



Lebanon Fire District

Annual Budget FY 2022/2023

Robert Taylor

President

BUDGET COMMITTEE

BOARD MEMBERS LAY MEMBERS

Allen Forster Jeffrey Clayson

Michael Schrader Alesanne Dugan

Dale White Matt Herb

Jeff King Wyatt King

LEBANON FIRE DISTRICT STAFF

Joseph Rodondi- Fire Chief

John Tacy- Division Chief of Operations

Jason Bolen – 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

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

I respectfully submit the following balanced budget for fiscal year 2022/2023 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 the current and future needs of the District.

The Board, Fire Chief and Executive 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 to include: Evaluate and invest in facilities and equipment; Evaluate and invest in career development and succession planning, and; embark on a financial evaluation of the District to develop a long-term financial strategy. This budget includes a \$425,000 investment in facilities, fleet, and leadership development. 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 and building upon a prudent level of reserve funds for larger future purchases and other liabilities.

Revenue comes primarily from four sources; Property taxes, ambulance fees, federal grants, and cash carry-over. This year's budget includes a revenue increase in our ambulance GEMT (Ground Emergency Medical Transportation) that includes FFS (Fess For Service) and a new CCO (Coordinated Care Organization) program. The CCO program was introduced in January 2021 and saw a marked increase of revenue into our ambulance enterprise fund. This new program is being formalized for 2022 and over \$800,000 in projected GEMT revenue is included in this 2022/2023 budget.

Budget highlights for 2022/2023: The \$39,796,562 budget includes Salaries and Benefits of \$7,341,405; Materials and Supplies of \$2,122,700; Capital Assets of \$11,594,500; Special Payments of \$1,062,000 which includes retiree expenses and leave reserves; and Debt and Contingency of \$17,675,957. Funded Board priorities include \$175,000 for station repairs, which includes \$110,000 for a new roof at Station 34; \$230,000 purchase of a new ambulance, and \$10,000 in leadership training.

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. Implementing a CM/GC process allows for a more collaborative approach to design development between the architect, builder and the owner. This team collaboration improves value engineering that leads to cost savings, less potential for cost overruns and delivers the intended project scope.

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 the many challenges we face on the horizon, including the impact that the COVID-19 pandemic had to our reserves funds, the rising costs of materials, services, PERS, health care, and other employee costs. Our commitment to a proactive approach for a financial evaluation of the District and to develop a long-term financial strategy will be key in our success in continuing a high level of professional services to the communities we serve.

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 & 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 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

Fire Chief/Budget Officer

Voseph Rodondi

Lebanon Fire District

Lebanon Fire District

Fiscal Year 2022-2023 Consolidated Budget

		Consolidated	20	30	40	70
Description	FTE	Proposed 2023	Consolidated General Fund	Consolidated Debt Fund	Consolidated Enterprise	Consolidated Non-Depart
Federal Grant		137,295	137,295			
Bond Proceeds		10,000,000	10,000,000	0		
Property Taxes		5,856,151	5,085,571	770,580		
Fire Med		56,000		ŕ	56,000	
Ambulance Fees		3,044,000			3,044,000	
Ambulance Fees Collect		29,000			29,000	
Interest on Investment		100,000	25,000	75,000		
Miscellaneous Revenue		15,950	15,450		500	
Fuel & Parts Reimbursement		0	0			
From Fire Fund		0	0	0	0	0
From Reserve Fund		0	0		0	0
GEMT Revenue		834,319			834,319	
Beginning Balance		19,723,847	1,297,935	15,029,108		3,396,804
REVENUE		39,796,562	16,561,251	15,874,688	3,963,819	3,396,804
Fire Chief	1.00	192,773	134,941		57,832	
Operations Chief	1.00	141,522	70,761		70,761	
R & R Coordinator	1.00	104,083	104,083			
Fire Marshal	1.00	143,322	143,322			
Training Chief	1.00	142,122	142,122			
Battalion Chief	3.00	372,344	223,406		148,938	
Lieutenant	6.00	633,687	158,421		475,266	
Deputy Fire Marshal	1.00	98,101	98,101			
Fringe Benefits		2,631,308	1,435,878		1,195,430	
Engineer	6.00	578,171	144,543		433,628	
Firefighter	15.00	1,205,346	904,011		301,335	
Single-Role Medic	4.00	185,104			185,104	
Firefighter (Volunteer)		45,000	45,000			
Office Administrator	1.00	94,538	94,538			
Administrative Assistant	2.00	130,624	64,566		66,058	
Part-time		0			0	
Overtime		643,360	347,743		295,617	
PERSONNEL	43.00	7,341,405	4,111,436	0	3,229,969	0

Lebanon Fire District

Fiscal Year 2022-2023 Consolidated Budget

		Consolidated	20	30	40	70
Description	FTE	Proposed 2023	Consolidated General Fund	Consolidated Debt Fund	Consolidated Enterprise	Consolidated Non-Depart
Advertising		9,500	9,500		-	-
Communications		40,400	40,400			
Bank Fees - Bond		35		35		
Bond Fees		0		0		
Computer Expense		70,500	70,500			
Contract Services		641,205	515,805		125,400	
Dept/Operating Expense		121,025	112,575		8,450	
Dept/Operating Supplies		225,200	124,800		100,400	
Personal Protective Equipment		138,750	138,750		0	
Maintenance Supplies		8,500	8,500			
Dues & Subscriptions		16,860	16,860			
Elections		0	0			
Education & Training		73,225	73,225			
Insurance		87,500	87,500			
Unemployment Insurance		1,000	1,000			
Uniforms		32,000	32,000			
Maint/Building		72,250	72,250			
Maint/Equipment		22,650	21,050		1,600	
Maint/Vehicles		216,100	146,100		70,000	
Meetings & Conferences		29,200	29,200			
Health & Wellness		53,650	53,650			
Office Supplies		4,500	4,500			
Petroleum		130,000	50,000		80,000	
Fuel & Parts to be Reimbursed		0	0			
Postage		6,500	6,500			
Refunds		74,000			74,000	
Utilities		48,150	48,150			
MATERIALS & SUPPLIES		2,122,700	1,662,815	35	459,850	0

Lebanon Fire District

Fiscal Year 2022-2023 Consolidated Budget

		Consolidated Proposed	20 Consolidated	30 Consolidated	40 Consolidated	70 Consolidated
Description	FTE	2023	General Fund	Debt Fund	Enterprise	Non-Depart
Buildings		10,530,000	10,110,000			420,000
Other Equipment		204,500	15,000		44,000	145,500
Vehicles		860,000	0		230,000	630,000
CAPITAL ASSETS		11,594,500	10,125,000	0	274,000	1,195,500
Retiree Expense		162,000	162,000			
Retiree Insurance Reserve		700,000				700,000
Leave Reserve		200,000				200,000
SPECIAL PAYMENTS		1,062,000	162,000	0	0	900,000
Operating Contingency		500,000	500,000		0	
To Fire Fund		10,000,000		10,000,000		0
To Ambulance Fund		0	0			
To Reserve Fund		0	0			
Bonds - Principle		130,000		130,000		
Bonds - Interest		589,500		589,500		
Truck Bond - Principle		106,000		106,000		
Truck Bond - Interest		20,080		20,080		
Unallocated/Fund Balance		6,330,377		5,029,073	0	1,301,304
DEBT & CONTINGENCY		17,675,957	500,000	15,874,653	0	1,301,304
TOTAL EXPENSES		39,796,562	16,561,251	15,874,688	3,963,819	3,396,804
GAIN (LOSS)		0	0	0	0	0

Consolidated General Fund FY 2022-23

2020	2021	2022	2022		1	1	2023	201	202	203	204	205	206	207	210 Operating &
Actual	Actual	Adopted	Estimated	Acct #	Description	FTE	Proposed	Suppression	Prevention	Legislative	Admin	Maintenance	Training	Volunteers	Debt Services
345,288	636,793	220,000	220,000		Federal Grants	FIE	137,295	0	Fievention	Legisiative	Aumm	ivialiteilalice	Halling	137,295	Dept Services
340,425	030,793	220,000	136,635		Conflag Revenue		137,295	0						137,295	
4,474,478	4,698,036	4,954,681	4,983,001				F 00F F71		491,867	71,010	726 401	455,450	368,308	244.042	
			4,983,001		Property Taxes		5,085,571	2,628,493	491,807	71,010	726,401	455,450	308,308	344,042	
0	151	250	-		Donations		250	250	2 200						
8,151	5,132	3,200	3,814		Fee Revenue		3,200		3,200						
89,262	26,271	25,000	13,058		Interest on Investment		25,000	25,000							
144,618	50,795	12,000	27,500		Miscellaneous Revenue		12,000	12,000							
218,791	69,426	0	0		Fuel & Parts Reimbursement		0					0			
0	335,200	2,023,190	638,944		Beginning Balance		1,297,935	635,935							662,000
0	772,693	9,064,285	0		Transfer from Bond Fund		10,000,000	10,000,000							
36,150	0	0	31,707	490170	Transfer From Reserve Fund		0	0							
5,657,163	6,594,497	16,302,606	6,054,659		REVENUE		16,561,251	13,301,678	495,067	71,010	726,401	455,450	368,308	481,337	662,000
127,408	119,660	137,333	123,561		Fire Chief	0.70	134,941	134,941							
87,362	67,387	76,105	70,630		Operations Chief	0.50	70,761	70,761							
94,291	100,671	102,289	103,803	500010	R & R Coordinator	1.00	104,083							104,083	
129,030	89,621	136,003	143,508	500012	Fire Marshal	1.00	143,322		143,322						
127,613	133,111	139,011	141,458	500013	Training Chief	1.00	142,122						142,122		
203,369	206,981	233,691	220,176	500015	Battalion Chief	1.80	223,406	223,406							
152,025	167,680	216,878	177,388	500020	Lieutenant	1.50	158,421	158,421							
88,094	89,621	89,621	93,080	500025	Deputy Fire Marshal	1.00	98,101		98,101						
1,197,865	1,328,780	1,517,034	1,454,559		Fringe Benefits	0.00	1,435,878	1,028,733	168,088		89,592		77,546	71,919	
143,956	144,335	196,723	140,701		Engineer	1.50	144,543	144,543	,		,		, ,	,	
792,163	876,546	917,877	927,958		Firefighter	11.25	904,011	904,011							
48,766	45,260	60,000	50,480		Firefighter (Volunteer)	0.00	45,000	, ,						45,000	
85,574	88,114	92,765	87,928		Office Administrator	1.00	94,538				94,538			,	
47,922	53,190	63,333	60,017		Administrative Assistant	1.00	64,566				64,566				
1,200	0	0	0		Extra Hire	0.00	0.,500				0.,500				
0	(402,731)	0	0		Conflag, Etc.	0.00	0								
230,126	354,681	356,392	445,380		Overtime	0.00	347,743	245,412	60,356		500		22,740	18,735	
3,556,763	3,462,907	4,335,054	4,240,627	300000	PERSONNEL	23.25		2,910,228	469,867	0	249,196	0	242,408	239,737	0
17,278	4,882	7,600	9,000	610100	Advertising		9,500		100,001	-	4,500			5,000	
0	(98,664)	0	0		Conflag Expense		0	0			,,,,,,,			,,,,,,	
28,912	25,961	40,400	37,761		Communications		40,400				40,400				
37,791	48,470	66,500	66,500		Computer Expense		70,500				69,500			1,000	
350,922	485,608	429,450	383,403		Contract Services		515,805	177,200		45,000	239,705	14,500	8,400	31,000	
90,093	93,400	102,700	87,430		Dept/Operating Expense		112,575	21,000	4,400	3,775	12,100	500	2,500	68,300	
139,949	122,406	126,200	126,200		Dept/Operating Supplies		124,800	82,900	20,800	3,773	12,100	300	20,000	1,100	
90,891	115,042	113,750	113,750		Personal Protective Equipment		138,750	82,750	20,000				20,000	56,000	
10,645	20,012	8,500	8,500		Maintenance Supplies		8,500	62,730				8,500		30,000	
16,408	15,453	17,110	17,110		Dues & Subscriptions		16,860			16,235		6,300		625	
10,408	11,925	6,000	6,000		Elections		10,800			10,233				023	
73,922	58,423	59,850	59,850		Education & Training		73,225			U			52,000	21,225	
68,740	73,475	84,050	84,050		Insurance		73,223 87,500				85,000		32,000	2,500	
7,267	73,475	2,000	1,000	614000			1,000				85,000			1,000	
								12.000							
69,748	59,728	51,000	51,000		Uniforms		32,000	12,000				70.050		20,000	
25,035	20,012	25,350	15,350		Maint/Building		72,250	15 600				72,250			
13,723	12,926	21,050	21,050		Maint/Equipment		21,050	15,600				5,450			
99,888	137,783	131,100	131,100		Maint/Vehicles		146,100					146,100	24 25-	2 25-	
54,724	32,760	59,650	28,200		Meetings & Conferences		29,200			6,000			21,000	2,200	
27,993	24,030	22,040	54,690		Health & Wellness		53,650						22,000	31,650	
5,708	6,033	5,000	3,000		Office Supplies		4,500				4,500				
26,789	28,975	37,000	45,170		Petroleum		50,000					50,000			
219,419	36,403	0	0		Fuel & Parts to be Reimbursed		0					0			
7,450	4,691	7,500	6,050		Postage		6,500		i		6,500				
49,621	49,374	48,150	44,077	619000	Utilities	1	48,150					48,150			
1,532,914	1,389,376	1,471,950	1,400,241		MATERIALS & SUPPLIES		1,662,815	391,450	25,200	71,010	462,205	345,450	125,900	241,600	0

Consolidated General Fund

FY 2022-23

2020	2021	2022	2022				2023	201	202	203	204	205	206	207	210 Operating &
Actual	Actual	Adopted	Estimated	Acct #	Description	FTE	Proposed	Suppression	Prevention	Legislative	Admin	Maintenance	Training	Volunteers	Debt Services
42,574	439,684	9,096,985	135,069	721000	Buildings		10,110,000	10,000,000				110,000			
22,851	67,751	22,500	22,500	726000	Other Equipment		15,000	0	0		15,000	0	0		
33,999	772,693	0	31,707	728000	Vehicles		0	0				0			
99,424	1,280,128	9,119,485	189,276		CAPITAL		10,125,000	10,000,000	0	0	15,000	110,000	0	0	0
0	0	255,921	0	800050	Operating Contingency		500,000								500,000
100,414	180,198	187,000	187,000	800060	Retiree Expense		162,000								162,000
1,024,617	240,000	930,681	0	900200	To Ambulance Fund		0								0
40,000	0	0	0	900300	To Reserve Fund		0								0
0	0	0	0	900250	To Bond Fund		0								0
1,165,031	420,198	1,373,602	187,000		DEBT & TRANSFERS		662,000	0	0	0	0	0	0	0	662,000
6,354,133	6,552,609	16,300,091	6,017,144		TOTAL EXPENSES		16,561,251	13,301,678	495,067	71,010	726,401	455,450	368,308	481,337	662,000
(696,970)	41,888	2,515	37,515		GAIN/ (LOSS)		(0)	(0)	0	0	0	0	0	0	0

2020	2021	2022	2022			2023
Actuals	Actuals	Adopted	Estimated	Account Number	Description	Proposed
16128089	0	0.00	0.00	030-301-410750	Bond Proceeds	
425,390	768,052	699,750	699,750	030-000-470300	Property Taxes-Bonds	770,580
13,478	125,066	126,000	79,630	030-000-481000	Interest on Investment	75,000
0	0	0	0	030-301-490120	From Fire Fund	0
420,000	772,693	15,107,142	15,107,142	030-000-499010	Beginning Balance	15,029,108
16,986,957	1,665,811	15,932,892	15,886,522		REVENUE	15,874,688
500	0	35	10	030-301-611200	Bank Fees-Bond	35
186,825	0	0	0	030-301-613150	Bond Fees	0
187,325	0	35	10		MATERIALS & SERVICES	35
815,000	60,000	105,000	105,000	030-301-955100	Bonds-Principle	130,000
20,284	616,015	594,750	594,750	030-301-956100	Bonds-Interest	589,500
96,000	101,000	103,000	103,000	030-301-955105	Truck Bond-Principle	106,000
29,911	25,200	22,666	22,666	030-301-956105	Truck Bond - Interest	20,080
0	772,693	9,064,285	0	030-301-900100	Transfer to Fire Fund	10,000,000
961,195	1,574,908	9,889,701	825,416		TRANSFERS & DEBT	10,845,580
1,148,520	1,574,908	9,889,736	825,426		EXPENSES	10,845,615
15,838,437	90,903	6,043,156	15,061,096		GAIN / (LOSS)	5,029,073

2020	2021	2022	2022				2023
Actuals	Actual	Adopted	Estimated	Account Number	Description	FTE	Proposed
75,780	56,600	\$56,000	56,000	040-410-480050	Fire-Med Subscriptions		56,000
2,444,140	2,874,967	\$2,650,000	2,829,000	040-410-480100	Ambulance Fees Current		3,044,000
29,185	32,791	\$13,500	26,000	040-410-480200	Ambulance Fees Collect		29,000
216	393	\$500	3,837	040-410-481400	Miscellaneous		500
1,024,617	240,000	\$930,681	0	040-410-490120	From Fire Fund		
0			0	040-410-490170	From Reserve Fund		
86,877	239,485	90,000	802,000	040-410-480250	GEMT Revenue		834,319
3,660,816	3,444,236	3,740,681	3,716,837		REVENUE		3,963,819
54,603	51,283	55,798	52,955	040-410-500001	Fire Chief	0.30	57,832
87,362	67,387	69,505	70,629	040-410-500004	Operations Chief	0.50	70,761
135,579	137,987	145,992	146,784	040-410-500015	Battalion Chief	1.20	148,938
456,075	503,041	475,019	467,732	040-410-500020	Lieutenant	4.50	475,266
1,018,043	1,061,789	1,284,903	1,131,593	040-410-500030	Fringe Benefits	0.00	1,195,430
431,869	433,006	435,880	422,103	040-410-500035	Engineer	4.50	433,628
260,493	237,666	297,275	258,782	040-410-500040	Firefighter	3.75	301,335
162,772	191,850	279,818	247,592	040-410-500045	Single-Role Medic	4.00	185,104
58,026	61,531	64,761	62,714	040-410-500050	Administrative Assistant	1.00	66,058
3,644	1,441	4,020		040-410-502500	Part Time	0.00	
179,530	277,021	274,210	386,973	040-410-506000	Overtime	0.00	295,617
2,847,996	3,024,002	3,387,181	3,247,857		PERSONNEL	19.75	3,229,969

2020	2021	2022	2022				2023
Actuals	Actual	Adopted	Estimated	Account Number	Description	FTE	Proposed
404,000	(176,000)	0	0	040-410-610150	Bad Debt Reserve		
96,981	149,276	122,450	252,740	040-410-611300	Contract Services		125,400
2,833	6,695	3,550	3,550	040-410-612400	Dept/Operating Expense		8,450
89,880	107,650	100,500	100,500	040-410-612500	Dept/Operating Supplies		100,400
0	0	0	0	040-410-612550	Personal Protective Equipment		0
987	1,076	1,000	0	040-410-615700	Maint/Equipment		1,600
35,668	32,883	35,000	64,059	040-410-615800	Maint/Vehicles		70,000
22,439	29,867	31,000	60,071	040-410-618000	Petroleum		80,000
49,353	85,487	60,000	60,000	040-410-618500	Refunds		74,000
702,142	236,934	353,500	540,920		MATERIALS & SUPPLIES		459,850
221,983	6,476	0	24,300	040-410-726000	Other Equipment		44,000
292,694	0	0	39,491	040-410-728000	Vehicles		230,000
514,677	6,476	0	63,791		CAPITAL		274,000
0	0	0	0	040-410-800050	Operating Contingency		0
0	0	0	0		CONTINGENCY		0
4,064,816	3,267,412	3,740,681	3,852,568		TOTAL EXPENSES		3,963,819
(404,000)	176,824	0	(135,731)		GAIN / (LOSS)		0

2020	2021	2022	2022			2023	Buildings	Employee	Equipment	Non-Allocated
Actuals	Actuals	Adopted	Estimated	Acct #	Description	Proposed	701	703	705	
125	0	0	0	480000	Donations	0				
76,150	0	0	0	490120	From Fire Fund	0				
0	0	1,818,250	31,707	499010	Beginning Balance	3,396,804	460,000	900,000	735,500	1,301,304
76,275	0	1,818,250	31,707		REVENUE	3,396,804	460,000	900,000	735,500	1,301,304
2,895	0	420,000	0	721000	Buildings	420,000	420,000			
0	0	81,250	0	723000	Other- Equipment	105,500			105,500	
0	0	700,000	0	723010	Other - Retiree Expense	700,000		700,000		
0	0	200,000	0	723015	Other - Leave Expense	200,000		200,000		
	0	40,000	0	726000	Building Equipment	40,000	40,000			
	0	377,000	0	728000	Vehicle Expense	630,000			630,000	
	0	0	0	728500	Station Equipment	0			0	
420,000	0	0	0	900250	Transfer to 030(Debt/Bon	0	0			
0	0	0	0	900100	Transfer to Fire	0	0			
0	0				Non-Allocated Funds	1,301,304				1,301,304
422,895	0	1,818,250	0		EXPENSES	3,396,804	460,000	900,000	735,500	1,301,304
(346,620)	0	0	31,707		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 lifespan.

FY 2022 / 2023 LINE ITEM DETAIL SHEET FUND 020 DEPT 201 - FIRE SUPPRESSION

Line Item	Description	Sub-Line	e Item	Line Total
611300	Contract Services Incident View Rescue Tools 911 Dispatch (3/4 of total amount) PS Trax - PPE Module Interra Emergency Technical Decon Active 911	\$ \$ 14 \$ \$ 1	7,000.00 2,000.00 3,700.00 1,300.00 7,000.00 4,500.00 1,700.00	\$ 177,200.00
612400	Department Operating Expense Employee Recognition Research & Development FC Miscellaneous	\$ 1	0,000.00 0,000.00 1,000.00	\$ 21,000.00
612500	Department Operating Supplies Hose Nozzles/Appliances Class "A" Foam Haz Mat/Air Monitoring Supplies! Traffic Management Radios/Minitors Technical Rescue Gear Rehab Supplies Small Power Equipment Knox Key and Drug Secure Devices! Hand Tools/Lighting/Salvage! Miscellaneous	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,000.00 7,000.00 7,200.00 4,000.00 700.00 5,000.00 3,500.00 7,000.00 2,500.00 4,500.00	\$ 82,900.00
612550	Personal Protective Equipment Structural Turnouts (Full Ensembles) Hoods/Structural Gloves/straps Personal Lighting Wildland Clothes Boots Non-Entry Personnel Equipment Eye Protection Helmets and Shields Gear bags Misc (totes, safety vests, utility gloves)	\$ \$ \$ \$ \$ \$	2,000.00 3,500.00 1,250.00 3,500.00 1,000.00 1,000.00 5,000.00 1,000.00	\$ 82,750.00

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			\$	391,450.00
	Capital				
721000	Buildings				
	_				
	Fire Station Construction (Bond)	\$	10,000,000.00		
	Fire Station Construction (Bond)	\$	10,000,000.00	\$	10,000,000.00
726000	Fire Station Construction (Bond) Department Operating Equipment	\$	10,000,000.00	\$	10,000,000.00
726000		\$	10,000,000.00	\$ \$	10,000,000.00
726000 728000		\$	10,000,000.00	,	10,000,000.00
	Department Operating Equipment	\$	10,000,000.00	\$	10,000,000.00
	Department Operating Equipment	\$	10,000,000.00	,	10,000,000.00

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 & 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 & Life Safety Division. Through proactive education programs, the Fire & 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.

Other important functions of the Fire & 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 & 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 & 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 they frequently 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 2022 / 2023 LINE ITEM DETAIL SHEET FUND 020 DEPT 202 - FIRE & LIFE SAFETY

Line Item	Description	Sub-Li	ne Item	Li	ne Total
612400	Department Operating Expense				
	Fire Extinguisher Classes/Prop Maintenance	\$	750.00		
	Self Inspection Program		1,000.00		
	Addressing	\$ \$	500.00		
	CPR Recertification Fees (AHA)		-		
	Fire Prevention Week	\$	2,000.00		
	Chimney Brush Program	\$	150.00	\$	4,400.00
612500	Department Operating Supplies				
	Fire Investigations/Tools/Equipment	\$	4,000.00		
	Code Enforcement Materials		2,500.00		
	Education Materials	\$ \$	800.00		
	Smoke Detectors	\$	3,600.00		
	Public Education Materials	\$	3,700.00		
	Public Outreach Materials	\$	1,500.00		
	Residential Evaluation Program		-		
	Public Information	\$	2,000.00		
	Child Car Seat Program	\$	1,200.00		
	Life Jacket Program	\$	1,500.00	\$	20,800.00
	TOTAL MATERIALS & SERVICES			\$	25,200.00
	Capital				
726000	Department Operating Equipment			ø	
				\$	-

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 2022 / 2023 LINE ITEM DETAIL SHEET FUND 020 DEPT 203 - LEGISLATIVE

Line Item	Description	Sub	Sub-Line Item		Line Total	
611300	Contract Services Legal Expenses	\$	45,000.00	\$	45,000.00	
612400	Department Operating Expense					
	Ethics Commission Fee	\$	775.00			
	Board Member Stipend	\$	3,000.00	\$	3,775.00	
612900	Dues & Subscriptions					
	Oregon Fire Dist. Directors Assoc.	\$	1,500.00			
	Special Districts Association	\$	4,125.00			
	League of Oregon Cities	\$	500.00			
	Oregon Fire Chief's Association	\$	600.00			
	Oregon State Ambulance Association	\$	2,625.00			
	National Fire Protection Association	\$	1,500.00			
	Intl. Assoc. of Arson Investigators	\$	1,000.00			
	Misc Professional Associations	\$	3,035.00			
	Chamber of Commerce	\$	850.00			
	DAS State Procurement	\$	500.00	\$	16,235.00	
613100	Elections					
	Board Member Elections	\$	-	\$	-	
616000	Meetings & Conferences					
	Conferences	\$	6,000.00	\$	6,000.00	
	Total Materials & Services			\$	71,010.00	

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 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 2022 / 2023 LINE ITEM DETAIL SHEET FUND 020 DEPT 204 - FINANCE/ADMINISTRATION

Line Item	Description	Sub	-Line Item	Li	ne Total
610100	Advertising				
	Public Notices	\$	1,600.00		
	Recruitment - Daily Disp., NTN, Other	\$ \$	2,100.00		
	Flash Alert	\$	300.00		
	Misc., business cards	\$	500.00	\$	4,500.00
611200	Communications				
	Phone Bill	\$	9,400.00		
	Cell, Data, Internet	\$	31,000.00	\$	40,400.00
611240	Computer Expense				
	Computer and Server Licenses	\$	32,000.00		
	Hardware	\$	17,000.00		
	Website	\$	500.00		
	EMS Charting Computers/MDT's	\$	20,000.00	\$	69,500.00
611300	Contract Services				
	Springbrook Software Support	\$	7,000.00		
	Finance Director (Contract)	\$	37,750.00		
	Audit Firm	\$	15,500.00		
	MBVA Lease	\$	88,605.00		
	EPR Systems - Inspections software	\$	1,500.00		
	Disaster Preparedness MOU	\$	20,000.00		
	CIS-GASB 75 Valuation	\$	3,000.00		
	CrewSense Staffing Software	\$	4,500.00		
	IGA-City of Lebanon for IT	\$	50,000.00		
	Oregon Audit Division	\$	350.00		
	Copier Fee	\$	9,000.00		
	Background Checks	\$	2,500.00	\$	239,705.00
612400	Department Operating Expense				
	Bank and Merchant Fees	\$	10,500.00		
	Misc, Scan, Shred, Printing	\$	600.00		
	Recruitment/Testing Misc costs	\$	1,000.00	\$	12,100.00

614000	Insurance	\$ 85,000.00	\$ 85,000.00
617000	Office Supplies	\$ 4,500.00	\$ 4,500.00
618200	Postage	\$ 6,500.00	\$ 6,500.00
	Total Materials & Services		\$ 462,205.00
726000	Capital Equipment Switches	\$ 15,000.00	
	Total Capital		\$ 15,000.00

FUND 020 – GENERAL FUND MAINTENANCE DEPARTMENT 205

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 that 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 Lacomb, Berlin, Fairview and Weirich Drive. During this budget year demolition and construction will begin on our new 2019 voter approved main fire station and headquarters on Oak Street. This new capital project is anticipated to be completed in late 2023-early 2024.

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

FY 2022 / 2023 LINE ITEM DETAIL SHEET FUND 020 DEPT 205 - MAINTENANCE

Line Item	Description	Sub	Sub-Line Item		Line Total	
611300	Contract Services					
	HVAC Contract	\$	2,400.00			
	Security Alarm System	\$	3,250.00			
	Fire Sprinkler/Back Flow Testing	\$	1,850.00			
	Overhead Door Maintenance	\$	2,000.00			
	PS Trax Vehicle & SCBA Software	\$	5,000.00	\$	14,500.00	
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	\$	500.00			
	Misc./paint/flags/kitchen	\$	500.00	\$	8,500.00	
615600	Maintenance - Building & Grounds					
	Electrical	\$	2,500.00			
	Mechanical	\$	1,500.00			
	Plumbing	\$	600.00			
	Appliance Maintenance	\$ \$ \$	500.00			
	Grounds Maintenance	\$	2,150.00			
	Building Maintenance	\$	65,000.00	\$	72,250.00	
615700	Maintenance of Equipment					
	Fire Extinguisher Maintenance	\$	1,800.00			
	Ladder and Aerial Testing	\$	3,150.00			
	Other Power Equipment	\$	500.00	\$	5,450.00	
615800	Vehicle Maintenance					
	Vehicle Striping	\$	1,100.00			
	Vehicle Maintenance	\$	145,000.00	\$	146,100.00	
618000	Petroleum Products					
	Gasoline, Diesel, Fuel Station, etc.	\$	50,000.00	\$	50,000.00	
618050	Fuel to be Reimbursed					
	City & School District (to be reimbursed)	\$	-	\$	-	

619000	Utilities			
	Garbage Service	\$ 5,200.00		
	Electricity	\$ 32,000.00		
	Propane	\$ 1,200.00		
	Natural Gas	\$ 8,000.00		
	Storm Water	\$ 1,750.00	\$	48,150.00
	Total Materials & Services		\$	345,450.00
	Capital			
721000	Buildings			
	Roof Sta 34	\$ 110,000.00		
			\$	110,000.00
726000	Equipment			
		\$ -	\$	-
	Total Capital	\$ -	\$ \$	- 110,000.00

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 2022 / 2023 LINE ITEM DETAIL SHEET FUND 020 DEPT 206 - TRAINING

Line Item	Description	Sub	-Line Item	Li	ne Total
611300	Contract Services				
	NTN Testing	\$	500.00		
	Computer Based Training	\$	6,200.00		
	Physical Fitness Equipment Repair	\$	1,700.00	\$	8,400.00
612400	Department Operating Expense				
	Testing Materials and Expenses	\$	1,500.00		
	Miscellaneous	\$	1,000.00	\$	2,500.00
612500	Department Operating Supplies				
	Training Supplies	\$	7,000.00		
	Training Aids/Props	\$	13,000.00	\$	20,000.00
613200	Education & Training				
	Instructor Development	\$	2,000.00		
	Staff Training	\$	50,000.00	\$	52,000.00
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			\$	125,900.00
	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 full-time and work alongside our paid and volunteer staff as an integrated part of the crew. The Interns are assigned to either a 24-hour shift or a 40-hour week and participate in all the same activities as the full-time career personnel. Student Intern Firefighters receive a tuition stipend to assist with college expenses and receive valuable working experience.

FY 2022 / 2023 LINE ITEM DETAIL SHEET FUND 020 DEPT 207 - VOLUNTEERS

Line Item	Description	Sub-Line Item		Line Total	
610100	Advertising	\$	5,000.00	\$	5,000.00
611240	Computer Expense	\$	1,000.00	\$	1,000.00
611300	Contract Services				
	LOSAP	\$	20,300.00		
	Online Training Software	\$	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	\$	56,000.00	\$	56,000.00
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	\$	20,000.00	\$ 20,000.00
616000	Meetings & Conferences Training Conferences	\$	2,200.00	\$ 2,200.00
616600	Health & Wellness NFPA physicals Exercise Equipment & Maintenance TB Testing/Flu Shots	\$ \$ \$	28,050.00 1,000.00 2,600.00	\$ 31,650.00
	Total Materials & Services			\$ 241,600.00

FUND 020 – GENERAL FUND

NON-DEPARTMENT AL 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 2022 / 2023 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	\$	-	\$	-
900300	Transfer To Reserve Fund	\$	-	\$	-
900250	Transfer To Bond Fund	\$	-	\$	-
955100	SDC Fees	\$	-	\$	-
	Total Non-Departmental			\$	662,000.00

FUND 030

DEBT FUND

DEBT FUND - 030

ESSENTIAL EXPENDITURES BOND PRINCIPLAL 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 demolition to begin in the summer of 2022.

FY 2022 /2023 LINE ITEM DETAIL SHEET FUND 030 DEPT 301 - DEBT

Line Item	Description	Sul	Sub-Line Item		ne Total
611200	Bank Fees-Bond	\$	35.00	\$	35.00
613150	Bond Fees	\$	-	\$	-
955100	Bond Principle Principle	\$	130,000.00	\$	130,000.00
956100	Bond Interest Interest	\$	589,500.00	\$	589,500.00
955105	Capital Principle Aerial Truck	\$	106,000.00	\$	106,000.00
956105	Capital Interest Aerial Truck	\$	20,080.00	\$	20,080.00
900100	Transfer to Fire Fund Buildings Vehicles	\$ \$	10,000,000.00	\$	10,000,000.00
	Total Expenses for Bonds			\$	10,845,615.00

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 2022 / 2023 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	\$	5,700.00		
	Stretcher Maintenance	\$	11,700.00		
	Physician Advisor	\$	9,000.00		
	Electronic Charting Program (ESO)	\$	18,000.00		
	9-1-1 Dispatch (1/4 of total amount)	\$	47,900.00		
	PS TRAX	\$	1,000.00		
	Electronic Claims	\$	2,800.00		
	Heart Monitor Maintenance	\$	1,800.00		
	GEMT Administration Fees	\$	25,000.00		
	Background Checks	\$	2,500.00	\$	125,400.00
612400	Department Operating Expense				
	EMS Provider Recertification	\$	5,500.00		
	Licensing	\$	2,400.00		
	Meal Reimbursements	\$	550.00		
				\$	8,450.00
612500	Department Operating Supplies				
	EMS Medical Supplies	\$	94,000.00		
	Heart Monitor Supplies	\$	3,200.00		
	Oxygen	\$	2,700.00		
	Insurance Forms	\$	500.00	\$	100,400.00
612550	Personal Protective Equip				
0.200	Helmets/Jackets/Pants/Gloves	\$	-	\$	-
615700	Maintenance of Equipment				
310100	Medical Equipment/Misc. Repair	\$	500.00		
	Stretcher Repair	\$	1,100.00	\$	1,600.00
615800	Vehicle Maintenance				
313000	Vehicle Maintenance	\$	70,000.00	\$	70,000.00

618000	Petroleum Products Diesel/Gasoline	\$	80,000.00	\$	80,000.00
640500		•	00,000.00	•	,
618500	Refunds Refund of Ambulance Overpayments	\$	74,000.00	\$	74,000.00
	Total Materials & Services			\$	459,850.00
	Capital				
726000	Equipment				
	Auto loader/Cot	\$	44,000.00		
				\$	44,000.00
728000	Vehicles			\$	-
	Medic Unit	\$	230,000.00	\$	230,000.00
	Total Capital			\$	274,000.00
800050	Contingency			\$	-

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 DEPARTMENT 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 DEPARTMENT 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 DEPARTMENT 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 2022/2023 LINE ITEM DETAIL SHEET FUND 070 - RESERVE FUND

Line Item	Description	Su	Sub-Line Item		Line Total	
701 - BUILDINGS						
721000	Buildings Major Repairs Capital Improvements	\$ \$	120,000.00 300,000.00	\$	420,000.00	
726000	Building Equipment	\$	40,000.00	\$	40,000.00	
900250	Transfer to 030 (Debt/Bond)			\$		
900100	Transfer to Fire	\$	-	\$	-	
				\$	460,000.00	
703 - EMPLOYEE EXPENSES						
723010 723015	Retiree Expense Leave Expense	\$ \$	700,000.00 200,000.00	\$ \$ \$	700,000.00 200,000.00 900,000.00	
	705 - VEHICLES/	EQUIPME	NT			
723000	Equipment - Reserve/Replacement Heart Monitors Automatic External Defibrillators CPR Devices	\$ \$ \$	20,750.00 17,750.00 7,000.00			
	Radio Infrastructure	\$	60,000.00	\$	105,500.00	
728000	Vehicles - Reserve/Replacement Fleet Reserve	\$	630,000.00	\$	630,000.00	
728500	Station Equipment			\$		
				\$	735,500.00	
	Non Allocated Fund Balance	\$	1,301,304.00		1,301,304.00	
	TOTAL NON-DEPARTMENTAL FUNDS			\$	3,396,804.00	