



WESTERN LANE AMBULANCE DISTRICT 2024/2025 Budget Committee Meeting

AGENDA

April 18, 2024 5:30pm

Zoom Meeting URL: <https://us02web.zoom.us/j/82683268796>

Or call 1-669-900-6833 and enter Meeting ID: 82683268796

1. Call to Order by Budget Officer Fire & EMS Chief Schick
2. Roll Call/Establishment of Quorum
3. Receive Budget Document and Hear Budget Message
4. Nominate and Appoint Budget Committee Chairperson
5. Approval of the Budget Committee Meeting Minutes from April 13, 2023 (Action)
6. Hear Public Comments
7. Review Proposed Budget for FY2024-25
8. Approve Budget as Proposed or Revised OR confirm next Budget Committee meeting on May 16, 2024 at 5:30 pm
 - See committee motions handout
9. Adjourn



Western Lane Fire and EMS Authority

2625 Highway 101
Florence, OR 97439-9702
(541) 997-3212

Western Lane Ambulance District Budget Message for FY 2024-25

Introduction

In compliance with the State of Oregon Local Budget Law, the Annual Budget for Western Lane Ambulance District for the Fiscal Year 2024-25 (July 1, 2024 to June 30, 2025) is presented for your consideration, approval and adoption in a public meeting and is balanced between total projected resources and requirements. As prepared and submitted, the annual budget is intended to serve as:

1. A financial plan for the coming fiscal year which outlines projected expenditure requirements and the proposed means for financing those requirements.
2. An operational plan for the use and deployment of personnel, materials and services and other resources during the 2024-25 Fiscal Year.
3. A financial guide to District goals and objectives as adopted by the Board of Directors during the 2024-25 Fiscal Year.

Forecast

We believe that the District's financial future remains stable.

Although we do not anticipate any significant increases in transport revenue, we anticipate a general rise as call volumes are expected to continue rising.

The new Collective Bargaining Agreement (CBA) between the District and IAFF Local 851 effective July 1, 2022, has created stability with regards to increases in employee costs as we enter into the second year of the three-year contract. The District will be gearing up for contract negotiations that are expected to start this fiscal year. After several years of no changes our healthcare insurance provider has informed us that our healthcare premiums will rise approximately 6.9% for FY 2024-25. In addition to an increase in healthcare costs, retirement costs (PERS) are 28.33% of payroll for OPSRP members. The PERS rates will not change until July 1, 2025. As we train Paramedics to be Firefighters, they are eligible to switch from the General Employee classification in PERS to the Fire and Police classification. The difference in classification recognizes the stress of a career as a first responder and lowers the retirement age from 60 to 55 but with the same defined benefit amounts.

Facility maintenance remains a concern as we plan on the construction of an awning on the north side of Station 10 to help protect our dunes rescue vehicles which now is parked outside in all weather and to paint the exterior and interior as well as seal the exterior brick.

Although we have fewer concerns about the future than in recent years the District continues to take a multi-faceted approach to ensure a continuing favorable economic outcome by continuing to minimize increases in expenditures when possible as well as looking for opportunities to increase revenue. There are few opportunities to increase revenues so we will remain focused on controlling expenditures where possible.

We see stable trends in our two primary sources of revenue, i.e., transport fees and property taxes. FY 2022-23 transport fees of \$2,459,008 were nearly \$296,351 over the budgeted amount and provided a welcome source of additional revenue. We do not expect a similar level of transport revenue in FY 2023-24 but rather anticipate it will be more in line with our budgeted forecast amounts. We believe that with the effects of the pandemic waning there is likely to be a decrease in transfer related transport revenue. Maintaining our ability to provide Specialty Care Transports (SCT) will be essential for keeping our transport revenue at current levels. Our average collection rate for SCT is around 50% of the amount billed as compared to 36% for our normal ALS and BLS transports. This is primarily due to the higher reimbursement rates provided by Medicare and Medicaid for SCT. Implementation of the Ground Emergency Medical Transport program (GEMT) by the State of Oregon will help us to recoup some of the

charges we have not been able to collect in the past. This program provides additional funding for each Medicaid call in which we provide services. Property tax revenue, from our permanent levy (\$758,855 est. for FY 2024-25) and local option levy (\$1,095,006 est. for FY 2024-25), are the result of voter approved rates which are fixed but the total dollar amount received continues to increase annually at an average of 3.3%. The State of Oregon allows a 3% rise in tax revenue but as property values increase and as new construction continues, we have seen increases higher than that amount most years. We anticipate that the adoption of the Multi-Unit Property Tax Exemption (MUPTTE) by the City of Florence will have a minimal impact on our property tax collections. This program freezes property tax levels on new multi-unit housing projects at pre-development levels for a period of ten years. We feel the beneficial impact of additional housing availability in Florence outweighs the small loss in property tax revenue the District would have received.

Within this budget message we will briefly touch on major budgetary issues we anticipate for the upcoming fiscal year, explain our revenue sources, and describe our budget management process.

Budgetary issues for FY 2024-25

We have identified one possible issue which could impact our budget projections for FY24-25 however we feel that it is unlikely to have a tremendous impact. This issue is the consolidation of all operations efforts into Western Lane Fire and EMS Authority. On July 1, 2023, operations personnel from Western Lane Ambulance District (WLAD) and Siuslaw Valley Fire & Rescue (SVFR) were merged into Western Lane Fire and EMS Authority (WLFEA). Administrative personnel have been in the Authority since October 1, 2019, and this move is the last step before formalizing a merger between the two districts. This merger has been delayed due to issues with merging two distinct types of Districts. We did not foresee any financial impacts from this move. However, the PERS rates did not adjust when the employees moved to WLFEA. We expect this to adjust with the new rates that will be issued at the start of FY 2025. All costs, other than capital expenses, were moved to WLFEA except for a few items that were required to stay with each entity such as liability insurance, bank fees, and audit expenses. Revenue to support WLFEA will continue to come from WLAD and SVFR.

Revenue - Assessed Valuation and Tax Collection

The major variables in determining tax revenue to be received are Total Assessed Valuation which is by law the lessor of either Taxable Value or Real Market Value, our levy

rate(s), and tax collection rates. By state law Total Assessed Valuation may increase by a maximum of 3% each year excluding new construction and property modifications.

Consequently, when including community building growth, we have observed an average annual increase of 3% in tax revenue. Tax collection rates for the District have stayed steady for the past five years at 95% of taxes imposed. It is less than 100% due to a small number of property owners failing to pay the tax due and a discount given to property owners who pay the full amount due at one time.

Additional Revenue Sources

The long-term financial support of the MIH program is of concern, and we are considering short term funding solutions if necessary. Peace Health and WLFEA are in active discussions with other area healthcare organizations to provide some financial stability to the program. We have placed funding in a Reserved for Future Expenditure budget line to provide interim funding of the program if we cannot secure support from outside agencies.

Lane County continues to provide financial support for the Western Lane Crisis Response program within WLFEA. This program, formally known as Mobile Crisis Response (MCR), continues to provide an invaluable service to our population in crisis mitigation as well as support to our first responders on major incidents. Support from Lane County has been critical to this program and although we anticipate funding to continue there is no guarantee that it will. Consequently, we will continue to look for additional sources of revenue to support the program.

Revenue from LifeMed subscriptions continues to bring in approximately \$100,000 annually. Without an increase in the subscription fee, we anticipate a similar amount for FY 2024-25.

Capital Expenditures

The District’s 10-year Capital Replacement Plan has been updated for FY 2024-25 and we feel that the level of funding available in the Capital Fund is sufficient to cover those predicted costs.

Budget Management

The District prepares the budget for the General Fund and all Reserve Funds. Assets for these

funds are placed into the District's Local Government Investment Pool and Savings Accounts. These investments provide a large share of the District's resources (Cash carry forward) and requirements by object classification (Personnel Services, Materials and Services, Capital outlay, Inter-fund transfers, Reserved for Future Expenditures, Contingencies, and Unappropriated ending balance). The Board of Directors' resolution authorizing appropriations for each fund at the end of the budget process sets the level that expenditures cannot exceed. Total Personnel Services, Materials and Services, Capital outlay, fund transfers, Reserves and Contingency are the levels of control for each fund established by resolution. Since all Personnel Services and Materials and Services costs are now within WLFEA the WLAD Budget Committee will be asked to review and approve estimated expenditures within the WLFEA budget. The SVFR Budget Committee will also be asked to review and approve the WLFEA budget. Capital expenditures remain in the parent districts until an official merger occurs. Appropriations terminate at the end of each fiscal year.

The District is recommending that the current funds be modified to be more specific in purpose. Besides the General Funds, the District will utilize an Equipment Fund and a LifeMed Fund.

Budgetary control is maintained at the appropriation levels through monitoring of the expenses for each of the following categories:

Personnel Services – includes the wages and benefits of full-time and part-time employees.

Materials and Services – includes supplies, maintenance and repair, utilities and contracts for professional services such as legal counsel, audits, and insurance.

Capital Outlay – includes the cost of equipment replacement, facility repairs and improvements, furniture, and fixtures. Capital Reserve fund is now tracked separately from the General Fund.

Debt Service – includes the cost of paying debt, leases, and other long-term payments for capital goods. We do not anticipate have any debt service obligations for FY24-25.

Transfers – includes money transferred from the general fund to a reserve fund for future uses as approved by the Board of Directors and specified by the specific fund.

Reserved for Future Expenditures - a line item which identifies funds to be “saved” for use in future fiscal years.

Contingencies – are monies that are set aside for unforeseen expenditures during the current fiscal year. They are appropriated to the account group by resolution of the Board of Directors if needed.

Unappropriated Ending Fund Balance – are monies that are set aside as carry forward in the subsequent fiscal year to provide adequate resources during the dry finance period from July through November.

Summary

It is the responsibility of the Budget Committee to review the Budget and determine the acceptable level of funding that provides an appropriate level of service to the district residents. The proposed budget for Fiscal Year 2024-25 has been prepared to reflect a realistic, efficient, and cost-sensitive approach to meeting the requirements of the service delivery system we have developed to address the known needs of the citizens we serve.

I would like to thank all members of WLAD and WLFEA who devoted their time and energy toward the development of the annual budget. Your review and support of this proposed budget is very much appreciated. As always, your questions are important to us. As a major provider of vital public services, we strive at all times for a transparent and understandable budget process. Your trust and the public’s trust are important to us.

Sincerely,

Michael Schick

Michael Schick, Ph.D., EFO

Fire and EMS Chief

Western Lane Fire and EMS Authority

**FORM
LB-20**

**RESOURCES
WESTERN LANE AMBULANCE DISTRICT
GENERAL FUND**

	Historical Data			Account Number	Emergency Medical Services RESOURCES	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1	\$ 2,008,609	\$ 3,635,436	\$ 2,903,811		Net working capital (modified accrual basis)	\$ 501,300			1
2									2
3	\$ 19,421	\$ 32,759	\$ 25,000	4214	Previously levied taxes estimated to be received	\$ 20,000			3
4	\$ 46,988			4701	Grant Income - OHV All Terrain Vehicle				4
5	\$ 163,833	\$ 50,000	\$ 50,000	4702	Grant Income - Mobile Integrated Health	\$ 50,000			5
6	\$ (42,054)	\$ 0		4703	Grant Income - Coronavirus Relief Fund				6
7		\$ 6,300			Grant Income - Other				7
8	\$ 61,584	\$ 30,792	\$ 30,792	4220	Three Rivers Casino	\$ 30,792			8
9	\$ 2,464,880	\$ 2,116,248	\$ 2,000,000	4001	Patient Fees-Net	\$ 2,000,000			9
10	\$ 51,884	\$ 171,126	\$ 65,000	4025	Ground Emerg Medical Transport	\$ 80,000			10
11	\$ 29,394	\$ 19,604	\$ 15,000	4280	Misc. Revenue	\$ 10,000			11
12	\$ 120,000	\$ 100,000	\$ 110,000	9410	Transfer From LifeMed	\$ 140,000			12
13	\$ 9,843	\$ 55,799	\$ 30,000	4290	Interest	\$ 40,000			13
14		\$ 310,000			Transfer from Capital Fund				14
15									15
16									16
17									17
18									18
19	\$ 4,934,382	\$ 6,528,064	\$ 5,229,603		Total resources, except taxes to be levied	\$ 2,872,092	\$ -	\$ -	19
20			\$ 731,823	4211	Taxes estimated to be received - Permanent Rate	\$ 758,855			20
21			\$ 1,052,768	4212	Taxes estimated to be received - LO Levy	\$ 1,095,006			21
22	\$ 710,380	\$ 744,074		4211	Taxes collected in year levied - Permanent Rate				22
23	\$ 980,676	\$ 1,022,188		4212	Taxes collected in year levied - LO Levy				23
24	\$ 6,625,438	\$ 8,294,326	\$ 7,014,194		TOTAL RESOURCES	\$ 4,725,953	\$ -	\$ -	24

**DETAILED EXPENDITURES
WESTERN LANE AMBULANCE DISTRICT
GENERAL FUND**

	Historical Data			Account Number	Emergency Medical Services PERSONNEL SERVICES	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1									1
2	\$ 229,593			5103	Supervisors				2
3	\$ 841,078			5104	Full Time				3
4	\$ 1,070,671	\$ -			Sub-Total Salaries				4
5	15				Total Full Time Equivalent (FTE)				5
6									6
7	\$ 244,698	\$ 327		5105	Part Time				7
8	\$ 244,698	\$ 327			Sub-Total Salaries				8
9	4				Total Full Time Equivalent (FTE)				9
10									10
11	\$ 63,891			5111	Mobile Integrated Health				11
12	\$ 63,891	\$ -			Sub-Total Salaries				12
13	1				Total Full Time Equivalent (FTE)				13
14									14
15									15
16									16
17									17
18									18
19					Overtime				19
20									20
21	\$ 50,112			5108	Supervisors				21
22	\$ 174,630			5109	Full Time				22
23	\$ 63,380			5110	Part Time				23
24									24
25	\$ 288,122	\$ -			Sub-Total Overtime				25
26									26
27	\$ 1,379,260	\$ 327			TOTAL Salaries				27
28	\$ 288,122	\$ -			TOTAL Overtime				28
29	\$ 1,667,382	\$ 327			TOTAL				29

Refer to WLFEA Budget

FORM
LB-31

DETAILED EXPENDITURES
WESTERN LANE AMBULANCE DISTRICT
GENERAL FUND

	Historical Data			Account Number	Emergency Medical Services PERSONNEL SERVICES	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1	\$ 166,027	\$ 28		5121	Payroll Taxes (7%)				1
2									2
3	\$ 285,448			5122	Medical/Dental Insurance (Opt 1 95/5)				3
4	\$ 12,835				Life Insurance				4
5									5
6									6
7	\$ 417,795			5123	PERS Pension				7
8									8
9									9
10	\$ 44,625			5124	HRA VEBA Contributions				10
11									11
12					Health and Wellness				12
13	\$ 7,139	\$ 120		5125	Gym & EAP (hearing & physicals to WLFEA)				13
14									14
15	\$ 817			5199	OR Unemployment Surety Trust Bond				15
16									16
17					Other Benefits				17
18	\$ 3,000			5185	Cell Phone Stipends				18
19	\$ 8,273	\$ 142		5187	Uniforms (M & S)				19
20									20
21									21
22									22
23	\$ 1,379,260	\$ 327			TOTAL Salaries				23
24	\$ 288,122	\$ -			TOTAL Overtime				24
25	\$ 945,959	\$ 290			TOTAL Benefits				25
26									26
27	\$ 2,613,341	\$ 617			TOTAL PERSONNEL SERVICES				27

Refer to WLFEA Budget

DETAILED EXPENDITURES
WESTERN LANE AMBULANCE DISTRICT
GENERAL FUND

	Historical Data			Account Number	MATERIALS & SERVICES OPERATIONS	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1					TRAINING (moved to WLFEA)				1
2	\$ 11,918	\$ 2,625		6101	Staff Training & Conference				2
3	\$ 8,629			6104	Education Reimbursement				3
4	\$ 1,364	\$ 1,264		6107	Certifications				4
5									5
6									6
7									7
8									8
9					MEDICAL				9
10	\$ 67,000	\$ 93,034		6201	Medical Supplies				10
11	\$ 19,490	\$ 16,588		6204	Medical Gas/O2				11
12	\$ 20,724	\$ 19,680		6207	Pharmacy Expense				12
13	\$ 1,500	\$ 20,700		6208	Physician Advisor				13
14	\$ 5,080	\$ 2,151		6210	Uniforms & Personal Protective Equipment				14
15	\$ 984	\$ 737		6213	Hospital Transfer Meals				15
16	\$ 523	\$ 454		6220	MIH Expenses				16
17	\$ 1,272			6501	Covid-19 Supplies				17
18									18
19					EMERGENCY SERVICES (moved to WLFEA)				19
20	\$ 96,054	\$ 96,094		6405	Public Safety Answering Point (PSAP)				20
21	\$ 541			6409	Com Emerg Notification System (CENS)				21
22									22
23									23
24									24
25	\$ 235,079	\$ 253,327			Total M & S Page 4				25

Refer to WLFEA Budget

DETAILED EXPENDITURES
WESTERN LANE AMBULANCE DISTRICT
GENERAL FUND

	Historical Data			Account Number	MATERIALS & SERVICES OPERATIONS	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1									1
2					RECRUITMENT/TESTING (moved to WLFEA)				2
3	\$ 7,329	\$ 1,193		6610	Advertising				3
4									4
5					FACILITIES & EQUIPMENT				5
6		\$ 2,150		6720	Facility Upgrades				6
7	\$ 14,484	\$ 14,530		6730	Building, Janitor, Misc Supplies				7
8	\$ 26			6740	Equipment Repair				8
9	\$ 34,238	\$ 14,003		6743	Maintenance & Contracts				9
10	\$ 9,153	\$ 12,629		6745	Radio Repair				10
11	\$ 20,759	\$ 21,720		6790	Utilities				11
12				6790	Storage Expense				12
13									13
14					VEHICLES				14
15	\$ 69,542	\$ 78,463		6890	Vehicle Maintenance				15
16	\$ 52,354	\$ 50,372		6892	Vehicle Fuel and Oil				16
17									17
18									18
19									19
20									20
21	\$ 207,885	\$ 195,060			Total M & S Page 5				21

Refer to WLFEA Budget

DETAILED EXPENDITURES
WESTERN LANE AMBULANCE DISTRICT
GENERAL FUND

	Historical Data			Account Number	MATERIALS & SERVICES ADMINISTRATION	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1	\$ 39,948	\$ 10,735		7108	Dues and Fees	\$ 500			1
2	\$ 61,351	\$ 91,470		7110	GEMT Admin & Consulting Fees				2
3	\$ 1,159	\$ 245		7112	Office Supplies				3
4	\$ 3,218	\$ 2,863		7115	Community Outreach				4
5	\$ 729	\$ 558		7120	Training & Conferences				5
6	\$ 1,107	\$ 1,055		7130	Office Equipment Agreements				6
7	\$ 1,669	\$ 490		7142	Employee Recognition				7
8	\$ 1,003	\$ 2,918		7190	Other Admin Expenses				8
9	\$ 3,548	\$ 677		7208	Computers, Phones & iPads				9
10	\$ 1,050	\$ 260		7221	Website				10
11	\$ 75	\$ 4,922		7230	IT Services				11
12	\$ 26			7318	Board Conferences/Other				12
13	\$ 4,438			7330	Board/County Elections				13
14	\$ 11,250	\$ 14,000		7410	Audit	\$ 14,000			14
15	\$ 1,200			7430	Legal				15
16	\$ 3,802	\$ 869		7450	Payroll Services				16
17	\$ 64,071	\$ 48,479		7481	Billing Service				17
18	\$ 31,560	\$ 33,784		7510	Property & Liability Insurance	\$ 31,500			18
19	\$ 1,880			7520	Workers Comp				19
20	\$ 478,670	\$ 828,712		7600	WLFEA Administrative Services				20
21		\$ 5,000		7620	Western Lane Crisis Response				21
22		\$ 2,916,886		7610	WLFEA EMS Operations				22
23									23
24									24
25	\$ 235,079	\$ 253,327	\$ -		M & S Page 4	\$ -	\$ -	\$ -	25
26	\$ 207,885	\$ 195,060	\$ -		M & S Page 5	\$ -	\$ -	\$ -	26
27	\$ 711,754	\$ 3,963,923	\$ -		M & S Page 6	\$ 46,000	\$ -	\$ -	27
28	\$ 1,154,718	\$ 4,412,310	\$ -		TOTAL MATERIALS & SERVICES	\$ 46,000	\$ -	\$ -	28

DETAILED EXPENDITURES
WESTERN LANE AMBULANCE DISTRICT
GENERAL FUND

EXPENDITURE DESCRIPTION

	Historical Data			Account Number	CAPITAL OUTLAY & GRANTS	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted by Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1					CAPITAL OUTLAY				1
2		\$ 209,539		8001	Ambulance Type II				2
3			\$ 50,000	8010	Building Improvements	\$ 50,000			3
4	\$ 16,069			8016	Laryngoscopic Equipment				4
5			\$ 5,000	8017	Computer Upgrade/iPads	\$ 5,000			5
6	\$ 179,906	\$ 89,806		8018	Cardiac Monitors				6
7	\$ 14,337		\$ 18,000	8020	Hands Free CPR Devices				7
8			\$ 5,000	8023	Personal Safety				8
9	\$ 22,875			8024	AccuVein Finders				9
10		\$ 341,385		8025	Ambulance Type I				10
11			\$ 45,000	8026	Portables/Pagers				11
12			\$ 60,000	8027	Ventilators	\$ 20,000			12
13	\$ 233,187	\$ 640,730	\$ 183,000		Total Capital Outlay	\$ 75,000	\$ -	\$ -	13
14									14
15									15
16									16
17									17
18					GRANT EXPENSES				18
19	\$ 25,585			8703	OHV Rescue Vehicle				19
20									20
21	\$ 25,585	\$ -	\$ -		Total Grant Expenses	\$ -	\$ -	\$ -	21
22									22
23	\$ 258,772	\$ 640,730	\$ 183,000		TOTAL CAPITAL OUTLAY & GRANTS	\$ 75,000	\$ -	\$ -	23

WESTERN LANE AMBULANCE DISTRICT
GENERAL FUND

	Historical Data			EXPENDITURE SUMMARY	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023						
1								1
2	\$ 2,613,341	\$ 617	\$ -	Personnel Services	\$ -	\$ -	\$ -	2
3	\$ 1,154,718	\$ 4,412,310	\$ -	Materials & Services	\$ 46,000	\$ -	\$ -	3
4	\$ 233,187	\$ 640,730	\$ 183,000	Capital Outlay	\$ 75,000	\$ -	\$ -	4
5	\$ 25,585	\$ -	\$ -	Grant Expenses				5
6								6
7				TRANSFERS				7
8	\$ 120,000		\$ 310,000	Transfer to Capital Reserves	\$ 100,000			8
9		\$ 432,504	\$ 6,206,973	Transfer to WLFEA	\$ 4,190,732			9
10		\$ 5,000	\$ 5,000	Transfer to Western Lane Crisis Response	\$ 5,000			10
11								11
12								12
13			\$ 100,000	Operating Contingency	\$ 100,000			13
14								14
15				Reserved for Future Expenditures				15
16								16
17			\$ 59,221	RFE - PERS UAL	\$ 59,221			17
18								18
19			\$ 150,000	Unappropriated Ending Fund Balance	\$ 150,000			19
20								20
21	\$ 2,478,607	\$ 2,803,165		Ending Balance (prior years)				21
22								22
23	\$ 6,625,438	\$ 8,294,326	\$ 7,014,194	TOTAL REQUIREMENTS	\$ 4,725,953	\$ -	\$ -	23

\$ 6,625,438	\$ 8,294,326	\$ 7,014,194	Total Resources	\$ 4,725,953	\$ -	\$ -
\$ -	\$ (0)	\$ -	Difference	\$ -	\$ -	\$ -

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2015-16-07 on 6-23-2016 for the following specified purpose:

Capital Equipment

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2026

Equipment Fund
(Fund)

Western Lane Ambulance District
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024 -25			
Actual		Adopted Budget Year 2023 -24		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23						
			1	RESOURCES			1
2	\$934,230	\$501,343	2	Cash on hand * (cash basis), or	\$503,000		2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5	\$613	\$1,042	5	Interest	\$1,500		5
6		\$310,000	6	Transferred IN, from other funds	\$100,000		6
7			7				7
8			8				8
9			9				9
10	\$934,843	\$502,385	10	Total Resources, except taxes to be levied	\$604,500	\$0	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	\$934,843	\$502,385	13	TOTAL RESOURCES	\$604,500	\$0	13
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	\$234,000	\$310,000	16			9515 -Transfer OUT to GF Capital Outlay	16
17	\$319,500		17			9525-Transfer OUT to GF for Capital RFE	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	\$501,343	\$192,385	29	Ending balance (prior years)			29
30		\$503,000	30	UNAPPROPRIATED ENDING FUND BALANCE			30
31	\$1,054,843	\$502,385	31	TOTAL REQUIREMENTS	\$604,500	\$0	31

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

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number
2017-09 on 6-22-2017 for the following specified purpose:

LifeMed

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2027

LifeMed Fund
(Fund)

Western Lane Ambulance District
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2024-25						
Actual		Adopted Budget Year 2023 - 24	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2021 - 22	First Preceding Year 2022 - 23										
				RESOURCES							
2	\$434,074	\$407,661	\$130,000	2	Cash on hand * (cash basis), or	\$140,000			2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5	\$6	\$13		5	Interest				5		
6				6	Transferred IN, from other funds				6		
7	\$120,995	\$114,854	\$120,000	7	LifeMed Subscriptions	\$115,000			7		
8	\$13,820	\$26,173	\$14,000	8	CPR Classes	\$25,000			8		
9	-\$265	-\$185		9	LifeMed Income & Refunds (4610 & 4690)	-\$300			9		
10	\$568,630	\$548,516	\$264,000	10	Total Resources, except taxes to be levied	\$279,700	\$0	\$0	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	\$568,630	\$548,516	\$264,000	13	TOTAL RESOURCES	\$279,700	\$0	\$0	13		
					REQUIREMENTS **						
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15		
16	\$3,920	\$4,847	\$5,000	16	EMS: LifeMed	Materials & Services	6951-Public & Regional Training	\$5,000	16		
17	\$7,074	\$2,273	\$10,000	17	EMS: LifeMed	Materials & Services	6952-QRT Support & Training	\$10,000	17		
18	\$6,869	\$6,613	\$7,000	18	EMS: LifeMed	Materials & Services	6953-Promotion & Advertising	\$7,000	18		
19	\$1,353	\$1,605	\$1,500	19	EMS: LifeMed	Materials & Services	6957-Bank & Merchant Fees	\$3,000	19		
20	\$3,585	\$4,255	\$4,000	20	EMS: LifeMed	Materials & Services	6958 - Postage & Printing	\$4,000	20		
21	\$1,405	\$1,154	\$1,500	21	EMS: LifeMed	Materials & Services	6959 - Supplies	\$1,500	21		
22	\$16,763	\$1,073	\$1,000	22	EMS: LifeMed	Materials & Services	6960-Other Expenses	\$1,000	22		
23				23					23		
24	\$120,000	\$100,000	\$110,000	24	EMS: LifeMed	Transfer Out	To General Fund	\$140,000	24		
25				25					25		
26				26					26		
27				27					27		
28				28					28		
29	\$407,661	\$426,696		29	Ending balance (prior years)				29		
30			124000	30	UNAPPROPRIATED ENDING FUND BALANCE			\$108,200	30		
31	\$568,630	\$548,516	\$264,000	31	TOTAL REQUIREMENTS			\$279,700	\$0	\$0	31

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

**FORM
LB-20**

**RESOURCES
WESTERN LANE FIRE AND EMS AUTHORITY
GENERAL FUND**

	Historical Data			Account Number	RESOURCES	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1					Net Working Capital	\$ 3,207,238			1
2			\$ 3,784,713	4101	Transfer from SVFR	\$ 3,010,388			2
3			\$ 6,206,973	4102	Transfer from WLAD	\$ 4,190,732			3
4				4862	Transfer from SVFR Fire Marshal				4
5				4860	Reimbursements & Refunds	\$ 20,000			5
6				4410	Donations	\$ 2,000			6
7					Conflag Receipts	\$ 50,000			7
8					Interest	\$ 60,000			8
9					MCR Admin Fees	\$ 64,028			9
10									10
11									11
12									12
13									13
14			\$ 9,991,686		TOTAL RESOURCES	\$ 10,604,386	\$ -	\$ -	14
15									15
16					MCR Program				16
17									17
18			\$ 9,991,686		Total resources, except taxes to be levied	\$ 10,604,386	\$ -	\$ -	18
19					Taxes estimated to be received				19
21					Taxes collected in year levied				21
23	\$ -	\$ -	\$ 9,991,686		TOTAL RESOURCES	\$ 10,604,386	\$ -	\$ -	23

**FORM
LB-31
SVFR WLAD WLFEA History**

**WESTERN LANE FIRE AND EMS AUTHORITY
GENERAL FUND
EXPENDITURE DESCRIPTION**

	Historical Data				PERSONNEL SERVICES Salaries	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024	Account Number		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1	\$ 130,914	\$ 134,187	5501	Fire & EMS Chief (1FTE)	\$ 141,903			1	
2	\$ 113,994	\$ 122,544	5502	Deputy Chief (1FTE)	\$ 125,753			2	
3	\$ 104,952	\$ 112,594	5503	Training Division Chief (1FTE)	\$ 119,150			3	
4		\$ 88,228	5504	Fire Prevention (1.2 FTE)	\$ 55,791			4	
5	\$ 77,056	\$ 87,647	5505	Logistics Captain (1FTE)	\$ 94,406			5	
6	\$ 145,289	\$ 302,010	5506	Captains (3FTE)	\$ 308,051			6	
7	\$ 145,289	\$ 255,248	5507	Lieutenants (3FTE)	\$ 229,969			7	
8	\$ 706,608	\$ 628,469	5508	Firefighter/Paramedics (8 FTE)	\$ 633,001			8	
9	\$ 462,595	\$ 269,816	5509	Single Role Paramedic (5 FTE)	\$ 426,527			9	
10	\$ 236,903	\$ 404,421	5510	Firefighter/Engineers (6FTE)	\$ 395,742			10	
11		\$ 64,002	5511	EMT Intermediates (1FTE)	\$ 65,282			11	
12	\$ 65,045	\$ 66,279	5512	Mobile Integrated Health (1FTE)	\$ 67,936			12	
13	\$ 136,544	\$ 126,000	5514	Part Time Firefighters (2.5 FTE)	\$ 126,000			13	
14	\$ 226,623	\$ 220,000	5515	Part Time EMT/Paramedics (5 FTE)	\$ 160,000			14	
15	\$ 83,306	\$ 64,000	5516	Reserve Volunteers	\$ 64,000			15	
16	\$ 18,200	\$ 18,200	5517	Duty Chief Stipends	\$ 18,200			16	
17	\$ 24,354	\$ 50,000	5518	Conflagration (if needed)	\$ 30,000			17	
18	\$ 88,541	\$ 112,814	5519	Office Manager (1.0 FTE)	\$ 91,481			18	
19	\$ 165,299	\$ 203,289	5520	Administrative Staff (4FTE)	\$ 213,282			19	
20								20	
21								21	
22	\$ 469,349	\$ 350,000	5521	Overtime - Wages	\$ 450,000			22	
23	\$ 47,303	\$ 70,000	5522	Overtime - Training	\$ 70,000			23	
24								24	
25	\$ -	\$ 3,448,164	\$ 3,749,748	Total Salaries	\$ 3,886,474	\$ -	\$ -	25	

**FORM
LB-31
SVFR WLAD WLFEA History**

**WESTERN LANE FIRE AND EMS AUTHORITY
GENERAL FUND
EXPENDITURE DESCRIPTION**

	Historical Data				PERSONNEL SERVICES PAYROLL EXPENSES	EMPLOYER	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024	Account Number			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023								
1		\$ 239,784	\$ 262,482	5401	Payroll Taxes (7.65%)	\$ 297,315	\$ -	\$ -	1	
2		\$ 913,640	\$ 721,632	5402	Medical, Dental	\$ 805,410			2	
3		\$ 27,555	\$ 28,879	5402	Life Insurance	\$ 32,876			3	
6		\$ 1,267,683	\$ 1,253,954	5403	PERS Pension & IAP	\$ 1,426,108			6	
7		\$ 64,625	\$ 94,500	5404	Health Reimb Arrangement (HRA VEBA)	\$ 102,000			7	
4			\$ 9,400	5406	Provident AD&D , A&H	\$ 10,340			4	
5		\$ 2,575	\$ 3,000	5122	Length of Service Award Points (LOSAP)	\$ 3,000			5	
8		\$ 11,587	\$ 19,508	5451	Health, Wellness, Mental Health	\$ 19,940			8	
9		\$ 90		5452	Uniforms (see Equipment)				9	
10		\$ 18,725	\$ 21,900	5453	Cell Stipends	\$ 24,500			10	
11			\$ 14,000		Paid Leave Oregon	\$ 14,000			11	
12									12	
13	\$ -	\$ 3,448,164	\$ 3,749,748		TOTAL Salaries	\$ 3,886,474	\$ -	\$ -	13	
14	\$ -	\$ 2,546,264	\$ 2,415,255		TOTAL Benefits	\$ 2,735,489	\$ -	\$ -	14	
15	\$ -	\$ 5,994,428	\$ 6,165,003		TOTAL PERSONNEL SERVICES	\$ 6,621,963	\$ -	\$ -	15	

**LB-31
SVFR WLAD WLFEA History**

**WESTERN LANE FIRE AND EMS AUTHORITY
GENERAL FUND**

EXPENDITURE DESCRIPTION

	Historical Data			Account Number	MATERIALS AND SERVICES	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1					TRAINING				1
2		\$ 8,838	\$ 20,000	6101	Conference/Travel/Education	\$ 12,000			2
3			\$ 2,500	6102	Reserve Training	\$ 2,500			3
4		\$ 14,027	\$ 6,000	6103	Paramedic school - career	\$ 6,000			4
5		\$ 9,737		6104	Paramedic school - reserves				5
6		\$ 2,113	\$ 3,000	6105	CCP initial training/IAMED	\$ 3,000			6
7		\$ 7,226	\$ 12,845	6106	Target Solutions	\$ 12,845			7
8		\$ 2,851	\$ 5,000	6107	Training Equipment/Supplies	\$ 5,000			8
9		\$ 6,505	\$ 7,650	6108	Certification Renewals	\$ 7,650			9
10		\$ 3,005	\$ 9,000	6109	On site training	\$ 9,000			10
11		\$ 960	\$ 1,500	6110	MIH training	\$ 1,500			11
12		\$ 1,538	\$ 700	6111	Misc Training/Hospitality	\$ 700			12
13			\$ 7,000	6112	Rope Rescue Supplies	\$ 2,500			13
14			\$ 5,000	6113	Academy & EMT Scholarships	\$ 5,000			14
15					Education Reimbursement (see Admin)				15
16	\$ -	\$ 56,800	\$ 80,195		Total Training	\$ 67,695	\$ -	\$ -	16
17									17
18					MEDICAL				18
19		\$ 93,033	\$ 64,800	6201	Medical Supplies	\$ 84,500			19
20		\$ 16,588	\$ 16,000	6204	Medical Gas/O2	\$ 20,000			20
21		\$ 19,679	\$ 18,000	6207	Pharmacy Expense	\$ 30,000			21
22		\$ 20,700	\$ 12,000	6208	Physician Advisor	\$ 12,000			22
23		\$ 2,151	\$ 5,000	6210	Personal Protective Equipment	\$ -			23
24		\$ 737	\$ 1,000	6213	Hospital Transfer Meals	\$ 1,000			24
25		\$ 453	\$ 1,000	6220	MIH Expenses	\$ 1,000			25
26				6501	Covid-19 Supplies				26
27	\$ -	\$ 153,341	\$ 117,800		Total Medical	\$ 148,500	\$ -	\$ -	27
28									28
29									29
30									30
31	\$ -	\$ 210,141	\$ 197,995		Total M & S Page 4	\$ 216,195	\$ -	\$ -	31

**LB-31
SVFR WLAD WLFEA History**

**WESTERN LANE FIRE AND EMS AUTHORITY
GENERAL FUND**

EXPENDITURE DESCRIPTION

	Historical Data			Account Number	MATERIALS AND SERVICES	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1					RESERVE FIREFIGHTERS				1
2		\$ 1,158	\$ 2,000	6303	Association Dinners & Dues	\$ 2,000			2
3		\$ 227		6304	Ext'd Incident Meals (Moved to Medical)				3
4				6307	Recognition Events (moved to Admin)				4
5		\$ 1,385	\$ 2,000		Total Reserve Firefighters	\$ 2,000	\$ -	\$ -	5
6									6
7					EMERGENCY SERVICES				7
8		\$ 17,281	\$ 17,500	6401	ImageTrend	\$ 18,500			8
9				6402	Asset Management	\$ 8,000			9
10		\$ 131,844	\$ 150,000	6403	Public Safety Answering Point (PSAP)	\$ 150,000			10
11		\$ 539	\$ 500	6404	CENS/Everbridge	\$ 500			11
12		\$ 149,664	\$ 168,000		Total Emergency Services	\$ 177,000	\$ -	\$ -	12
13									13
14					FIRE PREVENTION & INVESTIGATION				14
15			\$ 3,000	6501	Training	\$ 3,000			15
16		\$ 2,626	\$ 5,000	6502	Supplies	\$ 5,000			16
17		\$ 4,700	\$ 4,500	6503	Fire Prevention Software	\$ 3,750			17
18			\$ 1,725	6504	NFPA Subscription	\$ 1,800			18
19		\$ 1,199	\$ 2,000	6505	Public Education Supplies	\$ 5,000			19
20		\$ 8,525	\$ 16,225		Total Prevention & Investigation	\$ 18,550	\$ -	\$ -	20
21									21
22					RECRUITMENT				22
23		\$ 480	\$ 1,000	6601	Advertising & NTN Testing	\$ 1,000			23
24		\$ 565	\$ 500	6602	Background/Drug Tests	\$ 1,000			24
25		\$ 5,547	\$ 5,000	6602	Physicals/Psych Evals	\$ 6,000			25
26		\$ 6,592	\$ 6,500		Total Recruitment	\$ 8,000	\$ -	\$ -	26
27									27
28									28
29									29
30	\$ -	\$ 166,166	\$ 192,725		Total M & S Page 5	\$ 205,550	\$ -	\$ -	30

**LB-31
SVFR WLAD WLFEA History**

**WESTERN LANE FIRE AND EMS AUTHORITY
GENERAL FUND
EXPENDITURE DESCRIPTION**

	Historical Data			Account Number	MATERIALS AND SERVICES	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1					FACILITIES				1
2			\$ 91,123	6710	Utilities	\$ 91,123			2
3			\$ 82,000	6730	Station Building Maintenance	\$ 82,000			3
4			\$ 30,000	6743	Maintenance & Contracts	\$ 15,000			4
5									5
6					VEHICLES				6
7			\$ 215,000	6800	Maintenance, Fuel, Lubricants	\$ 250,000			7
8									8
9					EQUIPMENT & SUPPLIES				9
10			\$ 54,000	6910	Personal Protection Equip (PPE)	\$ 35,000			10
11			\$ 1,200	6915	Cleaning Supplies	\$ 1,200			11
12			\$ 13,800	6920	Small Tools	\$ 10,000			12
13			\$ 40,000	6930	Equipment Maintenance	\$ 40,000			13
14			\$ 6,000	6947	iPads & Mounting Supplies	\$ 3,000			14
15			\$ 15,000	6950	Other Op Supplies	\$ 10,000			15
16				6970	Medical Supplies (moved to Medical)				16
17			\$ 42,000	6980	Uniforms	\$ 30,000			17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	\$ -	\$ -	\$ 590,123		Total M & S Page 6	\$ 567,323	\$ -	\$ -	26

**LB-31
SVFR WLAD WLFEA History**

**WESTERN LANE FIRE AND EMS AUTHORITY
GENERAL FUND
EXPENDITURE DESCRIPTION**

	Historical Data			Account Number	MATERIALS AND SERVICES	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023							
1		\$ 39,821	\$ 45,000	7108	Dues and Fees	\$ 45,000			1
2		\$ 91,469	\$ 32,000	7110	GEMT Admin & Consulting Fees	\$ 64,000			2
3		\$ 3,374	\$ 3,000	7112	Office Supplies	\$ 3,000			3
4		\$ 6,451	\$ 4,000	7115	Community Outreach	\$ 6,000			4
5		\$ 13,074	\$ 7,000	7120	Training & Conference	\$ 7,000			5
6		\$ 12,990	\$ 11,000	7130	Office Equipment Agreements	\$ 11,000			6
7			\$ 10,000	7140	Education Reimbursement	\$ 5,000			7
8		\$ 12,290	\$ 12,000	7180	Employee Recognition	\$ 35,550			8
9		\$ 852	\$ 3,000	7190	Other Admin Expenses	\$ 3,000			9
10		\$ 21,682	\$ 9,000	7208	Computers/ Phones/Software	\$ 60,000			10
11		\$ 2,289	\$ 2,500	7221	Website	\$ 2,500			11
12		\$ 53,918	\$ 65,000	7230	IT Services	\$ 65,000			12
13		\$ 6,522	\$ 6,000	7315	Board Meetings/OnBoard	\$ 6,000			13
14		\$ 4,330	\$ 10,000	7318	Board Conferences	\$ 10,000			14
15		\$ -	\$ 7,500	7330	Board Elections	\$ -			15
16		\$ 14,250	\$ 36,750	7410	Audit	\$ 11,500			16
17				7420	Union Negotiation	\$ 5,000			17
18		\$ 7,466	\$ 20,000	7430	Legal	\$ 20,000			18
19		\$ 11,316	\$ 12,000	7450	Payroll Service	\$ 12,000			19
20		\$ 6,020	\$ 3,000	7460	Business Consulting	\$ 5,000			20
21				7470	Peer Support	\$ 20,000			21
22		\$ 14,779	\$ 60,000	7481	Billing Service	\$ 61,800			22
23		\$ 49,119	\$ 75,000	7510	Liability and Property Insurance	\$ 27,600			23
24		\$ 93,805	\$ 75,000	7520	Workers Comp Insurance	\$ 155,100			24
25									25
26	\$ -	\$ 210,141	\$ 197,995		Total M & S Page 4	\$ 216,195	\$ -	\$ -	26
27	\$ -	\$ 166,166	\$ 192,725		Total M & S Page 5	\$ 205,550	\$ -	\$ -	27
28	\$ -	\$ -	\$ 590,123		Total M & S Page 6	\$ 567,323	\$ -	\$ -	28
29	\$ -	\$ 465,817	\$ 508,750		Total M & S Admin	\$ 641,050	\$ -	\$ -	29
30	\$ -	\$ 842,124	\$ 1,489,593		Total Materials & Services	\$ 1,630,118	\$ -	\$ -	30

WESTERN LANE FIRE AND EMS AUTHORITY
GENERAL FUND

	Historical Data			EXPENDITURE SUMMARY	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023						
1								1
2	\$ -	\$ 5,994,428	\$ 6,165,003	Personnel Services	\$ 6,621,963	\$ -	\$ -	2
3	\$ -	\$ 1,553,398	\$ 1,489,593	Materials & Services	\$ 1,630,118	\$ -	\$ -	3
4				Depreciation Expense				4
21		\$ 2,234,885	\$ 2,337,090	Ending Fund Balance	\$ 2,305,000	\$ -	\$ -	21
23								23
24	\$ -	\$ 9,782,711	\$ 9,991,686	TOTAL REQUIREMENTS	\$ 10,557,081	\$ -	\$ -	24

		Total MCR Requirements			
\$	9,991,686	Resource totals	\$	10,604,386	\$ -
\$	0	balanced if 0	\$	(47,305)	\$ -

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for FY 2024-2025			
	Actual		Adopted Budget FY 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding FY 2021-2022	First Preceding FY 2022-2023						
					RESOURCES			
1				1	Net working capital			1
2				2	Previously levied taxes estimated to be received			2
3	\$ 379,032	\$ 360,803	\$ 386,460	3	Income and Grants			\$ 890,327
4				4	Interest			
5		\$ 5,000	\$ 5,000	5	Transferred IN, from SVFR			\$ 5,000
6		\$ 5,000	\$ 5,000	6	Transferred IN, from WLAD			\$ 5,000
7				7				
8	\$ 379,032	\$ 370,803	\$ 396,460	8	Total Resources, except taxes to be levied			\$ 900,327
9				9	Taxes estimated to be received			
10				10	Taxes collected in year levied			
11	\$ 379,032	\$ 370,803	\$ 396,460	11	TOTAL RESOURCES			\$ 900,327 \$ - \$ -
12				12	REQUIREMENTS **			
13				13	Org Unit or Prog & Activity	Object Classification	Detail	
14	\$ 167,693	\$ 178,657	\$ 214,905	14	WLCR Program	Personnel Services	Salaries	\$ 343,785
15	\$ 54,798	\$ 94,347	\$ 121,063	15	WLCR Program	Personnel Services	Benefits	\$ 122,607
16				16	WLCR Program	Personnel Services	Not Allocated	\$ 67,249
17				17				
18	\$ 57,547	\$ 19,991	\$ 24,450	18	WLCR Program	Materials & Services	Operations	\$ 221,291
19		\$ 23,440	\$ 36,042	19	WLCR Program	Materials & Services	Administration	\$ 64,028
20				20	WLCR Program	Capital Outlay	Vehicles	
21				21				
22				22				
23	\$ 98,994	\$ 54,368		23	Ending balance (prior years)			
24				24	UNAPPROPRIATED ENDING FUND BALANCE			\$ 81,367
25	\$ 379,032	\$ 370,803	\$ 396,460	25	TOTAL REQUIREMENTS			\$ 900,327 \$ - \$ -

Western Lane Ambulance District
2625 Highway 101 North, Florence, OR 97439

Budget Committee Minutes, April 13, 2023, at 5:30 pm.

This was an in-person and teleconference through Zoom meeting
The Zoom recording will be posted on the WLAD Website

WLAD Board Members Present: Directors Cindy Russell, Mike Webb, Rick Yecny, and Vanessa Buss (late arrival)
WLAD Board Members Absent: Adam Holbrook

WLAD Budget Committee Members present: Pat Stewart, Ron Thompson, and Susy Lacer
WLAD Budget Committee Member absent: George Lydick

Staff Present: Chief Schick, Chief House, Dina McClure, Holly Lais

Chief Schick called the meeting to order at 5:30 p.m. Roll Call established a quorum.

Receive Budget Document and Hear Budget Message:

Chief Schick presented his budget message and explained the multi-step budget process and the role of the Budget Committee. He summarized the proposed Consolidation of Operations, Personnel Services, and Materials and Services into the WLFEA Budget. The Capital expenditures would remain with the district.

Nominate and Appoint Budget Committee Chairperson:

Director Yecny nominated BC Member Susy Lacer to be the Budget Committee Chairperson. Director Russell seconded. All in favor.

Approval of the Budget Committee Meeting Minutes from April 14, 2022:

Director Yecny made a motion to approve the Budget Committee Meeting Minutes from April 14, 2022. Director Webb seconded. All in favor, motion passed.

Hear Public Comments: None

Review Proposed Budget for FY 2023/24:

Chief Schick presented the WLAD Proposed Budget and reviewed the changes proposed for each budget topic.

- **Resources:** He explained that WLAD receives their primary resources from property taxes, patient fees, and transports. WLFEA receives approximately 60% of its resources from WLAD.
- **Personnel Services:** WLAD Personnel Services, including payroll expenses and PERS, moved to the WLFEA budget. He said that WLFEA is now fully staffed with competitive salaries. Volunteer Firefighters are now called Reserve Firefighters. Many Reserves have become part-time employees and are used to help with coverage. The medical and dental insurance increased 5% this year, PERS increased due to adding staff and staff moving to Fire & Police PERS. Paid Leave Oregon is a new state tax. The district is planning to use a private insurance carrier with an equivalent plan as opposed to using the state plan so payments will start in September 2023 instead of January 2023.
- **Materials and Services:** WLAD Materials and Services, Operations and Administration, moved to the WLFEA budget. He explained changes in Training, Medical, Reserve Firefighters, Emergency Services, Fire Prevention & Investigation, Recruitment, Facilities (9 stations), Vehicles, and Equipment & Supplies. He said the Ending Fund Balance is new to WLFEA. Director Webb was interested to see what WLAD Ending Fund Balance would have been if separate from WLFEA.

- Western Lane Crisis Response: (formally MCR) This program is primarily funded by Lane County and continues to be a great resource to the community.
- Capital Outlay and Grants: Each district keeps Capital and Grants in their current budgets. Grants, when awarded, would be submitted with a supplemental budget. It was suggested to move \$100,000 to Operating Contingency from the Unappropriated Ending Fund Balance. This change would not affect the bottom line. All agreed to make this change.
- Capital Reserve Funds: He proposed having \$310,000 transferred from the General Fund to create a balance of \$503,000. This replaces the \$310,000 that was used this year to put a down payment on an ambulance. These funds could later be used for such purposes as building upgrades, a new administrative building, or the replacement of an ambulance in case of an emergency.
- LifeMed Fund: LifeMed is a popular program with approximately 2,000 members. Most of its resources are from memberships and other resources are from CPR classes. The committee asked if the Car Seat program was supported through LifeMed. McClure will follow up.
- Questions and Discussion: BC Member Thompson asked about the Three Rivers Casino line item in WLAD's Resources. Chief Schick explained that the casino is a tribal entity and not covered under our jurisdiction. We do however provide Fire and EMS coverage for them, and this amount is what their tax contribution would be if they had to pay through the county. Director Yecny asked about forecasting and sustainability and Chief Schick explained that consolidating expenses into WLFEA was easier to manage and all budgets were balanced.

Approve Budget as Proposed or Revised:

Director Webb made a motion to approve the Proposed Budget for the 2023/24 Fiscal Year in the amount of \$7,014,194. BC Member Lacer seconded. All in favor, motion passed.

Director Webb made a motion to approve the permanent tax rate of \$0.3196 per \$1,000 of assessed value and the local option levy tax rate of \$0.45 per \$1,000 of assessed value. BC Member Stewart seconded. All in favor, motion passed.

The meeting adjourned at 7:40 pm.

Respectfully submitted,
Holly Lais
Recording Secretary

**2024-25 Western Lane Ambulance District Budget Committee Motions:
April 18, 2024 Budget Committee Meeting**

- I move that the Western Lane Ambulance District Budget Committee approve the WLAD 2024-25 permanent tax rate of **\$.3198 per \$1,000.00**. 1st moves _____, 2nd _____. All in favor: (yea)_____ (no)_____.
- I move that the Western Lane Ambulance District Budget Committee approve the WLAD 2024-25 local option levy tax rate of **\$.4500 per \$1,000.00**. 1st moves _____, 2nd _____. All in favor: (yea)_____ (no)_____.
- I move that the Western Lane Ambulance District Budget Committee approve the proposed 2024-25 budget with the General Fund resources of **\$4,725,953** and General Fund requirements of **\$4,725,953**. 1st moves _____, 2nd _____. All in favor: (yea)_____ (no)_____.
- I move that the Western Lane Ambulance District Budget Committee approve the proposed 2024-25 budget with the Equipment Fund resources of **\$604,500** and Equipment Fund requirements of **\$604,500**. 1st moves _____, 2nd _____. All in favor: (yea)_____ (no)_____.
- I move that the Western Lane Ambulance District Budget Committee approve the proposed 2024-25 budget with the LifeMed Fund resources of **\$279,700** and LifeMed Fund requirements of **\$279,700**. 1st moves _____, 2nd _____. All in favor: (yea)_____ (no)_____.