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Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property To assessor of Jefferson County

JUN 30 2023 FORM LB-50 2023-2024

ASSESSORS OFFICE

Check here if this is an amended form.

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The Jefferson County Fire District #1 has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Jefferson County. The property tax, fee, charge or assessment is categorized as stated by this form. Mailing Address of District: PO Box 30, City: Madras, State: OR, ZIP code: 97741, Date: 6/10/2021. Contact Person: Kasey Skaar, Title: Contact Person, Daytime Telephone: 541-475-7274, Contact Person E-Mail: kskaar@jcfire-ems.org

CERTIFICATION - You must check one box if your district is subject to Local Budget Law

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee. The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TAXES TO BE IMPOSED

Table with columns for tax type, rate/dollar amount, and subject to general government limits. Includes rows for rate per \$1,000, local option operating tax, local option capital project tax, City of Portland Levy, and bonded indebtedness levies.

PART II: RATE LIMIT CERTIFICATION

Table for rate limit certification with rows for permanent rate limit, election date, and estimated permanent rate limit for newly merged/consolidated district.

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Table with columns: Purpose (operating, capital project, or mixed), Date voters approved local option ballot measure, First tax year levied, Final tax year to be levied, Tax amount -or- rate authorized per year by voters.

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Table with columns: Description, Subject to General Government Limitation, Excluded from Measure 5 Limitation.

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS (Must be completed if you have an entry in Part IV)

RESOLUTION No. 2023-2024 # 05

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County Rural Fire Protection District # 1 hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$ 8,748,832 This budget is now on file at 765 South 5th Street in Madras, Oregon. The doing business as name is Jefferson County Fire and EMS.

\$ 8,748,832

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RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2022, for the following purposes:

Table with 2 columns: General Fund, Amount. Rows include Personnel Services (3,128,818), Materials & Services (1,129,400), Capital Outlay (0), Interfund Transfers (917,000), Contingency (1,200,000).

Table with 2 columns: Capital Projects Fund, Amount. Rows include Personnel Services (0), Materials & Services (0), Capital Outlay (817,000), Interfund Transfers (0), Contingency (0).

Table with 2 columns: Non-Bonded Debt Service-Unappropriated (140,100), Reserved for Future-Unappropriated (716,514).

Table with 2 columns: Non-Bonded Debt Service-Unappropriated (0), Reserved for Future-Unappropriated (700,000).

Summary table for General Fund Totals: Total Appropriated \$ 6,375,218; Reserved & Unappropriated \$ 856,614.

Summary table for Capital Projects Fund: Total Appropriated \$ 817,000; Reserved & Unappropriated \$ 700,000.

Summary table for all funds: TOTAL APPROPRIATIONS, ALL FUNDS \$ 7,192,218; TOTAL UNAPPROPRIATED & RESERVE AMOUNTS, ALL FUNDS \$ 1,556,614; TOTAL ADOPTED BUDGET \$ 8,748,832.

RESOLUTION 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 2023-2024

- (1) At the rate of \$1.1847 per \$1000 of assessed value for permanent rate tax;
(2) In the amount of \$ 0 OR at the rate of \$ 0 per \$1000 of assessed value for local option tax; &
(3) In the amount of \$ 0 for debt service on general obligation bonds

RESOLUTION CATEGORIZING THE TAX

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

Subject to the General Government Limitation

Permanent Rate Tax.....\$ 1.1847/\$1,000
Local Option Tax.....\$ 0 OR \$ 0/\$1,000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ 0

The above resolution statements were approved and declared adopted on 06/29/23.

Signature of Board Chair

Signature of Board Secretary

**FORM LB-1**

A public meeting of the Jefferson County Fire District #1 will be held on June 29, 2023, at 5:30 p.m. at the Fire Hall meeting room, 765 S Fifth St. in Madras, Oregon 97741. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023 as approved by the Jefferson County Fire District #1 Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Fire District, 765 S Fifth Street in Madras, OR 97741, between the hours of 8:00 a.m. and 5:00 p.m. or online at <http://www.jcfr1.org/>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year. This Notice of Budget Hearing has been posted on the Jefferson County Fire District #1 website at: <http://www.jcfr1.org/>.

Contact: Kasey Skaar, Deputy Chief Telephone: 541-475-7274 Email: [kkskaar@jcfire-ems.org](mailto:kkskaar@jcfire-ems.org)

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	1,823,329	1,636,685	3,079,845
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	165,502	2,522,900	2,418,000
Federal, State and All Other Grants, Gifts, Allocations and Donations	32,434	40,000	2,934,403
Revenue from Bonds and Other Debt	-	-	3,100,000
Interfund Transfers / Internal Service Reimbursements	-	-	1,198,000
All Other Resources Except Property Taxes	22,434	1,329,249	269,000
Property Taxes Estimated to be Received	1,054,004	1,073,017	1,130,584
<b>Total Resources</b>	<b>3,097,703</b>	<b>6,601,851</b>	<b>14,129,832</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	625,353	2,815,866	3,128,818
Materials and Services	487,642	1,117,096	1,129,400
Capital Outlay	55,650	482,000	6,798,000
Debt Service	102,881	-	140,100
Interfund Transfers	-	-	1,198,000
Contingencies	-	1,000,000	1,200,000
Special Payments	-	-	-
Unappropriated Ending Balance and Reserved for Future Expenditure	-	1,186,889	535,514
<b>Total Requirements</b>	<b>1,271,526</b>	<b>6,601,851</b>	<b>14,129,832</b>

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
General Fund - Fire & EMS Operations	1,271,526	6,601,851	7,231,832
FTE	6.00	23.50	33.20
Capital Projects Fund	-	-	6,898,000
FTE	-	-	-
<b>Total Requirements</b>	<b>1,271,526</b>	<b>6,601,851</b>	<b>14,129,832</b>
<b>Total FTE</b>	<b>6.00</b>	<b>23.50</b>	<b>33.20</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***  
 JCFD #1 is receiving funds and assets from JCEMS under a signed Intergovernmental Agreement (IGA) to consolidate, beginning July 1, 2022. Budget was adjusted by the Board at the June 13, 2023 meeting to add \$6million in capital expenditures for building construction costs.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit \$1.1847 per \$1,000)	1.1847	1.1847	1.1847
Local Option Levy	-	-	-
Levy For General Obligation Bonds	-	-	-

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

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