



WESTERN LANE FIRE AND EMS AUTHORITY
SIUSLAW VALLEY FIRE AND RESCUE
WESTERN LANE AMBULANCE DISTRICT
BOARD OF DIRECTORS

“One Team, One Mission”

JOINT BOARD MEETING AGENDA

May 28, 2026, 6:00pm

2625 Highway 101 North, Florence

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

Or call 1-669-900-6833 and enter Meeting ID: 826 8326 8796

- I. **6:00pm Call to Order**
- II. **Pledge of Allegiance**
- III. **Roll Call / Establishment of Quorum**
- IV. **Presentation: Lieutenant Promotion**
- V. **Public Comment:** *This is an opportunity for the public to speak to the Board of Directors. The maximum time for public comments will be 30 minutes, and three minutes will be allotted for each speaker.*
- VI. **SVFR, WLAD & WLFEA FY2026-27 Budgets**
 1. Open Public Hearing
 2. Hear Public Comments
 3. Close Public Hearing
 - a) SVFR Action Item: Resolution 2026-03 Adopting the Budget
 - b) SVFR Action Item: Resolution 2026-04 Establishing Fund Balances
 - c) WLAD Action Item: Resolution 2026-03 Adopting the Budget
 - d) WLAD Action Item: Resolution 2026-04 Establishing Fund Balances
 - e) WLFEA Action Item: Resolution 2026-03 Budget Adoption
 - f) WLFEA Action Item: Resolution 2026-04 Establishing Fund Balances
- VII. **Consent Agenda**

Meeting Minutes: Regular Meeting April 23, 2026
Staff Reports
Correspondence

VIII. Monthly Financials for SVFR, WLAD, WLFEA

IX. Old Business

1. Operational Levy Update
2. Policies April 23, 2026:
 - a) 910 – Health and Safety Officer Responsibilities
 - b) 911 – Vehicle Safety Belts
 - c) 912 – Fire Station Safety
 - d) 913 – Ground Ladder Testing
 - e) 914 – Personal Protective Equipment
 - f) Peer Support Procedure

X. Executive Session:

Per ORS 192.660(2)(a) to consider the employment of a public officer, employee, staff member, or individual agent.

XI. New Business

1. Chief Contract
2. Surplus Computers
3. Discussion concerning Ambulance Service Area #2
4. Policies for Review
 - a) 915-Hazardous Energy Control
 - b) 916-Hazard Communication Program
 - c) 917-Personal Firearms
 - d) 918-Roadway Incident Safety
 - e) Job Description: Accounts Payable/Receivable Coordinator

XII. Director Comments

This is an opportunity for Directors to comment on topics not on the agenda. The maximum time for each Director will be three minutes. If an item takes longer than three minutes, it should be placed on the agenda.

XIII. Future Business:

Joint Board Meeting and Budget Hearing Thursday, June 25, 2026, at 6:00pm.

XIV. Adjournment

Budget FY2026-27 Approved



MAY 21

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

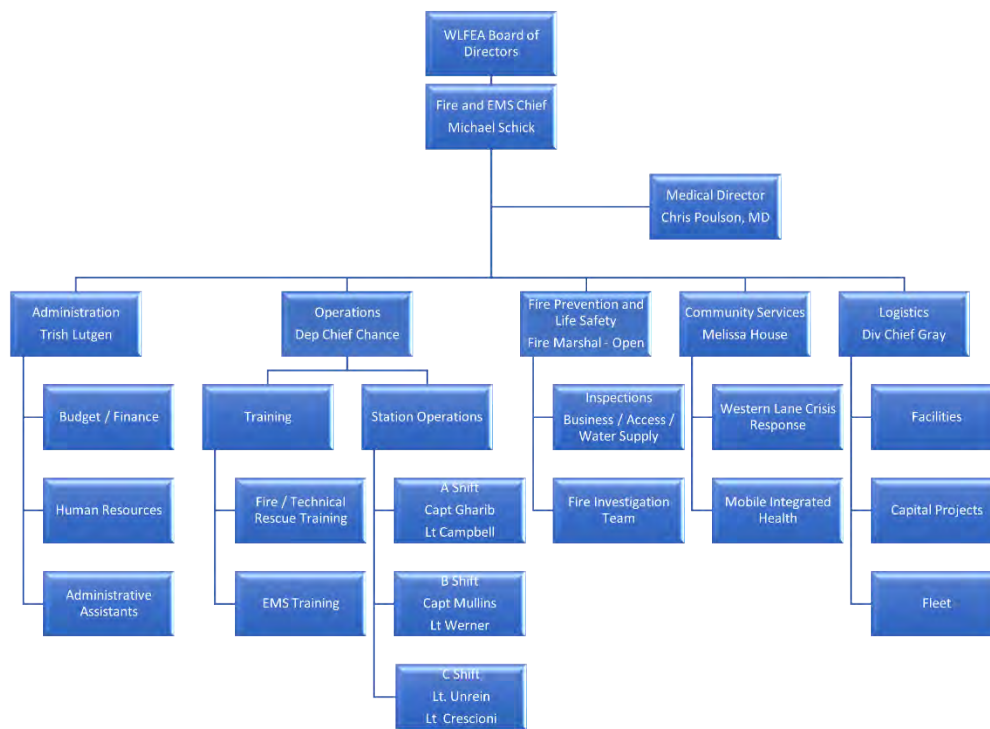
Western Lane Fire and EMS Authority provide numerous services and programs within the community, including, but not limited to:

- 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.

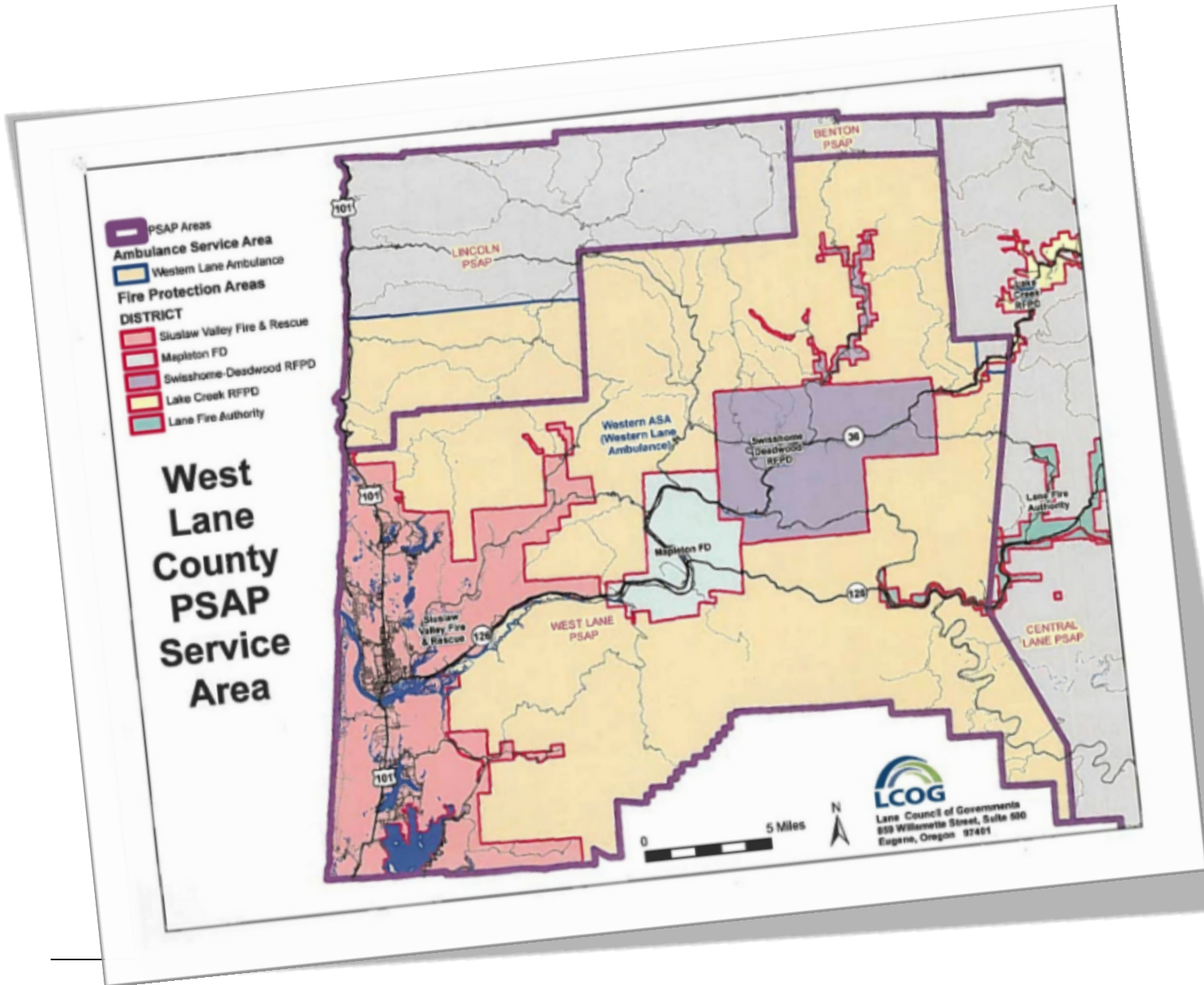
In addition to CPR and first aid instruction, WLFEA provides targeted outreach to senior citizens through programs focused on stroke prevention and intervention, diabetes awareness, blood pressure monitoring, fall risk assessment, cooking and heating safety, and smoke alarm education. WLFEA also manages 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.



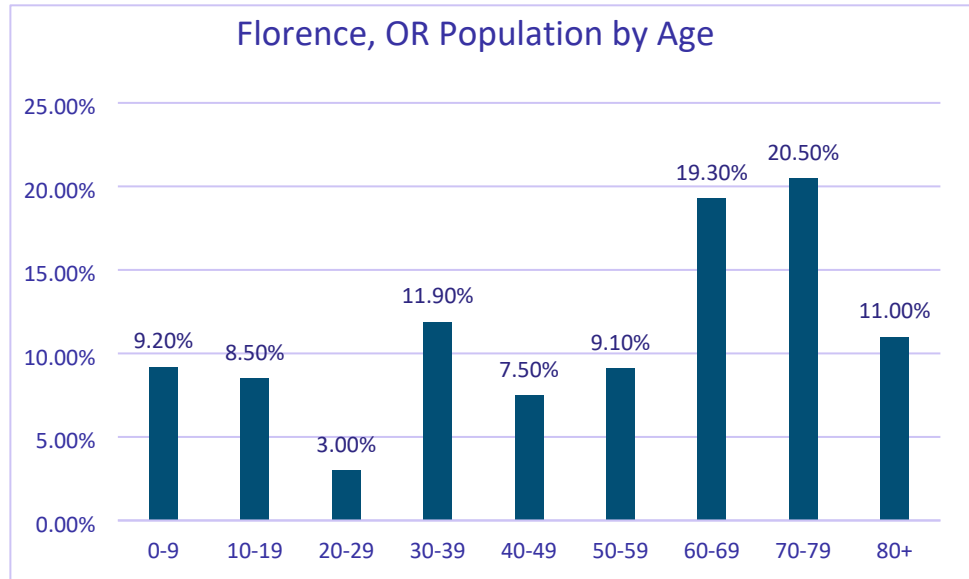
¹ Data obtained from Lane County GIS Department.

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

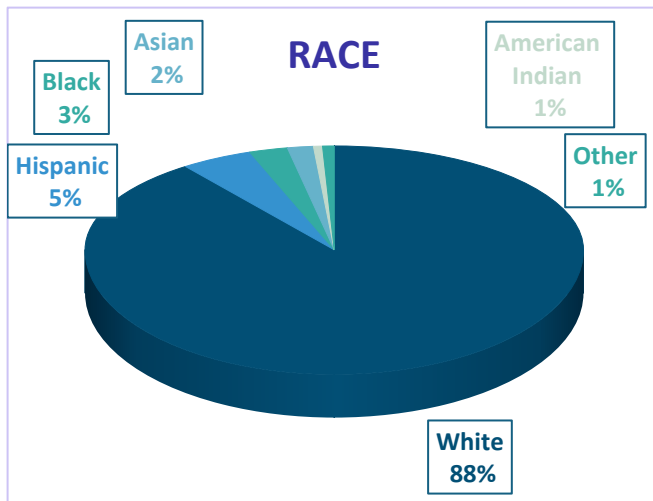
³ Data calculated utilizing Lane County Rural and Residential Improved Accounts multiplied by the IRS average persons per household of 2.6. ([U.S. Census Bureau QuickFacts: United States](#))

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, Swisshome, 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 Swisshome 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

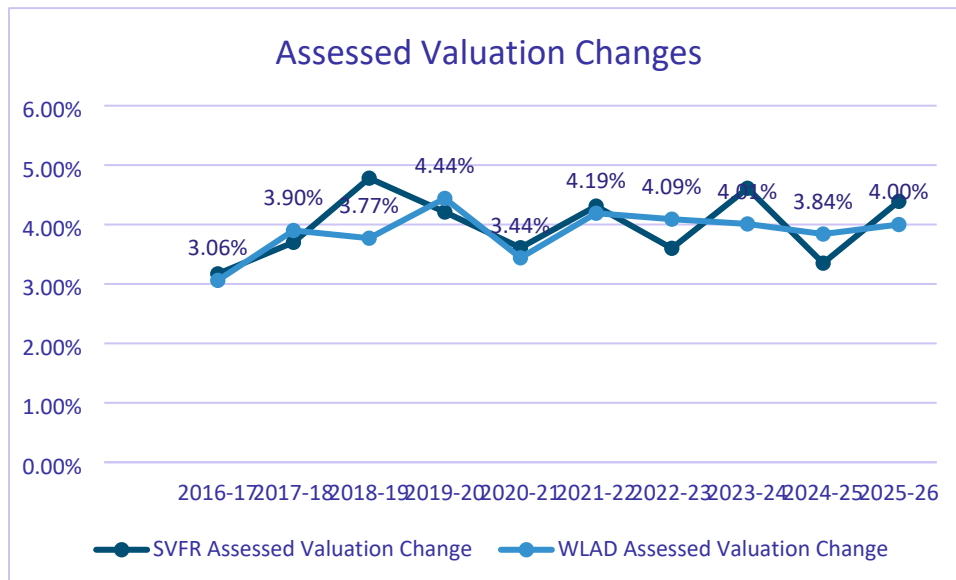
In FY 2024-25 the Authority and each District moved from an accrual basis of accounting to a modified cash basis. The funds within each entity are budgeted in accordance with established budgetary practices and guidelines. The Fiscal Years 2026-27 for all three entities start on July 1,

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

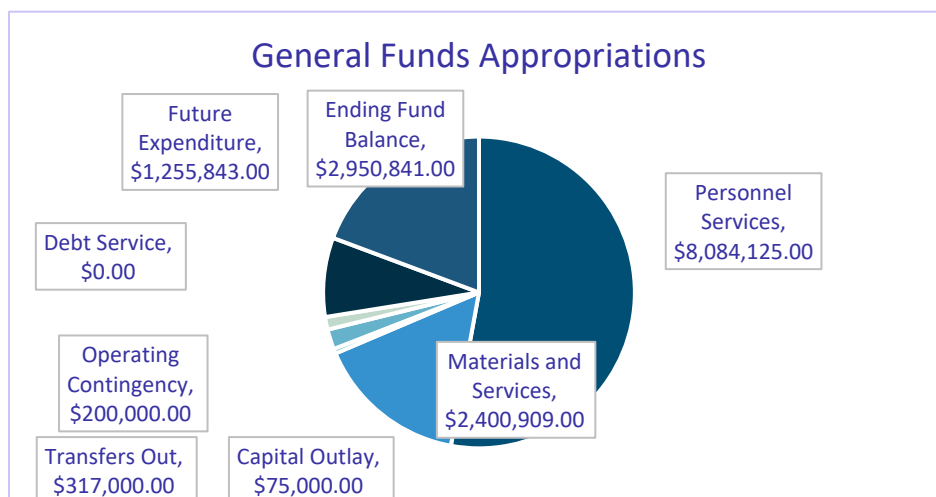
The Authority is increasing its operating contingency to \$200,000. Operating contingency is set aside for unexpected and unbudgeted expenditures. It can only be utilized by Board resolution. If contingency is not utilized it rolls into the beginning fund balance for the next fiscal year.

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 1st 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 Executive Staff 4 years or merger 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.

Appendix

SVFR State Forms

FORM	Historical Data		Adopted Budget This Year Year 2025-26	Account Number	RESOURCE 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
LB-20	RESOURCES General Fund (Fund)						Siustlaw Valley Fire & Rescue (Name of Municipal Corporation)		
	Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year Year 2025-26	Account Number	RESOURCE DESCRIPTION	New Account Number	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	1,610,574	497,407	753,441		Available cash on hand* (cash basis)		209,952	209,952	1
2	42,645	41,526	35,000	4117	Previously levied taxes, estimated to be received	4020	35,000	35,000	2
3	73,606	78,945	65,000	4890	Interest	4420	50,000	50,000	3
4	0		0		Transferred IN, from other funds				4
5	500	500	500	4309	OTHER RESOURCES				5
6	61,689	61,689	61,689	4303	Dept of Forestry	4208	500	500	6
7	6,790	1,493	1,000	4860	Three Rivers Casino	4205	63,540	63,540	7
8	35,130	308	500		Misc Reimbursements & Refunds	4405	1,500	1,500	8
9	280	4,734	500		Donations	4410	500	500	9
10		20,000	1,000		Office Income	4401	500	500	10
11					Sale of Assets	4402	1,000	1,000	11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28	1,831,214	706,602	918,630		Total resources, except taxes to be levied		362,492	362,492	0
29			3,280,667		Taxes estimated to be received - Lane County	4010	3,379,000	3,379,000	28
30			4,520		Taxes estimated to be received - Douglas County	4015	4,650	4,650	29
31	3,130,844	3,235,575			Taxes collected in year levied - Lane County				30
32	4,325	4,447			Taxes collected in year levied - Douglas County				31
33	4,966,383	3,946,624	4,203,817		TOTAL RESOURCES		3,746,142	3,746,142	0

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

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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							
Second Preceding Year 2023-24									
2	0	0	0		PERSONNEL SERVICES				
3	0	0	0		Salaries				
4					Benefits				
5									
6									
7									
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				
11				7104	Community Outreach				
12	154	364	1,000	7108	Dues and Fees		1,000	1,000	
13		10,850	11,000	7410	Audit		16,000	16,000	
14	22,721	50,798	62,274	7510	Property & Liability		68,600	68,600	
15									
16									
17									
18									
19									
20									
21									
22									
23	22,875	62,012	74,274		TOTAL MATERIALS AND SERVICES		85,600	85,600	0
24									
25					CAPITAL OUTLAY				
26	1,800	2,240	5,000	8012	Furniture		5,000	5,000	
27	3,090	7,715	10,000	8103	Computer Upgrades		10,000	10,000	
28									
29									
30									
31									
32	4,890	9,955	15,000		TOTAL CAPITAL OUTLAY		15,000	15,000	0
33	27,765	71,967	89,274		ORGANIZATIONAL UNIT / ACTIVITY TOTAL		100,600	100,600	0

REQUIREMENTS SUMMARY										
ALLOCATED TO OPERATIONS										
FORM		General Fund - Operations			Siuslaw Valley Fire & Rescue					
LB-30		(name of fund)			(name of Municipal Corporation)					
		Historical Data		Adopted Budget		REQUIREMENTS FOR:		Budget For Next Year 2026-27		
		Actual	First Preceding Year 2024-25	This Year 2025-26	Account Number	OPERATIONS	New Account Number	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
						PERSONNEL SERVICES				
2	0					Salaries				
3	0	0	0	0		Benefits				
4	0	0	0	0		Overtime				
5										
6										
7										
8	0	0	0	0		TOTAL PERSONNEL SERVICES		0	0	0
9						Total Full-Time Equivalent (FTE)				
10						MATERIALS AND SERVICES				
11						TRAINING (moved to WLFEA)				
12					6120	Operations Training				
13					6152	Training Hospitality				
14					6157	Certification Renewals				
15						RESERVE FIREFIGHTERS				
16					6303	Association Dinners & Dues				
17					6304	Ext'd Incident Meals (moved to Ops)				
18					6307	Recognition Events (moved to WLFEA)				
19					6309	Reserve Expenses				
20						EMERGENCY SERVICES				
21					6303	Public Safety Answering Point (PSAP)				
22						FIRE PREVENTION & INVESTIGATION				
23					6452	Supplies				
24					6456	Sybatech CodePal				
25					6459	Public Education Supplies				
26										
27	0	0	0	0		TOTAL MATERIALS AND SERVICES		0	0	0
28						CAPITAL OUTLAY				
29	43,971			0	8003	Portables/Pagers				
30	58,370			0	8015	Command Vehicle				
31	99,568			0	8023	Type 6 Engine				
32	447,136			0	8024	Type 3 Engine				
33										
34	649,045	0	0	0		TOTAL CAPITAL OUTLAY		0	0	0
35	649,045	0	0	0		ORGANIZATIONAL UNIT / ACTIVITY TOTAL		0	0	0

REQUIREMENTS SUMMARY										
NOT ALLOCATED TO ADMINISTRATION										
General Fund										
(name of fund)										
Siuslaw Valley Fire & Rescue										
(name of Municipal Corporation)										
Budget For Next Year 2026-27										
FORM LB-30	Historical Data			Account Number	REQUIREMENTS DESCRIPTION	New Account Number	Proposed By Budget Officer			Adopted By Governing Body
	Actual	First Preceding Year 2023-24	Adopted Budget This Year 2024-25				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					PERSONNEL SERVICES NOT ALLOCATED					
					Salaries					
					REF - PERS UAL	151,000				
					TOTAL PERSONNEL SERVICES	151,000		0	0	0
					Total Full-Time Equivalent (FTE)	0.0		0	0	0
					MATERIALS AND SERVICES NOT ALLOCATED					
					TOTAL MATERIALS AND SERVICES	0		0	0	0
					CAPITAL OUTLAY NOT ALLOCATED					
					TOTAL CAPITAL OUTLAY	0		0	0	0
					DEBT SERVICE					
					TOTAL DEBT SERVICE	0		0	0	0
					SPECIAL PAYMENTS					
					Transfer to WLFEA	3,736,736	3,015,000	3,581,543	3,213,542	3,213,542
					Transfer to WLCR	11,065			0	0
					TOTAL SPECIAL PAYMENTS	3,747,801	3,015,000	3,581,543	3,213,542	3,213,542
					INTERFUND TRANSFERS					
					Transfer to Apparatus Fund			50,000	50,000	50,000
					Transfer to Properties and Facilities Fund			132,000	132,000	132,000
					Transfer to Equipment Fund			50,000	50,000	50,000
					TOTAL INTERFUND TRANSFERS	0	232,000	182,000	232,000	232,000
					OPERATING CONTINGENCY			50,000	50,000	50,000
					RESERVED FOR FUTURE EXPENDITURE					
					UNAPPROPRIATED ENDING BALANCE			150,000	150,000	150,000
					Total Requirements NOT ALLOCATED	3,747,801	3,247,000	4,114,543	3,645,542	3,645,542
					Total Requirements for ALL Org./Units/Programs within fund	676,810	71,967	89,274	100,600	100,600
					Ending balance (prior years)	541,772	627,657			
					TOTAL REQUIREMENTS	4,966,383	3,946,624	4,203,817	3,746,142	3,746,142

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	Account Number	Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body				
						RESOURCES							
	497,668	502,564	563,110			Cash on hand * (cash basis)		569,310	569,310				
						Previously levied taxes estimated to be received							
	4,896	7,892	6,200			Interest	4420	5,000	5,000				
						Transferred IN, from other funds	4515	50,000	50,000				
	502,564	560,456	619,310			Total Resources, except taxes to be levied		624,310	624,310	0			
	0	0	0			Taxes estimated to be received		0	0	0			
						Taxes collected in year levied							
	502,564	560,456	619,310			TOTAL RESOURCES		624,310	624,310	0			
						REQUIREMENTS **							
						Org. Unit or Prog. & Activity							
						Object Classification							
						Detail							
	0	0	550,000	8009		Facilities				100,000			
						Capital Outlay							
						Turnouts & SCBAS							
						Ending balance (prior years)							
	502,564	560,456	69,310			UNAPPROPRIATED ENDING FUND BALANCE		524,310	524,310				
	502,564	560,456	619,310			TOTAL REQUIREMENTS		624,310	624,310	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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WLAD State Forms

FORM	RESOURCES		Western Lane Ambulance District		Budget for Next Year 2026-27		
	LB-20		(Name of Municipal Corporation)		Adopted By		
	General Fund		(Fund)		Governing Body		
Historical Data		RESOURCE DESCRIPTION		New Account Number		Proposed By Budget Officer	
Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year 2025-26	Account Number	Account Number	Approved By Budget Committee	Adopted By	
1	2,803,165	174,874	695,706		207,802	207,802	
2	22,231	24,175	20,000	4214	22,000	22,000	
3	65,882	78,857	55,000	4290	55,000	55,000	
4		140,000	115,000	9410	100,000	100,000	
5							
6							
7							
8	50,000	50,000	50,000	4702	75,000	75,000	
9	510,110	5,000					
10				4001			
11	120,602	142,079	200,000		200,000	200,000	
12		557,948	500,000		500,000	500,000	
13	1,262,257	1,494,071	1,500,000		1,500,000	1,500,000	
14	214,128	198,934	200,000		100,000	100,000	
15							
16	217,077	121,210	80,000	4025	80,000	80,000	
17	2,575	3,989	3,000	4035			
18	1,797	40,000		4085			
19							
20	60,299		10,000	4099	10,000	10,000	
21	30,792	30,792	30,792	4220	31,716	31,716	
22	2,847			4230			
23	6,149		500	4250	2,000	2,000	
24		30		4280			
25			2,000				
26							
27							
28	5,369,909	3,061,959	3,461,998		2,883,518	2,883,518	
29			811,104	4211	835,437	835,437	
30			1,127,856	4212	1,161,692	1,161,692	
31	764,543	817,202		4211			
32	1,055,798	1,095,511		4212			
33	7,190,250	4,974,672	5,400,958		4,880,647	4,880,647	
				TOTAL RESOURCES		0	

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

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FORM		REQUIREMENTS SUMMARY				ALLOCATED TO ADMINISTRATION		General Fund		Western Lane Ambulance District	
LB-30		(name of fund)				(name of fund)		(name of Municipal Corporation)		(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		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Actual	Second Preceding Year 2023-24					First Preceding Year 2024-25				
1					PERSONNEL SERVICES						
2											
3									Refer to WLF&A 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	WLF&A 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)

Line Item	Historical Data			Account Number	REQUIREMENTS FOR: 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				5103	Part Time Salary				
3				5121	Payroll Taxes (7%)				
4	1,510			5123	PERS Operations				
5				5125	Gym & EAP (hearing & physicals to WLFEA)				
6				5187	Uniforms (M & S)				
7									
8	1,510	0	0		TOTAL PERSONNEL SERVICES		0	0	0
9					Total Full-Time Equivalent (FTE)				
MATERIALS AND SERVICES									
TRAINING (moved to WLFEA)									
12				6101	Staff Training & Conference				
13				6107	Certifications				
14									
15									
MEDICAL									
17				6201	Medical Supplies				
18				6204	Medical Gas/O2				
19				6207	Pharmacy Expense				
20				6208	Physician Advisor				
21				6210	Uniforms & Personal Protective Equipment				
22				6213	Hospital Transfer Meals				
23				6220	MIH Expenses				
24									
EMERGENCY SERVICES (moved to WLFEA)									
25				6405	Public Safety Answering Point (PSAP)				
26									
27									
RECRUITMENT/TESTING (moved to WLFEA)									
28				6610	Advertising				
29									
30									
FACILITIES & EQUIPMENT									
31				6720	Facility Upgrades				
32				6730	Building, Janitor, Misc Supplies				
33				6743	Maintenance & Contracts				
34				6745	Radio Repair				
35				6790	Utilities				
36									
37									
VEHICLES									
38				6890	Vehicle Maintenance				
39				6892	Vehicle Fuel and Oil				
40									
41									
42	0	0	0		TOTAL MATERIALS AND SERVICES		0	0	0
CAPITAL OUTLAY									
43				8001	Ambulance Type II				
44				8018	Cardiac Monitors				
45				8020	Hands Free CPR Devices				
46				8025	Ambulance Type I				
47				8026	Portables/Pagers				
48				8027	Ventilators				
49	59,975	17,203			Ultrasound	8200			
50			20,000						
51			20,000		TOTAL CAPITAL OUTLAY & GRANTS		0	0	0
52	59,975	17,203	20,000				0	0	0
53					OPERATIONS TOTAL		0	0	0
54	61,485	17,203	20,000				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 Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25	This Year 2025-26								
1										
2				PERSONNEL SERVICES NOT ALLOCATED					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	Second Preceding Year 2023-24				First Preceding Year 2024-25	Adopted Budget Year 2025-26	Proposed By Budget Officer
	192,385	192,385	54,500		65,444	65,444	
2							2
3							3
4							4
5	1,798	1,962	500	4295	1,000	1,000	5
6		100,000	10,000		10,000	10,000	6
7							7
8							8
9							9
10	194,183	294,347	65,000		76,444	76,444	10
11	0	0	0		0	0	11
12							12
13	194,183	294,347	65,000		76,444	76,444	13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24	194,183	294,347			76,444	76,444	24
25			65,000				25
26	194,183	294,347	65,000		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)

Line Item	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		
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		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						
16					Object Classification						
17					Detail						
18					Operations						
19					Capital Outlay						
20					Ambulance	8100					
21											
22											
23											
24					Ending balance (prior years)						
25					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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REQUIREMENTS SUMMARY
ALLOCATED TO ADMINISTRATION
General Fund
 (name of fund)

FORM		Historical Data		Account Number	REQUIREMENTS FOR: ADMINISTRATION	New Account Number	Budget For Next Year 2026-27			
LB-30	Western Lane Fire & EMS Authority (Name of Municipal Corporation)	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									
1	153,824	143,085	145,451	5501	PERSONNEL SERVICES	5105	185,099	185,099		1
2	127,876	22,287	130,784	5502	Fire & EMS Chief (1FTE)	5110	152,810	152,810		2
3	115,931	113,602	140,421	5503	Deputy Chief (1FTE)	5115	140,000	140,000		3
4	28,550	34,830	58,891	5504/5523	Training Officer(1FTE)	5120	100,000	100,000		4
5	87,609	87,979	105,455	5505	Fire Prevention (1.5 FTE) (\$46,346)	5125	113,539	113,539		5
6	116,206	85,945	96,103	5519	Logistics Division Chief (1FTE)	5130	100,435	100,435		6
7	204,282	178,787	214,414	5520	Office Manager	5135	229,787	229,787		7
8	307,870	50,988	68,201	5401	Administrative Staff (4FTE) (\$59,992)	5600	78,158	78,158		8
9	847,288	234,267	279,363	5402	Payroll Taxes (7.65%)	5610	294,850	294,850		9
10	23,865	6,995	7,131	5402	Medical, Dental	5630	9,610	9,610		10
11	1,373,793	192,424	307,109	5403/30	Life Insurance/STD/LTD	5605	280,281	280,281		11
12	92,875	27,000	30,000	5405/04	PERS Pension & IAP	5620	44,000	44,000		12
13	4,841.00	4,841	5,325	5406	Health Reimb Arrangement (HRA VEBA)	5675	5,900	5,900		13
14	15,719.47	3,900	19,940	5451	Provident AD&D, A&H	5670	13,300	13,300		14
15	19,325.00	4,200	4,200	5451	Health, Wellness, Mental Health	5671	4,200	4,200		15
16	18,288	6,665	5,706	5453	Cell Stipends	5640	10,217	10,217		16
17	3,498,257	1,197,795	1,618,494		Paid Leave Oregon					17
18	10.7	10.7	10.2		TOTAL PERSONNEL SERVICES		1,762,186	1,762,186	0	18
19					Total Full-Time Equivalent (FTE)		10.2	10.2	10.2	19
20										20
21					MATERIALS AND SERVICES					21
22					Board Expenses - Other					22
23					Board Meetings/OnBoard	7301	6,000	6,000		23
24	7,789	4,722	6,000	7315	Board Conferences	7302	10,000	10,000		24
25	6,499	7,672	10,000	7318	Board Expenses - Other	7303	10,000	10,000		25
26	1,542	694	10,000	7325	Board Elections	7304	10,000	10,000		26
27	6,619	13,088	36,000	7330	Total Board Expenses		36,000	36,000	0	27
28	22,450				Building & Property Maintenance					28
29					Building Maintenance					29
30					Building Utilities	6715	97,000	97,000		30
31					Building Utilities	6705	65,000	65,000		31
32					Total Building & Property Maintenance		162,000	162,000	0	32
33	41,502	62,093	97,000	6730	TOTAL MATERIALS AND SERVICES page 1		198,000	198,000	0	33
34	73,120	88,082	91,123	6710						34
35	114,622	150,175	188,123		CAPITAL OUTLAY					35
36										36
37										37
38										38
39	137,072	163,263	224,123		TOTAL CAPITAL OUTLAY		0	0	0	39
40					ADMINISTRATION page 1		1,960,186	1,960,186	0	40
41										41
42										42
43										43
44										44
45	0	0	0							45
46	3,635,329	1,361,058	1,842,617							46

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	
			7520	Workers Comp Insurance	7520	290,000	290,000	
				Total Insurance		325,301	325,301	0
ADMINISTRATIVE EXPENSES								
				Administrative & Bank Fees	7101	10,000	10,000	
			7108	Membership Dues	7102	35,000	35,000	
			7112	Office Supplies	7115	5,000	5,000	
			7120	Training & Conference	7104	10,000	10,000	
				Travel Expenses	7110	10,000	10,000	
			7130	Office Equipment Agreements	7105	11,000	11,000	
			7140	Education Reimbursement	7106	5,000	5,000	
			7180	Employee Recognition	7108	24,000	24,000	
				Break room/Hospitality	7120	6,000	6,000	
			7190	Shipping & Postage	7125	1,000	1,000	
				Advertising	7130	5,000	5,000	
				Total Administrative Expenses		122,000	122,000	0
TECHNOLOGY								
			7208	Computers	7201	50,000	50,000	
			7221	Website	7203	10,000	10,000	
			7225	Software & Licenses	7204	50,000	50,000	
			7230	IT Services	7205	70,000	70,000	
				Telephones & Cellphones	7202	30,000	30,000	
				Internet	7206	24,000	24,000	
				Total Technology Expenses		234,000	234,000	0
PROFESSIONAL SERVICES								
			7410	Audit	7405	11,500	11,500	
			7430	Legal	7410	20,000	20,000	
			7450	Payroll Service	7415	12,000	12,000	
			7460	Business Consulting	7420	5,000	5,000	
			7470	Peer Support	7425	6,000	6,000	
			7481	GEMT Admin & Consulting Fees	7421	64,000	64,000	
				Billing Service	7430	93,133	93,133	
				Total Professional Services		211,633	211,633	0
				TOTAL MATERIALS AND SERVICES page 1		198,000	198,000	0
				TOTAL MATERIALS AND SERVICES page 2		892,934	892,934	0
				TOTAL MATERIALS AND SERVICES		1,090,934	1,090,934	0
CAPITAL OUTLAY								
				TOTAL CAPITAL OUTLAY		0	0	0
				ADMINISTRATION TOTAL page 1		1,960,186	1,960,186	0
				ADMINISTRATION TOTAL page 2		892,934	892,934	0
				ADMINISTRATION TOTAL		2,853,120	2,853,120	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			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		2
3	273,931	190,856	271,133	5007	Lieutenants (4FTE) (\$117,051)	5205	429,218	429,218		3
4	454,254	550,017	936,367	5008	Firefighter/Paramedics (13 FTE) (\$108,085)	5210	1,226,972	1,226,972		4
5	327,542	330,577	174,200	5009	Single Role Paramedic (2 FTE) (\$103,260)	5220	196,694	196,694		5
6	450,907	350,153	336,425	5010	Firefighter/Engineers (3FTE) (\$89,205)	5225	260,101	260,101		6
7	8,934			5011	EMT Intermediates (1FTE) (\$66,588)					7
8	63,401	54,681	68,930	5012	Mobile Integrated Health (1FTE)	5230	69,735	69,735		8
9	145,915	224,859	250,000	5014	Part Time Firefighters (2.5 FTE)	5240	250,000	250,000		9
10	136,738	161,667	250,000	5015	Part Time EMT/Paramedics (5 FTE)	5245	250,000	250,000		10
11	56,803	25,649	30,000	5016	Reserve Volunteers	5250	30,000	30,000		11
12		95,184	50,000	5018	Conflagration (if needed)	5265	50,000	50,000		12
13	18,550	16,100	18,200		Duty Chief Stipends	5260	18,200	18,200		13
14	590,850	485,442	550,000	5521	Overtime - Wages	5270	550,000	550,000		14
15	41,436	30,254		5522	Overtime - Training					15
16										16
17		241,583	248,584	5401	Payroll Taxes (7.65%)	5600	273,974	273,974		17
18		644,557	642,575	5402	Medical, Dental	5610	718,439	718,439		18
19		123,890	17,502	5402	Life Insurance/STD/LTD	5630	22,176	22,176		19
20		992,090	945,262	5403/30	PERS Pension & IAP	5605	947,441	947,441		20
21		92,250	66,000	5405/04	Health Reimb Arrangement (HRA VEBA)	5620	120,000	120,000		21
22		3,118	12,201	5406	Provident AD&D, A&H	5675	5,500	5,500		22
23		15,898	23,529	5451	Health, Wellness, Mental Health	5670	30,900	30,900		23
24		14,000	21,600	5453	Cell Stipends	5671	21,600	21,600		24
25		26,253	21,479	5454	Paid Leave Oregon	5640	35,814	35,814		25
26	8,574	(5,249)	3,000	5405	Length of Service Award Points (LOSAP)	5625	5,000	5,000		26
27										27
28	2,860,630	4,948,133	5,251,200		TOTAL PERSONNEL SERVICES		5,762,200	5,762,200	0	28
29	35.50	35.50	34.50		Total Full-Time Equivalent (FTE)		34.5	34.5	34.5	29
30										30
31										31
MATERIALS AND SERVICES										
33					MEDICAL					33
34	81,129	91,921	110,000	6201	Medical Supplies	6201	115,500	115,500		34
35	20,353	20,087	25,000	6204	Medical Gas/O2	6202	25,000	25,000		35
36	33,328	23,949	37,500	6207	Pharmacy Expense	6203	37,500	37,500		36
37	12,000	18,000	24,000	6208	Physician Advisor	6204	30,000	30,000		37
38	285			6210	Personal Protective Equipment					38
39	587	662	1,000	6213	Hospital Transfer Meals	6210	2,000	2,000		39
40	122	224	1,000		MIH Expenses	6205	1,000	1,000		40
41	147,805	154,843	198,500		Total Medical		211,000	211,000	0	41
42										42
43					VEHICLES					43
44	267,388	232,371	180,000	6800	Maintenance	6010	200,000	200,000		44
45		10,084	70,000		Fuel	6005	70,000	70,000		45
46	267,388	242,455	250,000		Total Vehicles		270,000	270,000	0	46
47										47
48	415,193	397,298	448,500		TOTAL MATERIALS AND SERVICES PAGE 1		481,000	481,000	0	48
49	3,275,823	5,345,431	5,699,700		OPERATIONS TOTAL PAGE 1		6,243,200	6,243,200	0	49

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			Account Number	REQUIREMENTS FOR: Fire & EMS Operations	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	Budget Committee	Governing Body				
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	MH 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
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
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
32	1,728	250	2,500	6504	CERT Program		1,000	1,000	32
33	9,665	4,555	11,000	6505	Fire Marshal Dues & Subscriptions	6504	1,000	1,000	33
34	30,586	10,245	35,250	6505	Public Education Supplies & Community Outreach	6505	29,000	29,000	34
35					Total Prevention & Investigation		59,600	59,600	0
36									35
RECRUITMENT									
37	810	671	1,000	6601	Advertising & NTN Testing	6601	1,000	1,000	37
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
42									41
43									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
51									50
52	415,193	397,298	448,500		TOTAL MATERIALS AND SERVICES page1		481,000	481,000	0
53	415,040	371,503	489,751		TOTAL MATERIALS AND SERVICES page 2		496,101	496,101	0
54	830,233	768,801	938,251		TOTAL MATERIALS AND SERVICES		977,101	977,101	0
55									54
CAPITAL OUTLAY									
57									55
58	0	0	0		TOTAL CAPITAL OUTLAY		0	0	0
59									57
60	3,275,823	5,345,431	5,699,700		OPERATIONS TOTAL page 1		6,243,200	6,243,200	0
61	415,040	371,503	489,751		OPERATIONS TOTAL page 2		496,101	496,101	0
62	3,690,863	5,716,934	6,189,451		OPERATIONS TOTAL		6,739,301	6,739,301	0

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		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	Actual	Proposed By Budget Officer	Approved By Budget Committee			Adopted By Governing Body	Proposed By Budget Officer	Approved By Budget Committee
This fund is authorized and established by resolution / ordinance number 16-006 on (date) May 5, 2024 for the following specified purpose:										
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										
WLCR Fund										
RESOURCES AND REQUIREMENTS										
WLCR FUND										
Western Lane Crisis Response (Name of Municipal Corporation)										
1						RESOURCES				
2		(110,262)	265,000			Cash on hand * (cash basis), or		313,502	313,502	
3	547,902	1,067,673	807,200			Income and Grants -Lane County/SAMHSA	4300	745,933	745,933	
4			250,000			HRS Implementation	4300			
5	5,000	5,000	5,000			City of Florence	4410	5,000	5,000	
6			1,000			Medicaid Billing	4120	1,000	1,000	
7			500			Interest	4420			
8	5,000	5,000				Transferred IN, from SVFR				
9	5,000	5,000				Transferred IN, from WLAD				
10	562,902	972,411	1,328,700			Total Resources, except taxes to be levied		1,065,435	1,065,435	0
11			0			Taxes estimated to be received		0	0	0
12	0	0				Taxes collected in year levied				
13	562,902	972,411	1,328,700			TOTAL RESOURCES		1,065,435	1,065,435	0
14						REQUIREMENTS **				
15						Org. Unit or				
16	231,519	358,395	425,660			Object Classification				
17	127,039	211,664	336,788			Detail				
18						WLCR Program	5300-5400	380,041	380,041	
19						WLCR Program	5600	179,698	179,698	
20	144,532	82,601	235,150			WLCR Program				
21	31,245	6,249	81,102			WLCR Program				
22	6,228					WLCR Program				
23						WLCR Program				
24	22,339	313,502				WLCR Program				
25			250,000			WLCR Program				
26	562,902	972,411	1,328,700			Ending balance (prior years)		319,502	319,502	
UNAPPROPRIATED ENDING FUND BALANCE								1,065,435	1,065,435	0
TOTAL REQUIREMENTS								1,065,435	1,065,435	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.										
150-504-011 (Rev 11-16)										
page 7										

SIUSLAW VALLEY FIRE & RESCUE

RESOLUTION NO. 2026-03

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Siuslaw Valley Fire and Rescue hereby adopts the budget for fiscal year 2026-27 in the total amount of **\$5,351,787.***

This budget is now on file at Western Lane Fire and EMS Authority office located at 2625 Highway 101, in Florence, OR. 97439.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

General Fund		Equipment Reserve Fund	
Administration	100,600	Capital Outlay: Turnouts & SCBAs	100,000
Operations	0	Total.....	\$100,000
Properties and Facilities Fund			
Station 1 Building Maintenance		500,000	
Total.....		\$500,000	
<u>Not Allocated to Organizational Unit or Program:</u>			
Special Payments	3,213,542	Apparatus Reserve Fund	
Personnel Services	0	0	
Transfers Out	232,000	Total.....	\$0
Contingency	50,000		
Total.....	\$3,495,542		
		Total APPROPRIATIONS, All Funds	
		\$4,196,142	
		Total Unappropriated and Reserve Amounts, All Funds	
		1,155,645	
		TOTAL ADOPTED BUDGET \$5,351,787	
		<i>(*amounts with asterisks must match)</i>	

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026-27:

- (1) At the rate of \$1.5417 per \$1,000 of assessed value for permanent rate tax.

CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	General Government Limitation	Excluded from Limitation
Permanent Rate Tax	\$1.5417 /\$1,000	

The above resolution statements were approved and declared adopted on this 28rd day of May, 2026.

X _____
Laurie Heppel, Board President

X _____
Stephanie Restrepo, Board Secretary

SIUSLAW VALLEY FIRE & RESCUE

RESOLUTION NO. 2026-04

RESOLUTION ESTABLISHING POLICIES FOR FUND BALANCE

Where as, GASB 54, a ruling by the Government Accounting and Standards Board effective for the fiscal year ending June 30, 2026, requires fund balances to be reported in classifications that “comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.” The Siuslaw Valley Fire & Rescue District wants to maintain a minimum general fund ending fund balance of five (5) months of general fund expenditures.

Where as, the ending balance for all funds must be designated per the following categories set forth by GASB 54:

- **Non-spendable** – Funds which cannot be spent.
- **Restricted** – Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.)
- **Committed** – Amounts whose use is constrained by limitations that a government imposes upon itself.
- **Assigned** – Intended use of resources established by the governing body itself, or by an official or officers to which authority is delegated by the governing body.
- **Unassigned** – Available for any purpose. (Reported only in the General Fund.)

Assignments

Where as, the authority to classify portions of ending fund balance as Assigned is hereby granted to the Fire and EMS Chief and Office Manager.

Spending as it Relates to Ending Fund Balance Policy

Where as, the Board of Directors considers the spending of restricted fund balances on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the board will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

NOW THEREFORE the Board of Directors for the Siuslaw Valley Fire and Rescue District hereby makes the following designations of 2025-26 ending fund balances and revenues for specific uses in 2026-27:

1. **Committed Fund Balances** – The ending balance of each of the following funds is “**Committed**” in accordance with the purposes stated for each fund in FY 2026-27 adopted budget:
 - Equipment Reserve Fund
 - Property & Facilities Reserve Fund
 - Apparatus Reserve Fund

2. **Restricted Fund Balances** –

- No restricted Fund Balances at this time

Laurie Heppel, Board President

May 28, 2026
Date

ATTEST:

Stephanie Restrepo, Board Secretary/Treasurer

May 28, 2026
Date

WESTERN LANE AMBULANCE DISTRICT

RESOLUTION NO. 2026-03

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Western Lane Ambulance District hereby adopts the budget for fiscal year 2026-27 in the total amount of **\$5,701,043.***

This budget is now on file at Western Lane Fire and EMS Authority office located at 2625 Highway 101, in Florence, OR. 97439.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2025, for the following purposes:

General Fund		Equipment Reserve Fund	
Administration	121,080		0
Operations	0	Total.....	0
Apparatus Fund		Building Fund	
		Capital Outlay: Ambulance	0
		Total.....	\$0
<u>Not Allocated to Organizational Unit or Program:</u>			
Personnel Services	0		
Special Payments	4,473,726		
Transfers Out	85,000		
Contingency	50,000		
Total.....	\$4,608,726		
		Total.....	\$0
		LifeMed Fund	
		Materials & Services	81,500
		Transfers Out	100,000
		Total.....	\$181,500
Total APPROPRIATIONS, All Funds			\$4,911,306
Total Unappropriated and Reserve Amounts, All Funds			<u>789,737</u>
TOTAL ADOPTED BUDGET			\$5,701,043

(*amounts with asterisks must match)

IMPOSING THE TAX

BE IT RESOLVED that the Board of Directors of the Western Lane Ambulance District hereby imposes the taxes provided for in the FY2026-27 adopted budget:

- (1) At the rate of \$.3198 per \$1,000 of assessed value for permanent rate tax.

(2) At the rate of \$.4500 per \$1,000 of assessed value for the Local Option Levy

And that these taxes are hereby imposed and categorized for tax year 2026-27 upon the assessed value of all taxable property within the district as follows:

CATEGORIZING THE TAX

	General Government	Excluded from Limitation
Permanent Rate Tax	\$.3198 /\$1,000	
Local Option Levy	\$.4500 /\$1,000	

The above resolution statements were approved and declared adopted on this 28th day of May, 2026.

By: _____
Mike Webb, WLAD President

Attest: _____
Vanessa Buss, WLAD Secretary/Treasurer

WESTERN LANE AMBULANCE DISTRICT

RESOLUTION NO. 2026-04

Where as, GASB 54, a ruling by the Government Accounting and Standards Board effective for the fiscal year ending June 30, 2026, requires fund balances to be reported in classifications that “comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.” The Western Lane Ambulance District wants to maintain a minimum general fund ending fund balance of five (5) months of general fund expenditures.

Where as, the ending balance for all funds must be designated per the following categories set forth by GASB 54:

- **Non-spendable** – Funds which cannot be spent.
- **Restricted** – Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.)
- **Committed** – Amounts whose use is constrained by limitations that a government imposes upon itself.
- **Assigned** – Intended use of resources established by the governing body itself, or by an official or officers to which authority is delegated by the governing body.
- **Unassigned** – Available for any purpose. (Reported only in the General Fund.)

Assignments

Where as, the authority to classify portions of ending fund balance as Assigned is hereby granted to the Fire and EMS Chief and Office Manager.

Spending as it Relates to Ending Fund Balance Policy

Where as, the Board of Directors considers the spending of restricted fund balances on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the board will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

NOW THEREFORE the Board of Directors for the Western Lane Ambulance District hereby makes the following designations of 2025-26 ending fund balances and revenues for specific uses in 2026-27:

1. **Committed Fund Balances** – The ending balance of each of the following funds is “**Committed**” in accordance with the purposes stated for each fund in FY 2026-27 adopted budget:
 - Apparatus Fund
 - Building Fund

- Equipment Fund
 - LifeMed Fund
2. **Restricted Fund Balances** –
- No restricted Fund Balances at this time

ADOPTED by the Western Lane Ambulance District Board of Directors this 28th day of May, 2026.

By: _____
Mike Webb, WLAD President

Attest: _____
Vanessa Buss, WLAD Secretary/Treasurer



RESOLUTION NO. 2026-03

RESOLUTION OF THE BOARD OF DIRECTORS FOR THE WESTERN LANE FIRE AND EMS AUTHORITY ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Western Lane Fire and EMS Authority hereby adopts the budget for fiscal year 2026-27 in the total amount of \$14,663,699.* This budget is now on file at Western Lane Fire and EMS Authority office located at 2625 Highway 101, in Florence, OR. 97439.

MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

Table with columns: General Fund, WLCR Fund, and Total. Rows include Administration, Operations, Personnel Services, Materials and Services, Capital Outlay, Special Payments, Personnel Services, Transfers Out, Contingency, and Total APPROPRIATIONS, All Funds. Total adopted budget is \$14,663,699.

The above resolution statements were approved and declared adopted on this 28th day of May, 2026.

Cindy Russell, President Board of Directors

Date

ATTEST:

David Carrillo, Secretary Board of Directors

Date



RESOLUTION NO. 2026-04

RESOLUTION OF THE BOARD OF DIRECTORS FOR THE WESTERN LANE FIRE AND EMS AUTHORITY ESTABLISHING POLICIES FOR FUND BALANCE

Where as, GASB 54, a ruling by the Government Accounting and Standards Board effective for the fiscal year ending June 30, 2026, requires fund balances to be reported in classifications that “comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.” The Western Lane Fire and EMS Authority wants to maintain a minimum general fund ending fund balance of five (5) months of general fund expenditures.

Where as, the ending balance for all funds must be designated per the following categories set forth by GASB 54:

- **Non-spendable** – Funds which cannot be spent.
- **Restricted** – Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.)
- **Committed** – Amounts whose use is constrained by limitations that a government imposes upon itself.
- **Assigned** – Intended use of resources established by the governing body itself, or by an official or officers to which authority is delegated by the governing body.
- **Unassigned** – Available for any purpose. (Reported only in the General Fund.)

Assignments

Where as, the authority to classify portions of ending fund balance as Assigned is hereby granted to the Fire and EMS Chief and Office Manager.

Spending as it Relates to Ending Fund Balance Policy

Where as, the Board of Directors considers the spending of restricted fund balances on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the board will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

NOW THEREFORE the Board of Directors for the Western Lane Fire and EMS Authority hereby makes the following designations of 2025-26 ending fund balances and revenues for specific uses in 2026-27:

1. **Committed Fund Balances** – The ending balance of each of the following funds is “**Committed**” in accordance with the purposes stated for each fund in FY 2026-27 adopted budget:
 - Western Lane Crisis Response
2. **Restricted Fund Balances** –
 - No restricted Fund Balances at this time

Cindy Russell, President
Board of Directors

Date

ATTEST:

David Carrillo, Secretary
Board of Directors

Date

**Western Lane Ambulance District
Siuslaw Valley Fire and Rescue
Western Lane Fire and EMS Authority**
2625 Highway 101 North, Florence, OR 97439
Joint Board Meeting Minutes, April 23, 2026, 6:00 p.m.
The Zoom recording will be on the WLFEA Website.

SVFR & WLFEA BOARD MEMBERS PRESENT:

Director Stephanie Restrepo, Director David Carrillo (via Zoom), Director Jim Palisi (via Zoom), and Director Laurie Heppel (via Zoom)

Not Present: Director Keith Stanton (excused; attending the Lane Council of Governments meeting)

WLAD & WLFEA BOARD MEMBERS PRESENT:

Director Cindy Russell, Director Mike Webb, and Director Adam Holbrook

Not Present: Director Vanessa Buss and Director Linda Stent

STAFF PRESENT:

Fire and EMS Chief Michael Schick, Deputy Chief Rob Chance, Division Chief Andy Gray, Office Manager Trish Lutgen, and Recording Secretary Holly Lais

Chief Chance called the meeting to order at 6:01 p.m. The flag salute was completed, and a roll call established a quorum for SVFR, WLAD, and WLFEA.

PUBLIC COMMENTS: None

CONSENT AGENDA:

Meeting Minutes: Regular Meeting March 26, 2026, Special Meeting March 30, 2026

Staff Reports

Correspondence

Director Russell made a motion to approve the Consent Agenda. Director Webb seconded the motion. A roll-call vote occurred; all WLFEA Directors voted in favor, and the motion passed.

REVIEW OF FINANCIALS – WLAD, SVFR, WLFEA:

Office Manager Lutgen reported that tax revenue has been received, along with approximately 90% of Ground Emergency Transport (GEMT) revenue. The district also received its first LifeFlight check for four LifeMed membership renewals, it will appear in next months the board packet.

She further reported that budget hearing materials have been posted to the WLFEA website and will be sent to the newspaper the following week.

No questions were raised by the Board.

OLD BUSINESS:

1. Chief Contract:

Chief Schick reported that the Chief Contract has been returned from the attorney and reviewed by Chief Chance. The contract will be distributed to Directors via email for review. A vote is scheduled for the next meeting; if approved, it will be entered into the public record.

2. Policies reviewed from the March 26, 2026, meeting:

- a) Job Description: WLCR Part-Time Transport Drivers
- b) Job Description: WLCR Part-Time Responder

- c) 905 – Body Armor
- d) 906 – Apparatus/Vehicle Backing
- e) 907 – Heat Illness Prevention Program
- f) 908 – Respiratory Protection Program
- g) 909 – Personal Alert Safety System (PASS) Devices

Chief Chance noted that the two WLCR job descriptions are new and require Board approval.

Director Webb made a motion to approve the Job Descriptions for WLCR’s Part-Time Transport Drivers and Part-Time Responder. Director Holbrook seconded the motion. A roll-call vote occurred; all WLFEA Directors voted in favor, and the motion passed.

NEW BUSINESS:

1. Operational Levy:

Chief Chance initiated the discussion regarding the Operational Levy. He asked the Board what direction they would like to take moving forward, and if they want to pursue hiring a consultant. Liz Loomis was noted as a person they had used in the past. He said they could put a list together of other consultants.

Director Webb suggested starting with a community survey and having someone engaged by June or July. Chief Chance said that by then, they would know more about what is going on with the school bond. Director Webb added that they could do a social media informational campaign, where they could educate the public. He emphasized that the district does not advocate.

Chief Chance will contact consultants, evaluate available services, and present options at a future meeting.

2. Policies for Review:

- a) 910 – Health and Safety Officer Responsibilities
- b) 911 – Vehicle Safety Belts
- c) 912 – Fire Station Safety
- d) 913 – Ground Ladder Testing
- e) 914 – Personal Protective Equipment
- f) Peer Support Procedure

Chief Chance stated that the Peer Support Procedure was written by MacKenzie Jeffcott, who is the peer support lead. She is asking for feedback from the Board.

3. Addition to the Agenda:

Director Russell proposed adding a three- to five- minute time limit per director during the Director Comments section on the agenda. She said that anything longer that needs to be discussed should be proposed as an addition to the agenda.

Director Russell made a motion to adopt a three-minute time limit per director during the Director’s Comments. Director Restrepo seconded the motion. A roll-call vote occurred; all WLFEA Directors voted in favor, and the motion passed.

DIRECTOR COMMENTS:

Director Russell commended the WLFEA Awards Banquet, noting appreciation for long serving and committed personnel. She expressed gratitude to Mary Dimon and Office Manager Lutgen for organizing the event. Director Webb echoed these remarks and thanked staff for their efforts.

FUTURE BUSINESS:

The next regular Joint Board Meeting is scheduled for May 28, 2026, at 6:00 p.m.

The regular meeting adjourned at 6:15 p.m.

Respectfully submitted,
Holly Lais, Recording Secretary

Draft



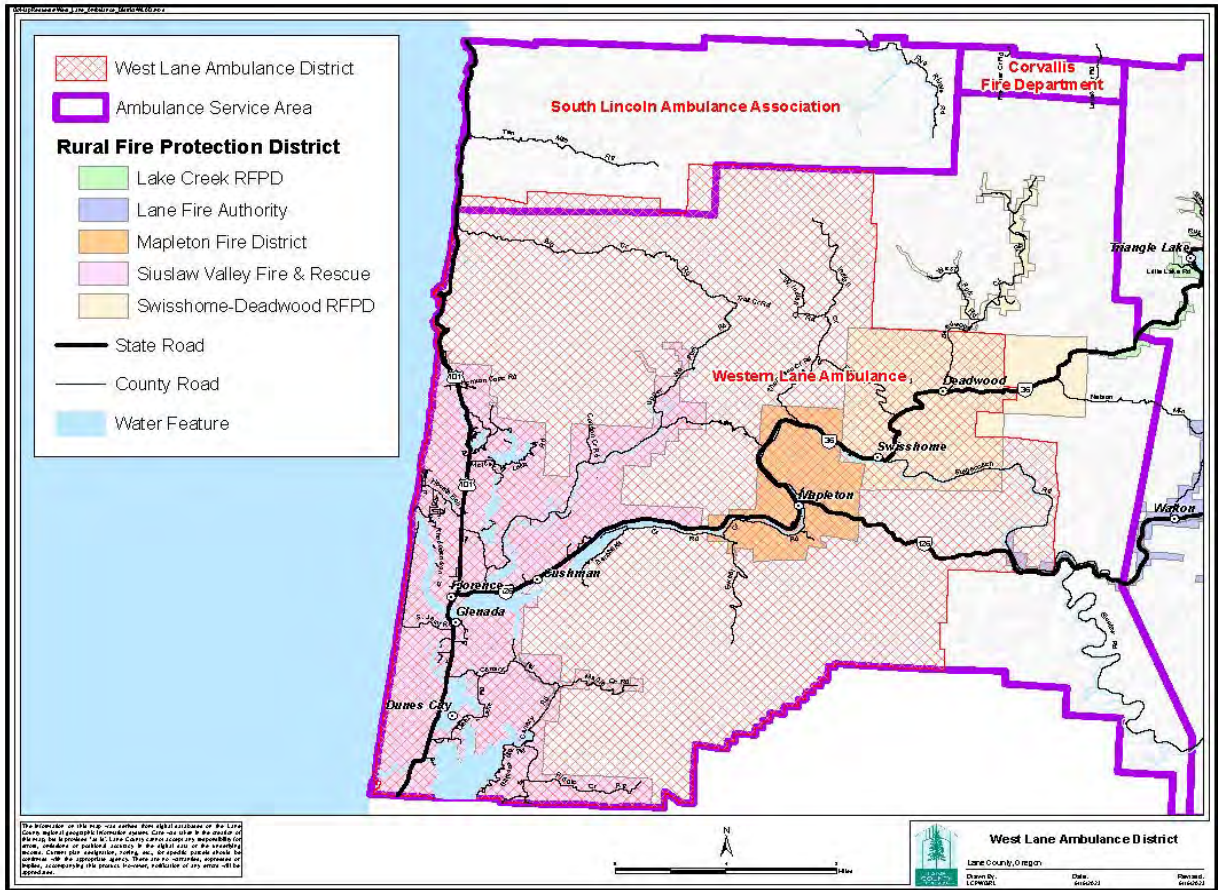
Memorandum

To: WLFEA Board of Directors
From: Fire and EMS Chief Michael Schick
CC: Trish Lutgen, Dep. Chief Chance
RE: Chief's Board Report May 28, 2026

1) Ambulance Service Area #2

We have been asked by Lane County to consider taking over ASA #2 (see map on next page). This is the area of Northwest Lane County just to the north of our current ASA (ASA #1). ASA #2 starts at mile post 174.3 and proceeds north to the county line at mile post 167. It proceeds 19 miles to the east from there to the intersection of Lane County, Lincoln County, and Benton County. ASA #2 covers approximately 133 sq miles as compared to our current ASA coverage area of 564 sq miles. The current holder of the ASA, South Lincoln Ambulance Association (SLAA), has given notice to Lane County that they will be stopping ambulance service as of June 30, 2026. SLAA currently contracts with Yachats RFPD to provide ALS transport in that area. Jeff Mathia, interim Fire Chief for Yachats, estimates that there are 12-20 transports per year from that area. It is not a well-populated area and the low estimate for calls makes sense. This would not result in additional tax revenue since the area covered by the WLAD Health District would not change. A Lane County representative will be at the May Board Meeting to discuss this request.

It appears that Yachats RFPD would continue providing ALS transport service to the Yachats area.



2) Promotions

We are promoting Lt. Zach Werner to Captain EMS/Training. Zach will have direct responsibility for our EMS program and will also be providing leadership for our Training team. These are both areas in which Chief Chance had been directly responsible and this will ease the burden on his shoulders. As a replacement for Lt. Werner we have promoted FF/Eng Chase McCord to Lieutenant. These promotions will result in some rearranging of crews on the various shifts to better take advantage of individual strengths and weaknesses.



Western Lane Fire and EMS Authority

Memorandum

To: WLFEA Board of Directors, Chief Schick

From: Deputy Chief Rob Chance

CC: Trish Lutgen

RE: Operations/Training Report May 2026

Call Breakdown: April

Incident Type Category: 1 Fire	10
Incident Type Category: 3 Rescue and EMS Incident	386
Incident Type Category: 4 Hazardous Conditions (no fire)	1
Incident Type Category: 5 Service Call	2
Incident Type Category: 6 Good Intent Call	19
Incident Type Category: 7 False Alarm	3
Incident Type Category: 9 Special Incident	0
Total	421

EMS Week

The crews were celebrated for all their hard work during EMS Week, 5/17-5/23. Leadership prepared meals of choice for each crew in thanks. We are also celebrating a new full-time line paramedic, Ashley. She was a part-time employee, grew up in Florence, and also has her flight paramedic certification.

Training

Rob took a group of firefighters to South Lane County Fire and Rescue on 5/22 to conduct live fire training evolutions in the DPSST mobile fire training unit. There were multiple levels of firefighters working on different task book signoffs. WLFEA is also hosting an auto extrication course instructed by DPSST on May 28/29 and an aerial operator course on May 30/31.

Fire Defense Boards

The Lane County Fire Defense Board met at Coburg on 5/21 and mostly spoke about the failed levies in the county and how that would affect mobilization for the upcoming wildfire season.

Certifications

Congratulations to the following members on their recent DPSST achievements:

- **Jack Freel** – NFPA Apparatus - Pumper
- **Andy Gray** – NFPA Fire Officer III
- **Chase McCord** – NFPA HazMat Incident Commander
- **Darrek Mullins** – NFPA HazMat Incident Commander

Congratulations to the following members on their recent EMS achievements:

- **Anna Clements** – EMT-Intermediate



Western Lane Fire and EMS Authority

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

Operations – Logistics April

- Attended West Lane – West Douglas Fire Defense Board Meeting
- Coordinated department assistance with Color a Thon Event
- Attended OSFM Fire Defense Board Chief Training and Annual Statewide Fire Defense Board Chief Meeting
- Assisted with Lieutenant Promotional Process
- Attended Fire Officer III and Fire Officer IV classes

Apparatus

- WT-634: Brake repair
- M-611: Service
- M-617: Transmission service
- M-612: Electrical troubleshooting

Equipment

- Restocked reserve class A/B foam
- Wildland season preparations

Facilities

- Station 2: Bay 2 door opener replaced

Report submitted by:
Andy Gray – Division Chief



WLFEA

Western Lane Crisis Response

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

May 2026

Western Lane Crisis Response (WLCR) Manager's Board Report Prepared by Melissa House, QMHA-I

General STATS for the month of April

WLCR had a total of **65** calls last month.

18 Mental Health

2 Suicidal Ideations

4 Homeless

5 Family Disputes

3 Welfare Checks

7 Acute Trauma or Sudden Deaths

3 Drug and Alcohol

1 Canceled enroute

2 Structure Fires

15 Needing Resources

5 "other" types of calls.

9 Transports

24 Phone Contacts

41 In Person Calls

52 Prevented from going to hospital/arrested

2 Taken to ER by WLCR/EMS

2 Youth

26 Medicaid

2 Requests from PH Hospital/ **1** From Clinic

2 Request from Justic Department

Program Update:

Staffing Update: Currently we have 11 responders and 2 transport drivers.

Starting June 1st, 2026- The pilot transport program will provide secure, voluntary transportation to the Springfield and Eugene areas. Initial operations will be Monday, Wednesday, and Friday from 8:00 a.m. to 8:00 p.m., with the goal of expanding to 24/7 coverage over time.

As of May 1st, Western Lane Crisis Response (WLCR) has officially assumed responsibility for Mobile Response and Stabilization Services (MRSS), providing youth crisis and stabilization services, following the defunding of Riverview Center for Growth.

If you have a referral, please contact Cindy or Melissa directly. We are happy to provide a referral form and support you through the process.

Rhody weekend is May 15th through 17th. We'll have several of our team members out in the community helping to make this a fun and safe weekend.

Lane County:

N/A

SAMHSA:

N/A

Western Lane Crisis Association:

SAVE THE DATE: WLCA is hosting a Suicide Prevention Walk/Health Expo September 26th at Miller Park.

9 am to 1pm

See flyer for sponsorships and individual tickets

<https://westernlanecrisisassociation.org>

Client Advocate Update:

44 Clients Served

122 total F/U calls made- **12** were in person

6 clients with Suicidal Ideations

32 cases were closed out successfully

3 MIH Referrals

4 cases required an elevated level of support and intensive case management. *WLCR successfully reduced unnecessary EMS and 911 utilization for these clients.*

Provide ongoing support to clients by connecting them with appropriate agencies and resources. Continue case management services to ensure clients receive support and remain engaged while awaiting long-term care.

Youth Client Advocate update:

Starting May 1, 2026, Western Lane Crisis Response (WLCR) officially assumed responsibility for providing Youth Crisis and Stabilization Services in accordance with Oregon Health Authority (OHA) Mobile Response and Stabilization Services (MRSS) requirements under OAR Chapter

309-072, as directed by Lane County and the State of Oregon. WLCR's Youth Client Advocate is currently providing ongoing support to four youth and their families. Services include crisis intervention, stabilization support, care coordination, resource navigation, advocacy, and individualized support aimed at stabilizing home environments and strengthening family systems. This role continues to be instrumental in ensuring youth and caregivers receive consistent guidance, timely follow-up, and connection to appropriate behavioral health and community-based resources. In alignment with MRSS requirements and program standards, Client Advocates will also be responsible for administering the Ohio Assessment for each new youth client and family to help identify strengths, needs, functioning, and areas requiring ongoing support and stabilization services.

Mobile Integrated Health update:

The MIH program continues to provide proactive, community-based support focused on improving health outcomes, reducing unnecessary emergency department utilization, and connecting individuals to appropriate care and resources. Services include in-person visits, phone-based care coordination, and clinical supports such as blood draws and medication management.

In person - **67**

Phone - **33**

Blood draws - **10**

INR - **3**

Long Term Clients - **3**

Cases Opened - **18**

Cases Closed - **29**

Unique Patients- **38**

Request WLCR by calling the non-emergency dispatch number at 541.997.3515 and asking for MCR or WLCR.

Western Lane Crisis Response Community Impact April 2026



TOTAL CALLS: 65 DIVERSIONS: 57 TRANSPORTS: 9

Mental Health / SI	20
Grief / Trauma	7
Homelessness	4
Family Disputes	5
Drugs / Alcohol	3
Welfare Checks	3
Structure Fires/Accidents	2
Other Life Crisis	21
Justice Department Requests	2
Hospital/Clinic Requests	3



**OREGON FIRE DISTRICT
DIRECTORS ASSOCIATION**
EDUCATION • COORDINATION • LEGISLATION

Oregon Fire Service Conference

2026 Oregon Fire Service Conference

Save the Date and Details

When? November 5-7

Where? Hood River Inn

Planned Sessions Include:

Public Meetings Law

Crisis Communications

Ethics Training

Preparing for an OSHA Inspection

Board Member Duties & Responsibilities

Defensible Space

Legislative Update

Full conference schedule coming soon!

Lodging Information:

Best Western Plus - Hood River Inn

1108 East Marina Way in Hood River

To make reservations Call 1-800-828-7873 and let them know you are with the Oregon Fire District Directors Association

- Rates range from \$119 - \$275 plus tax
- Rates available until October 10, 2026

Apparatus Fund, Equipment Fund, General Fund, Property & Facilities Fund
Balance Sheet
For Period Ending 4/30/2026

Book Value
Apr 2026
Actual

Assets

Current Assets

Cash

Checking 1151	1,696.20
LGIP 6355	1,115,581.54
LGIP 6862 Capital	580,439.94
Money Market 0832	90,198.76
Total Current Assets	<u>\$1,787,916.44</u>
Total Assets	<u>\$1,787,916.44</u>

Fund Balance

Accumulated Surplus (Deficit)

Capital Reserve	1,358.00
Fund Balance Unrestricted	(131,139.34)
Investment in Capital	580,439.94
Retained Earnings	1,337,257.84
Total Fund Balance	<u>\$1,787,916.44</u>
Total Liabilities and Equity	<u>\$1,787,916.44</u>

**SVFR
General Fund**

Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures			
Revenue			
Fee for Service			
Fire Service Agreements	601.67		0.00%
OR Dept of Forestry	0.00	500.00	0.00%
Three Rivers Casino	61,689.00	61,689.00	100.00%
Total Fee for Service	\$62,290.67	\$62,189.00	
Other Income			
Donations	0.00	500.00	0.00%
Interest	34,684.27	65,000.00	53.36%
Office Fees	0.00	500.00	0.00%
Reimbursements and Refunds	892.00	1,000.00	89.20%
Sale of Assets	0.00	1,000.00	0.00%
Total Other Income	\$35,576.27	\$68,000.00	
Tax Income			
Douglas County Tax Revenue	4,554.14	4,520.00	100.76%
Lane County Tax Revenue	3,305,759.81	3,280,667.00	100.76%
Prior Tax Years	32,300.44	35,000.00	92.29%
Total Tax Income	\$3,342,614.39	\$3,320,187.00	
Revenue	\$3,440,481.33	\$3,450,376.00	
Gross Profit	\$3,440,481.33	\$3,450,376.00	
Expenses			
Administrative Expenses			
Administrative & Bank Fees	1,320.29	2,000.00	66.01%
Membership Dues	165.00		0.00%
Total Administrative Expenses	\$1,485.29	\$2,000.00	
Capital Outlay			
Furniture	1,281.82	5,000.00	25.64%
Technology/Computers	5,047.00	10,000.00	50.47%
Total Capital Outlay	\$6,328.82	\$15,000.00	
Insurance			
Property & Liability	52,026.00	62,274.00	83.54%
Total Insurance	\$52,026.00	\$62,274.00	
Non Allocated			
Operating Contingency	0.00	44,000.00	0.00%
PERS UAL	151,000.00	151,000.00	100.00%
Transfer Out	2,879,000.00	3,581,543.00	80.38%
Transfer to Apparatus Fund	0.00	50,000.00	0.00%
Transfer to Equipment Fund	0.00	50,000.00	0.00%
Transfer to Property Fund	0.00	82,000.00	0.00%
Total Non Allocated	\$3,030,000.00	\$3,958,543.00	
Professional Services			
Audit	15,350.00	16,000.00	95.94%
Total Professional Services	\$15,350.00	\$16,000.00	
Expenses	\$3,105,190.11	\$4,053,817.00	
Revenue Less Expenditures	\$335,291.22	(\$603,441.00)	
Net Change in Fund Balance	\$335,291.22	(\$603,441.00)	
Fund Balances			
Beginning Fund Balance	714,430.60		0.00%

SVFR
General Fund
Statement of Revenue and Expenditures

	Current Period	Annual Budget	Jul 2025
	Jul 2025	Jul 2025	Jun 2026
	Apr 2026	Jun 2026	Percent of
	Actual		Budget
Net Change in Fund Balance	335,291.22	(603,441.00)	0.00%
Ending Fund Balance	1,049,721.82		0.00%

Report Options

Fund: General Fund

Period: 7/1/2025 to 4/30/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: GENERAL FUND MASTER (Don't Enter #)

SVFR
Apparatus Fund
Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures			
Revenue			
Other Income			
Interest	1,446.64		0.00%
Sale of Assets	0.00	20,000.00	0.00%
Total Other Income	\$1,446.64	\$20,000.00	
Transfers In			
Transfers	0.00	50,000.00	0.00%
Total Transfers In	\$0.00	\$50,000.00	
Revenue	\$1,446.64	\$70,000.00	
Gross Profit	\$1,446.64	\$70,000.00	
Revenue Less Expenditures	\$1,446.64	\$70,000.00	
Net Change in Fund Balance	\$1,446.64	\$70,000.00	
Fund Balances			
Beginning Fund Balance	50,000.00		0.00%
Net Change in Fund Balance	1,446.64	70,000.00	0.00%
Ending Fund Balance	51,446.64		0.00%

Report Options

Fund: Apparatus Fund

Period: 7/1/2025 to 4/30/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: Apparatus Budget

SVFR
Equipment Fund
Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures			
Revenue			
Other Income			
Interest	11,832.41	6,200.00	190.85%
Total Other Income	\$11,832.41	\$6,200.00	
Transfers In			
Transfers	0.00	50,000.00	0.00%
Total Transfers In	\$0.00	\$50,000.00	
Revenue	\$11,832.41	\$56,200.00	
Gross Profit	\$11,832.41	\$56,200.00	
Expenses			
Capital Outlay			
Turnouts and SCBAs	499,999.94	550,000.00	90.91%
Total Capital Outlay	\$499,999.94	\$550,000.00	
Expenses	\$499,999.94	\$550,000.00	
Revenue Less Expenditures	(\$488,167.53)	(\$493,800.00)	
Net Change in Fund Balance	(\$488,167.53)	(\$493,800.00)	
Fund Balances			
Beginning Fund Balance	559,098.45		0.00%
Net Change in Fund Balance	(488,167.53)	(493,800.00)	0.00%
Ending Fund Balance	70,930.92		0.00%

Report Options

Fund: Equipment Fund
 Period: 7/1/2025 to 4/30/2026
 Detail Level: Level 1 Accounts
 Display Account Categories: Yes
 Display Subtotals: Yes
 Revenue Reporting Method: Budget - Actual
 Expense Reporting Method: Budget - Actual
 Budget: Equipment Budget

SVFR
Property & Facilities Fund
Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures			
Revenue			
Other Income			
Interest	14,648.26	5,000.00	292.97%
Total Other Income	\$14,648.26	\$5,000.00	
Transfers In			
Transfers	0.00	82,000.00	0.00%
Total Transfers In	\$0.00	\$82,000.00	
Revenue	\$14,648.26	\$87,000.00	
Gross Profit	\$14,648.26	\$87,000.00	
Revenue Less Expenditures	\$14,648.26	\$87,000.00	
Net Change in Fund Balance	\$14,648.26	\$87,000.00	
Fund Balances			
Beginning Fund Balance	601,168.80		0.00%
Net Change in Fund Balance	14,648.26	87,000.00	0.00%
Ending Fund Balance	615,817.06		0.00%

SVFR
Apparatus Fund, Equipment Fund, General Fund, Property & Facilities Fund
Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
1001 Checking 1151							
Equipment Fund							
		Beginning Balance			0.00	0.00	48.43
		Equipment Fund Totals			\$0.00	\$0.00	\$48.43
General Fund							
		Beginning Balance			0.00	0.00	2,892.81
4/16/2026	28948	Card Services Center			0.00	1,281.82	1,610.99
		General Fund Totals			\$0.00	\$1,281.82	\$1,610.99
Property & Facilities Fund							
		Beginning Balance			0.00	0.00	36.78
		Property & Facilities Fund Totals			\$0.00	\$0.00	\$36.78
		1001 Checking 1151 Totals			\$0.00	\$1,281.82	\$1,696.20
1005 Money Market 0832							
Apparatus Fund							
		Beginning Balance			0.00	0.00	(511,701.55)
		Apparatus Fund Totals			\$0.00	\$0.00	(\$511,701.55)
Equipment Fund							
		Beginning Balance			0.00	0.00	511,701.55
		Equipment Fund Totals			\$0.00	\$0.00	\$511,701.55
General Fund							
		Beginning Balance			0.00	0.00	90,172.82
4/30/2026					25.94	0.00	90,198.76
		General Fund Totals			\$25.94	\$0.00	\$90,198.76
		1005 Money Market 0832 Totals			\$25.94	\$0.00	\$90,198.76
1010 LGIP 6355							
Apparatus Fund							
		Beginning Balance			0.00	0.00	462,187.84
		Apparatus Fund Totals			\$0.00	\$0.00	\$462,187.84
Equipment Fund							
		Beginning Balance			0.00	0.00	(455,592.83)
		Equipment Fund Totals			\$0.00	\$0.00	(\$455,592.83)

SVFR
Apparatus Fund, Equipment Fund, General Fund, Property & Facilities Fund
Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
General Fund							
		Beginning Balance			0.00	0.00	1,431,817.88
4/13/2026	March taxes	Lane County Treasurer			17,373.56	0.00	1,449,191.44
4/14/2026	March taxes	Douglas County Treasury			32.67	0.00	1,449,224.11
4/27/2026	ACH	Western Lane Fire & EMS			0.00	351,000.00	1,098,224.11
4/30/2026					4,914.01	0.00	1,103,138.12
General Fund Totals					\$22,320.24	\$351,000.00	\$1,103,138.12
Property & Facilities Fund							
		Beginning Balance			0.00	0.00	5,848.41
Property & Facilities Fund Totals					\$0.00	\$0.00	\$5,848.41
1011 LGIP 6355 Totals					\$22,320.24	\$351,000.00	\$1,115,581.54
1011 LGIP 6862 Capital							
Apparatus Fund							
		Beginning Balance			0.00	0.00	50,847.11
4/30/2026					113.24	0.00	50,960.35
Apparatus Fund Totals					\$113.24	\$0.00	\$50,960.35
Equipment Fund							
		Beginning Balance			0.00	0.00	(35,388.00)
4/30/2026					161.77	0.00	(35,226.23)
Equipment Fund Totals					\$161.77	\$0.00	(\$35,226.23)
General Fund							
		Beginning Balance			0.00	0.00	86,773.95
General Fund Totals					\$0.00	\$0.00	\$86,773.95
Property & Facilities Fund							
		Beginning Balance			0.00	0.00	476,589.19
4/30/2026					1,342.68	0.00	477,931.87
Property & Facilities Fund Totals					\$1,342.68	\$0.00	\$477,931.87
1011 LGIP 6862 Capital Totals					\$1,617.69	\$0.00	\$580,439.94
Report Totals					\$23,963.87	\$352,281.82	\$1,787,916.44
Records included in total = 23							

WLAD

Balance Sheet

For Period Ending 4/30/2026

**Book Value
Apr 2026
Actual**

Assets

Current Assets

Cash

Checking 0046	41,055.96
LGIP 6353	872,595.72
LGIP 6861 Capital	710,674.00
LifeMed Account 9411	183,170.54
Money Market 9835	51,869.07

Accounts Receivable

Accounts Receivable	72,900.00
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Other Receivables

Patient Accts Receivable	(143,128.57)
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Other Current Assets

Allowance for Bad Debt	37,213.44
Allowance for Contractual Adj	55,820.14

Total Current Assets **\$1,882,170.30**

Total Assets **\$1,882,170.30**

Liabilities

Current Liabilities

Other Current Liabilities

MIH Deferred Revenue	75,000.00
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Total Current Liabilities **\$75,000.00**

Total Liabilities **\$75,000.00**

Fund Balance

Accumulated Surplus (Deficit)

Capital Reserve	710,674.00
Fund Balance Unrestricted	913,325.76
Investment in Capital	183,170.54

Total Fund Balance **\$1,807,170.30**

Total Liabilities and Equity **\$1,882,170.30**

WLAD
General Fund

Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures			
Revenue			
Ambulance Income			
Allowance for Contract Adjust	(50,094.99)	10,000.00	(500.95%)
Collection Agency	2,563.82	3,000.00	85.46%
GEMT CCO Program	111,633.86	80,000.00	139.54%
Medicaid	214,750.68	200,000.00	107.38%
Medicare	1,294,700.73	1,500,000.00	86.31%
Private Insurance	458,142.79	500,000.00	91.63%
Private Pay	86,297.89	200,000.00	43.15%
Total Ambulance Income	\$2,117,994.78	\$2,493,000.00	
Fee for Service			
Three Rivers Casino	30,792.00	30,792.00	100.00%
Total Fee for Service	\$30,792.00	\$30,792.00	
Grant Income			
Grant Income	0.00	2,000.00	0.00%
Grant Income - MIH	0.00	50,000.00	0.00%
Total Grant Income	\$0.00	\$52,000.00	
Other Income			
Interest	54,779.01	55,000.00	99.60%
Reimbursements and Refunds	6,350.59	500.00	1,270.12%
Total Other Income	\$61,129.60	\$55,500.00	
Tax Income			
Lane County Operation Levy	1,136,372.78	1,127,856.00	100.76%
Lane County Tax Revenue	792,002.18	811,104.00	97.64%
Prior Tax Years	18,887.55	20,000.00	94.44%
Total Tax Income	\$1,947,262.51	\$1,958,960.00	
Transfers In			
Transfers	0.00	115,000.00	0.00%
Total Transfers In	\$0.00	\$115,000.00	
Revenue	\$4,157,178.89	\$4,705,252.00	
Gross Profit	\$4,157,178.89	\$4,705,252.00	
Expenses			
Administrative Expenses			
Administrative & Bank Fees	406.22	2,500.00	16.25%
Membership Dues	165.00		0.00%
Refunds	4,295.32	10,000.00	42.95%
Total Administrative Expenses	\$4,866.54	\$12,500.00	
Capital Outlay			
Building Improvements	1,536.29	50,000.00	3.07%
Equipment	13,022.00	20,000.00	65.11%
Technology/Computers	4,995.00	5,000.00	99.90%
Total Capital Outlay	\$19,553.29	\$75,000.00	
Insurance			
Property & Liability	29,605.00	37,800.00	78.32%
Total Insurance	\$29,605.00	\$37,800.00	
Non Allocated			
Operating Contingency	0.00	49,000.00	0.00%
Transfer Out	3,619,254.00	4,615,764.00	78.41%

WLAD
General Fund

Statement of Revenue and Expenditures

	Current Period	Annual Budget	Jul 2025
	Jul 2025	Jul 2025	Jun 2026
	Apr 2026	Jun 2026	Percent of
	Actual		Budget
Transfer to Apparatus Fund	310,000.00	333,894.00	92.84%
Transfer to Building Fund	0.00	50,000.00	0.00%
Transfer to Equipment Fund	0.00	10,000.00	0.00%
Total Non Allocated	\$3,929,254.00	\$5,058,658.00	
Operational Supplies			
Operational Supplies	1,056.80	2,000.00	52.84%
Total Operational Supplies	\$1,056.80	\$2,000.00	
Payroll Taxes & Benefits			
PERS	116.84	1,000.00	11.68%
Total Payroll Taxes & Benefits	\$116.84	\$1,000.00	
Professional Services			
Audit	10,850.00	14,000.00	77.50%
GEMT Admin & Consulting Fees	29,180.56	50,000.00	58.36%
Total Professional Services	\$40,030.56	\$64,000.00	
Expenses	\$4,024,483.03	\$5,250,958.00	
Revenue Less Expenditures	\$132,695.86	(\$545,706.00)	
Net Change in Fund Balance	\$132,695.86	(\$545,706.00)	

Fund Balances

Beginning Fund Balance	1,092,828.90		0.00%
Net Change in Fund Balance	132,695.86	(545,706.00)	0.00%
Ending Fund Balance	1,225,124.76		0.00%

Report Options

Fund: General Fund

Period: 7/1/2025 to 4/30/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: GENERAL FUND MASTER

WLAD
Apparatus Fund
Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures			
Revenue			
Other Income			
Interest	4,502.67	500.00	900.53%
Total Other Income	\$4,502.67	\$500.00	
Transfers In			
Transfers	239,847.00	23,894.00	1,003.80%
Transfers from WLAD	310,000.00		0.00%
Total Transfers In	\$549,847.00	\$23,894.00	
Revenue	\$554,349.67	\$24,394.00	
Gross Profit	\$554,349.67	\$24,394.00	
Expenses			
Capital Outlay			
Apparatus/Vehicles	213,079.56	250,000.00	85.23%
Total Capital Outlay	\$213,079.56	\$250,000.00	
Expenses	\$213,079.56	\$250,000.00	
Revenue Less Expenditures	\$341,270.11	(\$225,606.00)	
Net Change in Fund Balance	\$341,270.11	(\$225,606.00)	
Fund Balances			
Beginning Fund Balance	0.00		0.00%
Net Change in Fund Balance	341,270.11	(225,606.00)	0.00%
Ending Fund Balance	341,270.11		0.00%

WLAD
Building Fund
Statement of Revenue and Expenditures

	Current Period	Annual Budget	Jul 2025
	Jul 2025	Jul 2025	Jun 2026
	Apr 2026	Jun 2026	Percent of
	Actual		Budget
<hr/>			
Fund Balances			
Beginning Fund Balance	0.00		0.00%
Net Change in Fund Balance	0.00		0.00%
Ending Fund Balance	0.00		0.00%

WLAD
Equipment Fund
Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures			
Revenue			
Other Income			
Interest	1,306.35	500.00	261.27%
Total Other Income	\$1,306.35	\$500.00	
Transfers In			
Transfers	0.00	10,000.00	0.00%
Total Transfers In	\$0.00	\$10,000.00	
Revenue	\$1,306.35	\$10,500.00	
Gross Profit	\$1,306.35	\$10,500.00	
Expenses			
Non Allocated			
Transfer Out	239,847.00		0.00%
Total Non Allocated	\$239,847.00		
Expenses	\$239,847.00		
Revenue Less Expenditures	(\$238,540.65)	\$10,500.00	
Net Change in Fund Balance	(\$238,540.65)	\$10,500.00	
Fund Balances			
Beginning Fund Balance	296,145.54		0.00%
Net Change in Fund Balance	(238,540.65)	10,500.00	0.00%
Ending Fund Balance	57,604.89		0.00%

WLAD
LifeMed Fund

Statement of Revenue and Expenditures

	Current Period	Annual Budget	Jul 2025
	Jul 2025	Jul 2025	Jun 2026
	Apr 2026	Jun 2026	Percent of
	Actual		Budget
Revenue & Expenditures			
Revenue			
Other Income			
CPR Classes	19,220.00	25,000.00	76.88%
Interest	43.28	25.00	173.12%
LifeMed Subscription	36,581.00	105,000.00	34.84%
Total Other Income	\$55,844.28	\$130,025.00	
Revenue	\$55,844.28	\$130,025.00	
Gross Profit	\$55,844.28	\$130,025.00	
Expenses			
Administrative Expenses			
Administrative & Bank Fees	2,668.23	3,000.00	88.94%
Advertising	4,100.00	7,000.00	58.57%
Membership Dues	0.00	500.00	0.00%
Office Supplies	85.00	5,000.00	1.70%
Refunds	65.00	300.00	21.67%
Shipping/Postage	366.00	4,000.00	9.15%
Training & Conferences	0.00	5,000.00	0.00%
Total Administrative Expenses	\$7,284.23	\$24,800.00	
Operations - Training			
Training Equip & Supplies	5,884.90	5,000.00	117.70%
Total Operations - Training	\$5,884.90	\$5,000.00	
Expenses	\$13,169.13	\$29,800.00	
Revenue Less Expenditures	\$42,675.15	\$100,225.00	
Net Change in Fund Balance	\$42,675.15	\$100,225.00	
Fund Balances			
Beginning Fund Balance	140,495.39		0.00%
Net Change in Fund Balance	42,675.15	100,225.00	0.00%
Ending Fund Balance	183,170.54		0.00%

Report Options

Fund: LifeMed Fund

Period: 7/1/2025 to 4/30/2026

Detail Level: Level 1 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: LifeMed Budget

Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
1001 Checking 0046							
Apparatus Fund							
		Beginning Balance			0.00	0.00	(211,266.72)
4/16/2026	21210	Stryker Sales LLC			0.00	1,799.00	(213,065.72)
Apparatus Fund Totals					\$0.00	\$1,799.00	(\$213,065.72)
Equipment Fund							
		Beginning Balance			0.00	0.00	1.54
Equipment Fund Totals					\$0.00	\$0.00	\$1.54
General Fund							
		Beginning Balance			0.00	0.00	236,402.84
4/3/2026	001268	Systems Design			3,201.64	0.00	239,604.48
4/16/2026	001296	Systems Design			10,331.93	0.00	249,936.41
4/16/2026	21209	Card Services Center			0.00	1,536.29	248,400.12
4/21/2026	001341	Systems Design			221.38	0.00	248,621.50
4/22/2026	001328	Systems Design			2,385.36	0.00	251,006.86
4/23/2026	21211	Liz Bush-Iabichello			0.00	14.95	250,991.91
4/27/2026	001332	Systems Design			433.39	0.00	251,425.30
4/29/2026	001333	Systems Design			2,239.81	0.00	253,665.11
4/30/2026	001334	Systems Design			463.69	0.00	254,128.80
4/30/2026					9.60	0.00	254,138.40
4/30/2026					0.00	25.00	254,113.40
4/30/2026	001310	State of Oregon - Judicial			6.74	0.00	254,120.14
General Fund Totals					\$19,293.54	\$1,576.24	\$254,120.14
1001 Checking 0046 Totals					\$19,293.54	\$3,375.24	\$41,055.96

1005 Money Market 9835

General Fund

		Beginning Balance			0.00	0.00	123,435.49
4/1/2026	001285	Systems Design			597.13	0.00	124,032.62
4/1/2026	chk pmt at	Systems Design	4/6/2026	BLS pmt at	140.88	0.00	124,173.50
4/1/2026	001227	Systems Design			851.32	0.00	125,024.82
4/2/2026	001243	Systems Design			1,925.27	0.00	126,950.09
4/2/2026	001242	Systems Design			144.91	0.00	127,095.00
4/2/2026	001241	Systems Design			448.45	0.00	127,543.45
4/2/2026	001240	Systems Design			2,918.55	0.00	130,462.00
4/2/2026	001239	Systems Design			395.74	0.00	130,857.74
4/2/2026	001235	Systems Design			485.25	0.00	131,342.99

Apparatus Fund, Building Fund, Equipment Fund, General Fund, LifeMed Fund

Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
4/3/2026	001292	Systems Design			4,265.13	0.00	135,608.12
4/3/2026	001250	Systems Design			7,989.08	0.00	143,597.20
4/3/2026	001249	Systems Design			393.86	0.00	143,991.06
4/3/2026	PCGen Trust	PCS GEN Trust			403.16	0.00	144,394.22
4/6/2026	chk pmt at	Systems Design	4/6/2026	BLS pmt at	2,197.96	0.00	146,592.18
4/6/2026	001286	Systems Design			504.11	0.00	147,096.29
4/6/2026	001244	Systems Design			340.43	0.00	147,436.72
4/6/2026	001238	Systems Design			75.87	0.00	147,512.59
4/6/2026	001237	Systems Design			9,233.66	0.00	156,746.25
4/6/2026	001236	Systems Design			4,811.16	0.00	161,557.41
4/7/2026	001255	Systems Design			232.92	0.00	161,790.33
4/7/2026	001252	Systems Design			279.34	0.00	162,069.67
4/8/2026	001288	Systems Design			703.61	0.00	162,773.28
4/8/2026	001256	Systems Design			378.93	0.00	163,152.21
4/8/2026	001254	Systems Design			6,384.44	0.00	169,536.65
4/8/2026	001253	Systems Design			1,474.32	0.00	171,010.97
4/8/2026	001251	Systems Design			2,137.83	0.00	173,148.80
4/9/2026	001306	Systems Design			535.55	0.00	173,684.35
4/9/2026	001267	Systems Design			2,032.46	0.00	175,716.81
4/9/2026	001266	Systems Design			571.43	0.00	176,288.24
4/9/2026	001265	Systems Design			458.12	0.00	176,746.36
4/9/2026	001264	Systems Design			247.52	0.00	176,993.88
4/9/2026	001263	Systems Design			1,284.60	0.00	178,278.48
4/9/2026	001257	Systems Design			138.65	0.00	178,417.13
4/9/2026	001247	Systems Design			8,928.26	0.00	187,345.39
4/10/2026	001287	Systems Design			24.26	0.00	187,369.65
4/10/2026	001271	Systems Design			3,290.20	0.00	190,659.85
4/10/2026	001260	Systems Design			559.09	0.00	191,218.94
4/13/2026	001289	Systems Design			509.51	0.00	191,728.45
4/13/2026	001261	Systems Design			420.01	0.00	192,148.46
4/13/2026	001259	Systems Design			148.31	0.00	192,296.77
4/13/2026	Payment at	Systems Design	4/13/2026	ALS tranport	260.15	0.00	192,556.92
4/14/2026	001272	Systems Design			1,301.28	0.00	193,858.20
4/14/2026	001270	Systems Design			622.84	0.00	194,481.04
4/14/2026	001269	Systems Design			937.31	0.00	195,418.35
4/14/2026	001262	Systems Design			3,218.92	0.00	198,637.27
4/14/2026	001258	Systems Design			1,131.05	0.00	199,768.32
4/15/2026	001304	Systems Design			1,806.28	0.00	201,574.60

Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
4/15/2026	001290	Systems Design			291.15	0.00	201,865.75
4/15/2026	001284	Systems Design			544.84	0.00	202,410.59
4/15/2026	001283	Systems Design			4,024.88	0.00	206,435.47
4/15/2026	001273	Systems Design			439.11	0.00	206,874.58
4/16/2026	001294	Systems Design			182.09	0.00	207,056.67
4/16/2026	001282	Systems Design			18,520.39	0.00	225,577.06
4/16/2026	001274	Systems Design			5,907.08	0.00	231,484.14
4/16/2026	40034	Debra Reavis			0.00	13.28	231,470.86
4/17/2026	001303	Systems Design			354.07	0.00	231,824.93
4/17/2026	001302	Systems Design			382.49	0.00	232,207.42
4/17/2026	001293	Systems Design			194.09	0.00	232,401.51
4/20/2026	001300	Systems Design			524.23	0.00	232,925.74
4/20/2026	001295	Systems Design			3,629.88	0.00	236,555.62
4/20/2026	001281	Systems Design			3,813.56	0.00	240,369.18
4/20/2026	001280	Systems Design			1,930.07	0.00	242,299.25
4/21/2026	001309	Systems Design			281.44	0.00	242,580.69
4/21/2026	001301	Systems Design			2,439.49	0.00	245,020.18
4/22/2026	001307	Systems Design			195.99	0.00	245,216.17
4/22/2026	001299	Systems Design			8,621.94	0.00	253,838.11
4/22/2026	001298	Systems Design			396.86	0.00	254,234.97
4/23/2026	001332	Systems Design			144.91	0.00	254,379.88
4/23/2026	001326	Systems Design			293.05	0.00	254,672.93
4/23/2026	001324	Systems Design			932.20	0.00	255,605.13
4/23/2026	001320	Systems Design			10,357.32	0.00	265,962.45
4/23/2026	001308	Systems Design			6,443.40	0.00	272,405.85
4/23/2026	001297	Systems Design			2,059.00	0.00	274,464.85
4/24/2026	001319	Systems Design			4,197.33	0.00	278,662.18
4/24/2026	001318	Systems Design			2,481.85	0.00	281,144.03
4/24/2026	001317	Systems Design			1,887.28	0.00	283,031.31
4/24/2026	001316	Systems Design			311.42	0.00	283,342.73
4/26/2026	001338	Systems Design			590.07	0.00	283,932.80
4/27/2026	001332	Systems Design			1,590.84	0.00	285,523.64
4/27/2026	001325	Systems Design			376.10	0.00	285,899.74
4/27/2026	001323	Systems Design			376.77	0.00	286,276.51
4/27/2026	001322	Systems Design			8,944.55	0.00	295,221.06
4/27/2026	001315	Systems Design			2,657.95	0.00	297,879.01
4/27/2026	001313	Systems Design			329.96	0.00	298,208.97
4/28/2026	001332	Systems Design			278.53	0.00	298,487.50

Apparatus Fund, Building Fund, Equipment Fund, General Fund, LifeMed Fund

Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
4/28/2026	001327	Systems Design			805.22	0.00	299,292.72
4/28/2026	001321	Systems Design			4,600.88	0.00	303,893.60
4/28/2026	EFT	LGIP			0.00	260,000.00	43,893.60
4/29/2026	001336	Systems Design			781.51	0.00	44,675.11
4/29/2026	001314	Systems Design			24.26	0.00	44,699.37
4/30/2026					118.00	0.00	44,817.37
4/30/2026	001342	Systems Design			524.70	0.00	45,342.07
4/30/2026	001339	Systems Design			711.93	0.00	46,054.00
4/30/2026	001335	Systems Design			413.66	0.00	46,467.66
4/30/2026	001337	Systems Design			76.47	0.00	46,544.13
4/30/2026	001340	Systems Design			522.74	0.00	47,066.87
4/30/2026	001312	Systems Design			97.05	0.00	47,163.92
4/30/2026	001311	Systems Design			4,705.15	0.00	51,869.07
General Fund Totals					\$188,446.86	\$260,013.28	\$51,869.07
1005 Money Market 9835 Totals					\$188,446.86	\$260,013.28	\$51,869.07

1010 LGIP 6353
Apparatus Fund

Beginning Balance		0.00	0.00	(341,186.42)
Apparatus Fund Totals		\$0.00	\$0.00	(\$341,186.42)

Equipment Fund

Beginning Balance		0.00	0.00	142,451.60
Equipment Fund Totals		\$0.00	\$0.00	\$142,451.60

General Fund

Beginning Balance		0.00	0.00	1,605,792.22			
4/6/2026	00000	Western Lane Ambulance		0.00	310,000.00	1,295,792.22	
4/13/2026	March tax	Lane County Treasurer		10,128.75	0.00	1,305,920.97	
4/27/2026	ACH	Western Lane Fire & EMS		0.00	498,254.00	807,666.97	
4/28/2026	EFT	LGIP		260,000.00	0.00	1,067,666.97	
4/30/2026				3,663.67	0.00	1,071,330.64	
4/30/2026				0.00	0.10	1,071,330.54	
General Fund Totals					\$273,792.42	\$808,254.10	\$1,071,330.54
1010 LGIP 6353 Totals					\$273,792.42	\$808,254.10	\$872,595.72

1011 LGIP 6861 Capital
Apparatus Fund

Beginning Balance		0.00	0.00	583,578.70
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Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
4/6/2026	001190	Western Lane Ambulance			310,000.00	0.00	893,578.70
4/30/2026					1,943.55	0.00	895,522.25
Apparatus Fund Totals					\$311,943.55	\$0.00	\$895,522.25
Equipment Fund							
		Beginning Balance			0.00	0.00	(185,064.20)
4/30/2026					215.95	0.00	(184,848.25)
Equipment Fund Totals					\$215.95	\$0.00	(\$184,848.25)
1011 LGIP 6861 Capital Totals					\$312,159.50	\$0.00	\$710,674.00

1030 LifeMed Account 9411

LifeMed Fund

		Beginning Balance			0.00	0.00	178,958.45
4/13/2026	CPR CC #667	CPR class			300.00	0.00	179,258.45
4/13/2026	April CPR class	CPR class	4/13/2026	CPR 4-11-26	540.00	0.00	179,798.45
4/16/2026	04206	Western Lane Fire & EMS			0.00	1,000.00	178,798.45
4/16/2026	CPR 3-14	Spruce Point	4/21/2026	CPR/LM	660.00	0.00	179,458.45
4/20/2026	CPR CC #668	CPR class			1,020.00	0.00	180,478.45
4/20/2026	LifeFlight	LifeMed Membership	4/21/2026	CPR/LM	182.00	0.00	180,660.45
4/21/2026	CPR 3-14	Regency	4/21/2026	CPR/LM	600.00	0.00	181,260.45
4/23/2026	CPR 4/10&11	Siuslaw School District 97J	4/30/2026	CPR School	2,100.00	0.00	183,360.45
4/30/2026					4.43	0.00	183,364.88
4/30/2026					0.00	194.34	183,170.54
LifeMed Fund Totals					\$5,406.43	\$1,194.34	\$183,170.54
1030 LifeMed Account 9411 Totals					\$5,406.43	\$1,194.34	\$183,170.54
Report Totals					\$799,098.75	\$1,072,836.96	\$1,859,365.29
Records included in total = 140							

Report Options

Trans Date: 4/1/2026 to 4/30/2026

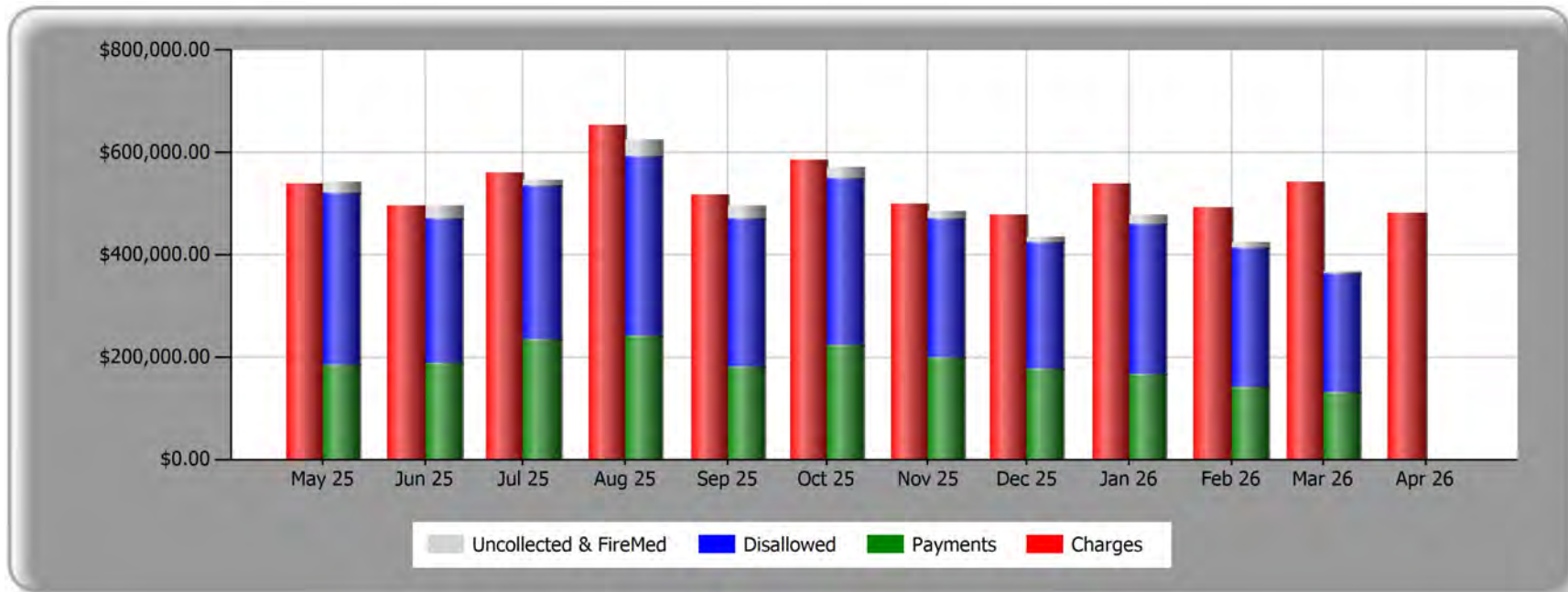
Display Notation: No

**Western Lane Ambulance District
ANNUAL COLLECTION STATISTICS**

Company	Western Lane Ambulance District
Date Of Service	5/1/2025
Date Of Service	4/30/2026
Invoices	0

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
May 25	284	538,613.28	-184,605.18	34 %	-9,998.06	2 %	-337,630.32	63 %	-9,303.99	2 %	-2,924.27	-1 %
Jun 25	243	497,699.44	-189,314.79	38 %	-8,150.15	2 %	-281,805.06	57 %	-14,900.53	3 %	3,528.91	1 %
Jul 25	261	559,029.44	-234,039.42	42 %	-4,076.61	1 %	-300,405.29	54 %	-6,879.03	1 %	13,629.09	2 %
Aug 25	317	653,022.00	-241,408.14	37 %	-5,927.18	1 %	-352,758.53	54 %	-25,415.33	4 %	27,512.82	4 %
Sep 25	261	518,902.07	-179,216.29	35 %	-7,805.00	2 %	-291,487.26	56 %	-17,105.69	3 %	23,287.83	4 %
Oct 25	301	586,186.88	-223,506.26	38 %	-5,558.54	1 %	-327,686.80	56 %	-12,989.73	2 %	16,445.55	3 %
Nov 25	257	499,311.20	-198,474.37	40 %	-7,658.00	2 %	-270,720.84	54 %	-8,605.38	2 %	13,852.61	3 %
Dec 25	248	479,188.24	-176,580.02	37 %	-6,425.42	1 %	-249,048.13	52 %	-2,015.64	0 %	45,119.03	9 %
Jan 26	282	539,831.04	-166,792.66	31 %	-10,594.76	2 %	-294,005.44	54 %	-7,769.72	1 %	60,668.46	11 %
Feb 26	247	490,989.04	-141,865.73	29 %	-9,697.61	2 %	-270,097.59	55 %	-2,070.00	0 %	67,258.11	14 %
Mar 26	268	543,035.04	-130,351.86	24 %	-2,955.00	1 %	-232,141.15	43 %	-890.00	0 %	176,697.03	33 %
Apr 26	238	480,240.68	0.00	0 %	0.00	0 %	0.00	0 %	0.00	0 %	480,240.68	100 %
		3,207	6,386,048.35	-2,066,154.72		-78,846.33	-3,207,786.41		-107,945.04		925,315.85	

All amounts shown relate directly to each month's charges. They will not reconcile to monthly deposit reports



**Western Lane Ambulance District
MONTH END SUMMARY**

Company Code	Western Lane Ambulance District
Transaction Date	4/1/2026
Transaction Date	4/30/2026

Balance Forward	1,146,192.99
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Charges by Level of Service	480,240.68
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Batch #	ALS 1 E	ALS 1 NE	ALS 2	BLS E	BLS NE	SCT	TNT	Total
APR26	233,666.80	39,016.04	12,018.16	119,719.28	40,454.48	34,915.92	450.00	480,240.68
JAN26					0.00			0.00
MAR26				0.00				0.00
Total	233,666.80	39,016.04	12,018.16	119,719.28	40,454.48	34,915.92	450.00	480,240.68

Payments - ALL	-198,849.55
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Payments - EFT

<u>Trans Date</u>	<u>Payer</u>	<u>Ref #</u>	<u>Amount</u>
4/1/2026	XO Tricare for Life	2522153566	-200.47
4/1/2026	UHC West/Secure Horizons	V1130042	-851.32
4/2/2026	XO Trillium Community Health Plan	0900300541	-144.91
4/2/2026	Aetna	826089000192460	-1,925.27
4/2/2026	Medicare B Oregon	896323514	-448.45
4/3/2026	VA Regional Payment Center	0720080	-3,201.64
4/3/2026	OPTUM Care MedAdvantage	3489305138	-393.86
4/3/2026	Atrio Health MedAdv	90025603	-7,989.08
4/5/2026	Pacific Source MedAdvantage	26095B1000021271	-247.52
4/5/2026	Pacific Source Community Solutions	26095B1000101571	-458.12
4/6/2026	BCBS OR Blue Card MedAdv	0156248638	-9,233.66
4/6/2026	XO Regence Federal Oregon	0420045451	-75.87
4/6/2026	XO AARP Medicare Supplemental	11419884437	-340.43
4/6/2026	UHC West/Secure Horizons	V1324492	-4,811.16
4/7/2026	XO AARP Medicare Supplemental	11420485331	-279.34
4/7/2026	XO Oregon Medicaid	600430155	-232.92
4/8/2026	XO Blue Cross Blue Shield Oregon	0198369690	-378.93
4/8/2026	Health Net Med Advantage	0900382846	-2,137.83

**Western Lane Ambulance District
MONTH END SUMMARY**

4/8/2026	Medicare B Oregon	896340295	-1,474.32
4/8/2026	UHC West/Secure Horizons	V1455116	-6,384.44
4/9/2026	Trillium Community Health Plan	0900301735	-2,032.46
4/9/2026	OPTUM Care MedAdvantage	3500509318	-535.55
4/9/2026	XO Aetna	826096000315656	-138.65
4/9/2026	Medicare B Oregon	896344008	-571.43
4/9/2026	UHC West/Secure Horizons	V1531381	-1,284.60
4/10/2026	MODA	26100B1000038955	-3,290.20
4/10/2026	Aetna	892609601040223	-559.09
4/13/2026	XO Blue Cross Blue Shield Oregon	0156259431	-148.31
4/13/2026	XO AARP Medicare Supplemental	11423555480	-420.01
4/14/2026	XO Blue Cross Blue Shield Oregon		0.00
4/14/2026	Blue Cross Blue Shield Oregon	0156266234	-3,218.92
4/14/2026	Oregon Medicaid	600432443	-622.84
4/14/2026	Medicare B Oregon	896357922	-1,301.28
4/14/2026	UHC West/Secure Horizons	V1657899	-1,131.05
4/14/2026	UHC West/Secure Horizons	V1716776	-937.31
4/15/2026	Trillium MedAdvantage	0900063645	-544.84
4/15/2026	Sutter Health Plus	42911230	-1,806.28
4/15/2026	Medicare B Oregon	896362097	-4,024.88
4/15/2026	UHC West/Secure Horizons	V1783192	-439.11
4/16/2026	Trillium Community Health Plan	0900303025	-18,520.39
4/16/2026	VA Regional Payment Center	2839375	-10,331.93
4/16/2026	ChampVA Office of Comm Care	7416P474661	-221.38
4/16/2026	Care Oregon	865123448	-182.09
4/17/2026	XO MODA	26107B1000040598	-382.49
4/17/2026	Atrio Health MedAdv	90026015	-354.07
4/19/2026	Pacific Source MedAdvantage	26109B1000017206	-932.20
4/19/2026	XO Pacific Source Community Solutions	26109B1000087969	-144.91
4/20/2026	XO Blue Cross Blue Shield Oregon	0156268086	-1,930.07
4/20/2026	Regence Federal Oregon	0340162347	-3,813.56
4/20/2026	Medicare B Oregon	896374627	-3,629.88
4/21/2026	XO Tricare for Life	2522667804	-524.23
4/21/2026	Medicare B Oregon	896378229	-2,439.49

**Western Lane Ambulance District
MONTH END SUMMARY**

4/22/2026	VA Regional Payment Center	3654008	-2,385.36
4/22/2026	Medicare B Oregon	896381710	-8,621.94
4/22/2026	UHC West/Secure Horizons	V2098129	-396.86
4/23/2026	Trillium Community Health Plan	0900304302	-1,887.28
4/23/2026	Aetna	826110000322976	-2,059.00
4/23/2026	Medicare B Oregon	896385736	-10,357.32
4/23/2026	UHC West/Secure Horizons	V2174182	-293.05
4/24/2026	MODA	26114B1000040749	-4,197.33
4/24/2026	Care Oregon	870639429	-311.42
4/24/2026	Medicare B Oregon	896390064	-2,481.85
4/26/2026	Pacific Source MedAdvantage	26116B1000028070	-590.07
4/27/2026	BCBS OR Blue Card MedAdv	0156280280	-2,657.95
4/27/2026	Regence Federal Oregon	0340163380	-1,590.84
4/27/2026	XO Tricare for Life	2522798893	-376.10
4/27/2026	Intercommunity Health Network	43138777	-376.77
4/27/2026	VA Regional Payment Center	4345451	-433.39
4/27/2026	Medicare B Oregon	896394453	-8,944.55
4/28/2026	XO Tricare for Life	2522835449	-278.53
4/28/2026	Medicare B Oregon	896398527	-4,600.88
4/28/2026	UHC West/Secure Horizons	V2304424	-805.22
4/29/2026	VA Regional Payment Center	4767072	-2,239.81
4/29/2026	UHC West/Secure Horizons	V2427842	-781.51
4/30/2026	XO ChampVA Office of Comm Care	05100328	-463.69
4/30/2026	XO Trillium Community Health Plan	0900305596	-522.74
4/30/2026	XO Tricare for Life	2522885639	-413.66
4/30/2026	XO Tricare for Life	2522897994	-76.47
4/30/2026	UHC West/Secure Horizons	V2503551	-711.93

EFT TOTAL	-166,478.56
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Payments - Credit Card (VISA, MC, AMX, Disc)

<u>Trans Date</u>	<u>Amount</u>
4/2/2026	-519.44
4/5/2026	-600.00
4/6/2026	-125.00

**Western Lane Ambulance District
MONTH END SUMMARY**

4/8/2026	-25.00
4/9/2026	-525.00
4/13/2026	-300.00
4/15/2026	-200.00
4/17/2026	-290.00
4/20/2026	-201.95
4/23/2026	-340.00
4/27/2026	-25.00
4/28/2026	-100.00
4/30/2026	-550.00

CREDIT CARD TOTAL	-3,801.39
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Payments - Bank Deposit	<i>(Cash, Chk Ins, Chk Pvt, Coll Pmt, MO)</i>
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<u>Trans Date</u>	<u>Amount</u>
4/7/2026	-8,928.26
4/14/2026	-5,907.08
4/21/2026	-6,443.40
4/28/2026	-4,705.15

BANK DEPOSIT TOTAL	-25,983.89
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Payments - Paid at FD

<u>Date</u>	<u>Pd at FD, Ins</u>	<u>Pd at FD, Prv</u>	<u>Total</u>
4/1/2026		-140.88	-140.88
4/6/2026	-2,197.96		-2,197.96
4/8/2026	-260.15		-260.15
Total	-2,458.11	-140.88	-2,598.99

Payments - Refunds/Refund Reversals
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<u>Date</u>	<u>Ref Prv</u>	<u>Total</u>
4/8/2026	13.28	13.28
Total	13.28	13.28

Payments by Level of Service

<u>Date</u>	<u>ALS 1 E</u>	<u>ALS 1 NE</u>	<u>ALS 2</u>	<u>BLS E</u>	<u>BLS NE</u>	<u>SCT</u>	<u>TNT</u>	<u>Total</u>
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**Western Lane Ambulance District
MONTH END SUMMARY**

Date	ALS 1 E	ALS 1 NE	ALS 2	BLS E	BLS NE	SCT	TNT	Total
4/1/2026	-140.88		-200.47	-635.66	-215.66			-1,192.67
4/2/2026	-1,925.27			-448.45	-664.35			-3,038.07
4/3/2026	-2,676.55	-4,079.63		-2,130.52	-225.00	-2,472.88		-11,584.58
4/5/2026	-758.12			-547.52	0.00			-1,305.64
4/6/2026	-7,350.36		-4,115.15	-2,272.97	-1,198.09	-1,847.51		-16,784.08
4/7/2026	-6,190.24	-1,000.54		-1,562.50	-454.32	-232.92	0.00	-9,440.52
4/8/2026	-3,287.34	-1,719.23		-3,183.23	-604.34	-1,853.25		-10,647.39
4/9/2026	-1,654.48	-868.42		-2,419.88	-144.91			-5,087.69
4/10/2026	-559.09				-3,290.20		0.00	-3,849.29
4/12/2026	0.00							0.00
4/13/2026	-309.90	0.00		-558.42				-868.32
4/14/2026	-6,695.19	-3,448.86		-1,291.06	-1,307.27	-376.10		-13,118.48
4/15/2026	-3,640.67	-901.34		-988.45		-1,484.65		-7,015.11
4/16/2026	-14,147.49	-710.99	-748.15	-6,411.02	-1,603.39	-5,634.75		-29,255.79
4/17/2026	-152.55	-519.94		0.00	-354.07			-1,026.56
4/19/2026	-932.20				-144.91			-1,077.11
4/20/2026	-2,949.41			-5,657.97	-589.34	-378.74		-9,575.46
4/21/2026	-1,615.93	-1,807.35		-4,036.01	-94.77	-1,853.06		-9,407.12
4/22/2026	-7,247.36		-1,342.70	-1,969.66	-844.44			-11,404.16
4/23/2026	-4,363.59	-290.00		-5,468.19	-1,855.91	-2,958.96		-14,936.65
4/24/2026	-1,297.61			-787.50	-845.17	-4,060.32		-6,990.60
4/26/2026	-358.82			-231.25				-590.07
4/27/2026	-2,306.32		-376.77	-6,375.69	-2,016.66	-3,329.16		-14,404.60
4/28/2026	-3,735.37		-803.58	-3,475.15	-701.36	-1,774.32		-10,489.78
4/29/2026	-498.33			-1,741.48	-781.51			-3,021.32
4/30/2026	-534.77	-50.00	-342.52	-809.33	-768.95	-232.92		-2,738.49
Total	-75,327.84	-15,396.30	-7,929.34	-53,001.91	-18,704.62	-28,489.54	0.00	-198,849.55

Transaction Adjustments by Level of Service	-364,931.62
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	ALS 1 E	ALS 1 NE	ALS 2	BLS E	BLS NE	SCT	Total
Bad Debt Payment Reversal	140.88						140.88
Financial Assist/Charity	-810.00						-810.00

**Western Lane Ambulance District
MONTH END SUMMARY**

	ALS 1 E	ALS 1 NE	ALS 2	BLS E	BLS NE	SCT	Total
Fire Med Adjustment	-4,915.00	-340.00	-1,735.00	-2,968.00			-9,958.00
W/O Fee Schedule	-125,532.02	-27,885.27	-7,536.82	-111,806.43	-34,257.98	-26,375.00	-333,393.52
W/O Patient Deceased	-136.73		-290.00	-290.00	-1,948.91		-2,665.64
W/O to collections	-6,376.88	-2,137.68		-5,503.06	-565.00		-14,582.62
Waiver per FD					-3,662.72		-3,662.72
Total	-137,629.75	-30,362.95	-9,561.82	-120,567.49	-40,434.61	-26,375.00	-364,931.62

Ending Balance	1,062,652.50
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VENDOR ID:			
WESTERN LANE LIFEMED		Start Up	2026 March
			2026 April
MEMBERSHIP DATA			
<u>Monthly Membership Activity</u>			
Beginning Membership #		1680	1681
Renewed (included in beginning #)		1	1
New Members		3	4
Dropped		(1)	-
Adjustments		-	8
Refunded Members			
End of Month Membership	1680	1682	1693
Total Membership Transactions		4	5
Complimentary LifeMed Memberships		-	8
Total Membership Transactions		4	13
<u>Membership Payments Received</u>			
1 Year Ground		2	5
2 Year Ground		-	-
Lifetime Ground		-	-
Total Ground	-	2	5
FINANCIAL DATA			
1 Year Ground \$		\$ 130.00	\$ 325.00
2 Year Ground \$		\$ -	\$ -
Lifetime Ground \$		\$ -	\$ -
Total Ground	\$ -	\$ 130.00	\$ 325.00
Total LifeMed Gross Revenue \$	\$ -	\$ 130.00	\$ 325.00
Adjustments		\$ 130.00	\$ -
Subtotal	\$ -	\$ 260.00	\$ 325.00
Subtract: Admin Fee (30%)		\$ -	\$ (97.50)
Donation \$ Received		\$ -	\$ -
Donations Received		-	-
Net Payable to Western Lane LifeMed	\$ -	\$ 182.00	\$ 227.50

If you would like details on any specific payments received this month please contact Stacey Jonsson, Membership Specialist at 503-68-4370

WLFEA
General Fund, WLCR Fund
Balance Sheet
For Period Ending 4/30/2026

Book Value
Apr 2026
Actual

Assets

Current Assets

Cash

Checking 5400	(418,387.55)
LGIP 6553	3,864,877.62
Petty Cash	200.00
WLFEA - WLCR 2199	1,005.04

Accounts Receivable

Accounts Receivable	2,451.54
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Other Current Assets

Capital Assets:Accumulated Dep	(47,122.00)
Capital Assets:Vehicles	109,533.97
Deferred Outflows of Resources	(0.01)

Total Current Assets **\$3,512,558.61**

Total Assets **\$3,512,558.61**

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable	7,208.54
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Credit Cards

US Bank CC 5241	16,483.97
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Short Term Debt

AFLAC Payable	937.92
Clearing Account	(2,564.22)
Flex Spending Payable	(602.34)
Medical Care Payable	2,090.09
OSGP Payable	7.20
PERS Payable	(306.64)
PLO Payable	50.15

Other Current Liabilities

Credit Card	(255.16)
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Total Current Liabilities **\$23,049.51**

Total Liabilities **\$23,049.51**

Fund Balance

Accumulated Surplus (Deficit)

Investment in Capital	12,150.00
Retained Earnings	3,477,359.10

Total Fund Balance **\$3,489,509.10**

Total Liabilities and Equity **\$3,512,558.61**

Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures			
Revenue			
Grant Income			
Grant Income	6,000.00		0.00%
Total Grant Income	\$6,000.00		
Other Income			
Conflag Receipts	336,914.76	213,656.00	157.69%
Donations	841.00	500.00	168.20%
Employee Recognition Donation	4,770.00		0.00%
Grant Admin	57,505.80	81,102.00	70.91%
Interest	55,802.65	60,000.00	93.00%
Office Fees	2,862.04		0.00%
Reimbursements and Refunds	41,961.95	20,000.00	209.81%
Rental Income	2,838.98	3,660.00	77.57%
Smoke Alarm Donations	5,917.00	10,000.00	59.17%
Total Other Income	\$509,414.18	\$388,918.00	
Transfers In			
Transfer from SVFR	3,030,000.00	3,581,543.00	84.60%
Transfers from WLAD	3,619,254.00	4,925,764.00	73.48%
Total Transfers In	\$6,649,254.00	\$8,507,307.00	
Revenue	\$7,164,668.18	\$8,896,225.00	
Gross Profit	\$7,164,668.18	\$8,896,225.00	
Expenses			
Administrative Expenses			
Administrative & Bank Fees	9,032.20	10,000.00	90.32%
Advertising	2,086.86	5,000.00	41.74%
Break Room/Hospitality	4,382.17	3,000.00	146.07%
Education Reimbursement	0.00	5,000.00	0.00%
Employee Recognition	14,771.03	31,000.00	47.65%
Grant Expense	6,000.00		0.00%
Membership Dues	21,961.24	35,000.00	62.75%
Office Equipment Agreements	6,514.11	11,000.00	59.22%
Shipping/Postage	466.07	2,000.00	23.30%
Supplies	2,737.40	5,000.00	54.75%
Training & Conferences	4,489.22	10,000.00	44.89%
Travel Expenses	2,474.65	10,000.00	24.75%
Total Administrative Expenses	\$74,914.95	\$127,000.00	
Board of Directors			
Board Conferences	3,524.67	10,000.00	35.25%
Board Elections/Lane County EI	7,418.97	10,000.00	74.19%
Board Expenses - Other	788.99	10,000.00	7.89%
Board Meetings	4,562.95	6,000.00	76.05%
Total Board of Directors	\$16,295.58	\$36,000.00	
Building Property & Maintenance			
Maintenance	41,120.35	97,000.00	42.39%
Utilities	45,406.16	91,123.00	49.83%
Total Building Property & Maintenance	\$86,526.51	\$188,123.00	
Insurance			
Property & Liability	31,519.00	32,686.00	96.43%

WLFEA
General Fund

Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Workers Compensation	268,025.74	233,612.00	114.73%
Total Insurance	\$299,544.74	\$266,298.00	
Non Allocated			
Operating Contingency	0.00	50,000.00	0.00%
Reserved for Future Expenditur	0.00	811,104.00	0.00%
Total Non Allocated	\$0.00	\$861,104.00	
Operational Supplies			
Equipment Maintenance	48,378.31	35,000.00	138.22%
iPads & Mounting Supplies	4,371.28	3,000.00	145.71%
Personal Protection Equipment	17,511.85	35,000.00	50.03%
Small Tools	3,596.32	10,000.00	35.96%
Supply Room Supplies	10,480.54	15,000.00	69.87%
Uniforms	17,633.26	30,000.00	58.78%
Total Operational Supplies	\$101,971.56	\$128,000.00	
Operations - Emergency Sevices			
Active 911	1,672.26		0.00%
Asset Management Services	7,152.00	8,000.00	89.40%
First Arriving	7,681.98	5,000.00	153.64%
ImageTrend	5,345.95	22,200.00	24.08%
Public Safety Answering Point	206,106.00	206,106.00	100.00%
Total Operations - Emergency Sevices	\$227,958.19	\$241,306.00	
Operations - Medical			
Hospital Transfer & Ops Meals	1,097.84	1,000.00	109.78%
Medical Gas/O2	15,324.48	25,000.00	61.30%
Medical Supplies	66,406.40	110,000.00	60.37%
MIH Expenses	327.60	1,000.00	32.76%
Pharmacy Expense	15,533.78	37,500.00	41.42%
Physician Advisor	26,000.00	24,000.00	108.33%
Total Operations - Medical	\$124,690.10	\$198,500.00	
Operations - Prevention/ Fire Investigation			
Fire Marshal Dues & Subscript	678.00	2,500.00	27.12%
Fire Prevention Software/iPADS	3,962.47	3,750.00	105.67%
Fire Prevention Supplies	337.71	5,000.00	6.75%
Fire Prevention Training	17,847.99	3,000.00	594.93%
Public Education Supplies	10,003.10	11,000.00	90.94%
Smoke Detector Expense	5,009.62	10,000.00	50.10%
Total Operations - Prevention/ Fire Investigation	\$37,838.89	\$35,250.00	
Operations - Recruitment			
Advertising & NTN Testing	172.72	1,000.00	17.27%
Pre-Employment Testing	828.46	7,000.00	11.84%
Total Operations - Recruitment	\$1,001.18	\$8,000.00	
Operations - Training			
Academy & EMT Scholarships	0.00	5,000.00	0.00%
Certification Renewals	879.00	7,650.00	11.49%
Conference & Travel	11,425.64	12,000.00	95.21%
Critical Care Paramedic Train	8,618.57	15,000.00	57.46%
MIH Training	225.68	1,500.00	15.05%
Misc Training, Hospitality	460.80	700.00	65.83%
On Site Training	251.20	9,000.00	2.79%
Paramedic School - Career	2,533.00	6,000.00	42.22%

WLFEA
General Fund

Statement of Revenue and Expenditures

	Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Reserve Training	0.00	2,500.00	0.00%
Target Solutions	0.00	12,845.00	0.00%
Training Equip & Supplies	1,706.99	5,000.00	34.14%
Total Operations - Training	\$26,100.88	\$77,195.00	
Operations - Vehicles			
Fuel	57,878.64	70,000.00	82.68%
Repairs & Maintenance -Vehicle	152,218.46	180,000.00	84.57%
Total Operations - Vehicles	\$210,097.10	\$250,000.00	
Payroll Taxes & Benefits			
457 Plans	3,272.90		0.00%
Cell Phone Stipend	15,550.00	25,800.00	60.27%
Health & Wellness	40,016.00	43,469.00	92.06%
Health Insurance	646,790.03	921,938.00	70.16%
HRA VEBA	109,666.71	96,000.00	114.24%
Life & Accident	18,934.76	24,633.00	76.87%
LOSAP	8,274.53	3,000.00	275.82%
Paid Leave OR	22,990.50	27,185.00	84.57%
Payroll Taxes	272,338.45	316,785.00	85.97%
PERS	1,174,112.28	1,252,371.00	93.75%
Provident AD & D- A & H	0.00	17,526.00	0.00%
Total Payroll Taxes & Benefits	\$2,311,946.16	\$2,728,707.00	
Personnel Services			
Administrative Staff	173,086.00	214,414.00	80.73%
Captains	160,510.54	314,213.00	51.08%
Conflagration	47,993.52	50,000.00	95.99%
Deputy Chief	142,731.62	140,421.00	101.65%
Duty Chief Stipends	15,400.00	18,200.00	84.62%
Fire & EMS Chief	159,404.03	145,451.00	109.59%
Fire Prevention	32,596.20	58,891.00	55.35%
Firefighter/Engineers	291,384.14	336,425.00	86.61%
Firefighter/Paramedics	737,918.26	936,367.00	78.81%
Lieutenants	301,038.88	271,133.00	111.03%
Logistics Chief	93,865.62	105,455.00	89.01%
Mobile Integrated Health	46,229.74	68,930.00	67.07%
Office Manager	80,786.16	96,103.00	84.06%
Overtime - Wages	514,219.29	550,000.00	93.49%
Part Time EMT/Paramedics	139,040.85	250,000.00	55.62%
Part Time Firefighters	192,825.16	250,000.00	77.13%
Reserve Volunteers	17,784.95	30,000.00	59.28%
Single Role Paramedic	133,705.38	174,200.00	76.75%
Training Division Chief	0.00	130,784.00	0.00%
Total Personnel Services	\$3,280,520.34	\$4,140,987.00	
Professional Services			
Audit	10,900.00	11,500.00	94.78%
Billing Service	65,679.93	84,666.00	77.58%
Business Consulting	5,076.25	5,000.00	101.53%
GEMT Admin & Consulting Fees	0.00	64,000.00	0.00%
Legal	12,221.25	20,000.00	61.11%
Other Professional Services	(50.40)		0.00%
Payroll Service	7,607.30	12,000.00	63.39%

WLFEA
General Fund

Statement of Revenue and Expenditures

	Current Period	Annual Budget	Jul 2025
	Jul 2025	Jul 2025	Jun 2026
	Apr 2026	Jun 2026	Percent of
	Actual		Budget
Peer Support/ Temporary Service	4,851.91	10,000.00	48.52%
Total Professional Services	\$106,286.24	\$207,166.00	
Technology			
Computers	0.00	10,000.00	0.00%
Internet	19,197.52	16,000.00	119.98%
IT Services	61,729.46	65,000.00	94.97%
Software & Licenses	29,322.96	50,000.00	58.65%
Telephones & Cell Phones	24,664.41	29,892.00	82.51%
Website	2,119.99	5,000.00	42.40%
Total Technology	\$137,034.34	\$175,892.00	
Expenses	\$7,042,726.76	\$9,669,528.00	
Revenue Less Expenditures	\$121,941.42	(\$773,303.00)	
Net Change in Fund Balance	\$121,941.42	(\$773,303.00)	

Fund Balances

Beginning Fund Balance	3,083,459.88		0.00%
Net Change in Fund Balance	121,941.42	(773,303.00)	0.00%
Ending Fund Balance	3,205,801.30		0.00%

Report Options

Fund: General Fund

Period: 7/1/2025 to 4/30/2026

Detail Level: Level 2 Accounts

Display Account Categories: Yes

Display Subtotals: Yes

Revenue Reporting Method: Budget - Actual

Expense Reporting Method: Budget - Actual

Budget: GENERAL FUND MASTER

Statement of Revenue and Expenditures

Account Number		Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
Revenue & Expenditures				
Revenue				
Lane County Health & Human Services				
4300	Grant Income	369,353.87	388,270.00	95.13%
Lane County Health & Human Services Totals		\$369,353.87	\$388,270.00	
Other WLCR				
4300	Grant Income	1,447.50		0.00%
4420	Interest	0.17		0.00%
4120	Medicaid	4.41		0.00%
4405	Reimbursements and Refunds	365.00		0.00%
Other WLCR Totals		\$1,817.08		
SAMHSA Grant				
4300	Grant Income	291,139.55		0.00%
SAMHSA Grant Totals		\$291,139.55		
Unallocated				
4120	Medicaid	0.10		0.00%
Unallocated Totals		\$0.10		
Revenue		\$662,310.60	\$388,270.00	
Gross Profit		\$662,310.60	\$388,270.00	
Expenses				
Lane County Health & Human Services				
7420	Business Consulting	21,362.00	90,000.00	23.74%
5671	Cell Phone Stipend	1,950.00	4,350.00	44.83%
6101	Conference & Travel	29.90		0.00%
6005	Fuel	949.84	3,000.00	31.66%
5610	Health Insurance	17,529.00	23,974.00	73.12%
5620	HRA VEBA	4,000.00		0.00%
5630	Life & Accident	616.22		0.00%
6111	Misc Training, Hospitality	0.00	12,000.00	0.00%
7900	Other Expenses	0.00	600.00	0.00%
5600	Payroll Taxes	17,760.37	33,633.00	52.81%
5605	PERS	23,679.15	60,684.00	39.02%
6602	Pre-Employment Testing	160.00		0.00%
6010	Repairs & Maintenance -Vehicle	69.00		0.00%
7204	Software & Licenses	17,639.14		0.00%
7200	Technology/Computers	14,414.11	48,217.00	29.89%
7202	Telephones & Cell Phones	652.60	5,700.00	11.45%
7110	Travel Expenses	0.00	9,500.00	0.00%
6905	Uniforms	0.00	2,000.00	0.00%
5310	WLCR Full Time Staff	0.00	42,031.00	0.00%
5300	WLCR Manager Wages	58,708.03	84,972.00	69.09%
5325	WLCR Workers - Hourly	56,665.28	64,237.00	88.21%
5330	WLCR Workers - Shifts	132,414.13	136,875.00	96.74%
Lane County Health & Human Services Totals		\$368,598.77	\$621,773.00	
Other WLCR				
5610	Health Insurance	(2,070.54)		0.00%
6111	Misc Training, Hospitality	(159.57)		0.00%
6505	Public Education Supplies	750.00		0.00%
Other WLCR Totals		(\$1,480.11)		

Statement of Revenue and Expenditures

Account Number		Current Period Jul 2025 Apr 2026 Actual	Annual Budget Jul 2025 Jun 2026	Jul 2025 Jun 2026 Percent of Budget
PeaceHealth Foundation				
7115	Supplies	(80.96)		0.00%
PeaceHealth Foundation Totals		(\$80.96)		
SAMHSA Grant				
7420	Business Consulting	56,916.80		0.00%
5671	Cell Phone Stipend	825.00		0.00%
6101	Conference & Travel	8,654.61		0.00%
6005	Fuel	340.25		0.00%
5610	Health Insurance	33,115.62		0.00%
5620	HRA VEBA	9,900.06		0.00%
5630	Life & Accident	1,344.48		0.00%
7102	Membership Dues	273.65		0.00%
5600	Payroll Taxes	13,690.84		0.00%
5605	PERS	56,345.04		0.00%
6602	Pre-Employment Testing	32.00		0.00%
6505	Public Education Supplies	22,201.24		0.00%
7204	Software & Licenses	620.58		0.00%
7115	Supplies	2,209.51		0.00%
7202	Telephones & Cell Phones	348.53		0.00%
7104	Training & Conferences	4,766.47		0.00%
7110	Travel Expenses	1,642.00		0.00%
5310	WLCR Full Time Staff	109,832.73		0.00%
5300	WLCR Manager Wages	1,961.35		0.00%
SAMHSA Grant Totals		\$325,020.76		
Unallocated				
7101	Administrative & Bank Fees	30.00		0.00%
6205	MIH Expenses	16.06		0.00%
Unallocated Totals		\$46.06		
Expenses		\$692,104.52	\$621,773.00	
Revenue Less Expenditures		(\$29,793.92)	(\$233,503.00)	
Net Change in Fund Balance		(\$29,793.92)	(\$233,503.00)	
Fund Balances				
	Beginning Fund Balance	313,501.72		0.00%
	Net Change in Fund Balance	(29,793.92)	(233,503.00)	0.00%
	Ending Fund Balance	283,707.80		0.00%

WLFEA
General Fund, WLCR Fund
Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
1001 Checking 5400							
General Fund							
		Beginning Balance			0.00	0.00	565,590.62
4/1/2026	13074	TK Elevator Corporation			0.00	586.71	565,003.91
4/1/2026	13073	Standard Insurance			0.00	4,073.54	560,930.37
4/1/2026	13072	Siuslaw Valley Firefighter			0.00	24.00	560,906.37
4/1/2026	13070	OFDDA-LOSAP TRUST			0.00	100.00	560,806.37
4/1/2026	13068	Les Schwab Warehouse			0.00	103.98	560,702.39
4/1/2026	13067	Jessica Marchinski			0.00	2,533.00	558,169.39
4/1/2026	13066	Henry Schein, Inc.			0.00	918.89	557,250.50
4/1/2026	13065	Florence True Value			0.00	99.99	557,150.51
4/1/2026	13064	Coastal Paper & Supply			0.00	2,552.33	554,598.18
4/1/2026	13063	Christoffer Poulsen			0.00	2,000.00	552,598.18
4/1/2026	13062	Ali Gharib			0.00	500.00	552,098.18
4/1/2026	13061	AFLAC			0.00	586.98	551,511.20
4/2/2026	Cobra April	Wendy Sullivan	4/2/2026	cobra, plo,	979.25	0.00	552,490.45
4/2/2026	March PR	Caroline Coleman	4/2/2026	cobra, plo,	188.60	0.00	552,679.05
4/2/2026	000103	Multiple Income	4/2/2026	cobra, plo,	519.00	0.00	553,198.05
4/3/2026	March 2026	VALIC			0.00	525.00	552,673.05
4/3/2026	March 2026	Oregon Savings Growth			0.00	6,651.58	546,021.47
4/3/2026	ACH 4-3-26	Taxes JE			3,644.03	0.00	549,665.50
4/3/2026	ACH 4-3-26	PAYROLL JE			41,086.70	0.00	590,752.20
4/3/2026	March 2026	VOYA			0.00	8,016.00	582,736.20
4/3/2026	March 2026	IAFF Local 851			0.00	3,490.75	579,245.45
4/3/2026	March 2026	IAFF Local 851			0.00	99.50	579,145.95
4/3/2026	CL 4-3-26	CL JE			0.00	355,212.55	223,933.40
4/6/2026	ACH	U.S. Bank Credit Card			0.00	15,165.09	208,768.31
4/7/2026	St-6 utilities	Michael Lalor	4/13/2026	multiple, rent,	135.36	0.00	208,903.67
4/8/2026	13101	Zoll Medical Corporation			0.00	3,490.60	205,413.07
4/8/2026	13100	Westcoast Media Group,			0.00	200.00	205,213.07
4/8/2026	13099	Vend West Services Inc			0.00	123.12	205,089.95
4/8/2026	13098	Three Rivers Casino			0.00	5,874.90	199,215.05
4/8/2026	13097	Stericycle, Inc (Shred-It)			0.00	131.49	199,083.56
4/8/2026	13096	Special Districts Insurance			0.00	72,053.92	127,029.64
4/8/2026	13095	South Coast Water			0.00	48.89	126,980.75
4/8/2026	13094	Rotary Club of Florence			0.00	137.00	126,843.75

WLFEA
General Fund, WLCR Fund
Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
4/8/2026	13092	Phil's Saw Shop, Inc			0.00	66.50	126,777.25
4/8/2026	13091	Overhead Door of the			0.00	1,575.00	125,202.25
4/8/2026	13090	Lighthouse Electrical			0.00	174.67	125,027.58
4/8/2026	13088	JHB Group, Inc.			0.00	17,474.00	107,553.58
4/8/2026	13087	Henry Schein, Inc.			0.00	343.15	107,210.43
4/8/2026	13086	Florence True Value			0.00	1,250.99	105,959.44
4/8/2026	13085	Department of Pulic Safety			0.00	45.00	105,914.44
4/8/2026	13084	Davison Auto Parts			0.00	269.94	105,644.50
4/8/2026	13083	Country Media, Inc.			0.00	108.69	105,535.81
4/8/2026	13082	Christoffer Poulsen			0.00	6,000.00	99,535.81
4/8/2026	13081	Cascade Fire Equipment			0.00	4,767.74	94,768.07
4/8/2026	13080	CARSON (CECO)			0.00	4,168.75	90,599.32
4/8/2026	13078	Benton County Public			0.00	6,680.78	83,918.54
4/8/2026	13077	Andy Gray			0.00	600.00	83,318.54
4/8/2026	13076	AmeriGas			0.00	3,084.13	80,234.41
4/8/2026	13075	Airgas USA LLC			0.00	990.43	79,243.98
4/10/2026	ACH	PERS			0.00	272.14	78,971.84
4/10/2026	ACH	ADP Payroll Services			0.00	679.60	78,292.24
4/13/2026	000106	Lane County Health &	4/14/2026	WCLR Feb, RV	3,124.50	0.00	81,416.74
4/13/2026	000105	Multiple Income	4/13/2026	multiple, rent,	519.45	0.00	81,936.19
4/14/2026	RV pad April	Trish Lutgen	4/14/2026	WCLR Feb, RV	150.00	0.00	82,086.19
4/15/2026	ACH	Western Lane Fire & EMS			200.00	0.00	82,286.19
4/16/2026	13116	Vend West Services Inc			0.00	104.50	82,181.69
4/16/2026	13115	Systems Design			0.00	6,464.92	75,716.77
4/16/2026	13114	Stryker Sales LLC			0.00	11,353.35	64,363.42
4/16/2026	13113	Sky Cedarleaf-Grey			0.00	159.00	64,204.42
4/16/2026	13112	Shervin's Automotive, Inc.			0.00	127.00	64,077.42
4/16/2026	13110	Petty Cash			0.00	109.46	63,967.96
4/16/2026	13109	MES Services Company,			0.00	1,200.00	62,767.96
4/16/2026	13108	Local Government Law			0.00	1,470.00	61,297.96
4/16/2026	13107	Joseph G Mirvis			0.00	390.30	60,907.66
4/16/2026	13106	Jackson Ruiz			0.00	32.00	60,875.66
4/16/2026	13105	Henry Schein, Inc.			0.00	1,222.70	59,652.96
4/16/2026	13104	CSA Software Solutions			0.00	4,152.00	55,500.96
4/16/2026	13103	Coastal Fitness Inc			0.00	1,116.00	54,384.96
4/17/2026	LM ad reimb	Western Lane Ambulance	4/21/2026	BR243/Donati	1,000.00	0.00	55,384.96
4/17/2026	ACH	HRA VEBA Trust			0.00	300.00	55,084.96

WLFEA
General Fund, WLCR Fund
Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
4/20/2026	Refund BR 654	State of OR - Fire Marshal	4/21/2026	BR243/Donati	689.21	0.00	55,774.17
4/20/2026	BR243 Refund	State of OR - Fire Marshal	4/21/2026	BR243/Donati	1,090.98	0.00	56,865.15
4/21/2026	000108	Multiple Income	4/21/2026	BR243/Donati	140.00	0.00	57,005.15
4/23/2026	Reimb CC	Rob Chance	4/30/2026	Reimb Chance	271.89	0.00	57,277.04
4/23/2026	13133	Vend West Services Inc			0.00	68.00	57,209.04
4/23/2026	13132	Shervin's Automotive, Inc.			0.00	619.00	56,590.04
4/23/2026	13131	Overhead Door of the			0.00	2,235.00	54,355.04
4/23/2026	13130	L.N. Curtis and Sons			0.00	952.97	53,402.07
4/23/2026	13128	Henry Schein, Inc.			0.00	1,458.83	51,943.24
4/23/2026	13127	Florence True Value			0.00	24.98	51,918.26
4/23/2026	13126	Department of Pulic Safety			0.00	45.00	51,873.26
4/23/2026	13125	Davison Auto Parts			0.00	26.13	51,847.13
4/23/2026	13124	Chuck's Plumbing Inc			0.00	213.00	51,634.13
4/23/2026	13123	Cascade Fire Equipment			0.00	1,250.00	50,384.13
4/23/2026	13122	CARSON (CECO)			0.00	4,139.28	46,244.85
4/23/2026	13121	Airgas USA LLC			0.00	522.86	45,721.99
4/23/2026	13120	Pacific Office Automation			0.00	717.48	45,004.51
4/23/2026	13119	Pacific Office Automation,			0.00	434.00	44,570.51
4/23/2026	13118	VC3, Inc.			0.00	6,618.64	37,951.87
4/23/2026	13117	MicaJude Ottensmann			0.00	40.00	37,911.87
4/27/2026	ACH	PERS			0.00	96,439.67	(58,527.80)
4/28/2026	OFFSET 04-28-	CTX-Xerox			0.00	0.00	(58,527.80)
4/30/2026					282.38	0.00	(58,245.42)
4/30/2026	ACH	Oregon State Treasury			0.00	650,000.00	(708,245.42)
4/30/2026	000111	US Dept of Health &			6,994.56	0.00	(701,250.86)
General Fund Totals					\$61,015.91	\$1,327,857.39	(\$701,250.86)

WLCR Fund

		Beginning Balance			0.00	0.00	244,170.13
4/1/2026	13069	Montana G Trotta			0.00	1,050.00	243,120.13
4/1/2026	13071	Qualifacts Systems, LLC			0.00	1,247.10	241,873.03
4/3/2026	ACH 4-3-26	Taxes JE			0.00	3,644.03	238,229.00
4/3/2026	ACH 4-3-26	PAYROLL JE			0.00	41,086.70	197,142.30
4/6/2026	ACH	U.S. Bank Credit Card			0.00	2,465.62	194,676.68
4/6/2026	000104	Peace Health	4/13/2026	PHH, Sutton	77.40	0.00	194,754.08
4/8/2026	13096	Special Districts Insurance			0.00	5,388.32	189,365.76
4/8/2026	13093	Relias, LLC			0.00	3,176.47	186,189.29

WLFEA
General Fund, WLCR Fund
Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
4/8/2026	13089	Karen Wilhite			0.00	1,050.00	185,139.29
4/8/2026	13080	CARSON (CECO)			0.00	86.03	185,053.26
4/8/2026	13079	bio-MED			0.00	32.00	185,021.26
4/13/2026	000107	Lane County Health &	4/14/2026	WLCR LC Feb	36,071.52	0.00	221,092.78
4/13/2026	Last Pay taxes	Ahnorrah-Rose Sutton	4/13/2026	PHH, Sutton	58.88	0.00	221,151.66
4/16/2026	13111	Qualifacts Systems, LLC			0.00	2,000.00	219,151.66
4/23/2026	13134	Westcoast Media Group,			0.00	85.00	219,066.66
4/23/2026	13129	Kathy Smith			0.00	3,690.00	215,376.66
4/23/2026	13122	CARSON (CECO)			0.00	76.92	215,299.74
4/23/2026	13118	VC3, Inc.			0.00	115.66	215,184.08
4/27/2026	ACH	PERS			0.00	9,858.25	205,325.83
4/30/2026					0.00	7.50	205,318.33
4/30/2026	000110	US Dept of Health &			77,544.98	0.00	282,863.31
WLCR Fund Totals					\$113,752.78	\$75,059.60	\$282,863.31
1001 Checking 5400 Totals					\$174,768.69	\$1,402,916.99	(\$418,387.55)

1010 LGIP 6553
General Fund

		Beginning Balance			0.00	0.00	2,357,429.71
4/27/2026	000109	Western Lane Ambulance			498,254.00	0.00	2,855,683.71
4/27/2026	000109	Siuslaw Valley Fire and			351,000.00	0.00	3,206,683.71
4/30/2026					8,193.96	0.00	3,214,877.67
4/30/2026					0.00	0.05	3,214,877.62
4/30/2026	ACH	Oregon State Treasury			650,000.00	0.00	3,864,877.62
General Fund Totals					\$1,507,447.96	\$0.05	\$3,864,877.62
1010 LGIP 6553 Totals					\$1,507,447.96	\$0.05	\$3,864,877.62

1060 WLFEA - WLCR 2199
WLCR Fund

		Beginning Balance			0.00	0.00	1,005.04
WLCR Fund Totals					\$0.00	\$0.00	\$1,005.04
1060 WLFEA - WLCR 2199 Totals					\$0.00	\$0.00	\$1,005.04

WLFEA
General Fund, WLCR Fund
Bank Register
4/1/2026 to 4/30/2026

Transaction Date	Transaction Number	Name / Description	Deposit Date	Deposit Number	Receipts & Credits	Checks & Payments	Balance
1900 Petty Cash							
General Fund							
		Beginning Balance			0.00	0.00	354.44
4/12/2026	CASH York	WLFEA Petty Cash			0.00	34.00	320.44
4/14/2026	Replenish Petty	Petty Cash			109.46	0.00	429.90
4/14/2026	CASH Morden	WLFEA Petty Cash			0.00	12.90	417.00
4/14/2026	CASH D'Auteuil	WLFEA Petty Cash			0.00	17.00	400.00
4/15/2026	ACH	Western Lane Fire & EMS			0.00	200.00	200.00
General Fund Totals					\$109.46	\$263.90	\$200.00
1900 Petty Cash Totals					\$109.46	\$263.90	\$200.00
Report Totals					\$1,682,326.11	\$1,403,180.94	\$3,447,695.11
Records included in total = 131							

Report Options

Trans Date: 4/1/2026 to 4/30/2026

Display Notation: No

Health and Safety Officer Responsibilities

910.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the minimum qualifications for, and specify the duties and responsibilities of, the Health and Safety Officer (HSO).

910.2 POLICY

It is the policy of the Western Lane Fire and EMS Authority that the HSO will be appointed by the Fire & EMS Chief or the authorized designee and shall be responsible for the duties described in this policy and other duties as assigned. When the HSO is unavailable, the Fire & EMS Chief or the authorized designee shall identify a replacement.

910.3 QUALIFICATIONS

The authority's HSO should be a member with qualifications and training that include:

- (a) Knowledge of federal, state, and local laws regarding occupational health and safety applicable to the fire service.
- (b) Knowledge of the physical and behavioral health and fitness factors unique to the fire service.
- (c) Knowledge of health and safety hazards involved in firefighting and related activities.
- (d) Experience in fire suppression, Emergency Medical Services (EMS), and instruction.
- (e) Familiarity with the operation of the authority's apparatus and equipment, including emergency communications equipment.
- (f) Management skills appropriate to the operation of a health and safety program.
- (g) The physical capability to conduct operations at an incident scene.
- (h) The following certifications and courses:
 1. Fire Instructor I (NFPA Instructor I)
 2. NFPA Instructor II
 3. NFPA Fire Officer I
 4. Training program management
 5. Incident Safety Officer
 6. Health and Safety Officer

910.4 ADMINISTRATIVE RESPONSIBILITIES

The responsibilities of the Fire & EMS Chief and any designated Health and Safety Officer include but are not limited to (29 CFR 1910.132; OAR 437-002-0120; OAR 437-002-0182):

Western Lane Fire and EMS Authority

Policy Manual

Health and Safety Officer Responsibilities

- Developing and maintaining the Illness and Injury Prevention Program (IIPP) and general authority safety standards, and serving as the chair of the Safety Committee (see the Illness and Injury Prevention Program Policy).
- Ensuring that health and safety regulations are followed and that any violations or deficiencies are immediately corrected and reported to the Fire & EMS Chief or the authorized designee (OAR 437-001-0760).
- Ensuring that information provided to the Fire & EMS Chief or the authorized designee involving safety issues is also provided to the Authority Safety Committee for review (OAR 437-001-0765).
- Conducting regular safety inspections.
- Serving as a resource for authority officers regarding health and safety matters.
- Identifying, documenting, and notifying members of workplace safety hazards.
- Researching, identifying, and recommending appropriate safety equipment and personal protective equipment (PPE).
- Coordinating with the Training Coordinator for the development and implementation of behavioral and physical health and safety meeting training topics.
- Providing safety supervision at training activities when requested.
- Developing and distributing safety information to members.
- Ensuring that accidents, exposures, and injuries are thoroughly investigated.
- Developing and maintaining accident, injury, and exposure statistics, reporting on trends, and making recommendations to prevent a reoccurrence.
- Ensuring all lost time injuries are investigated and procedures are in place so that investigations will be handled appropriately (OAR 437-001-0760).

910.5 RESPONSE DUTIES

Whenever available, the HSO will respond to the following incidents and assume the position of Incident Safety Officer to monitor scene safety and enforce appropriate health and safety practices:

- Working structure fires
- Greater alarm assignments
- Hazardous materials (HAZMAT) incidents
- Rescue response incidents, including trench, confined space, high angle, structural collapse, and water rescues
- Serious injury or death of an on-duty member
- Injuries to third parties that may result in hospitalization
- Upon the request of an Incident Commander due to special or unusual circumstances

Health and Safety Officer Responsibilities

910.6 HEALTH AND SAFETY INCIDENT REVIEW

The HSO should review health and safety incident reports and ensure copies are forwarded to the Health and Safety Committee (see the Illness and Injury Prevention Program Policy).

Vehicle Safety Belts

911.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that all members of the Authority wear safety belts while operating or riding in authority vehicles or privately owned vehicles while conducting authority business in compliance with Oregon law. The use of seat belts and other safety restraints significantly reduces the chance of death or injury in case of a traffic accident.

911.2 POLICY

It is the policy of the Western Lane Fire and EMS Authority that all members shall wear properly adjusted safety restraints when operating or positioned in any vehicle owned, leased or rented by this authority, or in any privately owned vehicle while on-duty. The member driving such a vehicle shall ensure that all occupants, including any non-members, are properly restrained (ORS 811.210).

911.3 INOPERABLE SAFETY BELTS

No person shall operate authority vehicles in which the safety belt in the driver's position is inoperable. No person shall be transported in a seating position in which the seat belt is inoperable.

No person shall modify, remove, deactivate or otherwise tamper with the vehicle safety belts, except for vehicle maintenance and repair staff, who shall do so only with the express authorization of the Fire & EMS Chief.

Members who discover an inoperable restraint system shall report the defect to the appropriate supervisor. Prompt action will be taken to replace or repair the system.

911.4 SAFETY BELT EXEMPTION

Safety restraints are not required when a member is riding in an ambulance and administering medical aid to another person in the ambulance if being secured by a safety restraint would substantially inhibit the administration of medical aid (ORS 811.215(8)).

Fire Station Safety

912.1 PURPOSE AND SCOPE

The purpose of this policy is to establish safety procedures for the Western Lane Fire and EMS Authority members to follow, with the intent of reducing or eliminating workplace injuries or illnesses to both members and the public.

This policy does not repeat procedures already covered in the Communicable Diseases Policy that relate to fire station safety.

912.2 POLICY

It is the policy of the Western Lane Fire and EMS Authority that all members should be involved in daily activities that are designed to provide a safe and healthy workplace and reduce or eliminate injuries or illnesses, both in the field and in the fire station. This policy addresses safety activities in the fire station. All members are expected to follow the procedures outlined in the policy for the safety of themselves, other members, and any visitors to the fire station. Safety practices specific to incident type or task are addressed in other policies.

912.3 PROCEDURE

For the safety of all occupants, the on-duty Company Officer at each fire station is responsible for ensuring the following procedures are applied to activities conducted in the fire station:

- (a) Personal protective equipment (PPE)
 - 1. Use adequate eye and face protection when there is a risk of eye injuries such as punctures, abrasions, contusions, or burns as a result of contact with flying particles, hazardous substances, or projections. This includes but is not limited to working with grinders, drills, saws, welding equipment, mowers, and edgers, and while working under vehicles.
 - 2. Use hand protection when the work involves exposure to materials that are likely to cause cuts, burns, or exposure to chemicals (e.g., working with trimmers, pruners, or other tools).
 - 3. Wear hearing protection in compliance with the Occupational Noise Exposure and Hearing Conservation and Noise Control Training Policy.
- (b) Housekeeping and personal hygiene
 - 1. Maintain all rooms, kitchens, offices, hallways, stairways, storage rooms, and apparatus rooms in a clean, orderly, and sanitary condition.
 - 2. Clean and repair the source of water leaks quickly to avoid mold growth.
 - 3. Smoking is prohibited in the building or within 20 feet of an entrance, exit, or operable window, as provided in the Smoking and Tobacco Use Policy (ORS 433.845).

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4. Avoid using compressed air to blow dirt, chips, or dust from clothing while it is being worn.
 5. Maintain cooking appliances and eating utensils in good working order.
 6. Clean kitchen hoods and vents at least monthly. Ensure the hood light is installed and functioning.
 7. Provide and clearly label first-aid supplies.
 8. Post signs in all restrooms reminding employees/visitors to wash their hands.
- (c) Cooking
1. Use caution while cutting food with a kitchen knife. Be sure the item is secure on a flat surface before attempting to cut it.
 2. Use potholders to avoid burns when removing hot items from the oven and/or stovetop.
 3. Do not let pot handles extend over the counter.
- (d) Safe lifting
1. Store heavy or awkward objects at approximately waist level to prevent unnecessary lifting.
 2. Use team lifting for heavy or awkward objects that need to be lifted above waist level. Do not attempt to lift or carry more than you can easily handle. Injuries frequently occur from lifting items such as out-of-county bags, drug boxes, and map boxes.
 3. Practice safe-lifting techniques: Use the legs to lift; keep the back straight and do not twist while lifting; keep the body as close as possible to the object being lifted.
- (e) Walking surfaces and exits
1. Ensure all primary exit routes are obvious, marked with an "Exit" sign, and free of obstructions.
 2. Remove any objects that block hallways and/or passageways.
 3. Clean up or repair potential slip or trip hazards immediately on apparatus bay floors, kitchen floors, bathroom floors, hallways, and outdoor walkways.
 4. Ensure stairways are in good condition with standard railings provided for every flight having four or more risers.
 5. Ensure handrails are of sufficient strength and proper design for all stairways and floor openings.
 6. Ensure all areas of the building are adequately illuminated.
 7. Ensure beds are located to cause minimum interference during dressing.
- (f) Apparatus floor
1. Mark ladders, pike poles, and other items projecting from the apparatus clearly with brightly colored flags, stripes, or other identification.

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2. Exercise caution and use handrails when exiting apparatus.
 3. Maintain apparatus doors in a safe, operable condition.
 4. Maintain adequate clearance for vehicles under apparatus doors.
- (g) Equipment, machinery, and tools
1. Observe safety precautions when operating all equipment, machinery, and tools.
 2. Avoid using defective equipment, such as ladders with broken rungs or power equipment without proper safety protection. Repair or replace defective equipment before use.
 3. Mount all equipment and machinery securely to the surface on which it sits.
 4. Ensure grinders and grinding wheels are adequately guarded. Guarding must include work rests, tool rests, eye shields, and spindle/nut/flange coverage.
 5. Work rests and tool rests on grinders shall be within 1/8 inch and 1/4 inch respectively to the grinding wheel.
 6. Ensure all power tools are adequately grounded.
 7. Store maintenance hand tools safely when not being used. They shall be maintained and periodically inspected to ensure they are in a safe and operable condition.
 8. Portable ladders shall be adequate for their purpose, in good condition, and have secure footing.
 9. Fixed ladders shall be equipped with side rails, cages, or special climbing devices.
- (h) Electrical wiring, fixtures, and controls.
1. Maintain 36 inches of clear access around all electrical control panels.
 2. Label electrical switches and circuit breakers with their purpose.
 3. Ensure all electrical outlets have cover plates that are secured to the wall outlets.
 4. Ensure all extension cords are properly grounded and approved.
 5. Avoid using flexible cords and cables as a substitute for fixed wiring.
 6. Avoid hanging electrical cords on pipes or nail hooks.
 7. Check all electrical cords for fraying or exposed plug wiring.
 8. Ensure all electrical tools do not have damaged power cords or plugs, worn switches, defective ground circuits, or other faults that could render them unsafe for use.
- (i) Fire extinguishers and fire prevention
1. Ensure fire extinguishers are of the proper type for the expected hazards.
 2. Maintain portable fire extinguishers in a fully operable condition.

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3. Ensure fire extinguishers have a durable tag securely attached to show the maintenance or recharge date.
 4. Test the fire alarm system at least annually.
 5. Ensure a qualified person services the sprinkler system at least annually.
 6. Check smoke detectors periodically to ensure they are working properly.
 7. Maintain at least 18 inches of clearance below all sprinkler heads.
- (j) Hazardous materials and exposure prevention
1. Label all hazardous materials containers with the name of the hazardous material, applicable hazard warning, and the name and address of the manufacturer, importer, or responsible party.
 2. Evaluate compatibility of hazardous materials before they are stored. Incompatible hazardous materials shall be separated by distance, partitions, dikes, berms, or secondary containment.
 3. Store hazardous materials separately from food, food preparation, and eating areas.
 4. Store ignitable liquids in an approved, vented flammable and combustible liquids storage cabinet.
 5. Use safety containers with self-closing lids for the storage of flammable liquids and soiled oily rags.
 6. Store cylinders of compressed gas in an upright position, away from combustible materials (OAR 837-040-0010).
 7. Avoid wearing or storing turnout gear in the living quarters or buildings.
 8. Clean living quarters thoroughly on a regular basis, including vacuuming or frequently washing blankets, drapes, and upholstered furniture.
 9. Wash clothing regularly, taking care not to spread contamination by taking clothing home.
 10. Use vehicle exhaust collection systems effectively by following all guidelines and manufacturer's recommendations.
 11. Perform regular vehicle inspection and maintenance to minimize diesel particulate and gas emissions.
- (k) Communicable diseases - If a member has been exposed to a hazardous material or a communicable disease, follow the reporting procedure in the Communicable Diseases Policy.
- (l) On-duty physical fitness activities - For safety guidelines during physical fitness, see the Physical Fitness and Wellness Program policies.
- (m) Visitor safety - For visitor safety guidelines, see the Community Fire Station Visitation Program Policy.

Ground Ladder Testing

913.1 PURPOSE AND SCOPE

The purpose of this policy is to ensure that ground ladders are periodically inspected and tested for compliance with the standards set forth in Oregon law and by the National Fire Protection Association (NFPA). This is a safety measure designed to reduce or eliminate the risk of injury to authority members when using ground ladders (OAR 437-002-0182(31)).

913.2 POLICY

It is the policy of the Western Lane Fire and EMS Authority to perform testing, inspection and certification of all ground ladders for the safety of authority members and to comply with applicable standards.

913.3 INSPECTION AND TESTING

All authority-owned ground ladders should be tested and certified annually. The actual testing interval may exceed 12 months if that time is reasonably needed for scheduling and completion of the testing process.

Ground ladders shall also be tested after repair and before being placed back in service. Ladders will be tested in accordance with applicable NFPA standards. Load testing minimums will vary based on ladder construction and type.

All ground ladders should be inspected thoroughly after each use. Any defect noted in the inspection shall be repaired and the ground ladder tested prior to being returned to service.

Ground repair, ladder testing and certification should be performed by a trained, qualified authority member or a qualified vendor.

913.4 RECORDS

The Authority shall be responsible for maintaining comprehensive records of all ladder testing and certification for the service life of each ladder.

Personal Protective Equipment

914.1 PURPOSE AND SCOPE

The purpose of this policy is to reasonably protect Western Lane Fire and EMS Authority members by providing and maintaining, at no cost to the member, personal protective equipment (PPE), safety devices, and safeguards for workplace activities (OAR 437-002-0134; OAR 437-002-0182).

PPE information related to patient care is found in the Communicable Diseases Policy.

PPE information related to respiratory protection is found in the Respiratory Protection Program Policy.

914.2 POLICY

It is the policy of the Western Lane Fire and EMS Authority to provide PPE and safeguards of the proper type, design, strength, and quality needed to reasonably eliminate, preclude, or mitigate a hazard.

914.3 PPE STANDARDS AND REQUIREMENTS

The Authority will provide approved PPE that is appropriate for the hazard to members who are located in a workplace where there is a risk of injury. Members shall wear appropriate PPE any time there is a risk of exposure to a hazard.

The Authority shall apply the following guidelines, requirements, and standards to all PPE (29 CFR 1910.156; OAR 437-002-0134; OAR 437-002-0180; OAR 437-002-0182):

- (a) The PPE provided shall meet nationally recognized standards and all state-required standards (OAR 437-002-0134; OAR 437-002-0182).
- (b) When no authoritative standard exists for PPE or a safety device, the use of such equipment shall be subject to inspection and acceptance or rejection by the Chief Officer in charge of the Division where the equipment will be used.
- (c) PPE shall be distinctly marked to facilitate easy identification of the manufacturer.
- (d) The Training Coordinator shall ensure that the member is properly instructed and uses PPE in accordance with the manufacturer's instructions.
- (e) Members are responsible for maintaining their assigned PPE in a safe and sanitary condition.
- (f) Supervisors are responsible for ensuring that all PPE is maintained in a safe and sanitary condition.
- (g) PPE shall be of such design, fit, and durability as to provide adequate protection against the hazards for which they are designed.
- (h) PPE shall be reasonably comfortable and shall not unduly encumber member movements that are necessary to perform work.

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914.3.1 HEAD PROTECTION

Members working in locations where there is a risk of head injuries from flying or falling objects and/or electric shock and burns shall wear an approved protective helmet. Each protective helmet shall bear the original marking required by the ANSI standard under which it was approved. At a minimum, the marking shall identify the manufacturer, the ANSI-designated standard number and date, and the ANSI-designated class of helmet. Where there is a risk of injury from hair entanglements in moving parts of machinery, combustibles, or toxic contaminants, members shall confine their hair to eliminate the hazard (OAR 437-002-0134; OAR 437-002-0182).

Each protective helmet shall consist of a rigid shell, an energy absorbing system, a retention system, florescent and retroreflective trim, ear covers, and either a face shield or goggles, or both (OAR 437-002-0182(14)).

If a face shield is used, it shall be installed as part of the helmet in either a fixed position or hinged to allow adjustment of the shields and must meet the ANSI requirements (OAR 437-002-0182(17)).

A flame-resistant protective hood that will not impair the use of a respirator facepiece must be worn during interior structural firefighting to protect the sides of the face and hair. All helmets and flame-resistant protective hoods comply with NFPA 1971 requirements as set forth in OAR 437-002-0182(14).

Use, care, alteration, and maintenance instructions for protective headgear must be supplied for each helmet (OAR 437-002-0182(14)).

914.3.2 FACE AND EYE PROTECTION

Members working in locations where there is a risk of eye injuries, such as punctures, abrasions, contusions, or burns from contact with flying particles, hazardous substances, projectiles, or injurious light rays that are inherent in the work or environment, shall be safeguarded by means of face or eye protection. Suitable screens or shields isolating the hazardous exposure may be considered adequate safeguarding for nearby members. The Authority shall provide and require that members wear approved face and eye protection suitable for the hazard (OAR 437-002-0134; OAR 437-002-0182).

Eye and face protection is not required if firefighters are wearing full-face respiratory equipment that has been approved by NIOSH. Members who need corrective lenses must be provided with protective equipment that can be worn over their lenses (OAR 437-002-0182(17)).

For guidance on protecting members from hazardous noise conditions, see the Occupational Noise Exposure and Hearing Conservation Program Training Policy (OAR 437-002-0182(12)).

914.3.3 BODY PROTECTION

Body protection may be required for members whose work exposes parts of their bodies that are not otherwise protected from hazardous or flying substances or objects. Clothing appropriate for the work being done shall be worn. Loose sleeves, tails, ties, lapels, cuffs, or other loose clothing that can be entangled in moving machinery shall not be worn. Clothing saturated with flammable

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liquids, corrosive substances, irritants, or oxidizing agents shall either be destroyed or removed and not worn until properly cleaned (OAR 437-002-0134; OAR 437-002-0182).

914.3.4 HAND PROTECTION

Hand protection shall be required for members whose work involves unusual and excessive exposure of hands to cuts, burns, harmful physical or chemical agents, or radioactive materials that are encountered and capable of causing injury or impairment.

Hand protection (e.g., gloves) shall not be worn where there is a danger of the hand protection becoming entangled in moving machinery or materials. Use of hand protection around smooth-surfaced rotating equipment does not constitute an entanglement hazard if it is unlikely that the hand protection will be drawn into the danger zone.

Wristwatches, rings, and other jewelry should not be worn while working with or around machinery with moving parts in which such objects may be caught or around electrical equipment (OAR 437-002-0134; OAR 437-002-0182).

914.3.5 FOOT PROTECTION

Appropriate foot protection shall be required for members who are exposed to foot injuries from electrical hazards; hot, corrosive, or poisonous substances; falling objects; or crushing or penetrating actions, or who are required to work in abnormally wet locations. Footwear that is defective or inappropriate to the extent that its ordinary use creates the possibility of foot injuries shall not be worn. Footwear shall be appropriate for the hazard (OAR 437-002-0134; OAR 437-002-0182).

Firefighters using chain saws for non-firefighting activities must wear chaps or leg protectors in accordance with OAR 437-002-0134 (OAR 437-002-0182(16)).

914.3.6 PERSONAL FALL PROTECTION SYSTEMS

Members working in assignments where there is a risk of fall (e.g., climbing to, operating at, or rappelling from unsafe heights) shall use appropriate fall protection equipment such as ropes, harnesses, or other devices (29 CFR 1910.140; OAR 437-002-0120).

914.3.7 WILDLAND FIREFIGHTING CLOTHING AND EQUIPMENT

Members engaged in wildland fire suppression duties must wear a protective clothing ensemble. The [Department Agency] is responsible for providing (OAR 437-007-1320):

- (a) ANSI-approved head protection in a high-visibility color (OAR 437-007-0305; OAR 437-007-0310).
- (b) Gloves designed to protect the wearer from chemical and thermal burns, absorption of harmful substances, and rough materials or surfaces (OAR 437-007-0320).
- (c) Eye and face protection sufficient to protect the wearer from chips, sawdust, and flying particles (OAR 437-007-0315).

Chainsaw protection shall be provided to members using chainsaws in wildland firefighting activities and shall meet the specifications identified in OAR 437-007-0325.

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914.4 SELECTION, CARE, AND MAINTENANCE OF PPE

PPE exists to provide the member with an envelope of protection from multiple hazards and repeated exposures. For structural firefighting, PPE is a system of components designed to work as an ensemble. Typical firefighting PPE consists of a hood, helmet, jacket, trousers, gloves, wristlets, and footwear. A program for selection, care, and maintenance of PPE consists of the following:

914.4.1 SELECTION

The PPE selection process should be conducted consistent with the protocols developed by the Health and Safety Officer (see the Health and Safety Officer (HSO) Policy).

The PPE selection process should include (OAR 437-002-0134):

- (a) A risk assessment at least every two years to include expected hazards, frequency of use, past experiences, geographic location, and climatic conditions.
 - 1. The assessment should include a review of the current risk assessment and necessary changes.
- (b) The evaluation of comparative information on all ensemble elements to ensure they will interface and perform based on the risk assessment.
- (c) Considerations should include the following:
 - 1. PPE performance expectations, including thermal and physiological effects
 - 2. Style and design for user comfort and wear performance
 - 3. Construction for quality, durability, and garment life
 - 4. Manufacturer ability to meet performance demand requirements, technical information, service, warranty, and customer support needs
 - 5. Any necessary changes in operating procedures

914.4.2 INSPECTION

There are two primary types of PPE inspection:

Routine inspection - Firefighters shall conduct a routine inspection of their issued PPE at the beginning of each shift, after each use, and anytime the PPE has been exposed or is suspected of having been exposed to damage or contamination.

PPE should be inspected to determine the level of cleaning necessary. The inspections should include the following, as applicable:

- (a) Coat, trousers, gloves, and hood should be checked for the following:
 - 1. Soiling
 - 2. Contamination from hazardous materials or biological agents
 - 3. Physical damage, such as:
 - (a) Rips, tears, and cuts

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- (b) Damaged/missing hardware and closure systems
 - (c) Thermal damage, such as charring, burn holes, and melting
 - (d) Damaged or missing reflective trim
 - (e) Shrinkage
 - (f) Loss of elasticity or flexibility at openings
 - (g) Excessive wear to the liners
- (b) Helmets should be checked for the following:
- 1. Soiling
 - 2. Contamination from hazardous materials or biological agents
 - 3. Physical damage to the shell, such as:
 - (a) Cracks, crazing (small cracks), dents, and abrasions
 - (b) Thermal damage to the shell, such as bubbling, soft spots, warping, or discoloration
 - 4. Physical damage to ear flaps, such as:
 - (a) Rips, tears, and cuts
 - (b) Thermal damage, such as charring, burn holes, and melting
 - 5. Damaged or missing components of suspension and retention systems
 - 6. Damaged or missing components of the goggle system including:
 - (a) Discoloration
 - (b) Crazing (small cracks)
 - (c) Scratches to goggle lens, limiting visibility
 - 7. Damaged or missing reflective trim
- (c) Footwear should be checked for the following:
- 1. Soiling
 - 2. Contamination from hazardous materials or biological agents
 - 3. Physical damage, such as:
 - (a) Cuts, tears, and punctures
 - (b) Thermal damage, such as charring, burn holes, and melting
 - (c) Exposed or deformed steel toe, steel midsole, and shank
 - (d) Loss of water resistance
- (d) Fall protection should be checked for the following:
- 1. Soiling
 - 2. Contamination from hazardous materials or biological agents

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3. Physical damage, such as:
 - (a) Cuts, tears, and punctures
 - (b) Thermal damage such as charring, burn holes, and melting
 - (c) Excessive stretching
 - (d) Distorted or damaged hardware

Advanced inspection - Advanced inspection of PPE ensembles and elements shall be conducted a minimum of every 12 months or whenever routine inspections indicate a problem may exist.

Advanced inspections shall only be conducted by trained and certified members or a manufacturer-approved vendor certified to conduct advanced inspections. All findings from advanced inspections shall be documented on an inspection form. Universal precautions shall be observed, as appropriate, when handling elements. Advanced inspections shall include, at a minimum, the inspection criteria outlined in the nationally recognized standards.

914.4.3 CLEANING AND DECONTAMINATION

The following rules and restrictions shall apply to the cleaning and decontamination of PPE:

- (a) Soiled and contaminated PPE elements shall undergo either a routine/Preliminary Exposure Reduction (PER), an advanced cleaning, or a specialized cleaning.
- (b) Soiled and contaminated PPE should not be taken home, washed in the home, or washed in public laundries unless the business is dedicated to handling firefighting protective clothing.
- (c) Commercial dry cleaning shall not be used.
- (d) The Authority will examine the manufacturer's label and user information for specific cleaning instructions.
- (e) Chlorine bleach or chlorinated solvents shall not be used to clean or decontaminate PPE elements.
- (f) Scrubbing or spraying with high-velocity water jets, such as a power washer, shall not be used.
- (g) All contract cleaning or decontamination businesses shall demonstrate procedures for cleaning and decontamination that do not compromise the performance of PPE ensembles and elements.
- (h) Authority standards identify and define three primary types of cleaning: routine/PER, advanced, and specialized.
 1. **Routine cleaning/PER** - After each use, any elements that are soiled shall receive routine cleaning. It is the firefighter's responsibility to routinely clean their PPE ensemble or elements using the following process:
 - (a) Initiate cleaning at the incident scene.
 - (b) Brush off any dry debris.
 - (c) Gently rinse off debris with a water hose.

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- (d) If necessary, scrub gently with a soft bristle brush and rinse off again. Spot clean utilizing a utility sink.
 - (e) Inspect for soiling and contamination and repeat the process if necessary.
 - (f) All elements shall be air-dried in an area with good ventilation. Do not dry in direct sunlight or use a machine dryer.
2. **Advanced cleaning** - Should routine cleaning fail to render the elements clean enough to be returned to service, advanced cleaning is required. In addition, elements that have been issued, used, and soiled shall undergo advanced cleaning every six months, at a minimum.
- (a) The authority's Health and Safety Officer (HSO) shall manage all advanced cleaning utilizing a qualified contract cleaner.
 - (b) Advanced cleaning will be coordinated with the HSO by either the crew or by the individual. Loaner PPE will be provided for any member scheduled to work.
 - (c) Station laundering machines designed for cleaning station uniforms and other standard items shall not be used to clean PPE elements.
3. **Specialized cleaning** - PPE elements that are contaminated with asbestos, opioid drugs, bedbugs, hazardous materials, or biological agents shall undergo specialized cleaning as necessary to remove the specific contaminants.
- (a) The PPE elements that are contaminated or suspected to be contaminated shall be isolated, tagged, bagged, and removed from service until they undergo specialized cleaning to remove the specific contaminant. All bagged PPE shall include the member's name, company, and shift. Universal precautions shall be observed when handling known or suspected contaminated PPE elements. For more information on decontamination of PPE after exposure, refer to the Communicable Diseases Policy.
 - (b) The authority's HSO shall manage all specialized cleaning and will utilize a qualified contract cleaner. The Authority, if possible, shall identify the suspected contaminant and consult the manufacturer for an appropriate decontamination agent and process.
 - (c) PPE components contaminated with blood, body fluids, or other biological contaminants should be sanitized (e.g., clothing, fabrics) or disinfected (e.g., helmet shells, other hard surfaces).

914.4.4 CBRNE-CONTAMINATED PPE

All PPE elements that have been contaminated by chemical, biological, radiological, nuclear, or explosive (CBRNE) agents shall be removed as soon as possible, bagged, and permanently removed from service. Such PPE elements shall be disposed of pursuant to authority procedures.

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914.4.5 REPAIR OF DAMAGED PPE

Damaged PPE shall not be used (OAR 437-002-0134). The authority's HSO shall manage all PPE repairs utilizing a manufacturer-recognized repair facility. All elements shall be subject to an advanced or specialized cleaning before any repair work is done. Loaner PPE shall be available to members while repairs are being made.

914.4.6 STORAGE OF PPE

The parameters for the storage of all PPE ensembles or elements include the following:

- (a) PPE shall not be stored in direct or indirect sunlight or exposed to ultraviolet radiation or fluorescent lighting when it is not being worn.
- (b) PPE shall be clean, dry, and well ventilated before storage.
- (c) PPE shall not be stored in airtight containers unless the container is new and unused.
- (d) PPE shall not be stored at temperatures below 40 degrees F or above 180 degrees F.
- (e) PPE shall be stored in a protective case or bag to prevent damage if stored in compartments or trunks.
- (f) PPE shall not be subjected to sharp objects, tools, or other equipment that could damage the ensemble or elements.
- (g) PPE shall not be stored inside living quarters or with personal belongings, or taken or transported within the passenger compartment of personal vehicles unless it is stored in a protective case or bag.
- (h) PPE shall not be stored in contact with hydraulic fluids, solvents, hydrocarbons, hydrocarbon vapors, or other contaminants.
- (i) Proximity PPE (i.e., specialized PPE designed to protect workers from high levels of radiant heat) shall not be stored folded.

914.5 ISSUING PPE

All PPE ensembles or elements shall be issued through the authority's HSO. All fittings shall be completed by the HSO and/or by a manufacturer's representative.

- Members shall only use authority issued or approved PPE, including accessories.
- Members shall minimize the public's exposure to soiled or contaminated PPE and avoid wearing PPE to non-fire related emergencies.
- Members shall not wear PPE inside station living quarters or other authority facilities.

914.6 PPE TRAINING

The Training Coordinator should verify that members receive and demonstrate an understanding of PPE training consistent with their duties before performing work requiring the use of the PPE. This should include (OAR 437-002-0134):

- (a) Determining when PPE is necessary and what kind should be used.
- (b) How to properly wear, adjust, and remove PPE.

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- (c) The limitations of the PPE.
- (d) Upon issue, all members shall be provided training on this policy along with the manufacturer's written instructions on the care, use, and maintenance of their PPE, including any warnings issued by the manufacturer.
- (e) New firefighters shall receive training in the care, use, and maintenance of their PPE before participating in any hands-on training or operations. All other firefighters shall receive training as needed when PPE ensembles or elements are upgraded or changed.
- (f) The useful life and disposal of PPE.

Supervisors who believe a member does not have the understanding and skill required for PPE use, whether or not the member has received training on the PPE, should take appropriate steps to have the member retrained.

914.7 PPE RECORD-KEEPING

The Authority shall maintain or require contracted vendors to maintain records on all structural firefighting ensembles or elements to include:

- (a) The name of the member to whom the element is issued.
- (b) The date and condition of the element when issued.
- (c) The manufacturer, model name, or design.
- (d) The manufacturer's identification number, lot number, or serial number.
- (e) The month and year of manufacture.
- (f) The dates and findings of all advanced inspections.
- (g) The dates and findings of complete liner inspections.
- (h) The dates of advanced cleaning, specialized cleaning, decontamination, or sanitation, and by whom it was performed.
- (i) The date of any repairs, the person who repaired the PPE, and a brief description of the repair.
- (j) The date the element was removed from service (retirement).
- (k) The date and method used to dispose of the element.

914.8 PPE RETIREMENT

PPE ensembles and elements should be retired as follows:

- (a) When worn or damaged to the extent that the Authority deems that it is not possible or cost-effective to repair.
- (b) When no longer useful for emergency operations.
- (c) If more than 10 years old, except for the reflective outer shell of proximity PPE, which should be retired after five years.

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Retired PPE ensembles and elements shall be destroyed or disposed of by the Authority in a manner ensuring that they will not be used in any firefighting or emergency activities, including training. Retired PPE may only be used for training when that training does not include live fire. Any PPE used for training shall be clearly marked: "Training only. No live fire."

914.9 SPECIAL INCIDENT PROCEDURE

If any member of the Western Lane Fire and EMS Authority suffers a serious injury or death while wearing PPE, the following procedure should be followed:

- (a) The PPE will immediately be removed from service.
- (b) Custody of the PPE will be maintained by the Fire & EMS Chief or the authorized designee, and the PPE shall be kept in a secure location with controlled, documented access.
- (c) All PPE shall be non-destructively tagged and stored only in paper or cardboard containers to prevent further degradation or damage. Plastic airtight containers shall not be used.
- (d) The PPE shall be made available to the authority's investigation team (see the Line-of-Duty Death and Serious Injury Investigations Policy) or outside experts as approved by the Fire & EMS Chief or the authorized designee, to determine the condition of the PPE.
- (e) The Fire & EMS Chief or the authorized designee shall determine the retention period for the storage of PPE.

914.10 REPORTING

The HSO should report all PPE health and safety concerns caused by, or suspected to have been caused by, element failure to the PPE element manufacturer and certifying organization.

1300 Peer Support Policy

1300.1 Purpose and Scope

The purpose of this policy is to establish the guidelines for the operation of the Peer Support Team, including its activation, procedures for conducting peer support contacts, confidentiality considerations, and other related protocols. This policy applies to all employees within the organization who may seek or provide peer support services, ensuring that any interactions are handled with confidentiality, respect, and professionalism.

1300.1.1 Definitions

Definitions related to this policy include:

- **Peer Support:** A form of support where individuals with shared experiences provide emotional or psychological assistance to others.
 - **Peer Support Team:** A group of trained employees who offer support to colleagues facing personal or professional challenges.
 - **Confidentiality:** The ethical duty to protect the privacy of individuals seeking peer support, ensuring that shared information is not disclosed without consent.
 - **Activation:** A request or trigger for initiation of Peer Support. An activation can come about through any of the following:
 - **Individual Request for Peer Support:** When an employee seeks support directly from the Peer Support Team.
 - **Peer Support Team Member Recognizes Need:** When a member of the Peer Support Team identifies that a colleague could benefit from peer support.
 - **Management/Admin Recognizes Need:** When a manager or administrator observes that an employee may be struggling and refers them for support.
 - **Other Staff Refers an Individual for Peer Support:** When an employee or colleague refers another individual for peer support based on observed need.
 - **Automatic Trigger:** When certain predefined situations (e.g., a major incident, personal life event, or other emergency) automatically activate peer support involvement, as defined in the policy.
 - **Other Agency Request for Peer Support:** When another organization or agency requests peer support services for an employee, often in collaboration or partnership with the organization.
-

1300.2 Policy

It is the policy of WLFEA to make a reasonable effort to provide peer support to employees as a means of promoting emotional well-being, resilience, and professional growth. This policy ensures that the Peer Support Team is available to assist employees in navigating challenging situations, whether personal or professional, in a confidential and supportive manner. If no Peer

Support Team Members are available, an attempt will be made to request Peer Support Services from nearby teams such as the Local 851.

1300.3 Sections

Roles and Responsibilities

- **Team Lead**

- The Team Lead will maintain the following responsibilities and duties as appropriate
 - Budget - Team Lead will write budget requests for each fiscal year
 - Planning - Team Lead will plan and organize team meetings, trainings, and events as appropriate
 - Assigning Contacts - Team Lead shall assign requests for contact to Team Members as appropriate and with consideration for both the Team Member and the individual requiring contact.
 - Appointment - Team Lead shall appoint individuals to the Peer Support Team after discussing expectations and responsibilities with the individual, and the individual will sign acknowledgement of Peer Support ORS181A.835 and Confidentiality Agreement.
 - Dismissal - Team Lead may dismiss individuals from the Peer Support Team if confidentiality is broken by that individual, or if a Peer Support Contact is grossly mishandled.
 - Maintenance of Peer Support Website - Team Lead shall maintain the Peer Support Website and review the contents annually to add or remove any resources or information that may have changed.
 - Networking - Team Lead will network with other Peer Support Team Leads in the region to stay up to date on any up and coming resources and to have other teams to call in the event that outside Peer Supporters are needed for an incident.
- Appointment to Team Lead - If a new Team Lead is to be appointed, there will be an opportunity for individuals to nominate themselves or another person. Nominated individuals will be given an opportunity to address the team either in person or by writing, after which time a vote amongst team members will be held. A recommendation for Team Lead will be determined by majority vote, and submitted to the Fire and EMS Chief or Designated Representative for approval.

- **Team Member**

- Training - Team Members shall obtain Peer Support Certification training within 90 days after appointment to the team if they do not already have it
- Confidentiality - Team Members shall maintain confidentiality of any contacts they conduct pursuant to the ORS.
- Documentation - Team Members shall document Contacts as soon as possible after the initial contact. Follow-up conversations pertaining to one incident or topic do not need to be documented as separate Contacts.
- Self Care - Team Members are strongly encouraged to seek out the mental health care and physical health care that they will be referring their peers to so that they can better understand the resources.
- Vigilance - Team Members shall maintain an awareness of their peers' general wellbeing so as to be able to spot when a peer may benefit from a Contact.
- Chain of Command - Team Members shall contact the Team Lead if an incident occurs that constitutes an in-person visit from the Peer Support Clinician so that further resources can be contacted and directed to the individuals needing support.

1300.3.1 Protocol for Conducting a Peer Support Contact

Upon initiation, an **Activation** will result in the following actions to ensure that Peer Support is provided appropriately and in accordance with confidentiality and ethical standards:

- **Alerting the Peer Support Team Member:**
When an Activation occurs, a certified Peer Support Team Member will be alerted either by the individual seeking support or by the Team Lead. The Peer Support Team Member is then responsible for proceeding with the contact in a manner that respects the confidentiality and needs of the individual.
- **Initial Contact:**
The assigned Peer Support Team Member will make initial contact with the individual, either in person or by phone. The contact should be made in a manner that ensures the individual's confidentiality is maintained (e.g., using a private space for in-person meetings or a confidential phone line for calls).
- **Informing the Individual:**
Upon making contact, the Peer Support Team Member will inform the individual that this is a Peer Support contact. The individual will also be informed about the confidentiality of the conversation, including the limitations of confidentiality (see **Caveats of Confidentiality** below).
- **Navigating the Interaction:**
The Peer Support Team Member will navigate the interaction as they deem appropriate based on the individual's needs. The following support may be offered:
 - **Follow-up Contacts/Availability for Check-ins:** Offering future availability for additional support if the individual requests it.

- **Clinical Resources:** Referral to the Team Clinician, or other mental health professionals as necessary.
 - **Self-Care Resources:** Providing tools or strategies for personal well-being and self-care.
 - **Financial/Legal Resources:** Offering information on financial assistance or legal resources if applicable.
 - **Union Resources:** Directing the individual to union-related resources, if relevant.
 - **Crisis Resources:** Referring to specialized crisis services, including the Center of Excellence, Emergency Care, Law Enforcement, or other resources as needed.
 - **Documentation of Contact:**

The Peer Support Team Member will document the contact via the **Google Sheets Contact Form**. The documented information will include:

 - **Date of Initial Contact**
 - **Method Contact was Initiated By** (e.g., the individual, a peer referral, automatic trigger)
 - **Outcome of Contact** (e.g., follow-up scheduled, resources provided)
 - Confidentiality will be maintained in the documentation, and only the above information will be recorded to ensure privacy.
 - Peer Support Contacts will occur while the Peer Supporter is on-duty if at all possible. Any Peer Support duties performed outside of assigned duty hours will be requested through Team Lead, and approved by a Chief Officer. These hours will be coded as Peer Support on the ADP timecard, with a note that the hours were authorized by a Chief Officer.
-

1300.3.2 Caveats of Confidentiality

Confidentiality in peer support is a core principle; however, certain exceptions exist, particularly regarding safety and legal obligations. The following circumstances will trigger an obligation to breach confidentiality:

- **Threat of Suicide or Homicide:** Any threat of self-harm or harm to others made by the participant during the peer support session.
- **Abuse of Children or Elderly:** Any information conveyed that indicates abuse or neglect of children or the elderly.
- **Criminal Misconduct:** Any admission of criminal activity by the participant.

In the event that any of the above caveats to confidentiality are identified, the Peer Support Team Member will take the following actions:

- **Activate Crisis Resources:** This may include contacting emergency services such as:
 - **911 (Law Enforcement, Medics, WLCR)**
 - **Suicide Hotline** (e.g., National Suicide Prevention Lifeline)
- If the individual is on duty, **Management will be made aware** of any immediate threats.

- **Crisis Interventions** will be initiated based on the severity of the situation, including potential law enforcement or emergency medical services.
-

1300.3.3 Administrative Automatic Triggers

Intent: Automatic triggers are predefined situations that will prompt activation of peer support services without an individual request. These triggers ensure that employees receive timely support during challenging or critical events. Administrators may contact Peer Support under the following circumstances to perform a check-in with the individual, with no specifics given regarding the situation.

Sick Bank Threshold Reached: When an employee has used enough sick leave that they dip below 48 hours of sick leave accrued, they may be recommended by admin for a peer support check in.

Extended Sick Leave: If an employee requires extended sick leave, this may trigger a peer support check in to possibly assist the individual during their recovery.

OTJI with Workers Comp Leave: If an employee is on job-injury leave (Workers Comp), peer support may be automatically triggered for a check in.

Promotion / New License / New Hire: Peer support is available to assist employees navigating the challenges of promotions, new licenses, or as they adjust to new positions.

Administrative Discretion: Management has the discretion to request peer support activation if they notice a concerning change in an employee's behavior or well-being.

1300.3.4 911 Call Automatic Triggers

The following 911-related events will automatically trigger peer support involvement to provide immediate assistance to employees who may have been affected by traumatic or critical incidents:

- **Code 3 Return with Pediatric Patient**
- **Code 99 / Code 100 with Pediatric Patient**
- **Code 3 Return / Code 99 / Code 100 with Known Relative or Friend of Any Responder**
- **Mass Casualty Incident (MCI)**
- **Fire with Civilian Fatality**
- **Line of Duty Injury or Fatality**
- **Fire with RIT Activation**
- **DOA/C99/C100 with Pediatric Present**

Shift Officers and AIC have the primary responsibility of activating the peer support team in these instances, however, anyone aware of the incident may activate the peer support team with or without consulting the Officer or AIC. The peer support team will reach out to employees

involved in these critical incidents to ensure they have the necessary emotional and psychological support.

1300.3.5 Private Life Triggers

The following personal circumstances may automatically trigger peer support involvement to provide support during significant life events, ideally handled at the shift level by Peers familiar with the individual:

- **Known Financial Struggles:** If an employee is known to be experiencing significant financial difficulties, peer support may be activated to offer assistance or resources.
 - **Legal Trouble in Immediate Family:** If an employee or their immediate family is facing legal trouble, peer support may be offered to help them manage the stress and potential ramifications.
 - **Divorce:** If an employee is undergoing a divorce or separation, peer support can be activated to help them through this emotional and challenging process.
 - **Marriage:** Employees who are getting married will be offered support as they transition into a new phase of their personal life, particularly if the wedding is accompanied by stress or challenges.
 - **Birth in Immediate Family:** When a birth occurs in the employee's immediate family, peer support will be offered to assist with the emotional and practical challenges that can accompany the event.
 - **Death in Family:** In the event of a death in the family, peer support will be available to assist the employee with grief and any practical issues related to the loss.
 - **Graduation / School Completion:** When an employee or their immediate family member completes a significant educational milestone, peer support may be triggered to help the employee navigate the life changes that often follow.
-

1300.3.6 Ghost Off Schedule Protocol

Intent:

In the event that an employee needs to be removed from the schedule for peer support or crisis reasons, it is important that the employee does not feel judged by their peers. The intent of this protocol is to establish a discrete process that minimizes suspicion and ensures confidentiality while also providing necessary support.

1300.3.6.1 Circumstances Eligible for Ghost Off Schedule

The following situations are eligible for the "Ghost Off Schedule" protocol:

- **Highly Distressing Calls:** Traumatic or highly emotional calls that require an employee to take time off for recovery.
- **Major Family Emergency:** Personal or family crises requiring immediate time off.

- **Mental Health Crisis:** An employee facing a mental health challenge that necessitates time away.
- **Private or Sensitive Medical Emergency:** An urgent, private medical issue that requires confidentiality.

1300.3.6.2 Notification of Management

The Peer Support Team Lead will contact the appropriate officer in the employee's chain of command. Only the employee's name and the need to utilize the Ghost Off Schedule Protocol will be shared. The employee will be contacted by the officer to confirm the need to leave or be removed from the schedule. Management will decide if backfill is necessary and whether voluntary overtime is offered. If necessary, mandatory overtime may be assigned.

1300.3.6.3 Aladtec Actions for Ghost Off Schedule

- **On Duty:** If the employee is on duty, they will be removed from the schedule and put on "sick leave" after an officer confirms these actions with the employee.
- **Extended Absences:** Signups may be posted ahead of time, but the employee will be officially removed from the schedule just prior to their absence. The employee may be preemptively labeled as out on "Vacation" if applicable.

1300.3.6.4 ADP Actions

The employee's timecard on ADP will need to be overseen by the officer assisting in the Ghost Off Schedule Protocol to reflect accurate leave information as Aladtec may not accurately represent the nature of the absence.

1300.3.6.5 Leave Pay

- **Bereavement Leave** if applicable.
- **Sick Leave** if available.
- **Vacation Time** if no sick leave is available, regardless of probationary status.
- **Paid Leave Oregon** for qualifying circumstances.
- **FMLA** if appropriate.
- **Worker's Compensation** for work-related injuries.
- **Donated Sick Leave** (if available).
- **Administrative Leave** if appropriate and other options are unavailable or inappropriate.

1300.3.7 Involvement of the Peer Support Team Clinician

Scope of Work

The Peer Support Team Clinician will provide a range of services to support the Peer Support Team and its members, as outlined below. These services aim to enhance the team's ability to support peers effectively while ensuring appropriate access to professional mental health expertise.

Services and Deliverables

1. **Telephonic Assessment, Referral, and Resource Assistance**

The Peer Support Team Clinician will provide unlimited telephonic assessments, referrals, and resource assistance for Peer Team Members. These services will assist in evaluating peer needs and connecting them with appropriate resources.

- During Regular Business Hours: Peer Team Members can access consultations, referrals, and resource assistance during business hours for non-crisis situations.
- Crisis Situations or After-Hours Consultation: In emergencies or after hours, the Peer Support Team Lead may access immediate support from the Peer Support Team Clinician.

2. **Attendance at Peer Team Meetings**

The Peer Support Clinician will attend Peer Team meetings as needed to provide expert advice, support, and professional input. There will be no additional charges or travel costs for this service.

3. **24/7 Emergency Consultation Availability**

The Peer Team Lead will have 24/7 access to the Peer Support Team Clinician for emergency consultation, providing critical support during urgent situations.

- If the Peer Support Team Clinician is unavailable due to travel or other unforeseen circumstances, she will notify the Peer Team Lead in advance. In such cases, the Peer Team Lead will have access to alternative options, including other providers listed in the resource database or the use of 24-hour crisis hotlines.

4. **Training and Education**

The Peer Support Team Clinician will provide training and continuing education for the Peer Support Team to address specific needs and challenges.

- Continuing Education Instruction: Clinician will offer up to 10 person-hours of annual training on mental health topics, stress management, work-life balance, and other relevant topics, as negotiated between WLFEA leadership and the Clinician. These sessions will be scheduled based on mutual availability, with projected dates, times, and venues determined by the Clinician and the Peer Team Lead.
- Additional Training Modules: Should additional training be required, it will be available with negotiable costs depending on the scope and duration of the request.

5. **Resource Database Enhancement Management**

The Clinician will assist in maintaining and enhancing the resource database for the Peer Support Team on a semi-annual basis.

- The resource list will be verified to ensure accuracy, availability, and up-to-date contact information. The Clinician will also confirm that insurance and payment details for resources are correct.
- As a representative of WLFEA, the Clinician will work to build and maintain professional relationships at the local, state, regional, and national levels to

ensure that Peer Team members have access to a wide range of relevant resources.

6. Critical Incident Support and Crisis Management Services

In the event of a traumatic or critical incident, the Clinician will provide consultation and services to assist WLFEA in preparing for, responding to, or preventing the impact of these events.

- Support will be available by phone, Facetime (or equivalent), or in person, depending on the circumstances and the severity of the situation.
- The Clinician will assist the Peer Support Team in managing the emotional and psychological effects of critical incidents, ensuring team members and individuals affected by the incident receive the necessary support.

1300.3.8 Acute Adaptive Stress Protocol (ASAP)

Purpose and Overview

The Acute Stress Adaptive Protocol (ASAP) is an Eye Movement Desensitization and Reprocessing (EMDR)-based intervention used as both a screening tool and a therapeutic treatment for emergency responders. It is designed to assess and care for responders' mental health in the immediate aftermath of crisis response. The ASAP is both a group and individual intervention, administered by ASAP-trained peer support members or a licensed mental health provider.

Intervention Delivery

The ASAP can be delivered by ASAP-trained peer supporters, chaplains, and/or licensed mental health providers no sooner than three sleep cycles after the incident. The ASAP can be delivered as frequently as twice per day for a four day period. It is recommended to be utilized prior to a Critical Incident Stress Debriefing (CISD), as it may enhance employees' ability to participate in the CISD. It is advised that the ASAP and CISD not occur on the same day.

Voluntary and Accessible Participation

The ASAP can be offered on a drop-in basis, based on the department's needs. This approach ensures that any employee who may benefit from the ASAP intervention has the opportunity to participate, regardless of a specific work-related event. While participation is voluntary, employees can engage in the ASAP without needing a formal activation triggered by a specific incident.

Group and Individual Delivery

1. Group Intervention:

- When delivered as a group, the ASAP must be conducted with a minimum of three ASAP-trained individuals: a facilitator and two emotional support persons to assist the participants.
- The intervention can be offered as an agency-only service or in collaboration with other agencies with existing memorandums of understanding.

2. One-on-One Intervention:

- ASAP can also be administered individually, either at the request of an employee or when a peer support member identifies it as beneficial.
- As with group interventions, individual participation in ASAP is strictly voluntary.

Considerations and Confidentiality

- The ASAP intervention does not involve speaking or discussion, making it suitable for delivery in environments where gag orders are in place (e.g., prohibitions on discussions regarding civil, criminal, or administrative cases).
- While the ASAP does not involve discussion during the intervention, participants are encouraged to maintain confidentiality outside of the ASAP delivery to protect the integrity and privacy of their experience.

Memorandum of Understanding

Memorandum of Understanding (MOU)

Between

Western Lane Fire and EMS Authority

And

[INSERT AGENCY NAME]

I. Purpose

The purpose of this Memorandum of Understanding (MOU) is to establish a mutual agreement between **Western Lane Fire and EMS Authority** (“WLFEA”) and **[INSERT AGENCY NAME]** (“[the Agency]”) regarding the administration of the **Acute Stress Adaptive Protocol (ASAP)** intervention by Western Lane Fire’s Peer Support Team for the benefit of [the Agency]’s employees.

II. Scope

This MOU applies solely to the delivery of the ASAP intervention as described herein and does not create a formal partnership, employment, or legal obligation beyond the terms of this document.

III. Roles and Responsibilities

Western Lane Fire and EMS Authority agrees to:

- Provide a minimum of **three (3)** ASAP-trained Peer Supporters.
- Supply all necessary materials and resources required for the facilitation of the ASAP event.
- Ensure that Peer Supporters adhere to principles of **confidentiality** and **voluntary participation**.
- Have Peer Supporters remain **onsite for one hour** following the ASAP event.
- Make Peer Supporters **available via phone after the event**, on an ongoing basis, for peer support.

[INSERT AGENCY NAME] agrees to:

- Provide an **adequate and private location** for the ASAP event that includes **tables and chairs** proportionate to the expected attendance of the event and is free from interruptions or distractions.
- Ensure access to the location for setup and use by WLFEA's Peer Supporters during the scheduled event times.
- Keep **attendance under 20 individuals**, or request additional ASAP Trained Peer Supporters for the event, which adds an additional 10 individuals per ASAP Trained Peer Supporter and will be provided by WLFEA if possible, or requested from other agencies if feasible.

IV. Confidentiality

All information shared by participants during the ASAP session will be kept strictly confidential by the Peer Support Team. This confidentiality is subject to standard limits (e.g., risk of harm to self or others, suicidal ideation, and criminal acts). Any concerns or issues arising during or after the event should be directed to the **Peer Support Team Lead** or the **Chief of Western Lane Fire and EMS Authority**.

V. Voluntary Nature and Disclaimer

Participation in the ASAP event is **entirely voluntary**. It is understood by all parties that ASAP is **not a substitute for professional counseling or therapy**. All participants will be informed of this prior to the event, and will be asked to acknowledge their understanding.

VI. Duration, Additional ASAP Events, and Termination

This MOU shall become effective upon signing by all parties and will remain in effect through the duration of the agreed-upon ASAP event date(s), expiring **seven (7) calendar days after the conclusion of the ASAP event.**

Additional ASAP Events

Following the initial ASAP event, **[INSERT AGENCY NAME]** may request additional ASAP events within the **seven (7) calendar days** following the conclusion of the initial event. Western Lane Fire and EMS Authority will make a reasonable attempt to fulfill such requests, contingent upon the availability of trained Peer Supporters. In the event that Western Lane Fire and EMS is unable to fulfill a request, the agency will refer **[INSERT AGENCY NAME]** to other available ASAP-trained Peer Supporters, if feasible.

VII. Signatures

By signing below, the parties acknowledge their understanding and agreement to the terms and conditions outlined in this MOU.

Date of Initial ASAP ___ / ___ / ___ **Expiration Date of MOU** ___ / ___ / ___

Chief

Western Lane Fire and EMS Authority

Name: _____

Signature: _____

Date: _____

Peer Support Team Lead

Western Lane Fire and EMS Authority

Name: _____

Signature: _____

Date: _____

Authorized Representative

[INSERT AGENCY NAME]

Name: _____

Title: _____

Signature: _____

Date: _____

1300.4 Approval

Adopted Date:

Reviewed Date:

Hazardous Energy Control

915.1 PURPOSE AND SCOPE

The purpose of this policy is to establish the minimum control requirements mandated by 29 CFR 1910.147 and OAR 437-002-0140. The control requirements are intended to isolate a machine or equipment from all energy sources to prevent the start-up of the machine or equipment or the release of stored energy, both of which could cause injury.

The control requirements apply to the servicing or maintenance of machines and equipment used in a fire station or on an apparatus. This policy includes member training and periodic control and inspection requirements.

915.1.1 DEFINITIONS

Definitions related to this policy include:

Affected member - A member whose job duties require him/her to work in an area where hazardous energy exposure could result from cleaning, repairing, servicing, setting up or adjusting machines or equipment under lockout or tagout.

Authorized member - A member who is qualified to perform lockout or tagout of machines or equipment, in order to clean, repair, service, set up or adjust its operations. An affected member becomes an authorized member when that member's duties include performing the maintenance operations covered in this policy.

Hazardous energy - The unexpected energization or activation of equipment, or the release of stored energy, that could potentially cause injury.

Lockout or tagout - The use of devices, positive methods and procedures that result in the effective isolation or securing of machinery and equipment from all hazardous energy sources (e.g., mechanical, hydraulic, pneumatic, chemical, electrical or thermal).

915.2 POLICY

It is the policy of the Western Lane Fire and EMS Authority to implement and maintain a written hazardous energy control program to prevent the unexpected release of stored energy or unexpended start-up of machines or equipment (29 CFR 1910.147).

915.3 RESPONSIBILITIES

The Fire & EMS Chief or the authorized designee shall have overall responsibility for meeting the requirements of the hazardous energy control program. Authority members shall be trained commensurate with their duties to perform lockout/tagout and other hazardous energy control procedures. The program should include, but not be limited to, the following (29 CFR 1910.147(c)(4)):

Hazardous Energy Control

- (a) Guidelines and procedures that specifically outline the scope, purpose, authorization, rules and techniques to be utilized when working in proximity to, and for the control of, hazardous energy and the means to enforce compliance, including, but not limited to:
 - 1. A statement of the intended use of the procedure.
 - 2. Procedural steps for shutting down, isolating, blocking and securing machines or equipment to control hazardous energy.
 - 3. The procedural steps for the placement, removal and transfer of lockout and tagout devices.
 - 4. The requirements for testing a machine or equipment to determine and verify the effectiveness of lockout, tagout and other hazardous energy control devices.
- (b) As needed, the Authority shall develop separate procedural steps for the safe lockout or tagout of each machine or piece of equipment affected by the hazardous energy control program.
- (c) The Authority shall develop and maintain a list of all machines or equipment affected by the hazardous energy control program. The list may include, but is not limited to, the following:
 - 1. Hurst® tools
 - 2. Chain saws
 - 3. Hydraulic systems (e.g., rack, jacks)
 - 4. Complex electrical systems (e.g., generators, pumps, radios, etc.)

915.4 LOCKOUT AND TAGOUT

An authorized member shall be responsible for the following, before working on de-energized electrical equipment or systems, unless the equipment is physically removed from the wiring system:

- (a) Notification of all involved personnel.
- (b) Locking the disconnecting means in the “open” position with the use of lockable devices (e.g., padlocks or combination locks), or disconnecting the conductor or other positive methods or procedures. This will effectively prevent unexpected or inadvertent energizing of a designated circuit, machine or appliance.
- (c) Tagging the disconnect means with appropriate accident prevention tags. Lockout is not required when the tagging procedures are used as specified here and where the disconnect means is accessible only to personnel trained in tagout procedures.
- (d) Blocking the operation or dissipation of energy of all stored energy devices that present a hazard (e.g., capacitors or pneumatic, spring-loaded mechanisms).

Hazardous Energy Control

915.5 INSPECTIONS

The Western Lane Fire and EMS Authority shall conduct a periodic inspection of the hazardous energy control program components at least annually to evaluate its continued effectiveness and to determine the necessity for updating any methods or procedures (29 CFR 1910.147(c)(6)).

- (a) The periodic inspection shall be performed by an authorized member other than the members utilizing the hazardous energy control procedures that are being inspected.
- (b) Where lockout and/or tagout are used for hazardous energy control, the inspector shall provide a review of roles and responsibilities to the authorized members.
- (c) The Health and Safety Officer or the authorized designee shall certify that the periodic inspections have been performed. The certification shall identify the machine or equipment that was inspected, the date of the inspection, the authorized members included and the name of the person performing the inspection.

915.6 TRAINING

The Training Coordinators shall be responsible for ensuring that members receive training on hazardous energy control methods and procedures, based on the reasonably expected workplace exposure. Members shall receive training prior to any work assignment in which a potential hazard exists. Training should include, but is not limited to, the following topics:

- (a) Definitions of hazardous energy
- (b) Workplace hazards
- (c) Work techniques, hazards and injuries involved in energized equipment
- (d) Lockout and tagout procedures, equipment and its proper use
- (e) Authorized and affected employees
- (f) Safety precautions required when energized electrical equipment is not under the control of an authorized member
- (g) Refresher training on an annual basis, depending on the results of the annual inspection process
- (h) Refresher training shall be provided whenever there is a change in job assignment, machines, equipment, or a processes that presents a new hazard, or when hazardous energy control procedures change

915.7 TRAINING RECORDS

The Training Coordinators should document the hazardous energy control training provided to members both initially and annually and shall retain those records in compliance with the authority's established records retention schedule. Documentation shall include the following:

- (a) The dates of the training sessions
- (b) A list of the topics or a summary of the content of the training sessions
- (c) The name or other identifier and rank of the members who received the training

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Hazardous Energy Control

- (d) The names, certificate number and qualifications of persons conducting the training

Hazard Communication Program

916.1 PURPOSE AND SCOPE

The purpose of this policy is to protect the health and safety of authority members who may be occupationally exposed to hazardous chemicals in the workplace.

916.2 POLICY

It is the policy of the Western Lane Fire and EMS Authority to develop, implement and maintain a written hazard communication program for members to use as a reference. The program shall minimally describe how authority members will receive information and training on the criteria specified for labels and other forms of warning, and Safety Data Sheets (SDS) (OAR 437-002-0360; 29 CFR 1910.1200).

916.3 PROCEDURE

The Fire & EMS Chief or the authorized designee shall develop, implement and maintain a written hazard communication program that includes, but is not limited to:

- (a) A list of hazardous chemicals known to be present in the workplace. The list may be compiled for the workplace as a whole or for individual work areas.
- (b) The methods the Authority will use to inform and train members of the hazards of non-routine tasks and the hazards associated with chemicals in unlabeled pipes in member work areas.
- (c) The Authority shall make the written hazard communication program available, upon request, to members, to their designated representatives and to the National Institute of Occupational Safety and Health (NIOSH) and the Oregon Occupational Safety and Health Administration (OR-OSHA).
- (d) The Authority shall establish a procedure to ensure that each container of a hazardous chemical is labeled, tagged or marked with the following information:
 1. Identity of the hazardous chemical
 2. Appropriate hazard warnings
 3. Name and address of the manufacturer, importer or other responsible party

916.4 SAFETY DATA SHEETS

The Authority shall have an SDS for each hazardous chemical that is in use in the workplace. The SDS concerning a hazardous chemical shall be readily accessible to member and prepared in accordance with 29 CFR 1910.1200(g)(2).

916.5 TRAINING REQUIREMENTS

See the Hazard Communication Program Training Policy.

Personal Firearms

917.1 PURPOSE AND SCOPE

The purpose of this policy is to promote the safety of all members by providing guidance on the possession of firearms in the workplace.

917.2 POLICY

The Western Lane Fire and EMS Authority will make reasonable efforts to reduce risk to members and the public by placing limitations on firearms being brought onto authority property or carried by members while on-duty or while representing the Authority in any capacity.

917.3 PROHIBITIONS

Members are prohibited from possessing a firearm while on-duty or while on or in authority property or vehicles. Firearms in a member's personal vehicle are allowed as long as the firearm is locked and secured in the vehicle and remains locked and secured while the vehicle is on Authority property and subject to State and Federal laws.

Roadway Incident Safety

918.1 PURPOSE AND SCOPE

The purpose of this policy is to set forth authority Fire & EMS Chief responsibilities for development of practices used by members who are engaged in any operations occurring on roadways.

918.2 POLICY

It is the policy of the Western Lane Fire and EMS Authority to provide traffic incident management (TIM) practices for the protection of members, personnel responding from other agencies, and victims operating on roadways.

918.3 FIRE & EMS CHIEF RESPONSIBILITIES

The Fire & EMS Chief should ensure that the Authority adopts TIM procedures. Procedures should include but not be limited to:

- Use of the Incident Command System at all roadway incidents.
- Coordination and cooperation with law enforcement on-scene, including establishing a unified command, depending on the location, size, and complexity of the incident.
- Scene identification and size-up.
- Establishing a temporary traffic control zone including:
 - Placement of apparatus.
 - Use of traffic control devices.
 - Personnel assigned to TIM duties.

918.3.1 MANUAL ON UNIFORM TRAFFIC CONTROL DEVICES (MUTCD)

Procedures should also include any requirements in the Manual of Uniform Traffic Control Devices adopted by the state, including but not limited to the following (OAR 734-020-0005):

- Use of emergency vehicle lighting
- Safe positioning of emergency vehicles
- Use of traffic flaggers



Western Lane Fire and EMS Authority Job Description



TITLE: Accounts Payable/Receivable Coordinator **EFFECTIVE:** 05/28/2026

REPORTS TO: Office Manager

SALARY RANGE: \$43,260– 65,290

CIVIL SERVICE CLASSIFICATION: None

REPRESENTATION: NA

JOB SUMMARY

This position is responsible for managing both accounts receivable and accounts payable functions within the organization and works closely with the Office Manager to ensure the receivable and payable functions run smoothly. The Accounts Payable/Receivable Coordinator is responsible for the end-to-end processing of invoices and payments to vendors, ensures timely collection of funds from customers, maintains accurate financial records, and assists with year-end closing procedures. This position requires strong computer skills, organizational skills, and a knowledge of Oregon budget law. Must be detail oriented, self-motivated and work well with the public, management, staff, and board members.

ESSENTIAL JOB FUNCTIONS:

- Process invoices, issue payments, and maintain accurate billing records.
- Verify proper coding to expenses charged through the billing process.
- Route incoming invoices through the approval workflow for proper approval.
- Issue, track, and reconcile travel advances and expenditures.
- Resolve billing discrepancies and maintain vendor relationships.
- Reconcile associated accounts including but not limited to, Accounts Payable, Prepaid Expenses, Credit Card expenses, etc., while resolving discrepancies.
- Review and prepare project-based invoices, ensuring coding and billing data is accurate and complete.
- Responsible for processing Accounts Receivable transactions, including the recordation of cash receipts, posting transactions, creating bank deposits, and bank transfers as needed.
- Process and remit refunds, credits, etc. upon approval.
- Perform monthly reconciliations of Account Receivable ledgers including but not limited to, Accounts Receivable, Deferred Revenue, and other related revenue accounts ensuring balances agree to general ledger, as well as external and internal prepared reports.
- Prepare financial reports, analyze account trends, and ensure compliance with internal controls.
- Assist in financial reviews and audits, generating reports as needed.
- Assist with payroll and post employee benefit payments.
- Monitor, inventory, and add to postage and supplies as needed for the office.
- Schedule repairs for office equipment, oversee the scheduling and work done onsite by vendors (i.e., copiers, printers, phone support).

- Provide administrative support to the Office Manager.
- Assist with Board Meetings as needed.
- Provide front desk and phone reception coverage as needed.
- Other duties as assigned.

REQUIRED SKILLS / ABILITIES

- 2 – 5 years of experience in accounts payable, accounts receivable, or general accounting.
- Strong analytical and critical thinking skills with meticulous attention to detail to manage financial transactions effectively.
- Responds promptly to employee and customer needs; responds to requests for service and assistance.
- Ability to manage time effectively and work in an environment with changing priorities.
- Maintains a positive attitude under stressful conditions.
- Follows policies and procedures; completes administrative tasks correctly and on time.
- Strong commitment to see a task through to completion.
- Ability to maintain strict confidentiality.
- Ability to operate a personal computer. Knowledge of current software applications related to the functions and operations of the Human Resource and Finance department. Proficient skills in using Microsoft products such as Outlook, Word, and Excel. The ability to use and understand Excel formulas and utilize data sorting.
- Excellent communication skills, both written and verbal, with the ability to explain payroll processes and policies clearly to employees.
- Knowledge of Oregon’s Local Budget Law is preferred but not required.
- Knowledge of principles, practices, and procedures of an Administration office for a special district.

REQUIRED EDUCATION, DEGREES, CERTIFICATES, AND/OR LICENSES

- High school diploma or equivalent.
- An associate’s degree from an accredited college in business or related field. Any combination of experience and education which provides the applicant with the level of required knowledge and abilities may be considered.

PREFERRED EDUCATION AND EXPERIENCE

- A bachelor’s degree from an accredited college in business or related field. Any combination of experience and education which provides the applicant with the level of required knowledge and abilities may be considered.
- Additional certifications in payroll administration, Human Resources, or accounting.
- Familiarity with Fire and EMS terminology and operations is advantageous.

EQUIPMENT

Operates office equipment, such as computers and software, calculator, copy machine, scanner, shredder, fax machine, and multi-line telephone.

PHYSICAL REQUIREMENTS

The physical demands here are representative of those that must be met by an employee able to perform the essential functions of the job.

- Prolonged periods sitting at a desk and working on a computer.
- Must be able to lift up to 40 pounds.

CONDITIONS OF EMPLOYMENT

After a conditional offer of employment, the candidate must successfully pass an Authority background check, and an Oregon Department of Motor Vehicles check if they possess an Oregon Driver's License.

RESIDENCY REQUIREMENTS

None

The examples of duties are intended only as illustrations of the various types of work performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

The job description does not constitute an employment agreement between the employee and the Authority. This job description is subject to change by the Fire and EMS Chief as needed.

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