



Lebanon Fire District



Annual Budget FY 2024/2025

Robert Taylor
President

BUDGET COMMITTEE

BOARD MEMBERS

Dale White
Wyatt King
Allen Forster
Tim Mueller

LAY MEMBERS

Alesanne Dugan
Matt Herb
Jeff King
Robbe Boren
Tom Oliver

LEBANON FIRE DISTRICT STAFF

Joseph Rodondi – Fire Chief
John Tacy – Division Chief of Operations
Ken Foster – Division Chief of Fire & Life Safety
Mark Fitzwater – Division Chief of Training
Jeanette Denos – Finance Director
Desiree Barker – Chief Administrative Officer
Vacant – Administrative Assistant

Presented April 9, 2024

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

I respectfully submit the following balanced budget for fiscal year 2024/2025 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.

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 this year for both of FEMA's AFG grant, for a Type 3 fire engine, and a SAFER grant for a recruitment and retention officer. 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. Last fiscal year the LFD was awarded \$10,000 from OSFM for wildland risk mitigation education and in late 2024 we will be receiving our Type 6 fire engine from OSFM's apparatus grant awarded last year.

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; rising employee costs, including salaries, PERS and other benefits; decreasing medical insurance reimbursements, revenue stagnation, increased community growth and increasing demands on services. 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.

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. Additionally, the Board recognized our District's fiscal uncertainty with inflation and increasing operating expenses competing for stagnant revenue streams. The Board provided direction to staff to seek our first local option levy that will appear on the May ballot in 2024 to provide and improve our existing emergency services to the community.

This budget maintains our investments in facilities and fleet. Unfortunately, our accomplishments of the past need to be adjusted to balance the budget, seek additional revenue potential, and align us for a more stable financial future. We are postponing any further improvement to disaster resiliency, a continued partnership with our disaster preparedness partners of Lebanon, Sweet Home and Brownsville. Additionally, we will no longer be able to support our shared Fire and Life Safety Fire Inspector position with Tangent Rural Fire District. Lastly, this budget is absent

our EMS/Ambulance Billing Administrative Assistant as we move to contract those services with a third-party vendor. These budget adjustments are projected to increase our revenue by over \$500,000.00.

The FY 2024/2025 \$14,662,491 budget includes Salaries and Benefits of \$7,516,909; Materials and Supplies of \$2,444,065 Capital Assets of \$1,170,750; Special Payments of \$910,000 which includes retiree expenses and leave reserves; and Debt and Contingency of \$2,620,767.

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 Department
- 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 District takes great pride in successfully completing our Station 31 and Administrative Headquarters project with funds from the passage of our 2019 bond passed by the voters. While the project faced delays due to rapidly rising costs of materials and supplies, we celebrate that we kept our word to our community by completing the project on budget and within the scope of the bond cost to the voters.

Also, in 2024 the District will be celebrating our 140th anniversary and we are concluding the construction of Station 31 and Administrative Headquarters project with funds from the passage of our 2019 bond passed by the voters.

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 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 2024-2025 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						
Bond Proceeds						
Property Taxes		6,548,765	5,632,765	916,000		
Fire Med		85,000			85,000	
Ambulance Fees		3,227,144			3,227,144	
Ambulance Fees Collect		32,225			32,225	
Interest on Investment		125,010	50,000	75,010		
Miscellaneous Revenue		15,850	15,350		500	
From Fire Fund		29,963			29,963	
From Reserve Fund						
GEMT Revenue		850,000			850,000	
Beginning Balance		3,648,534	805,924			2,842,610
REVENUE		14,662,491	6,604,039	991,010	4,224,832	2,842,610
Fire Chief	1.00	222,609	155,826		66,783	
Operations Chief	1.00	149,900	74,950		74,950	
R & R Coordinator	1.00	109,863	109,863			
Fire Marshal	1.00	147,500	147,500			
Training Chief	1.00	150,500	150,500			
Battalion Chief	3.00	397,863	238,718		159,145	
Lieutenant	6.00	674,367	168,591		505,776	
Deputy Fire Marshal	1.00	111,578	111,578			
Benefits		2,713,072	1,528,731		1,184,341	
Engineer	6.00	596,261	149,066		447,195	
Firefighter	15.00	1,252,439	939,329		313,110	
Single-Role Medic	4.00	192,184			192,184	
Firefighter (Volunteer)		60,000	60,000			
Chief Administrative Officer	1.00	132,046	132,046			
Administrative Assistant	1.00	57,601	43,201		14,400	
Part-time						
Overtime		549,125	288,036		261,090	
PERSONNEL	42.00	7,516,909	4,297,935	0	3,218,974	0

Lebanon Fire District
Fiscal Year 2024-2025 Consolidated Budget

Description	FTE	Consolidated Proposed 2024	20 Consolidated General Fund	30 Consolidated Debt Fund	40 Consolidated Enterprise	70 Consolidated Non-Depart
Advertising		21,000	21,000			
Communications		46,900	46,900			
Bank Fees - Bond		20		20		
Bond Fees						
Computer Expense		76,600	76,600			
Contract Services		951,940	495,236		456,704	
Dept/Operating Expense		123,525	115,225		8,300	
Dept/Operating Supplies		203,500	87,200		116,300	
Personal Protective Equipment		60,100	60,100			
Maintenance Supplies		1,125	1,125			
Dues & Subscriptions		18,855	18,855			
Elections		13,000	13,000			
Education & Training		34,000	34,000			
Insurance		113,600	113,600			
Unemployment Insurance		1,000	1,000			
Uniforms		29,000	29,000			
Maint/Building		34,000	34,000			
Maint/Equipment		49,650	48,050		1,600	
Maint/Vehicles		350,000	200,000		150,000	
Meetings & Conferences		33,200	33,200			
Health & Wellness		49,050	49,050			
Office Supplies		4,500	4,500			
Petroleum		137,000	72,000		65,000	
Postage		5,000	5,000			
Refunds		30,000			30,000	
Utilities		57,500	57,500			
MATERIALS & SUPPLIES		2,444,065	1,616,141	20	827,904	0

Lebanon Fire District
Fiscal Year 2024-2025 Consolidated Budget

Description	FTE	Consolidated Proposed 2024	20 Consolidated -General Fund	30 Consolidated Debt Fund	40 Consolidated Enterprise	70 Consolidated Non-Depart
Buildings		500,000				500,000
Other Equipment		170,750				170,750
Vehicles		500,000				500,000
CAPITAL ASSETS		1,170,750	0	0	0	1,170,750
Retiree Expense		160,000	160,000			
Retiree Insurance Reserve		450,000				450,000
Leave Reserve		300,000				300,000
SPECIAL PAYMENTS		910,000	160,000	0	0	750,000
Operating Contingency		677,954	500,000		177,954	
To Fire Fund						
To Ambulance Fund		29,963	29,963			
To Reserve Fund						
Bonds - Principal		215,000		215,000		
Bonds - Interest		650,300		650,300		
Truck Bond - Principal		111,000		111,000		
Truck Bond - Interest		14,690		14,690		
Unallocated/Fund Balance		921,860		0		921,860
DEBT & CONTINGENCY		2,620,767	529,963	990,990	177,954	921,860
TOTAL EXPENSES		14,662,491	6,604,039	991,010	4,224,832	2,842,610
GAIN (LOSS)		0	0	0	0	0

Consolidated General Fund
FY 2024-25

2022 Actual	2023 Actual	2024 Adopted	2024 Estimated	Acct #	Description	FTE	2025 Proposed	201 Suppression	202 Prevention	203 Legislative	204 Admin	205 Maintenance	206 Training	207 Volunteers	210 Operating & Debt Services
179,324	137,295	100,000	100,000	420000	Federal Grants		100,000	0						100,000	
0	0	0	0	420020	Grant Revenue		0	0							
285,007	205,426	0	0	420200	Confлаг Revenue		0	0						361,852	
4,999,471	5,216,800	5,362,688	5,379,073	470100	Property Taxes		5,632,765	3,242,214	470,610	74,055	765,689	399,850	318,495		
0	575	150	150	480000	Donations		150	150							
10,433	3,200	3,200	7,492	480100	Fee Revenue		3,200		3,200						
18,196	82,413	40,000	61,741	481000	Interest on Investment		50,000	50,000							
79,723	468,601	12,000	44,287	481420	Miscellaneous Revenue		12,000	12,000							
0	662,000	2,114,569	1,350,271	499010	Beginning Balance		805,924	115,961							689,963
500,000	5,706,732	13,532,250	11,544,927	410750	Transfer from Bond Fund		0	0							
31,707	0	0	0	490170	Transfer From Reserve Fund		0	0							
6,103,862	12,483,042	21,164,857	18,487,941		REVENUE		6,604,039	3,420,325	473,810	74,055	765,689	399,850	318,495	461,852	689,963
125,006	132,479	149,424	123,769	500001	Fire Chief	0.70	155,826	155,826							
68,350	71,202	73,326	72,999	500004	Operations Chief	0.50	74,950	74,950							
103,625	104,083	108,247	105,148	500010	R & R Coordinator	1.00	109,863							109,863	
158,647	98,101	144,252	139,096	500012	Fire Marshal	1.00	147,500		147,500						
137,150	142,122	147,252	150,221	500013	Training Chief	1.00	150,500						150,500		
214,254	187,099	224,891	222,753	500015	Battalion Chief	1.80	238,718	238,718							
171,376	159,226	164,077	167,022	500020	Lieutenant	1.50	168,591	168,591							
98,372	98,101	111,185	107,800	500025	Deputy Fire Marshal	1.00	111,578	109,736	111,578					96,985	
1,448,916	1,331,199	1,495,238	1,357,176	500030	Benefits	0.00	1,528,731	1,097,364	172,295		81,492		80,595		
138,655	127,533	145,465	148,220	500035	Engineer	1.50	149,066	149,066							
934,038	865,599	936,224	887,721	500040	Firefighter	11.25	939,329	939,329							
40,690	45,000	66,000	55,283	500040	Firefighter (Volunteer)	0.00	60,000							60,000	
88,106	94,538	98,158	122,474	500055	Office Administrator	1.00	132,046				132,046				
60,672	64,566	67,080	61,511	500050	Administrative Assistant	0.75	43,201	43,201			43,201				
0	0	0	0	500099	Extra Hire	0.00	0	0							
0	0	0	(37,512)	500100	Confлаг, Etc.	0.00	0	0							
384,170	357,370	327,317	262,624	506000	Overtime	0.00	288,036	254,270	16,737		550		0	16,479	
4,172,027	3,878,218	4,258,136	3,946,306		PERSONNEL	23.00	4,297,935	3,078,114	448,110	0	257,289	0	231,095	283,327	0
6,889	9,500	11,000	17,135	610100	Advertising		21,000	0			20,000			1,000	
0	(17,112)	0	(6,620)	610500	Confлаг Expense		0	0							
38,683	40,400	40,800	37,651	611200	Communications		46,900				46,900			1,000	
39,858	70,500	80,975	41,158	611240	Computer Expense		76,600				75,600				
430,470	511,935	496,955	732,309	611300	Contract Services		495,236	178,511	0	30,000	227,300	20,275	8,900	30,250	
70,196	121,938	109,890	59,706	612400	Dept/Operating Expense		115,225	12,600	10,000	2,825	18,000	500	2,500	68,800	
81,189	87,390	94,300	64,402	612500	Dept/Operating Supplies		87,200	59,400	15,700				11,000	1,100	
51,095	105,297	95,000	37,135	612550	Personal Protective Equipment		60,100	35,100						25,000	
8,162	72,250	8,200	5,406	612600	Maintenance Supplies		1,125					1,125			
15,272	16,860	16,630	22,610	612900	Dues & Subscriptions		18,855			18,230				625	
0	0	6,000	12,959	613100	Elections		13,000			13,000					
55,994	73,225	63,225	44,865	613200	Education & Training		34,000				111,100		24,000	10,000	
80,134	87,500	85,500	3,078	614000	Insurance		113,600							2,500	
154	1,000	1,000	101	614010	Unemployment Insurance		1,000							1,000	
37,764	33,990	22,000	58,862	615000	Uniforms		29,000	23,000						6,000	
39,462	72,250	37,700	25,728	615600	Maint/Building		34,000					34,000			
11,201	16,206	20,350	21,303	615700	Maint/Equipment		48,050	33,600				14,450			
117,506	146,100	200,000	151,279	615800	Maint/Vehicles		200,000					200,000			
23,783	29,200	29,200	29,562	616000	Meetings & Conferences		33,200			10,000			21,000	2,200	
39,776	53,650	59,150	47,473	616600	Health & Wellness		49,050				4,500		20,000	29,050	
3,906	4,500	4,500	3,626	617000	Office Supplies		4,500								
53,563	50,000	72,000	51,977	618000	Petroleum		72,000				4,500	72,000			
5,003	6,500	6,500	3,329	618200	Postage		5,000				5,000				
50,276	48,150	40,775	58,067	619000	Utilities		57,500					57,500			
1,260,336	1,641,228	1,601,700	1,523,099		MATERIALS & SUPPLIES		1,616,141	342,211	25,700	74,055	508,400	399,850	87,400	178,525	0

Debt Fund
FY 2024-25

2022 Actuals	2023 Actuals	2024 Adopted	2024 Estimated	Account Number	Description	2025 Proposed
0	0	0	0.00	030-301-410750	Bond Proceeds	
681,746	770,580	905,455	905,455	030-000-470300	Property Taxes-Bonds	916,000
87,483	75,000	75,000	204,967	030-000-481000	Interest on Investment	75,010
0	0	0	0	030-301-490120	From Fire Fund	0
0	15,029,108	13,532,250	11,544,927	030-000-499010	Beginning Balance	0
769,229	15,874,688	14,512,705	12,655,349		REVENUE	991,010
0	35	35	1	030-301-611200	Bank Fees-Bond	20
0	0	0	0	030-301-613150	Bond Fees	0
0	35	35	1		MATERIALS & SERVICES	20
105,000	130,000	175,000	175,000	030-301-955100	Bonds-Principal	215,000
594,748	589,500	679,000	679,000	030-301-956100	Bonds-Interest	650,300
103,000	106,000	109,000	109,000	030-301-955105	Truck Bond-Principal	111,000
22,665	20,080	17,420	17,420	030-301-956105	Truck Bond - Interest	14,690
500,000	10,000,000	13,532,250	11,674,927	030-301-900100	Transfer to Fire Fund	
1,325,413	10,845,580	14,512,670	12,655,347		TRANSFERS & DEBT	990,990
1,325,414	10,845,615	14,512,705	12,655,348		EXPENSES	991,010
(556,185)	5,029,073	0	0		GAIN / (LOSS)	0

Ambulance Fund
FY 2024-25

2022 Actual	2023 Actuals	2024 Adopted	2024 Estimated	Account Number	Description	FTE	2025 Proposed
57,047	56,000	85,000.00	28,800.00	040-410-480050	Fire-Med Subscriptions		85,000
2,913,932	3,044,000	2,600,000.00	2,773,531.56	040-410-480100	Ambulance Fees Current		3,227,144
40,325	29,000	29,000.00	34,394.96	040-410-480200	Ambulance Fees Collect		32,225
3,922	500	500.00	3,036.51	040-410-481400	Miscellaneous		500
0	0	688,271.00	688,271.00	040-410-490120	From Fire Fund		29,963
0	0	0	0.00	040-410-490170	From Reserve Fund		0
854,831	834,319	850,000	850,000	040-410-480250	GEMT Revenue		850,000
3,870,057	3,963,819	4,252,771	4,378,034		REVENUE		4,224,832
53,574	57,832	64,039	59,472	040-410-500001	Fire Chief	0.30	66,783
68,350	70,761	73,326	72,999	040-410-500004	Operations Chief	0.50	74,950
142,836	148,938	149,928	148,502	040-410-500015	Battalion Chief	1.20	159,145
465,836	475,266	492,228	501,067	040-410-500020	Lieutenant	4.50	505,776
1,082,758	1,195,430	1,172,635	1,108,481	040-410-500030	Benefits	0.00	1,184,341
415,964	433,628	436,396	444,662	040-410-500035	Engineer	4.50	447,195
262,445	301,335	312,074	285,722	040-410-500040	Firefighter	3.75	313,110
214,123	185,104	195,112	162,300	040-410-500045	Single-Role Medic	4.00	192,184
62,679	66,058	68,701	66,011	040-410-500050	Administrative Assistant	0.25	14,400
0	0	0	0	040-410-502500	Part Time	0.00	
315,943	295,617	304,607	273,130	040-410-506000	Overtime	0.00	261,090
3,084,508	3,229,969	3,269,046	3,122,347		PERSONNEL	19.00	3,218,974
(191,000)	0	0	0	040-410-610150	Bad Debt Reserve		
364,757	125,400	337,825	304,426	040-410-611300	Contract Services		456,704
2,111	8,450	3,300	2,122	040-410-612400	Dept/Operating Expense		8,300
101,471	100,400	112,000	94,808	040-410-612500	Dept/Operating Supplies		116,300
707	1,600	1,600	0	040-410-615700	Maint/Equipment		1,600
59,171	70,000	150,000	37,296	040-410-615800	Maint/Vehicles		150,000
65,272	80,000	65,000	48,138	040-410-618000	Petroleum		65,000
61,078	74,000	30,000	34,382	040-410-618500	Refunds		30,000
463,566	459,850	699,725	521,170		MATERIALS & SUPPLIES		827,904
24,300	44,000	44,000	87,212	040-410-726000	Other Equipment		0
41,316	230,000	240,000	493,974	040-410-728000	Vehicles		0
65,616	274,000	284,000	581,186		CAPITAL		0
0	0	0	0	040-410-800050	Operating Contingency		177,954
0	0	0	0		CONTINGENCY		177,954
3,613,690	3,963,819	4,252,771	4,224,704		TOTAL EXPENSES		4,224,832
256,367	0	0	153,330		GAIN / (LOSS)		0

Reserve Fund
FY 2024-25

2022 Actuals	2023 Actuals	2024 Adopted	2024 Estimated	Acct #	Description	2025 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	3,396,804	3,396,804	0	499010	Beginning Balance	2,842,610	540,000	750,000	630,750	921,860
0	3,396,804	3,396,804	0		REVENUE	2,842,610	540,000	750,000	630,750	921,860
0	420,000	420,000	0	721000	Buildings	500,000	500,000			
0	105,500	105,500	0	723000	Other- Equipment	130,750			130,750	
0	700,000	700,000	0	723010	Other - Retiree Expense	450,000		450,000		
0	200,000	200,000	0	723015	Other - Leave Expense	300,000		300,000		
0	40,000	40,000	0	726000	Building Equipment	40,000	40,000			
0	630,000	630,000	0	728000	Vehicle Expense	500,000			500,000	
0	0	0	0	728500	Station Equipment	0			0	
0	0	0	0	900250	Transfer to 030(Debt/Bon	0	0			
31,707	0	0	0	900100	Transfer to Fire	0	0			
0	1,301,304	1,301,304	0		Non-Allocated Funds	921,860				921,860
31,707	3,396,804	3,396,804	0		EXPENSES	2,842,610	540,000	750,000	630,750	921,860
(31,707)	0	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 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 020 DEPT 201 - FIRE SUPPRESSION**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 178,511.00
	Rescue Tools	\$ 2,000.00	
	911 Dispatch (3/4 of total amount)	\$ 141,011.00	
	PS Trax - PPE Module	\$ 3,500.00	
	Interra	\$ 19,500.00	
	Emergency Technical Decon	\$ 4,000.00	
	Active 911	\$ 8,500.00	
612400	Department Operating Expense		\$ 12,600.00
	Employee Recognition	\$ 10,600.00	
	Miscellaneous	\$ 2,000.00	
612500	Department Operating Supplies		\$ 59,400.00
	Hose	\$ 7,500.00	
	Nozzles/Appliances/Accessories	\$ 5,500.00	
	Foam	\$ 10,200.00	
	Haz Mat/Air Monitoring Supplies	\$ 5,000.00	
	Traffic Management	\$ 700.00	
	Radios/Monitors	\$ 5,000.00	
	Technical Rescue Gear	\$ 8,000.00	
	Rehab Supplies	\$ 4,000.00	
	Body Armor	\$ -	
	Small Power Equipment	\$ 4,500.00	
	Knox Key and Drug Secure Devices	\$ -	
	Hand Tools/Lighting/Salvage	\$ 3,000.00	
	TICS	\$ 5,000.00	
	Miscellaneous	\$ 1,000.00	
612550	Personal Protective Equipment		\$ 35,100.00
	PPE items	\$ 35,100.00	
615000	Uniforms		\$ 23,000.00
	Uniform Apparel	\$ 21,000.00	
	Repairs	\$ 2,000.00	

**FY 2024 / 2025
 LINE ITEM DETAIL SHEET
 FUND 020 DEPT 201 - FIRE SUPPRESSION**

Line Item	Description	Sub-Line Item	Line Total
615700	Maintenance of Equipment		\$ 33,600.00
	SCBA Maintenance/Calibration/Testing	\$ 12,500.00	
	Hose Maintenance	\$ 1,000.00	
	Saw Maintenance	\$ 1,500.00	
	Batteries (TICs, etc.)	\$ 3,500.00	
	Portable Power Tools	\$ 600.00	
	Radios/Maintenance	\$ 13,000.00	
	Miscellaneous	\$ 1,500.00	
	Total Materials & Services		\$ 342,211.00
	Capital		
721000	Buildings		\$ -
	Fire Station Construction (Bond)	\$ -	
726000	Department Operating Equipment		\$ -
	Drone	\$ -	
728000	Vehicles		\$ -
	Engine	\$ -	
	Total Capital		\$ -


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

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

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

Another important function of the Fire and Life Safety Division are the fire and life safety inspections conducted each year. These inspections are conducted in all assembly, educational, business, and industrial buildings within Lebanon Fire District boundaries. The Fire and Life Safety Division works closely with the building departments of both the City of Lebanon and Linn County to ensure that fire and life safety codes are followed through 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 cause are thoroughly investigated and reported to the State Fire Marshal and the data is maintained to determine trends and to assist in future fire prevention efforts.

**FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 020 DEPT 202 - FIRE & LIFE SAFETY**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ -
	IGA-Tangent - Inspector Services	\$ -	
612400	Department Operating Expense		\$ 10,000.00
	Fire Extinguisher Classes/Prop Maintenance	\$ 750.00	
	Self Inspection Program	\$ 1,000.00	
	Addressing	\$ -	
	Young Womens Fire Camp	\$ 4,000.00	
	Fire Prevention Week	\$ 4,000.00	
	Chimney Brush Program	\$ 250.00	
612500	Department Operating Supplies		\$ 15,700.00
	Fire Investigations/Tools/Equipment	\$ 4,000.00	
	Code Enforcement Materials	\$ 1,500.00	
	Burn room	\$ 2,000.00	
	Smoke Detectors	\$ 500.00	
	Public Education/Outreach Materials	\$ 5,200.00	
	Inspection Ipad Replacement	\$ -	
	Child Car Seat Program	\$ -	
	Life Jacket Program	\$ 2,500.00	
	Total Materials & Services		\$ 25,700.00
	Capital		
726000	Department Operating Equipment	\$ -	\$ -
	Total Capital		\$ -


FUND 020 – GENERAL FUND**LEGISLATIVE****DEPARTMENT 203****ESSENTIAL EXPENDITURES****LEGAL SERVICES****DUES AND SUBSCRIPTIONS****MEETINGS AND CONFERENCES****DEPARTMENT OBJECTIVES**

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

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

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

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

**FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 020 DEPT 203 - LEGISLATIVE**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 30,000.00
	Legal Expenses	\$ 30,000.00	
612400	Department Operating Expense		\$ 2,825.00
	Ethics Commission Fee	\$ 1,325.00	
	Board Member Stipend	\$ 1,500.00	
612900	Dues & Subscriptions		\$ 18,230.00
	Oregon Fire Dist. Directors Assoc.	\$ 1,500.00	
	Special Districts Association	\$ 6,250.00	
	League of Oregon Cities	\$ 500.00	
	Oregon Fire Chief's Association	\$ 840.00	
	Oregon State Ambulance Association	\$ 2,700.00	
	National Fire Protection Association	\$ 500.00	
	Intl. Assoc. of Arson Investigators	\$ 1,100.00	
	Misc. - Professional Associations	\$ 2,950.00	
	Chamber of Commerce	\$ 990.00	
	DAS State Procurement	\$ 900.00	
613100	Elections		\$ 13,000.00
	Board Member Elections	\$ 13,000.00	
616000	Meetings & Conferences		\$ 10,000.00
	Conferences	\$ 10,000.00	
	Total Materials & Services		\$ 74,055.00

FUND 020 – GENERAL FUND
ADMINISTRATION AND FINANCE
DEPARTMENT 204

ESSENTIAL EXPENDITURES
BUDGET MANAGEMENT
FINANCIAL AND ACCOUNTING PROCEDURES
INFORMATION TECHNOLOGY

DEPARTMENT OBJECTIVES

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

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

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

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

**FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 020 DEPT 204 - FINANCE/ADMINISTRATION**

Line Item	Description	Sub-Line Item	Line Total
610100	Advertising		\$ 20,000.00
	Public Notices	\$ 3,000.00	
	Recruitment/Misc	\$ 17,000.00	
611200	Communications		\$ 46,900.00
	Phone, Cell, Data, Internet	\$ 46,900.00	
611240	Computer Expense		\$ 75,600.00
	Computer and Server Licenses	\$ 30,000.00	
	Hardware	\$ 23,000.00	
	Website	\$ 2,600.00	
	EMS Charting Computers/MDT's	\$ 20,000.00	
611300	Contract Services		\$ 227,300.00
	Springbrook Software and Support	\$ 7,500.00	
	Finance Director (Contract)	\$ 20,000.00	
	Audit Firm	\$ 17,000.00	
	Website Developer	\$ 57,500.00	
	Marketing and Outreach	\$ 20,000.00	
	EPR Systems - Inspections software	\$ 1,625.00	
	Disaster Preparedness MOU	\$ -	
	CIS-GASB 75 Valuation	\$ 2,000.00	
	CrewSense Staffing Software	\$ 4,500.00	
	IGA-City of Lebanon for IT	\$ 85,000.00	
	Oregon Audit Division	\$ 350.00	
	Copier Fee	\$ 7,825.00	
	Background Checks	\$ 4,000.00	
612400	Department Operating Expense		\$ 18,000.00
	Bank and Merchant Fees	\$ 17,000.00	
	Miscellaneous costs	\$ 1,000.00	
614000	Insurance	\$ 111,100.00	\$ 111,100.00
617000	Office Supplies	\$ 4,500.00	\$ 4,500.00
618200	Postage	\$ 5,000.00	\$ 5,000.00
	Total Materials & Services		\$ 508,400.00
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, parking lots, and grounds.

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

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

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

**FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 020 DEPT 205 - MAINTENANCE**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 20,275.00
	HVAC Contract	\$ 4,500.00	
	Security Alarm System	\$ 3,000.00	
	Fire Sprinkler/Back Flow Testing	\$ 2,500.00	
	Overhead Door Maintenance	\$ 2,000.00	
	PS Trax Vehicle & SCBA Software	\$ 8,275.00	
612400	Department Operating Expense		\$ 500.00
	Maintenance Tools	\$ 500.00	
612600	Maintenance Supplies		\$ 1,125.00
	Towels, TP, Soap, Cleaning Supplies	\$ 125.00	
	Station and Yard Maintenance Supplies	\$ 550.00	
	Miscellaneous	\$ 450.00	
615600	Maintenance - Building & Grounds		\$ 34,000.00
	Electrical	\$ 3,500.00	
	Mechanical	\$ 3,500.00	
	Plumbing	\$ 600.00	
	Appliance Maintenance	\$ 1,450.00	
	Grounds Maintenance	\$ 8,500.00	
	Building Maintenance	\$ 16,450.00	
615700	Maintenance of Equipment		\$ 14,450.00
	Fire Extinguisher Maintenance	\$ 1,600.00	
	Ladder and Aerial Testing	\$ 2,650.00	
	Other Equipment	\$ 10,200.00	
615800	Vehicle Maintenance		\$ 200,000.00
	Vehicle Maintenance	\$ 200,000.00	
618000	Petroleum Products		\$ 72,000.00
	Gasoline, Diesel, Fuel Station, etc.	\$ 72,000.00	
619000	Utilities		\$ 57,500.00
	Garbage Service	\$ 4,800.00	
	Electricity	\$ 28,000.00	
	Propane	\$ 15,000.00	
	Natural Gas	\$ 8,500.00	
	Storm Water	\$ 1,200.00	
	Total Materials & Services		\$ 399,850.00

FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 020 DEPT 205 - MAINTENANCE

Line Item	Description	Sub-Line Item	Line Total
		Capital	
721000	Buildings		\$ -
	Generator	\$ -	
726000	Equipment		\$ -
		\$ -	
	Total Capital		\$ -


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

Employee training in fire science, fire suppression, rescue techniques, emergency medical techniques, and personal safety is the main function of the Training and Safety Department. Employees must continually train using the latest strategies and techniques to perform complex rescues, suppress working fires and treat critically ill and traumatized persons. Firefighters must stay abreast of the latest technology, procedures, techniques for different types of rescues 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 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 020 DEPT 206 - TRAINING**

Line Item	Description	Sub-Line Item	Line Total
611300	Contract Services		\$ 8,900.00
	NTN Testing	\$ 500.00	
	Computer Based Training-Vector Sol	\$ 6,700.00	
	Physical Fitness Equipment Repair	\$ 1,700.00	
612400	Department Operating Expense		\$ 2,500.00
	Testing Materials and Expenses	\$ 1,500.00	
	Miscellaneous	\$ 1,000.00	
612500	Department Operating Supplies		\$ 11,000.00
	Training Supplies	\$ 6,000.00	
	Training Aids/Props	\$ 5,000.00	
613200	Education & Training		\$ 24,000.00
	Instructor Development	\$ 2,000.00	
	Staff Training	\$ 22,000.00	
616000	Meetings & Conferences		\$ 21,000.00
	Meetings/Conferences	\$ 21,000.00	
616600	Health and Wellness		\$ 20,000.00
	TB Testing/Flu Shots	\$ 2,500.00	
	Wellness Program	\$ -	
	Medical Exams	\$ 16,000.00	
	Physical Fitness Equipment	\$ 1,500.00	
	Total Materials & Services		\$ 87,400.00
		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 appropriate volunteer events. The District also provides uniforms and participates in a length of service award program.

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

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

**FY 2024 / 2025
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		\$ 30,250.00
	LOSAP	\$ 20,300.00	
	Online Training Software-Vector Sol	\$ 8,000.00	
	Employee Assistance Program	\$ 1,500.00	
	Background Checks	\$ 450.00	
612400	Department Operating Expense		\$ 68,800.00
	Intern Reimbursement	\$ 65,000.00	
	Community Outreach	\$ -	
	Intern House dues	\$ 1,800.00	
	Volunteer Recognition Program	\$ 2,000.00	
	Miscellaneous	\$ -	
612500	Department Operating Supplies	\$ 1,100.00	\$ 1,100.00
612550	Personal Protective Equipment		\$ 25,000.00
	Turnouts	\$ 25,000.00	
612900	Dues & Subscriptions		\$ 625.00
	OVFA Dues	\$ 500.00	
	NVFC Dues	\$ 125.00	
613200	Education & Training		\$ 10,000.00
	Continuing Education	\$ 10,000.00	
	Basic Firefighter Training	\$ -	
	EMR/EMT Training	\$ -	
614000	Insurance	\$ 2,500.00	\$ 2,500.00
614010	Unemployment Insurance/Reserve		\$ 1,000.00
	State of Oregon Unemployment	\$ 1,000.00	
615000	Uniforms		\$ 6,000.00
	Uniform Apparel	\$ 6,000.00	
616000	Meetings & Conferences		\$ 2,200.00
	Training Conferences	\$ 2,200.00	

**FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 020 DEPT 207 - VOLUNTEERS**

Line Item	Description	Sub-Line Item	Line Total
616600	Health & Wellness		\$ 29,050.00
	NFPA physicals	\$ 28,050.00	
	Exercise Equipment & Maintenance	\$ 1,000.00	
	TB Testing/Flu Shots	\$ -	
	Total Materials & Services		\$ 178,525.00

**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 2024 / 2025
 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	\$ 160,000.00	\$ 160,000.00
900200 Transfer To Ambulance Fund	\$ 29,963.00	\$ 29,963.00
900300 Transfer To Reserve Fund		\$ -
900250 Transfer To Bond Fund		\$ -
955100 SDC Fees		\$ -
Total Non-Departmental		\$ 689,963.00

FUND

030

DEBT FUND





**030 - DEBT FUND
DEPARTMENT 301**

ESSENTIAL EXPENDITURES

**BOND PRINCIPLE AND
INTEREST BANK FEES**

DEPARTMENT OBJECTIVES

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

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

**FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 030 DEPT 301 - DEBT**

Line Item	Description	Sub-Line Item	Line Total
611200	Bank Fees-Bond	\$ 20.00	\$ 20.00
613150	Bond Fees	\$ -	\$ -
955100	Bond Principal	\$ 215,000.00	\$ 215,000.00
956100	Bond Interest	\$ 650,300.00	\$ 650,300.00
955105	Capital Principal Aerial Truck	\$ 111,000.00	\$ 111,000.00
956105	Capital Interest Aerial Truck	\$ 14,690.00	\$ 14,690.00
900100	Transfer to Fire Fund		\$ -
	Buildings	\$ -	
	Vehicles	\$ -	
	Total Expenses for Bonds		\$ 991,010.00

FUND

040

ENTERPRISE

FUND



FUND 040 – ENTERPRISE FUND

AMBULANCE

DEPARTMENT 410

ESSENTIAL EXPENDITURES

CONTRACT SERVICES

VEHICLES

OPERATING SUPPLIES

MAINTENANCE

DEPARTMENT OBJECTIVES

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

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

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

**FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 040 DEPT 410 - Ambulance**

Line Item	Description	Sub-Line Item	Line Total
	Materials & Services		
611300	Contract Services		\$ 456,704.00
	TriTech Ambulance Billing Software	\$ -	
	Stretcher Maintenance	\$ 12,000.00	
	Physician Advisor	\$ 9,000.00	
	Electronic Charting Program (ESO)	\$ 19,000.00	
	9-1-1 Dispatch (1/4 of total amount)	\$ 47,004.00	
	PS TRAX	\$ 3,000.00	
	Electronic Claims	\$ 2,600.00	
	Heart Monitor Maintenance	\$ 2,200.00	
	GEMT Administration Fees	\$ 238,100.00	
	Tactical Business Solutions	\$ 123,000.00	
	Background Checks	\$ 800.00	
612400	Department Operating Expense		\$ 8,300.00
	EMS Provider Recertification	\$ 2,300.00	
	Licensing	\$ 3,500.00	
	Board Member Stipend	\$ 1,500.00	
	Meal Reimbursements	\$ 1,000.00	
612500	Department Operating Supplies		\$ 116,300.00
	EMS Medical Supplies	\$ 100,000.00	
	Heart Monitor Supplies	\$ 5,000.00	
	Oxygen	\$ 7,300.00	
	PPE/Uniform Single Role	\$ 4,000.00	
	Insurance Forms	\$ -	
615700	Maintenance of Equipment		\$ 1,600.00
	Medical Equipment/Misc. Repair	\$ 500.00	
	Stretcher Repair	\$ 1,100.00	
615800	Vehicle Maintenance		\$ 150,000.00
	Vehicle Maintenance	\$ 150,000.00	
618000	Petroleum Products		\$ 65,000.00
	Diesel/Gasoline	\$ 65,000.00	
618500	Refunds		\$ 30,000.00
	Refund of Ambulance Overpayments	\$ 30,000.00	
	Total Materials & Services		\$ 827,904.00

FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 040 DEPT 410 - Ambulance

Line Item	Description	Sub-Line Item	Line Total
		Capital	
726000	Equipment Auto loader/Cot	\$ -	\$ -
728000	Vehicles Medic Unit	\$ -	\$ -
	Total Capital		\$ -

FUND

070

RESERVE FUND



FUND 070 - RESERVE FUND

ESSENTIAL EXPENDITURES

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

BUILDING DEPARTMENT 701

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

EMPLOYEE EXPENSE DEPARTMENT 703

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

EQUIPMENT DEPARTMENT 705

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

**FY 2024 / 2025
LINE ITEM DETAIL SHEET
FUND 070 - RESERVE FUND**

Line Item	Description	Sub-Line Item	Line Total
DEPARTMENT 701 - BUILDINGS			
721000	Buildings		\$ 500,000.00
	Major Repairs	\$ 200,000.00	
	Capital Improvements	\$ 300,000.00	
726000	Building Equipment	\$ 40,000.00	\$ 40,000.00
900250	Transfer to 030 (Debt/Bond)		\$ -
900100	Transfer to Fire		\$ -
	Total 701 - Buildings		\$ 540,000.00
DEPARTMENT 703 - EMPLOYEE EXPENSES			
723010	Retiree Expense	\$ 450,000.00	\$ 450,000.00
723015	Leave Expense	\$ 300,000.00	\$ 300,000.00
	Total 703 - Employee Expenses		\$ 750,000.00
DEPARTMENT 705 - VEHICLES/EQUIPMENT			
723000	Equipment - Reserve/Replacement		\$ 130,750.00
	Heart Monitors	\$ 26,000.00	
	Automatic External Defibrillators	\$ 18,750.00	
	Auto Extrication tools	\$ -	
	CPR Devices	\$ 10,000.00	
	TICS	\$ 1,000.00	
	Radio Infrastructure	\$ 75,000.00	
728000	Vehicles - Reserve/Replacement		\$ 500,000.00
	Fleet Reserve	\$ 500,000.00	
728500	Station Equipment		\$ -
	Total 705 - Vehicles/Equipment		\$ 630,750.00
	Non Allocated Fund Balance		0.00
	TOTAL NON-DEPARTMENTAL FUNDS		\$ 1,920,750.00

