



COMING 2023



LEBANON FIRE DISTRICT
STATION 31 & ADMINISTRATIVE OFFICES

RICE/ergusMILLER
ARCHITECTURE INTERIORS PLANNING VIZLAB



Lebanon Fire District

Annual Budget FY 2023/2024



Robert Taylor

President

BUDGET COMMITTEE

BOARD MEMBERS

Allen Forster

Wyatt King

Michael Schrader

Dale White

LAY MEMBERS

Alesanne Dugan

Matt Herb

Jeff King

Robbe Boren

LEBANON FIRE DISTRICT STAFF

Joseph Rodondi– Fire Chief

John Tacy– Division Chief of Operations

Ken Foster – Division Chief of Fire & Life Safety

Mark Fitzwater – Division Chief of Training

Jeanette Denos – Finance Director

Darlaine Smith – Office Administrator

Theresa Moss – Administrative Assistant

Crystal Patterson - Administrative Assistant

Presented April 11, 2023



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

I respectfully submit the following balanced budget for fiscal year 2023/2024 as required by ORS 294.331. This is a balanced budget and is within the permanent tax rate limitation of \$2.26 per \$1,000 of assessed value. This budget does not require a vote of the citizens, as a majority vote of the Board of Directors will approve this document. The members and staff of the Lebanon Fire District (LFD) have carefully compiled this budget to prudently use our financial resources to most effectively provide for the current and future needs of the District.

The Board, Fire Chief and Staff are tasked with being the stewards of the organization's financial resources, working in partnership with labor and other stakeholders. In the fall, the Board identified their organizational priorities including supporting the District's mission critical goals of being operationally ready, prepared for and have the capacity to respond to emergencies; to provide community risk reduction techniques to improve our community's quality of life, self-sufficiency and increase the chances of survival during a disaster; and, to foster regional partnerships. This budget contains investments in facilities and fleet, including a generator for Station 32 to improve disaster resiliency; a continued partnership with our disaster preparedness partners of Lebanon, Sweet Home and Brownsville; and a shared Fire and Life Safety Fire Inspector position with Tangent Rural Fire District. This budget balances the investment in Board priorities while providing for continued support of our core services ensuring that spending is paid for with ongoing revenues.

The LFD, like many fire districts, is concerned with the many threats to our ability to continue to provide Fire and EMS service delivery to our community in the coming decade. These concerns range from a decline in volunteerism; a shrinking workforce that is unable to sustain the vacancy rates and continued demands for service; rising employee costs, including salaries, PERS and other benefits; revenue stagnation, increased community growth and service demands. As fiscally responsible stewards of public monies, we will be charged with working through these future challenges while striving to build upon a prudent level of reserve funds for future large purchases and other liabilities.

Revenue comes primarily from four sources: property taxes, ambulance fees, grants, and cash carry-over. This year's budget includes GEMT (Ground Emergency Medical Transportation) revenue that includes FFS (Fees For Service) and a continuation of the CCO (Coordinated Care Organization) program that was introduced in January 2021. In addition to the GEMT funding, staff has submitted for a continuation of our SAFER Recruitment and Retention grant with FEMA. Additionally, staff continues to apply for grants provided by SB762 and the Oregon State Fire Marshal's Office (OSFM) for apparatus, increased capacity and summer staffing programs as examples. The LFD recently was awarded \$10,000 from OSFM for wildland risk mitigation education and planning.

The FY 2023/2024 \$41,272,083 budget includes Salaries and Benefits of \$7,527,181; Materials and Supplies of \$2,301,460 Capital Assets of \$15,191,500; Special Payments of \$662,000 which includes retiree expenses and leave reserves; and Debt and Contingency of \$15,700,941. Funded Board priorities include \$20,000 for a generator at Station 32 and \$240,000 for the purchase of a new ambulance.

The voter approved bond, that was funded June of 2020, in the amount of \$16,000,000, gives the appearance that the budget revenue has increased significantly from previous budgets. Much of the original bond proceeds remain unspent due to project delays caused by uncertainty in the construction market and a myriad of unforeseen circumstances. The District has successfully used the construction delay to implement a construction manager/general contractor (CM/GC) process for building design and construction. A construction contract was executed with Emerick Construction Company in December of 2022. Construction began in January 2023 with a projected completion date of March of 2024. Most of the bond proceeds will be drawn down during the FY 2023/2024 budget cycle.

The budget consists of four (4) funds and thirteen (13) departments.

Fund 020 – General Fund

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

Fund 030 – Debt Fund

- 301 – Debt Department

Fund 040 – Enterprise Fund

- 410 – Ambulance Service Department

Fund 070 – Reserve Funds

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

The LFD will continue to work diligently to contrast future revenues against future expenses of the district by planning for material, service, and staffing needs, and implement changes strategically if necessary. We are optimistic about our future, however, we understand there are many challenges we face on the horizon, including the impact of inflation to our operating costs; the rising costs of materials, services, PERS, health care and other employee costs. Staff will continue to develop a long-term financial strategy which will be key in our success in continuing a high level of professional services to the communities we serve.

The proposed budget is balanced and meets all required mandates. The budget will allow the District to continue to provide high-quality service in the upcoming fiscal year that the citizens have come to expect and secures funding for budgeted expenses.

Respectfully submitted,

Joseph Rodondi
Joseph Rodondi

Fire Chief / Budget Officer

Lebanon Fire District
Fiscal Year 2023-2024 Consolidated Budget

Description	FTE	Consolidated Proposed 2024	20 Consolidated General Fund	30 Consolidated Debt Fund	40 Consolidated Enterprise	70 Consolidated Non-Depart
Federal Grant Revenue		100,000	100,000			
Grant Revenue		0	0			
Bond Proceeds		13,532,250	13,532,250	0		
Property Taxes		6,268,143	5,362,688	905,455		
Fire Med		85,000			85,000	
Ambulance Fees		2,600,000			2,600,000	
Ambulance Fees Collect		29,000			29,000	
Interest on Investment		115,000	40,000	75,000		
Miscellaneous Revenue		15,850	15,350		500	
Fuel & Parts Reimbursement		0	0			
From Fire Fund		688,271	0	0	688,271	0
From Reserve Fund		0	0		0	0
GEMT Revenue		850,000			850,000	
Beginning Balance		17,099,569	2,114,569	13,532,250		1,452,750
REVENUE		41,383,083	21,164,857	14,512,705	4,252,771	1,452,750
Fire Chief	1.00	213,463	149,424		64,039	
Operations Chief	1.00	146,652	73,326		73,326	
R & R Coordinator	1.00	108,247	108,247			
Fire Marshal	1.00	144,252	144,252			
Training Chief	1.00	147,252	147,252			
Battalion Chief	3.00	374,819	224,891		149,928	
Lieutenant	6.00	656,305	164,077		492,228	
Deputy Fire Marshal	1.00	111,185	111,185			
Fringe Benefits		2,667,873	1,495,238		1,172,635	
Engineer	6.00	581,861	145,465		436,396	
Firefighter	15.00	1,248,298	936,224		312,074	
Single-Role Medic	4.00	195,112			195,112	
Firefighter (Volunteer)		66,000	66,000			
Office Administrator	1.00	98,158	98,158			
Administrative Assistant	2.00	135,781	67,080		68,701	
Part-time		0			0	
Overtime		631,923	327,317		304,607	
PERSONNEL	43.00	7,527,181	4,258,136	0	3,269,046	0

Lebanon Fire District
Fiscal Year 2023-2024 Consolidated Budget

Description	FTE	Consolidated Proposed 2024	20 Consolidated General Fund	30 Consolidated Debt Fund	40 Consolidated Enterprise	70 Consolidated Non-Depart
Advertising		11,000	11,000			
Communications		40,800	40,800			
Bank Fees - Bond		35		35		
Bond Fees		0		0		
Computer Expense		80,975	80,975			
Contract Services		834,780	496,955		337,825	
Dept/Operating Expense		113,190	109,890		3,300	
Dept/Operating Supplies		206,300	94,300		112,000	
Personal Protective Equipment		95,000	95,000			
Maintenance Supplies		8,200	8,200			
Dues & Subscriptions		16,630	16,630			
Elections		6,000	6,000			
Education & Training		63,225	63,225			
Insurance		85,500	85,500			
Unemployment Insurance		1,000	1,000			
Uniforms		22,000	22,000			
Maint/Building		37,700	37,700			
Maint/Equipment		21,950	20,350		1,600	
Maint/Vehicles		350,000	200,000		150,000	
Meetings & Conferences		29,200	29,200			
Health & Wellness		59,150	59,150			
Office Supplies		4,500	4,500			
Petroleum		137,000	72,000		65,000	
Fuel & Parts to be Reimbursed		0	0			
Postage		6,550	6,550			
Refunds		30,000			30,000	
Utilities		40,775	40,775			
MATERIALS & SUPPLIES		2,301,460	1,601,700	35	699,725	0

Lebanon Fire District
Fiscal Year 2023-2024 Consolidated Budget

Description	FTE	Consolidated Proposed 2024	20 Consolidated General Fund	30 Consolidated Debt Fund	40 Consolidated Enterprise	70 Consolidated Non-Depart
Buildings		14,022,250	13,552,250			470,000
Other Equipment		188,750	7,000		44,000	137,750
Vehicles		980,500	395,500		240,000	345,000
CAPITAL ASSETS		15,191,500	13,954,750	0	284,000	952,750
Retiree Expense		162,000	162,000			
Retiree Insurance Reserve		400,000				400,000
Leave Reserve		100,000				100,000
SPECIAL PAYMENTS		662,000	162,000	0	0	500,000
Operating Contingency		500,000	500,000		0	
To Fire Fund		13,532,250		13,532,250		0
To Ambulance Fund		688,271	688,271			
To Reserve Fund		0	0			
Bonds - Principal		175,000		175,000		
Bonds - Interest		679,000		679,000		
Truck Bond - Principal		109,000		109,000		
Truck Bond - Interest		17,420		17,420		
Unallocated/Fund Balance		0		0		0
DEBT & CONTINGENCY		15,700,941	1,188,271	14,512,670	0	0
TOTAL EXPENSES		41,383,083	21,164,857	14,512,705	4,252,771	1,452,750
GAIN (LOSS)		0	0	0	0	0

Consolidated General Fund
FY 2023-24

2021 Actual	2022 Actual	2023 Adopted	2023 Estimated	Acct #	Description	FTE	2024 Proposed	201 Suppression	202 Prevention	203 Legislative	204 Admin	205 Maintenance	206 Training	207 Volunteers	210 Operating & Debt Services
636,793	179,324	137,295	137,295	420000	Federal Grants		100,000	0						100,000	
0	0	0	35,000	420020	Grant Revenue		0	0							
0	285,007	0	117,107	420200	Conflag Revenue			0							
4,718,037	4,999,471	5,085,571	5,085,571	470100	Property Taxes		5,362,688	2,931,049	527,953	51,795	719,733	398,625	364,342	369,191	
151	0	250	150	480000	Donations		150	150							
5,175	10,433	3,200	1,200	480100	Fee Revenue		3,200		3,200						
26,271	18,196	25,000	49,000	481000	Interest on Investment		40,000	40,000							
50,795	79,723	12,000	444,000	481420	Miscellaneous Revenue		12,000	12,000							
69,426	0	0	0	490120	Fuel & Parts Reimbursement		0					0			
335,200	0	1,297,935	1,297,935	499010	Beginning Balance		2,114,569	764,298							1,350,271
772,693	500,000	10,000,000	10,000,000	410750	Transfer from Bond Fund		13,532,250	13,532,250							
0	31,707	0	0	490170	Transfer From Reserve Fund		0	0							
6,614,540	6,103,862	16,561,251	17,167,258		REVENUE		21,164,857	17,279,747	531,153	51,795	719,733	398,625	364,342	469,191	1,350,271
119,660	125,006	134,941	135,000	500001	Fire Chief	0.70	149,424	149,424							
67,387	68,350	70,761	74,000	500004	Operations Chief	0.50	73,326	73,326							
100,671	103,625	104,083	106,150	500010	R & R Coordinator	1.00	108,247							108,247	
136,003	98,372	143,322	153,500	500012	Fire Marshal	1.00	144,252		144,252						
133,111	137,150	142,122	147,500	500013	Training Chief	1.00	147,252						147,252		
206,981	214,254	223,406	170,000	500015	Battalion Chief	1.80	224,891	224,891							
167,680	171,376	158,421	162,000	500020	Lieutenant	1.50	164,077	164,077							
89,621	98,372	98,101	103,550	500025	Deputy Fire Marshal	1.00	111,185		111,185						
1,328,780	1,448,916	1,435,878	1,338,246	500030	Fringe Benefits	0.00	1,495,238	1,067,733	170,800		96,215		83,130	77,360	
144,335	138,655	144,543	134,600	500035	Engineer	1.50	145,465	145,465							
876,546	934,038	904,011	878,000	500040	Firefighter	11.25	936,224	936,224							
45,260	40,690	45,000	51,600	500040	Firefighter (Volunteer)	0.00	66,000							66,000	
88,114	88,106	94,538	89,900	500055	Office Administrator	1.00	98,158				98,158				
53,190	60,672	64,566	64,000	500050	Administrative Assistant	1.00	67,080				67,080				
0	0	0	0	500099	Extra Hire	0.00	0								
(402,731)	0	0	(100,512)	500100	Conflag, Etc.	0.00	0								
354,681	384,170	347,743	277,505	506000	Overtime	0.00	327,317	245,457	38,316		500		23,560	19,484	
3,509,290	4,111,752	4,111,436	3,785,039		PERSONNEL	23.25	4,258,136	3,006,597	464,553	0	261,953	0	253,942	271,091	0
4,882	6,889	9,500	13,300	610100	Advertising		11,000				10,000			1,000	
(98,664)	(17,112)	0	17,107	610500	Conflag Expense		0	0							
25,961	38,683	40,400	46,000	611200	Communications		40,800				40,800				
48,470	39,858	70,500	70,500	611240	Computer Expense		80,975				79,975			1,000	
485,608	430,470	515,805	490,805	611300	Contract Services		496,955	165,400	40,400	20,000	216,555	14,700	8,900	31,000	
45,942	116,283	112,575	88,705	612400	Dept/Operating Expense		109,890	11,000	7,400	3,790	16,400	500	2,500	68,300	
122,406	81,189	124,800	122,800	612500	Dept/Operating Supplies		94,300	60,400	18,800				14,000	1,100	
115,042	51,095	138,750	138,750	612550	Personal Protective Equipment		95,000	74,000						21,000	
5,496	39,462	8,500	6,100	612600	Maintenance Supplies		8,200					8,200			
15,453	15,272	16,860	16,860	612900	Dues & Subscriptions		16,630			16,005				625	
11,925	0	0	0	613100	Elections		6,000			6,000					
58,423	55,994	73,225	60,700	613200	Education & Training		63,225						42,000	21,225	
73,475	80,134	87,500	85,500	614000	Insurance		85,500				83,000			2,500	
266	154	1,000	350	614010	Unemployment Insurance		1,000							1,000	
59,728	37,764	32,000	32,000	615000	Uniforms		22,000	12,000						10,000	
20,012	39,462	72,250	72,250	615600	Maint/Building		37,700					37,700			
12,926	11,201	21,050	21,050	615700	Maint/Equipment		20,350	15,600				4,750			
137,783	117,506	146,100	180,000	615800	Maint/Vehicles		200,000					200,000			
6,801	23,783	29,200	29,200	616000	Meetings & Conferences		29,200			6,000				21,000	2,200
50,457	39,776	53,650	58,000	616600	Health & Wellness		59,150						22,000	37,150	
6,033	3,906	4,500	4,000	617000	Office Supplies		4,500				4,500				
28,975	53,563	50,000	68,500	618000	Petroleum		72,000					72,000			
36,403	0	0	0	618050	Fuel & Parts to be Reimbursed		0					0			
4,691	5,003	6,500	6,600	618200	Postage		6,550				6,550				
49,374	50,276	48,150	39,000	619000	Utilities		40,775					40,775			
1,327,870	1,320,611	1,662,815	1,668,077		MATERIALS & SUPPLIES		1,601,700	338,400	66,600	51,795	457,780	378,625	110,400	198,100	0

DEBT FUND
FY 2023/24

2021 Actuals	2022 Actuals	2023 Adopted	2023 Estimated	Account Number	Description	2024 Proposed
0	0	0.00		030-301-410750	Bond Proceeds	
768,052	681,746	770,580.00	770,580	030-000-470300	Property Taxes-Bonds	905,455
125,066	87,483	75,000.00	290,000	030-000-481000	Interest on Investment	75,000
0	0	0.00	0	030-301-490120	From Fire Fund	0
772,693	0	15,029,108.00	15,029,108	030-000-499010	Beginning Balance	13,532,250
1,665,811	769,229	15,874,688	16,089,688		REVENUE	14,512,705
0	0	35.00	10	030-301-611200	Bank Fees-Bond	35
0	0	0.00	0	030-301-613150	Bond Fees	0
0	0	35	10		MATERIALS & SERVICES	35
60,000	105,000	130,000.00	130,000	030-301-955100	Bonds-Principal	175,000
616,015	594,748	589,500.00	589,500	030-301-956100	Bonds-Interest	679,000
101,000	103,000	106,000.00	106,000	030-301-955105	Truck Bond-Principal	109,000
25,200	22,665	20,080.00	20,080	030-301-956105	Truck Bond - Interest	17,420
772,693	500,000	10,000,000.00	10,000,000	030-301-900100	Transfer to Fire Fund	13,532,250
1,574,908	1,325,413	10,845,580	10,845,580		TRANSFERS & DEBT	14,512,670
1,574,908	1,325,414	10,845,615	10,845,590		EXPENSES	14,512,705
90,903	(556,185)	5,029,073	5,244,098		GAIN / (LOSS)	0

AMBULANCE FUND
FY 2023/24

2021 Actuals	2022 Actual	2023 Adopted	2023 Estimated	Account Number	Description	FTE	2024 Proposed
56,600	57,047	56,000.00	56,000	040-410-480050	Fire-Med Subscriptions		85,000
2,874,967	2,913,932	3,044,000.00	2,599,400	040-410-480100	Ambulance Fees Current		2,600,000
32,791	40,325	29,000.00	29,000	040-410-480200	Ambulance Fees Collect		29,000
393	3,922	500.00	6,600	040-410-481400	Miscellaneous		500
240,000	0	0.00	0	040-410-490120	From Fire Fund		688,271
0	0	0.00	0	040-410-490170	From Reserve Fund		
239,485	854,831	834,319.00	993,000	040-410-480250	GEMT Revenue		850,000
3,444,235	3,870,057	3,963,819	3,684,000		REVENUE		4,252,771
51,283	53,574	57,832.00	57,000	040-410-500001	Fire Chief	0.30	64,039
67,387	68,350	70,761.00	74,000	040-410-500004	Operations Chief	0.50	73,326
137,987	142,836	148,938.00	111,500	040-410-500015	Battalion Chief	1.20	149,928
503,041	465,836	475,266.00	445,000	040-410-500020	Lieutenant	4.50	492,228
1,061,789	1,082,758	1,195,430.00	1,054,000	040-410-500030	Fringe Benefits	0.00	1,172,635
433,006	415,964	433,628.00	400,000	040-410-500035	Engineer	4.50	436,396
237,666	262,445	301,335.00	287,000	040-410-500040	Firefighter	3.75	312,074
191,850	214,123	185,104.00	172,500	040-410-500045	Single-Role Medic	4.00	195,112
61,531	62,679	66,058.00	63,850	040-410-500050	Administrative Assistant	1.00	68,701
1,441	0	0.00	0	040-410-502500	Part Time	0.00	
277,021	315,943	295,616.74	370,500	040-410-506000	Overtime	0.00	304,607
3,024,002	3,084,508	3,229,969	3,035,350		PERSONNEL	19.75	3,269,046
(176,000)	(191,000)	0.00	0	040-410-610150	Bad Debt Reserve		
149,276	364,757	125,400.00	232,000	040-410-611300	Contract Services		337,825
6,695	2,111	8,450.00	318,085	040-410-612400	Dept/Operating Expense		3,300
107,650	101,471	100,400.00	118,000	040-410-612500	Dept/Operating Supplies		112,000
1,076	707	1,600.00	1,600	040-410-615700	Maint/Equipment		1,600
32,883	59,171	70,000.00	132,000	040-410-615800	Maint/Vehicles		150,000
29,867	65,272	80,000.00	64,500	040-410-618000	Petroleum		65,000
85,487	61,078	74,000.00	31,250	040-410-618500	Refunds		30,000
236,934	463,566	459,850	897,435		MATERIALS & SUPPLIES		699,725
6,476	24,300	44,000.00	0	040-410-726000	Other Equipment		44,000
0	41,316	230,000.00	0	040-410-728000	Vehicles		240,000
6,476	65,616	274,000	0		CAPITAL		284,000
0	0	0	0	040-410-800050	Operating Contingency		0
0	0	0	0		CONTINGENCY		0
3,267,412	3,613,690	3,963,819	3,932,785		TOTAL EXPENSES		4,252,771
176,823	256,367	0	(248,785)		GAIN / (LOSS)		0

RESERVE FUND
FY 2023/24

2021 Actuals	2022 Actuals	2023 Adopted	2023 Estimated	Acct #	Description	2024 Proposed	Buildings 701	Employee 703	Equipment 705	Non-Allocated
0	0	0	0	480000	Donations	0				
0	0	0	0	490120	From Fire Fund	0				
0	0	3,396,804	3,396,804	499010	Beginning Balance	1,452,750	510,000	500,000	442,750	
0	0	3,396,804	3,396,804		REVENUE	1,452,750	510,000	500,000	442,750	0
0	0	420,000	420,000	721000	Buildings	470,000	470,000			
0	0	105,500	105,500	723000	Other- Equipment	97,750			97,750	
0	0	700,000	700,000	723010	Other - Retiree Expense	400,000		400,000		
0	0	200,000	200,000	723015	Other - Leave Expense	100,000		100,000		
0	0	40,000	40,000	726000	Building Equipment	40,000	40,000			
0	0	630,000	630,000	728000	Vehicle Expense	345,000			345,000	
0	0	0	0	728500	Station Equipment	0			0	
0	0	0	0	900250	Transfer to 030(Debt/Bond)	0	0			
0	31,707	0	0	900100	Transfer to Fire	0	0			
0	0	1,301,304	1,301,304		Non-Allocated Funds	0				0
0	31,707	3,396,804	3,396,804		EXPENSES	1,452,750	510,000	500,000	442,750	0
0	(31,707)	0	0		GAIN/ (LOSS)	0	0	0	0	0



FUND

020

GENERAL

FUND


**FUND 020 – GENERAL FUND FIRE
SUPPRESSION DEPARTMENT 201****ESSENTIAL EXPENDITURES**

**Firefighting Equipment
Communications Equipment
Personal Protective Equipment
Equipment Maintenance**

DEPARTMENT OBJECTIVES

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

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

**FY 2023 / 2024
LINE ITEM DETAIL SHEET
FUND 020 DEPT 201 - FIRE SUPPRESSION**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		
	Rescue Tools	\$ 2,000.00	
	911 Dispatch (3/4 of total amount)	\$ 133,500.00	
	PS Trax - PPE Module	\$ 1,250.00	
	Interra	\$ 18,250.00	
	Emergency Technical Decon	\$ 4,000.00	
	Active 911	\$ 6,400.00	\$ 165,400.00
612400	Department Operating Expense		
	Employee Recognition	\$ 10,000.00	
	Miscellaneous	\$ 1,000.00	\$ 11,000.00
612500	Department Operating Supplies		
	Hose	\$ 15,000.00	
	Nozzles/Appliances	\$ 3,500.00	
	Class "A" Foam	\$ 7,200.00	
	Haz Mat/Air Monitoring Supplies	\$ 4,000.00	
	Traffic Management	\$ 700.00	
	Radios/Minitors	\$ 5,000.00	
	Technical Rescue Gear	\$ 8,000.00	
	Rehab Supplies	\$ 3,500.00	
	Body Armor	\$ 4,000.00	
	Small Power Equipment	\$ 3,500.00	
	Knox Key and Drug Secure Devices	\$ 2,500.00	
	Hand Tools/Lighting/Salvage	\$ 3,000.00	
	Miscellaneous	\$ 500.00	\$ 60,400.00
612550	Personal Protective Equipment		
	Total PPE items	\$ 74,000.00	\$ 74,000.00
615000	Uniforms		
	Uniform Apparel	\$ 10,000.00	
	Repairs	\$ 2,000.00	\$ 12,000.00
615700	Maintenance of Equipment		
	SCBA Maintenance/Calibration/Testing	\$ 4,500.00	
	Hose Maintenance	\$ 1,000.00	
	Saw Maintenance	\$ 1,500.00	
	Batteries (TICs, etc.)	\$ 500.00	
	Portable Power Tools	\$ 600.00	
	Radios/Maintenance	\$ 6,000.00	
	Miscellaneous	\$ 1,500.00	\$ 15,600.00
	Total Materials & Services		\$ 338,400.00

Capital

721000	Buildings		
	Fire Station Construction (Bond)	\$ 13,532,250.00	\$ 13,532,250.00
726000	Department Operating Equipment		
	Drone	\$ 7,000.00	\$ 7,000.00
728000	Vehicles		
	Engine	\$ 395,500.00	\$ 395,500.00
	Total Capital		\$ 13,934,750.00


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

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


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

Another important function of the Fire and Life Safety Division 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 another of the critical components of the Fire and Life Safety Division. Accurate record keeping is vital for critical decision making and many of the records kept are required by law. Additionally, the records kept by the District must be concise and accurate, because frequently they become evidence for criminal prosecution or civil litigation. All fires and their causes 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.

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 020 DEPT 202 - FIRE & LIFE SAFETY**

Line Item	Description	Sub-Line Item	Line Total
612400	Department Operating Expense		
	Fire Extinguisher Classes/Prop Maintenance	\$ 750.00	
	Self Inspection Program	\$ 1,000.00	
	Addressing	\$ 500.00	
	Young Womens Fire Camp	\$ 3,000.00	
	Fire Prevention Week	\$ 2,000.00	
	Chimney Brush Program	\$ 150.00	\$ 7,400.00
611300	Contract Services		
	IGA-Tangent - Inspector Services	\$ 40,400.00	\$ 40,400.00
612500	Department Operating Supplies		
	Fire Investigations/Tools/Equipment	\$ 4,000.00	
	Code Enforcement Materials	\$ 2,500.00	
	Education Materials	\$ 800.00	
	Smoke Detectors	\$ 1,600.00	
	Public Education/Outreach Materials	\$ 5,200.00	
	Residential Evaluation Program		
	Inspection Ipad Replacement	\$ 1,000.00	
	Child Car Seat Program	\$ 1,200.00	
	Life Jacket Program	\$ 2,500.00	\$ 18,800.00
	TOTAL MATERIALS & SERVICES		\$ 66,600.00
	Capital		
726000	Department Operating Equipment		\$ -



**FUND 020 – GENERAL FUND
LEGISLATIVE
DEPARTMENT 203**

**ESSENTIAL EXPENDITURES
LEGAL SERVICES
DUES AND SUBSCRIPTIONS
MEETINGS AND CONFERENCES**

DEPARTMENT OBJECTIVES

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

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

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

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

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 020 DEPT 203 - LEGISLATIVE**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		
	Legal Expenses	\$ 20,000.00	\$ 20,000.00
612400	Department Operating Expense		
	Ethics Commission Fee	\$ 790.00	
	Board Member Stipend	\$ 3,000.00	\$ 3,790.00
612900	Dues & Subscriptions		
	Oregon Fire Dist. Directors Assoc.	\$ 1,500.00	
	Special Districts Association	\$ 4,250.00	
	League of Oregon Cities	\$ 500.00	
	Oregon Fire Chief's Association	\$ 840.00	
	Oregon State Ambulance Association	\$ 2,625.00	
	National Fire Protection Association	\$ 500.00	
	Intl. Assoc. of Arson Investigators	\$ 1,100.00	
	Misc. - Professional Associations	\$ 3,195.00	
	Chamber of Commerce	\$ 995.00	
	DAS State Procurement	\$ 500.00	\$ 16,005.00
613100	Elections		
	Board Member Elections	\$ 6,000.00	\$ 6,000.00
616000	Meetings & Conferences		
	Conferences	\$ 6,000.00	\$ 6,000.00
	Total Materials & Services		\$ 51,795.00

**FUND 020 – GENERAL FUND
ADMINISTRATION/FINANCE
DEPARTMENT 204**

**ESSENTIAL EXPENDITURES
BUDGET MANAGEMENT
FINANCIAL AND ACCOUNTING PROCEDURES
INFORMATION TECHNOLOGY**

DEPARTMENT OBJECTIVES

The Administration and Finance Department is responsible for a wide range of administrative responsibilities within the operational structure of the Lebanon Fire District. The primary function is the management of financial and accounting procedures of the District. Corresponding costs for accounting and record keeping software, hardware, and platforms are allocated in this department, in addition to external audit services, as mandated by state law.

One of the more significant functions of this department is budget management. The budget document is produced from historical data, operational needs, and projected needs for the functions of all department operations. The Administration and Finance department is responsible for monitoring all department activities regarding the budget document and ensuring that the budget is being managed in compliance with state law.

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

The Administration and Finance department must also develop programs to safeguard the District's financial and physical assets. Banking and investment procedures are developed with regard to level of risk, liquidity, and 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.

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 020 DEPT 204 - FINANCE/ADMINISTRATION**

Line Item	Description	Sub-Line Item	Line Total
610100	Advertising		
	Public Notices	\$ 1,200.00	
	Recruitment/ misc	\$ 8,800.00	\$ 10,000.00
611200	Communications		
	Phone, Cell, Data, Internet	\$ 40,800.00	\$ 40,800.00
611240	Computer Expense		
	Computer and Server Licenses	\$ 41,975.00	
	Hardware	\$ 17,500.00	
	Website	\$ 500.00	
	EMS Charting Computers/MDT's	\$ 20,000.00	\$ 79,975.00
611300	Contract Services		
	Springbrook Software Support	\$ 7,150.00	
	Finance Director (Contract)	\$ 38,505.00	
	Audit Firm	\$ 17,000.00	
	MBVA Lease	\$ 23,400.00	
	EPR Systems - Inspections software	\$ 1,575.00	
	Disaster Preparedness MOU	\$ 10,000.00	
	CIS-GASB 75 Valuation	\$ 3,500.00	
	CrewSense Staffing Software	\$ 4,500.00	
	IGA-City of Lebanon for IT	\$ 100,000.00	
	Oregon Audit Division	\$ 350.00	
	Copier Fee	\$ 7,825.00	
	Background Checks	\$ 2,750.00	\$ 216,555.00
612400	Department Operating Expense		
	Bank and Merchant Fees	\$ 15,500.00	
	Misc costs	\$ 900.00	\$ 16,400.00
614000	Insurance	\$ 83,000.00	\$ 83,000.00
617000	Office Supplies	\$ 4,500.00	\$ 4,500.00
618200	Postage	\$ 6,550.00	\$ 6,550.00
	Total Materials & Services		\$ 457,780.00

726000 **Capital Equipment**
Switches

Total Capital

\$ -

**FUND 020 – GENERAL FUND
MAINTENANCE
DEPARTMENT 205**

**ESSENTIAL EXPENDITURES
VEHICLE MAINTENANCE
BUILDING AND GROUNDS
MAINTENANCE**

DEPARTMENT OBJECTIVES

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

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

The second area of emphasis of the Maintenance Department is the maintenance of all Fire District buildings and grounds. The District has the main station located in Lebanon on Oak Street and four (4) sub-stations located in the areas of Lcomb, Berlin, Fairview and Weirich Drive. During this budget year, Phase 1 of the construction of the new main fire station and headquarters on Oak Street is scheduled to be completed.

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

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 020 DEPT 205 - MAINTENANCE**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		
	HVAC Contract	\$ 2,400.00	
	Security Alarm System	\$ 3,350.00	
	Fire Sprinkler/Back Flow Testing	\$ 1,850.00	
	Overhead Door Maintenance	\$ 2,000.00	
	PS Trax Vehicle & SCBA Software	\$ 5,100.00	\$ 14,700.00
612400	Department Operating Expense		
	Maintenance Tools	\$ 500.00	\$ 500.00
612600	Maintenance Supplies		
	Towels, TP, Soap, Cleaning Supplies	\$ 7,500.00	
	Station and Yard Maintenance Supplies	\$ 550.00	
	Misc.	\$ 150.00	\$ 8,200.00
615600	Maintenance - Building & Grounds		
	Electrical	\$ 2,500.00	
	Mechanical	\$ 2,000.00	
	Plumbing	\$ 600.00	
	Appliance Maintenance	\$ 500.00	
	Grounds Maintenance	\$ 5,200.00	
	Building Maintenance	\$ 26,900.00	\$ 37,700.00
615700	Maintenance of Equipment		
	Fire Extinguisher Maintenance	\$ 1,600.00	
	Ladder and Aerial Testing	\$ 2,650.00	
	Other Power Equipment	\$ 500.00	\$ 4,750.00
615800	Vehicle Maintenance		
	Vehicle Maintenance	\$ 200,000.00	\$ 200,000.00
618000	Petroleum Products		
	Gasoline, Diesel, Fuel Station, etc.	\$ 72,000.00	\$ 72,000.00
618050	Fuel to be Reimbursed		
	City & School District (to be reimbursed)	\$ -	\$ -
619000	Utilities		
	Garbage Service	\$ 4,100.00	
	Electricity	\$ 25,500.00	
	Propane	\$ 5,000.00	
	Natural Gas	\$ 3,875.00	
	Storm Water	\$ 2,300.00	\$ 40,775.00
	Total Materials & Services		\$ 378,625.00

Capital

721000	Buildings				
	Generator	\$	20,000.00	\$	20,000.00
726000	Equipment				
		\$	-	\$	-
	Total Capital			\$	20,000.00


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

Employee training in fire science, fire suppression, rescue techniques, emergency medical techniques, and personal safety is the main function of the Training and Safety Department. Employees must continually train using the latest strategies and techniques to perform complex rescues, suppress working fires and treat critically ill and traumatized persons. Firefighters must stay abreast of the latest technology, procedures, techniques for different types of rescues and 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.

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 020 DEPT 206 - TRAINING**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		
	NTN Testing	\$ 500.00	
	Computer Based Training-Vector Sol	\$ 6,700.00	
	Physical Fitness Equipment Repair	\$ 1,700.00	\$ 8,900.00
612400	Department Operating Expense		
	Testing Materials and Expenses	\$ 1,500.00	
	Miscellaneous	\$ 1,000.00	\$ 2,500.00
612500	Department Operating Supplies		
	Training Supplies	\$ 9,000.00	
	Training Aids/Props	\$ 5,000.00	\$ 14,000.00
613200	Education & Training		
	Instructor Development	\$ 2,000.00	
	Staff Training	\$ 40,000.00	\$ 42,000.00
616000	Meetings & Conferences		
	Meetings/Conferences	\$ 21,000.00	\$ 21,000.00
616600	Health and Wellness		
	TB Testing/Flu Shots	\$ 2,500.00	
	Wellness Program	\$ 2,000.00	
	Medical Exams	\$ 16,000.00	
	Physical Fitness Equipment	\$ 1,500.00	\$ 22,000.00
	Total Materials & Services Budget		\$ 110,400.00
	Capital		
726000	Equipment		\$ -
	Total Capital		\$ -


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

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

Resident Volunteers attend college fulltime and work alongside our paid and volunteer staff as an integrated part of the crew. The RV's 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. The Resident Volunteer Program provides assistance with tuition costs and provides valuable working experience.

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 020 DEPT 207 - VOLUNTEERS**

Line Item	Description	Sub-Line Item	Line Total
610100	Advertising	\$ 1,000.00	\$ 1,000.00
611240	Computer Expense	\$ 1,000.00	\$ 1,000.00
611300	Contract Services		
	LOSAP	\$ 20,300.00	
	Online Training Software-Vector Sol	\$ 8,000.00	
	Employee Assistance Program	\$ 1,500.00	
	Background Checks	\$ 1,200.00	\$ 31,000.00
612400	Department Operating Expense		
	Intern Reimbursement	\$ 63,000.00	
	Community Outreach	\$ 500.00	
	Intern House dues	\$ 1,800.00	
	Volunteer Recognition Program	\$ 2,000.00	
	Miscellaneous	\$ 1,000.00	\$ 68,300.00
612500	Department Operating Supplies	\$ 1,100.00	\$ 1,100.00
612550	Personal Protective Equipment		
	Turnouts	\$ 21,000.00	\$ 21,000.00
612900	Dues & Subscriptions		
	OVFA Dues	\$ 500.00	
	NVFC Dues	\$ 125.00	\$ 625.00
613200	Education & Training		
	Continuing Education	\$ 4,500.00	
	Basic Firefighter Training	\$ 6,600.00	
	EMR/EMT Training	\$ 10,125.00	\$ 21,225.00
614000	Insurance	\$ 2,500.00	\$ 2,500.00
614010	Unemployment Insurance/Reserve		
	State of Oregon Unemployment	\$ 1,000.00	\$ 1,000.00

615000	Uniforms			
	Uniform Apparel	\$	10,000.00	\$ 10,000.00
616000	Meetings & Conferences			
	Training Conferences	\$	2,200.00	\$ 2,200.00
616600	Health & Wellness			
	NFPA physicals	\$	28,050.00	
	Exercise Equipment & Maintenance	\$	6,500.00	
	TB Testing/Flu Shots	\$	2,600.00	\$ 37,150.00
	Total Materials & Services			\$ 198,100.00

FUND 020 – GENERAL FUND

NON-DEPARTMENTAL

DEPARTMENT 210

ESSENTIAL EXPENDITURES

BUDGETED INTERFUND TRANSFERS

OPERATING CONTINGENCY

PERS AND RETIREE EXPENSE

DEPARTMENT OBJECTIVES

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

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 020 DEPT 210 - NON-DEPARTMENTAL**

Line Item	Description	Sub-Line Item	Line Total
800050	Operating Contingency Contingency Funds	\$ 500,000.00	\$ 500,000.00
800060	Retiree Expense	\$ 162,000.00	\$ 162,000.00
900200	Transfer To Ambulance Fund	\$ 688,271.00	\$ 688,271.00
900300	Transfer To Reserve Fund	\$ -	\$ -
900250	Transfer To Bond Fund	\$ -	\$ -
955100	SDC Fees	\$ -	\$ -
	Total Non-Departmental		\$ 1,350,271.00

FUND

030

DEBT FUND



DEBT FUND - 030

ESSENTIAL EXPENDITURES

BOND PRINCIPLE AND INTEREST

BANK FEES

DEPARTMENT OBJECTIVES

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

The voters approved a bond in November 2019 to replace the main station on Oak Street, and several key apparatus. The construction process is underway with anticipated completion in 2024.

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 030 DEPT 301 - DEBT**

Line Item	Description	Sub-Line Item	Line Total
611200	Bank Fees-Bond	\$ 35.00	\$ 35.00
613150	Bond Fees		\$ -
955100	Bond Principal		
	Principle	\$ 175,000.00	\$ 175,000.00
956100	Bond Interest		
	Interest	\$ 679,000.00	\$ 679,000.00
955105	Capital Principal		
	Aerial Truck	\$ 109,000.00	\$ 109,000.00
956105	Capital Interest		
	Aerial Truck	\$ 17,420.00	\$ 17,420.00
900100	Transfer to Fire Fund		\$ 13,532,250.00
	Buildings	\$ 13,532,250.00	
	Vehicles	\$ -	
	Total Expenses for Bonds		\$ 14,512,705.00

FUND

040

ENTERPRISE

FUND




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

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

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

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

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 040 DEPT 410 - Ambulance**

Line Item	Description	Sub-Line Item	Line Total
	Materials & Services		
611300	Contract Services		
	TriTech Ambulance Billing Software	\$ 5,800.00	
	Stretcher Maintenance	\$ 11,750.00	
	Physician Advisor	\$ 9,000.00	
	Electronic Charting Program (ESO)	\$ 18,800.00	
	9-1-1 Dispatch (1/4 of total amount)	\$ 44,500.00	
	PS TRAX	\$ 2,500.00	
	Electronic Claims	\$ 2,600.00	
	Heart Monitor Maintenance	\$ 2,025.00	
	GEMT Administration Fees	\$ 238,100.00	
	Background Checks	\$ 2,750.00	\$ 337,825.00
612400	Department Operating Expense		
	EMS Provider Recertification	\$ 350.00	
	Licensing	\$ 2,400.00	
	Meal Reimbursements	\$ 550.00	
			\$ 3,300.00
612500	Department Operating Supplies		
	EMS Medical Supplies	\$ 101,000.00	
	Heart Monitor Supplies	\$ 3,200.00	
	Oxygen	\$ 7,300.00	
	Insurance Forms	\$ 500.00	\$ 112,000.00
615700	Maintenance of Equipment		
	Medical Equipment/Misc. Repair	\$ 500.00	
	Stretcher Repair	\$ 1,100.00	\$ 1,600.00
615800	Vehicle Maintenance		
	Vehicle Maintenance	\$ 150,000.00	\$ 150,000.00
618000	Petroleum Products		
	Diesel/Gasoline	\$ 65,000.00	\$ 65,000.00
618500	Refunds		
	Refund of Ambulance Overpayments	\$ 30,000.00	\$ 30,000.00
	Total Materials & Services		\$ 699,725.00

Capital

726000	Equipment			
	Auto loader/Cot	\$	44,000.00	
				\$ 44,000.00
728000	Vehicles			\$ -
	Medic Unit	\$	240,000.00	\$ 240,000.00
	Total Capital			\$ 284,000.00

FUND

070

RESERVE FUND



ESSENTIAL EXPENDITURES

FUND 070 - RESERVE FUND

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 DEPT 701

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

EMPLOYEE EXPENSE DEPT 703

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

EQUIPMENT DEPT 705

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

**FY 2023/24
LINE ITEM DETAIL SHEET
FUND 070 - RESERVE FUND**

Line Item	Description	Sub-Line Item	Line Total
701 - BUILDINGS			
721000	Buildings		
	Major Repairs	\$ 170,000.00	
	Capital Improvements	\$ 300,000.00	\$ 470,000.00
726000	Building Equipment	\$ 40,000.00	\$ 40,000.00
900250	Transfer to 030 (Debt/Bond)		\$ -
900100	Transfer to Fire	\$ -	\$ -
			\$ 510,000.00
703 - EMPLOYEE EXPENSES			
723010	Retiree Expense	\$ 400,000.00	\$ 400,000.00
723015	Leave Expense	\$ 100,000.00	\$ 100,000.00
			\$ 500,000.00
705 - VEHICLES/EQUIPMENT			
723000	Equipment - Reserve/Replacement		
	Heart Monitors	\$ 23,000.00	
	Automatic External Defibrillators	\$ 17,750.00	
	Auto Extrication tools	\$ -	
	CPR Devices	\$ 7,000.00	
	Radio Infrastructure	\$ 50,000.00	\$ 97,750.00
728000	Vehicles - Reserve/Replacement		
	Fleet Reserve	\$ 345,000.00	\$ 345,000.00
728500	Station Equipment		\$ -
			\$ 442,750.00
	Non Allocated Fund Balance		0.00
	TOTAL NON-DEPARTMENTAL FUNDS		\$ 1,452,750.00