

# FORM LB-1 Notice of Public Hearing

A public meetin of the Jefferson County Fire & EMS District will be held on June 17, 2026, at 5:30 p.m. at the Fire Hall meeting room, 765 S Fifth St., Madras, OR 97741. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Jefferson County Fire & EMS District 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, 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 preceeding year. This Notice of Budget Hearing has been posted on the Jefferson County Fire & EMS District website at : <http://www.jcfr1.org>.

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### FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount	Adopted Budget	Approved Budget
	2024-25	This Year 2025-26	Next Year 2026-27
Beginning Fund Balance/Net Working Capital	1,772,172	4,918,392	1,856,072
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	1,522,152	2,253,531	1,934,400
Federal, State and All Other Grants, Gifts, Allocations and Donations	1,227,583	3,718,680	433,439
Revenue from Bonds and Other Debt	0	0	-
Interfund Transfers / Internal Service Reimbursements	979,966	0	-
All Other Resources Except Property Taxes	82,309	62,000	33,000
Property Taxes Estimated to be Received	1,210,547	1,853,755	1,871,131
<b>Total Resources</b>	<b>6,794,730</b>	<b>12,806,358</b>	<b>6,128,042</b>

### FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	3,610,682	2,868,454	2,638,500
Materials and Services	968,903	911,277	1,030,800
Capital Outlay	45,898	4,456,828	247,000
Debt Service	-	1,696,020	890,514
Interfund Transfers	-	-	-
Contingencies	-	214,921	100,000
Special Payments	-	-	-
Unappropriated Ending Balance and Reserved for Future Expenditure	2,169,247	2,658,859	1,221,228
<b>Total Requirements</b>	<b>6,794,730</b>	<b>12,806,358</b>	<b>6,128,042</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	6,794,730	5,240,409	4,210,139
FTE	30.20	21.50	17.50
Capital Projects Fund	-	6,931,362	1,317,107
FTE	-	-	-
Debt Service Fund	-	634,587	600,796
FTE	-	-	-
<b>Total Requirements</b>	<b>6,794,730</b>	<b>12,806,358</b>	<b>6,128,042</b>
<b>Total FTE</b>	<b>30.20</b>	<b>21.50</b>	<b>17.50</b>

### STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

District has outstanding General Obligations Bonds for Capital Improvements to the Fire Station which are to be completed by June 30, 2026 and to fund a new Fire Engine which was received in the Spring of 2026. Currently, the District is reviewing needs for Tax Revenue Anticipation Note.

### 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	\$ -	\$ 628,416.00	\$ 628,416.00

### STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2026	Estimated Debt Authorized, But Not Incurred on July 1, 2026
General Obligation Bonds	\$6,475,000	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$850,000	\$650,000
<b>Total</b>	<b>\$850,000</b>	<b>\$650,000</b>