

Budget FY2026-27 Approved



APRIL 22

Western Lane Fire and EMS Authority
Siuslaw Valley Fire and Rescue
Western Lane Ambulance District

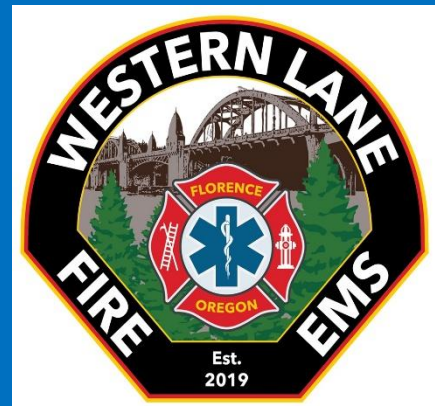


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District Overview

Budget Committee and Staff

WLFEA Board of Directors

	<u>Term Expires</u>
Stephanie Restrepo - SVFR Secretary/Treasurer	06/30/2029
Laurie Heppel - SVFR President	06/30/2029
Keith Stanton - SVFR Director	06/30/2027
Jim Palisi - SVFR Vice President	06/30/2027
David Carrillo - WLFEA Secretary/Treasurer	06/30/2027
Cindy Russell - WLFEA President	06/30/2027
Linda Stent - WLFEA Vice President	06/30/2027
Adam Holbrook - WLAD Vice President	06/30/2029
Vanessa Buss - WLAD Secretary/Treasurer	06/30/2029
Mike Webb – WLAD President	06/30/2029

WLFEA Budget Committee

	<u>Term Expires</u>
Timothy Kelly - WLFEA/SVFR Committee Member	06/30/2027
RJ Hall - WLFEA/SVFR Committee Member	06/30/2027
Erin Looney - WLFEA/SVFR Committee Member	06/30/2026
Mary Kauffman - WLFEA/SVFR Committee Member	06/30/2026
Margaret Peg Sorensen - WLFEA/SVFR Committee Member	06/30/2028
Ron Thompson - WLFEA/WLAD Committee Member	06/30/2028
George Lydick - WLFEA/WLAD Committee Member	06/30/2027
Karin Guy - WLFEA/WLAD Committee Member	06/30/2026
Pat Stewart - WLFEA/WLAD Committee Member	06/30/2026
Susy Lacer - WLFEA/WLAD Committee Member	06/30/2028

Fire District Budget Staff

Michael Schick – Fire Chief
Rob Chance – Deputy Chief
Andy Gray – Logistics Chief
Trish Lutgen – Office Manager

Mission and Vision

Mission Statement

We proudly serve our community and visitors with quick, safe, efficient, and effective delivery of emergency services and community education, with the highest standards of excellence and compassion.

Vision Statement

To be an efficient organization providing superior and compassionate Fire and EMS Service to our community in emergency situations through innovative policies and procedures and a well-equipped, highly trained team of professionals.

Guiding Principles

We are guided by the following principles:

1. Customer Service
2. Responsiveness and reliability
3. Professionalism
4. Teamwork
5. Community



WLFEA Overview

On August 22, 2019, Siuslaw Valley Fire and Rescue (SVFR) and Western Lane Ambulance District (WLAD) signed ordinance #2019-01 Adopting an Intergovernmental Agreement and Creating a New Intergovernmental Agency, Western Lane Fire and EMS Authority (WLFEA). The purpose was to create one governmental entity to effectively serve both Districts' service areas and needs. This approach increases efficiency in delivering fire and emergency services to both communities by reducing duplication of overhead expenses, optimizing the use of equipment and resources, and improving the assignment and training of personnel. While WLFEA operates both districts as a single functional entity, it has identified challenges in merging the two taxing districts due to their differing structures, one being a fire district and the other a health district.

SVFR Overview

SVFR is an all-hazards fire and emergency services district originally formed in 1949. Over the years, the district has consolidated with several surrounding fire service organizations and now provides protection to the coastal portion of Lane County, with the district covering approximately 120 square miles. The district has a long-standing history of excellence and progressive thinking, driven by the dedication and professionalism of the high-quality individuals who have served the organization throughout its history.

WLAD Overview

WLAD has provided Emergency Medical Services to the citizens and visitors of Western Lane County since 1976. As a taxing health district, WLAD covers approximately 564 square miles across the western portion of Lane County. The district specializes in critical care transport, staffed by 13 critical care and flight-certified paramedics. These specialized ambulance units are equipped with advanced diagnostic and patient monitoring technology, as well as an expanded medication formulary, allowing providers to operate under specialized protocols designed for high-acuity patient care.

Currently, WLFEA has 38 full-time employees, 22 part-time employees, and 12 volunteers operating out of 8 possible stations. An organizational chart is listed on page 8.





Central, Station 1
2625 Highway 101



9th Street, Station 2
410 9th Street



Old Town, Station 3
243 Laurel Street



Sutton, Station 4
88973 Sutton Lake Rd



Canary, Station 5
6955 Canary Rd



North Fork, Station 6
9181 North Fork Rd



Oak Street, Station 7
3251 Oak Street



Clear Lake, Station 8
83345 Clear Lake Rd

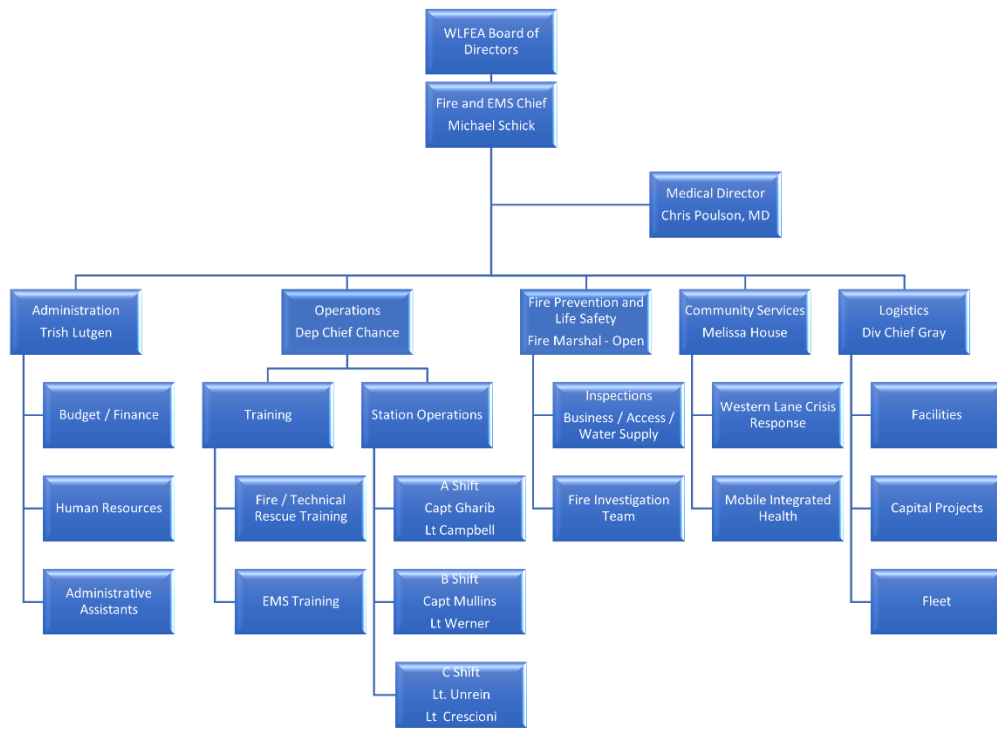
Western Lane Fire and EMS Authority provide numerous services and programs within the community, including, but not limited to:

- Fire Suppression
- Emergency Medical Services and transport
- Rescue/Extrication
- Fire Prevention/Community Risk Reduction
- Crisis Response Program/Mobile Integrated Health Program
- Public Fire Safety Education/Community Outreach
- CPR Classes
- LifeMed Program

The Authority offers a variety of educational programs to the local community, including fire prevention, SAFEKIDS, first aid, and CPR training, many of which are available to individuals and groups at a nominal fee.

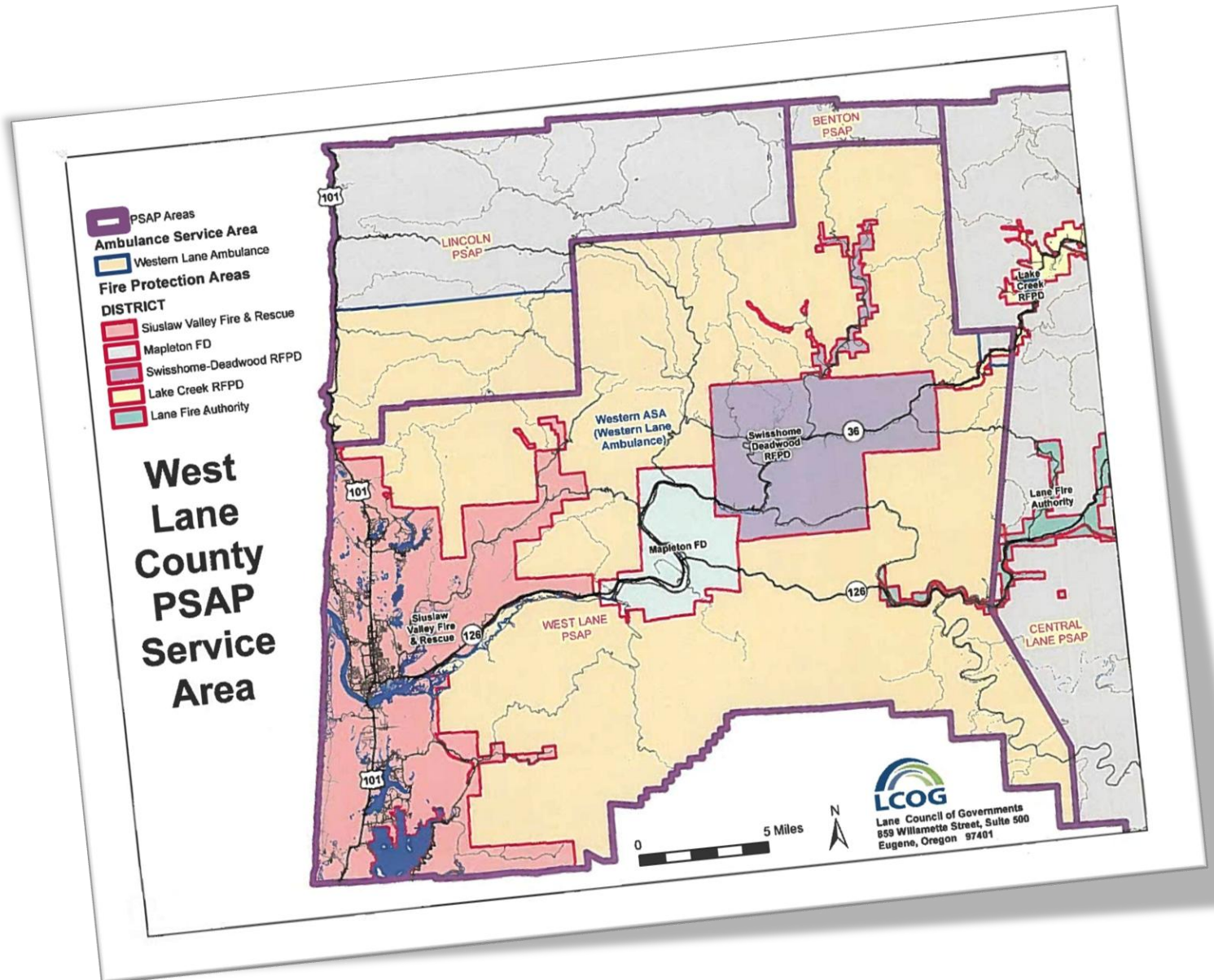
In addition to CPR and first aid instruction, WLFEA provides targeted outreach to senior citizens through programs focused on stroke prevention and intervention, diabetes awareness, blood pressure monitoring, fall risk assessment, cooking and heating safety, and smoke alarm education. WLFEA also manages the local emergency notification program, PulsePoint, further enhancing community awareness and emergency response capabilities.

Organization Chart



Population and Service Area

The geographic response area of SVFR includes a 98.59-square mile¹ area in Lane County which extends North to mile post 181 on Highway 101, South to mile post 198.5 near the Douglas County line, and East to mile post nine on Highway 126. It also covers 1.04 square miles² in Douglas County. Included in the response area are the City of Florence, Dunes City, the Three Rivers Casino, and an approximate permanent population of 24,016 people³.



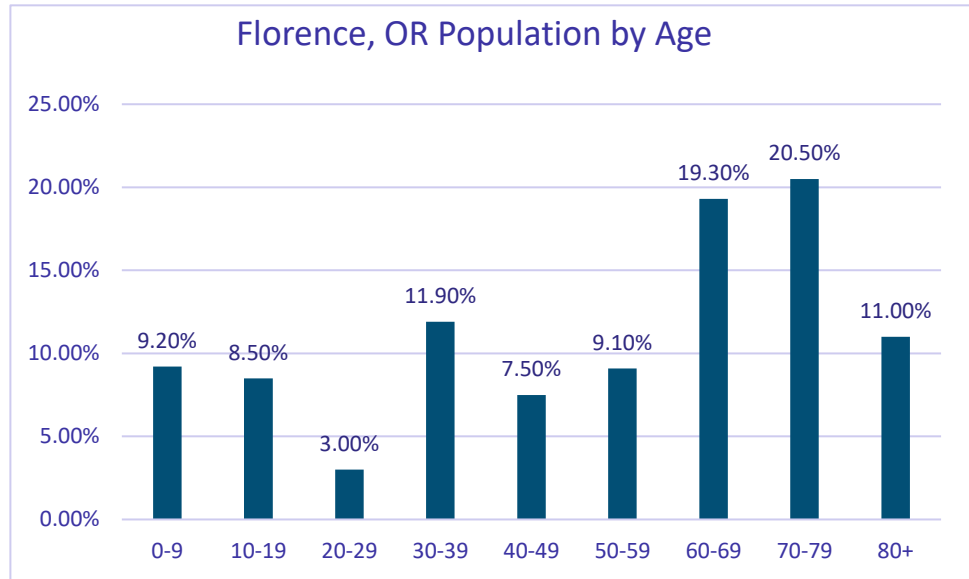
¹ Data obtained from Lane County GIS Department.

² Data obtained from Douglas County GIS County Map [Douglas County, Oregon](#)

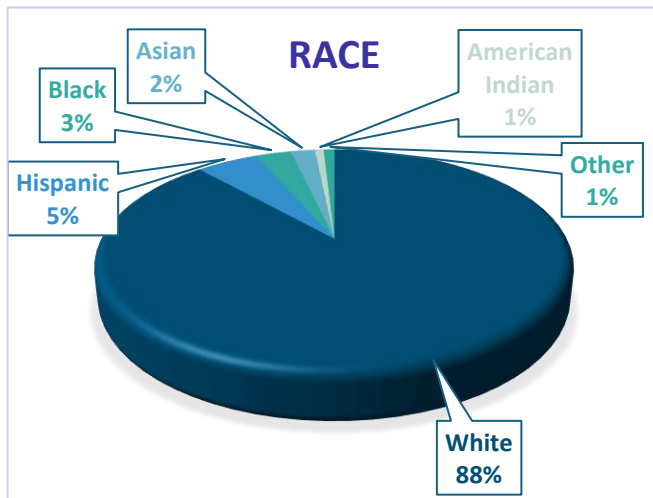
³ Data calculated utilizing Lane County Rural and Residential Improved Accounts multiplied by the IRS average persons per household of 2.6. ([U.S. Census Bureau QuickFacts: United States](#))

WLAD serves an area encompassing approximately 564.2 square miles⁴ of cities, towns, forests, beaches, sand dunes, and other interesting and sometimes challenging terrain. WLAD serves a permanent population of an estimated 29,848⁵.

In addition to the rural areas, WLFEA covers the cities of Florence, Mapleton, Heceta Beach, Swishome, Dunes City, and Deadwood. The City of Florence has a population of 9,465 residents, which is a slight decline from previous years. While the median age of the population is 59.7 years, 48.3% of the population is over 65 years of age. The City of Mapleton has a population of 503 residents with the median age of 40.1, and an average income of \$56,875. The population of Swishome is 379 residents with the median age of 49.9 years. Deadwood has a population of 770 residents with the median age of 54.1 years.



The population of Swishome is 379 residents with the median age of 49.9 years. Deadwood has a population of 770 residents with the median age of 54.1 years.



According to the US Census Bureau, 10.3% of the Florence residents are in poverty, and 9% of the seniors (65 years and over) are below the poverty line. 11.2% of the population under the age of 65 is without health insurance. The median household income is \$53,333.

Oregon’s rural designation is determined by the Oregon Health Care System which uses population numbers from the Population Research Center at Portland State University and numbers from Claritas for Oregon Zip Codes. This data indicates that 33% of Oregon’s population lives in rural areas. Florence and its surrounding areas have this

designation, which is defined as being 10 or more miles from the centroid of a population center of 40,000 people or more. The population per square mile in 2020, per the US Census, was 1,734.9. The centers for Medicare and Medicaid Services have given WLAD a “super rural” designation for the ground ambulance. This designation is due to the long distances and difficult terrain in

⁴ Data obtained from Lane County GIS Department.

⁵ Data calculated utilizing Lane County Rural and Residential Improved Accounts multiplied by the IRS average persons per household of 2.6. ([U.S. Census Bureau QuickFacts: United States](https://www.census.gov/quickfacts/US))

responding to calls for service and is important as it allows for slightly higher reimbursement rates.



With both districts being located on the Central Oregon Coast, WLFEA becomes a playground for outdoor enthusiasts. The coastal mountain range, Siuslaw river, and the beaches with the sand dunes offer camping, ATV riding, sandboarding, horseback riding, hiking, fishing, and golfing. The City of Florence attracts approximately 1.5 million visitors annually.



Property Taxes

Western Lane Fire and EMS Authority is not a taxing entity and relies on transport revenue and taxes from WLAD and SVFR. The assessed valuation of existing property is generally limited to an annual 3% increase of assessed value by Measure 50. The average valuation change over the last 10 years has been 3.87% for WLAD and 3.97% for SVFR.

Permanent rate limit tax, local option tax, bond debt tax, and tax for other qualified obligations are the four types of property taxes that can be imposed in Oregon. SVFR has a permanent tax rate of 1.5417 per thousand. WLAD has a permanent tax rate of 0.3198 per thousand and a five-year local option levy with a rate of 0.4500 per thousand. This rate may be levied every year against the assessed value of the taxable property in the district for general operating purposes. Local governments can choose to impose a tax less than the full limitation without affecting future years.

2025-26 Assessed Value	
SVFR	\$2,377,542,707
<i>Permanent Tax Rate: 1.5417 per \$1000</i>	
WLAD	\$2,714,226,785
<i>Permanent Tax Rate: 0.3198 per \$1000</i>	
<i>Local Option Levy: 0.4500 per \$1000</i>	

Top 10 Taxpayers

Siuslaw Valley Fire and Rescue

Rank	Taxpayer Name	Assessed Amount	Tax Amount
1	Central Lincoln PUD	28,772,804	331,665.13
2	Charter Communications	14,601,683	185,701.96
3	Fred Meyer Stores Inc	11,240,085	153,365.34
4	Spruce Partners LLC	9,454,066	128,996.02
5	Siuslaw Broadband LLC	7,976,478	98,693.07
6	Safeway Realty LLC	7,095,001	96,807.75
7	Oregon Pacific Banking Co	5,408,549	73,278.14
8	Costa Edward T Sr & Debra M	5,332,545	66,359.10
9	K & K Florence Golf LLC	4,083,120	55,111.45
10	Hedrick Apartments LLC	3,568,941	48,696.42

Western Lane Ambulance District

Rank	Taxpayer Name	Assessed Amount	Tax Amount
1	Central Lincoln PUD	39,782,141	438,426.91
2	Charter Communication	15,613,915	196,695.70
3	Fred Meyer Stores Inc	11,240,085	153,365.34
4	Spruce Partners LLC	9,454,066	128,996.02
5	Franklin-Clarkson Timber Co LLC	10,842,750	110,621.86
6	Siuslaw Broadband LLC	8,094,000	100,030.14
7	Safeway Realty LLC	7,095,001	96,807.75
8	K & K Florence Golf LLC	5,667,269	74,338.21
9	Oregon Pacific Banking Co	5,408,549	73,278.14
10	Costa Edward T Sr & Debra M	5,563,343	68,675.50

Budget Message

Western Lane Fire and EMS Authority
Western Lane Ambulance District
Siuslaw Valley Fire & Rescue
Message Fiscal Year 2026

Introduction

On behalf of Western Lane Fire and EMS Authority (WLFEA), Western Lane Ambulance District (WLAD), and Siuslaw Valley Fire & Rescue (SVFR), we present the Fiscal Year 2026–27 Budget. These proposed budgets represent a continued dedication to providing high-quality fire protection, emergency medical services, and community safety programs to the residents and visitors throughout our service area. The budgets for all three entities have been developed in accordance with Oregon Local Budget Law and reflect careful alignment with the Authority’s vision, mission, and strategic priorities. Considerable effort has been made to ensure these financial plans responsibly address operational needs while maintaining fiscal stewardship and long-term sustainability. As prepared and submitted, these annual budgets are 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 2026-27 Fiscal Year.
3. A financial guide to the goals and objectives as adopted by the Board of Directors during the 2026-27 Fiscal Year.

We respectfully submit the Fiscal Year 2026–27 Budgets for your review, consideration, and adoption.

Strategic Priorities

The Fiscal Year 2026–27 budget is guided by three core priorities that reflect our commitment to excellence in service delivery and responsible stewardship of public resources:

1. **Operational Readiness** – Ensuring our personnel are equipped with the training, staffing, and resources necessary to respond effectively and safely to emergencies.
2. **Fiscal Responsibility** – Managing public funds with transparency, accountability, and efficiency, while sustaining essential services without compromising quality.
3. **Community Resilience** – Strengthening prevention, education, and outreach initiatives to reduce risk and enhance partnerships that support public safety.

As our community continues to grow and the demand for services increases, we remain steadfast

in our commitment to those we serve.

Our mission— *“We proudly serve our community and visitors with the quick, safe, efficient, and effective delivery of emergency services and community education, with the highest standards of excellence and compassion”*—remains central to all that we do.

Guided by this mission, our vision is to provide superior and compassionate service through a well-equipped, highly trained team of professionals dedicated to meeting the evolving needs of our community.

Fiscal Year 2025-26 in Review

There are many successes worth acknowledging and celebrating. Those achievements deserving highlights are:

- Review and update of the strategic plan.
- A clean financial audit with no findings for all three entities.
- Streamlining and alignment of general ledger accounts, along with the transition to a fund accounting system that better supports operational needs.
- Recognition of well-earned promotions and the celebration of dedicated retirements.
- Implementation of LifeScan physicals for both administrative and line personnel, including stress testing, fitness evaluations, hearing and vision screenings, ultrasound diagnostics, chest X-rays, blood work, and mental health assessments.
- A new Type II ambulance was purchased and put into service.
- The City of Florence and the Special Districts Association of Oregon (SDAO) recognized our Western Lane Crisis Response (WLCR) team with the 2026 Outstanding Special District Program Award.
- Revival of the Cadet Firefighter Program to support workforce development.
- Expansion of advanced medical capabilities, including point-of-care ultrasound and invasive hemodynamic monitoring defibrillators.
- Training and certification of three new flight-certified paramedics.
- Award of an Assistance to Firefighters Grant (AFG) to replace 38 SCBAs with 50 new systems, 100 air cylinders, and four Rapid Intervention Team (RTI) kits.
- Strengthened relationships and mutual aid agreements with our coastal peers.

2025 Call Volume

EMS Calls **4,954**

3950 - 911 Response

574 – Interfacility Transport

311 – Medical Transport

106 – Public Assistance

8 – Standby

5 – Other

Fire Calls **1786**

81 – Fire

1331 – Rescue & Medical Assist

43 – Hazardous Condition

46 – Service Call

285– Other

WLCR Calls **884**

214 – Mental Health Issues

33 – Suicidal Ideation

126 – Homelessness

511 – Other

Challenges We Face

The organization continues to navigate a number of significant challenges that impact both current operations and long-term sustainability:

- WLAD remains dependent on a five-year local option levy, which is scheduled for renewal in 2027.
- Personnel service costs have increased substantially, placing additional pressure on operating budgets.
- The Western Lane Crisis Response Program is currently funded strictly through grants that are set to expire on September 30, 2027, creating uncertainty for its continuation.
- Call volume continues to rise, increasing demand for emergency response services.
- Ongoing staffing challenges, including attendance issues, injuries, and associated lost work time, affect operational readiness.
- Capital improvement needs persist, requiring strategic planning and financial investment.
- Property tax exemptions on multi-unit housing developments, lasting up to ten years, further reduce potential revenue growth.

Key Investments for FY 2026-27

Despite these challenges, the staff of Western Lane Fire and EMS Authority remain committed to delivering a high level of service to our community. However, maintaining the current level of service is not sustainable under existing tax revenues. As a result, Western Lane Ambulance District will pursue an increase to its operational levy in November 2026 to ensure continued service delivery and organizational stability.

In addition to sustaining current service levels, the Authority has identified several key investments to support operational effectiveness, fiscal accountability, and community safety:

- Replacement of payroll software to ensure compliance with Fair Labor Standards Act (FLSA) requirements and improve administrative efficiency.
- Continued development and refinement of financial policies to strengthen fiscal oversight and transparency.
- Enhancement of cybersecurity through consolidation and replacement of servers, along with implementation of a .gov domain.
- Ongoing implementation of advanced EMS technologies to support faster, more accurate patient assessment and care.
- Station maintenance and facility upgrades to improve firefighter health, safety, and operational readiness.
- Continued investment in training programs to meet the evolving demands of fire suppression, rescue operations, and emergency medical services.

Financial Overview

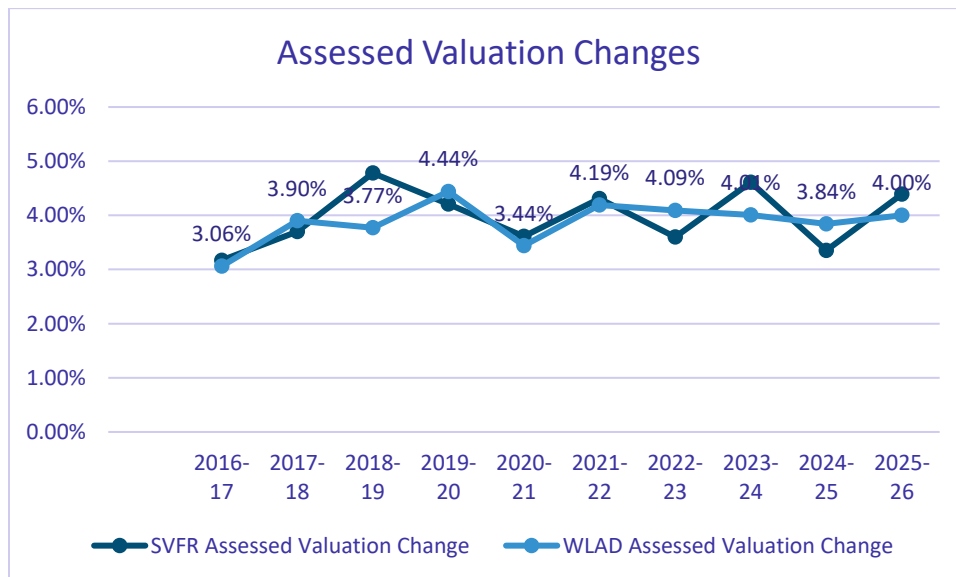
In FY 2024-25 the Authority and each District moved from an accrual basis of accounting to a modified cash basis. The funds within each entity are budgeted in accordance with established budgetary practices and guidelines. The Fiscal Years 2026-27 for all three entities start on July 1,

2026 and conclude on June 30, 2027. The budgets balance projected revenues with essential expenditures, while maintaining adequate reserves for unforeseen emergencies and carryover dry period. The Authority, WLAD or SVFR, have not incurred or relied on short or long-term borrowing. Financial stability remains dependent on the passing of a new operational levy for WLAD. Projected requirements are anticipated to increase in FY2026-27. We continue to balance our priorities that ensure fair labor packages, sustainable programs, appropriate ending fund balance, contingency, and a reserve for capital purchases.

Property Taxes

SVFR experienced assessed valuation (AV) growth of 4.39% for Fiscal Year 2025-26, in comparison to the 3.35% in the prior year. WLAD experienced a similar AV growth of 4.00% for Fiscal Year 2025-26, in comparison to the 3.84 in the prior year. Under Ballot Measure 50, passed by the Oregon voters in 1997, assessed valuation is limited to increase only three percent per year on each taxable property unless significant improvements are made or rezoning or re-evaluation occurs.

New commercial and residential growth is not necessarily providing for higher valuations as the City of Florence utilizes the Multi-Unit Property Tax Exemption (MUPTE) Program and the Florence Enterprise Zone. The MUPTE program allows cities across Oregon to exempt property taxes on residential improvements of approved multi-unit properties for up to ten years. The Florence Enterprise Zone allows qualifying businesses to receive a 3-to-5-year property tax exemption on site and building improvements.



The assessed valuations stay consistently between 3 and 4 percent for both districts. Therefore, we have built this budget using a 3% increase in tax revenue for the 2026-27 fiscal year.

While WLFEA does not receive any property tax revenue, the permanent tax rate is fixed at 1.5417/ \$1000 AV for SVFR and 0.3198 / \$1000 AV for WLAD. WLAD also has a local option levy for operational services with a rate of 0.4500/\$1000 AV. SVFR receives approximately \$4650 in property tax revenue from Douglas County for providing fire suppression services to a few homes south of the Lane County border.

Additional Revenue Sources

In addition to Ambulance Transport Revenue, the Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians have paid both of the districts an annual fee in support of service for the Three Rivers Casino and other tribal property in our response area for many years. The original intergovernmental agreement was signed in 2004. The Authority will be seeking a 3% increase for services from the tribes as there has not been an increase since 2020.

Personnel Services

This proposed budget keeps personnel services at the same staffing levels as the prior fiscal year. Within personnel services this budget reflects a 3% cost-of-living adjustment (COLA) for all positions, higher pension costs, and increases in health insurance and workers' compensation among other benefits. The Authority will enter into the second year of a three-year labor agreement with the International Association of Firefighters Local 851.

Collective Bargaining Agreement

The new three-year Collective Bargaining Agreement (CBA) started July 1, 2025 and goes through June 30, 2028. The agreement covers all full-time line personnel who are not at the chief level. The significant monetary changes include a 4% cost of living adjustment (COLA) for the first year and a 3% COLA in the subsequent years. An increase in the lump sum HRA VEBA contribution for an employee with employee only health coverage is now \$2000 and \$4000 for families or spouses. Officers who hold a paramedic license will receive an 8% increase of their base salary, apparatus engineers are awarded a 3% bonus, and critical care paramedics a 4% bonus. These are in addition to education incentives for associate's, bachelor's, or master's degrees.

PERS

The Authority will experience a decrease in our employer rate contribution to the Public Employees Retirement System (PERS). Employer rates are set by the PERS Board every two years and are based on a system-wide actuarial valuation that accounts for all costs, liabilities, rates of interest, and other factors to ensure system sustainability. The valuation that establishes rates effective July 1, 2025 through June 30, 2027 is from the December 31, 2024 valuation.

The rate for all members in the tier one and two groups (those employees that have established membership prior to 2003) will be 28.45%. Rates for firefighters in the Oregon Public Service Retirement Plan (OPSRP) group (employees who established membership after August 28, 2003) will be 28% of their salary, down from 28.33%. This decrease is due to a side account that was established with a 25% match funded by Oregon Lottery sports betting proceeds through the Employer Incentive Fund (EIF) program.

Health Insurance

The Authority provides a medical, vision, and dental insurance plan for its employees. Renewal rates with the Oregon Fire Chiefs Association for the Regence Blue Cross plan effective July 1, 2026 to June 30, 2027 under the Special Districts Insurance Services plan is expected to increase by 10%. The required employee cost share will continue to be five percent.

In addition to health insurance benefits, an HRA Veba Health Reimbursement Plan is provided in which the Authority contributes a fixed dollar amount for all full-time employees enrolled in the health insurance plan.

Total Personnel Services is budgeted at \$8,084,125, which is a 9.53% increase over the current year. We will continue to monitor federal, state, and local issues, including PERS, and prepare for any change that may impact operational sustainability by building adequate reserves.

Materials and Services

This proposed budget of \$2,400,909 reflects an increase across Materials and Services of 6.67% over the current year. The Authority has structured materials and services by Administration, Operations, and programs. The Authority is looking to expand its community outreach through programs such as the Community Emergency Response Team (CERT), public education, fire prevention, and CPR classes.

Capital Expenditure

The Authority has a 10-year Capital Replacement Plan for each district, which was updated in Fiscal Year 2025-26. We feel that the level of funding available in the General Funds and the Capital Replacement Funds are sufficient to cover those predicted costs. The Authority is planning to upgrade the servers, and the districts will upgrade some furniture and computers out of the General Fund. SVFR will purchase turnouts for firefighters to replace expired sets in Fiscal Year 2026-27.

Operating Contingency

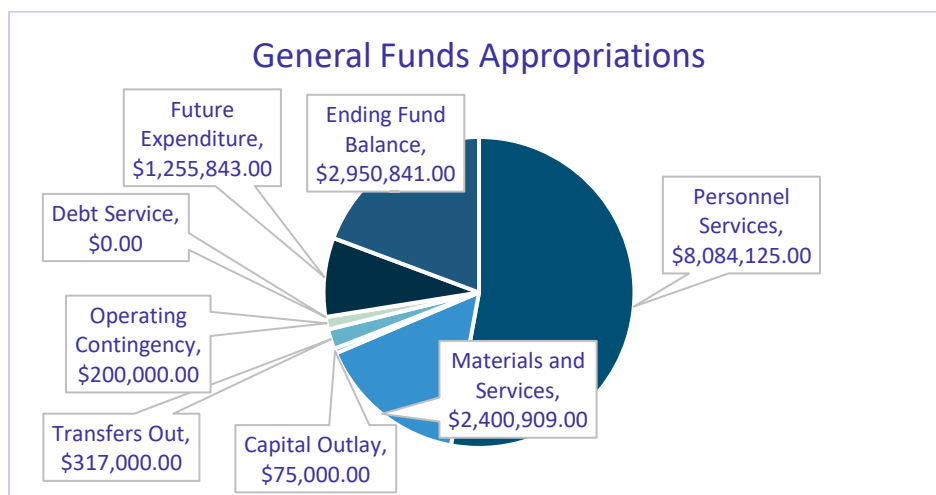
The Authority is increasing its operating contingency to \$200,000. Operating contingency is set aside for unexpected and unbudgeted expenditures. It can only be utilized by Board resolution. If contingency is not utilized it rolls into the beginning fund balance for the next fiscal year.

Reserved for Future Expenditure

The Authority has identified areas that will potentially require additional funding in future fiscal years and are preparing now for those expenditures.

Unappropriated Ending Fund Balance

The Ending Fund Balance is the minimum amount of cash the Authority will have at the end of the fiscal year. These funds ensure that the Authority will have enough funds to meet the operating requirements before the receipt of property taxes in November. The Authority budgets five months of average expenditure less the average monthly ambulance transport revenue. These budgets are allocating \$2,950,841 in the ending fund balance.



Summary

We remain committed to providing emergency response and risk reduction services that align with our mission and values, while remaining mindful of the current economic climate. It is the Authority's

intent to provide transparent budgets that give our citizens, Board, and Budget Committee a clear understanding of each entity and its operations. These budgets are prepared for all funds in accordance with state law, including the legal requirement for a balanced budget, meaning that total resources equal total requirements. It is the responsibility of each Budget Committee to review the budgets and determine the appropriate level of funding that ensures the Authority and each District can provide essential services to their residents.

We extend our sincere gratitude to our dedicated staff, volunteers, and community partners, whose commitment makes our mission possible and has helped shape these budgets. We also thank the citizens of our district for your trust and support—your investment in WLFEA directly contributes to saving lives and protecting property. This budget is more than numbers; it is a strategic plan for safety, preparedness, and service excellence. Your thoughtful review and support of these proposed budgets are greatly appreciated. As always, your questions and feedback are important to us. As a major provider of essential public services, we remain committed to a transparent and understandable budget process.

Respectfully submitted,

Rob Chance

Rob Chance
Deputy Chief / Budget Officer
Western Lane Fire and EMS Authority

Budget Overview

Budget Process

The budget process for special districts is defined by Oregon law ORS 294.305 to 294.565 and the Oregon Department of Revenue.



For the FY2026-27 budget process, the Board of Directors for Western Lane Fire and EMS Authority (WLFEA), Siuslaw Valley Fire and Rescue (SVFR), and Western Lane Ambulance District (WLAD) have appointed Deputy Chief Chance as the Budget Officer. He was appointed at the January 22, 2026 joint board meeting. The budget calendar was also approved at this meeting.

The Budget Committee consists of the local government and an equal number of electors who are appointed by the governing bodies. The SVFR and WLAD budget committees consist of five electors that serve a three-year term which are staggered. These two committees form the 20 person WLFEA budget committee. This year, at the February 26, 2026 joint Board Meeting, the Board of Directors filled two positions that have been vacant for a number of years for a full committee.

Developing the budget starts by asking staff for any budget requests. Staff are then given time to develop and submit their budgets and requests for review. These requests are compared to the draft budget that was formed using projections based on current and historical revenue and expenditures. The Fire and EMS Chief, Deputy Chief, Logistics Chief and the Office Manager review requests and make any necessary changes according to need while working towards a balanced budget.

After the three balanced budgets are prepared, Public Meeting Notices are published in the local paper and on the WLFEA website. The budgets are then presented to the WLFEA Budget Committees where they review the budget documents, make any necessary changes, and then approve the budget and the tax rates.

The approved budget is then utilized to create the budget summary which is known in Oregon as the LB-1. The budget summary along with the public hearing notice must be published, mailed, or hand delivered five to 30 days before the scheduled hearing.



The budget hearing is held on the date advertised in the public notice. The whole purpose of this hearing is for the Board of Directors to listen to its citizens’ testimony on the approved budget. After listening to testimony, the Board of Directors may make any changes to the approved budget.

The Board of Directors will then adopt the budget, make appropriations, and levy and categorize each tax via board resolution. The taxes are then certified with the county assessor on an annual basis for each type of tax. While WLFEA does not have any taxes, SVFR and WLAD are both taxing Districts.

In Oregon, most local governments like SVFR are subject to local budget law. WLAD is a health district and must adhere to the process outlined under ORS Chapter 440. And WLFEA, is an intergovernmental entity or councils of governments that was formed under the provisions of ORS 190.010 and is subject to separate requirements that are found in ORS 294.900 to 294.930. WLFEA, SVFR, and WLAD operate their budget meetings jointly and stay in compliance with the law.

Budget Calendar

Due Date	Action Item	Completed By
January 22, 2026	Approve budget calendar	Board of Directors
January 22, 2026	Appoint budget officer	Board of Directors
February 26, 2026	Appoint budget committee	Board of Directors
	Prepare proposed budget	Staff
January 26, 2026- April 6, 2026 (Mondays)	Budget prep meeting – initial review of budget	Senior Staff
February 6, 2026	Peer Support Budget Due	MacKenzie
February 9, 2026	Budget prep meeting to include Peer Support Budget	Senior Staff

February 13, 2026	Conference Requests	Chance, Schick, and Lutgen
February 13, 2026	WLCR Budget	House/Gentry
February 16, 2026	Budget prep meeting to include conference requests and WLCR Budget	Senior Staff
February 20, 2026	Fire Prevention	Schick
February 20, 2026	Medical Supplies & Equipment	Chance
February 23, 2026	Budget prep meeting to include Fire Prevention, Medical Supplies and Medical Equipment	Senior Staff
February 27, 2026	Training equipment and classes	Chance
February 27, 2026	Station Maintenance and Apparatus	Gray
March 2, 2026	Budget Prep meeting to include Station Maintenance and Apparatus	Senior Staff
March 6, 2026	Fire Equipment	Gray
March 6, 2026	Capital	Senior Staff
March 9, 2026	Budget Prep meeting to include Fire Equipment and Capital	Senior Staff
March 10, 2026	Publish budget committee notice (Newspaper) 5-30 days before meeting	Office Manager
March 23, 2026 (no later than March 30st)	Publish budget committee notice (online) 10 days before meeting	Office Manager
April 9, 2026	Budget committee 1 st meeting WLFEA, SVFR & WLAD	Budget Committee
April 16, 2026 May 7, 2026 May 14, 2026 May 21, 2026	Budget committee Additional Meetings: WLFEA, SVFR, & WLAD	Budget Committee

	Budget committee approves budget	Budget Committee
April 29, 2026	Publish budget summary and notice of budget hearing (newspaper) 5-30 days before hearing	Office Manager
May 28, 2026	Budget hearing	Board of Directors
May 28, 2026	Adopt budget, make appropriations, impose taxes, and categorize taxes	Board of Directors
July 15, 2026	Certify taxes – Submit tax certification documents to Lane and Douglas counties	Office Manager
September 30, 2026	Send copy of all budget documents to each county clerk	Office Manager

Siuslaw Valley Fire & Rescue

Basis of Accounting

In fiscal year 2024-25 SVFR moved from an accrual basis of accounting to a modified cash basis of accounting. Revenues are recorded in the accounting period in which they become available, and expenditures are recorded at the time the liabilities are incurred. This basis of accounting is in accordance with generally accepted accounting principles.

Fund Structure and Summary

Siuslaw Valley Fire and Rescue (SVFR) utilize governmental type funds. The general fund is used to record most of its financial transactions. In addition to the general fund, it utilizes three reserve funds: equipment fund, apparatus fund and the properties and facilities fund. Reserve funds are set up to accumulate money for financing any service, property or equipment that the district can legally acquire. These reserve funds allow the district to save for its capital purchases.

Fund	Source of Funds	Fund Uses
General Fund – accounts for the basic financial operation of the district that are not accounted for in other funds. This is a major fund.	<ul style="list-style-type: none"> • Property Taxes • Interest • Service Revenues • Donations 	<ul style="list-style-type: none"> • Audit • Property Insurance • Capital Outlay • Service Payments • Transfers to other funds
Equipment Fund – this fund was established to accumulate funds to purchase any fire and rescue equipment, from personal protective equipment to tools and radios.	<ul style="list-style-type: none"> • Transfers from the General Fund • Interest • Equipment Surplus 	<ul style="list-style-type: none"> • Purchase of Turnouts, tools, radios, etc.
Apparatus Fund – this fund was established for the acquisition of emergency response vehicles.	<ul style="list-style-type: none"> • Transfers from the General Fund • Interest • Apparatus Surplus 	<ul style="list-style-type: none"> • Purchase of emergency response vehicles, including fire engines, rescue apparatus, and ATVs • Purchase of command vehicles or staff vehicles
Properties & Facilities fund – this fund was established for the acquisition of property, buildings, and/or building maintenance.	<ul style="list-style-type: none"> • Transfers from the General Fund • Interest • Surplus of buildings and/or land 	<ul style="list-style-type: none"> • Purchase of land • Purchase of buildings • Building/property maintenance

SVFR General Fund

The SVFR General Fund budget is primarily used to purchase or pay for services that Western Lane Fire and EMS Authority (WLFEA) provide. It is presented in this document for full disclosure on how it receives and expends funds. SVFR only utilizes an administrative organization unit. Within this unit it is broken out into the following categories: Personnel Services, Materials and Services, Capital Outlay, Contingency, Transfers, and Ending Fund Balance.

SVFR Budget Summary

Requirement	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Total Resources	\$4,966,383	\$3,946,624	\$4,203,817	\$3,746,142
Expenditures				
Personnel Services				
Materials and Services	\$22,875	\$62,012	\$74,274	\$85,600
Capital Outlay	\$653,935	\$9,955	\$15,000	\$15,000
Personnel–Not Allocated			\$151,000	
Special Payments	\$3,747,801	\$3,015,000	\$3,581,543	\$3,213,542
Operating Transfers Out		\$232,000	\$182,000	\$232,000
Operating Contingency			\$50,000	\$50,000
Ending Fund Balance	\$541,772	\$627,657	\$150,000	\$150,000
Total Expenditures	\$4,966,383	\$3,946,624	\$4,203,817	\$3,746,142

SVFR Revenues

Resource Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Available Cash on Hand	\$1,610,574	\$497,407	\$753,441	\$209,952
Previous levied taxes	\$42,645	\$41,526	\$35,000	\$35,000
Interest	\$73,606	\$78,945	\$65,000	\$50,000
Department of Forestry	\$500	\$500	\$500	\$500
Three Rivers Casino	\$61,689	\$61,689	\$61,689	\$63,540
Misc Reimbursements & Refunds	\$6,790	\$1,493	\$1,000	\$1,500
Donations	\$35,130	\$308	\$500	\$500
Office Income	\$280	\$4,734	\$500	\$500
Sale of Assets		\$20,000	\$1,000	\$1,000
Taxes – Lane County	\$3,130,844	\$3,235,575	\$3,280,667	\$3,379,000
Taxes – Douglas County	\$4,325	\$4,447	\$4,520	\$4,650
Total Revenues	\$4,966,383	\$3,946,624	\$4,203,817	\$3,746,142

SVFR Personnel Services

All SVFR were moved to WLFEA.

SVFR Materials and Services

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Dues and Fees	\$154	\$394	\$1,000	\$1,000
Audit		\$10,850	\$11,000	\$16,000
Property & Liability	\$22,721	\$50,798	\$62,274	\$68,600
Total Materials and Services	\$22,875	\$62,012	\$74,274	\$85,600

SVFR Capital Outlay

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Furniture	\$1,800	\$2,400	\$5,000	\$5,000
Computer Upgrades	\$3,090	\$7,715	\$10,000	\$10,000
Portables/Pagers	\$43,971			
Command Vehicle	\$58,370			
Type 6 Engine	\$99,568			
Type 3 Engine	\$447,136			
Total Capital Outlay	\$653,935	\$9,955	\$15,000	\$15,000

SVFR Not Allocated-Personnel

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
RFE – PERS UAL			\$151,000	
Total Not Allocated Personnel Services			\$151,000	

SVFR Not Allocated – Special Payments

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Transfer to WLFEA	\$3,736,736	\$3,015,000	\$3,581,543	\$3,213,542
Transfer to WLCR	\$11,065			
Total Special Payments	\$3,747,801	\$3,015,000	\$3,581,543	\$3,213,542

SVFR Not Allocated – Interfund Transfers

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Transfer to Apparatus Fund		\$50,000	\$50,000	\$50,000
Transfer to Properties and Facilities Fund		\$132,000	\$82,000	\$132,000
Transfer to Equipment Fund		\$50,000	\$50,000	\$50,000
Total Interfund Transfers		\$232,000	\$182,000	\$232,000

SVFR Not Allocated – Operating Contingency

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Operating Contingency			\$50,000	\$50,000
Total Operating Contingency			\$50,000	\$50,000

SVFR Not Allocated – Ending Fund Balance

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Ending Fund Balance	\$541,772	\$627,657	\$150,000	\$150,000

SVFR Equipment Reserve Fund

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Cash on Hand	\$497,668	\$502,564	\$563,110	\$569,310
Interest	\$4,896	\$7,892	\$6,200	\$5,000
Transfer IN, from other funds		\$50,000	\$50,000	\$50,000
Total Resources	\$502,564	\$560,456	\$619,310	\$624,310
Expenditures				
Turnouts & SCBAs			\$550,000	\$100,000
Ending Fund Balance	\$502,564	\$560,456	\$69,310	\$524,310
Total Requirements	\$502,564	\$560,456	\$619,310	\$624,310

SVFR Properties & Facilities

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Cash on Hand	\$547,150	\$551,430	\$599,586	\$693,835
Interest	\$4,302	\$3,155	\$5,000	\$5,000
Transfer IN, from other funds		\$132,000	\$82,000	\$132,000
Total Resources	\$551,452	\$686,585	\$686,586	\$830,835
Expenditures				
Building Maintenance			\$500,000	\$500,000
Ending Fund Balance	\$551,452	\$686,585	\$186,586	\$330,835
Total Requirements	\$551,452	\$686,585	\$686,586	\$830,835

SVFR Apparatus Reserve Fund

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Cash on Hand			\$50,000	100,000
Interest				\$500
Transfer IN, from other funds		\$50,000	\$50,000	\$50,000
Surplus			\$20,000	
Total Resources		\$50,000	\$120,000	\$150,500
Expenditures				
Building Maintenance				
Ending Fund Balance		\$50,000	\$120,000	\$150,500
Total Requirements		\$50,000	\$120,000	\$150,500

Western Lane Ambulance District

Basis of Accounting

In fiscal year 2024-25 WLAD moved from an accrual basis of accounting to a modified cash basis of accounting. Revenues are recorded in the accounting period in which they become available, and expenditures are recorded at the time the liabilities are incurred. This basis of accounting is in accordance with generally accepted accounting principles.

Fund Structure and Summary

Western Lane Ambulance District (WLAD) also utilize governmental type funds. The general fund is used to record most of its financial transactions. In addition to the general fund, it utilizes three reserve funds: equipment fund, apparatus fund and the properties and facilities fund. Reserve funds are set up to accumulate money for financing any service, property or equipment that the district can legally acquire. These reserve funds allow the district to save for its capital purchases.

Fund	Source of Funds	Fund Uses
General Fund – accounts for the basic financial operation of the district that are not accounted for in other funds. This is a major fund.	<ul style="list-style-type: none"> • Property Taxes • Interest • Service Revenues • Donations 	<ul style="list-style-type: none"> • Audit • Property Insurance • Capital Outlay • Service Payments • Transfers to other funds
Equipment Fund – this fund was established to accumulate funds to purchase any fire and rescue equipment, from personal protective equipment to tools and radios.	<ul style="list-style-type: none"> • Transfers from the General Fund • Interest • Equipment Surplus 	<ul style="list-style-type: none"> • Purchase of cardiac monitors, ventilators, ultrasound, equipment, radios, etc.
Apparatus Fund – this fund was established for the acquisition of emergency response vehicles.	<ul style="list-style-type: none"> • Transfers from the General Fund • Interest • Apparatus Surplus 	<ul style="list-style-type: none"> • Purchase of emergency response vehicles, such as ambulances. • Purchase of command vehicles or staff vehicles
Properties & Facilities fund – this fund was established for the acquisition of property, buildings, and/or building maintenance.	<ul style="list-style-type: none"> • Transfers from the General Fund • Interest • Surplus of buildings and/or land 	<ul style="list-style-type: none"> • Purchase of land • Purchase of buildings • Building/property maintenance

WLAD General Fund

The SVFR General Fund budget is primarily used to purchase or pay for services that Western Lane Fire and EMS Authority (WLFEA) provide. It is presented in this document for full disclosure on how it receives and expends funds. SVFR only utilizes an administrative organization unit. Within this unit it is broken out into the following categories: Personnel Services, Materials and Services, Capital Outlay, Contingency, Transfers, and Ending Fund Balance.

WLAD Budget Summary

Requirement	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Total Resources	\$7,190,250	\$4,974,672	\$5,400,958	\$4,880,647
Expenditures				
Personnel Services	\$1,510			
Materials and Services	\$92,945	\$118,284	\$116,300	\$61,080
Capital Outlay	\$79,438	\$39,599	\$75,000	\$60,000
Special Payments	\$6,181,973	\$3,980,000	\$4,925,764	\$4,473,726
Operating Transfers Out		\$100,000	\$83,894	\$85,000
Operating Contingency			\$50,000	\$50,000
Ending Fund Balance	\$834,384	\$736,789	\$150,000	\$150,841
Total Expenditures	\$7,190,250	\$4,974,672	\$5,400,958	\$4,880,647

WLAD Revenues

Resource Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Available Cash on Hand	\$2,803,165	\$174,874	\$695,706	\$207,802
Previous levied taxes	\$22,231	\$24,175	\$20,000	\$22,000
Interest	\$65,882	\$78,857	\$55,000	\$55,000
Transferred IN, from LifeMed Fund		\$140,000	\$115,000	\$100,000
Grant Income: MIH	\$50,000	\$50,000	\$50,000	\$75,000
Grant Income: OHV		\$5,000		
Patient Fees – Net	\$510,110			
Private Pay	\$120,602	\$142,079	\$200,000	\$200,000
Private Insurance		\$557,948	\$500,000	\$500,000
Medicare	\$1,262,257	\$1,494,071	\$1,500,000	\$1,500,000
Medicaid	\$214,128	\$198,934	\$200,000	\$100,000
Ground Emerg Medical	\$217,077	\$121,210	\$80,000	\$80,000

Transport				
Collection Agency	\$2,575	\$3,989	\$3,000	
Other Revenue	\$1,797	\$40,000		
Allowance for Contractual Adjustment	\$60,299		\$10,000	\$10,000
Three Rivers Casino	\$30,792	\$30,792	\$30,792	\$31,716
Other County Tax Revenue	\$2,847			
Reimbursements	\$6,149		\$500	\$2,000
Misc Revenue		\$30		
Grant Income: Carseat			\$2,000	
Taxes – Lane County-Permanent Rate	\$764,543	\$817,202	\$811,104	\$835,437
Taxes – Lane County – LO Levy	\$1,055,798	\$1,095,511	\$1,127,856	\$1,161,692
Total Revenues	\$7,190,250	\$4,974,672	\$5,400,958	\$4,880,647

WLAD Personnel Services

All personnel were moved to the WLFEA budget. The only expenditure that may appear here is from PERS retirement adjustments from prior years when the entity had personnel.

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
PERS Operations	\$1,510			
Total Personnel Services	\$1,510			

WLAD Materials and Services

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Administrative & Bank Fees	\$301	\$2,104	\$2,500	\$2,500
GEMT Admin & Consulting Fees			\$50,000	
Audit		\$14,000	\$14,000	\$14,000
Property & Liability	\$28,372	\$25,973	\$37,800	\$41,580
WLFEA Administrative Services	\$62,899	\$52,942		
Refunds		\$23,265	\$10,000	\$10,000
Grants: Carseat	\$1,373		\$2,000	\$3,000
Total Materials and Services	\$92,945	\$118,284	\$116,300	\$61,080

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WLAD Capital Outlay

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Computer Upgrades	\$5,200	\$812	\$5,000	\$10,000
Building Improvements	\$14,263	\$19,865	\$50,000	\$50,000
All-Terrain		\$1,719		
Ventilators	\$59,975	\$17,203		
Ultrasound			\$20,000	
Total Capital Outlay	\$79,438	\$39,599	\$75,000	\$60,000

WLAD Not Allocated – Special Payments

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Transfer to WLFEA	\$6,176,973	\$3,980,000	\$4,925,764	\$4,473,726
Transfer to WLCR	\$5,000			
Total Special Payments	\$6,181,973	\$3,980,000	\$4,925,764	\$4,473,726

WLAD Not Allocated – Interfund Transfers

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Transfer to Apparatus Fund			\$23,894	\$25,000
Transfer to Properties and Facilities Fund			\$50,000	\$50,000
Transfer to Equipment Fund		\$100,000	\$10,000	\$10,000
Total Interfund Transfers		\$100,000	\$83,894	\$85,000

WLAD Not Allocated – Operating Contingency

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Operating Contingency			\$50,000	\$50,000
Total Operating Contingency			\$50,000	\$50,000

WLAD Not Allocated – Ending Fund Balance

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Ending Fund Balance	\$834,384	\$736,789	\$150,000	\$150,841

WLAD Equipment Reserve Fund

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Cash on Hand	\$192,385	\$192,385	\$54,500	\$65,444
Interest	\$1,798	\$1,962	\$500	\$1,000
Transfer IN, from other funds		\$100,000	\$10,000	\$10,000
Total Resources	\$194,183	\$294,347	\$65,000	\$76,444
Expenditures				
Ending Fund Balance	\$194,183	\$294,347	\$65,000	\$76,444
Total Requirements	\$194,183	\$294,347	\$65,000	\$76,444

WLAD Apparatus Fund

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Cash on Hand			\$550,000	332,720
Interest			\$500	\$2,000
Transfer IN, from other funds			\$23,894	\$25,000
Total Resources			\$574,394	\$359,720
Expenditures				
Ambulance			\$250,000	
Ending Fund Balance			\$324,394	\$359,720
Total Requirements			\$574,394	\$359,720

WLAD Building Reserve Fund

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Cash on Hand				\$50,000
Interest			\$500	\$500
Transfer IN, from other funds			\$50,000	\$50,000
Total Resources			\$50,500	\$100,500
Expenditures				
Building Maintenance				
Ending Fund Balance			\$50,500	\$100,500
Total Requirements			\$50,500	\$100,500

WLAD LifeMed Fund

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Cash on Hand	\$426,696	\$531,946	\$108,200	\$173,382
Interest	\$25	\$16	\$25	\$50
LifeMed Subscriptions	\$104,496	\$98,070	\$105,000	\$85,000
CPR Classes	\$17,000	\$27,007	\$25,000	\$25,000
Refunds				300
Total Resources	\$548,217	\$657,039	\$238,225	\$283,732
Materials and Services Expenditures				
Public & Regional Training			\$5,000	
QRT Support & Training	\$1,800	\$3,813	\$5,000	\$5,000
Promotion & Advertising	\$6,494	\$7,825	\$7,000	
Bank & Merchant Fees	\$2,007	\$2,718	\$3,000	\$1,500
Postage & Printing	\$3,394	\$3,670	\$4,000	\$15,000
Supplies	\$936	\$549	\$5,000	\$10,000
Other Expenses	\$1,621		\$500	
Refunds	\$20	\$130	\$300	
Consulting Services				\$50,000
Totals Materials and Services	\$16,272	\$18,705	\$29,800	\$81,500
Non-Allocated Transfer Out		\$140,000	\$115,000	\$100,000
Ending Fund Balance	\$531,946	\$498,334	\$93,425	\$102,232
Total Requirements	\$548,217	\$657,039	\$238,225	\$283,732

Western Lane Fire and EMS Authority

Basis of Accounting

In fiscal year 2024-25 Western Lane Fire and EMS Authority (WLFEA) moved from an accrual basis of accounting to a modified cash basis of accounting. Revenues are recorded in the accounting period in which they become available, and expenditures are recorded at the time the liabilities are incurred. This basis of accounting is in accordance with generally accepted accounting principles.

Fund Structure and Summary

WLFEA also utilizes governmental type funds. The general fund is used to record most of its financial transactions. In addition to the general fund, it utilizes three reserve funds: equipment fund, apparatus fund and the properties and facilities fund. Reserve funds are set up to accumulate money for financing any service, property or equipment that the district can legally acquire. These reserve funds allow the district to save for its capital purchases.

Fund	Source of Funds	Fund Uses
General Fund – accounts for the basic financial operation of the district that are not accounted for in other funds. This is a major fund.	<ul style="list-style-type: none">• Property Taxes• Interest• Service Revenues• Donations	<ul style="list-style-type: none">• Audit• Property Insurance• Capital Outlay• Service Payments• Transfers to other funds
WLCR Fund – this fund was established to operate the grant funded Western Lane Crisis Response program.	<ul style="list-style-type: none">• Transfers from the General Fund• Interest• Equipment Surplus	<ul style="list-style-type: none">• Purchase of cardiac monitors, ventilators, ultrasound, equipment, radios, etc.

WLFEA General Fund

The SVFR General Fund budget is primarily used to purchase or pay for services that Western Lane Fire and EMS Authority (WLFEA) provide. It is presented in this document for full disclosure on how it receives and expends funds. SVFR only utilizes an administrative organization unit. Within this unit it is broken out into the following categories: Personnel Services, Materials and Services, Capital Outlay, Contingency, Transfers, and Ending Fund Balance.

WLFEA Budget Summary

Requirement	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Total Resources	\$7,566,232	\$11,749,707	\$13,300,290	\$14,663,699
Expenditures				
Personnel Services	\$6,717,445	\$6,715,987	\$7,632,142	\$8,084,125
Materials and Services	\$1,655,142	\$1,636,758	\$2,254,982	\$2,254,229
Capital Outlay	\$6,228			
Special Payments				
Operating Transfers Out				
Operating Contingency			\$50,000	\$100,000
Ending Fund Balance	\$-812,583	\$3,396,962	\$3,363,166	\$4,225,345
Total Expenditures	\$7,566,232	\$11,749,707	\$13,300,290	\$14,663,699

WLFEA Revenues

Resource Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Available Cash on Hand	\$(3,073,998)	\$3,538,018	\$3,075,365	\$5,708,916
Interest	\$67,823	\$53,805	\$60,000	\$55,000
Transfers IN, from SVFR	\$3,747,778	\$3,010,000	\$3,581,543	\$3,211,691
Transfers IN, from WLAD	\$6,181,973	\$4,026,705	\$4,925,764	\$4,473,726
WLCR Grant Administration	\$31,245	\$18,266	\$81,102	\$64,431
Reimbursements & Refunds	\$43,456	\$25,907	\$20,000	\$20,000
Donations	\$5,053	\$13,628	\$500	\$500
Conflagration Receipts		\$89,246	\$213,656	\$50,000
Smoke Detector Income		\$1,097	\$10,000	\$10,000
Rental Income		\$624	\$3,660	\$4,000
Total Revenues	\$7,003,330	\$10,777,296	\$11,971,590	\$13,598,264

WLFEA Personnel Services

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Administration Personnel				
Fire & EMS Chief (1 FTE)	\$153,824	\$143,085	\$145,451	\$185,099
Deputy Chief (1 FTE)	\$127,876	\$22,287	\$130,784	\$152,810
Training Officer (1 FTE)	\$115,931	\$113,602	\$140,421	\$140,000
Fire Prevention (1.5 FTE) (\$46,346)	\$28,550	\$34,830	\$58,891	\$100,000
Logistics Division Chief (1 FTE)	\$87,609	\$87,979	\$105,455	\$113,539
Office Manager (1 FTE)	\$116,206	\$85,945	\$96,103	\$100,435
Administrative Staff (4 FTE) (\$59,992)	\$204,282	\$178,787	\$214,414	\$229,787
Payroll Taxes (7.65%)	\$307,870	\$50,988	\$68,201	\$78,158
Medical & Dental	\$847,288	\$234,267	\$279,363	\$294,850
Life/STD/LTD Insurance	\$23,865	\$6,995	\$7,131	\$9,610
PERS Pension & IAP	\$1,373,793	\$192,424	\$307,109	\$280,281
Health Reimb Arrangement (HRA VEBA)	\$92,875	\$27,000	\$30,000	\$44,000
Provident AD&D, A&H	\$4,841	\$4,841	\$5,325	\$5,900
Health, Wellness, Mental Health	\$15,719.47	\$3,900	\$19,940	\$13,300
Cell Phone Stipends	\$19,325	\$4,200	\$4,200	\$4,200
Paid Leave Oregon	\$18,288	\$6,665	\$5,706	\$10,217
Total Admin Personnel	\$3,498,257	\$1,197,795	\$1,618,494	\$1,762,186
Total Full-Time Equivalent (FTE)	10.7	10.7	10.2	10.2

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Operations Personnel				
Captains (2 FTE) (\$125,218)	\$282,794	\$284,304	\$314,213	\$250,436
Lieutenants (4 FTE) (\$117,051)	\$273,931	\$190,856	\$271,133	\$429,218
Firefighter/Paramedics (13 FTE) (\$108,085)	\$454,254	\$550,017	\$936,367	\$1,226,972
Single Role Paramedic (2 FTE) (\$103,260)	\$327,542	\$330,577	\$174,200	\$196,694

Firefighter/Engineers (3 FTE) (\$89,205)	\$450,907	\$350,153	\$336,425	\$260,101
EMT Intermediates (1FTE) (\$66,588)	\$8,934			
Mobile Integrated Health (1 FTE)	\$63,401	\$54,681	\$68,930	\$69,735
Part-Time Firefighters (2.5 FTE)	\$145,915	\$224,859	\$250,000	\$250,000
Part-Time EMT /Paramedics (5 FTE)	\$136,738	\$161,667	\$250,000	\$250,000
Reserve Volunteers	\$56,803	\$25,649	\$30,000	\$30,000
Conflagration		\$95,184	\$50,000	\$50,000
Duty Chief Stipends	\$18,550	\$16,100	\$18,200	\$18,200
Overtime – Wages	\$590,850	\$485,442	\$550,000	\$550,000
Overtime – Training	\$41,436	\$30,254		
Payroll Taxes (7.65%)		\$241,583	\$248,584	\$273,974
Medical & Dental		\$644,557	\$642,575	\$718,439
Life/STD/LTD Insurance		\$123,890	\$17,502	\$22,176
PERS Pension & IAP		\$992,090	\$945,262	\$947,441
Health Reimb Arrangement (HRA VEBA)		\$92,250	\$66,000	\$120,000
Provident AD&D, A&H		\$3118	\$12,201	\$5,500
Health, Wellness, Mental Health		\$15,898	\$23,529	\$30,900
Cell Phone Stipends		\$14,000	\$21,600	\$21,600
Paid Leave Oregon		\$26,253	\$21,479	\$35,814
Length of Service Award Points (LOSAP)	\$8,574	\$(5,249)	\$3,000	\$5,000
Total Operations Personnel	\$2,860,630	\$4,948,133	\$5,251,200	\$5,762,200
Total Full-Time Equivalent (FTE)	35.5	35.5	34.5	34.5

Materials and Services

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Administration – Materials and Services				
Board Expense	\$22,450	\$13,088	\$36,000	\$36,000
Building & Property Maintenance	\$114,622	\$150,175	\$188,123	\$162,000
Insurance	\$167,048	\$225,624	\$266,298	\$325,301
Administrative Expense	\$88,164	\$114,911	\$127,000	\$122,000
Technology Expenses	\$85,171	\$117,000	\$175,892	\$234,000
Professional Services	\$171,677	\$158,309	\$207,166	\$211,633
Total Administrative Materials and Services	\$649,132	\$779,107	\$1,000,479	\$1,090,934

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Operations – Materials and Services				
Medical Expenses	\$147,805	\$154,843	\$198,500	\$211,000
Vehicle Expense	\$267,388	\$242,455	\$250,000	\$270,000
Training Expenses	\$43,668	\$72,933	\$77,195	\$64,195
Emergency Services	\$181,392	\$165,235	\$241,306	\$243,306
Fire Prevention & Investigation	\$30,586	\$10,245	\$35,250	\$59,600
Recruitment Expense	\$12,050	\$5,405	\$8,000	\$9,000
Equipment & Supplies	\$147,345	\$117,685	\$128,000	\$120,000
Total Operations – Materials and Services	\$830,233	\$768,801	\$938,251	\$977,101

WLFEA Not Allocated – Operating Contingency

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Operating Contingency			\$50,000	\$100,000
Total Operating Contingency			\$50,000	\$100,000

WLFEA Not Allocated – Ending Fund Balance

Requirements Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Ending Fund Balance	\$-834,922	\$3,083,460	\$3,113,166	\$3,905,843

WLCR Fund

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Budget
Cash on Hand		\$(110,262)	\$265,000	\$313,502
Grant Income	\$547,902	\$1,067,673	\$807,200	\$745,933
City of Florence	\$5,000	\$5,000	\$5,000	\$5,000
Medicaid Billing			\$1,000	\$1,000
Interest			\$500	
Transfer IN, from SVFR	\$5,000	\$5,000		
Transfer IN, from WLAD	\$5,000	\$5,000		
Total Resources	\$562,902	\$972,411	\$1,328,700	\$1,065,435
Expenditures				
Personnel Services: Salaries	\$231,519	\$358,395	\$425,660	\$380,041
Personnel Services: Benefits	\$127,039	\$211,664	\$336,788	\$179,698
Materials and Services – Operations	\$144,532	\$82,601	\$235,150	\$121,762
Materials and Services Administration	\$31,245	\$6,249	\$81,102	64,432
Ending Fund Balance	\$22,339	\$313,502	\$250,000	\$319,502
Total Requirements	\$562,902	\$972,411	\$1,328,700	\$1,065,435

Capital Outlay

Western Lane Fire and EMS Authority (WLFEA) plans capital purchases through Siuslaw Valley Rural Fire (SVFR) or Western Lane Ambulance District (WLAD) and tracks the capital for each entity. WLFEA typically does not hold capital unless it is received through a grant. WLFEA has a 10-year capital plan.

Budget Year	FY26	FY27	FY28	FY29	FY30	FY31
Engine			550,000		600,000	
Water Tender						550,000
Aerial						
Type 6 Engine						
Ambulances	250,000		350,000		400,000	
Command						70,000
District/MIH						
WLCR Vehicle						
Dunes Rescue						
SCBA Replacement	500,000					
Portables/pagers						
Mobile Radios						
Computer Equipment	5,000		5,000		5,000	
Rescue Equipment						
Cardiac Monitors						
Building Improvements	500,000	50,000				
House Furniture		5,000			5,000	
Office Furniture	5,000			5,000		
Personal Safety	45,000		45,000		45,000	
Base/Repeaters						
Cardiac Monitors						
Ventilators						
Accuvein / Ultrasound	10,000					
Lucas device				20,000		22,000
Fiber optic intubation					100,000	
Patient Stretchers						
Fire Hose				250,000		
Total Expenditures	\$ 815,000	\$ 55,000	\$ 950,000	\$ 275,000	\$ 1,155,000	\$ 642,000

Strategic Goals and Strategies

The Authority's strategic plan 2022-2027 was developed and adopted by the Board of Directors in 2022. It was developed utilizing the SWOT method by analyzing the strengths, weaknesses, opportunities, and threats of the organization. Perspectives of Board of Directors, staff, and community partners were obtained and integrated into the development of the content. The long-term planning has become vital for continued high-quality service to the community residents.

Through the strategic planning process, we aligned daily operations to our current mission and future goals. WLFEA's plan contains goals and objectives for meeting the goals, and they are divided into five categories:



OPERATIONS



ADMINISTRATION



FUNDING



COMMUNITY
OUTREACH AND
EDUCATION



CONSOLIDATION
AND MERGER

The Board and executive staff extensively reviewed these goals and strategies in fiscal year 2025-26. If the objective has a green check in the status column, the objective is on track and/or completed. A yellow check mark signifies that the objective is behind schedule, and a red check mark signifies that the objective has not been started.

Operations

Goal A.1: Enhance a combined training program to ensure it meets the needs of the organization and the individual. The training must be needed, interesting, and fun, where practical.			
Status	Objective	Responsible	Timeframe
✓	Evaluate the current training curriculum and schedule.	Deputy Chief	1 year
✓	Establish and/or strengthen training plan for a combined organization, which includes custom plans for individuals	Deputy Chief	1 year
✓	Establish quality assurance/quality improvement (QA/QI) programs, including regular operations debriefs to share experiences (what worked, what didn't, how can we improve).	Deputy Chief	1 year
✓	Create and maintain a training committee to survey the membership to evaluate new training methods, assess the status of each member's training, and	Deputy Chief	1 year

	determine individual and group needs.		
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Goal A.2: Develop and implement an effective plan for the recruitment and retention of reserves.			
Status	Objective	Responsible	Timeframe
✓	Identify alternative roles for reserve members that allow them to contribute and be successful in areas they have a passion for and are trained and capable of doing.	Deputy Chief	1 year
✓	Establish and maintain an internal recruitment and retention committee	Deputy Chief	Ongoing
✓	Establish min/max reserve levels for both Fire and EMS, based on state law and respective industry best practices.	Deputy Chief	6 months
✓	Identify effective means of contacting potential target pools in the community.	Deputy Chief	Ongoing
✓	Develop plan to implement ongoing recommendations of the recruitment and retention committee	Deputy Chief	Ongoing
✓	Review, approve, implement and maintain the plan.	Deputy Chief	Ongoing

Goal A.3: Prepare personnel for future leadership needs.			
Status	Objective	Responsible	Timeframe
✓	Create a formal officer development program to identify and develop internal people with the potential to fill key leadership positions within both Fire and EMS operations.	Deputy Chief	1 year

Goal A.4: Provide a comprehensive career development plan for career and reserve members			
Status	Objective	Responsible	Timeframe
✓	Adopt and implement recruitment and retention task force recommendations.	Deputy Chief	1 year
✓	Develop personalized training plan (with options) for all team members.	Deputy Chief	1 year

Goal A.5: Develop a succession plan for supervisor and any future mid-level manager positions

Status	Objective	Responsible	Timeframe
✓	Create a system for training and evaluating potential acting in charge (AIC) candidates.	Deputy Chief	1 year
✓	Create a formal process for hiring supervisors.	Deputy Chief	1 year
✓	Provide training for supervisors to function at a higher-level position.	Deputy Chief	1 year
✓	Create a field training officer program.	Deputy Chief	1 year
✓	Create clear, up-to-date position specifications (job descriptions) for each job classification.	Fire & EMS Chief	1 year

Goal A.6: Integrate technology to enhance emergency and support operations.

Status	Objective	Responsible	Timeframe
✓	Explore the use of drone technology.	Deputy Chief	3 years
✓	Utilize social media to inform and engage partners and other customers.	Fire & EMS Chief	1 year

Goal A.7: Wildland Firefighting needs to become a priority to ensure our Fire protection area is ready for a forest fire.

Status	Objective	Responsible	Timeframe
✓	By the end of year one of the planning period, Staff will present a list of recommendations to the Board of Directors that identifies what steps need to be taken to better prepare our District for an internal conflagration.	Fire Marshal	1 year
✓	By the end of the planning period, key recommendations to the Board of Directors for better preparation for an internal conflagration will have been addressed.	Fire Marshal	3 years

Administration

Goal B.1: Establish and maintain the Strategic Planning document as a “living document” through adoption, proper implementation, and ongoing utilization.			
Status	Objective	Responsible	Timeframe
✓	Board adoption of the Strategic Plan.	Board	6 Months
✓	Review and discuss the intent of content of the plan with all internal stakeholders and the community through various means.	Board	6 Months
✓	Reference and implement the Strategic Plan in all key organizational decision making.	Fire & EMS Chief	5 years
✓	Conduct periodic review of the Strategic Plan – no less frequently than annually.	Board	1 year
✓	Revisit strategic goals and objectives early in the strategic planning period.	Board	1 year

Goal B.2: Develop an SOC and Deployment Plan.			
Status	Objective	Responsible	Timeframe
✓	Utilize industry best practices to establish and update appropriate mutual aid, automatic aid, and cooperative service agreements to meet adopted response goals and standards.	Deputy Chief	1 year
✓	Budget necessary funds to hire expertise to assist the development of the SOC and Deployment Plan.	Fire & EMS Chief	1 year
✓	Develop, adopt, publish, and implement the SOC and Deployment Plan.	Board	2 years

Goal B.3: Develop an Emergency Operations Plan in association with the West Lane Emergency Operations Group.			
Status	Objective	Responsible	Timeframe
✓	Continued participation in the regional process.	Fire & EMS Chief	1 year
✓	Support the facilitator’s efforts.	Fire & EMS Chief	Ongoing
✓	Review draft plan.	Fire & EMS Chief	Ongoing
✓	Adopt regional disaster plan.	Board	Ongoing

Goal B.4: Update and adopt Regional Natural Hazards Plan in association with the West Lane Emergency Operations Group.

Status	Objective	Responsible	Timeframe
✓	Continued participation in the regional process.	Fire & EMS Chief	1 year
✓	Support the Lane County Emergency Manager's efforts.	Fire & EMS Chief	Ongoing
✓	Review draft plan.	Fire & EMS Chief	Ongoing
✓	Adopt regional disaster plan.	Board	Ongoing

Goal B.5: Collect data and make appropriate changes to positively affect the organization's ISO rating.

Status	Objective	Responsible	Timeframe
✓	Review the previous ISO Rating Summary Reports to identify opportunities to increase credits received.	Fire & EMS Chief	5 years
✓	Determine which improvement opportunities can be implemented.	Fire & EMS Chief	5 years
✓	Conduct a cost/benefit analysis for each of the improvement opportunities.	Fire & EMS Chief	5 years
✓	Implement improvement opportunities that will provide community benefit.	Fire & EMS Chief	5 years
✓	Contact ISO to schedule a pre-rating discussion and set date for review.	Fire & EMS Chief	5 years

Goal B.6: Ensure, through frequent evaluation, that the functional organizational structure of WLFEA is set appropriately to meet the needs of its team members and the community.

Status	Objective	Responsible	Timeframe
✓	Review and update, as necessary, the roles and responsibilities for each emergency service position.	Executive Staff	Ongoing
✓	Review and update, as necessary, all job descriptions.	Board	6 Months
✓	Maintain appropriate staffing levels, including establishing and maintaining an effective ongoing process for hiring replacements to fill vacancies.	Fire & EMS Chief	5 years
✓	Review current organizational	Board	1 year

	patterns and practices and assess the possibility for more inclusion, including opportunities to include additional team members in meetings on a trial basis and formally reviewing and discussing relevant/related elements of the Strategic Plan.		
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Funding

Goal C.1: Maintain a Capital Improvement and Capital Replacement Plan to prepare for the future financial needs of the Authority, while maintaining transparency and fiscal responsibility.			
Status	Objective	Responsible	Timeframe
✓	Appoint and support an ad-hoc Capital Improvements Committee (constituted by individuals with technical insights) when special Capital needs arise.	Fire & EMS Chief	Ongoing
✓	Continue to update financial forecasting tools to align with Strategic Plan.	Fire & EMS Chief	Ongoing

Goal C.2: Develop and maintain comprehensive facilities, apparatus, equipment and funding plan.			
Status	Objective	Responsible	Timeframe
✓	Identify and prioritize apparatus and equipment requirements.	Deputy Chief	Ongoing
✓	Evaluate existing facilities to meet current needs.	Deputy Chief	1 year
✓	Evaluate existing facilities to meet the needs of the future.	Deputy Chief	1 year

Goal C.3: Ensure financial stability and sustainability of emergency services and plan for future needs and growth.			
Status	Objective	Responsible	Timeframe
✓	Continue to update a financial needs analysis, listing current revenue sources and expenditures, to ensure service and staff levels are adequate to meet community needs.	Executive Staff	Ongoing
✓	Evaluate each revenue source and expenditure to determine if they must be adjusted and set at levels	Executive Staff	Ongoing

	appropriate to the cost of delivering service.		
✓	Identify potential new revenue sources, including resources to make the MIH program more sustainable.	Deputy Chief	Ongoing
✓	The Board of Directors review, approve or modify, and provide direction to the Fire and EMS Chief regarding identified revenue streams.	Board	Ongoing

Goal C.4: Pursue renewal of the levy if necessary.			
Status	Objective	Responsible	Timeframe
✓	Evaluate the community's willingness to support renewal of levy.	Board	4 years
✓	If evidence indicates the community is willing to support it, present the levy to voters for renewal.	Board	4 years
✓	Pursue levy related objectives from Goal D.1.	Board	4 years

Goal C.5: Address current and future resource needs.			
Status	Objective	Responsible	Timeframe
✓	Assess the current resource needs as they relate to growth in response to demand.	Executive Staff	Ongoing
✓	Forecast future financial needs, costs and revenues to meet resource demands.	Executive Staff	Ongoing
✓	Establish a succession/continuity plan for the Chief position.	Executive Staff	Ongoing
✓	Determine the possible funding sources to support succession/continuity plan for all key leadership positions.	Executive Staff	Ongoing

Community Outreach and Education

Goal D.1: Develop an effective communication plan that meets the needs of all the internal and external stakeholders.			
Status	Objective	Responsible	Timeframe
✓	Develop and adopt a process and policy for dissemination and Fire & EMS Chief 1 year awareness of formal and informal emergency services information to internal and external stakeholders, including developing a plan to maximize the utilization of social media.	Fire & EMS Chief	1 year
✓	Continue to evaluate and appropriately utilize traditional outlets like newsletters, mailings, emails, periodic reports or newspaper inserts, etc.	Fire & EMS Chief	Ongoing
✓	Provide communication that is honest, transparent, cohesive and proactive (ahead of misinformation).	Fire & EMS Chief	Ongoing
✓	Establish campaign strategies for a levy or merger	Board	4 years

Goal D.2: Maintain Strategic Partnerships			
Status	Objective	Responsible	Timeframe
✓	Maintain relations with mutual aid partners. Prioritize annual Fire & EMS Chief Ongoing formal relationship check-ins (at a minimum). Re-establish partnerships where necessary	Fire & EMS Chief	Ongoing
✓	Conduct mutual aid training exercises annually.	Training Div Chief	Ongoing
✓	Enhance the working relationship between Fire services and Training Div Chief Ongoing EMS providers (internal and external) through coordinated joint training and shared reserves.	Training Div Chief	Ongoing
✓	Enhance the current CERT program (review current components Deputy Chief 2 years and provide regular training and education).	Deputy Chief	2 years
✓	Improve mutual aid efforts with surrounding emergency service Training Div Chief Ongoing	Training Div Chief	Ongoing

	providers by identifying need and functions, and provide periodic training and exercises		
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Goal D.3: Work with community partners to maintain an integrated system			
Status	Objective	Responsible	Timeframe
✓	Partner with allied health care agencies to provide education Fire & EMS Chief Ongoing and design programs which enhance health services	Fire & EMS Chief	Ongoing
✓	Identify potential sources of funding to maintain these programs	Fire & EMS Chief	Ongoing
✓	Conduct a cost analysis to implement these efforts.	Fire & EMS Chief	Ongoing
✓	Identify the role of community partners through district outreach programs.	Fire & EMS Chief	Ongoing
✓	Continue working with surrounding agencies to improve current performance (WLEOG, ARES/RACES, U.S. Coast Guard, ODF, USFS, Lane County Sheriff's Department, City of Florence, OSP, and ODOT).	Fire & EMS Chief	Ongoing

Goal D.4: Educate the public about emergency prevention.			
Status	Objective	Responsible	Timeframe
✓	Continue current programs (code enforcement, public education, Fire Marshal Ongoing fire investigations, and plan review).	Fire Marshal	Ongoing
D✓	Identify community medical prevention needs.	Deputy Chief	Ongoing
✓	Develop and re-develop community outreach programs based Deputy Chief Ongoing on data received and deliver programs to groups throughout the community.	Deputy Chief	Ongoing
✓	Develop and maintain a comprehensive set of pre-fire plans.	Fire Marshal	Ongoing
✓	Develop specific programs and curricula with other agencies to enhance involvement and awareness of emergency services in local schools and community events.	Deputy Chief Fire Marshal	Ongoing

✓	Prioritize emergency services sponsored events and presence at community events.	Deputy Chief Fire Marshal	Ongoing
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Consolidation and Merger

Goal E.1: Further evaluate the impacts and feasibility of additional consolidation or a merger.			
Status	Objective	Responsible	Timeframe
✓	Evaluate impacts and feasibility considerations of consolidation including the following: financial impacts to taxpayers, legal requirements, Standard of Cover impacts, operational and administrative considerations.	Executive Staff	4 years
✓	Further collaborate on and discuss consolidation or merger concepts with current and potential partners.	Executive Staff	4 years
✓	Report findings to the Board of Directors for direction.	Executive Staff	4 years
✓	Consider and, if appropriate, implement the recommendation(s) of a consolidation or merger evaluation.	Executive Staff	4 years

Goal E.2: Develop detailed plan for each year/milestone toward continued consolidation/merger (years 1 through 5).			
Status	Objective	Responsible	Timeframe
✓	Identify, track and report key measures for existing and additional consolidated operations and potential eventual merger.	Fire & EMS Chief	Ongoing

Goal E.3: Provide a clear and understandable narrative for consolidation/merger.			
Status	Objective	Responsible	Timeframe
✓	Use goals and objectives of the Community Outreach and Executive Staff Ongoing Education Initiative to communicate consolidation merger facts and messaging early and throughout the strategic planning period.	Executive Staff	Ongoing

Financial Policies

Fiscal Policy

PURPOSE AND SCOPE

In order to deliver efficient, cost-effective service to the public, and meet the State and Federal regulations, Western Lane Fire and EMS Authority must operate within acceptable fiscal standards. The following guidelines should facilitate expenditure of funds approved in the current budget as well as provide a means to deal with unknown contingencies.

POLICY

All purchasing shall conform to regulations contained in the “State of Oregon, Attorney General’s Public Contracts Manual” current edition adopted by the Board of Directors in 2020. The Fire & EMS Chief will establish internal fiscal controls to ensure close monitoring of all financial operations addressed in this policy.

CONTRACT REVIEW BOARD

The Board of Directors shall act as the “Contract Review Board” in accordance with ORS 279A.060.

QUOTES

Quotes will be obtained and recorded on all major purchases unless specified otherwise. All budgeted single item expenditures for goods and services (not involving public improvements) will be made within the following guidelines. (OAR 137-047-0000 through OAR 137-047-0800)

- \$1,000 or less – Shall have the approval of the individual employee responsible for that area of the budget, or their designee.
- \$1,001 to \$2,500 – Shall have the approval of the Supervisor responsible for control of that area of the District budget and the Fire & EMS Chief.
- \$2,501 to \$10,000 – Shall require the approval of the Fire & EMS Chief. All requests for approval shall have a minimum of three (3) competitive quotes recorded on the appropriate form before expenditure is made. If three quotes are not obtainable the purchaser shall document the steps taken in an attempt to obtain three price quotes.
- \$10,001 to \$100,000 – Shall have the approval of the Board of Directors prior to commitment. All requests for approval shall have a minimum of three (3) competitive quotes recorded on the appropriate form before expenditure is made. If three quotes are not obtainable the purchaser shall document the steps taken in an attempt to obtain three price quotes.
- \$100,000 and above – Shall require formal sealed bids or requests for proposals, or a cooperative procurement arrangement permitted by State adopted contracting rules, or by following an approved exception process outlined in the rules.

CONSULTANTS, ARCHITECTS, LAND SURVEYING AND RELATED SERVICE CONTRACTS

All budgeted single item expenditures for consultants, architects, land surveying and related service contracts will be made within the following guidelines. (OAR 137-48-000 through OAR 137-48-0320)

- \$25,000 or less the Fire & EMS Chief may enter into a contract without a selection process as permitted in the rules.
- \$25,001 to \$150,000. The Board of Directors may use an informal selection procedure to award a contract as permitted by the rules.
- Greater than \$150,000. The Board of Directors must use a formal selection process to award a contract as provided for in the rules.

PUBLIC IMPROVEMENTS

All budgeted single item expenditures involving public improvements will be made within the following guidelines. (OAR 137-49-0000 through OAR 137-49-0910) # \$1,000 or less – Shall have the approval of the individual employee responsible for that area of the budget, or his designee.

- \$1,001 to \$2,500 – Shall have the approval of the Supervisor responsible for control of that area of the District budget and the Fire & EMS Chief.
- \$2,501 to \$10,000 – Shall have the approval of the Fire & EMS Chief. All requests for approval shall have a minimum of three (3) competitive quotes recorded on the appropriate form before expenditure is made. If three quotes are not obtainable the purchaser shall document the steps taken in an attempt to obtain three price quotes.
- \$10,001 to \$75,000 – Shall have the approval of the Board of Directors prior to commitment. All requests for approval shall have a minimum of three (3) competitive quotes recorded on the appropriate form before expenditure is made. If three quotes are not obtainable the purchaser shall document the steps taken in an attempt to obtain three price quotes.
- \$75,000 and above – Shall require formal sealed bids or requests for proposals or a Cooperative procurement arrangement permitted by the rules, or by following an approved exception process outlined in the rules.

CHECKS OR WARRANTS

All checks or warrants shall bear two (2) signatures.

- Any two (2) board members may sign checks or warrants.
- The Fire & EMS Chief or designee may sign checks or warrants when the signature of a board member is not available.

CREDIT/DEBIT CARDS

The Board may authorize the Fire & EMS Chief or his/her designee to issue credit/debit cards, on a

limited and highly accountable basis, to those key staff members requiring those instruments. The card dollar limits will be periodically reviewed by the Fire & EMS Chief and will be reflective of the limits established above.

Public Procurement Policy

PURPOSE AND SCOPE

In order to gain and preserve the public trust the District must be vigilant in its protection of the public resources entrusted to it. Western Lane Fire and EMS Authority (WLFEA) must operate within strict fiscal guidelines to protect not only today's programs but the ability for the District to operate in the future. The purpose of this policy is to adopt the necessary portions of the Oregon Public Contracting Code as identified in Oregon Revised Statutes Chapters 279A, 279B, & 279C to ensure the District is compliant with model public purchasing and public contracting guidelines.

This policy additionally assigns responsibility to appropriate members of the District to ensure this policy is enforced.

POLICY

WLFEA shall develop purchasing guidelines and contracting guidelines that are compliant with "The Oregon Public Contracting Code" and identified in the preceding section of this policy. Specifically, the District's purchasing guidelines shall identify procedures for small, intermediate and large purchases, sole source provider purchases, emergency purchases and "special" purchases. The Board of Directors of WLFEA retains the right as the "Public Contract Review Board" as allowed in ORS 279A.060. The District reserves the right for its legal counsel to review all public contracts before signing. The District's purchasing procedures shall also comply with adopted auditing practices.

RESPONSIBILITIES

The President of each Board, upon majority ratification of the Board of Directors shall be authorized to sign Public Purchasing Contracts on behalf of their District. The Fire & EMS Chief is responsible for insuring guidelines are implemented that ensure compliance with the Oregon Public Contracting Code. Program managers are responsible for following the District's guidelines in procuring goods and services necessary to run their programs. All personnel are responsible for following the District's guidelines when purchasing goods and services for the District on a day to day basis.

NON-COMPLIANCE

Failure to follow the District's adopted purchasing guidelines is considered a serious violation and may result in revocation of the purchasing privileges and other disciplinary action up to and including termination.

District Compliance with Local Budget Law

PURPOSE AND SCOPE

Compliance with Oregon's Local Budget Law (ORS 294.305 - 294.565) is required prior to the expenditure of any monies or the levy of any tax upon property located within the District. ORS 294.326. The District shall comply with the provisions of the Local Budget Law, and with the

instructions and requirements of the Department of Revenue, which has been charged by the Legislature with responsibility to interpret and administer the Local Budget Law. In preparing and adopting its Budget, the Budget Manual shall guide the District for Municipal Corporations, published by the Department of Revenue, and the Department's various forms and instructions.

POLICY

APPOINTMENT OF BUDGET OFFICER

Pursuant to ORS 294.331, the District Board of Directors shall designate a Budget Officer to prepare or supervise the preparation of the District's Budget. The Budget Officer shall fully acquaint himself/herself with the Local Budget Law and the budget preparation process. The Budget Officer shall act under the direction of the Board. Unless otherwise specified by the Board of Directors the Fire & EMS Chief shall serve as the Budget Officer.

PREPARATION OF PROPOSED BUDGET

The Budget Officer shall prepare or supervise preparation of the proposed Budget. The Budget Officer shall then publish a "Notice of Budget Committee Meeting" as set forth in ORS 294.401. The first publication of the budget committee meeting cannot be more than 30 days, nor less than 5 days prior to the meeting date. The second notice of the budget committee meeting must be published at least 7 days after the first notice.

BUDGET COMMITTEE

Pursuant to ORS 294.336 (5), the District shall establish a Budget Committee consisting of the members of the Board of Directors and an equal number of qualified electors of the District. Any increase or reduction in the number of the members of the District's Board of Directors shall cause a like increase or reduction to be made in the number of the appointive citizen members of the Budget Committee. At its first meeting, the Budget Committee shall elect a chairperson and a secretary. The Committee shall meet from time to time to review and revise or approve the proposed Budget presented by the Budget Officer. All meetings of the Budget Committee are subject to Oregon's Public Meetings Law. Members of the Budget Committee shall receive no compensation for their services. The appointive members of the Budget Committee shall not be considered officers, agents, or employees of the District. Each member shall serve a three-year term. Terms of office on the Budget Committee shall be staggered, as the Board of Directors shall determine and the term shall end on June 30th.

PUBLICATION OF BUDGET SUMMARY AND NOTICE OF BUDGET HEARING (ORS 294.416, 294.418, 294.421)

After the Budget Committee has approved the budget, the Board of Directors of the District shall hold a budget hearing. Five to twenty-five days before the scheduled hearing, the Board of Directors shall publish a "Financial Summary and Notice of Budget Hearing," (LB-1 form). This information must appear in a newspaper of general circulation published in the District. If the notice is posted instead of being published, a second notice is required. The second notice must be published not less than five or more than 30 days before the hearing.

BUDGET HEARING (ORS 294.430)

The Board of Directors of the District shall hold the scheduled budget hearing on the date specified in the public notices given. The purpose of the hearing is to take citizen testimony on the Budget approved by the Budget Committee. Additional hearings may be held if necessary. All hearings are open to the public, and subject to Oregon's Public Meetings Law.

BUDGET ADOPTION, APPROPRIATIONS, AND TAX LEVY

The District's Board of Directors may make changes in the approved budget before it is adopted, subject to the limitations set forth in ORS 294.435. These limitations cannot be exceeded without first publishing a revised Financial Summary and holding another budget hearing. Once all budget hearings have been concluded, and upon consideration of relevant testimony received at such hearings, the District's Board of Directors shall adopt the Budget. The District's Board of Directors shall prepare a resolution or ordinance formally adopting the Budget; making appropriations; and determining, making and declaring the ad valorem tax levy for each fund. The budget must be adopted and appropriations made by June 30th.

CERTIFICATION OF LEVY

The following shall be submitted to the County Assessor's office by July 15 of each year:

- Two copies of the notice of property tax, which contain the categorization certification and the statement of the budget committee approved tax amounts.
- Two copies of the resolution statement that adopt the budget, make appropriations, and declare and categorize taxes.
- Two copies of ballot measure for any tax that receives voter approval.
- No later than September 30 of each year send one complete copy of the budget to the Lane County Clerk (ORS 310.060 (7))

POST-ADOPTION CHANGES TO THE BUDGET

Post-adoption changes to the budget are restricted by statute. ORS 294.326 provides for authorizing appropriations as an exception to the budget process. ORS 294.450 governs the transfer of appropriations within a fund or from the general fund to another fund.

ORS 294.455 provides for the expenditure of funds to repair or replace property that has been damaged or destroyed. It also allows funds to be expended because of civil disturbance or natural disaster.

ORS 294.460 is concerned with loans from one fund to another.

ORS 294.480 specifies the conditions under which a local government must adopt a supplemental budget.

ORS 294.483 provides exceptions for certain debt service expenditures.

Internal Controls

PURPOSE AND SCOPE

Internal controls are absolutely necessary for maintaining a secure and reliable accounting system. Internal controls, when strictly followed, can protect the financial integrity of the district records and protect against mismanagement of District Funds.

POLICY

DEPOSITS

All deposits of the District funds shall be made by the Administration Staff and reviewed by the Office Manager.

COMPUTER RECORD SECURITY

Passwords to access the Authority's computers accounting system shall only be issued to the Administrative Staff and the Fire & EMS Chief. All accounting records shall be backed up on a daily basis.

MONTHLY FINANCIAL REVIEW

The Board of Directors shall, at the monthly Board meeting, review the monthly financial reports and transaction register for their District and be supervised by the Office Manager. The Board of Directors will appoint a designee to review the monthly bank statements and reconciliations.

PURCHASES

Expense Forms are required on all purchases and must be signed by the Fire & EMS Chief, Operations Chief, or Finance Manager. Signatory authority can be transferred to an appointed designee with the approval of the Fire & EMS Chief.

VERIFICATION OF RECEIPTS

No invoice shall be paid without proof that the District has received the goods or services stated on the invoice. If no written proof exists, the Authority shall request written proof of purchase from the issuer of the invoice.

CASH TRANSACTIONS

Duties will be assigned to individuals in such a manner that no one individual can control all phases of collecting cash, recording cash, and processing any transaction in a way that permits errors or omissions to go undetected.

AUTHORIZATION FOR WRITING-OFF BAD DEBT

Authorization for writing-off bad debt shall be given to the Fire & EMS Chief. The Authority Board of Directors shall approve any write-off over the amount of \$2,500.00.

PETTY CASH

Expenditure of petty cash funds shall require an Expense Form with full documentation, including the purpose of the expenditure and the name of the person being paid out of the petty cash funds if applicable.

CHECK SIGNING - MULTIPLE SIGNATURES

All checks require two signatures to be valid for payment. The Fire & EMS Chief and members of the Board of directors shall sign and co-sign all checks.

Financial Management

PURPOSE AND SCOPE

To preserve capital through prudent banking and cash management, to achieve the most productive use of cash, minimize operating costs and to control receipts and disbursements. To maintain competitive and good working relations with financial institutions and to ensure that all financial systems, functions, and controls meet generally accepted audit standards.

POLICY

BANKING SERVICES

Banking services shall be solicited at least every five years on a competitive bid basis. Banks submitting proposals must meet the following criteria:

- Must be able to provide Collateral Pool Certificates.
- Must be insured by the Federal Deposit Insurance Corporation.
- Must be able to facilitate funds transfers to and from the Local Government Investment Pool managed by the Oregon State Treasurer.
- Must provide annual audited financial statements.
- All District bank accounts must be authorized and approved by the Fire & EMS Chief.

ACCOUNTS RECEIVABLES

An account receivable aging schedule will be prepared on a monthly basis. This will be monitored by the Fire & EMS Chief to ensure the accounts due the District are being pursued in a timely fashion.

ACCOUNTS PAYABLE

Invoices will be analyzed to take advantage of any discounts available. The Fire & EMS Chief prior to payment being made will review all financial obligations of the District.

DEBT

If feasible, the District may enter into long-term lease obligations or issue Bonds to finance capital acquisitions upon approval of the Board of Directors. Before issuing any debt, the District will consult with the appropriate financial advisors. All leases as reported in the District's annual financial report will be limited as follows:

- Annual leases will be limited to the economic life of the equipment or facilities to be purchased and in no case shall be extended beyond twenty (20) years or otherwise unless authorized by the Oregon Revised Statutes.
- Lease purchases of equipment and facilities will be limited to fit within the District's stated mission, goal or governmental role.

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- All lease purchase payments must be included in the District's approved budget.

AUDITS / AUDITORS

The Authority will conduct an annual audit at the end of the fiscal year. Authority employees are to cooperate with auditors regarding any records requests maintained for or by the District.

AUTHORIZED PERSONNEL / SECURITY

The Fire & EMS Chief or the President of the Board of Directors is authorized to open upon demand deposit accounts as may be required by the District. Checks written by the District require two signatures to become valid. Petty Cash and checks are to be secured in a locked file cabinet at all times. The Fire & EMS Chief is responsible for maintaining current signature cards with the appropriate financial institutions.

Travel Request/ Expense Reimbursement

PURPOSE AND SCOPE

The purpose of this policy is to describe the procedures by which Authority employees, volunteers, and Board members may be approved to attend local or overnight seminars, conferences, meetings, and trainings. The policy will also establish procedures, for payment of, and/or reimbursement for Authority related travel expenses.

POLICY

To be authorized as Authority approved travel, the requested travel must be for Authority related business and/or beneficial to the members overall personal and professional development. The Authority will pay all actual and reasonable business-related expenses you incur while performing your job responsibilities up to current General Services Administration (GSA) limits. All such expenses must be pre-approved by your supervisor before payment will be made.

PRE-TRAVEL REQUEST FOR AUTHORIZATION REQUIRED

All travel will have prior approval prior to committing Authority funds. A written or electronic Request for Travel Authorization form should be submitted within a reasonable time period (preferably 4 weeks or more), prior to the date of the intended travel. An official announcement, outline, and/or written agenda must be submitted with the request. The member should identify/describe the lodging arrangements they are requesting by submitting a price quote from the hotel or other adequate documentation.

For all employees, volunteers, and Board members' travel requests will normally be routed to the Fire and EMS Chief for review and consideration. Requests submitted with inadequate lead time for review and authorization may be denied.

REGISTRATION

The Authority will pay registration fees for an approved event. A flyer or announcement with registration information must be submitted with the Request for Travel Authorization Form.

LODGING

Overnight lodging may be approved for events that are 90 or more miles from the Authority boundaries. The Authority will pay GSA lodging rates for the area of travel

(<https://www.gsa.gov/travel/plan-book/per-diem-rates>). However, if the Authority determines that it is the best interest for a member to stay at a conference host hotel, the Authority shall authorize the higher lodging rate.

TRANSPORTATION

The approved mode of transportation shall be the most efficient and/or least costly for the situation, based on the needs of the Authority, unless the traveling member has been authorized otherwise (the member will normally be required to pay the difference). Included approved travel expenses include common carrier cost, parking, airporter, bridge tolls, etc. Whenever practicable, the Authority preference is to provide the traveling member with an Authority vehicle and fuel card. Although, if no Authority vehicle is available or the traveler is seeking special permission to use their private vehicle for travel the Authority reimbursement for use of personal vehicles shall be in the form of a per-mile payment based on current IRS Standard Mileage Rates (based on government-estimated costs of fuel, depreciation, lease payments, maintenance, repairs, gasoline taxes, oil, insurance, and vehicle registration fees). Mileage must be documented to be reimbursed. The Authority will not reimburse for: fuel, fines/penalties/tickets/court costs, accident-related costs, and repairs to personal vehicles.

MEALS AND INCIDENTAL COSTS

Meal and incidental costs may be approved for events that are 90 or more miles from the Authority boundaries. Travelers will use the GSA per-diem rates for the travel area for meal costs. Travelers will be required to specifically account for actual meal expenses and if they exceed the GSA rate the traveler will be required to pay the difference. Tips must be shown on the receipt. Alcoholic beverages are not reimbursable.

The amount granted to cover meals will be adjusted to take into account any meals included in the meeting/conferences registration fee.

Costs for incidental food items (e.g., bottled water, snacks not provided during breaks) may be claimed for reimbursement if the combined cost of the meals and incidental food items does not exceed the maximum allowable daily amount for incidentals. Actual receipts must also be attached for incidental food items.

The incidental allowance included in the GSA daily per diem rate covers items such as tips for porters, baggage carriers, bellhops, and maids typically incurred when traveling. Incidental items such as cab fare or tolls are not included in the per diem incidental allowance. These types of expenses are reimbursable expenses that the member should submit separately for reimbursements.

The amount received on the first and last day of travel equals 75% of the total Meals and Incidentals rate.

RECEIPTS

Original, itemized receipts should be submitted for all reimbursements, including meals. Credit card receipts with no detail except the amount charged shall not be considered itemized receipts and are not adequate documentation by themselves to justify the expense.

The Authority acknowledges that receipts may not be made available by all vendors during the course of the employee's travel. If a receipt is lost or unavailable, excluding an itemized lodging

receipt, the Authority may reimburse the employee for the expense if the member prepares and submits a written justification memo for the expense to the Fire and EMS Chief or designee. The written justification for all items, except meals, must include a description of the expense and the reason a receipt is not available. Written justification is to be used for the occasional missing receipt and is not meant for an aggregation of many undocumented expenses. For meals, the name of the restaurant, date and amount should be included with a statement that the amount listed does not include alcohol. An itemized lodging receipt is required per IRS regulations and Authority policy; if lost or unavailable, the employee must contact the lodging facility for a duplicate, itemized receipt.

AUTHORIZATION PROCEDURE

The appropriate supervisor shall review the members Request for Travel Authorization paperwork for the purpose/objective of travel. The following shall also be considered in authorizing the request:

- Consider the availability of funds, staffing resources, and operational needs of the Authority
- Consider the likely impact of the request (e.g. distance/time resources are away, associated cost) to the Authority
- Ensure the least costly/ most efficient approach is used
- If applicable, offer an alternative to funding the request with a cost share

TRAVELER'S RESPONSIBILITY

Once a member receives authorization for travel, they are responsible for all applicable reservations for the seminar, conference, meeting, or training. If there is a need an early reimbursement of a class tuition, an expense must be submitted to the authorizing supervisor with receipt attached. The authorizing supervisor will approve the report and forward it to the Office Manager for processing and payment. The member is responsible for:

- Requesting the appropriate time off or shift trade as needed
- Completing the lodging reservations
- Successfully completing/fulfilling the purpose/objective of their travel (e.g., complete training with a passing grade). Members who fail to satisfactorily complete the purpose/objective of the travel may be subject to discipline
- Returning as promptly as reasonably possible to the Authority when the purpose/objective of the travel is completed, or in accordance with the approved travel schedule as approved by the Authority.
- Ensuring that no contraband (including alcoholic beverages) is transported in a Authority-owned vehicle.
- Ensuring that no one operates a Authority-owned vehicle at any time or a privately owned vehicle while engaged in Authority-related travel while under the influence of any drug, narcotic, or alcohol.
- Promptly reporting to their supervisor any motor vehicle accident, injury, emergency aid, or other significant incident occurring during Authority-related travel. Any vehicle accident involving anyone with injury or complaint of pain shall be immediately reported to the local law enforcement agency with jurisdiction.
- Upon return to the Authority, promptly preparing and submitting required travel documentation, receipts, and remitting any unspent Travel Advance funds, as described in this policy and/or as directed by an authorized supervisor.

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- As soon as practicable after the member returns to the Authority, they shall be responsible for organizing and submitting to the authorizing supervisor their expense report with related receipts and written evidence that they successfully fulfilled the purpose/objective of their travel.

TRAVEL CANCELLATIONS

Members shall notify the authorizing supervisor as soon as reasonably practicable after becoming aware that they will not be able to complete the travel for which they have already requested Authority approval, so that the Authority may make operational adjustments, cancel travel and/or training reservations, and seek available refunds.

Members who notify the Fire and EMS Chief or designee of their intent to cancel less than 10 days prior to the departure date of travel may be required to reimburse the Authority for any non-refundable costs of the travel and/or training unless the Fire and EMS Chief or designee determines that the cancellation and assumption of related costs by the Authority are reasonably justifiable. Cancelling approved travel less than 10 days prior to departure as a matter of the member's personal preference or for unexplained personal reasons is not justifiable. Examples of justifiable cancellations may include, but are not limited to:

- Cancellation of the training or other event that was the reason for the travel
- Cancellation or interruption of the approved mode of travel (e.g., unresolvable flight cancellations, highway closures)
- Unexpected serious illness, injury, or death of the traveler or of a family member
- Emergency needs of the Authority

If the Authority cancels the member's travel and/or attendance at training, the member shall not be responsible for personally reimbursing the Authority for any costs. In such situations, if the member has assumed responsibility for any non-refundable costs, the Authority shall reimburse the member for those costs.

If a member has received a travel advance, they shall be responsible for refunding the Authority for all advanced funds except any non-refundable costs for which Authority payment has been specifically authorized.

Pay Practices

PURPOSE AND SCOPE

Western Lane Fire and EMS Authority values high quality work from its employees and is committed to compensating employees for their efforts and results. It is our intent to provide a competitive compensation package that will attract, retain, and motivate employees. It is also our intent that policies and pay practices be administered consistently throughout the organization to ensure internal equity is achieved.

Your pay as a new employee is established based on the pay level of current employees performing work of comparable character and based upon factors such as your previous experience, and education. This policy will be administered and interpreted in accordance with applicable federal and state laws and regulations.

Western Lane Fire and EMS Authority strives to insure all employees receive an equitable total compensation package based on a variety of factors relating to their position, job performance, education, and experience. From time to time, employees performing work of comparable character may have different compensation levels. Any such differences will be based on Western Lane Fire and EMS Authority's objective processes for evaluating an employee's work and one or more of the following factors: seniority, merit, quantity or quality of work, workplace location, regular and necessary travel, education, training, experience, or any combination of those factors.

Employees who believe they are not being compensated fairly are encouraged to discuss the matter with the Human Resources Manager to obtain clarification.

PAY INCREASES

It is Western Lane Fire and EMS Authority's policy to reward you with increases in pay for dedication in your work, extra effort, and contributory performance. Management does not award increases on an automatic basis. Recommended increases are not effective until approved by both the next level of management and the Fire and EMS Chief.

Because information about your rate of pay and any increases is sensitive and personal, we ask that you exercise discretion and care regarding the discussion of these matters.

PAYDAYS

You will be paid monthly. Paydays are on the 4th day of each month. If a payday falls on a Saturday, Sunday, or banking holiday, paychecks will be distributed on the Friday prior to the established payday. If a payday falls on an organizational holiday, you will receive your check on the last workday prior to the holiday.

PAYROLL DEDUCTIONS

Certain mandatory and elective deductions which are made from employee pay are noted on the paycheck stub. The only deductions made are those mandated by law or authorized by you in writing.

PAY ADVANCES

Pay advances are not provided by the organization. Employees are encouraged to find other appropriate resources for any financial difficulties.

DELIVERY OF PAYCHECKS

After being hired, your first paycheck will be a hard check delivered to you in person or mailed by administrative staff. Paychecks will not be delivered to anyone else.

METHOD OF PAYMENT

A paystub or voucher showing gross earnings, deductions, and net salary will accompany each paycheck. Employees are normally paid by direct deposit. If you select direct deposit, a pay voucher will be delivered to you each payday.

EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATES (FORM W-4)

You are required to furnish the organization with an Employee Withholding Exemption Certificate

(W-4) at the time of hire. You may file a new W-4 form at any time. When you submit an updated Form W-4, the organization will implement the desired change within five (5) business days.

We encourage employees to seek tax advice if you have questions about withholding amounts. Administrative staff will not be able to answer these questions.

TIME RECORDS FOR HOURLY NON-EXEMPT EMPLOYEES

The timecard/time sheet is a record of time worked and must be filled out at the end of each shift or each day worked. It provides a permanent record of time spent on the job, indicating the exact time you worked. Shifts in the scheduling software do not transfer to the timecard software. Each employee is responsible for entering their time worked.

Timecards should be reviewed carefully for completeness and accuracy at the end of each shift, as they will be used to calculate pay. Supervisors will review and approve timecards each pay period. Timecards must be completed via computer. You should never allow someone else to make entries on your timecard. Willfully falsifying a timecard will be grounds for corrective action, up to and including termination.

TIME RECORDS FOR FLSA OVERTIME EXEMPT EMPLOYEES

Employees classified as exempt do not fill out timecards and no deduction of pay will be made for hours worked fewer than eight (8) hours per day, unless authorized by law. However, because Western Lane Fire and EMS Authority does have administrative leave paid time off, vacation, sick pay, and bereavement benefit programs, if you have earned time in these bank(s), you must use this time first [from whichever benefit applies] to cover any day off that is less than your normal work week.

DISPUTE RESOLUTION PROCESS FOR PAYCHECK ERRORS

If you have any questions regarding your pay or feel a manager or supervisor has made a change to your pay that you do not believe is accurate, please contact the Office Manager.

FINAL PAYCHECK

If an employee provides at least two weeks advance notice prior to departure when resigning or retiring from the organization, the employee will receive the final paycheck on the last day worked.

If an employee provides at least 48 hours' notice (excluding holidays and weekends), or less, the final paycheck will be provided within five business days (excluding weekends and holidays) or on the next regularly scheduled payday, whichever occurs first.

If an employee quits without providing at least 48 hours' notice and fails to submit time records, the Authority must pay whatever amount of compensation the Authority estimates is due to the employee within five calendar days of the date the employee quits. If the employee subsequently submits time records, the Authority must pay any additional wages due to the employee within five days of receiving the additional time records.

When an employer terminates an employee or the termination is by mutual agreement, the employee's final wages must be paid no later than the end of the first business day after the termination. Final paychecks will include all wages earned through the last workday plus payment for any accrued and vested benefits that are due and payable at separation.

Glossary

Frequently Used Acronyms

AED	Automated external defibrillator
AFG	Assistance to Firefighters Grant
ALS	Advanced Life Support
ASA	Ambulance Service Area
BLS	Basic Life Support
CAD	Computer Aided Dispatch
CPR	Cardiopulmonary Resuscitation
DPSST	Department of Public Safety, Standards, and Training
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
FEMA	Federal Emergency Management Agency
FSA	Flexible Spending Account
FTE	Full Time Equivalent
GIS	Geographic Information Systems
GEMT	Ground Emergency Medical Transportation
GFOA	Government Finance Officers Association
HRA	Health Reimbursement Arrangement
IAFC	International Association of Fire Chiefs
IC	Incident Command
MIH	Mobile Integrated Health

NFIRS	National Fire Incident Reporting System
NFPA	National Fire Protection Association
NIMS	National Incident Management System
OFCA	Oregon Fire Chiefs Association
OFSOA	Oregon Fire Service Office Administrators
OSHA	Occupational Safety and Health Administration
PERS	Public Employees Retirement System
PIO	Public Information Officer
PPE	Personal Protective Equipment
PSAP	Public Safety Answering Point
RIT	Rapid Intervention Team
SCBA	Self-Contained Breathing Apparatus
SOG	Standard Operating Guidelines
VoIP	Voice Over IP (Internet Protocol)
WFCA	Western Fire Chiefs Association
WLCR	Western Lane Crisis Response

Terminology

Accrual Basis of Accounting	A method where revenues are recognized when earned and expenses are recognized when incurred, rather than when cash changes hands.
Ad Valorem	It is used to describe charges that are proportional to the monetary value of the item being taxed or assessed.
AED	Automated external defibrillator. A portable device used to treat sudden cardiac arrest by analyzing heart rhythms and delivering an electric shock, if needed.
ALS	Advanced Life Support. A set of life-saving medical protocols and skills that extend basic life support to stabilize critically ill patients through advanced interventions such as airway management, cardiac monitoring, medication administration, and defibrillation.
Appropriation	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time may be expended.
ASA	Ambulance Service Area. A geographic area served by one ambulance service provider, which may include all or a portion of a county or portions of two or more contiguous counties. This area is designated for the emergency and non-emergency transportation of people suffering from illness, injury, or disability.
Assess	To establish an official property value for taxation.
Assessed Valuation	The total taxable value placed on real estate and other property as a basis for levying taxes.
Assets	Resources owned or controlled by an entity that holds economic value and can generate future benefits.
Audit	A systematic, independent, and documented evaluation of records, processes, or systems to verify compliance, accuracy, and effectiveness.
Auxiliary Volunteer	A group of “on-call” citizens who assist with various office clerical duties.
Balanced Budget	A financial plan in which total revenues are equal to or greater than total expenditures, resulting in neither a deficit nor an unsustainable surplus.

BLS	Basic Life Support. A set of emergency procedures designed to maintain circulation and breathing in individuals experiencing life-threatening conditions until advanced medical care is available.
Bond	A debt instrument in which an investor lends money to a borrower, typically a government or corporation, in exchange for periodic interest payments and the return of the principal at maturity.
Bonded Debt	Refers to a type of financial obligation that is secured through the issuance of bonds.
Budget	A financial plan that estimates income and expenses over a specific period, helping individuals or organizations manage resources and achieve financial goals.
Budget Document	A comprehensive financial plan that outlines projected revenues and expenditures for a specific period, typically a fiscal year.
Budget Message	A formal document that outlines the government’s financial operations for the upcoming fiscal year, including proposed spending, estimated revenues, and policy recommendations.
Budgetary	Relating to or in accordance with an estimate of income and expenditure.
CAD	Computer Aided Dispatch. Software that helps dispatchers efficiently manage, track, and coordinate emergency services or service responses by integrating real-time data, communication, and location information.
Capital Assets	Long-term assets owned by the Special District that provide value over time (typically more than one year) and are not intended for immediate sale.
Capital Budget	A financial plan that is used by the Authority to evaluate, prioritize, and manage long-term investments in assets that require significant funds.
Capital Outlay	Refers to spending on acquiring, upgrading, or extending the life of long-term physical assets, providing future economic benefits.
Capital Projects	Long-term investments that are large scale and aimed at creating, improving, or maintaining significant physical assets, often requiring substantial funding and careful management.
Captain	A rank above lieutenant and within the organizational chart. The captain is responsible for overseeing the entire company on shift, which consists of all line personnel from each responding station. The duties include ensuring the

welfare and performance of the personnel, managing the maintenance of the apparatus, and participating in emergency responses.

Code 1	Non-emergency response mode: lights and sirens are not used, and traffic laws are followed.
Code 3	Use of lights and sirens by apparatus during an emergency response.
CPR	Cardiopulmonary Resuscitation. Is an emergency lifesaving procedure performed when the heart stops beating.
Current Taxes	Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established, to the date on which a penalty for nonpayment is attached.
Debt	A financial obligation that must be repaid.
Debt Limit	A legal cap on the total amount of money an entity is authorized to borrow to meet its existing obligations.
Delinquent Taxes	Delinquent taxes are taxes that have not been paid by their due date, which can lead to penalties, interest, and collection actions.
DPSST	Department of Safety, Standards, and Training. An Oregon state agency that provides certification and training for public safety professionals in various fields such as law enforcement, dispatch, and fire.
Depreciation	Accounting practice used to spread the cost of a tangible or physical asset, such as a piece of machinery, over its useful life.
Dispatch	A center responsible for managing emergency calls and coordinating responses from law enforcement, fire and emergency medical services.
EMT	Emergency Medical Technician. A specially trained medical professional who provides basic emergency medical care outside of a hospital. They respond to emergency situations, perform life-saving interventions, and transport patients to a medical facility for further treatment.
Engine	A piece of apparatus that carries and pumps water. It carries ladders and hose, and medical supplies. All District engines provide ALS emergency medical capabilities.
EOC	Emergency Operations Center. A centralized facility that provides coordination for emergency response and management activities during a major incident.

Expenditures	An amount of money spent.
Expenses	The cost required for something; the money spent on something.
FEMA	Federal Emergency Management Agency. A federal agency that provides assistance and support for disaster preparedness, response, recovery and mitigation.
Fiduciary Funds	Assets managed by one party for the benefit of another under a legal obligation to act in the beneficiary's best interest.
Firefighter	A first responder trained in public safety and emergency response such as firefighting, primarily to control and extinguish fires and respond to emergencies such as hazardous material incidents, medical emergencies, road traffic collisions and other emergencies that threaten life, property and the environment, as well as to rescue persons from confinement or dangerous situations and preserve evidence.
Fiscal Year	The fiscal year is a 12-month period to track and report financial performance.
FirstNet	Is a nationwide public safety communications network built specifically for first responders in the United States. This network is a wireless broadband network designed exclusively for public safety personnel; that ensures priority access, uninterrupted connectivity, and secure communications even during emergencies when commercial networks may be congested.
Fixed Assets	Long-term tangible assets used in its operations providing economic benefits over multiple accounting periods.
FSA	Flexible Spending Account. A tax-advantaged account that lets you use pre-tax dollars to pay for eligible healthcare or dependent care expenses, reducing the taxable income and out-of-pocket costs.
FTE	Full Time Equivalent employee, based on the hours worked by a full-time employee.
Fund	A pool of money that is allocated for a specific purpose.
Fund Balance	An accounting term used in governmental accounting to indicate the net resources available in a fund after subtracting liabilities from assets (Fund Balance = Total Assets – Total Liabilities).
General Obligation Bonds	Municipal securities issued by state or local governments to fund public projects, backed by the issuer's "full faith and credit," meaning they are secured by the government's taxing power rather than revenue from a specific project.

GIS	Geographic Information Systems. A computer-based system that captures, stores, analyzes, manages, and visualizes geographically referenced data to understand spatial relationships and patterns.
GEMT Funds	Ground Emergency Medical Transportation. GEMT draws funds from the federally backed Medicaid entitlement program, allowing public EMS providers the ability to collect a percentage of their uncompensated costs for providing care to Medicaid patients.
GFOA	Government Finance Officers Association. A professional organization for public finance officials in the US and Canada.
Gross	Refers to the total amount of money before any deductions, taxes or expenses are subtracted.
Governmental Fund	A category of funds used in governmental accounting to track financial resources dedicated to specific public services and activities.
Hazardous Material	Any substance or material that poses a potential risk to health, safety, property, or the environment due to its chemical, physical, or biological properties.
Heavy Rescue	Specialized emergency response vehicles equipped for complex rescue operations. These vehicles are designed to handle tasks such as structural collapses, confined space rescues, vehicle extrications, and hazardous material incidents.
HRA	Health Reimbursement Arrangement. An employer-funded, tax-advantaged account that reimburses employees for qualified medical expenses, including health insurance premiums, up to a set limit.
IAFC	International Association of Fire Chiefs. A global organization representing the leadership of firefighters and emergency responders.
IC	Incident Command. A standardized approach used for the command, control, and coordination of emergency response operations, particularly in fire management.
Incident	An event involving a fire, medical emergency, hazardous material spill, release/potential release of a hazardous material, rescue, or other emergent nature.
Internal Control	a process designed to provide reasonable assurance regarding the achievement of objectives in the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Medic	A person trained to provide medical care, encompassing a wide range of individuals involved in the diagnosis, treatment, and management of health conditions.
MIH	Mobile Integrated Health. A patient-centered, coordinated model of care that utilizes mobile resources in out-of-hospital settings. It involves collaborative, interdisciplinary teams to address patient needs at the most appropriate level of care, often leveraging emergency medical services (EMS), community paramedics, and other healthcare providers to deliver care directly to patients.
Modified Accrual Basis	An accounting method that combines elements of both cash basis and accrual basis accounting.
Net Bonded Debt	Refers to the amount of debt an entity has after subtracting its cash and cash equivalents from its total debt. It is calculated using the formula: Net Debt = Total Debt – Cash and Cash Equivalents.
NFIRS	National Fire Incident Reporting System. A national standard for collecting fire incident data across the United States. Its primary purpose is to provide a comprehensive understanding to the fire problem, supporting fire prevention and safety efforts nationwide.
NFPA	National Fire Protection Association. A nonprofit organization dedicated to reducing the risks of fire, electrical hazards, and related dangers through codes, standards, research and education.
NIMS	National Incident Management System. Is a standardized approach to incident management developed by the US Department of Homeland Security. The Program is intended to facilitate coordination between all responders including all levels of government, public, private, and non-governmental organizations.
OFCA	Oregon Fire Chiefs Association. This group strives to serve and unite the leaders of Oregon’s fire service by creating opportunities for engagement, education, and organization across departments and emergency service fields.
OFSOA	Oregon Fire Service Office Administrators. This organization strives to assist and provide quality education to its members. It provides members with an accreditation program to provide a process for members to track individual training and to acquire four levels of organizationally recognized accreditation.
Operating Budget	a comprehensive financial plan that outlines an organization’s expected revenues and expenses for a specific period, typically one fiscal year. It serves as a detailed roadmap for managing day-to-day operations and focuses on the

routine, income-generating activities of the entity. This budget is essential for allocating resources and achieving short-term financial goals.

Operating Expenses	A critical aspect of an organization’s financial health. These are the costs required to run an entity’s core operations. In other words, these are the costs that an entity must make to perform its operational activities.
OSHA	Occupational Safety and Health Administration. A government entity committed to advance and improve workplace safety and health for workers.
Operational Tax Levy	Designed to fund the day-to-day activities of governments entities such as fire, police, parks and recreation, etc. The operating portion of the tax levy is typically used to cover salaries, benefits, supplies, materials, equipment and professional services for the term of the levy.
Paramedic	A person trained to give emergency medical care to people who are injured or ill, typically in a setting outside of a hospital.
PERS	Public Employees Retirement System. The State of Oregon defined benefit pension program that both employees and employers contribute.
PIO	Public Information Officer. A professional responsible for managing communication between an organization or incident, often a government agency, and the public, ensuring accurate, timely, and transparent information dissemination.
PPE	Personal Protective Equipment. Clothing and equipment that is worn or used in order to provide protection against hazardous substances or environments.
Prior Years Tax Levies	Taxes levied for fiscal periods preceding the current one.
Rate Collar	The Oregon PERS system has adopted a contribution rate stabilization method whereby contribution rates for a rate pool are confined to a collar based on the rate pool’s prior pension contribution rate.
Resources	The actual assets of a governmental unit, such as cash, tax receivables, etc.
Response	Actions taken by the Authority to answer a request for service. This includes the initial dispatch, travel time, and on-scene service to the reporting party or other service.
Revenue	The money that is brought into an organization that is used to fund its activities.

SCBA	Self-Contained Breathing Apparatus. A portable respirator that provides breathable air in environments immediately dangerous to life or health.
Shift	A term used to describe the typical 24-hour period of timeline crews are officially on duty. As an example, a shift begins at 8:00 am and ends at 7:59 the following day.
SOG	Standard Operating Guidelines. Step-by-step instructions that outline how to perform specific tasks consistently and efficiently within an organization. They serve to ensure that team members can navigate daily tasks with clarity, avoid mistakes, and maintain compliance with regulatory standards.
Special Revenue Fund	A fund used to account for revenues from specific taxes or earmarked revenue sources, which by law are designated for financing particular functions or activities of government. This also includes intergovernmental revenue in the form of state and federal grant funds.
Target Solutions	A training and management system for first responders and local government.
Tax Levy	The total amount to be raised by general property taxes.
Tax Rate	The amount of tax levied for each \$1,000 of assessed valuation.
Tender	A piece of apparatus that carries water to supply an engine in a rural area.
Turnouts	Specialized protective gear that is designed to shield firefighters from heat, flames, smoke, and hazardous environments while ensuring mobility and comfort.
Unappropriated Fund Balance	Represents the portion of a fund balance that has not been designated for specific expenditures, serving as a financial cushion for future needs. This balance is crucial for maintaining liquidity and ensuring that there are sufficient funds to cover unexpected expenses or cash flow needs before new revenues (taxes) are received.
VoIP	Voice Over IP (Internet Protocol). The Authority implemented a VoIP system in fiscal year 2024-25, replacing a PBX phone switch, which reduced telephone service costs and added new-found efficiencies at the desktops to manage phone and messaging services.
Volunteer Firefighter	A trained individual who provides firefighting, rescue, and emergency medical services without receiving a full salary.
WFOA	Western Fire Chiefs Association. Supports, promotes, and develops Chief Officers in the ten states that comprise the Western Division of the

International Association of Fire Chiefs and furthers the interests of prevention, control, and mitigation of fire, life safety, and all hazards.

WLCR

Western Lane Crisis Response. A dedicated mobile crisis intervention team that provides 24/7 support for individuals facing mental health crises in the greater Florence area and surrounding communities.

REQUIREMENTS SUMMARY									
ALLOCATED TO ADMINISTRATION									
General Fund - Administration (name of fund)									
Siulaw Valley Fire & Rescue (name of Municipal Corporation)									
Budget For Next Year 2026-27									
Historical Data		Adopted Budget		Account Number	REQUIREMENTS FOR: ADMINISTRATION	New Account Number	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Actual	First Preceding Year 2024-25	This Year 2025-26							
2	0	0	0		PERSONNEL SERVICES				
3	0	0	0		Salaries				2
4					Benefits			Refer to WLFEA Budget	3
5									4
6									5
7									6
8	0	0	0		TOTAL PERSONNEL SERVICES		0	0	0
9	0	0	0		Total Full-Time Equivalent (FTE)		0	0	0
10					MATERIALS AND SERVICES				9
11				7104	Community Outreach				11
12	154	364	1,000	7108	Dues and Fees		1,000	1,000	12
13		10,850	11,000	7410	Audit		16,000	16,000	13
14	22,721	50,798	62,274	7510	Property & Liability		68,600	68,600	14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23	22,875	62,012	74,274		TOTAL MATERIALS AND SERVICES		85,600	85,600	0
24									24
25					CAPITAL OUTLAY				25
26	1,800	2,240	5,000	8012	Furniture		5,000	5,000	26
27	3,090	7,715	10,000	8103	Computer Upgrades		10,000	10,000	27
28									28
29									29
30									30
31									31
35	4,890	9,955	15,000		TOTAL CAPITAL OUTLAY		15,000	15,000	0
32	27,765	71,967	89,274		ORGANIZATIONAL UNIT / ACTIVITY TOTAL		100,600	100,600	0

Line Item	Historical Data		Adopted Budget This Year 2025-26	Account Number	REQUIREMENTS DESCRIPTION	New Account Number	Budget For Next Year 2026-27		
	Actual	First Preceding Year 2024-25					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1					PERSONNEL SERVICES NOT ALLOCATED				
2					Salaries				
3			151,000		REF - PERS UAL	1050			
4	0	0	151,000		TOTAL PERSONNEL SERVICES		0	0	0
5	0.0	0.0	0.0		Total Full-Time Equivalent (FTE)		0	0	0
6					MATERIALS AND SERVICES NOT ALLOCATED				
7									
8									
9	0	0	0		TOTAL MATERIALS AND SERVICES		0	0	0
10					CAPITAL OUTLAY NOT ALLOCATED				
11									
12									
13	0	0	0		TOTAL CAPITAL OUTLAY		0	0	0
14					DEBT SERVICE				
15									
16									
17	0	0	0		TOTAL DEBT SERVICE		0	0	0
18					SPECIAL PAYMENTS				
19	3,736,736	3,015,000	3,581,543		Transfer to WLFEA		3,213,542	3,213,542	
20	11,065				Transfer to WLCR		0	0	
21	3,747,801	3,015,000	3,581,543		TOTAL SPECIAL PAYMENTS		3,213,542	3,213,542	0
22					INTERFUND TRANSFERS				
23		50,000	50,000		Transfer to Apparatus Fund		50,000	50,000	
24		132,000	82,000		Transfer to Properties and Facilities Fund		132,000	132,000	
25		50,000	50,000		Transfer to Equipment Fund		50,000	50,000	
26									
27									
28	0	232,000	182,000		TOTAL INTERFUND TRANSFERS		232,000	232,000	0
29			50,000		OPERATING CONTINGENCY	9500	50,000	50,000	
30					RESERVED FOR FUTURE EXPENDITURE				
31			150,000		UNAPPROPRIATED ENDING BALANCE		150,000	150,000	
32	3,747,801	3,247,000	4,114,543		Total Requirements NOT ALLOCATED		3,645,542	3,645,542	0
33	676,810	71,967	89,274		Total Requirements for ALL Org-Units/Programs within fund		100,600	100,600	0
34	541,772	627,657			Ending balance (prior years)				
35	4,966,383	3,946,624	4,203,817		TOTAL REQUIREMENTS		3,746,142	3,746,142	0

FORM

LB-11

This fund is authorized and established by resolution / ordinance number 2024-06 on (date) May 23, 2024 for the following specified purpose:

Equipment Reserve

Year this reserve fund will be reviewed to be continued or abolished.
Date can not be more than 10 years after establishment.

Review Year: 2029

Equipment Fund

Siuslaw Valley Fire & Rescue
(Name of Municipal Corporation)

		Historical Data		Account Number	DESCRIPTION RESOURCES AND REQUIREMENTS	New Account Number	Budget for Next Year 2026-27		
Actual	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
					RESOURCES				
2	497,668	502,564	563,110		Cash on hand * (cash basis)		569,310	569,310	2
3									3
4					Previously levied taxes estimated to be received				4
5	4,896	7,892	6,200		Interest	4420	5,000	5,000	5
6		50,000	50,000		Transferred IN, from other funds	4515	50,000	50,000	6
7									7
8									8
9									9
10	502,564	560,456	619,310		Total Resources, except taxes to be levied		624,310	624,310	10
11	0	0	0		Taxes estimated to be received		0	0	11
12					Taxes collected in year levied				12
13	502,564	560,456	619,310		TOTAL RESOURCES		624,310	624,310	13
					REQUIREMENTS **				
15					Org. Unit or Prog. & Activity	Object Classification	Detail		15
16	0	0	550,000	8009	Facilities	Capital Outlay	Turnouts & SCBAS	100,000	16
17									17
18									18
19									19
24									24
25									25
26									26
27									27
28									28
29	502,564	560,456			Ending balance (prior years)				29
30			69,310		UNAPPROPRIATED ENDING FUND BALANCE		524,310	524,310	30
31	502,564	560,456	619,310		TOTAL REQUIREMENTS		624,310	624,310	31

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

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FORM LB-11		Historical Data		Adopted Budget Year 2025-26		Account Number	DESCRIPTION RESOURCES AND REQUIREMENTS	New Account Number	Budget for Next Year 2026-27			
Second Preceding Year 2023-24	First Preceding Year 2024-25	Actual	Adopted Budget Year 2025-26	Proposed By Budget Officer	Approved By Budget Committee				Adopted By Governing Body			
							RESOURCES					
							Cash on hand * (cash basis), or		693,835	693,835		
							Working Capital (accrual basis)					
							Previously levied taxes estimated to be received					
							Interest	4420	5,000	5,000		
							Transferred IN, from other funds	4515	132,000	132,000		
							Total Resources, except taxes to be levied		830,835	830,835	0	10
							Taxes estimated to be received		0	0	0	11
							Taxes collected in year levied					12
							TOTAL RESOURCES		830,835	830,835	0	13
							REQUIREMENTS **					
							Org. Unit or Prog. & Activity	Object Classification	Detail			
							Operations	Capital Outlay	Station 1 Building Maintenance	500,000	500,000	15
												16
												17
												18
												19
												24
												25
												26
												27
												28
							Ending balance (prior years)					29
							UNAPPROPRIATED ENDING FUND BALANCE		330,835	330,835		30
							TOTAL REQUIREMENTS		830,835	830,835	0	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

WLAD State Forms

FORM LB-20	RESOURCES General Fund (Fund)		Western Lane Ambulance District (Name of Municipal Corporation)		Budget for Next Year 2026-27					
	RESOURCE DESCRIPTION				New Account Number	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Historical Data	Account Number	Adopted Budget This Year 2025-26	Account Number	RESOURCE DESCRIPTION	New Account Number	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Actual	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year 2025-26	Account Number	RESOURCE DESCRIPTION	New Account Number	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	2,803,165	174,874	695,706	4214	Available cash on hand* (cash basis)	4020	207,802	207,802	1	
2	22,231	24,175	20,000	4290	Previously levied taxes estimated to be received	4420	22,000	22,000	2	
3	65,882	78,857	55,000	9410	Interest	4510	55,000	55,000	3	
4		140,000	115,000		Transferred IN, from Life Med funds		100,000	100,000	4	
5					Transferred IN, from Capital funds				5	
6									6	
7									7	
8	50,000	50,000	50,000	4702	OTHER RESOURCES Grant Income - Mobile Integrated Health	4300	75,000	75,000	8	
9	510,110	5,000		4001	Grant Income - OHV Grant	4300			9	
10	120,602	142,079	200,000		Patient Fees-Net	4105	200,000	200,000	10	
11		557,948	500,000		Private Insurance	4110	500,000	500,000	11	
12	1,262,257	1,494,071	1,500,000		Medicare	4115	1,500,000	1,500,000	12	
13	214,128	198,934	200,000		Medicaid	4120	100,000	100,000	13	
14									14	
15									15	
16	217,077	121,210	80,000	4025	Ground Emerg Medical Transport	4130	80,000	80,000	16	
17	2,575	3,989	3,000	4035	Collection Agency	4140			17	
18	1,797	40,000		4085	Other Revenue				18	
19									19	
20	60,299	30,792	10,000	4099	All allowance for Contractual Adjustment	4199	10,000	10,000	20	
21	30,792	30,792	30,792	4220	Three Rivers Casino	4205	31,716	31,716	21	
22	2,847			4250	Other County Tax Revenue				22	
23	6,149		500	4250	Reimbursements	4405	2,000	2,000	23	
24		30	2,000	4280	Misc. Revenue				24	
25					Grant Income: Carseat	4300			25	
26									26	
27									27	
28	5,369,909	3,061,959	3,461,998	4211	Total resources, except taxes to be levied		2,883,518	2,883,518	28	
29			811,104	4211	Taxes estimated to be received - Permanent Rate	4010	835,437	835,437	29	
30			1,127,856	4212	Taxes estimated to be received - LO Levy	4025	1,161,692	1,161,692	30	
31	764,543	817,202		4211	Taxes collected in year levied - Permanent Rate				31	
32	1,055,798	1,095,511		4212	Taxes collected in year levied - LO Levy				32	
33	7,190,250	4,974,672	5,400,958		TOTAL RESOURCES		4,880,647	4,880,647	0	33

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

150-504-020 (rev.11-16)

FORM		REQUIREMENTS SUMMARY		ALLOCATED TO ADMINISTRATION		General Fund		Western Lane Ambulance District	
LB-30		(name of fund)		(name of fund)		(name of Municipal Corporation)			
Line Item	Historical Data		Adopted Budget This Year 2025-26	Account Number	REQUIREMENTS FOR: ADMINISTRATION	New Account Number	Budget For Next Year 2026-27		
	Actual	Second Preceding Year 2023-24					First Preceding Year 2024-25	Proposed By Budget Officer	Approved By Budget Committee
1					PERSONNEL SERVICES				
2									
3							Refer to WLFBA Budget		
4									
8	0	0	0		TOTAL PERSONNEL SERVICES		0	0	0
9					Total Full-Time Equivalent (FTE)				
10					MATERIALS AND SERVICES				
11	301	2,104	2,500	7108	Administrative & Bank Fees	7101	2,500	2,500	
12			50,000	7110	GEMT Admin & Consulting Fees	7421			
13		14,000	14,000	7410	Audit	7405	14,000	14,000	
14	28,372	25,973	37,800	7510	Property & Liability Insurance	7510	41,580	41,580	
15	62,899	52,942		7600	WLFBA Administrative Services				
16		23,265	10,000	4090	Refunds	7135			
17	1,373		2,000	8705	Carseat Grant	6900	3,000	3,000	
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32	92,945	118,284	116,300		TOTAL MATERIALS AND SERVICES		61,080	61,080	0
33									
34					CAPITAL OUTLAY				
35	5,200	812	5,000	8017	Computer Upgrade/iPads	8400	10,000	10,000	
36	14,263	19,865	50,000	8010	Building Improvements	8305	50,000	50,000	
37		1,719		8706	All-Terrain	8100			
38									
39									
40									
41	19,463	22,396	55,000		TOTAL CAPITAL OUTLAY		60,000	60,000	0
42	112,408	140,680	171,300		ADMINISTRATION TOTAL		121,080	121,080	0

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO OPERATIONS

General Fund
(name of fund)

Western Lane Ambulance District
(name of Municipal Corporation)

Historical Data		Adopted Budget This Year 2025-26	Account Number	REQUIREMENTS FOR: OPERATIONS	New Account Number	Budget For Next Year 2026-27		
Actual						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-24	First Preceding Year 2024-25							
PERSONNEL SERVICES								
			5103	Part Time Salary				
			5121	Payroll Taxes (7%)				
1,510			5123	PERS Operations				
			5125	Gym & EAP (hearing & physicals to WLFEA)				
			5187	Uniforms (M & S)				
1,510	0	0		TOTAL PERSONNEL SERVICES		0	0	0
				Total Full-Time Equivalent (FTE)				
MATERIALS AND SERVICES								
TRAINING (moved to WLFEA)								
			6101	Staff Training & Conference				
			6107	Certifications				
MEDICAL								
			6201	Medical Supplies				
			6204	Medical Gas/O2				
			6207	Pharmacy Expense				
			6208	Physician Advisor				
			6210	Uniforms & Personal Protective Equipment				
			6213	Hospital Transfer Meals				
			6220	MIH Expenses				
EMERGENCY SERVICES (moved to WLFEA)								
			6405	Public Safety Answering Point (PSAP)				
RECRUITMENT/TESTING (moved to WLFEA)								
			6610	Advertising				
FACILITIES & EQUIPMENT								
			6720	Facility Upgrades				
			6730	Building, Janitor, Misc Supplies				
			6743	Maintenance & Contracts				
			6745	Radio Repair				
			6790	Utilities				
VEHICLES								
			6890	Vehicle Maintenance				
			6892	Vehicle Fuel and Oil				
0	0	0		TOTAL MATERIALS AND SERVICES		0	0	0
CAPITAL OUTLAY								
			8001	Ambulance Type II				
			8018	Cardiac Monitors				
			8020	Hands Free CPR Devices				
			8025	Ambulance Type I				
			8026	Portables/Pagers				
59,975	17,203		8027	Ventilators				
		20,000		Ultrasound	8200			
59,975	17,203	20,000		TOTAL CAPITAL OUTLAY & GRANTS		0	0	0
61,485	17,203	20,000		OPERATIONS TOTAL		0	0	0

Refer to WLFEA Budget

REQUIREMENTS SUMMARY										
FORM		NOT ALLOCATED TO ADMINISTRATION								
LB-30		General Fund				Western Lane Ambulance District				
		(name of fund)				(name of Municipal Corporation)				
Historical Data			Account Number	REQUIREMENTS DESCRIPTION	New Account Number	Budget For Next Year 2026-27				
Actual		Adopted Budget				Proposed By	Approved By	Adopted By		
Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26								Budget Officer
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	0	0	0	TOTAL MATERIALS AND SERVICES		0	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	6,176,973	3,980,000	4,925,764	Transfer to WLFEA	9510	4,473,726	4,473,726		19	
20	5,000			Transfer to Western Lane Crisis Response		0			20	
21	6,181,973	3,980,000	4,925,764	TOTAL SPECIAL PAYMENTS		4,473,726	4,473,726	0	21	
22				INTERFUND TRANSFERS					22	
23		100,000	10,000	Transfer to Equipment Fund	9510	10,000	10,000		23	
24			23,894	Transfer to Apparatus Fund	9510	25,000	25,000		24	
25			50,000	Transfer to Building Fund	9510	50,000	50,000		25	
26									26	
27									27	
28	0	100,000	83,894	TOTAL INTERFUND TRANSFERS		85,000	85,000	0	28	
29			50,000	OPERATING CONTINGENCY	9500	50,000	50,000		29	
30				RESERVED FOR FUTURE EXPENDITURE					30	
31			150,000	UNAPPROPRIATED ENDING BALANCE		150,841	150,841		31	
32	6,181,973	4,080,000	5,209,658	Total Requirements NOT ALLOCATED		4,759,567	4,759,567	0	32	
33	173,893	157,883	191,300	Total Requirements for ALL Org.Units/Programs within fund		121,080	121,080	0	33	
34	834,384	736,789		Ending balance (prior years)					34	
35	7,190,250	4,974,672	5,400,958	TOTAL REQUIREMENTS		4,880,647	4,880,647	0	35	

FORM LB-11

This fund is authorized and established by resolution / ordinance number 2024-05 on (date) May 24, 2024 for the following specified purpose:

Equipment Reserve

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.

Review Year: 2029

Western Lane Ambulance District
(Name of Municipal Corporation)

Equipment Fund

Historical Data		Account Number	DESCRIPTION RESOURCES AND REQUIREMENTS	New Account Number	Budget for Next Year 2026-27		
Actual	Adopted Budget Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2023-24	First Preceding Year 2024-25						
192,385	192,385		RESOURCES				
			Cash on hand * (cash basis), or	65,444	65,444	2	
						3	
			Previously levied taxes estimated to be received			4	
1,798	1,962	4295	Interest	1,000	1,000	5	
	100,000		Transferred IN, from other funds	10,000	10,000	6	
						7	
						8	
						9	
194,183	294,347		Total Resources, except taxes to be levied	76,444	76,444	10	
0	0		Taxes estimated to be received	0	0	11	
194,183	294,347		Taxes collected in year levied	76,444	76,444	12	
			TOTAL RESOURCES	76,444	76,444	13	
			REQUIREMENTS **			14	
			Org. Unit or Prog. & Activity			15	
			Object Classification			16	
			Detail			17	
						18	
						19	
						20	
						21	
						22	
						23	
194,183	294,347		Ending balance (prior years)			24	
			UNAPPROPRIATED ENDING FUND BALANCE	76,444	76,444	25	
194,183	294,347		TOTAL REQUIREMENTS	76,444	76,444	26	

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year
 **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

FORM LB-11

This fund is authorized and established by resolution / ordinance number 2025 on (date) May 24, 2025 for the following specified purpose:

Apparatus Reserve

Apparatus Fund

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.

Review Year: 2029

Western Lane Ambulance District
(Name of Municipal Corporation)

	Historical Data			Account Number	DESCRIPTION RESOURCES AND REQUIREMENTS	New Account Number	Budget for Next Year 2026-27		
	Actual	First Preceding Year 2024-25	Adopted Budget Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1					RESOURCES				
2			550,000		Cash on hand * (cash basis), or		332,720	332,720	
3									
4					Previously levied taxes estimated to be received				
5			500	4295	Interest		2,000	2,000	
6			23,894		Transferred IN, from other funds	4515	25,000	25,000	
7									
8									
9									
10	0	0	574,394		Total Resources, except taxes to be levied		359,720	359,720	0
11	0	0	0		Taxes estimated to be received		0	0	0
12	0	0			Taxes collected in year levied				
13	0	0	574,394		TOTAL RESOURCES		359,720	359,720	0
14					REQUIREMENTS **				
15					Org. Unit or Prog. & Activity	Object Classification	Detail		
16					Operations	Capital Outlay	Ambulance		
17			250,000						
18									
19									
20									
21									
22									
23									
24					Ending balance (prior years)				
25			324,394		UNAPPROPRIATED ENDING FUND BALANCE		359,720	359,720	
26	0	0	574,394		TOTAL REQUIREMENTS		359,720	359,720	0

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

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FORM LB-11	Historical Data		Account Number	DESCRIPTION RESOURCES AND REQUIREMENTS	New Account Number	Budget for Next Year 2026-27		
	Actual					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
This fund is authorized and established by resolution / ordinance number 2025 on (date) May 24, 2025 for the following specified purpose: Apparatus Reserve								
Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year: 2029								
Building Fund Western Lane Ambulance District (Name of Municipal Corporation)								
2				RESOURCES		50,000	50,000	0
3				Cash on hand * (cash basis), or				
4				Previously levied taxes estimated to be received				
5			4295	Interest	4420	500	500	
6				Transferred IN, from other funds	4515	50,000	50,000	
7								
8								
9								
10	0	0		Total Resources, except taxes to be levied		100,500	100,500	0
11				Taxes estimated to be received		0	0	0
12	0	0		Taxes collected in year levied		100,500	100,500	0
13	0	0		TOTAL RESOURCES		100,500	100,500	0
14				REQUIREMENTS **				
15				Org. Unit or Prog. & Activity				
16				Object Classification				
17				Detail				
18								
19								
20								
21								
22								
23								
24				Ending balance (prior years)				
25				UNAPPROPRIATED ENDING FUND BALANCE		100,500	100,500	0
26	0	0		TOTAL REQUIREMENTS		100,500	100,500	0
*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year **List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.								
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FORM LB-11

This fund is authorized and established by resolution / ordinance number 2024-05 on (date) May 23, 2024 for the following specified purpose:

LifeMed Fund

Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment. Review Year: 2029

Western Lane Ambulance District
(Name of Municipal Corporation)

LifeMed Fund

Line Item	Historical Data		Adopted Budget Year 2025-26	Account Number	DESCRIPTION RESOURCES AND REQUIREMENTS	New Account Number	Budget for Next Year 2026-27		
	Actual	First Preceding Year 2024-25					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
2	426,696	531,946	108,200		RESOURCES		173,382	173,382	
3					Cash on hand * (cash basis), or				
4									
5	25	16	25	4609	Interest	4420	50	50	
6									
7	104,496	98,070	105,000	4601	LifeMed Subscriptions	4435	85,000	85,000	
8	17,000	27,007	25,000	4602	CPR Classes	4440	25,000	25,000	
9				4690	LifeMed Income & Refunds (4610 & 4690)		300	300	
10	548,217	657,039	238,225		Total Resources, except taxes to be levied		283,732	283,732	0
11	0	0	0		Taxes estimated to be received		0	0	0
12					Taxes collected in year levied				
13	548,217	657,039	238,225		TOTAL RESOURCES		283,732	283,732	0
14					REQUIREMENTS **				
15					Org. Unit or Prog. & Activity				
16					Object Classification				
17	1,800	3,813	5,000	6951	Materials & Services	6107			
18	6,494	7,825	5,000	6952	Materials & Services		5,000	5,000	
19	2,007	2,718	7,000	6953	Materials & Services				
20	3,394	3,670	3,000	6957	Materials & Services		1,500	1,500	
21	936	549	4,000	6958	Materials & Services		15,000	15,000	
22	1,621		500	6959	Materials & Services		10,000	10,000	
23	20	130	300	6960	Materials & Services				
24		140,000	115,000		Transfer Out		100,000	100,000	
25					Materials & Services		50,000	50,000	
26					Consulting Services				
27	531,946	498,334			Ending balance (prior years)				
28			93,425		UNAPPROPRIATED ENDING FUND BALANCE		102,232	102,232	
29	548,217	657,039	238,225		TOTAL REQUIREMENTS		283,732	283,732	0

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

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

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REQUIREMENTS SUMMARY									
FORM		ALLOCATED TO ADMINISTRATION							
LB-30		General Fund				Western Lane Fire & EMS Authority			
		(name of fund)				(name of Municipal Corporation)			
Historical Data			Account Number	REQUIREMENTS FOR: Adminstration	New Account Number	Budget For Next Year 2026-27			
Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25								
MATERIALS AND SERVICES									
INSURANCE									
			7510	Property & Liability	7510	35,301	35,301		
	26,574	27,648							
	140,474	197,976	7520	Workers Comp Insurance	7520	290,000	290,000		
	167,048	225,624		Total Insurance		325,301	325,301	0	
ADMINISTRATIVE EXPENSES									
		17,086		Administrative & Bank Fees	7101	10,000	10,000		
	44,064	39,326	7108	Membership Dues	7102	35,000	35,000		
	2,685	9,324	7112	Office Supplies	7115	5,000	5,000		
	9,986	6,927	7120	Training & Conference	7104	10,000	10,000		
		10,000		Travel Expenses	7110	10,000	10,000		
	7,622	7,387	7130	Office Equipment Agreements	7105	11,000	11,000		
	6,415	4,424	7140	Education Reimbursement	7106	5,000	5,000		
	14,050	16,333	7180	Employee Recognition	7108	24,000	24,000		
	571	4,115		Break room/Hospitality	7120	6,000	6,000		
	2,773	747	7190	Shipping & Postage	7125	1,000	1,000		
		9,242		Advertising	7130	5,000	5,000		
	88,164	114,911		Total Administrative Expenses		122,000	122,000	0	
TECHNOLOGY									
	21,826	17,982	7208	Computers	7201	50,000	50,000		
	2,127	3,782	7221	Website	7203	10,000	10,000		
	2,524	30,565	7225	Software & Licenses	7204	50,000	50,000		
	58,694	59,524	7230	IT Services	7205	70,000	70,000		
		3,161		Telephones & Cellphones	7202	30,000	30,000		
		1,986		Internet	7206	24,000	24,000		
	85,171	117,000		Total Technology Expenses		234,000	234,000	0	
PROFESSIONAL SERVICES									
	38,800	10,900	7410	Audit	7405	11,500	11,500		
	6,333	3,978	7430	Legal	7410	20,000	20,000		
	13,323	9,261	7450	Payroll Service	7415	12,000	12,000		
	5,000	2,613	7460	Business Consulting	7420	5,000	5,000		
	23	10,210	7470	Peer Support	7425	6,000	6,000		
	54,373	40,568		GEMT Admin & Consulting Fees	7421	64,000	64,000		
	53,825	80,779	7481	Billing Service	7430	93,133	93,133		
	171,677	158,309		Total Professional Services		211,633	211,633	0	
	137,072	163,263		TOTAL MATERIALS AND SERVICES page 1		198,000	198,000	0	
	512,061	615,844		TOTAL MATERIALS AND SERVICES page 2		892,934	892,934	0	
	649,132	779,107		TOTAL MATERIALS AND SERVICES		1,090,934	1,090,934	0	
CAPITAL OUTLAY									
	0	0		TOTAL CAPITAL OUTLAY		0	0	0	
	3,635,329	1,361,058		ADMINISTRATION TOTAL page 1		1,960,186	1,960,186	0	
	512,061	615,844		ADMINISTRATION TOTAL page 2		892,934	892,934	0	
	4,147,389	1,976,902		ADMINISTRATION TOTAL		2,853,120	2,853,120	0	

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO Fire & EMS Operations

General Fund
(name of fund)

Western Lane Fire & EMS Authority
(name of Municipal Corporation)

	Historical Data			Account Number	REQUIREMENTS FOR: FIRE & EMS OPERATIONS	New Account Number	Budget For Next Year 2026-27		
	Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
					PERSONNEL SERVICES				
2	282,794	284,304	314,213	5006	Captains (2FTE) (\$125,218)	5200	250,436	250,436	
3	273,931	190,856	271,133	5007	Lieutenants (4FTE) (\$117,051)	5205	429,218	429,218	
4	454,254	550,017	936,367	5008	Firefighter/Paramedics (13 FTE) (\$108,085)	5210	1,226,972	1,226,972	
5	327,542	330,577	174,200	5009	Single Role Paramedic (2 FTE) (\$103,260)	5220	196,694	196,694	
6	450,907	350,153	336,425	5010	Firefighter/Engineers (3FTE) (\$89,205)	5225	260,101	260,101	
7	8,934			5011	EMT Intermediates (1FTE) (\$66,588)				
8	63,401	54,681	68,930	5012	Mobile Integrated Health (1FTE)	5230	69,735	69,735	
9	145,915	224,859	250,000	5014	Part Time Firefighters (2.5 FTE)	5240	250,000	250,000	
10	136,738	161,667	250,000	5015	Part Time EMT/Paramedics (5 FTE)	5245	250,000	250,000	
11	56,803	25,649	30,000	5016	Reserve Volunteers	5250	30,000	30,000	
12		95,184	50,000	5018	Conflagration (if needed)	5265	50,000	50,000	
13	18,550	16,100	18,200		Duty Chief Stipends	5260	18,200	18,200	
14	590,850	485,442	550,000	5521	Overtime - Wages	5270	550,000	550,000	
15	41,436	30,254		5522	Overtime - Training				
16									
17		241,583	248,584	5401	Payroll Taxes (7.65%)	5600	273,974	273,974	
18		644,557	642,575	5402	Medical, Dental	5610	718,439	718,439	
19		123,890	17,502	5402	Life Insurance/STD/LTD	5630	22,176	22,176	
20		992,090	945,262	5403/30	PERS Pension & IAP	5605	947,441	947,441	
21		92,250	66,000	5405/04	Health Reimb Arrangement (HRA VEBA)	5620	120,000	120,000	
22		3,118	12,201	5406	Provident AD&D, A&H	5675	5,500	5,500	
23		15,898	23,529	5451	Health, Wellness, Mental Health	5670	30,900	30,900	
24		14,000	21,600	5453	Cell Stipends	5671	21,600	21,600	
25		26,253	21,479	5454	Paid Leave Oregon	5640	35,814	35,814	
26	8,574	(5,249)	3,000	5405	Length of Service Award Points (LOSAP)	5625	5,000	5,000	
27									
28	2,860,630	4,948,133	5,251,200		TOTAL PERSONNEL SERVICES		5,762,200	5,762,200	0
29	35.50	35.50	34.50		Total Full-Time Equivalent (FTE)		34.5	34.5	34.5
30									
31									
					MATERIALS AND SERVICES				
33					MEDICAL				
34	81,129	91,921	110,000	6201	Medical Supplies	6201	115,500	115,500	
35	20,353	20,087	25,000	6204	Medical Gas/O2	6202	25,000	25,000	
36	33,328	23,949	37,500	6207	Pharmacy Expense	6203	37,500	37,500	
37	12,000	18,000	24,000	6208	Physician Advisor	6204	30,000	30,000	
38	285			6210	Personal Protective Equipment				
39	587	662	1,000	6213	Hospital Transfer Meals	6210	2,000	2,000	
40	122	224	1,000		MIH Expenses	6205	1,000	1,000	
41	147,805	154,843	198,500		Total Medical		211,000	211,000	0
42									
43					VEHICLES				
44	267,388	232,371	180,000	6800	Maintenance	6010	200,000	200,000	
45		10,084	70,000		Fuel	6005	70,000	70,000	
46	267,388	242,455	250,000		Total Vehicles		270,000	270,000	0
47									
48	415,193	397,298	448,500		TOTAL MATERIALS AND SERVICES PAGE 1		481,000	481,000	0
49	3,275,823	5,345,431	5,699,700		OPERATIONS TOTAL PAGE 1		6,243,200	6,243,200	0

REQUIREMENTS SUMMARY										
FORM	ALLOCATED TO FIRE & EMS OPERATIONS									
LB-30	General Fund					Western Lane Fire & EMS Authority				
	(name of fund)					(name of Municipal Corporation)				
	Historical Data				REQUIREMENTS FOR:	New	Budget For Next Year 2026-27			
	Actual		Adopted Budget	Account	Fire & EMS Operations	Account	Proposed By	Approved By	Adopted By	
	Second Preceding	First Preceding	This Year	Number		Number	Budget Officer	Budget Committee	Governing Body	
	Year 2023-24	Year 2024-25	2025-26							
MATERIALS AND SERVICES										
TRAINING										
2										
3	12,788	11,259	12,000	6101	Conference/Travel/Education	7104	8,000	8,000		3
4	1,213	1,896	2,500	6102	Reserve Training	6102	2,500	2,500		4
5	6,615	4,473	6,000	6103	Paramedic school - career	6103	6,000	6,000		5
6										6
7		9,941	15,000	6105	CCP initial training/IAMED	6105	10,000	10,000		7
8		8,611	12,845	6106	Target Solutions	6106	12,845	12,845		8
9	2,810	5,814	5,000	6107	Training Equipment/Supplies	6107	5,000	5,000		9
10	5,945	12,231	7,650	6108	Certification Renewals	6108	7,650	7,650		10
11	554	13,776	9,000	6109	On site training	6109	5,000	5,000		11
12	1,019	99	1,500	6110	MIH training	6110	1,500	1,500		12
13	1,965	192	700	6111	Misc Training/Hospitality	6111	700	700		13
14	7,042			6112	Rope Rescue Supplies					14
15	3,718	4,641	5,000	6113	Academy & EMT Scholarships	6113	5,000	5,000		15
16										16
17	43,668	72,933	77,195		Total Training		64,195	64,195	0	17
18										18
EMERGENCY SERVICES										
20	45,740	18,334	22,200	6401	ImageTrend	6401	22,200	22,200		20
21	7,488	7,152	8,000	6402	Asset Management	6402	8,000	8,000		21
22			5,000		First Arriving	6404	5,000	5,000		22
23	128,164	138,163	206,106	6403	Public Safety Answering Point (PSAP)	6403	206,106	206,106		23
24		1,586		6404	Active 911		2,000	2,000		24
25	181,392	165,235	241,306		Total Emergency Services		243,306	243,306	0	25
26										26
FIRE PREVENTION & INVESTIGATION										
28	565		3,000	6501	Fire Prevention Training	6501	4,600	4,600		28
29	3,993	937	5,000	6502	Fire Prevention Supplies	6502	15,000	15,000		29
30	14,635	3,748	3,750	6503	Fire Prevention Software	6503	4,000	4,000		30
31		755	10,000		Smoke Detector Expenses	6506	5,000	5,000		31
					CERT Program		1,000	1,000		
32	1,728	250	2,500	6504	Fire Marshal Dues & Subscriptions	6504	1,000	1,000		32
33	9,665	4,555	11,000	6505	Public Education Supplies & Community Outreach	6505	29,000	29,000		33
34	30,586	10,245	35,250		Total Prevention & Investigation		59,600	59,600	0	34
35										35
RECRUITMENT										
36	810	671	1,000	6601	Advertising & NTN Testing	6601	1,000	1,000		36
38	10,958	4,734	7,000	6602	Pre-Employment Testing	6602	7,000	7,000		38
39										39
40	282			6603	Recruitment Hospitality		1,000	1,000		40
41	12,050	5,405	8,000		Total Recruitment		9,000	9,000	0	41
42										42
OPERATIONAL SUPPLIES										
44	48,587	39,607	35,000	6910	Personal Protection Equip (PPE)	6910	25,000	25,000		44
45	17,102	14,267	15,000	6915	Supply Room/Cleaning Supplies	6940	15,000	15,000		45
46	7,828	8,743	10,000	6920	Small Tools	6920	10,000	10,000		46
47	42,715	29,444	35,000	6930/40	Equipment Maintenance	6930	35,000	35,000		47
48	1,757	352	3,000	6947	iPads & Mounting Supplies	6935	5,000	5,000		48
49	29,357	25,272	30,000	6980	Uniforms	6905	30,000	30,000		49
50	147,345	117,685	128,000		Total Equipment & Supplies		120,000	120,000	0	50
51										51
52	415,193	397,298	448,500		TOTAL MATERIALS AND SERVICES page1		481,000	481,000	0	52
53	415,040	371,503	489,751		TOTAL MATERIALS AND SERVICES page 2		496,101	496,101	0	53
54	830,233	768,801	938,251		TOTAL MATERIALS AND SERVICES		977,101	977,101	0	54
55										55
CAPITAL OUTLAY										
57										57
58	0	0	0		TOTAL CAPITAL OUTLAY		0	0	0	58
59										59
60	3,275,823	5,345,431	5,699,700		OPERATIONS TOTAL page 1		6,243,200	6,243,200	0	60
61	415,040	371,503	489,751		OPERATIONS TOTAL page 2		496,101	496,101	0	61
62	3,690,863	5,716,934	6,189,451		OPERATIONS TOTAL		6,739,301	6,739,301	0	62

REQUIREMENTS SUMMARY										
NOT ALLOCATED TO ADMINISTRATION										
General Fund (name of fund)										
Western Lane Fire & EMS Authority (name of Municipal Corporation)										
Budget For Next Year 2026-27										
FORM	Historical Data			Account Number	REQUIREMENTS DESCRIPTION	New Account Number	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Actual	Second Preceding Year 2023-24	First Preceding Year 2024-25							
LB-30					PERSONNEL SERVICES NOT ALLOCATED					
										2
										3
	0	0	0	0	TOTAL PERSONNEL SERVICES		0	0	0	4
					Total Full-Time Equivalent (FTE)					5
					MATERIALS AND SERVICES NOT ALLOCATED					6
										7
										8
	0	0	0	0	TOTAL MATERIALS AND SERVICES		0	0	0	9
					CAPITAL OUTLAY NOT ALLOCATED					10
										11
										12
	0	0	0	0	TOTAL CAPITAL OUTLAY		0	0	0	13
					DEBT SERVICE					14
										15
										16
	0	0	0	0	TOTAL DEBT SERVICE		0	0	0	17
					SPECIAL PAYMENTS					18
										19
										20
	0	0	0	0	TOTAL SPECIAL PAYMENTS		0	0	0	21
					INTERFUND TRANSFERS					22
										23
										24
										25
										26
										27
	0	0	0	0	TOTAL INTERFUND TRANSFERS		0	0	0	28
				50,000	OPERATING CONTINGENCY	9500	100,000	100,000		29
				811,104	RESERVED FOR FUTURE EXPENDITURE	9505	1,255,843	1,255,843		30
				2,302,062	UNAPPROPRIATED ENDING BALANCE		2,650,000	2,650,000		31
	0	0	0	3,163,166	Total Requirements NOT ALLOCATED		4,005,843	4,005,843	0	32
	7,838,252	7,693,836	8,808,424	8,808,424	Total Requirements for ALL Org.-Units/Programs within fund		9,592,421	9,592,421	0	33
	-834,922	3,083,460			Ending balance (prior years)					34
	7,003,330	10,777,296		11,971,590	TOTAL REQUIREMENTS		13,598,264	13,598,264	0	35

FORM LB-11		Historical Data		Account Number	DESCRIPTION RESOURCES AND REQUIREMENTS	New Account Number	Budget for Next Year 2026-27			
Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
FORM LB-11		Historical Data		Account Number	DESCRIPTION RESOURCES AND REQUIREMENTS	New Account Number	Budget for Next Year 2026-27			
Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget Year 2025-26	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
This fund is authorized and established by resolution / ordinance number 16-006 on (date) May 5, 2024 for the following specified purpose:		Year 2025-26								
Year this reserve fund will be reviewed to be continued or abolished. Date can not be more than 10 years after establishment.		Year 2024-25								
Review Year: 2029		Year 2023-24								
WLCR Fund		Western Lane Crisis Response (Name of Municipal Corporation)								
RESOURCES AND REQUIREMENTS		RESOURCES AND REQUIREMENTS								
WLCR FUND		WLCR FUND								
1					RESOURCES					
2					Cash on hand * (cash basis), or		313,502	313,502		
3					Income and Grants -Lane County/SAMHSA	4300	745,933	745,933		
4					HRSA Implementation	4300				
5					City of Florence	4410	5,000	5,000		
6					Medicaid Billing	4120	1,000	1,000		
7					Interest	4420				
8					Transferred IN, from SVFR					
9					Transferred IN, from WLAD					
10					Total Resources, except taxes to be levied		1,065,435	1,065,435	0	0
11					Taxes estimated to be received		0	0	0	0
12					Taxes collected in year levied					
13	562,902	972,411	1,328,700		TOTAL RESOURCES		1,065,435	1,065,435	0	0
14					REQUIREMENTS **					
15					Org. Unit or Prog. & Activity					
16	231,519	358,395	425,660		WLCR Program	5300-5400	380,041	380,041		
17	127,039	211,664	336,788		WLCR Program	5600	179,698	179,698		
18					WLCR Program					
19					WLCR Program					
20	144,532	82,601	235,150		WLCR Program		121,762	121,762		
21	31,245	6,249	81,102		WLCR Program		64,432	64,432		
22	6,228				WLCR Program					
23					WLCR Program					
24	22,339	313,502			Ending balance (prior years)					
25					UNAPPROPRIATED ENDING FUND BALANCE		319,502	319,502		
26	562,902	972,411	1,328,700		TOTAL REQUIREMENTS		1,065,435	1,065,435	0	0
150-504-011 (Rev 11-16)				*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year						
				**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.						
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