

Lane Fire Authority / Santa Clara Fire District
Board of Directors – Regular & Budget Committee Meeting Agenda
May 21, 2026 at 6:00 PM
Station 101 88050 Territorial Hwy, Veneta, OR 97487

Public Comment: The Lane Fire Authority Board encourages public input. A person wanting to provide public comment will need to complete and submit an Intent to Speak form to the Chief by 5:00 pm on the day prior to a regularly scheduled board meeting. Public comment is limited to this place on the agenda not to exceed a total of 30 minutes for all commenters. A person giving public comment is limited to an established time limit of (3) three minutes. While speakers may, during public meetings, offer objective criticism of Fire Authority operations and programs, the Board will not hear personal complaints concerning district personnel nor against any person connected with the fire district.

1. Call to Order
2. Flag Salute
3. Budget committee members
 - a. LFA - Budget Committee member acceptance and appointment, as needed
 - ◆ 1 new application
 - b. SCFD - LFA - Budget Committee member acceptance and appointment, as needed
 - ◆ Affirm the return of Cody Fuller
4. **Recess the regular business meeting**
5. **Open the Annual Budget Committee meeting for LFA & SCFD**
 - a. LFA – Appoint the LFA Budget Committee Chairperson
 - b. SCFD – Appoint the SCFD Budget Committee Chairperson
6. **Presentation of the budget message and documents for LFA and SCFD by Fire Chief Dale Borland and staff for fiscal year 2026-2027**
7. **Public Comment on the proposed budgets- (Please state your name and if you are a resident of the fire district. If speaking for an organization, state the name of the organization. The Board reserves the right to refer the matter to the administration.)**
8. **Approve proposed budgets or set next meeting**

LFA RES NO 2025-2026-10 Propose the Budget and Adopt the tax rate levy for 2026-2027

SCFD RES NO 2025-2026-02 Propose the Budget and Adopt the tax rate levy for 2026-2027
9. **Adjourn Budget Committee Meeting**
10. **Reconvene Regular Business Meeting**
11. Public Comment - (Please state your name and if you are a resident of the fire district. If speaking for an organization, state the name of the organization. The Board reserves the right to refer the matter to the administration.)
12. Consent Agenda – Board Action
 - c. April Meeting Minutes (approve with consent agenda motion)
 - d. Financial Report (approve with consent agenda motion)
13. Correspondence

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14. Acknowledgements/Recognition/Promotions

15. IAFF

16. Volunteer Association

17. Staff Reports

e. Fire Chief

f. Assistant Chief

18. Business Items

g. Lane Fire Authority

h. Santa Clara Fire

19. Late/Closing Items

20. Adjournment

Next regular meeting June 16th at Station 116 3939 River Road, Eugene, OR 97404

Lane Fire Authority & Santa Clara Fire
Minutes for April 21, 2026, Board Meeting
Lane Fire Authority, 88050 Territorial Road, Veneta, OR 97487

The regular board meeting for Santa Clara Fire and Lane Fire Authority was called to order at 1300 by Board Presidents Russ Sirotek and Pete Holmes. The meetings were held virtually and in person.

Board Members Present:

<input checked="" type="checkbox"/> Pete Holmes In person	<input checked="" type="checkbox"/> Curt Wilson In person	<input checked="" type="checkbox"/> Ryan Walker On line	<input checked="" type="checkbox"/> Mark Boren In person	<input type="checkbox"/> Greg Deedon
<input checked="" type="checkbox"/> Rod Graves Online	<input type="checkbox"/> Susan Smith	<input checked="" type="checkbox"/> Don Phillips Online	<input checked="" type="checkbox"/> Russ Sirotek Online	<input type="checkbox"/> Mike Dennis

Flag Salute: Flag salute recited.

Public Comment: None.

Consent Agenda: Chief Borland reported that the finances are looking good in Personnel Services and under budget in other areas. Santa Clara has received 104.9% of their taxes and to date, LFA has exceeded their projection as well. The Finance Committee has been meeting often and working on multiple budgets options. Two different budget messages will need to be created as well. Advertisement for the May 21st Budget Committee Meeting at Station 101 will be done May 1st in the paper and on the website and the budget will be available on May 20th.

Chief Borland also reported that the phone system at 115 is down and will need to be upgraded. The server will also need to be upgraded as it is becoming obsolete and will cost approximately \$100,000.

Director Boren moved to approve the consent agenda, seconded by Director Wilson. Vote – 4:0.

Correspondence: None.

Acknowledgements/Recognition/Promotions: Chief Borland reported that Charlotte Parmenter has promoted.

IAFF: Bill Potterf reported that everyone is working hard and that we are down one more person as Hayley just completed her last shift. He also stated that Matt Snauer is retiring soon.

Volunteer Association: None.

Staff Reports:

Chief Borland reported on the following:

- The first Civil Service Commission Meeting was held last night. John Baxter and Tim Hise were present and Bill Clendenen was unable to attend. He reported that the meeting went well and that Rose put together a handbook of the Civil Service rules, the labor contract, SOGs, and job descriptions. The rules were adopted and John Baxter (Secretary) will be on a two-year term,

Bill Clendenen will be on a three year term, and Tim Hise (Chairperson) will be on a four year term. The next meeting will be in late May. Assistant Chief Douglass stated that the meetings are public so a set quarterly meeting schedule for the next year will be posted on the website.

- Chief Borland participated in an interview with KPNW regarding the levy. He stated that the City of Veneta passed a resolution in support of the levy. Chief Borland, Assistant Chief Douglass, and PIO Holmes did a follow up interview with Lillian at Lookout Local and the article should be out late this week or first of next week.
- Events - Open House at Station 101 this Saturday from 11:00 am to 2:00 pm; a Q&A session on April 30th at Station 101 at 6:30 pm; a Q&A session on May 2nd from 10:00 am to 12:00 pm; and Local 851 will host a Town Hall at LaVelle Vineyards on May 1st at 6:00 pm.
- There will be a retirement party for Matt Snauer on May 2nd at 2:00 pm at Station 115.
- Summer fire season preparation has begun. We will be providing tender standby for ODF again this summer.
- Task Force Symposium is coming up next week and he has been invited by OSFM to sit on a panel regarding conflagration deployments.
- Pack Testing will be May 3rd and May 5th.
- At a future date, he will be sending out information to the board about becoming an LCOG member. We currently pay \$828/year for our subscription to RLID with LCOG and this would increase the cost to \$1,020/year. It would also allow for access of up to 12 hours of LCOG staff time for mapping, legal services, and LCOG vendor contracts. One of our board members would need to become an LCOG board member and they meet four times per year. The board would need to pass a resolution to get the process started.
- Things have been busy and we are averaging 18.6 calls per day and will most likely be picking up.
- All of the Fire West equipment for our dispatch frequency on Blanton and Walker have been upgraded. They were at least 35 years old. It is now being monitored and we are in much better shape. He gave an explanation on how the radio fees are calculated.

Assistant Chief Douglass reported on the following:

- She shared that we are currently at 66.6% of our budgeted ambulance transport revenue and we are approximately 81% through our budget year. We are currently averaging approximately \$172,500 per month in revenue and we are anticipating being at \$2,000,000 in transport revenue by the end of the fiscal year, which is \$500,000 less than what we budgeted for.
- Up until two weeks ago, we were still working on transport paperwork with Blue Cross Blue Shield. As of last week, everything seemed to be approved and a test batch of 12 claims was submitted.
- We are waiting on a May 15th projection to receive more GEMT revenue, but it looks like we will be under what was budgeted for GEMT.
- Work continues on the Countywide Ambulance Task Force. Data collection and dissemination is ongoing. They will be splitting into subgroups to focus on legislative groups and system strategies.
- A gentleman who had been in a bad accident stopped by Station 101 to say thank you.

PIO Holmes reported on the following:

- Lots of events coming up and going into May which is typically Wildfire Prevention month. She will be gearing up to be doing couple Veneta Farmer's Markets in May and June.

Lane Fire Authority Business Items:

Topic	Budget Committee Member Status
Discussion	Chief Borland reported that he sent one Budget Committee Member application in the board packets and sent another one that he had just received. Eric Ansbro and Michael Dorman have confirmed they will be returning and the two new applications are from Randy Wood and Mike Brotherton.
Action taken	Director Boren moved to reaffirm Eric Ansbro and Michael Dorman and appoint Randy Wood and Mike Brotherton to the Lane Fire Authority Budget Committee, seconded by Director Wilson. Vote – 4:0.

Santa Clara Fire Business Items:

Topic	Budget Committee Member Status
Discussion	Chief Borland stated that Frank Taubenkrau and Pat Sirotek have confirmed that they will be returning to serve as Budget Committee Members, but that he has not been able to reach Tighran Kalapana and has left a voicemail for Cody Fuller. He will try Cody again this week.
Action taken	Director Phillips moved to reaffirm Pat Sirotek and Frank Taubenkrau to the Santa Clara Budget Committee, seconded by Russ Sirotek. Vote – 3:0.

Late/Closing Items: None.

Pursuant to ORS 192.660 (2)(i), the governing body of a public body may hold an executive session to review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request and open hearing.

The board went into Executive Session at 1351.

The regular board meeting was reconvened at 1500. No decisions were made and no actions were taken.

Topic	Chief's Evaluation
Discussion	None.
Action taken	Director Wilson moved to approve the Chief's Evaluation as discussed in Executive Session, seconded by Director Sirotek. Vote – 7:0.

Adjournment: Meeting adjourned at 1501.

NEXT REGULAR BOARD AND BUDGET COMMITTEE MEETING: May 21, 2026, AT 6:00 pm
LOCATION: Lane Fire Authority, 88050 Territorial Road, Veneta, OR 97487

Lane Fire Authority
88050 Territorial
Veneta, OR 97487

Cash Flow Statement

For the Period Ended April 30, 2026

Balance Forward:

Checking - LFA	\$	6,141.51
Ambulance - LFA	\$	4,088.85
Ambulance - LRFR	\$	1,382.28
Money Market	\$	469,097.48
LGIP - General Fund	\$	2,407,116.36
LGIP - Capital Reserve Fund	\$	58,232.53
Total Balance Forward	\$	2,946,059.01

Inflows:

Tax Revenue	\$	35,867.74
Ambulance Revenue	\$	197,408.48
GEMT - CCO/MCO	\$	11,834.00
GEMT - FFS	\$	-
FireMed Revenue	\$	-
Miscellaneous Deposit(s)	\$	3,121.06
Interest - General Fund	\$	8,095.81
Interest - Capital Reserve Fund	\$	198.29
Transfer from Santa Clara	\$	-
Conflgration	\$	-
Grant Income	\$	-
Total Inflows	\$	256,525.38

Outflows:

Checks Written	\$	821,665.82
Total Outflows	\$	821,665.82

Overall Total	\$	2,380,918.57
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Fund Balances:

Checking - LFA	\$	76,312.12
Ambulance - LFA	\$	4,637.73
Ambulance - LRFR	\$	1,362.31
Money Market	\$	169,573.38
LGIP - General Fund	\$	2,072,112.24
LGIP - Capital Reserve Fund	\$	56,920.79
Total	\$	2,380,918.57

Notes:

**Lane Fire Authority
Board Profit & Loss - Budget vs. Actual**

July 1, 2025 through May 10, 2026

	Jul 1, '25 - May ...	Budget	\$ Over Budget	% of Budget
Income				
0403 · Transfer In - Capital Reserve	319,000.00	0.00	319,000.00	100.0%
20.0 · INCOME				
2003 · Miscellaneous Income	62,487.68	40,000.00	22,487.68	156.2%
2005 · Conflagration	487,191.53	219,450.00	267,741.53	222.0%
2006.1 · Interest Income - General Fund	74,281.78	90,000.00	-15,718.22	82.5%
2006.2 · Interest Income - Capital Resrv	5,060.77	0.00	5,060.77	100.0%
2007 · External Training Income				
2007.1 · Prevention Division				
2007.10 · CPR Classes - Prevention Div.	5,086.13	0.00	5,086.13	100.0%
2007.11 · Extinguisher Classes	64.00	0.00	64.00	100.0%
2007.12 · Driveway Inspections	2,600.00	0.00	2,600.00	100.0%
2007.13 · Lock Box	700.00	0.00	700.00	100.0%
2007.14 · Medical/Fire Reports	300.00	0.00	300.00	100.0%
2007.15 · Brycer Income	3,227.70	0.00	3,227.70	100.0%
2007.1 · Prevention Division - Other	45.00	0.00	45.00	100.0%
Total 2007.1 · Prevention Division	12,022.83	0.00	12,022.83	100.0%
2007 · External Training Income - Other	21,899.00	50,000.00	-28,101.00	43.8%
Total 2007 · External Training Income	33,921.83	50,000.00	-16,078.17	67.8%
2008 · Transport				
2008.1 · Transport Returns and Refunds	-1,861.21	0.00	-1,861.21	100.0%
2008 · Transport - Other	1,843,061.34	2,500,000.00	-656,938.66	73.7%
Total 2008 · Transport	1,841,200.13	2,500,000.00	-658,799.87	73.6%
2009 · FireMed Revenue	148,158.90	175,000.00	-26,841.10	84.7%
2011 · Property Tax Receipts	6,875,659.61	6,849,351.00	26,308.61	100.4%
2012 · Service Billing	22,357.82	25,000.00	-2,642.18	89.4%
2013 · Surplus Sale	0.00	100.00	-100.00	0.0%
2014 · Transfer In from SCFD	832,082.00	832,082.00	0.00	100.0%
2015 · GEMT				
2015.1 · FFS	44,748.94	0.00	44,748.94	100.0%
2015.2 · CCO/MCO	185,288.90	0.00	185,288.90	100.0%
2015 · GEMT - Other	0.00	300,000.00	-300,000.00	0.0%
Total 2015 · GEMT	230,037.84	300,000.00	-69,962.16	76.7%
2017 · Tax Anticipation Note Proceeds	1,500,000.00	1,500,000.00	0.00	100.0%
2018 · Insurance Proceeds	34,112.03	0.00	34,112.03	100.0%
Total 20.0 · INCOME	12,146,551.92	12,580,983.00	-434,431.08	96.5%
Total Income	12,465,551.92	12,580,983.00	-115,431.08	99.1%
Gross Profit	12,465,551.92	12,580,983.00	-115,431.08	99.1%
Expense				
30.0 · PERSONNEL SERVICES				
30 · SALARIES				
3011 · Fire Chief	142,172.88	177,583.00	-35,410.12	80.1%
3012 · Assistant Chief	138,603.80	161,601.00	-22,997.20	85.8%
3014 · Line Captain	285,837.60	361,523.00	-75,685.40	79.1%
3015 · Lieutenant	635,588.12	649,946.00	-14,357.88	97.8%
3016 · Engineer	1,211,106.98	1,576,316.00	-365,209.02	76.8%
3017 · Firefighter	79,587.84	0.00	79,587.84	100.0%
3018 · Training Officer	132,555.78	341,334.00	-208,778.22	38.8%
3020 · Maintenance Officer	0.00	70,000.00	-70,000.00	0.0%
3022 · Code Enforcement Officer	99,404.80	117,367.00	-17,962.20	84.7%
3022.1 · Public Education Position	86,670.98	102,429.00	-15,758.02	84.6%
3023 · Business Manager	106,618.82	126,004.00	-19,385.18	84.6%
3024 · Executive Secretary	15,728.65	74,353.00	-58,624.35	21.2%

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual

July 1, 2025 through May 10, 2026

	Jul 1, '25 - May ...	Budget	\$ Over Budget	% of Budget
3025 · Temporary/Seasonal Workers				
3025.1 · Tender Standby	3,456.25	0.00	3,456.25	100.0%
3025.3 · OSFM Staffing	30,483.86	0.00	30,483.86	100.0%
3025 · Temporary/Seasonal Workers - Other	18,700.52	80,275.00	-61,574.48	23.3%
Total 3025 · Temporary/Seasonal Workers	52,640.63	80,275.00	-27,634.37	65.6%
3026 · Overtime				
3026.1 · Overtime - Regular	902,427.54	0.00	902,427.54	100.0%
3026.2 · Overtime to Comp	-147,800.07	0.00	-147,800.07	100.0%
3026.3 · FLSA 1/2 & FLSA OT	150,887.21	0.00	150,887.21	100.0%
3026.5 · Comp Time - Cash Out	21,080.74	0.00	21,080.74	100.0%
3026 · Overtime - Other	0.00	1,251,992.00	-1,251,992.00	0.0%
Total 3026 · Overtime	926,595.42	1,251,992.00	-325,396.58	74.0%
3027 · Vacation Liability	282,300.29	309,000.00	-26,699.71	91.4%
3029 · Single Role Medic				
3029.1 · Single Role Medic - Full Time	77,064.64	0.00	77,064.64	100.0%
3029.2 · Single Role Medic - Part Time	41,001.92	0.00	41,001.92	100.0%
3029 · Single Role Medic - Other	0.00	177,597.00	-177,597.00	0.0%
Total 3029 · Single Role Medic	118,066.56	177,597.00	-59,530.44	66.5%
3030 · Conflagration Wages				
3030.1 · Conflag Hourly	28,246.68	28,246.68	0.00	100.0%
3030.2 · Conflag OT	92,210.30	92,210.30	0.00	100.0%
3030.3 · Conflag Backfill OT	25,039.04	25,039.04	0.00	100.0%
3030.4 · Conflag Backfill Hourly	925.34	925.34	0.00	100.0%
3030 · Conflagration Wages - Other	0.00	100.00	-100.00	0.0%
Total 3030 · Conflagration Wages	146,421.36	146,521.36	-100.00	99.9%
3032 · General Service Maint. Worker	49,864.57	58,964.00	-9,099.43	84.6%
3033 · Board Member Payments	4,350.00	6,000.00	-1,650.00	72.5%
3034 · Student Residents	21,135.49	40,260.00	-19,124.51	52.5%
Total 30 · SALARIES	4,535,250.57	5,829,065.36	-1,293,814.79	77.8%
30.4 · EMPLOYER PAYROLL EXPENSE				
3051 · FICA Expense	347,546.02	501,268.28	-153,722.26	69.3%
3052 · State Unemployment Expense	341.95	1,000.00	-658.05	34.2%
3053 · Retirement	1,227,689.19	1,746,741.65	-519,052.46	70.3%
3054 · Medical & Dental Insurance	1,030,121.00	1,260,056.00	-229,935.00	81.8%
3055 · AD&D Insurance	45,909.46	54,600.00	-8,690.54	84.1%
3056 · Workers' Compensation	225,757.76	230,000.00	-4,242.24	98.2%
3058 · Workers' Benefit Fund Expense	785.70	1,022.00	-236.30	76.9%
3059 · Paid Leave Oregon Expense	19,273.21	26,156.49	-6,883.28	73.7%
3060 · MERP - Employer	22,400.00	0.00	22,400.00	100.0%
Total 30.4 · EMPLOYER PAYROLL EXPENSE	2,919,824.29	3,820,844.42	-901,020.13	76.4%
Total 30.0 · PERSONNEL SERVICES	7,455,074.86	9,649,909.78	-2,194,834.92	77.3%
32.0 · MATERIALS AND SERVICES				
32 · ADMINISTRATION AND BUSINESS				
3211 · Office Supplies, Printing, Copy	14,746.04	15,000.00	-253.96	98.3%
3212 · M & R Office & Computer Systems	52,456.80	65,000.00	-12,543.20	80.7%
3213 · Postage and Freight	1,002.94	2,500.00	-1,497.06	40.1%
3221 · Telephone and Internet Service	46,865.21	56,000.00	-9,134.79	83.7%
3222 · Electronic Communications	73,754.23	58,000.00	15,754.23	127.2%
3223 · Utilities-Elec/Water/Sewer	78,695.39	77,500.00	1,195.39	101.5%
3224 · Garbage	6,741.25	8,000.00	-1,258.75	84.3%
3225 · Heating Gas and Oil	24,095.47	40,000.00	-15,904.53	60.2%
3226 · Laundry Services	10,092.49	11,000.00	-907.51	91.7%
3231 · Vehicle Fuel	115,596.39	145,000.00	-29,403.61	79.7%
3241 · Banking Services	5,598.32	6,000.00	-401.68	93.3%
3242 · Accounting Services	28,750.00	25,000.00	3,750.00	115.0%
3243 · Legal Services and Consulting	54,255.50	65,000.00	-10,744.50	83.5%

Lane Fire Authority Board Profit & Loss - Budget vs. Actual

July 1, 2025 through May 10, 2026

	Jul 1, '25 - May ...	Budget	\$ Over Budget	% of Budget
3244 · Dispatch	383,529.87	386,000.00	-2,470.13	99.4%
3251 · Insurance	173,052.00	188,400.00	-15,348.00	91.9%
3252 · Elections and Legal Notices	36,500.68	5,000.00	31,500.68	730.0%
3253 · Dues and Memberships	13,606.65	11,000.00	2,606.65	123.7%
3261 · Training - Admin Staff	4,525.00	7,000.00	-2,475.00	64.6%
3262 · Training - Board of Directors	3,280.00	2,000.00	1,280.00	164.0%
3263 · Travel - Admin Staff	7,734.48	7,000.00	734.48	110.5%
3264 · Travel - Board of Directors	8,327.20	4,000.00	4,327.20	208.2%
3265 · Chiefs' Expense Account	76.80	1,000.00	-923.20	7.7%
3271 · Uniforms	16,374.58	30,000.00	-13,625.42	54.6%
3281 · Rent	5.00	5.00	0.00	100.0%
3291 · Water, Food, and Condiments	8,846.64	9,500.00	-653.36	93.1%
Total 32 · ADMINISTRATION AND BUSINESS	1,168,508.93	1,224,905.00	-56,396.07	95.4%
33 · RECRUITMENT AND RETENTION				
3311 · Recruiting and Exams	1,066.51	3,500.00	-2,433.49	30.5%
3312 · Recruit Training	1,930.07	1,500.00	430.07	128.7%
3313 · Volunteer Support				
3313.1 · Volunteer Support	50,638.57	60,000.00	-9,361.43	84.4%
3313.2 · Volunteer FF Reimbursemt/LOSAP	29,199.43	33,000.00	-3,800.57	88.5%
3313.3 · Volunteer FF Cell Phone Reimb.	2,187.65	13,000.00	-10,812.35	16.8%
Total 3313 · Volunteer Support	82,025.65	106,000.00	-23,974.35	77.4%
3314 · Civil Service Commission	0.00	100.00	-100.00	0.0%
3315 · FireMed Memberships	4,950.00	6,800.00	-1,850.00	72.8%
3316 · DPSST Fingerprinting/Background	3,511.00	4,500.00	-989.00	78.0%
3317 · Educational Reimbursement	9,408.00	15,000.00	-5,592.00	62.7%
Total 33 · RECRUITMENT AND RETENTION	102,891.23	137,400.00	-34,508.77	74.9%
33.1 · STUDENT RESIDENT PROGRAM				
3321 · School tuition, books, and fees	11,739.93	45,000.00	-33,260.07	26.1%
Total 33.1 · STUDENT RESIDENT PROGRAM	11,739.93	45,000.00	-33,260.07	26.1%
33.2 · HEALTH AND SAFETY PROGRAM				
3331 · Preventative Medical				
3331.1 · Medical Evaluations - Renewals	19,086.00	24,200.00	-5,114.00	78.9%
3331.2 · Medical Evals - New Recruits	10,629.00	24,000.00	-13,371.00	44.3%
3331.3 · Med Evals-New Hire/Fit for Duty	1,814.00	9,500.00	-7,686.00	19.1%
3331.4 · Vaccinations	0.00	400.00	-400.00	0.0%
3332.1 · Gym Equipment M & R	0.00	2,000.00	-2,000.00	0.0%
3332.2 · Peer Fitness Trainer Cert.	0.00	300.00	-300.00	0.0%
Total 3331 · Preventative Medical	31,529.00	60,400.00	-28,871.00	52.2%
3333 · Employee Assistance Program	13,595.71	23,250.00	-9,654.29	58.5%
Total 33.2 · HEALTH AND SAFETY PROGRAM	45,124.71	83,650.00	-38,525.29	53.9%
34 · FIRE AND RESCUE OPS PROGRAM				
3411 · Supplies - Fire Suppression	6,083.32	5,000.00	1,083.32	121.7%
3412 · M & R - Fire Equipment	35,746.45	55,000.00	-19,253.55	65.0%
3413 · Safety Supplies	2,068.02	7,000.00	-4,931.98	29.5%
3422 · Address Markers	0.00	2,500.00	-2,500.00	0.0%
3431 · Water Sources & Hydrant Testing	2,770.33	500.00	2,270.33	554.1%
Total 34 · FIRE AND RESCUE OPS PROGRAM	46,668.12	70,000.00	-23,331.88	66.7%
35 · FIRE & RESCUE TRAINING PROGRAM				
3511 · Fire Training Supplies	2,643.38	4,000.00	-1,356.62	66.1%
3512 · M & R - Training Equipment	43.43	200.00	-156.57	21.7%
3521 · Fire Training Classes	2,805.00	6,000.00	-3,195.00	46.8%
3522 · Training Travel	3,167.92	4,000.00	-832.08	79.2%
Total 35 · FIRE & RESCUE TRAINING PROGRAM	8,659.73	14,200.00	-5,540.27	61.0%

Lane Fire Authority Board Profit & Loss - Budget vs. Actual

July 1, 2025 through May 10, 2026

	Jul 1, '25 - May ...	Budget	\$ Over Budget	% of Budget
36 · EMERGENCY MEDICAL SERVICES PGRM				
3611 · EMS Supplies	96,942.78	120,000.00	-23,057.22	80.8%
3612 · EMS Training Supplies	0.00	500.00	-500.00	0.0%
3613 · EMS M & R Equipment	30,359.67	20,000.00	10,359.67	151.8%
3631 · EMS Initial Training	215.65	0.00	215.65	100.0%
3632 · EMS Continuing Education	2,875.43	4,000.00	-1,124.57	71.9%
3633 · EMT Recertification	0.00	200.00	-200.00	0.0%
3641 · Physician Advisor	26,830.44	37,500.00	-10,669.56	71.5%
3642 · Ambulance Billing	98,265.08	125,000.00	-26,734.92	78.6%
Total 36 · EMERGENCY MEDICAL SERVICES PG...	255,489.05	307,200.00	-51,710.95	83.2%
37 · MAINTENANCE PROGRAM				
3711 · Materials & Supplies - Building	15,549.63	35,000.00	-19,450.37	44.4%
3712 · Materials & Supplies -Apparatus	53,624.40	80,000.00	-26,375.60	67.0%
3713 · Materials & Supplies-Radio/Elec	659.04	2,000.00	-1,340.96	33.0%
3721 · Sublet Maint & Repair -Building	121,311.84	150,000.00	-28,688.16	80.9%
3722 · Sublet Maint & Repair -Vehicles	204,995.93	300,000.00	-95,004.07	68.3%
3723 · Maintenance & Repair-Radio/Elec	1,197.13	5,000.00	-3,802.87	23.9%
3724 · Maintenance Staff Training	158.00	2,000.00	-1,842.00	7.9%
Total 37 · MAINTENANCE PROGRAM	397,495.97	574,000.00	-176,504.03	69.3%
38 · FIRE PREVENTION & PUB ED PRGM				
3811 · Public Education - Supplies	2,736.70	10,000.00	-7,263.30	27.4%
3813 · Prevention & Pub Ed - Training	1,039.03	3,000.00	-1,960.97	34.6%
Total 38 · FIRE PREVENTION & PUB ED PRGM	3,775.73	13,000.00	-9,224.27	29.0%
39.4 · EXTERNAL TRAINING PROGRAM				
3941 · External Training & Supplies	15,473.30	22,000.00	-6,526.70	70.3%
Total 39.4 · EXTERNAL TRAINING PROGRAM	15,473.30	22,000.00	-6,526.70	70.3%
Total 32.0 · MATERIALS AND SERVICES	2,055,826.70	2,491,355.00	-435,528.30	82.5%
40.0 · CAPITAL OUTLAY - SMALL EQUIPMNT				
40 · SMALL EQUIPMENT				
4002 · Building Equipment	5,074.66	0.00	5,074.66	100.0%
4011 · EMS Equipment - Capital	3,000.00	0.00	3,000.00	100.0%
4041 · Safety Equipment - Capital	3,502.10	66,621.04	-63,118.94	5.3%
Total 40 · SMALL EQUIPMENT	11,576.76	66,621.04	-55,044.28	17.4%
Total 40.0 · CAPITAL OUTLAY - SMALL EQUIPMNT	11,576.76	66,621.04	-55,044.28	17.4%
40.2 · SPECIAL PAYMENTS				
4095 · Tax Anticipation Note Repayment	1,551,750.00	1,550,000.00	1,750.00	100.1%
Total 40.2 · SPECIAL PAYMENTS	1,551,750.00	1,550,000.00	1,750.00	100.1%
51.0 · Debt Service				
5101 · Flex Lease - Principal	0.00	150,000.00	-150,000.00	0.0%
5102 · Flex Lease - Interest	2,654.16	17,000.00	-14,345.84	15.6%
5103 · Station 101 Property Payment	1,797.94	3,775.00	-1,977.06	47.6%
Total 51.0 · Debt Service	4,452.10	170,775.00	-166,322.90	2.6%
70 · Contingency				
80.0 · Contingency	0.00	100,000.00	-100,000.00	0.0%
Total 70 · Contingency	0.00	100,000.00	-100,000.00	0.0%
80 · TRANSFER FUNDS				
84.0 · Trans to Capital Reserve Fund	319,000.00	319,000.00	0.00	100.0%
Total 80 · TRANSFER FUNDS	319,000.00	319,000.00	0.00	100.0%

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Cash Basis

Lane Fire Authority
Board Profit & Loss - Budget vs. Actual
July 1, 2025 through May 10, 2026

	<u>Jul 1, '25 - May ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
90 · SPECIAL FUNDS - CAPITAL OUTLAY				
94.0 · Cap Outlay - Capital Resrv Fund	<u>771,080.17</u>	<u>0.00</u>	<u>771,080.17</u>	<u>100.0%</u>
Total 90 · SPECIAL FUNDS - CAPITAL OUTLAY	<u>771,080.17</u>	<u>0.00</u>	<u>771,080.17</u>	<u>100.0%</u>
Total Expense	<u>12,168,760.59</u>	<u>14,347,660.82</u>	<u>-2,178,900.23</u>	<u>84.8%</u>
Net Income	<u><u>296,791.33</u></u>	<u><u>-1,766,677.82</u></u>	<u><u>2,063,469.15</u></u>	<u><u>-16.8%</u></u>

Lane Fire Authority

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Register: 010.1 · Banner Bank - LFA
 From 04/01/2026 through 04/30/2026
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/01/2026			010.3 · Banner Bank - ...	Funds Transfer		X	200,000.00	206,141.51
04/02/2026	32100	Baylie Hill.	20000 · Accounts Paya...		173.00	X		205,968.51
04/02/2026	32101	Kavi Taraka.	20000 · Accounts Paya...		173.00	X		205,795.51
04/02/2026	32102	Megan Jozwiak.	20000 · Accounts Paya...		173.00	X		205,622.51
04/02/2026		QuickBooks Payroll ...	-split-	Created by Pay...	110,614.98	X		95,007.53
04/03/2026			-split-	Deposit		X	96.80	95,104.33
04/03/2026	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	13,063.00	X		82,041.33
04/03/2026	EFT	Oregon Department ...	02 · PAYROLL PAYA...		425.53	X		81,615.80
04/03/2026	EFT	IAFF Local 851	02 · PAYROLL PAYA...		1,820.91	X		79,794.89
04/03/2026	EFT	Lane Professional Fir...	02 · PAYROLL PAYA...		114.00	X		79,680.89
04/03/2026	EFT	IAFF MERP Trust	-split-		2,400.00	X		77,280.89
04/03/2026	EFT	Matt Trabosh - Statio...	02 · PAYROLL PAYA...		145.00	X		77,135.89
04/03/2026	E-pay	IRS	-split-	45-4652918 Q...	54,361.92	X		22,773.97
04/03/2026	DD	Banks, Hayden	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Becerra, Tyler	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Bohn, Tim	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Borland, Harry D	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Brush, Berea C	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Clark, Rudy	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Cornejo, Elliot	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Culy, Donald	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Daniel, Shea	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Douglass, Rose	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Gibson, Austin	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Gish, Thomas	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Hart, Brandon	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Hill, Baylie	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Holmes, Diana	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Holmes, Robert	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Horner, Derek	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Howland, Jeremy	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Hunter, Cheryl	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Jasper, Jonathan	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Johnson, Katherine	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Jonsson, Kyle	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Jozwiak, Megan M	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Lay, Jacob S	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Pape', Casey	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Potterf, William	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Renolds, Joshua	-split-	Direct Deposit		X		22,773.97

Lane Fire Authority

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/03/2026	DD	Rush, Ryan C.	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Sayles, Brian J	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Seckler, Matthew	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Snauer, Matthew	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Staniak, Christopher ...	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Taraka, Kavi	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Trabosh, Matthew	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Welch, Timothy	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	West, Jesse	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Whittaker, Timothy A.	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Wilkie, Ethan	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Young, Hayley	-split-	Direct Deposit		X		22,773.97
04/03/2026	DD	Mechler, Wyatt	-split-	Direct Deposit		X		22,773.97
04/06/2026			-split-	Deposit		X	96.80	22,870.77
04/06/2026	32103	Above All Sanitation...	20000 · Accounts Paya...		419.00	X		22,451.77
04/06/2026	32104	Alsco, Inc.	20000 · Accounts Paya...		915.56	X		21,536.21
04/06/2026	32105	Battery Pros	20000 · Accounts Paya...		1,642.90	X		19,893.31
04/06/2026	32106	Carson	20000 · Accounts Paya...		12,886.98	X		7,006.33
04/06/2026	32107	Cascade Garden Equi...	20000 · Accounts Paya...		106.68	X		6,899.65
04/06/2026	32108	Comcast - 0243	20000 · Accounts Paya...		563.28	X		6,336.37
04/06/2026	32109	Comcast - 8545	20000 · Accounts Paya...		233.98	X		6,102.39
04/06/2026	32110	Derek Horner.	20000 · Accounts Paya...		801.00	X		5,301.39
04/06/2026	32111	DFN	20000 · Accounts Paya...		179.50	X		5,121.89
04/06/2026	32112	Dish	20000 · Accounts Paya...		162.11	X		4,959.78
04/06/2026	32113	Ecosystems Transfer ...	20000 · Accounts Paya...		152.50	X		4,807.28
04/06/2026	32114	EPUD	20000 · Accounts Paya...		250.31	X		4,556.97
04/06/2026	32115	Equipment Mobile S...	20000 · Accounts Paya...		1,537.18	X		3,019.79
04/06/2026	32116	Freightliner Northwest	20000 · Accounts Paya...		48.27	X		2,971.52
04/06/2026	32117	Hughes Fire Equipm...	20000 · Accounts Paya...		414.97	X		2,556.55
04/06/2026	32118	Industrial Source Corp.	20000 · Accounts Paya...		6,549.92	X		-3,993.37
04/06/2026	32119	Jon Jasper.	20000 · Accounts Paya...		173.00	X		-4,166.37
04/06/2026	32120	Kone, Inc.	20000 · Accounts Paya...		2,133.23	X		-6,299.60
04/06/2026	32121	Lane Apex Disposal ...	20000 · Accounts Paya...		55.26	X		-6,354.86
04/06/2026	32122	Lane Electric	20000 · Accounts Paya...		365.43	X		-6,720.29
04/06/2026	32123	Life-Assist, Inc.	20000 · Accounts Paya...		6,744.75	X		-13,465.04
04/06/2026	32124	MCI	20000 · Accounts Paya...		16.20	X		-13,481.24
04/06/2026	32125	My-Comm, Inc.	20000 · Accounts Paya...		100.00	X		-13,581.24
04/06/2026	32126	O'Reilly Auto Parts, I...	20000 · Accounts Paya...		25.88	X		-13,607.12
04/06/2026	32127	Primo Brands	20000 · Accounts Paya...		481.43	X		-14,088.55
04/06/2026	32128	Reese Landscapes, Inc.	20000 · Accounts Paya...		330.00	X		-14,418.55

Lane Fire Authority

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From 04/01/2026 through 04/30/2026

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Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/06/2026	32129	SAIF	20000 · Accounts Paya...		525.93	X		-14,944.48
04/06/2026	32130	SDIS	20000 · Accounts Paya...		71,678.00	X		-86,622.48
04/06/2026	32131	Standard Insurance C...	20000 · Accounts Paya...		3,079.33	X		-89,701.81
04/06/2026	32132	Tyler Becerra.	20000 · Accounts Paya...		15.00	X		-89,716.81
04/06/2026	32133	Valley Parts and Mac...	20000 · Accounts Paya...		74.91	X		-89,791.72
04/06/2026	32134	Veneta, City of	20000 · Accounts Paya...		144.34	X		-89,936.06
04/06/2026	32135	Viresco Counseling ...	20000 · Accounts Paya...		2,431.25	X		-92,367.31
04/06/2026	32136	Wyatt Mechler.	20000 · Accounts Paya...		3,470.60	X		-95,837.91
04/06/2026			010.3 · Banner Bank - ...	Funds Transfer		X	180,000.00	84,162.09
04/08/2026	EFT	Oregon Department ...	-split-	1582623-3	1,371.34	X		82,790.75
04/09/2026			-split-	Deposit		X	84.52	82,875.27
04/09/2026	EFT	Valic	-split-		14,041.08	X		68,834.19
04/09/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	5,000.00	73,834.19
04/10/2026	EFT	PERS	02 · PAYROLL PAYA...		3.11	X		73,831.08
04/10/2026	EFT	PERS	02 · PAYROLL PAYA...		29.78	X		73,801.30
04/10/2026	EFT	PERS	02 · PAYROLL PAYA...		77.40	X		73,723.90
04/10/2026	EFT	PERS	-split-	02883	65,628.56	X		8,095.34
04/13/2026			-split-	Deposit		X	15,917.75	24,013.09
04/14/2026			-split-	Deposit		X	212.22	24,225.31
04/15/2026	32139	Tyler Becerra.	20000 · Accounts Paya...		1,289.41	X		22,935.90
04/15/2026			011 · LGIP:0110 · Gen...	Funds Transfer		X	180,000.00	202,935.90
04/16/2026	32140	911 Supply, Inc.	20000 · Accounts Paya...		459.03	X		202,476.87
04/16/2026	32141	Blachly-Lane County...	20000 · Accounts Paya...		815.78	X		201,661.09
04/16/2026	32142	Cascade Health	20000 · Accounts Paya...		689.00	X		200,972.09
04/16/2026	32143	Century Link - Lumen	20000 · Accounts Paya...		37.78	X		200,934.31
04/16/2026	32144	CenturyLink	20000 · Accounts Paya...		569.50	X		200,364.81
04/16/2026	32145	Cheryl Hunter.	20000 · Accounts Paya...		336.85	X		200,027.96
04/16/2026	32146	Commercial Air, Inc.	20000 · Accounts Paya...		546.00	X		199,481.96
04/16/2026	32147	Cummins Sales and ...	20000 · Accounts Paya...		1,296.48	X		198,185.48
04/16/2026	32148	Dale Borland.	20000 · Accounts Paya...		44.61	X		198,140.87
04/16/2026	32149	EPUD	20000 · Accounts Paya...		1,336.60	X		196,804.27
04/16/2026	32150	Equipment Mobile S...	20000 · Accounts Paya...		1,008.77	X		195,795.50
04/16/2026	32151	Eugene Networks	20000 · Accounts Paya...		3,022.18			192,773.32
04/16/2026	32152	EWEB	20000 · Accounts Paya...		328.91	X		192,444.41
04/16/2026	32153	Hogate Fire Protectio...	20000 · Accounts Paya...		750.00			191,694.41
04/16/2026	32154	Hughes Fire Equipm...	20000 · Accounts Paya...		232.00	X		191,462.41
04/16/2026	32155	Hunter Communicati...	20000 · Accounts Paya...		484.95	X		190,977.46
04/16/2026	32156	Integrated Electronic ...	20000 · Accounts Paya...		135.00	X		190,842.46
04/16/2026	32157	Kimball Midwest	20000 · Accounts Paya...		96.00	X		190,746.46
04/16/2026	32158	Lane Co. Fire Dist. #...	20000 · Accounts Paya...		150.00	X		190,596.46

Lane Fire Authority

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Register: 010.1 · Banner Bank - LFA

From 04/01/2026 through 04/30/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/16/2026	32159	Life-Assist, Inc.	20000 · Accounts Paya...		220.20	X		190,376.26
04/16/2026	32160	Life Scan Wellness C...	20000 · Accounts Paya...		17,708.00	X		172,668.26
04/16/2026	32161	Local Government L...	20000 · Accounts Paya...		1,339.50	X		171,328.76
04/16/2026	32162	My-Comm, Inc.	20000 · Accounts Paya...		130.00	X		171,198.76
04/16/2026	32163	NW Natural	20000 · Accounts Paya...		728.07	X		170,470.69
04/16/2026	32164	OEG, Inc.	20000 · Accounts Paya...		949.88	X		169,520.81
04/16/2026	32165	Orkin	20000 · Accounts Paya...		335.00	X		169,185.81
04/16/2026	32166	Overhead Door, Corp.	20000 · Accounts Paya...		235.00	X		168,950.81
04/16/2026	32167	Sanipac, Inc.	20000 · Accounts Paya...		427.85	X		168,522.96
04/16/2026	32168	Verizon Wireless	20000 · Accounts Paya...		1,590.98	X		166,931.98
04/16/2026		QuickBooks Payroll ...	-split-	Created by Pay...	106,090.57	X		60,841.41
04/16/2026		QuickBooks Payroll ...	-split-	Created by Pay...	5,696.10	X		55,145.31
04/16/2026			010.3 · Banner Bank - ...	Funds Transfer		X	25,000.00	80,145.31
04/17/2026	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	12,070.00	X		68,075.31
04/17/2026	EFT	Oregon Department ...	02 · PAYROLL PAYA...		425.53	X		67,649.78
04/17/2026	EFT	IAFF Local 851	02 · PAYROLL PAYA...		1,820.91	X		65,828.87
04/17/2026	EFT	Lane Professional Fir...	02 · PAYROLL PAYA...		114.00	X		65,714.87
04/17/2026	EFT	Matt Trabosh - Statio...	02 · PAYROLL PAYA...		145.00	X		65,569.87
04/17/2026	EFT	IAFF MERP Trust	-split-		2,400.00	X		63,169.87
04/17/2026	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	662.00	X		62,507.87
04/17/2026	E-pay	IRS	-split-	45-4652918 Q...	50,727.02	X		11,780.85
04/17/2026	E-pay	IRS	-split-	45-4652918 Q...	2,598.58	X		9,182.27
04/17/2026	DD	Banks, Hayden	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Becerra, Tyler	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Bohn, Tim	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Borland, Harry D	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Brush, Berea C	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Clark, Rudy	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Cornejo, Elliot	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Culy, Donald	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Daniel, Shea	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Douglass, Rose	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Gibson, Austin	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Gish, Thomas	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Hart, Brandon	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Hill, Baylie	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Holmes, Diana	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Holmes, Robert	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Horner, Derek	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Howland, Jeremy	-split-	Direct Deposit		X		9,182.27

Lane Fire Authority

5/4/2026 1:56 PM

Register: 010.1 · Banner Bank - LFA

From 04/01/2026 through 04/30/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/17/2026	DD	Hunter, Cheryl	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Jasper, Jonathan	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Johnson, Katherine	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Jonsson, Kyle	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Jozwiak, Megan M	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Lay, Jacob S	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Pape', Casey	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Potterf, William	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Renolds, Joshua	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Rush, Ryan C.	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Sayles, Brian J	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Seckler, Matthew	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Snauer, Matthew	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Staniak, Christopher ...	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Taraka, Kavi	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Trabosh, Matthew	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Welch, Timothy	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	West, Jesse	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Whittaker, Timothy A.	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Wilkie, Ethan	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Young, Hayley	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Mechler, Wyatt	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Deedon, Greg	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Dennis, Michael	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Graves, Rodney	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Holmes, Peter	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Phillips, Donald	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Smith, Susan D.	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Walker, Ryan	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Wilson, Curtis	-split-	Direct Deposit		X		9,182.27
04/17/2026	DD	Young, Hayley	-split-	Direct Deposit		X		9,182.27
04/20/2026	32169	All Seasons Equipme...	20000 · Accounts Paya...		33.77	X		9,148.50
04/20/2026	32170	C & E Rentals	20000 · Accounts Paya...		204.87	X		8,943.63
04/20/2026	32171	Comcast - 5906	20000 · Accounts Paya...		547.67	X		8,395.96
04/20/2026	32172	EWEB	20000 · Accounts Paya...		468.92	X		7,927.04
04/20/2026	32173	North Coast Electric ...	20000 · Accounts Paya...		538.50	X		7,388.54
04/20/2026	32174	Safety-Kleen System...	20000 · Accounts Paya...		302.01	X		7,086.53
04/20/2026	32175	Superior Tire Service...	20000 · Accounts Paya...		267.70	X		6,818.83
04/20/2026	32176	CenturyLink	20000 · Accounts Paya...		75.37	X		6,743.46
04/20/2026	32177	EPUD	20000 · Accounts Paya...		233.61	X		6,509.85

Lane Fire Authority

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Register: 010.1 · Banner Bank - LFA

From 04/01/2026 through 04/30/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/20/2026	32178	EWEB	20000 · Accounts Paya...		2,114.71	X		4,395.14
04/20/2026	32179	NW Natural	20000 · Accounts Paya...		266.66	X		4,128.48
04/20/2026	32180	US Bank - Equipmen...	20000 · Accounts Paya...		1,500.00	X		2,628.48
04/20/2026	32181	DPSST.	20000 · Accounts Paya...		45.00	X		2,583.48
04/20/2026	32182	Tipco Technologies	20000 · Accounts Paya...		87.21	X		2,496.27
04/20/2026	32183	Oregon Department ...	-split-	VOID: 158262...		X		2,496.27
04/20/2026	32184	Standard Insurance - ...	-split-	VOID: 158262...		X		2,496.27
04/20/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	10,000.00	12,496.27
04/22/2026	32185	Kyle Jonsson.	20000 · Accounts Paya...		173.00			12,323.27
04/23/2026			-split-	Deposit		X	96.80	12,420.07
04/23/2026	EFT	Tactical Business Gr...	20000 · Accounts Paya...		7,236.00	X		5,184.07
04/23/2026	32186	Lane Electric	20000 · Accounts Paya...		474.71	X		4,709.36
04/23/2026			010.3 · Banner Bank - ...	Funds Transfer		X	20,000.00	24,709.36
04/23/2026			010.3 · Banner Bank - ...	Funds Transfer		X	10,000.00	34,709.36
04/23/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	5,000.00	39,709.36
04/24/2026	EFT	Valic	-split-		14,440.37	X		25,268.99
04/25/2026			010.3 · Banner Bank - ...	Funds Transfer		X	70,000.00	95,268.99
04/27/2026			-split-	Deposit		X	97.25	95,366.24
04/27/2026	EFT	PERS	-split-	02883	60,789.26	X		34,576.98
04/27/2026	EFT	PERS	02 · PAYROLL PAYA...		132.22	X		34,444.76
04/27/2026	EFT	PERS	02 · PAYROLL PAYA...		3.11	X		34,441.65
04/28/2026			-split-	Deposit		X	212.52	34,654.17
04/28/2026	EFT	Valic	02 · PAYROLL PAYA...		1,033.68	X		33,620.49
04/28/2026	32187	Standard Insurance - ...	-split-	1582623-3	4,139.31			29,481.18
04/28/2026			010.3 · Banner Bank - ...	Funds Transfer		X	10,000.00	39,481.18
04/29/2026	EFT	US Bank Credit Card	20000 · Accounts Paya...		12,400.15	X		27,081.03
04/29/2026	32188	Lane Electric	20000 · Accounts Paya...		54.78			27,026.25
04/29/2026		QuickBooks Payroll ...	-split-	Created by Pay...	5,563.54	X		21,462.71
04/29/2026			011 · LGIP:0110 · Gen...	Funds Transfer		X	160,000.00	181,462.71
04/30/2026	EFT	Oregon Department ...	02 · PAYROLL PAYA...	1582623-3	684.00			180,778.71
04/30/2026	E-pay	IRS	-split-	45-4652918 Q...	3,057.94	X		177,720.77
04/30/2026		QuickBooks Payroll ...	-split-	Created by Pay...	101,410.27	X		76,310.50
04/30/2026	DD	Snauer, Matthew	-split-	Direct Deposit		X		76,310.50
04/30/2026	AJE196		20.0 · INCOME:2006....			X	1.62	76,312.12

Lane Fire Authority

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Register: 010.2 · LFA Ambulance Revenue

From 04/01/2026 through 04/30/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/01/2026	AJE187		20.0 · INCOME:2008 · ...			X	195,709.78	199,798.63
04/02/2026	AJE186		20.0 · INCOME:2008 · ...		160.90	X		199,637.73
04/02/2026			010.3 · Banner Bank - ...	Funds Transfer	15,000.00	X		184,637.73
04/06/2026			010.3 · Banner Bank - ...	Funds Transfer	35,000.00	X		149,637.73
04/09/2026			010.1 · Banner Bank - ...	Funds Transfer	5,000.00	X		144,637.73
04/13/2026			010.3 · Banner Bank - ...	Funds Transfer	15,000.00	X		129,637.73
04/15/2026			010.3 · Banner Bank - ...	Funds Transfer	15,000.00	X		114,637.73
04/16/2026			010.3 · Banner Bank - ...	Funds Transfer	5,000.00	X		109,637.73
04/20/2026			010.3 · Banner Bank - ...	Funds Transfer	5,000.00	X		104,637.73
04/20/2026			010.1 · Banner Bank - ...	Funds Transfer	10,000.00	X		94,637.73
04/22/2026			010.3 · Banner Bank - ...	Funds Transfer	5,000.00	X		89,637.73
04/23/2026			010.1 · Banner Bank - ...	Funds Transfer	5,000.00	X		84,637.73
04/27/2026			010.3 · Banner Bank - ...	Funds Transfer	30,000.00	X		54,637.73
04/27/2026			010.3 · Banner Bank - ...	Funds Transfer	10,000.00	X		44,637.73
04/29/2026			010.3 · Banner Bank - ...	Funds Transfer	40,000.00	X		4,637.73

Lane Fire Authority

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Register: 010.3 · Banner Bank - Money Market

From 04/01/2026 through 04/30/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/01/2026			010.1 · Banner Bank - ...	Funds Transfer	200,000.00	X		269,097.48
04/02/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	15,000.00	284,097.48
04/06/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	35,000.00	319,097.48
04/06/2026			010.1 · Banner Bank - ...	Funds Transfer	180,000.00	X		139,097.48
04/13/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	15,000.00	154,097.48
04/15/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	15,000.00	169,097.48
04/16/2026			010.1 · Banner Bank - ...	Funds Transfer	25,000.00	X		144,097.48
04/16/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	5,000.00	149,097.48
04/20/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	5,000.00	154,097.48
04/22/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	5,000.00	159,097.48
04/23/2026			010.1 · Banner Bank - ...	Funds Transfer	20,000.00	X		139,097.48
04/23/2026			010.1 · Banner Bank - ...	Funds Transfer	10,000.00	X		129,097.48
04/25/2026			010.1 · Banner Bank - ...	Funds Transfer	70,000.00	X		59,097.48
04/27/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	30,000.00	89,097.48
04/27/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	10,000.00	99,097.48
04/28/2026			010.1 · Banner Bank - ...	Funds Transfer	10,000.00	X		89,097.48
04/29/2026			011 · LGIP:0110 · Gen...	Funds Transfer		X	40,000.00	129,097.48
04/29/2026			010.2 · LFA Ambulanc...	Funds Transfer		X	40,000.00	169,097.48
04/30/2026	AJE195		20.0 · INCOME:2006....			X	475.90	169,573.38

Lane Fire Authority

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Register: 010.4 · Bank Accounts - LRFR:Sub Banner Bank - LRFR

From 04/01/2026 through 04/30/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/30/2026	AJE193		32.0 · MATERIALS A...		20.00	X		1,362.28
04/30/2026	AJE194		20.0 · INCOME:2006...			X	0.03	1,362.31

Lane Fire Authority

Budget Message Fiscal Year 2026-2027

May 21, 2026

To: Board of Directors, Budget Committee, and Citizens of the District

I am pleased to present the budget message for the fiscal year beginning July 1, 2026, and continuing through June 30, 2027. The purpose of this message is to increase understanding between all interested parties regarding the proposed budget and the operational realities facing the District.

This budget reflects one of the most difficult financial planning cycles the District has faced since the formation of Lane Fire Authority. The proposed budget was developed following the failure of the District's local option levy measure. As a result, the District lost the anticipated revenue associated with the proposed \$0.35 per \$1,000 assessed valuation levy that had been included in prior budget planning assumptions.

Without the additional levy funding, the District was required to significantly reduce expenditures in order to maintain a balanced budget while continuing to comply with current contractual obligations and existing labor agreements.

In late June of 2019, I instituted an internal finance committee made up of key staff members and volunteers within the organization. The goals of this committee were to monitor the financial resources of the District, prioritize spending, and work toward long-term financial sustainability while continuing to meet the increasing demand for emergency services. The finance committee continues to meet regularly and has worked diligently throughout this budget process to identify reductions, prioritize essential services, and maintain the District's operational viability.

This budget reflects a continuation of those efforts and represents an attempt to preserve core emergency response capabilities while operating within reduced available revenues.

As a result of Constitutional Measure 50, adopted in 1997, each taxing district has been assigned a permanent tax rate, or dollar-per-thousand of assessed valuation. Lane Fire Authority's permanent tax rate remains \$2.0388 per \$1,000 of assessed valuation. Constitutional Measure 50 also established a limitation of 3% annual growth in assessed value on existing properties, while new construction and development may contribute additional assessed value growth.

Estimating the Levy for Fiscal Year 2026-2027

The estimated assessed valuation for fiscal year 2026-2027 is based on the prior fiscal year's assessed value plus estimated growth associated with the statutory 3% increase and additional growth from new construction and development within the District.

Because the local option levy did not pass, the District is limited to revenue generated through the permanent rate and existing operational revenue streams.

Historical collection trends continue to demonstrate that reducing the authorized levy by approximately 5% provides a reasonable estimate for taxes expected to be collected during the fiscal year.

FY '25-'26 Assessed Value	\$3,119,686,281
Urban Renewal Subtraction	\$71,534,638
Value for Tax Computation	\$3,048,151,643
Estimated Growth	\$91,444,549
FY'26-'27 Value Estimate	\$3,139,596,192
<u>Permanent Rate</u>	<u>X .0020388</u>
<u>Local option levy rate</u>	<u>X .00000</u>
Total Authorized Levy	\$6,401,009
Compression Loss	\$932.22
Plus Add'l Taxes & Penalties	\$22,401
Net Tax Levy	\$6,422,477
Estimated Collectible Amount	\$6,101,353

General Fund Resources

Net working capital	\$700,000
Interest	\$30,000
Current years taxes	\$6,101,353
Miscellaneous	\$40,000
Surplus equipment sale	\$100
Ambulance transport	\$300,000
FireMed campaign	\$165,000
Grants	\$0
Conflagration act	\$0
External training	\$20,000
Service billing	\$30,000
SCFD contract	\$852,884
GEMT program	\$150,000
TAN proceeds	\$1,500,000
Total Resources	\$9,889,337

The District's operating resources continue to include, cash on hand (net working capital), property taxes, service contracts, FireMed subscriptions, service billing, training revenue, and other miscellaneous operational income.

This proposed budget reflects the removal of ambulance transport revenue and associated EMS transport operations from the General Fund budget assumptions. The removal of ambulance service operations significantly reduced anticipated operational revenue while also reducing associated expenditures related to personnel, medical supplies, equipment, fleet operations, and ambulance transport costs.

The loss of ambulance transport revenue created a substantial operational and financial impact on the District and required significant expenditure reductions throughout the organization.

The Santa Clara Fire District contract remains an important funding source under the existing intergovernmental agreement.

The District continues to utilize conservative budgeting practices and maintain careful monitoring of cash flow throughout the fiscal year.

Budget Structure

The essence of budgeting is to bring anticipated resources and expected expenditures into balance. This budget reflects substantial reductions in expenditures necessary to align operations with available revenue.

Budget liabilities are identified in the following major categories:

- Personnel Services – expenditures associated with employees and volunteer members.
- Materials and Services – expenditures necessary for daily operations and support functions.
- Capital Outlay – expenditures related to major equipment, apparatus, facilities, and infrastructure.
- Contingency – funds reserved for unforeseen operational or financial events.
- Transfer Funds – transfers between funds to support long-term capital and reserve planning.

The budget document is prepared using Local Budget forms approved by the Oregon Department of Revenue and includes historical financial information, current fiscal year adopted budget information, and the proposed budget for fiscal year 2026-2027.

Overview of Expenditures

Personnel Services

Personnel Services continues to represent the largest portion of the District's operating budget. Due to the failure of the local option levy and the removal of ambulance transport operations from the budget, the District was required to reduce staffing levels and eliminate positions associated with ambulance service delivery.

These personnel reductions were necessary to align expenditures with projected available revenue and reflect the loss of operational funding previously generated through ambulance transport billing.

At the time of budget preparation, the District was required to work within the framework of existing labor agreements and current employee benefit obligations. As a result, this proposed budget does not assume reductions in benefits or concessions that have not yet been entertained nor negotiated.

There remains potential through future negotiations and operational restructuring that portions of the ambulance service may be retained in some capacity through offsets or adjustments in other personnel service areas. However, because no agreements had been finalized during budget development, the proposed budget could not assume those potential savings or operational changes.

The proposed budget assumes negotiated wage adjustments for represented employees and corresponding cost-of-living adjustments for non-represented personnel consistent with current contractual obligations.

Public Employees Retirement System (PERS) rates continue to increase and remain a significant financial consideration within the Personnel Services budget.

The District continues to prioritize firefighter health and safety programs to the extent financially feasible, including annual wellness evaluations, behavioral health support, and required training and certification maintenance.

Materials and Services

The Administration and Business program includes operational expenses associated with conducting District business, including dispatching, utilities, communications, information technology, office operations, insurance, and fuel.

Materials and Services expenditures associated with ambulance transport operations have been substantially reduced or removed from this proposed budget. These reductions include decreases in medical supply expenditures, ambulance operational costs, EMS equipment replacement, transport billing expenses, and associated training expenditures.

The Recruitment and Retention program continues to support volunteer recruitment and retention efforts, although expenditures in this area have been reduced where feasible.

The student resident program at Stations 101 and 115 has been eliminated in this proposed budget as part of the expenditure reductions necessary following the failure of the levy measure and removal of ambulance transport operations. While the resident program has historically provided important staffing support and firefighter development opportunities, the District was unable to sustain the program under current financial limitations.

The Health and Safety program continues to support annual medical evaluations, behavioral health services, and wellness initiatives for District personnel. The District remains committed to maintaining firefighter safety and wellness programs despite overall budget reductions.

Fire and Rescue Operations expenditures continue to support the District's core mission of fire suppression, rescue operations, and emergency response services.

Training expenditures were reduced where possible while still maintaining required certifications, operational readiness, and firefighter safety standards.

The Maintenance program continues to support upkeep and repair of District facilities, apparatus, fleet vehicles, and operational equipment. Budget reductions in this area were carefully evaluated to minimize impacts to operational reliability and firefighter safety.

The Fire Prevention and Public Education program has also been significantly impacted in this proposed budget. The position assigned to public education and related outreach activities was eliminated as part of the required personnel reductions. Remaining prevention activities will continue at a reduced level as operational staffing and resources allow.

Special Funds

The District will continue utilizing the Capital Reserve Sinking Fund established to support future large-scale capital purchases and infrastructure needs.

Given current financial constraints, capital expenditures have been significantly reduced and limited to essential operational needs.

The District continues to evaluate long-term operational and infrastructure needs while recognizing that future capital projects may require alternative funding strategies or financing options.

Debt Service

Debt Service includes repayment obligations associated with apparatus financing and previously approved capital purchases.

The District continues to prioritize responsible debt management while balancing reduced operational revenues and ongoing service demands.

Special Payments

Any repayment obligations associated with Tax Anticipation Notes, including principal and interest, are reflected within this section of the budget.

Transfer Funds

Transfers to reserve and special funds have been minimized where possible in light of current revenue limitations while still attempting to maintain some level of long-term financial planning.

Contingency

The contingency fund is maintained at a limited level to address unforeseen operational or financial events during the fiscal year.

Unappropriated Ending Fund Balance

The Unappropriated Ending Fund Balance provides operating funds necessary for the District to continue operations from July through the beginning of property tax collections in November.

Maintaining adequate cash reserves continues to be a significant financial challenge under current revenue limitations.

Conclusion

In conclusion, the proposed budgets and supporting documents for fiscal year 2026-2027 were prepared in accordance with Oregon Local Budget Law and within the limitations established by the Constitution of the State of Oregon.

This budget reflects the difficult financial realities associated with the failure of the local option levy measure and the resulting reduction in operational revenue. Despite these challenges, the District remains committed to maintaining core emergency response services, firefighter safety, and responsible fiscal management.

I would like to express my appreciation to the Budget Committee, Board of Directors, staff, and volunteers for their continued dedication and support throughout this challenging budget process.

Respectfully submitted,

Dale Borland
Budget Officer
Lane Fire Authority

**RESOURCES
GENERAL FUND**

LANE FIRE AUTHORITY

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	\$ 2,615,537	\$ 2,534,948	\$ 1,500,000	1 Available cash on hand* (cash basis) or	\$ 700,000	\$ -	\$ -	1
2				2 Net working capital (accrual basis)				2
3				3 Previously levied taxes estimated to be received				3
4	\$ 172,129	\$ 138,246	\$ 90,000	4 2006 Interest	\$ 30,000	\$ -	\$ -	4
5				5				5
6				6 OTHER RESOURCES				6
7				7				7
8	\$ 72,794	\$ 75,753	\$ 40,000	8 2003 Miscellaneous	\$ 40,000	\$ -	\$ -	8
9	\$ 29,851	\$ 90	\$ 100	9 2013 Surplus equipment sale	\$ 100	\$ -	\$ -	9
10	\$ 2,454,845	\$ 2,418,033	\$ 2,500,000	10 2008 Transport	\$ 300,000	\$ -	\$ -	10
11	\$ 177,672	\$ 161,398	\$ 175,000	11 2009 FireMed campaign	\$ 165,000	\$ -	\$ -	11
12	\$ -	\$ -	\$ -	12 2004 Grants				12
	\$ -	\$ -	\$ -	OSFM Summer Staffing grant				
	\$ -	\$ -	\$ -					
	\$ -	\$ -	\$ -					
13	\$ 159,050	\$ 233,562	\$ 219,450	13 2005 Conflagration act	\$ -	\$ -	\$ -	13
14	\$ 29,565	\$ 25,499	\$ 50,000	14 2007 External training	\$ 20,000	\$ -	\$ -	14
15	\$ 23,183	\$ 23,557	\$ 25,000	15 2012 Service billing	\$ 30,000	\$ -	\$ -	15
16	\$ -	\$ -	\$ -	16				16
17	\$ 791,987	\$ 811,787	\$ 832,082	17 2014 SCFD contract	\$ 852,884	\$ -	\$ -	17
18	\$ 347,894	\$ 316,906	\$ 300,000	18 2015 GEMT	\$ 150,000	\$ -	\$ -	18
19	\$ -	\$ -	\$ -	19 2013 Surplus land sale				19
20	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000	20 2017 TAN proceeds	\$ 1,500,000	\$ -	\$ -	20
21	\$ -	\$ 146,183	\$ -	21 2018 Insurance proceeds				21
22	\$ -	\$ -	\$ -	22				22
23	\$ -	\$ -	\$ -	23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	\$ 7,874,506	\$ 7,885,962	\$ 7,231,632	29 Total resources, except taxes to be levied	\$ 3,787,984	\$ -	\$ -	29
30			\$ 6,849,351	30 Taxes estimated to be received	\$ 6,101,353	\$ -	\$ -	30
31	\$ 6,519,870	\$ 6,769,730		31 Taxes collected in year levied				31
32	\$ 14,394,376	\$ 14,655,692	\$ 14,080,983	32 TOTAL RESOURCES	\$ 9,889,337	\$ -	\$ -	32

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General

Fund

Lane Fire Authority

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	7,732,928	8,653,765	9,449,714	4 TOTAL PERSONNEL SERVICES	6,070,129	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	2,181,990	2,323,124	2,491,355	9 TOTAL MATERIALS AND SERVICES	1,835,650	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11	703,298	504,945	0	11 Total Small Equipment	50,000	0	0	11
12				12				12
13	703,298	504,945	0	13 TOTAL CAPITAL OUTLAY	50,000	0	0	13
14				14 DEBT SERVICE				14
15	186,178	165,066	153,775	15 Principle	0	0	0	15
16	16,600	10,529	17,000	16 Interest	0	0	0	16
				Station 101 Property Payment				
17	202,778	175,595	170,775	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20	1,038,438	1,029,146	1,550,000	20 Tax Anticipation Note repayment	1,560,000	0	0	20
21	1,038,438	1,029,146	1,550,000	21 TOTAL SPECIAL PAYMENTS	1,560,000	0	0	21
22				22 INTERFUND TRANSFERS				22
23	0	500,000	319,000	23 Capital Reserve Sinking Fund	0	0	0	23
24				24				24
25				25				25
26				26				26
27				27				27
28	0	500,000	319,000	28 TOTAL INTERFUND TRANSFERS	0	0	0	28
29			100,000	29 OPERATING CONTINGENCY	100,000	0	0	29
30				30 RESERVED FOR FUTURE EXPENDITURE				30
31			139	31 UNAPPROPRIATED ENDING BALANCE	273,558	0	0	31
32	11,859,431	13,186,575	14,080,844	32 Total Requirements NOT ALLOCATED				32
33				33 Total Requirements for ALL Org.Units/Programs within fund	9,889,337	0	0	33
34	2,534,945	1,469,117		34 Ending balance (prior years)				34
35	14,394,376	14,655,692	14,080,983	35 TOTAL REQUIREMENTS	9,889,337	0	0	35

**FORM
LB-31**

**DETAILED EXPENDITURES
GENERAL FUND**

Lane Fire Authority

Historical Data			Object Class	Detail	Budget for Next Year 2026-2027		
Actual		Adopted Budget This Year Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
			PERSONNEL SERVICES FUND				
			SALARIES				
\$ 157,804	\$ 159,252	\$ 177,583	3011	Fire Chief (1 FTE)	\$ 177,583	\$ -	\$ -
\$ 148,013	\$ 156,894	\$ 161,601	3012	Assistant Chief (1 FTE)	\$ 161,601	\$ -	\$ -
\$ 331,128	\$ 344,111	\$ 361,523	3014	Line Captain (3 FTE)	\$ 365,139	\$ -	\$ -
\$ 590,116	\$ 625,957	\$ 649,946	3015	Lieutenant (6 FTE)	\$ 659,358	\$ -	\$ -
\$ 1,281,490	\$ 1,403,739	\$ 1,576,316	3016	Engineer (6 FTE)	\$ 620,853	\$ -	\$ -
\$ 118,476	\$ 70,382	\$ -	3017	Firefighter (0 FTE)	\$ -	\$ -	\$ -
\$ 287,482	\$ 306,637	\$ 341,334	3018	Training Officer (0 FTE)	\$ -	\$ -	\$ -
\$ 111,407	\$ 123,059	\$ 70,000	3020	Maintenance Supervisor (1 FTE)	\$ 103,930	\$ -	\$ -
\$ -	\$ 84,146	\$ 102,429	3021	Deputy Fire Marshal (0 FTE)	\$ -	\$ -	\$ -
\$ 107,499	\$ 113,510	\$ 117,367	3022	Fire Marshal (1 FTE)	\$ 118,431	\$ -	\$ -
\$ 115,409	\$ 122,334	\$ 126,004	3023	Business Manager (1 FTE)	\$ 126,004	\$ -	\$ -
\$ 68,150	\$ 72,187	\$ 74,353	3024	Executive Secretary (0 FTE)	\$ -	\$ -	\$ -
\$ 67,010	\$ 62,754	\$ 80,275	3025	Temporary Maintenance Workers (.25 PTE)	\$ 4,000	\$ -	\$ -
\$ 986,582	\$ 1,004,868	\$ 1,251,992	3026	Overtime	\$ 791,961	\$ -	\$ -
\$ 200,736	\$ 234,132	\$ 309,000	3027	Vacation Liability	\$ 311,000	\$ -	\$ -
\$ 40,284	\$ 169,330	\$ 177,597	3029	FT Single Role Medics (0 FT)	\$ -	\$ -	\$ -
\$ 69,119	\$ 279,838	\$ 100	3030	Conflagration Wages	\$ 100	\$ -	\$ -
\$ 50,246	\$ -	\$ -	3031	Recruitment Coordinator (0 FTE)	\$ -	\$ -	\$ -
\$ 45,075	\$ 57,247	\$ 58,964	3032	General Service Maintenance Worker (0 FTE)	\$ -	\$ -	\$ -
\$ 4,050	\$ 3,950	\$ 6,000	3033	Board Member Payments	\$ 6,000	\$ -	\$ -
\$ 19,850	\$ 18,341	\$ 40,260	3034	Student Residents	\$ -	\$ -	\$ -
			EMPLOYER PAYROLL EXPENSE				
\$ 364,597	\$ 407,952	\$ 490,067	3051	FICA and Medicare	\$ 298,668	\$ -	\$ -
\$ 78	\$ 1,660	\$ 1,000	3052	SUTA State Unemployment	\$ 250,000	\$ -	\$ -
\$ 1,331,116	\$ 1,448,308	\$ 1,704,753	3053	Retirement	\$ 1,034,375	\$ -	\$ -
\$ 1,009,537	\$ 1,101,996	\$ 1,260,056	3054	Medical & Dental Insurance	\$ 812,132	\$ -	\$ -
\$ 53,350	\$ 53,216	\$ 54,600	3055	Life/AD&D Insurance	\$ 43,000	\$ -	\$ -
\$ 108,903	\$ 202,867	\$ 230,000	3056	Workers' Compensation	\$ 170,000	\$ -	\$ -
\$ 1,066	\$ 1,064	\$ 1,022	3058	Workers' Benefit Fund	\$ 489	\$ -	\$ -
\$ 18,306	\$ 24,035	\$ 25,572	3059	Paid Leave Oregon	\$ 15,506	\$ -	\$ -
			VOLUNTEER PROGRAM				
\$ 34,172	\$ -	\$ -	3071	Volunteer FF Reimbursement/LOSAP	\$ -	\$ -	\$ -
\$ 11,880	\$ -	\$ -	3072	Volunteer FF Cell Phone Reimbursement	\$ -	\$ -	\$ -
\$ 7,732,928	\$ 8,653,765	\$ 9,449,714	TOTAL PERSONNEL SERVICES		\$ 6,070,129	\$ -	\$ -

			MATERIALS AND SERVICES FUND					
			ADMINISTRATION AND BUSINESS					
\$ 21,510	\$ 15,964	\$ 15,000	3211	Supplies - Office, Printing, Copying	\$ 15,000	\$ -	\$ -	
\$ 60,213	\$ 59,916	\$ 65,000	3212	M & R - Office & Computer Systems	\$ 50,000	\$ -	\$ -	
\$ 2,393	\$ 2,216	\$ 2,500	3213	Postage & Freight	\$ 2,500	\$ -	\$ -	
\$ 53,499	\$ 56,557	\$ 56,000	3221	Telephone & Internet Service	\$ 55,000	\$ -	\$ -	
\$ 62,054	\$ 80,234	\$ 58,000	3222	Electronic Communications	\$ 58,000	\$ -	\$ -	
\$ 76,820	\$ 78,886	\$ 77,500	3223	Utilities - Electric, Water, Sanitation	\$ 72,000	\$ -	\$ -	
\$ 10,444	\$ 8,136	\$ 8,000	3224	Garbage Collection	\$ 7,000	\$ -	\$ -	
\$ 31,471	\$ 32,083	\$ 40,000	3225	Heating Gas & Oil	\$ 36,000	\$ -	\$ -	
\$ 13,058	\$ 9,929	\$ 11,000	3226	Laundry Services	\$ 5,500	\$ -	\$ -	
\$ 139,655	\$ 123,935	\$ 145,000	3231	Vehicle Fuel	\$ 97,000	\$ -	\$ -	
\$ 3,453	\$ 5,849	\$ 6,000	3241	Banking Services	\$ 6,000	\$ -	\$ -	
\$ 22,550	\$ 23,250	\$ 25,000	3242	Accounting Services	\$ 31,000	\$ -	\$ -	
\$ 3,491	\$ 5,849	\$ 65,000	3243	Legal Services, Consulting, Labor Negotiations	\$ 65,000	\$ -	\$ -	
\$ 331,750	\$ 352,591	\$ 386,000	3244	Dispatch and Radio Services	\$ 386,000	\$ -	\$ -	
\$ 152,890	\$ 165,731	\$ 188,400	3251	Insurance	\$ 200,000	\$ -	\$ -	
\$ 5,354	\$ 729	\$ 5,000	3252	Elections & Legal Notices	\$ 15,000	\$ -	\$ -	
\$ 8,660	\$ 12,173	\$ 11,000	3253	Dues & Memberships	\$ 12,000	\$ -	\$ -	
\$ 4,110	\$ 2,940	\$ 7,000	3261	Training - Admin Staff	\$ 7,000	\$ -	\$ -	
\$ 1,890	\$ 1,885	\$ 2,000	3262	Training - Board of Directors	\$ 3,500	\$ -	\$ -	
\$ 10,675	\$ 8,719	\$ 7,000	3263	Travel - Admin Staff	\$ 7,000	\$ -	\$ -	
\$ 4,347	\$ 3,698	\$ 4,000	3264	Travel - Board of Directors	\$ 4,000	\$ -	\$ -	
\$ 334	\$ 574	\$ 1,000	3265	Chief's Expense Account	\$ -	\$ -	\$ -	
\$ 30,691	\$ 19,927	\$ 30,000	3271	Uniforms	\$ 30,000	\$ -	\$ -	
\$ 5	\$ 5	\$ 5	3281	Rent	\$ -	\$ -	\$ -	
\$ 9,610	\$ 10,360	\$ 9,500	3291	Water, Food, Condiments	\$ 9,500	\$ -	\$ -	
			RECRUITMENT & RETENTION PROGRAM					
\$ 4,169	\$ 4,130	\$ 3,500	3311	Recruiting & Exams	\$ 3,500	\$ -	\$ -	
\$ 1,400	\$ 2,485	\$ 1,500	3312	Recruit Training	\$ 1,500	\$ -	\$ -	
\$ 52,965	\$ 49,400	\$ 60,000	3313.1	Volunteer Support	\$ 5,000	\$ -	\$ -	
\$ -	\$ 30,844	\$ 33,000	3313.2	Volunteer FF Reimbursement/LOSAP	\$ -	\$ -	\$ -	
\$ -	\$ 5,400	\$ 13,000	3313.3	Volunteer FF Cell Phone Reimbursement	\$ 6,000	\$ -	\$ -	
\$ -	\$ -	\$ 100	3314	Civil Service Commission	\$ 100	\$ -	\$ -	
\$ 5,700	\$ -	\$ 6,800	3315	FireMed Memberships	\$ 5,000	\$ -	\$ -	
\$ 716	\$ 2,974	\$ 4,500	3316	DPSST Fingerprinting & Backgrounds	\$ 4,500	\$ -	\$ -	
\$ 7,500	\$ 10,812	\$ 15,000	3317	Educational Reimbursement	\$ -	\$ -	\$ -	
			STUDENT RESIDENT PROGRAM					
\$ 28,374	\$ 29,612	\$ 45,000	3321	Student Tuition, Books, Fees (6 students)	\$ -	\$ -	\$ -	
			HEALTH & WELLNESS PROGRAM					
			3331	Preventative Medical				
\$ 18,727	\$ 40,619	\$ 24,200		Medical Evaluations - Renewals	\$ 18,980	\$ -	\$ -	
\$ 13,861	\$ 13,374	\$ 24,000		Medical Evaluations - New Recruits	\$ 12,000	\$ -	\$ -	
\$ 2,817	\$ 2,773	\$ 9,500		Medical Evaluations - New Hires/Fit For Duty	\$ 2,000	\$ -	\$ -	
\$ 280	\$ 39	\$ 400		Vaccinations	\$ 400	\$ -	\$ -	
			3332	Physical Fitness				
\$ -	\$ 1,298	\$ 2,000		Gym M & R	\$ 2,000	\$ -	\$ -	
\$ -	\$ -	\$ 300		Peer Fitness Trainer Certification	\$ -	\$ -	\$ -	
\$ 2,750	\$ 16,658	\$ 23,250	3057	Employee Assistance Program	\$ 20,970	\$ -	\$ -	

				SMALL EQUIPMENT				
\$ 72,550	\$ 11,121	\$ -	4001	Vehicles & Equipment	\$ 5,000	\$ -	\$ -	
\$ 281,446	\$ 249,401	\$ -	4002	Building & Equipment	\$ 5,000	\$ -	\$ -	
\$ 50,201	\$ 71,347	\$ -	4011	EMS Equipment	\$ 5,000	\$ -	\$ -	
\$ 1,797	\$ 17,250	\$ -	4012	EMS Training Equipment	\$ 2,500	\$ -	\$ -	
\$ 13,827	\$ 51,868	\$ -	4021	Fire Suppression Equipment	\$ 5,000	\$ -	\$ -	
\$ 91,338	\$ 943	\$ -	4022	Fire Training Equipment	\$ 2,500	\$ -	\$ -	
\$ -	\$ 1,294	\$ -	4031	Rescue Equipment	\$ 5,000	\$ -	\$ -	
\$ 64,431	\$ 47,824	\$ -	4041	Safety Equipment	\$ 5,000	\$ -	\$ -	
\$ 111,769	\$ 42,768	\$ -	4051	Communications Equipment	\$ 5,000	\$ -	\$ -	
\$ 2,154	\$ 2,035	\$ -	4061	Shop Equipment & Tools	\$ 5,000	\$ -	\$ -	
\$ 13,784	\$ 9,094	\$ -	4071	Office Equipment	\$ 5,000	\$ -	\$ -	
\$ 703,298	\$ 504,945	\$ -		TOTAL CAPITAL EXPENDITURES	\$ 50,000	\$ -	\$ -	
				DEBT SERVICE				
\$ 171,112	\$ 150,000	\$ 150,000	5101	Banner Equip & Server Project - Principal	\$ -	\$ -	\$ -	
\$ 16,600	\$ 10,529	\$ 17,000	5102	Banner Equip & Server Project - Interest	\$ -	\$ -	\$ -	
\$ 15,066	\$ 15,066	\$ 3,775	5103	Station 101 Property Payment	\$ -	\$ -	\$ -	
\$ 202,778	\$ 175,595	\$ 170,775		TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	
				SPECIAL PAYMENTS				
\$ 1,038,438	\$ 1,029,146	\$ 1,550,000	4095	Tax Anticipation Note Repayment	\$ 1,560,000	\$ -	\$ -	
\$ 1,038,438	\$ 1,029,146	\$ 1,550,000		TOTAL SPECIAL PAYMENTS	\$ 1,560,000	\$ -	\$ -	
				TRANSFER FUNDS				
\$ -	\$ 500,000	\$ 319,000		Capital Reserve Sinking Fund	\$ -	\$ -	\$ -	
\$ -	\$ 500,000	\$ 319,000		TOTAL TRANSFER FUNDS	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ 100,000		CONTINGENCY FUND	\$ 100,000	\$ -	\$ -	
\$ 11,859,431	\$ 13,186,575	\$ 14,080,844		TOTAL EXPENDITURES	\$ 9,615,779	\$ -	\$ -	
\$ 2,534,945	\$ 1,469,117			Ending balance (prior years)				
		\$ 139		UNAPPROPRIATED ENDING FUND BALANCE	\$ 273,558	\$ -	\$ -	
\$ 14,394,376	\$ 14,655,692	\$ 14,080,983		TOTAL REQUIREMENTS	\$ 9,889,337	\$ -	\$ -	

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Capital Reserve Fund**

Lane Fire Authority

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year = 2026-2027			
	Actual		Adopted Budget This Year 2025- 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
				RESOURCES				
				Beginning Fund Balance:				
1			505,000	1. Cash on Hand (cash basis) or	50,000	-	-	1
2				2. Working Capital (accrual basis)				2
4		10,275	5,000	4. Earning from temporary investments	500	-	-	4
5		500,000	319,000	5. Transferred from other funds	-	-	-	5
6				6. Grant revenue	-	-	-	6
7				7				7
8				8				8
9	-	510,275	829,000	9. TOTAL RESOURCES	50,500	-	-	9
12								12
				REQUIREMENTS				
1				1. CAPITAL OUTLAY				1
2		6,335	829,000	2. Equipment and Facilities	50,000	-	-	2
3				3				3
4				4				4
5	-			5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	-	503,940	-	16. UNAPPROPRIATED ENDING FUND BALANCE	500	-	-	16
17	-	510,275	829,000	17. TOTAL REQUIREMENTS	50,500	-	-	17

Santa Clara Fire
88050 Territorial
Veneta, OR 97487

Cash Flow Statement

For the Period Ended April 30, 2026

Balance Forward:

Banner Bank Checking	\$	8,421.51
LGIP - General Fund	\$	3,506,382.40
LGIP - Capital Reserve Fund	\$	1,146,233.73
Total Balance Forward	\$	<u>4,661,037.64</u>

Inflows:

Tax Revenue	\$	6,641.28
Miscellaneous Deposit(s)	\$	-
Interest	\$	15,309.51
Total Inflows	\$	<u>21,950.79</u>

Outflows:

Checks Written	\$	-
Transfer to LFA	\$	-
Total Outflows	\$	<u>-</u>

Overall Total

\$ 4,682,988.43

Fund Balances:

Banner Bank	\$	18,421.65
LGIP - General Fund	\$	3,514,573.52
LGIP - Capital Reserve Fund	\$	1,149,993.26
	\$	<u>4,682,988.43</u>

Notes:

8:24 AM

05/11/26

Cash Basis

Santa Clara Rural Fire Protection District
Profit & Loss Budget vs. Actual
July 1, 2025 through May 10, 2026

	Jul 1, '25 - May 10, ...	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
5000 - Taxes				
5010 - Property Taxes Current	1,272,509.99	1,207,118.00	65,391.99	105.4%
Total 5000 - Taxes	1,272,509.99	1,207,118.00	65,391.99	105.4%
5100 - Misc Income				
5111 - Capital Resrv Fund Int.	40,793.10		40,793.10	100.0%
5110 - General Fund Interest	114,435.88	50,000.00	64,435.88	228.9%
Total 5100 - Misc Income	155,228.98	50,000.00	105,228.98	310.5%
Total Income	1,427,738.97	1,257,118.00	170,620.97	113.6%
Gross Profit	1,427,738.97	1,257,118.00	170,620.97	113.6%
Expense				
7000 - Materials & Services				
7100 - Pro Srvs/Org				
7160 - Banking	0.20		0.20	100.0%
7100 - Pro Srvs/Org - Other		16,000.00	-16,000.00	
Total 7100 - Pro Srvs/Org	0.20	16,000.00	-15,999.80	0.0%
7300 - Operational Expenses		10,000.00	-10,000.00	
7500 - Supplies				
7510 - Office		10,000.00	-10,000.00	
Total 7500 - Supplies		10,000.00	-10,000.00	
7600 - Maintenance		10,000.00	-10,000.00	
Total 7000 - Materials & Services	0.20	46,000.00	-45,999.80	0.0%
Total Expense	0.20	46,000.00	-45,999.80	0.0%
Net Ordinary Income	1,427,738.77	1,211,118.00	216,620.77	117.9%
Other Income/Expense				
Other Expense				
8800 - Transfer to LFA	832,082.00	832,082.00		100.0%
9610-Capital outlay CRF	60,056.17		60,056.17	100.0%
Total Other Expense	892,138.17	832,082.00	60,056.17	107.2%
Net Other Income	-892,138.17	-832,082.00	-60,056.17	107.2%
Net Income	<u>535,600.60</u>	<u>379,036.00</u>	<u>156,564.60</u>	<u>141.3%</u>

Santa Clara Rural Fire Protection District

5/11/2026 8:25 AM

Register: 1005 · Banner Bank

From 04/01/2026 through 04/30/2026

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
04/30/2026	CJE10		5100 - Misc Income:51...		X		0.14	8,421.65
04/30/2026			1007 · LGIP:1008 · Ge...	Funds Transfer			10,000.00	18,421.65

Santa Clara Fire District

Budget Message
Fiscal Year 2026-27

May 21, 2026

To: Board of Directors,
Budget Committee, and
Citizens of the District

I am pleased to present the budget message for the fiscal year beginning July 1, 2026 continuing through June 30, 2027. The purpose of this message is to increase understanding between all interested parties regarding this budget proposal.

This budget has no major changes from last year and maintains those additional funds in materials and service to provide some flexibility to the Santa Clara Board.

We will begin with a short discussion regarding some historical limitations and considerations that contribute to budget development.

As a result of Constitutional Measure 50, of 1997, each taxing district has been assigned a permanent tax rate, or dollar-per-thousand of assessed valuation. This rate is applied to the value of each piece of taxable property to calculate a property tax levy for that tax lot. An operational levy for the taxing district is determined when the established permanent rate for the taxing district is applied to the assessed property value of the entire district. Constitutional Measure 50 also established a 3% limit regarding increases in assessed value to existing properties. In other words, the assessed value of the District cannot increase through reassessment methods by the County Assessor's Office by more than 3%. New construction, however, may add to the total value of the District at a percentage higher than 3%.

Estimating the Levy for Fiscal Year 2026-2027

The estimated value of the District for fiscal year 2026-2027 is based on the actual assessed value for calculating a tax levy in fiscal year of 2025-2026, as given by Lane County Department of Assessment and Taxation, plus a 3% increase of the assessed value for growth and new construction.

FY '25-'26 Assessed Value	\$ 906,038,445
Urban Renewal Subtraction	\$ 0
Value for Tax Computation	\$ 906,038,445
Estimated growth	\$ 27,181,153
FY '26-'27 Value Estimate	\$ 933,219,598
Permanent Rate	<u>X .0010439</u>
Local option levy rate	<u>X .00045</u>
Total Authorized Levy	\$ 1,394,136
Compression loss	\$ 0
Plus add'l taxes & penalties	\$ 209
Net Tax Levy	\$ 1,394,345
Estimated collectible amount	\$ 1,254,911

Since the Districts can only expend actual funds received, we must estimate a percentage of the total levy that is not expected to be collected in the year of the levy. Historical information has demonstrated that subtracting a figure of 10% from the authorized levy amount will be an adequate estimate for 2026-2027. Details of our total anticipated resources are found on form LB-20.

General Fund Resources

Net working capital	\$ 3,536,755
Previous years' taxes	\$ 0
Interest	\$ 50,000
Current year's taxes	\$ 1,254,911
Miscellaneous	\$ 0
Total Resources	\$ 4,841,666

Net working capital is carried over from the current budget year.

Budget structure

The essence of budgeting is to bring into balance anticipated resources and expected expenditures. Our budget is a financial plan that strives to achieve operational goals for the year, and an attempt to accumulate funds to address future requirements. Budget resources are a combination of all anticipated income. Budget liabilities (expenditures) are identified as line items in the following areas of the budget document: **Personnel**

Services – this area considers all expenditures associated with having people, both paid and volunteer; **Materials and Services** – support of day-to-day operations; **Capital Outlay** – includes expenditures that contribute to the total assets of the District; **Contingency** – this is a resource that is set aside to address any unforeseen events; **Transfer Funds** – are budgeted contributions from one fund to another, in our case this is exhibited through transfers from the General Fund to a group of Special Funds designed to accumulate money for high cost projects. This also includes the annual contract transfer to LFA which had a 2 ½% annual increase.

The budget document is divided into several sections using Local Budget (LB) forms approved by Oregon Department of Revenue. Our document will use the following forms: LB-20 to identify all resources for the General Fund, LB-31 to identify liabilities for the General Fund, LB-11 to identify both resources and liabilities for the Special Funds, and LB-30 to summarize all funds, debt service and transfer funds.

These forms are divided into three essential parts. The central column identifies the line item being addressed, the left hand set of columns are dedicated to historic information, while the right-hand column set identifies the proposed budget as presented by the Budget Officer, the approved budget as confirmed after the Budget Committee meets, and the adopted budget as established through resolution by the Governing Body after the budget hearing.

The historic components of the form present the adopted budget for the current fiscal year and actual budget conditions derived through annual audits for the previous two fiscal years.

Conclusion

In conclusion, the budget and subsequent support documents for fiscal year 2026-2027 were prepared in accordance with existing budget law and within limitations established by the Constitution of the State of Oregon.

I would like to express my appreciation to our Budget Committee for their interest and diligent performance of duties associated with the position. I believe that the budget documents demonstrate a strong commitment to fulfilling the fire and life safety needs of our citizens.

Respectfully submitted,

Dale Borland
Budget Officer
Santa Clara Fire District

**RESOURCES
GENERAL FUND**

Santa Clara Fire District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1	\$ 3,389,910	\$ 3,894,051	\$ 2,941,800	1 Available cash on hand* (cash basis) or	\$ 3,536,755	\$ -	\$ -	1
2				2 Net working capital (accrual basis)				2
3	\$ -	\$ -	\$ -	3 Previously levied taxes estimated to be received	\$ -	\$ -	\$ -	3
4	\$ 177,195	\$ 181,752	\$ 50,000	4 2006 Interest	\$ 50,000	\$ -	\$ -	4
5				5				5
6				6 OTHER RESOURCES				6
7				7				7
8	\$ 500	\$ 75	\$ -	8 2003 Miscellaneous	\$ -	\$ -	\$ -	8
9			\$ -	9 Conflagration	\$ -	\$ -	\$ -	9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	\$ 3,567,605	\$ 4,075,878	\$ 2,991,800	29 Total resources, except taxes to be levied	\$ 3,586,755	\$ -	\$ -	29
30			\$ 1,207,118	30 Taxes estimated to be received	\$ 1,254,911	\$ -	\$ -	30
31	\$ 1,219,106	\$ 1,256,896		31 Taxes collected in year levied				31
32	\$ 4,786,711	\$ 5,332,774	\$ 4,198,918	32 TOTAL RESOURCES	\$ 4,841,666	\$ -	\$ -	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM
LB-30**

**REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

General
Fund

Santa Clara Fire District

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027			1
	Actual		Adopted Budget This Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
1				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	0	0	0	TOTAL PERSONNEL SERVICES	0	0	0	4
5				Total Full-Time Equivalent (FTE)				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	673	0	46,000	TOTAL MATERIALS AND SERVICES	46,000	0	0	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	0	0	0	TOTAL CAPITAL OUTLAY	0	0	0	13
14				DEBT SERVICE				14
15								15
16								16
17	0	0	0	TOTAL DEBT SERVICE	0	0	0	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	0	0	0	TOTAL SPECIAL PAYMENTS	0	0	0	21
22				INTERFUND TRANSFERS				22
23	100,000	1,500,000	0	To Capital Reserve Fund	0	0	0	23
24	791,987	814,750	832,082	To Lane Fire Authority-Service Agreement	852,884	0	0	24
25								25
26								26
27								27
28	891,987	2,314,750	832,082	TOTAL INTERFUND TRANSFERS	852,884	0	0	28
29			0	OPERATING CONTINGENCY	0	0	0	29
30				RESERVED FOR FUTURE EXPENDITURE				30
31			2,351,924	UNAPPROPRIATED ENDING BALANCE	3,942,782	0	0	31
32	892,660	2,314,750	878,082	Total Requirements NOT ALLOCATED				32
33				Total Requirements for ALL Org.Units/Programs within fund	4,841,666	0	0	33
34	3,894,051	3,018,024		Ending balance (prior years)				34
35	4,786,711	5,332,774	3,230,006	TOTAL REQUIREMENTS	4,841,666	0	0	35

DETAILED EXPENDITURES
GENERAL FUND

Santa Clara Fire District

	Historical Data			Object Class	Detail	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year Year 2025-2026			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
				PERSONNEL SERVICES FUND				
				Full Time Staff				
	\$ -	\$ -	\$ -	Fire Chief	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	Training Officer	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	Support/Retention	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	Student Program	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	VEBA	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	Admin Aid	\$ -	\$ -	\$ -	
				Support Staff				
	\$ -		\$ -	Volunteer Staff	\$ -	\$ -	\$ -	
	\$ -		\$ -	Board of Directors/Staff Expenses	\$ -	\$ -	\$ -	
	\$ -		\$ -	Payroll Expenses	\$ -	\$ -	\$ -	
	\$ -		\$ -	Medical Expenses	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	
				MATERIALS AND SERVICES FUND				
			\$ 16,000	Professional Services	\$ 16,000	\$ -	\$ -	
			\$ -	Training	\$ -	\$ -	\$ -	
	\$ 673	\$ -	\$ 10,000	Operational Expenses	\$ 10,000	\$ -	\$ -	
			\$ -	Utilities	\$ -	\$ -	\$ -	
			\$ 10,000	Supplies	\$ 10,000	\$ -	\$ -	
			\$ 10,000	Maintenance	\$ 10,000	\$ -	\$ -	
	\$ 673	\$ -	\$ 46,000	TOTAL MATERIALS & SERVICES	\$ 46,000	\$ -	\$ -	

**SPECIAL FUND
RESOURCES AND REQUIREMENTS
Capital Reserve Fund**

Santa Clara Fire District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year = 2026-2027			
	Actual		Adopted Budget This Year 2025- 2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
				RESOURCES				
				Beginning Fund Balance:				
1	687,998	558,437	1,153,800	1. Cash on Hand (cash basis) or	1,135,954	-	-	1
2				2. Working Capital (accrual basis)				2
4	35,963	49,172	5,000	4. Earning from temporary investments	7,000	-	-	4
5	100,000	1,500,000	-	5. Transferred from other funds	-	-	-	5
6		-	-	6. Grant revenue	-	-	-	6
7				7. Transfer from LFA				7
8				8				8
9	823,961	2,107,609	1,158,800	9. TOTAL RESOURCES	1,142,954	-	-	9
12								12
				REQUIREMENTS				
1				1. CAPITAL OUTLAY				1
2	265,524	988,225	1,153,800	2. Equipment and Facilities	700,000	-	-	2
3				3				3
4	-			4				4
5	-			5				5
6				6				6
7				7				7
8				8				8
9				9				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16	558,437	1,119,384	5,000	16. UNAPPROPRIATED ENDING FUND BALANCE	442,954	-	-	16
17	823,961	2,107,609	1,158,800	17. TOTAL REQUIREMENTS	1,142,954	-	-	17

Lane Fire Authority - Division Updates

May 2026

Chief Officer Updates

Civil Service Commission

The Civil Service Commission held its first meeting on April 20. The Commission has three members and has adopted the Civil Service Commission Rules, which will be uploaded into Vector Solutions.

The Commission also established staggered member terms of one year, two years, and three years. This will allow for a regular rotation of new members moving forward. A chairperson and secretary were also elected.

The Commission will meet quarterly on a regular schedule. Once the schedule is finalized, it will be posted on the website. Special meetings may also be called when needed.

Promotional Process Save the Date

A Captains promotional process will be held on June 3. Additional details will be released soon. Those interested in participating as a candidate should mark their calendar.

Budgets

The 2026-2027 budget remains in development. The final budget will be presented to the Budget Committee on May 21.

Staff are continuing to develop two budget options: one based on the levy passing and one based on the levy not passing. The budget meeting will occur after the election, and the appropriate budget will be presented based on the levy outcome.

SOG Updates (All SOG's and updates loaded into Vector Solutions)

NEW SOG 1.6.2 - Administration - Workplace Use of Artificial Intelligence: This SOG outlines appropriate and restricted use of artificial intelligence in the workplace, as well as guidelines for using department-provided AI tools.

Operations Division

SOG 3.1.14 General – Forced Transfer has been updated. C115 no longer needs to contact the house supervisor, but rest of the SOG remains the same. The updated SOG can be found in VS or in the Shared Drive.

SOG 1.4.3 Staffing – Minimum Staffing Routine Scheduling has been updated to no longer reflect Shift Lieutenants rotating between battalions and medic units. It now also highlights the requirement for at least one engineer to always be scheduled on M115 and M113. The updated document is available on the shared drive and the file center of Vector Solutions.

SOG 1.3.5 Job Descriptions – Captain has been updated to reflect the recent division realignments among the Battalion Captains. Additionally, *Appendix J* has been added to further detail the responsibilities of managing each division. Both documents are available on the shared drive and the file center of Vector Solutions.

Training Division

May is the month for the mandatory RT-130 refresher training. At the time of this update, I still have approximately 8 people that have yet to register. If you have a valid reason for not being available for any of the sessions listed in “My Events” in Vector Solutions, please email with the information and we’ll try to find a way to accommodate you. Also, I scheduled the training on a week which is normally set aside for the Association Meeting. I apologize for that. I’m new at this plus it was the week with the most availability for our instructors. My understanding is that a quick Association Meeting will take place after the Wednesday, May 6 training.

Lane Fire successfully passed the training re-accreditation process through DPSST at the end of April. After reviewing training documentation, planning, and training maintenance of our members, plus several additional documents, DPSST has certified LFA as a Training Accredited agency. This accreditation is good for three years. Thank you to Chief Douglass and Lieutenant Pape for their diligent work in assuring our training was complete and in order over the last three years.

Send training related questions, documents, etc. to training@lanefire.org

EMS Training

ACLS – May 8th is the deadline for skills testing. Please contact me if this deadline is not feasible and we can make other arrangements.

PALS – June 6th and June 20th will be PALS classes starting at 0900 – Instructor will be Stuart Nurre. Please sign up in Target Solutions in events. If neither of those days will work, will schedule another class in the future.

IV Pumps – The IV pumps have been reprogrammed to 9 different presets for use. Please take a look at the IV pumps so you can familiarize yourself with them. Each shift, I will go over the pumps with crews. Also batteries have been replaced on all IV pumps.

Binder transfer sheet - Our frontline medic units (M115, M113, and M125) are now equipped with binder transfer sheets on the gurneys. You may have seen these in use on ESF medic units. The binder transfer sheet is designed to reduce friction when transferring a patient from the gurney to a hospital bed, helping improve safety and efficiency.

Prevention Division

Big thank you to everyone who came out to our April 25th Open House! We had a great turnout—not just from our team who helped put it all together, but from the community as well. It was awesome to see that level of support.

We've got more coming up this summer, so stay tuned. You'll see us out at local farmers markets sharing wildland fire mitigation info and resources.

Quick reminder—Residential lock box markers are now in active 9-1-1. Also, our website has some new options available. You can still purchase a Knox Box, but now you can also update your existing lockbox information and request placement or replacement of address markers. There's a simple form on the website for all of that.

Maintenance Division

Just a reminder to gross decon all of your turnout gear before turning them in for cleaning. I should be pulling wet gear out of the bag 😊. The reason for this is that the dirt, soot and other nasty stuff doesn't have a chance to set into the fabric and makes it so much easier to get the cleanest gear we can! I am still working on educating Officer's on creating a ticket for gear cleaning so in the meantime, if you don't know how to create a ticket in Vector, please send me a text message or email saying you have gear to be cleaned. One more thing to note, just tie the dirty turnouts to be cleaned bag loosely at the top to still allow for air to circulate. If it happens to be warm and the bag is closed tightly, mold will start forming quickly. Thanks for your help with this.

The plugging up of foam in apparatus is continuing to be troublesome so if crews could run foam periodically when drilling or doing a rig check that could help this situation. I don't think we need to run a bunch of foam out but at least enough to make sure you are getting good foam production. If we could try doing this a couple times a month in first out apparatus carrying foam, that will give us a good idea if this will reduce the foam plugging up issue. Thanks in advance for giving this a try!

Health & Safety

We recently completed our 3rd quarter Oregon OSHA Challenge inspection. All four of our staffed stations passed their final walk through with no violations found. OSHA will return in September for our final sign off on programs and policies and we will then be graduated from the Challenge Program. A huge thank you to the maintenance division for their prompt work correcting all identified concerns at 101, 115, 113, and 116.

Following our recent meetings with OSHA, we are implementing a standardized monthly fire extinguisher inspection process. Effective immediately, inspections will be conducted on the 1st of each month. This process applies to all fire extinguishers located at Stations 101, 115, 113, and 116, including those within the stations and on all assigned station apparatus. Please review and follow the inspection instructions outlined below.

Monthly Fire Extinguisher Inspection Instructions

All personnel are responsible for ensuring that fire extinguishers in their assigned work areas are inspected monthly in accordance with OSHA requirements (29 CFR 1910.157).

Inspection Frequency

- Inspections shall be completed once per month at a minimum. At LFA, this check will take place on the 1st of each month.
- Additional inspections may be conducted as needed based on operational conditions.

Inspection Procedure

During the monthly inspection, personnel shall visually verify that each fire extinguisher meets the following criteria:

- The extinguisher is in its designated location
- The extinguisher is clearly visible and readily accessible (not obstructed including items such as garbage cans below it)
- The operating instructions on the nameplate are legible and facing outward
- The safety seal and tamper indicator are intact
- The pressure gauge indicates the unit is fully charged
- The extinguisher shows no signs of damage, corrosion, or leakage
- The hose and nozzle are free of cracks, blockage, or damage

Documentation

- Each inspection shall be documented at the time it is completed
- Documentation shall include the date and initials of the person performing the inspection on the tag attached to the extinguisher

Deficiencies

- Any deficiencies or concerns identified during the inspection shall be reported immediately to the appropriate supervisor and a ticket should be created in Vector Check-It.
- Defective or discharged extinguishers shall be removed from service and replaced or repaired without delay

Note

This monthly inspection is a visual check only and does not replace the required annual maintenance performed by a qualified technician.

Safety Committee Minutes

Meeting called to order at 1701 members present: Rudy Clark, Brian Sayles, Tim Bohn, Katy Johnson, Bill Potterf, and Casey Pape`.

March minutes approved by Rudy, 2nd by Casey

Old Business:

Fire extinguishers need to be checked by crews every month.

New Business:

Truck checks have begun at outlying stations

OSHA Challenge, will be revisiting on 4/22

Incidents:

101-Slip and fall being reviewed by Bill

E115- Ladder rack damage, being reviewed by Diana

Nozzle incident- 2½ nozzle fell apart during training, being reviewed by Diana/Casey

Good of the Order: None

Meeting adjourned at 1742

Next meeting May 7th

Minutes submitted by Casey Pape`

Lane Fire Authority - Training Calendar

As a shift, complete the topic listed for the week unless otherwise stated. If your shift falls on one of the listed EMS Training days, you will train with the EMS Lt at the time listed in lieu of the drill topic. The missed drill topic should be made up during the Make-Up Week. All are welcome to attend EMS training, on or off duty.

Date/Week of Training... May 2026	Subject of Drill
May 3 rd to 9 th	RT 130 Refresher Drills: Mandatory – Sign ups occurred in Vector (Quarterly Training) Association Meeting
May 10 th to 16 th	Bread and Butter PPE/SCBA Taskbook Training
May 17 th to 23 rd	Make Up Week: Do whatever was missed if shift fell on EMS training day
May 24 th to 30 th	Company Training, NFPA 1001 -33 – Wildland Interface Training Activities: Additional Wildland Refresher (Not RT 130)
	Company Training, NFPA 1001 - 34- NFPA 1410 Hose Evolutions: Tender operations, nursing with a tender and then setting up drop tanks for a draft.