract Services	408,802	98,518	156,574	38%	252,228	62%
040-410-612400	Dept/Operating Expense	15,975	382	4,791	30%	11,184	70%
040-410-612500	Operating Supplies	114,000	13,033	51,985	46%	62,015	54%
040-410-615700	Maint/Equipment	4,000	66	1,438	36%	2,562	64%
040-410-615800	Maint/Vehicles	200,000	3,107	38,653	19%	161,347	81%
040-410-618000	Petroleum	50,000	2,282	11,797	24%	38,203	76%
040-410-618500	Refunds	10,000	4,095	6,753	68%	3,247	32%
	Materials & Services	807,777	121,482	272,418	34%	535,359	66%
	Expense	4,255,804	435,411	2,046,384	48%	2,209,420	52%



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Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
070	RESERVE FUNDS						
701	BUILDING						
	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%
	Expense	750,000	-	-	0%	750,000	100%
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%