



Board of Directors Meeting Agenda

February 10, 2026 at 5:30 PM

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

CALL MEETING TO ORDER

FLAG SALUTE

MINUTES:

1. Approval of January 13, 2026 Minutes

CITIZEN COMMENTS

(Limited to 5 minutes per speaker)

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

NEW BUSINESS

2. Badge Pinning
3. Annexation Requests
4. Appoint Budget Officer and Review Budget Calendar

REPORTS

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

ADJOURN TO EXECUTIVE SESSION

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

OTHER AGENDA ITEMS

RECONVENE REGULAR SESSION

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>

Dial by your location • +1 669 444 9171 US



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

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

CALL MEETING TO ORDER AT 5:30 PM

FLAG SALUTE

MINUTES

Agenda item # 1 – Approval of December 9, 2025 Minutes

Vice President White made a motion to approve the board minutes and executive minutes as written, Secretary Treasurer King 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

Agenda Item #2 – 2024/2025 Financial Audit Report

CPA Kori Sarrett and audit staff member Brice Rust summarized the 2024//2025 Financial Audit.

- The audit was smooth and efficient. It took less audit staff and less time than has been needed in the past. The change to cash basis accounts for some of the speed, plus CAO Barker provided so much documentation prior to arrival.
- There was one journal entry needed for \$166. This means the monthly financial statements are accurate.
- The financial situation was concerning, particularly the ambulance fund's \$76,000 negative carryover and \$300,000 loss.
- Bryce, the senior audit staff member, explained that the audit process was completed in one day due to efficient preparation and switching to a cash basis. There were no findings or minimum standards funding issues.
- CPA Sarrett clarified the purpose and scope of the financial audit, which focuses on verifying the accuracy of financial statements and ensuring compliance with budget laws, rather than detecting fraud or inefficiency.

Agenda Item #3 – Board Workshop

Chief Tacy proposed scheduling a board workshop next month. He'd like the focus to include:

- Leadership team deliverables to clarify what they do
- SWOT analysis with the board
- Master and strategic plans
- Budget and financial outlook
- By-laws
- SDAO presentation
- We hope to accomplish a direction from the board for LFDs future.
- Chief Administrative Officer Barker will email the board for a date and collect ideas.

REPORTS**Agenda Item #4 – Financial Report**

CAO Barker provided a financial report.

- 91% of tax revenue had been received, with another payment expected soon
- Ambulance billing receivables has an 8% increase over previous years
- Website changes attributed to Ashley's success in setting up online payment systems for fire med subscriptions
- Ongoing work to set up an online store.
- Financial statements were reported to be in good shape, with journal entries completed to separate conflag pay from overtime.
- Secretary/Treasurer King expressed an interest in reviewing the performance of Tactical's billing services to review our projections of their services

Agenda Item #5 – Legislative update(s)

Chief Tacy updated the board on legislative updates

- Balanced billing temporary rules are in place.
- Chief Tacy has a seat on SB454 Rural Fire District Funding Advisory Committee.
- DC Fitzwater has requested a seat on the Ambulance Service Area Recommendation Committee through OHA. Chief Tacy has also thrown his hat in so one or both will hopefully be selected.

Agenda Item #6 – Union Address the Board

Jason Adamson, Union Vice President updated the board on the recent elections.

- New trustees are Kyle Kemper, and they appointed Jacob Graff into Justin McCubbins' vacancy.
- Lt Perkins was reelected as Secretary.
- 375 pounds of cat food was donated and was matched by Tractor Supply

Agenda Item #7 – Volunteers Address the Board

DC Duerr provided information on a couple topics.

- DC Duerr noted the complete of the volunteer academy in December. Another academy is schedule for spring. We have applications for our support volunteers.
- We will be participating in Blood Cancer United's Seattle stair climb on March 9th.

January 13, 2026

Agenda Item #8 – Fire Chief Report

Fire Chief Tacy reported on various topics:

- Station 34's roof assessment showed moisture, mildew and rot from improper installation. We will work with legal to attempt recovery of the expenses from the bonding agent.
- Station 31's roof has high levels of moisture. The areas are along a seam and over the mezzanine. Chief Tacy has reached out to Bill and Jordan, who assisted with Station 31's build, and they agree it's a problem. We have a 5 year on installation warranty. We will add an exploratory investigation.
- BC Nunes coordinated repairs on Station 34 where the siding and flashing were leaking into the walls.
- Contractors are coordinating with the City of Lebanon to connect the water system at Station 34
- Sweethome is hiring a grant manager to oversee the CWDG grant. Sweethome had to resubmit due to requirements from Forest Service. Changes for final approval should be coming soon and will enable us to begin a hiring process with a start date in May.
- Annexations are being denied by the Department of Revenue for mapping issues. The denials may be resulting from different DOR staff members interpretation of the law. We will not bill those that have submitted their annexation application if we respond to a fire at their location. They will not accept a tax lot map.
- Fire Chief Tacy commended his team for their hard work on new projects and new responsibilities.
- The first live stream of the board meeting received over 160 views YouTube continues to grow and is close to monetization.
- Call numbers are the highest we've seen excluding Covid. Overlapping calls are very high.

ADJOURN TO EXECUTIVE SESSION AT 6:19 pm PER ORS 192.660(2)(d): TO CONDUCT DELIBERATIONS ON LABOR NEGOTIATIONS

RECONVENE REGULAR SESSION at 6:40 pm

OTHER AGENDA ITEMS

There were no other agenda items.

ADJOURN REGULAR SESSION AT 7:00 pm.

Robert Taylor, Board President

John Tacy, Fire Chief

Annexation Requests

43349 Snow Peak Drive

APPLICATION FOR FIRE PROTECTION BY A RURAL FIRE PROTECTION DISTRICT

On forestland included within a forest protection district under ORS 477.205 to 477.281 as provided by ORS 478.140

TO: Lebanon Rural Fire Protection District

Enter Name and Address below

Jason and Amanda Rush
43349 Snow Peak Dr
Lebanon, OR 97355

Telephone Number: 541-619-5140

R.F.P. DISTRICT USE ONLY		ASSESSOR'S USE ONLY	
Date Received	Approved	Date Received	Approved

INSTRUCTIONS TO APPLICANT

1. Applicant must own the property or be purchasing it under contract.
2. File separate application for each tax account.
3. File original form with the Rural Fire Protection District in which your property is located.
4. Retain a copy for your files.

INSTRUCTIONS TO RURAL FIRE PROTECTION DISTRICT

1. Forward a copy to the assessor of the county in which the property is located within 20 days of receipt from applicant.

PROPERTY DESCRIPTION

Deed or Contract Deed Volume and Page or Instrument Number: _____ Date Recorded: _____
Linn County Account Number (as shown on your tax statement): 946746

Section Subdivision or Name of Addition	Section or Lot	Township or Block	Range	Acres
	22	11S	01E	5.43

I, as owner, hereby request that part of the above-described property which is protected against fire by the State Board of Forestry under the provisions of Oregon Revised Statute (ORS) 477.205 to 477.281, also be protected against fire by the rural fire protection district in which it is located.

1. This property is located within the exterior boundaries of the above-named Rural Fire Protection District and a forest protection district as defined in ORS 477.205 to 477.281.
2. I understand that I will be taxed for fire protection on the county tax roll by both the rural fire protection district and by the State Board of Forestry under ORS Chapter 477.

DECLARATION

I declare under the penalties for false swearing as contained in ORS 305.990(4) that this document has been examined by me and to the best of my knowledge it is a true, correct, and complete statement.

Applicant's Signature [Signature] Date 12-2-25



Annexation Petition Form



For more information, please scan the QR code to be directed to the Annexation Petition page on our website.

Petition for Annexation to Lebanon Rural Fire Protection District – ORS 198.857 & 478.702

Map/Lot: Twp: _____ Range: _____ Section: _____ Tax Lot: _____

Acres Owned: 5.43

Property Address: 43349 Snow Peak Dr Lebanon, OR 97355

Property Owner Name(s): Jason and Amanda Rush

Rural Fire Protection District: Lebanon Principal Act: 478

Attach:

- Exhibit A: Legal Description
- Exhibit B: Tax Lot Map
- Application for Fire Protection by Lebanon Rural Fire Protection District (State form/declaration)

(541) 619 5140
rush_jason@hotmail.com

Pursuant to ORS 198.857 or 478.702, I, as the property owner, request that the above-described property be provided fire protection services by the rural fire protection district in which it is located, as listed above in Linn County, Oregon. I understand that I will be taxed for fire protection on the county tax roll by both the rural fire protection district and the State Board of Forestry under ORS Chapter 477.

Signature of all petitioners and/or landowners:

Jason A Rush [Signature] 12-2-25
 Print Name Signature Date

Amanda Rush [Signature] 12/2/25
 Print Name Signature Date

 Print Name Signature Date

COURT ORDER #	Office Use Only <input type="checkbox"/> LRFDP Letter of Approval Received <input type="checkbox"/> OR Department of Revenue Preliminary Review (ORS 308.225) <input type="checkbox"/> County Application Deemed Complete <input type="checkbox"/> Approved by Court Order, County Board of Commissioners <input type="checkbox"/> Accepted by OR Department of Revenue
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RECORDING REQUESTED BY:



52 E Airport Rd
Lebanon, OR 97355

GRANTOR'S NAME:
Bruce Marvon Harpole, Successor Trustee of the Janet Maxine Harpole Revocable Living Trust dated August 18, 2010

GRANTEE'S NAME:
Jason Rush and Amanda Rush

AFTER RECORDING RETURN TO:
Order No.: 471821107965-CR
Jason Rush and Amanda Rush
43355 Snow Peak Drive #A
Lebanon, OR 97355

SEND TAX STATEMENTS TO:
Jason Rush and Amanda Rush
43355 Snow Peak Drive #A
Lebanon, OR 97355

APN: 50555
Map: Lot 3 5.42 Acres

43355 Snow Peak Drive #A, Lebanon, OR 97355

LINN COUNTY, OREGON	2021-18115
D-WD	07/29/2021 09:59:00 AM
SIn=10131 FORBISJ	
\$15.00 \$11.00 \$10.00 \$60.00 \$19.00	\$115.00
I, Steve Druckenmiller, County Clerk for Linn County, Oregon, certify that the instrument identified herein was recorded in the Clerk records.	
Steve Druckenmiller - County Clerk	

SPACE ABOVE THIS LINE FOR RECORDER'S USE

STATUTORY WARRANTY DEED

Bruce Marvon Harpole, Successor Trustee of the Janet Maxine Harpole Revocable Living Trust dated August 18, 2010, Grantor, conveys and warrants to Jason Rush and Amanda Rush, as tenants by the entirety, Grantee, the following described real property, free and clear of encumbrances except as specifically set forth below, situated in the County of Linn, State of Oregon:

Parcel 2, PARTITION PLAT NO. 2021-58, recorded July 15, 2021 as Document No. 2021-17030, Linn County, Oregon.

THE TRUE AND ACTUAL CONSIDERATION FOR THIS CONVEYANCE IS FIVE HUNDRED NINETY THOUSAND AND NO/100 DOLLARS (\$590,000.00). (See ORS 93.030).

Subject to:

The Land has been classified as forest land, as disclosed by the tax roll. If the Land becomes disqualified, said Land may be subject to additional taxes and/or penalties.

Any adverse claim based on the assertion that any portion of the subject land has been removed from or brought within the subject land's boundaries by the process of accretion or reliction or any change in the location of Crabtree Creek.

Any adverse claim based on the assertion that any portion of the subject land has been created by artificial means or has accreted to such portions so created, or based on the provisions of ORS 274.905 through 274.940.

Any adverse claim based on the assertion that any portion of the subject land is now or at any time has been below the ordinary high water line of Crabtree Creek.

Rights of fishing, navigation, commerce, flood control, propagation of anadromous fish, and recreation, and other rights of the public, Indian tribes or governmental bodies in and to the waters of Crabtree Creek.

Easement(s) for the purpose(s) shown below and rights incidental thereto, as granted in a document:

Granted to: Mountain States Power Company
Purpose: Power poles and anchors
Recording Date: June 9, 1948
Recording No: Book 201, Page 858
Affects: Exact location not disclosed

Right of way and Road Use Agreement, including the terms and provisions thereof,

Recording Date: November 3, 1987
Recording No.: Volume 457, Page 188

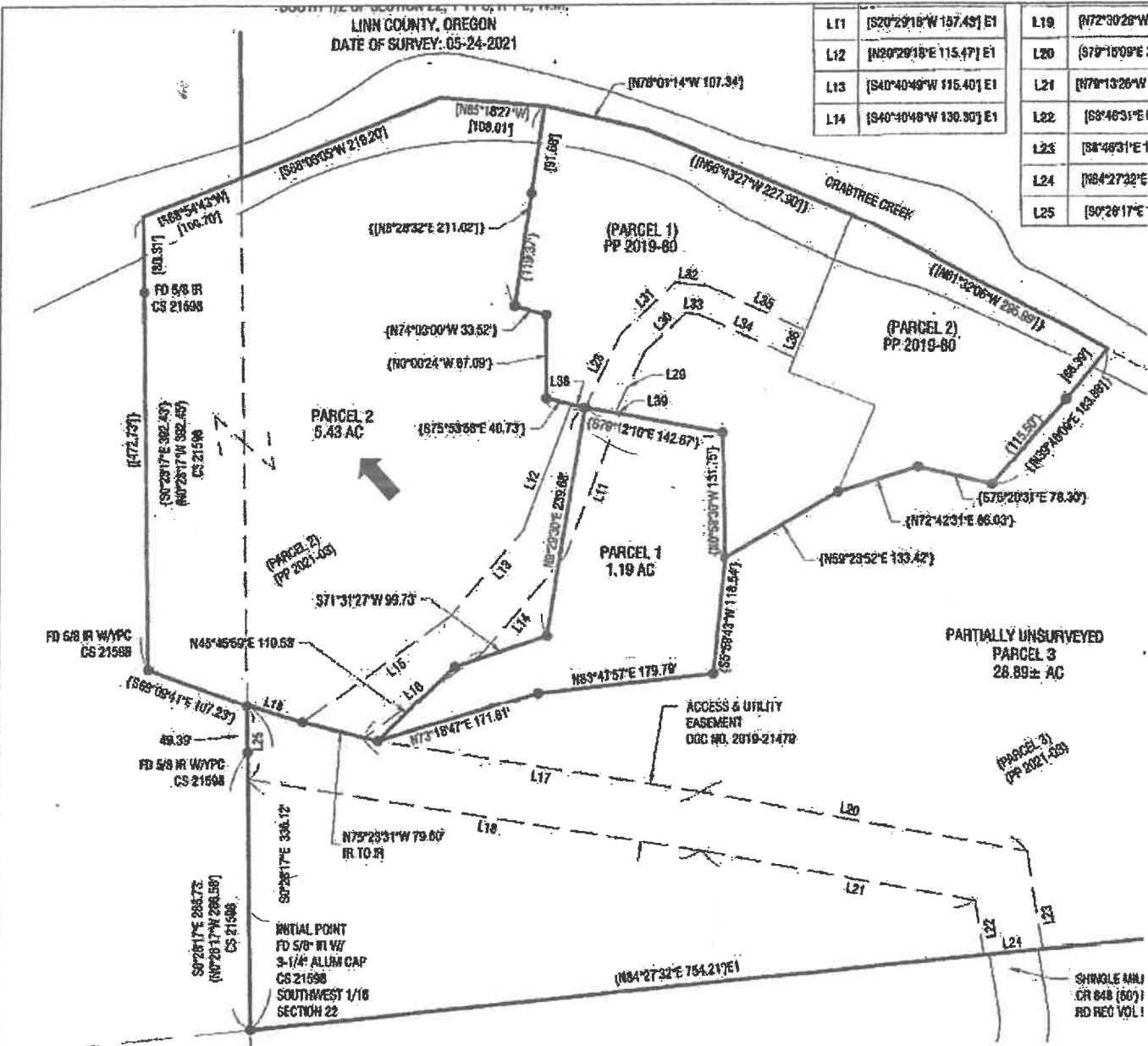
Amended by instrument,

Recording Date: June 12, 2012
Recording No.: 2012-08491

After recording return to Ticor Title
TICOR TITLE
471821107965

LINN COUNTY, OREGON
DATE OF SURVEY: 05-24-2021

L11	[S20°29'18"W 137.43'] E1	L19	[N72°30'28"W
L12	[N20°20'18"E 115.47'] E1	L20	[S70°18'09"E :
L13	[S40°40'48"W 115.40'] E1	L21	[N70°13'28"W
L14	[S40°40'48"W 130.30'] E1	L22	[S8°46'31"E 1
		L23	[S8°46'31"E 1
		L24	[N84°27'32"E
		L25	[S0°28'17"E



APPROVALS:

THIS REPLAY IS SUBJECT TO TERMS AND CONDITIONS OF LINN COUNTY NOTICE OF DECISION FOR PARTITION PLAT PD21-0038:

AND APPROVED THIS: 15 DAY OF July, 2021

Theresa J. Conroy
 DIRECTOR, LINN COUNTY PLANNING AND BUILDING DEPARTMENT

THIS PARTITION APPROVED THIS 15TH DAY OF JULY, 2021

Thomas J. Conroy
 LINN COUNTY SURVEYOR

I HEREBY CERTIFY THIS IS THE ORIGINAL PLAT.

Deron M. Crawford
 DERON M. CRAWFORD

REGISTERED PROFESSIONAL LAND SURVEYOR

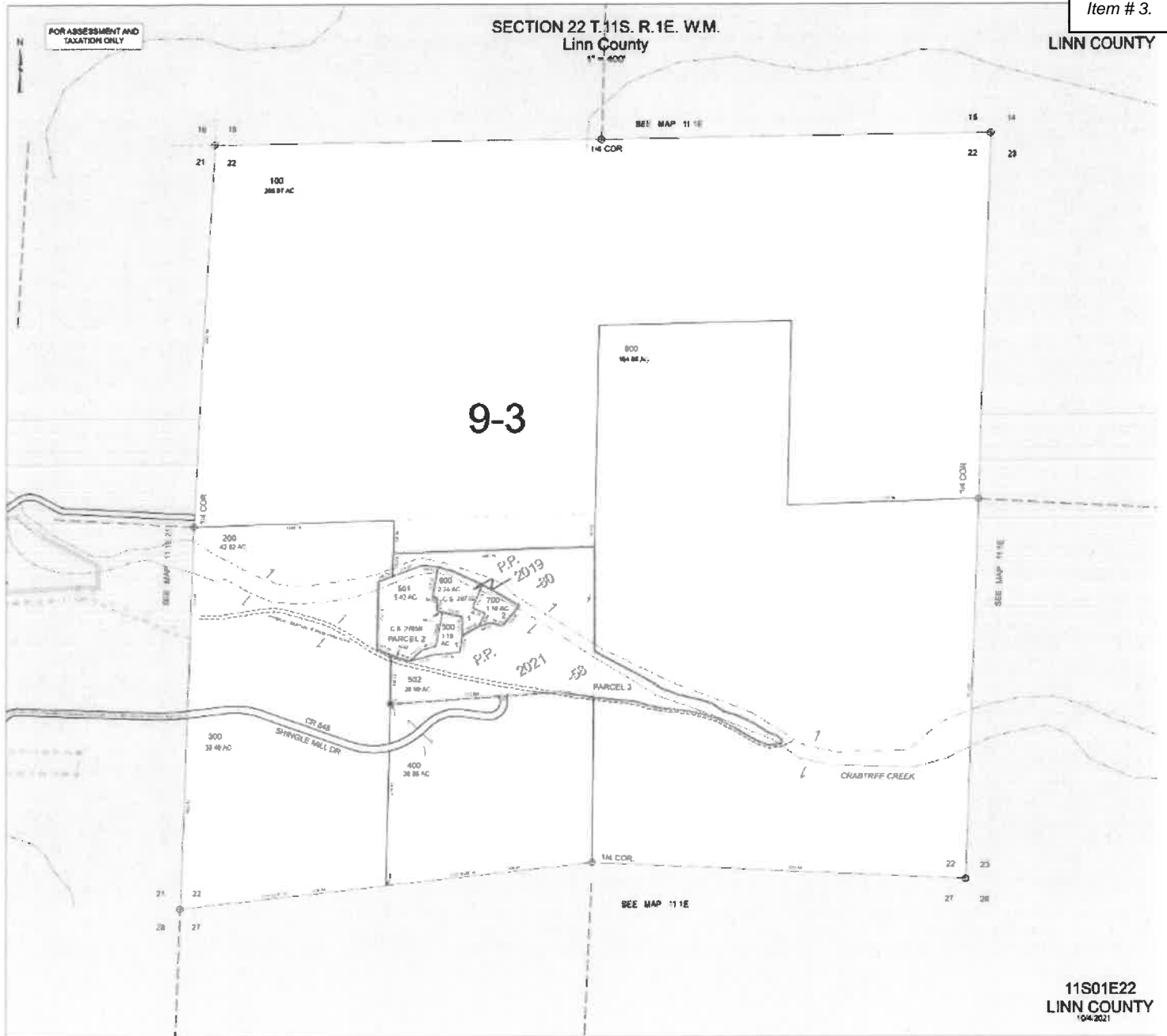
Deron M. Crawford
 OREGON
 JAN. 8, 2007
 DERON M. CRAWFORD
 #78860.LS

EXPIRES: 12-31-2021 SHEET 2 OF

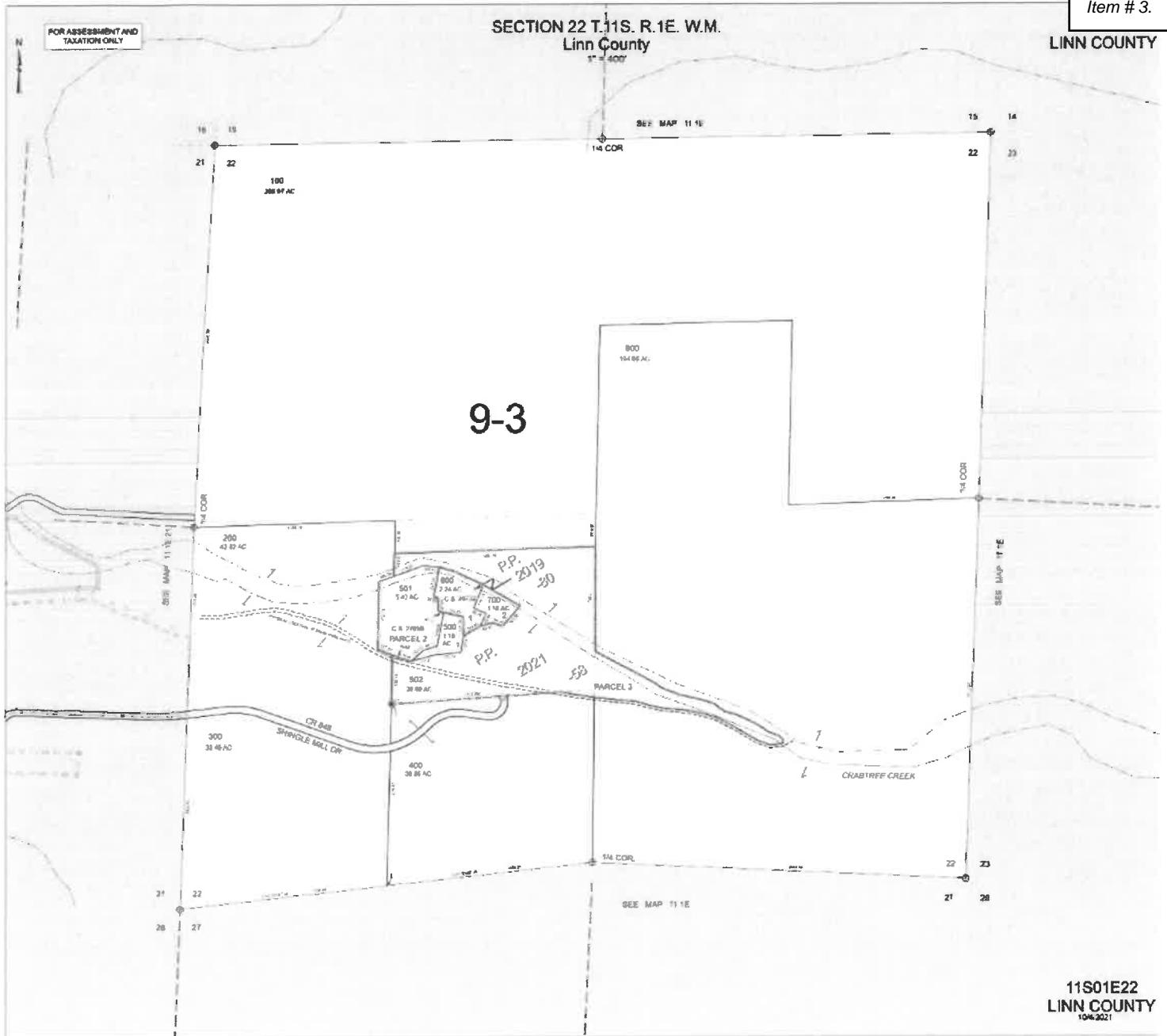


This map/plat is being furnished as an aid in locating the herein described Land in relation to adjoining streets, natural boundaries and other land, and is not a survey of the land depicted. Except to the extent a policy of title insurance is expressly modified by endorsement, if any, the Company does not insure dimensions, distances, location of easements, acreage or other matters shown thereon.

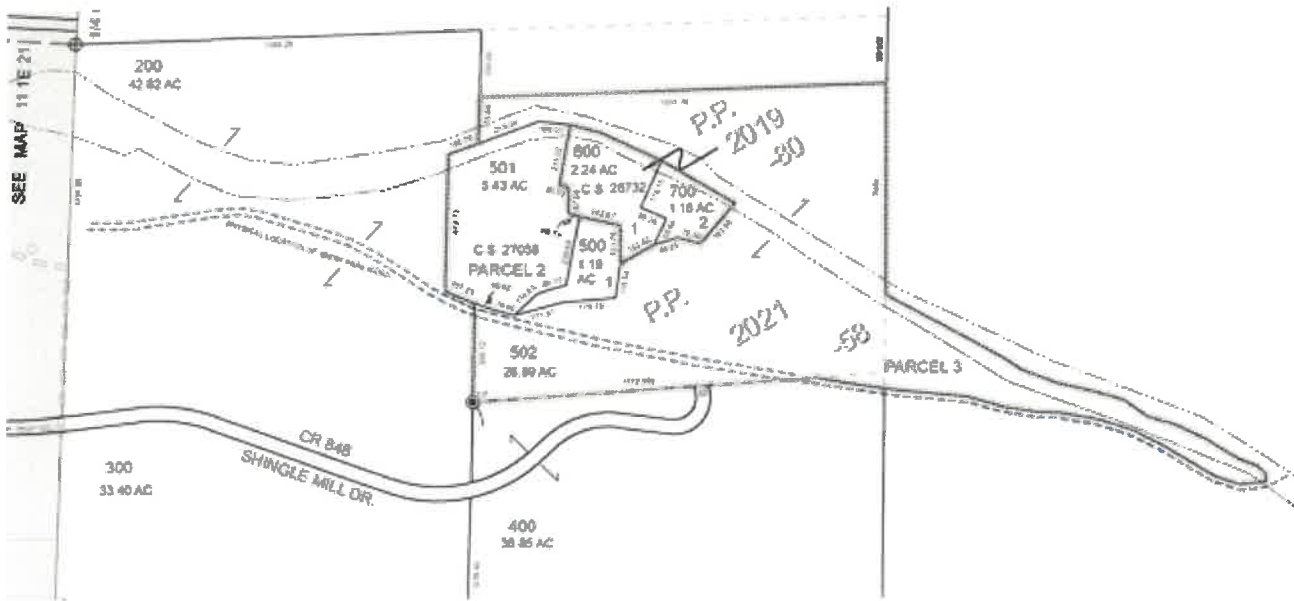
Item # 3.



Item # 3.



Item # 3.



Approval of Petition by District Board

Pursuant to a resolution of the Board of Directors of the Lebanon Rural Fire Protection District, the property described on page 2 is hereby endorsed and approved for annexation to the Lebanon Rural Fire Protection District.

Dated _____, day of _____, 20_____,

By: _____

When you have completed all sections, return this to the Linn County Clerk's Office to be reviewed and offered for filing.

**Lebanon Fire District
FY 2026/27 Budget**

BUDGET CALENDAR

February 10, 2026	Declare Budget Officer at Board Meeting
March 10, 2026	Notice of Budget Meeting to Newspaper (Sweet Home New Era) For publication & website March 16, 2026. (Deadline is the Friday before publication. Notice must reference website for additional notice) Also post to website, must be posted at least 10 days prior to meeting online.
April 7, 2026	Budget document to Committee for review. (We print PDF)
April 14, 2026	Budget Committee Meeting – 5:00pm
April 21, 2026	Notice & Summary (LB-1) to paper to publish to April 22, 2026. Also notice on website at least 10 days prior to meeting (no more than 30)
April 30, 2026	Publish Notice (Copy of budget available to Public)
May 12, 2026	Hold Budget Hearing
May 12, 2026	Adopt Budget, make Appropriations and levy taxes
Prior to July 15, 2026	Submit required documents to County Assessor & Clerk.

*Budget available for public inspection April 22, 2026 to May 11, 2026.



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026 January

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
020	GENERAL FUND						
201	FIRE SUPPRESSION						
	Revenue	3,900,124	54,207	3,527,036	90%	373,088	10%
	Expense						
	Personal Services	3,267,125	255,512	1,928,872	59%	1,338,253	41%
	Materials & Services	382,999	155,122	222,372	58%	160,627	42%
	Capital	250,000		99,952	40%	150,049	60%
	Expense	3,900,125	410,634	2,251,196	58%	1,648,929	42%
202	FIRE PREVENTION						
	Revenue	458,258	5,960	423,830	92%	34,428	8%
	Expense						
	Personal Services	435,558	55,925	305,883	70%	129,675	30%
	Operating Supplies	17,700	102	1,970	11%	15,730	89%
	Materials & Services	22,700	102	3,834	17%	18,866	83%
	Expense	458,258	56,027	309,717	68%	148,542	32%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

January

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
203	LEGISLATIVE						
	Revenue	61,410	629	56,400	92%	5,010	8%
	Expense						
	Materials & Services	61,410	6,525	39,286	64%	22,124	36%
	Expense	61,410	6,525	39,286	64%	22,124	36%
204	FINANCE						
	Revenue	676,694	6,936	621,491	92%	55,203	8%
	Expense						
	Personal Services	207,202	15,930	126,330	61%	80,873	39%
	Materials & Services	469,492	8,182	136,450	29%	333,041	71%
	Expense	676,694	24,111	262,780	39%	413,914	61%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

January

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
205	MAINTENANCE						
	Revenue	410,385	4,207	376,907	92%	33,478	8%
	Expense						
	Materials & Services	410,385	16,119	219,423	53%	190,962	47%
	Expense	410,385	16,119	219,423	53%	190,962	47%
206	TRAINING						
	Revenue	256,879	2,633	235,923	92%	20,956	8%
	Expense						
	Personal Services	162,679	19,048	118,862	73%	43,818	27%
	Materials & Services	94,200	2,424	46,539	49%	47,661	51%
	Expense	256,879	21,472	165,400	64%	91,479	36%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

January

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
207	VOLUNTEERS						
	Revenue	226,463	2,321	207,989	92%	18,474	8%
	Expense						
	Personal Services	84,838	13,704	42,889	51%	41,949	49%
	Materials & Services	141,625	5,806	54,658	39%	86,967	61%
	Expense	226,463	19,511	97,547	43%	128,916	57%
210	OPERATING DEBT & CONTINGENCY						
	Revenue	1,146,747	3,973	356,003	31%	790,744	69%
	Expense						
	Contingency	300,000	-	-	0%	300,000	100%
	Transfers & Debt	666,747	-	-	0%	666,747	100%
	Special Payments	180,000	12,468	56,482	31%	123,518	69%
	Expense	1,146,747	12,468	56,482	5%	1,090,264	95%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

January

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
030	DEBT SERVICE FUND						
000	Department						
	Revenue	1,010,452	14,005	914,822	91%	95,631	9%
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%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

January

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
040	ENTERPRISE FUNDS						
410	AMBULANCE						
	Revenue	4,255,804	220,894	1,838,988	43%	2,416,816	57%
	Expense						
	Personal Services	3,448,027	265,059	2,039,025	59%	1,409,002	41%
	Materials & Services	807,777	81,857	354,275	44%	453,502	56%
	Expense	4,255,804	346,916	2,393,300	56%	1,862,504	44%



Lebanon Fire District Financial Statements - Summary

Fiscal Year 2026

January

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

January

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	436	482,364	145%	(149,477)	-45%
020-201-470100	Property Tax Revenue	3,227,217	33,080	2,963,949	92%	263,268	8%
020-201-480000	Donations	300	56	800	267%	(500)	-167%
020-201-481000	Interest on Investment	140,000	20,206	63,670	45%	76,330	55%
020-201-481420	Miscellaneous Revenue	15,500	428	16,252	105%	(752)	-5%
020-201-499010	Beginning Balance	184,221	-	-	0%	184,221	100%
	Revenue	3,900,124	54,207	3,527,036	90%	373,088	10%
	Expense						
	Personal Services						
020-201-500001	Fire Chief	112,800	-	84,979	75%	27,821	25%
020-201-500004	Operations Chief	71,922	12,975	65,301	91%	6,621	9%
020-201-500015	Battalion Chief	196,749	16,328	117,722	60%	79,027	40%
020-201-500020	Lieutenant	172,943	11,814	85,364	49%	87,579	51%
020-201-500030	Fringe Benefits	1,333,404	98,266	711,055	53%	622,349	47%
020-201-500035	Engineer	154,995	10,800	81,947	53%	73,049	47%
020-201-500040	Firefighter	943,344	85,169	583,220	62%	360,123	38%
020-201-500100	Conflag Pay	-	-	70,638	0%	(70,638)	0%
020-201-506000	Overtime	280,968	20,161	128,646	46%	152,322	54%
	Personal Services	3,267,125	255,512	1,928,872	59%	1,338,253	41%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

January

Account Number	Description	Total Budget	This Period Amount	YTD Amount	YTD %	Budget Remaining	% Remaining
	Materials & Services						
020-201-611300	Contract Services	218,299	148,390	181,205	83%	37,094	17%
020-201-612400	Operating Expense	20,100	1,689	9,107	45%	10,993	55%
020-201-612500	Operating Supplies	70,000	1,848	10,470	15%	59,530	85%
020-201-612550	Personal Protective Equipment	30,000	813	3,918	13%	26,082	87%
020-201-615000	Uniforms	19,000	1,695	10,315	54%	8,685	46%
020-201-615700	Maint/Equipment	25,600	687	7,356	29%	18,244	71%
	Materials & Services	382,999	155,122	222,372	58%	160,627	42%
	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	410,634	2,251,196	58%	1,648,929	42%



Lebanon Fire District Financial Statements - Details

Fiscal Year 2026

January

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	4,595	411,690	92%	36,568	8%
020-202-480100	Fees	10,000	1,365	12,140	121%	(2,140)	-21%
020-202-481420	Miscellaneous Revenue	-	-	-	0%	-	0%
	Revenue	458,258	5,960	423,830	92%	34,428	8%
	Expense						
	Personal Services						
020-202-500012	Fire Marshal	148,968	23,620	118,398	79%	30,570	21%
020-202-500025	Deputy Fire Marshal	113,805	9,231	64,891	57%	48,914	43%
020-202-500030	Fringe Benefits	171,285	20,301	116,281	68%	55,004	32%
020-202-506000	Overtime	1,500	2,774	6,312	421%	(4,812)	-321%
	Personal Services	435,558	55,925	305,883	70%	129,675	30%
	Materials & Services						
020-202-611300	Contract Services	-	-	-	0%	-	0%
020-202-612400	Operating Expense	5,000	-	1,864	37%	3,136	63%
020-202-612500	Operating Supplies	17,700	102	1,970	11%	15,730	89%
	Materials & Services	22,700	102	3,834	17%	18,866	83%
	Expense	458,258	56,027	309,717	68%	148,542	32%



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203	LEGISLATIVE						
	Revenue						
020-203-470100	Property Tax Revenue	61,410	629	56,400	92%	5,010	8%
	Revenue	61,410	629	56,400	92%	5,010	8%
	Expense						
	Materials & Services						
020-203-611300	Contract Services	23,500	1,410	7,601	32%	15,899	68%
020-203-612400	Operating Expense	1,325	1,684	1,685	127%	(360)	-27%
020-203-612900	Dues & Subscriptions	16,585	1,000	15,850	96%	735	4%
020-203-613100	Elections	10,000	-	11,333	113%	(1,333)	-13%
020-203-616000	Meetings & Conferences	10,000	2,431	2,817	28%	7,183	72%
	Materials & Services	61,410	6,525	39,286	64%	22,124	36%
	Expense	61,410	6,525	39,286	64%	22,124	36%



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204	FINANCE						
	Revenue						
020-204-470100	Property Tax Revenue	676,694	6,936	621,491	92%	55,203	8%
	Revenue	676,694	6,936	621,491	92%	55,203	8%
	Expense						
	Personal Services						
020-204-500030	Fringe Benefits	61,756	4,800	36,956	60%	24,800	40%
020-204-500050	Administrative Assistant	37,800	3,314	25,343	67%	12,457	33%
020-204-500055	Chief Administrative Officer	106,146	7,816	63,830	60%	42,316	40%
020-204-506000	Overtime	1,500	-	201	13%	1,299	87%
	Personal Services	207,202	15,930	126,330	61%	80,873	39%
	Materials & Services						
020-204-610100	Advertising	5,600	-	761	14%	4,839	86%
020-204-611200	Communications	46,000	2,620	28,216	61%	17,784	39%
020-204-611240	Computer Expense	72,198	804	20,031	28%	52,167	72%
020-204-611300	Contract Services	221,194	4,281	80,118	36%	141,076	64%
020-204-612400	Operating Expense	5,500	150	1,441	26%	4,059	74%
020-204-614000	Insurance	111,000	-	2,817	3%	108,183	97%
020-204-617000	Office Supplies	4,000	307	1,900	47%	2,100	53%
020-204-618200	Postage	4,000	20	1,167	29%	2,833	71%
	Materials & Services	469,492	8,182	136,450	29%	333,041	71%
	Expense	676,694	24,111	262,780	39%	413,914	61%



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205	MAINTENANCE						
	Revenue						
020-205-470100	Property Tax Revenue	410,385	4,207	376,907	92%	33,478	8%
	Revenue	410,385	4,207	376,907	92%	33,478	8%
	Expense						
	Materials & Services						
020-205-611300	Contract Services	30,320	845	17,866	59%	12,454	41%
020-205-612400	Dept/Operating Expense	500	-	8	2%	492	98%
020-205-612600	Maintenance Supplies	14,925	219	3,323	22%	11,602	78%
020-205-615600	Maint/Building	49,600	5,126	46,289	93%	3,311	7%
020-205-615700	Maint/Equipment	10,400	1,643	1,643	16%	8,757	84%
020-205-615800	Maint/Vehicles	175,000	1,117	82,151	47%	92,849	53%
020-205-618000	Petroleum	50,000	744	33,279	67%	16,721	33%
020-205-619000	Utilities	79,640	6,425	34,865	44%	44,775	56%
	Materials & Services	410,385	16,119	219,423	53%	190,962	47%
	Expense	410,385	16,119	219,423	53%	190,962	47%



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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	2,633	235,923	92%	20,956	8%
	Revenue	256,879	2,633	235,923	92%	20,956	8%
	Expense						
	Personal Services						
020-206-500013	Training Chief	101,102	11,577	73,515	73%	27,587	27%
020-206-500030	Fringe Benefits	60,077	7,471	45,330	75%	14,747	25%
020-206-506000	Overtime	1,500	-	16	1%	1,484	99%
	Personal Services	162,679	19,048	118,862	73%	43,818	27%
	Materials & Services						
020-206-611300	Contract Services	8,700	-	7,297	84%	1,403	16%
020-206-612400	Dept/Operating Expense	2,500	64	277	11%	2,223	89%
020-206-612500	Operating Supplies	8,000	489	7,913	99%	87	1%
020-206-613200	Education & Training	34,000	425	10,256	30%	23,744	70%
020-206-616000	Meetings & Conferences	21,000	-	14,026	67%	6,974	33%
020-206-616600	Health & Wellness	20,000	1,446	6,771	34%	13,229	66%
	Materials & Services	94,200	2,424	46,539	49%	47,661	51%
	Expense	256,879	21,472	165,400	64%	91,479	36%



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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	2,321	207,989	92%	18,474	8%
	Revenue	226,463	2,321	207,989	92%	18,474	8%
	Expense						
	Personal Services						
020-207-500010	R & R Coordinator	-	-	-	0%	-	0%
020-207-500030	Fringe Benefits	24,838	3,024	9,193	37%	15,645	63%
020-207-500040	Firefighter (Volunteer)	60,000	10,680	33,696	56%	26,304	44%
	Personal Services	84,838	13,704	42,889	51%	41,949	49%
	Materials & Services						
020-207-611300	Contract Services	28,750	-	27,286	95%	1,464	5%
020-207-612400	Dept/Operating Expense	35,400	3,329	7,751	22%	27,649	78%
020-207-612500	Operating Supplies	1,100	-	137	12%	963	88%
020-207-612550	Personal Protective Equipment	25,000	361	421	2%	24,579	98%
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	-	4,236	424%	(3,236)	-324%
020-207-615000	Uniforms	6,000	-	1,409	23%	4,591	77%
020-207-616000	Meetings & Conferences	2,200	-	-	0%	2,200	100%
020-207-616600	Health & Wellness	29,050	2,116	10,019	34%	19,031	66%
	Materials & Services	141,625	5,806	54,658	39%	86,967	61%
	Expense	226,463	19,511	97,547	43%	128,916	57%



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210	OPERATING DEBT & CONTINGENCY						
	Revenue						
020-210-470100	Property Tax Revenue	387,625	3,973	356,003	92%	31,622	8%
020-210-499010	Beginning Balance	759,122	-	-	0%	759,122	100%
	Revenue	1,146,747	3,973	356,003	31%	790,744	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	12,468	56,482	31%	123,518	69%
	Special Payments	180,000	12,468	56,482	31%	123,518	69%
	Expense	1,146,747	12,468	56,482	5%	1,090,264	95%



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030	DEBT SERVICE FUND						
000	Department						
	Revenue						
030-000-470300	Property Taxes-Bonds	970,485	9,948	891,315	-92%	79,169	8%
030-000-481000	Interest on Investment	39,968	4,057	23,506	-59%	16,462	41%
	Revenue	1,010,452	14,005	914,822	91%	95,631	9%
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	2,730	32,505	36%	57,495	64%
040-410-480100	Ambulance Fees-Current	2,855,058	217,971	1,793,334	63%	1,061,724	37%
040-410-480200	Ambulance Fees-Collect	29,000	-	6,721	23%	22,279	77%
040-410-480250	GEMT Revenue	600,000	-	-	0%	600,000	100%
040-410-481400	Miscellaneous	15,000	193	6,428	43%	8,572	57%
040-410-490120	From Fire Fund	666,747	-	-	0%	666,747	100%
	Revenue	4,255,804	220,894	1,838,988	43%	2,416,816	57%
	Expense						
	Personal Services						
040-410-500001	Fire Chief	112,800	-	79,198	70%	33,602	30%
040-410-500004	Operations Chief	115,252	12,975	65,301	57%	49,950	43%
040-410-500013	Training Officer	-	-	11,507	0%	(11,507)	0%
040-410-500015	Battalion Chief	196,749	16,328	105,816	54%	90,933	46%
040-410-500020	Lieutenant	518,830	35,443	267,669	52%	251,161	48%
040-410-500030	Fringe Benefits	1,300,711	100,548	753,775	58%	546,936	42%
040-410-500035	Engineer	464,986	32,399	245,840	53%	219,147	47%
040-410-500040	Firefighter	314,448	28,390	192,369	61%	122,079	39%
040-410-500045	Single Role Medic	51,666	5,275	54,900	106%	(3,234)	-6%
040-410-500050	Administrative Assistant	25,200	2,209	13,284	53%	11,916	47%
040-410-500055	Chief Administrative Officer	35,382	3,350	21,606	61%	13,776	39%
040-410-500100	Conflag Pay	-	-	85,497	0%	(85,497)	0%
040-410-506000	Overtime	312,003	28,143	142,264	46%	169,739	54%
	Personal Services	3,448,027	265,059	2,039,025	59%	1,409,002	41%



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Materials & Services							
040-410-610100	Advertising	5,000	750	1,177	24%	3,823	76%
040-410-611300	Contract Services	408,802	69,641	226,216	55%	182,587	45%
040-410-612400	Dept/Operating Expense	15,975	314	5,104	32%	10,871	68%
040-410-612500	Operating Supplies	114,000	8,130	60,115	53%	53,885	47%
040-410-615700	Maint/Equipment	4,000	-	1,438	36%	2,562	64%
040-410-615800	Maint/Vehicles	200,000	46	38,700	19%	161,300	81%
040-410-618000	Petroleum	50,000	2,975	14,773	30%	35,227	70%
040-410-618500	Refunds	10,000	-	6,753	68%	3,247	32%
	Materials & Services	807,777	81,857	354,275	44%	453,502	56%
	Expense	4,255,804	346,916	2,393,300	56%	1,862,504	44%



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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%