

Jefferson County Fire District # 1



PROPOSED ANNUAL BUDGET **Fiscal Year: 2022-2023**

For up-to-date information please check website:
JCFR1.org

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MEMBERS AND TERMS

BOARD OF DIRECTORS

	Term Expires
Position 1: Dustin Miller dmiller@jcf-d-1.org (Director)	June 30, 2025
Position 2: Chris DuPont cdupont@jcf-d-1.org (Secretary)	June 30, 2025
Position 3: Rob Galyen (President) rgalyen@jcf-d-1.org	June 30, 2023
Position 4: Kim Stout kstout@jcf-d-1.org (Director)	June 30, 2023
Position 5: Ryan Boyle rboyle@jcf-d-1.org (Vice President)	June 30, 2023

BUDGET COMMITTEE

	Term Expires
Position 1: Mike Ahern	June 30, 2024
Position 2: Travis Feigner	June 30, 2023
Position 3: Wayne Marshall	June 30, 2023
Position 4: Greg Williams	June 30, 2022
Position 5: Angela Krueger	June 30, 2024

The Budget Committee is comprised of the Board of Directors and (5) citizen volunteers that are appointed by the Board

JEFFERSON COUNTY FIRE AND EMS ADMINISTRATIVE STAFF

Jeff Blake	Fire-EMS Chief
Mike Lepin	Deputy Chief of EMS
Kasey Skaar	Deputy Chief of Operations
Mark Johnson	Training Captain
LeeAnn Patton	Executive Administrative Assistant
Tina Bolton	EMS Billing Specialist
Chelsie Beaver	EMS Administrative Assistant

DISTRICT OVERVIEW

Jefferson County Fire District #1 is located in Central Oregon and serves the communities of Culver, Madras, Metolius, their surrounding rural areas. It is bordered by the Warm Springs reservation to the north, Crooked River gorge to the south, Cove Palisades State Park to the west, and Crooked River National Grasslands to the east.



There are two major transportation routes within the District. Highway 97 and highway 26 are major routes that serve Central Oregon. This makes Madras as the “Gateway to Central Oregon” for those who are traveling from the north. Other transportation includes a BNSF rail line, city airport, and recreational waterways.

The Fire District includes a diverse population of people, lands, and buildings. The population within the district includes a mix of mostly Latino (20%), Native American (18%), and White (60%). Our response area includes an urban/city setting, industrial area, agricultural farmland, and wildland urban interface which is a mix of tress, brush and open grasslands with residential homes.

The district is consolidating with Jefferson County EMS and will provide fire suppression, emergency medical transportation and assistance, along with fire prevention and public education.

Jefferson County Fire and EMS will operate two stations with 23.5 career positions and approximately 25 volunteers, and 6 student interns. Jefferson Fire and EMS will respond to approximately 3,200 calls per year with our paid staff and volunteers.

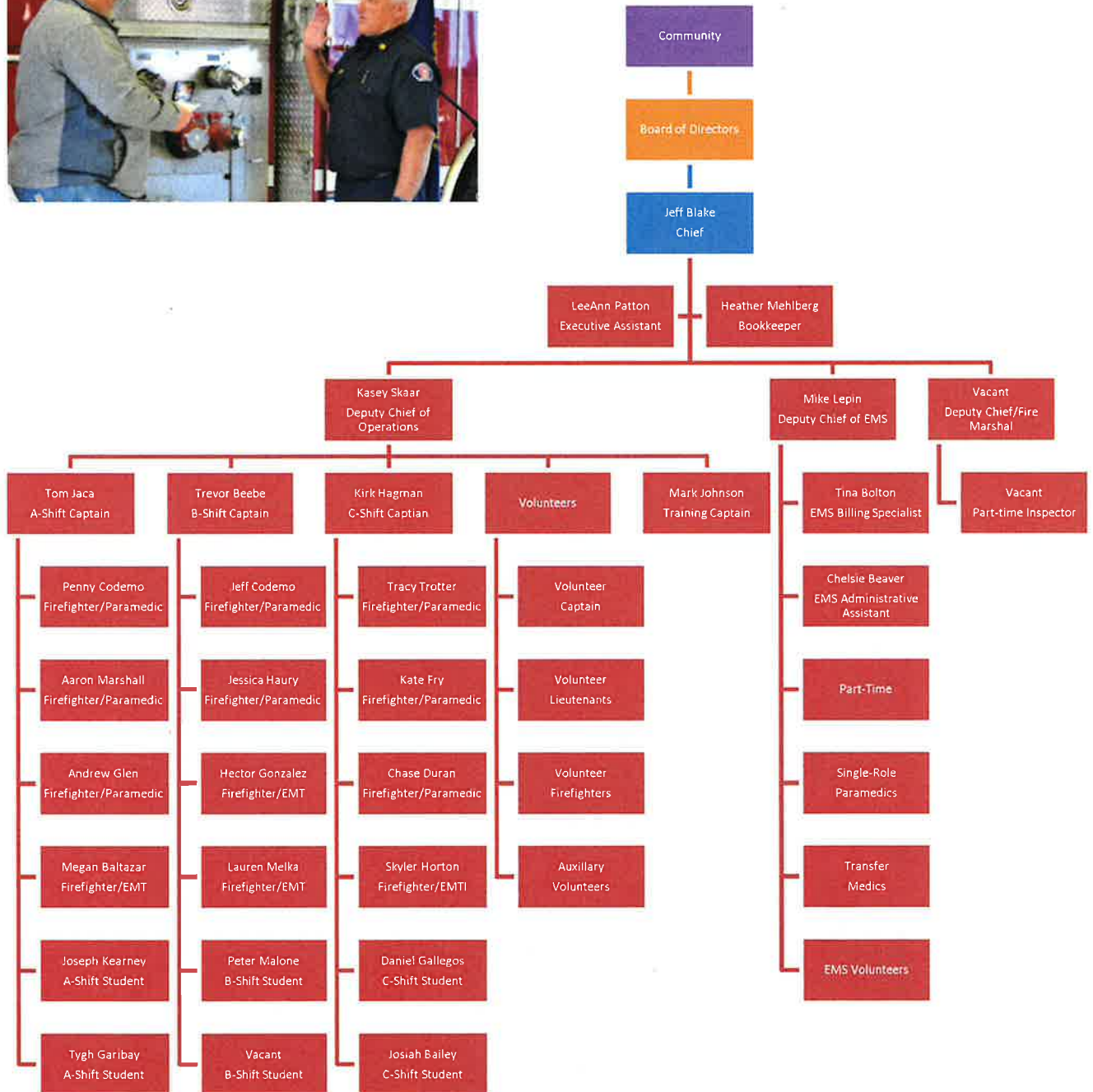
Jefferson County Fire and EMS will serve an ambulance service (ASA) area of 1,100 square miles and a fire district area of 200 square miles.

Available District apparatus includes:

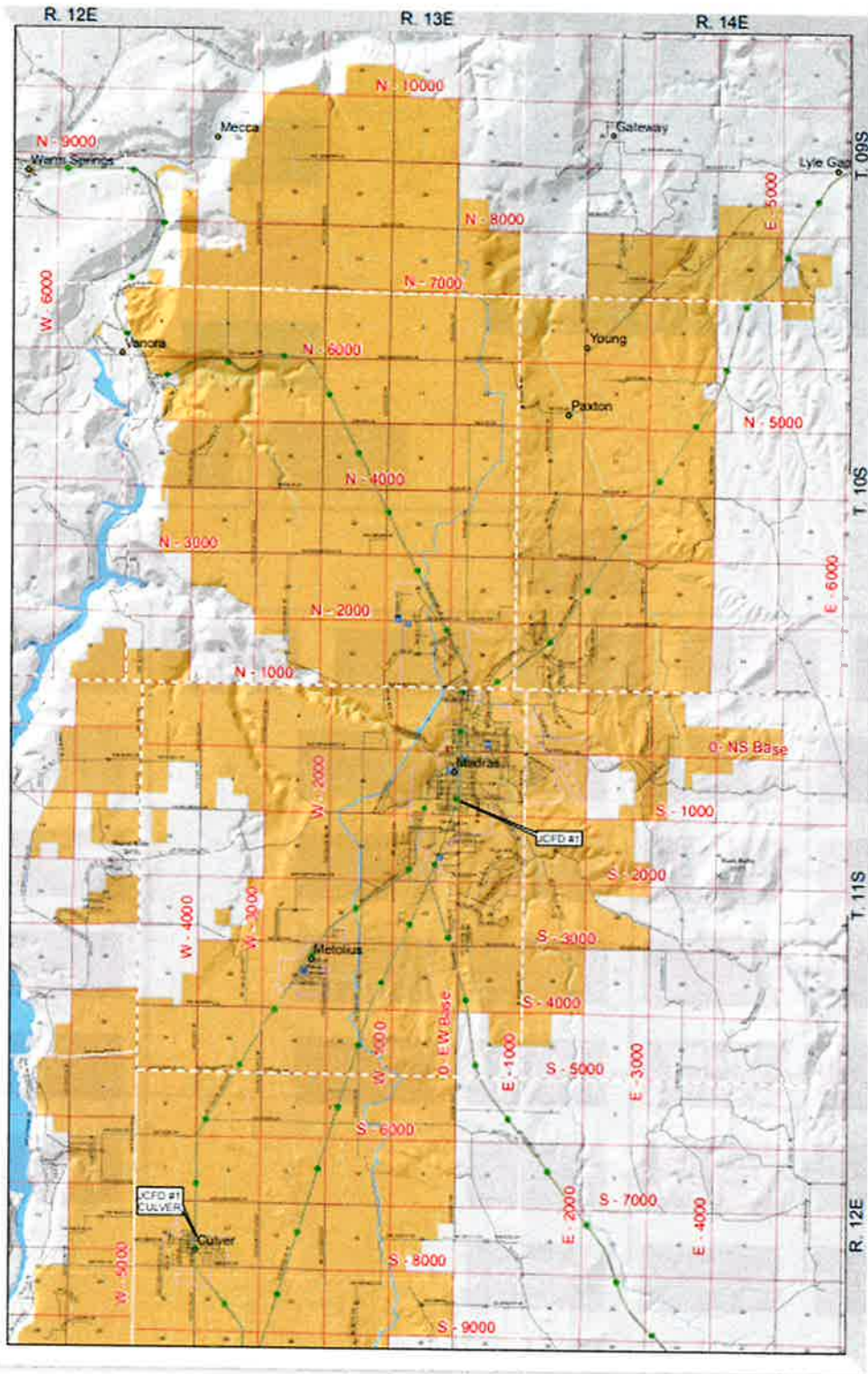
- 3 Structure Engines
- 2 Water Tenders
- 1 Interface Engine
- 1 Heavy Brush Engine
- 3 Light Brush Engines
- 1 Medium Duty Rescue
- 4 Ambulances
- 1 ARFF Engine
- 1 Incident Support Unit
- 3 Command Vehicles
- 4 Support Vehicles

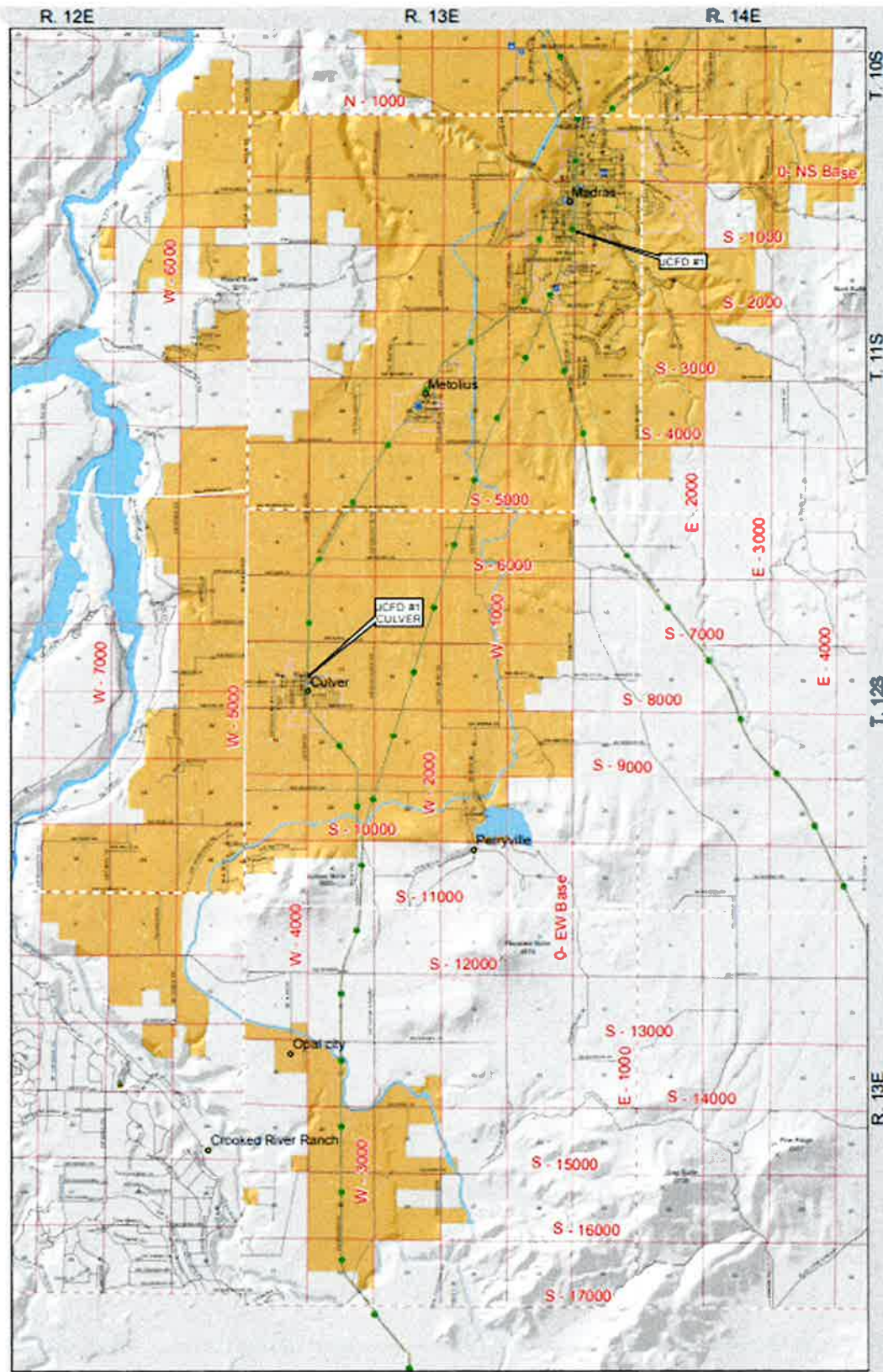


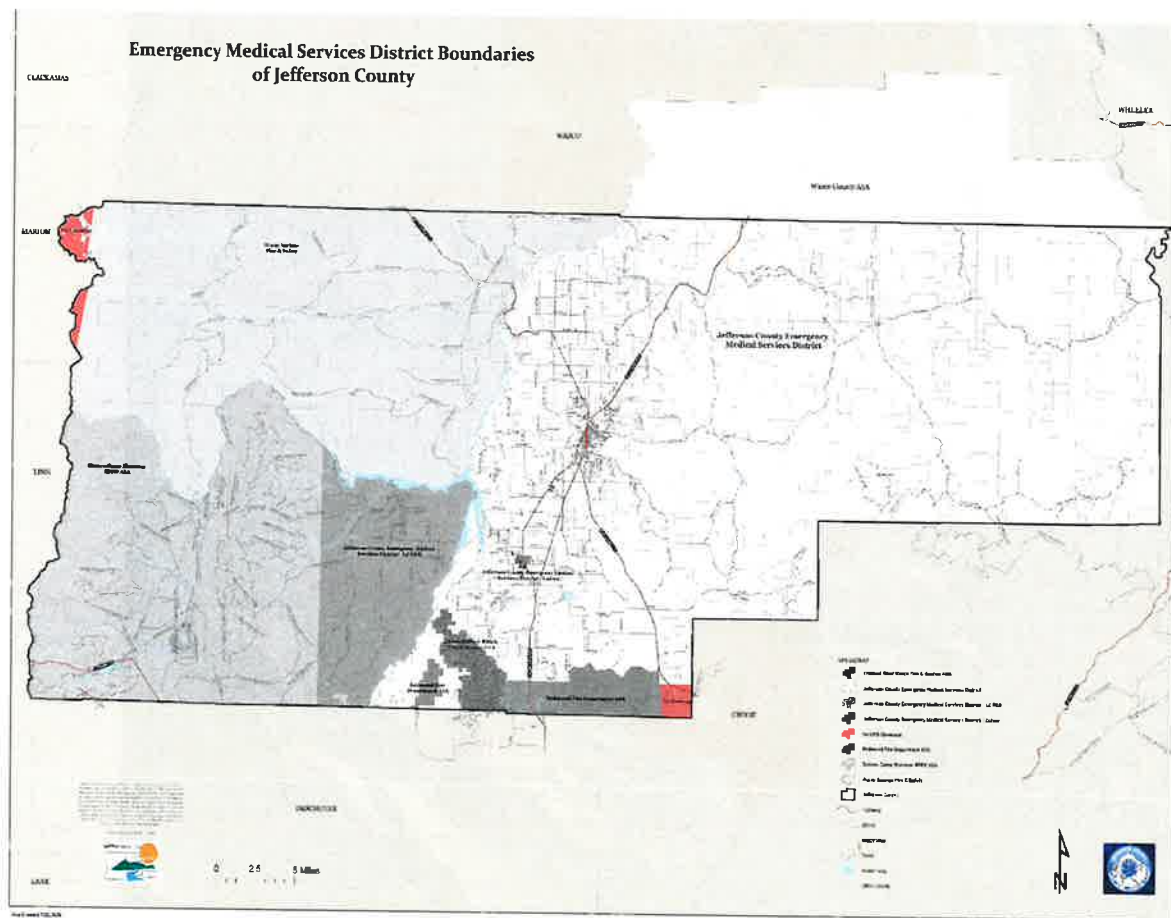
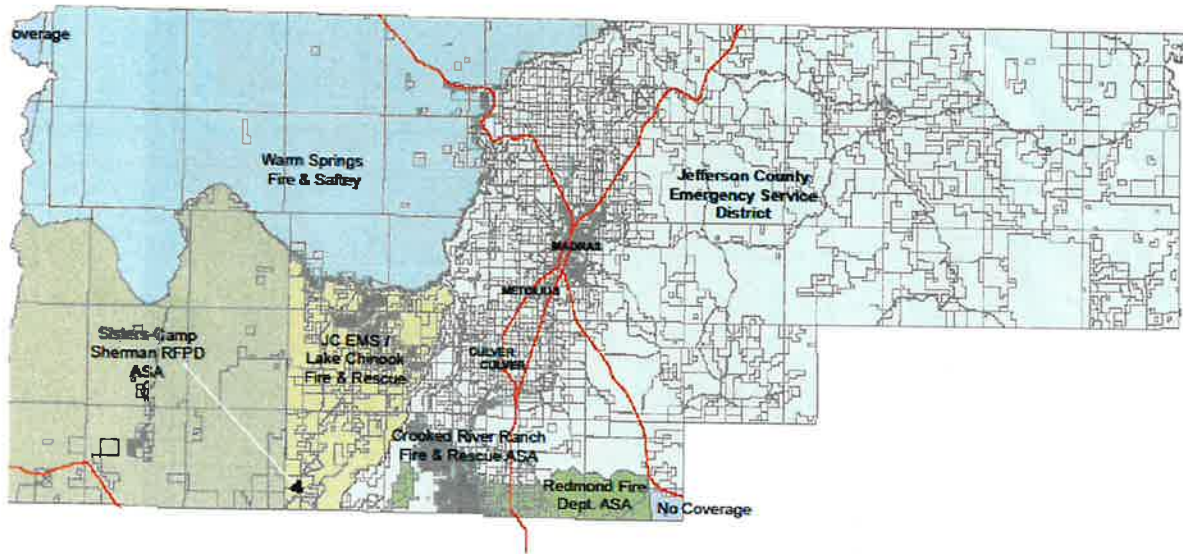
ORGANIZATIONAL CHART



SERVICE AREA







BUDGET PLANNING ASSUMPTIONS

The budget process for the 2022-2023 budget year will be managed differently than in previous years due to the consolidation of the Fire and EMS organizations.

The organizations will officially consolidate on July 1, 2022, after many months of discussion and planning. The intergovernmental agreement (IGA) was signed in May of 2022. Each organization will still fiscally operate as separate legal entities.

2022-2023 Budget Objectives/ Information

- Develop a combined budget that incorporates each department's 2021 actual budget
- Anticipate the regular increased cost for Fiscal Year 2022-2023 for both agencies
- Provide a 5-10% budget contingency
- We are anticipating a combined PERS rate of 25% with the new agency
- We have anticipated and projected the cost of the consolidation in this years budget
- Acknowledge and describe the potential of additional revenue through fees and the grant process
- Identify areas within the consolidated budget where we will anticipate cost savings and consolidated services to better serve our patrons
- This budget provides reserves for contingency and unanticipated expenditures

Unknown budgetary issues

- Legal Requirements for the transfers of employees from EMS to Fire (PERS, Health Insurance, FLSA)
- Pay Equity Laws and Requirements
- Pay period alignment
- Unwinding decisions made by the previous administrations

Preparation

The preparation of this budget will utilize the expertise of professional business managers and administrative personnel from the combined agency. The people preparing this budget have a strong and varied background working in a combined fire and EMS agency and public budgeting.

Short Term Funding Requirements due to Merger/Consolidation

Buildings:

Madras Fire Station	\$	85,000
Culver	\$	25,000
Tracie House	\$	7,500
EMS Building	\$	10,000
Total Building Upgrades	\$	127,500

Legal Fees:

SDAO Fees:	\$	40,000
Savvy Strategies:	\$	4,000
Palmeau & Assoc.	\$	12,000
Total Legal Fees	\$	56,000

Technology/Software:

Financial Software:	\$	20,000
Phones	\$	3,500
Computers	\$	5,000
Microsoft 365 migration	\$	4,500
Total Tech/Software Upgrades	\$	33,000

Safety/Training

Personal Protective Equipment	\$	83,377
Training Fire/EMS	\$	30,000
Radio/Switch Over	\$	15,000
Elite/Image Trend	\$	10,000
Target Solutions	\$	3,000
Total safety/Trainings	\$	141,377

Other additional costs to Merge

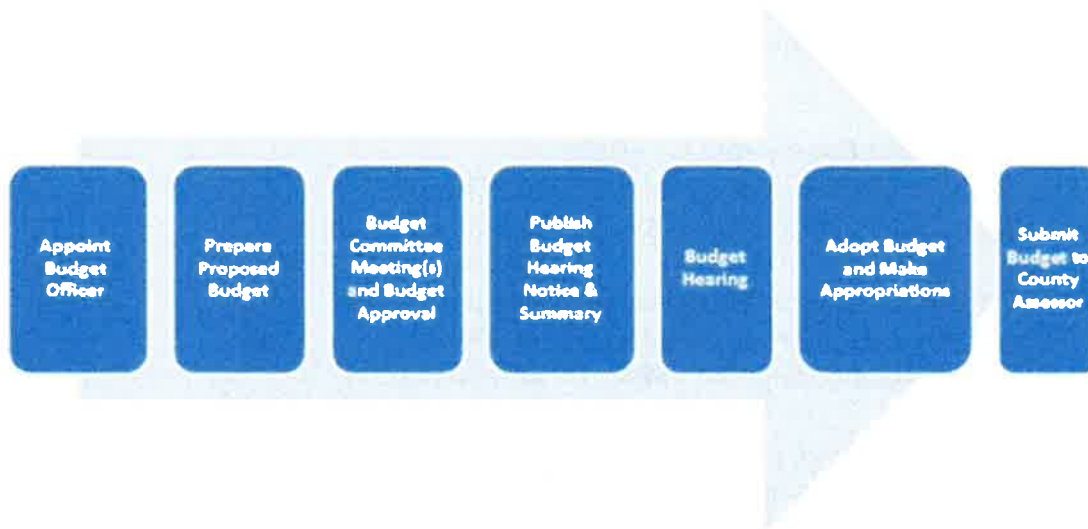
Branding/LOGO:	\$	15,000
Uniforms:	\$	6,500
Total other costs	\$	21,500

Total Needs for Merger	\$	379,377
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The budget season begins with the appointment of the budget officer and the creation of the budget calendar. Chief Jeff Blake will assume this role of the Budget Officer.

The budget team consists of the department’s administrative staff and Business Managers. The main objective of this team is to accurately predict and provide a clear, concise picture of revenues and expenditures for the upcoming fiscal year. We achieve this by reviewing forecast provided by Jefferson County, historical data from previous budget cycles and future planning for the organization. The main goal of this team is to create an accurate budget that allows us to provide the best, most efficient service to our community and provide for the welfare of our employees.

Once the proposed budget is created and reviewed, the budget document is presented to the Budget Committee. The makeup of the Budget Committee consists of our five District Board Members and five appointed community Budget Committee Members. The Budget Committee Meetings allows for the members to review the budget document, ask questions and seek public comment. If changes are identified, the budget committee can make these changes during their meetings. If the budget committee agrees the budget meets the needs of the organization the budget will be approved by the Budget Committee.



After approval of the budget by the Budget Committee, the budget goes to the Jefferson County Fire Board for the “Budget Hearing.” After a Budget Hearing, the board enacts a resolution to adopt the budget, make appropriations and impose and categorize taxes. Below is the District’s budget calendar for the 2022-2023 fiscal year:

BUDGET CALENDAR

2022-2023 Budget Calendar – **Fire** and **EMS**

April

- 11 **EMS** Board Budget Schedule Overview
Appoint budget committee members and budget officer
- 12 **Fire** Board Budget Schedule and Overview
Appoint budget committee members and budget officer
- 28 Budget documents sent to committee and board members of both **Fire** and **EMS**. Each committee gets copies of BOTH documents to help with transparency and explanation of budget process.
- 29 **Send Public Notice to Newspaper (for both dates):**
EMS Budget Committee Notice - May 11th at 5:30 p.m.
Fire Budget Committee Notice - May 11th at 6:30 p.m.

May

- 11 **1st Budget Committee meeting:**
EMS Budget Committee - May 11th at 5:30 p.m.
Fire Budget Committee - May 11th at 6:30 p.m.
- 18 **2nd Budget Committee meeting: (if needed)**
EMS Budget Committee - May 18th at 5:30 p.m.
Fire Budget Committee - May 18th at 6:30 p.m.
- 22 Publish approved budget and Notice of Budget Hearing to website and newspaper (for both **EMS** and **Fire**)
- 29 Publish 2nd Notice of approved budget and Notice of Budget Hearing to website and newspaper (for both **EMS** and **Fire**)

June

- 14 **Fire/EMS** Board Meeting – Hold public hearing and adopt budget
- 17 Publish adopted budget to website and newspaper and deliver budget documents to county clerk and assessor (must be filed with County by July 15th including

BUDGET MESSAGE

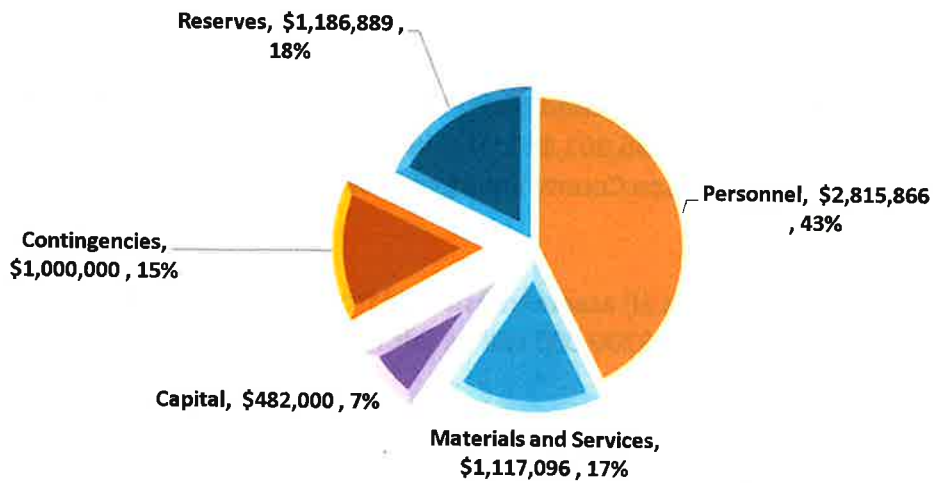
We are pleased to present to you the proposed budget for fiscal year 2022-2023 for Jefferson County Fire and EMS in the amount of \$6,801,851. This increase amount is due to a signed agreement, consolidating with Jefferson County Emergency Services (JCEMS) as one department.

The highlights indicated below shows all assets transferred from JCEMS to JCFD #1 minus \$200,000 to keep in their budget. The \$200,000 will be left for Miscellaneous Personnel costs and Miscellaneous Material Services.

Highlights:

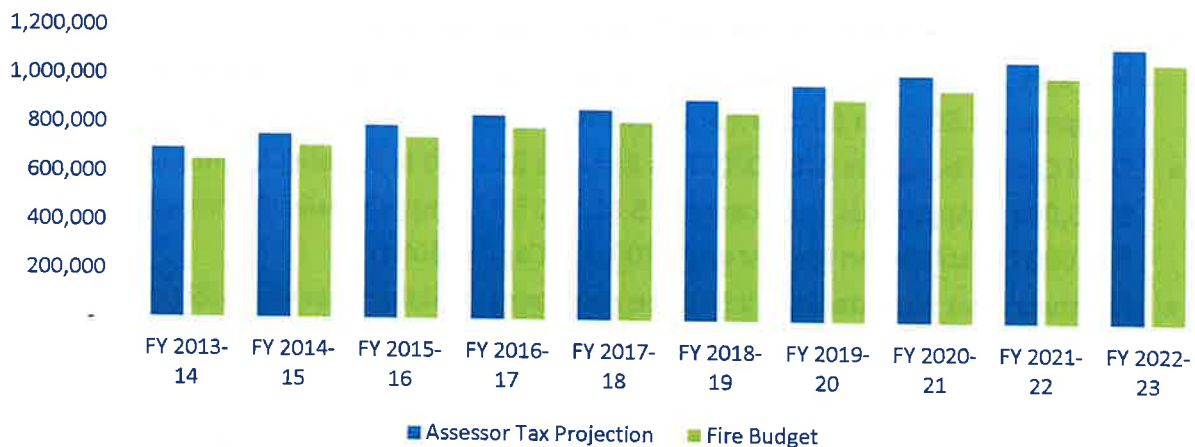
- Significant increase in beginning fund balance of \$3,362,449 (109%) over last year, primarily attributed to receiving the Jefferson County Emergency Service (JCEMS) asset transfer.
- Increase in Personnel Services in the amount of \$586,637. This is a result of increase in proposed wages and related employee costs. *Please see attached proposed salary schedule*
- Materials and Services is increasing \$134,432 over combined budget as a result of Legal fees 20% , Professional Fees/Contract Services 35% , Building and Ground 55%, Fire Equipment < 5000 for \$ 83,377 in personnel protective equipment (PPE).
- Total Capital budget is \$482,000. This includes \$50,000 in Building Maintenance, \$200,000 in Apparatus Replacement, \$ 80,000 for Comprehensive Planning/Master Plan, \$15,000 Consolidation Merger and \$100,000 Capital Outlay.
- Reserves have been dedicated in three categories, Building Reserves \$350,000, Apparatus Reserves \$350,000 and \$486,889 Reserved for Future Ongoing Consolidation.
- The budget as presented is balanced, however it does utilize \$945,045 in reserves. While it is not ideal to use reserves to maintain operations, the total reserve is left at \$2,186,889 and represents ample fund balance to carry forward in years to come.

Expenditures FY 2022-2023



Tax Revenue is on a steady rise per the Assessor tax projection and conservatively budgeted by taking estimated total less 6% uncollectible for a total revenue source of \$1,073,017 within the budget.

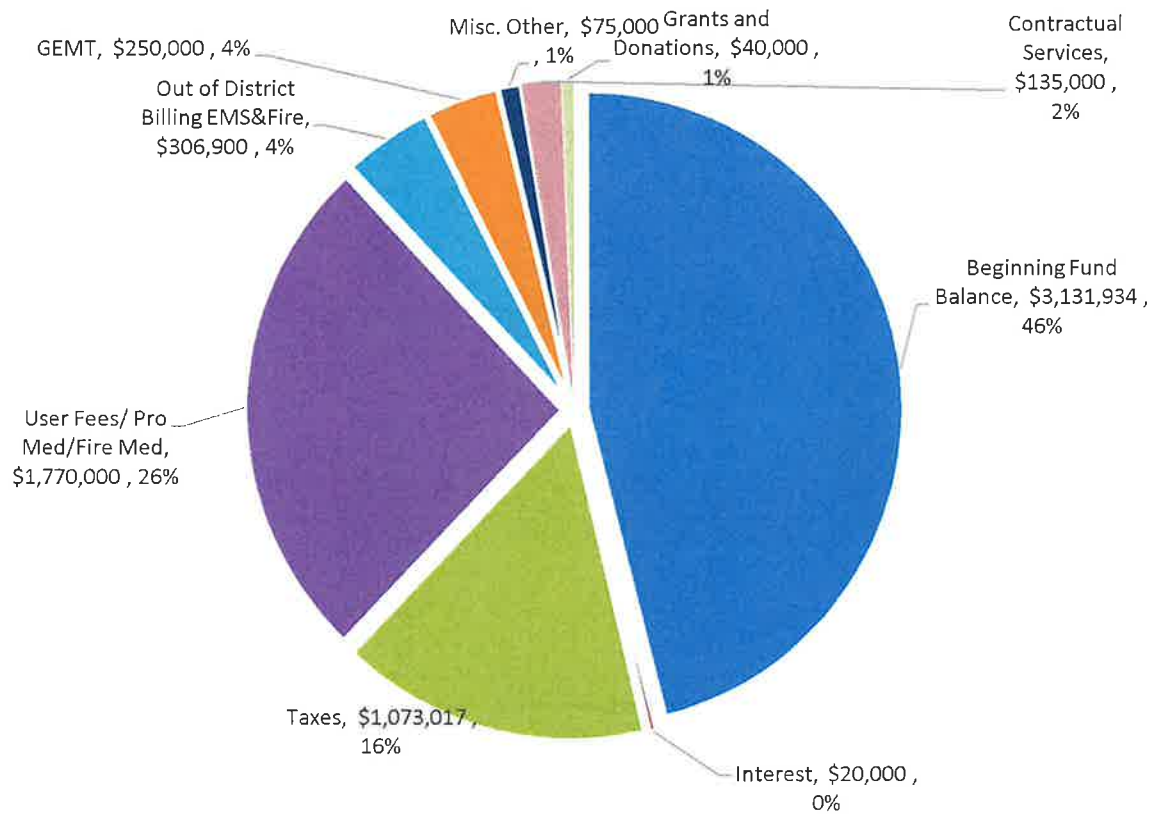
Tax Projection vs. Tax Revenue Budget



Estimated Revenues for the forthcoming budget are compared to projections for the current year and last year’s actual revenues received. These projections, current adopted budget and prior year’s results as follows:

Revenue FY 2022-2023

Proposed Budget: \$6,801,851



BUDGET DOCUMENTS

Combined FY 2022-2023 Budget Worksheet

Combined Summary (as if always had been one agency)

	Actuals 6/30/2020 FY2019-20	Actuals 6/30/2021 FY2020-21	Approved Budget 6/30/2022 FY2021-22	Combined Budget 6/30/2023 FY2022-23
Beginning Fund Balance	1,992,849	2,626,772	3,120,586	3,131,934
Resources				
Property Taxes	962,824	1,022,921	1,014,236	1,073,017
User Fees	1,615,209	1,760,562	1,636,000	1,750,000
GEMT	457,931	612,250	250,000	250,000
Contractual Services	158,055	157,148	126,000	135,000
OOD Alarms	3,303	28,373	10,500	306,900
Grants	66,941	292,697	151,000	40,000
Misc	149,172	108,231	97,814	115,000
Total Resources	3,413,435	3,982,182	3,285,550	3,669,917
Expenditures				
Personnel	1,778,536	1,889,372	2,229,229	2,835,866
Materials and Services	804,023	720,133	986,664	1,297,096
Capital	109,799	77,170	117,150	482,000
Special Payments	-	-	150,000	-
Debt Service	87,154	238,696	97,957	-
Total Expenses	2,779,512	2,925,371	3,581,000	4,614,962
Operating Contingency	-	-	-	1,000,000
Total Reserves for Future Expenditure	-	-	2,825,136	1,186,889
Ending Fund Balance	2,626,772	3,683,583	-	0



Description	JC FIRE		JC EMS		Jefferson County	Jefferson
	JCFD # 1 Approved Budget	JCFD # 1 Estimate Actual	JCEMS Approved Budget	JCEMS Estimate Actual	Fire and EMS	County EMS
	6/30/2022 FY2021-22	6/30/2022 FY2021-22	6/30/2022 FY2021-22	6/30/2022 FY2021-22	6/30/2023 FY 2022-23	6/30/2023 FY 2022-23
Beginning Fund Balance	1,730,586	1,838,312	1,390,000	1,152,514	1,636,885	1,495,249
Insurance Proceeds	8,640	-	-	-	13,000	-
Interest Earned	17,306	7,943	790	8,077	20,000	-
Current Year Taxes	994,236	1,032,274	-	-	1,053,917	-
Prior Year Taxes	20,000	24,226	-	-	20,000	-
User Fees	-	-	1,636,000	1,875,454	1,750,000	-
Pro Med Sales/Fire Med	-	-	20,000	15,000	20,000	-
Refunds received	-	-	7,923	204	8,000	-
Medicaid GEMT	-	-	250,000	275,000	250,000	-
Rental Income	3,600	-	-	-	18,000	-
Out of District Billing EMS	-	-	-	-	291,900	-
MVA/Out of District Billing Fire	10,500	-	-	-	15,000	-
Fire Review, Burn Permits & Misc.	20,000	10,475	5,040	1,100	25,000	-
Contractual Services	126,000	138,292	-	-	135,000	-
Sales of Fixed Assets	-	-	840	500	1,000	-
JC EMS Asset Turnover	-	-	-	-	1,295,249	-
Donations	3,675	-	-	-	-	-
Grants	21,000	8,546	130,000	234,600	40,000	-
Circle Track, Arena, Military standby	10,000	2,700	-	-	10,000	-
Total Resources	2,965,543	3,062,770	3,440,593	3,562,449	6,601,851	1,495,249
Chief	130,000	57,860	-	-	-	-
Gross Wages	-	-	966,280	966,280	1,620,600	-
Administrative Assistant-Patton	50,500	49,535	-	-	-	-
Deputy Chief Skaar	76,500	87,780	-	-	-	-
Captain Support Service-Jaca	71,350	70,684	-	-	-	-
Captain Training-Johnson	71,350	70,684	-	-	-	-
Captain EMS-Hagman	52,000	53,234	-	-	-	-
Duty Officer Pay	30,000	26,000	-	-	15,000	-
Grant funded position	-	-	-	-	-	-
Compensated Absences	13,125	1,000	-	-	13,125	-
Overtime	32,000	12,000	-	-	150,000	-
Workers Compensation	13,650	11,931	23,000	25,278	36,000	-
Employee Health Ins Exp	119,940	90,000	216,734	188,500	366,000	-
VEBA/HRA/PEHP	-	-	-	-	55,000	-
SDI- Other, Life Ins, S/T Disab	-	-	5,500	6,000	7,500	-
Dental Payments	-	-	7,700	4,610	-	-
State Retirement Fund-PERS	94,500	70,000	149,000	176,040	380,496	-
Payroll Tax Expense	50,400	40,000	51,500	37,122	121,345	-
Health and Wellness	-	-	4,200	1,000	-	-
Miscellaneous Personnel Costs/Unknown Cost	-	-	-	-	50,000	20,000
Total Personnel	805,315	640,709	1,423,914	1,404,830	2,815,866	20,000

	JC FIRE		JC EMS		Jefferson County Fire and EMS	Jefferson County EMS
	JCFD # 1 Approved Budget	JCFD # 1 Estimate Actual	JCEMS Approved Budget	JCEMS Estimate Actual		
Material & Services						
Legal Fees	20,000	25,000	10,000	15,000	56,000	
Bookkeeping Services	7,000	6,000			8,000	
Outside/Contract Services	-		30,000	53,000	-	1,295,249
Professional Fees/ Contract Services	27,000	75,812			99,000	
Audit	12,000	12,000	20,000	21,250	18,000	20,000
Volunteer Incentive Program	47,250	46,000	2,000	1,000	50,000	
Operating Expense	16,000	43,170			40,000	
Uniforms and Laundry	6,300	10,748	7,000	7,800	15,000	
Dues and Publications	4,500	3,433	7,000	7,000	11,500	
Gas&Oil	19,000	15,000	17,000	26,437	45,000	
Building and Grounds Maintenance	17,000	8,849	7,000	8,694	55,000	
Fire Equipment Maintenance	2,100	277	5,000	1,000	7,100	
Radio Maintenance			2,700	4,500	10,000	
Respiratory Equipment Maintenance	3,800	2,177			4,000	
Extrication Equipment Maintenance	2,000	2,000			2,500	
Fire Equipment <5000	26,250	44,307			138,177	
Fire Apparatus Maintenance - Other	20,000	21,958	11,000	30,000	35,000	
Utilities	30,000	18,567	17,000	17,000	50,000	
Utilities - Culver	15,750	16,361			17,000	
Culver Station Rent	23,100	18,999	3,200	3,200	39,300	
Fire & Liability Insurance	27,300	31,926	18,250	25,000	62,619	
Shop Supplies	2,100	1,227			3,000	
Equipment Rental	2,520	2,135			3,000	
Office Supplies	2,200	1,092	20,000	20,000	10,000	
Minor Equipment (IT Equipment)	25,000	32,353			15,000	
Office Equipment Repair	1,000	220	2,500	2,500	3,300	
Elections	1,000		2,000	2,573	3,000	
Dispatching	50,704	50,704	66,415	66,415	100,000	
Training	12,600	45,600	5,000	4,500	36,000	
Travel Expense			4,300	150	4,000	
Vaccinations/ Certifications			1,000	-	1,000	
Medical Supplies/Patient care items	29,855	21,599	60,000	65,504	90,000	
Advising Physician (Dr.Weile)			2,000	2,000	7,000	
First Aid and CPR			2,500	-	2,500	
Credit Card Fees			3,900	3,900	-	
Pro Med Expense			500	-	-	
Fire Prevention	2,100	477			3,000	
Community Outreach/Dept. Morale			3,000	2,500	2,000	
Recruitment Expense	2,000	333			2,500	
SAFER Grant Reimburse					-	
Grant Expenses			130,000	50,000	-	
Recruitment Expense - Other	3,570		1,000	750	-	
Student Scholarship/with Stipend	60,000	44,244			64,800	
Scholarship - Position 1 A.Glen (vacant)					-	
Scholarship - Position 2 J.Frank, (H.Scott)					-	
Scholarship - Position 3 G. Domier (J.Stinson)					-	
Scholarship - Position 4 L. Seney (G.Coleman)					-	
Scholarship - Position 5 (R.Carlson)					-	
Scholarship - Position 6 (D.Gallegos)					-	
Addressing Signs	1,400	85			1,400	
Misc. Expense			4,000	4,500	4,000	160,000
Total Materials and Services	521,399	602,854	465,265	446,173	1,117,096	1,475,249

	JC FIRE		JC EMS		Jefferson County Fire and EMS	Jefferson County EMS
	JCFD A 1 Approved Budget	JCFD A 1 Estimate Actual	JCEMS Approved Budget	JCEMS Estimate Actual		
Capital Outlay	-	-	-	-	300,000	-
Building Maintenance	-	67,500	-	-	50,000	-
Apparatus Replacement	-	-	-	-	200,000	-
Conversion Major	-	-	-	-	15,000	-
Comprehensive Planning/ Mitigation	-	-	-	-	80,000	-
Medical Equipment	-	-	18,000	26,432	15,000	-
Training Equipment	-	-	7,000	-	2,000	-
Office Equipment	-	-	1,500	-	-	-
Vehicle Purchase	-	-	-	34,365	-	-
Building Construction	-	-	30,000	34,400	-	-
Tech/Software Upgrade	-	-	-	-	20,000	-
Capital Outlay - Other	55,650	12,389	-	-	-	-
Total Capital	55,650	79,889	61,500	66,197	482,000	-
Other Expenses	-	-	-	-	-	-
Fund Transfer-Equipment	-	-	150,000	150,000	-	-
Fund Transfer-Investment Fund	-	-	-	-	-	-
Special Payments	-	-	150,000	150,000	-	-
Non-Bonded Debt: Principal	93,957	100,416	-	-	-	-
Non-Bonded Debt: Interest	4,000	1,937	-	-	-	-
Total Debt Service	97,957	102,353	-	-	-	-
Total Expenses	2,460,323	2,426,034	2,300,679	2,067,200	4,414,562	1,415,249
Contingency	-	-	-	-	1,000,000	-
Building Reserves	-	-	-	-	350,000	-
Apparatus Reserves	-	-	-	-	350,000	-
Reserve for PS - Future Ongoing Consolidation	1,485,222	-	1,439,924	-	485,289	-
Total Reserves for Future Expenditure	1,485,222	-	1,439,924	-	1,360,589	-
Ending Fund Balance	-	1,876,895	-	1,415,249	-	-
Total Appropriations	2,965,543	2,426,034	3,440,253	2,067,200	6,801,351	1,415,249
Net Revenue less Expenditures (Check)	-	(1,626,865)	-	(1,415,249)	0	-

Jefferson County Fire District # 1 FY2022-2023 Budget Worksheet

End Date	Actuals	Actuals	Approved	Proposed Budget	Approved	Adopted
Description	6/30/2020	6/30/2021	Budget	6/30/2023	Budget	Budget
	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2022-23	FY2022-23
Beginning Fund Balance	1,171,606	1,324,143	1,730,586	1,636,685		
Insurance Proceeds	40,000	8,500	8,640	13,000		
Interest Earned	29,044	18,100	17,306	20,000		
Current Year Taxes	936,958	991,533	994,236	1,053,017		
Prior Year Taxes	25,866	31,388	20,000	20,000		
User Fees			-	1,750,000		
Pro Med Sales/Fire Med			-	20,000		
Refunds received			-	8,000		
Medicaid GEMT			-	250,000		
Rental Income	3,634	1,468	3,600	18,000		
Out of District Billing EMS				291,900		
MVA/Out of District Billing Fire	3,303	28,373	10,500	15,000		
Fire Review,Burn Permits & Misc.	22,809	23,587	20,000	25,000		
Contractual Services	158,055	157,148	126,000	135,000		
Sales of Fixed Assets			-	1,000		
JC EMS Asset Turnover			-	1,295,249		
Donations		2,516	3,675	-		
Grants	36,133	279,285	21,000	40,000		
Circle Track, Arena, Military standby	1,260	8,540	10,000	10,000		
Total Resources	2,428,668	2,874,581	2,965,543	6,601,851		

Chief	102,066	69,612	130,000	-		
Gross Wages			-	1,620,600		
Administrative Assistant-Patton	54,302	46,648	50,500	-		
Deputy Chief Skaar	62,790	80,396	76,500	-		
Captain Support Service-Jaca	69,112	74,477	71,350	-		
Captain Training-Johnson	70,831	69,758	71,350	-		
Captain EMS-Hagman	49,019	48,905	52,000	-		
Duty Officer Pay	22,308	26,552	30,000	15,000		
Grant funded position	5,607	-	-	-		
Compensated Absences			13,125	13,125		
Overtime		3,447	32,000	150,000		
Workers Compensation	8,491	8,443	13,650	36,650		
Employee Health Ins Exp	93,846	87,553	119,940	366,000		
VEBA/HRA/PEHP				55,000		
SDI- Other, Life Ins, S/T Disab			-	7,500		
State Retirement Fund-PERS	78,869	78,372	94,500	380,446		
Payroll Tax Expense	38,624	39,244	50,400	121,545		
Health and Wellness			-	-		
Miscellaneous Personnel Costs/Unknown Cost			-	50,000		
Total Personnel	655,865	633,407	805,315	2,815,866		

End Date	Actuals	Actuals	Approved	Proposed Budget	Approved	Adopted
Description	6/30/2020	6/30/2021	Budget	6/30/2023	Budget	Budget
	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-23	FY2022-23
Material & Services						
Legal Fees	6,700	10,968	20,000	56,000		
Bookkeeping Services	9,818	5,890	7,000	8,000		
Professional Fees/ Contract Services		6,484	27,000	90,000		
Audit	11,050	11,350	12,000	14,000		
Volunteer Incentive Program	44,375	34,607	47,250	50,000		
Operating Expense	15,599	14,551	16,000	40,000		
Uniforms and Laundry	4,671	3,320	6,300	15,000		
Dues and Publications	3,662	4,117	4,500	11,500		
Gas&Oil	9,987	11,632	19,000	45,000		
Building and Grounds Maintenance	21,070	14,534	17,000	55,000		
Fire Equipment Maintenance	1,808	177	2,100	7,100		
Radio Maintenance			-	23,000		
Respiratory Equipment Maintenance	4,345	5,141	2,800	4,000		
Extrication Equipment Maintenance	1,746	655	2,000	2,500		
Fire Equipment <5000	33,094	22,137	26,250	128,377		
Fire Apparatus Maintenance - Other	28,468	12,644	20,000	36,000		
Utilities	25,469	24,718	30,000	50,000		
Utilities - Culver	13,331	11,065	15,750	17,000		
Culver Station Rent	17,749	21,583	23,100	26,300		
Fire & Liability Insurance	23,797	23,454	27,300	62,619		
Shop Supplies	1,371	2,325	2,100	3,000		
Equipment Rental	2,482	2,432	2,520	3,000		
Office Supplies	1,954	2,974	2,200	10,000		
Minor Equipment (IT Equipment)			25,000	15,000		
Office Equipment Repair	1,500	478	1,000	3,500		
Elections		2,802	1,000	3,000		
Dispatching	41,407	42,779	50,704	120,000		
Training	7,921	6,879	12,600	36,000		
Travel Expense			-	4,000		
Vaccinations/ Certifications			-	1,000		
Medical Supplies/Patient care items	2,748	3,370	29,855	90,000		
Advising Physician (Dr.Welle)			-	7,000		
First Aid and CPR			-	2,500		
Fire Prevention	576	376	2,100	3,000		
Community Outreach/Dept. Morale			-	2,000		
Recruitment Expense	847	1,308	2,000	2,500		
Recruitment Expense - Other			3,570	-		
Student Scholarship/with Stipend	29,168	21,698	60,000	64,800		
Addressing Signs		292	1,400	1,400		
Misc. Expense			-	4,000		
Total Materials and Services	366,713	326,738	521,399	1,117,096		
Capital Outlay						
Building Maintenance	35,789		-	100,000		
Apparatus Replacement				50,000		
Consolidation Merger				200,000		
Comprehensive Planning/ Master plan				15,000		
Medical Equipment				80,000		
Training Equipment				15,000		
Tech/Software Upgrade				2,000		
Capital Outlay - Other		61,724	55,650	-		
Total Capital	35,789	61,724	55,650	482,000		

End Date	Actuals 6/30/2020 FY2019-20	Actuals 6/30/2021 FY2020-21	Approved Budget 6/30/2022 FY2021-22	Proposed Budget 6/30/2023 FY2022-23	Approved Budget 6/30/2023 FY2022-23	Adopted Budget 6/30/2023 FY2022-23
Description:						
Non-Bonded Debt Principal	46,156		93,957	-		
Non-Bonded Debt Interest		1,429	4,000	-		
Total Debt Service	46,158	1,429	97,957	-		
Contingency				1,000,000		
Building Reserves				350,000		
Apparatus Reserves				350,000		
Reserved for Future Expenditure			1,485,222	486,889		
Total Reserves for Future Expenditure	-	-	1,485,222	1,186,889	-	-
Ending Fund Balance	1,324,143	1,851,283	-	-		
Total Appropriations	2,428,668	2,874,581	2,965,543	6,601,851		
Net Revenue Less Expenditures	-	0	-	0		



Jefferson County EMS FY 2022-2023 Budget Worksheet

End Date	Actuals 6/30/2020	Actuals 6/30/2021	Approved Budget 6/30/2022	Proposed Budget 6/30/2023	Approved Budget 6/30/2023	Adopted Budget 6/30/2023
Description	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2022-23	FY2022-23
Beginning Fund Balance	821,243	1,302,629	1,390,000	1,495,249		
Interest Earned	11,163	12,957	790	-		
User Fees	1,615,209	1,760,562	1,636,000	-		
Pro Med Sales/Fire Med	29,448	22,728	20,000	-		
Refunds received	92	3,352	7,923	-		
Medicaid GEMT	457,931	612,250	250,000	-		
Fire Review, Burn Permits & Misc.	11,723	6,483	5,040	-		
Sales of Fixed Assets			840	-		
Grants	30,808	13,412	130,000	-		
Total Resources	2,977,616	3,734,373	3,440,593	1,495,249		

Gross Wages	799,001	889,479	966,280	-		
Workers Compensation	16,371	20,191	23,000	-		
Employee Health Ins Exp	148,607	170,228	216,734	-		
SDI- Other, Life Ins, S/T Disab			5,500	-		
Dental Payments			7,700	-		
State Retirement Fund-PERS	133,520	146,684	149,000	-		
Payroll Tax Expense	18,688	21,282	51,500	-		
Health and Wellness			4,200	-		
Miscellaneous Personnel Costs/Unknown Cost	6,484	8,101	-	20,000		
Total Personnel	1,122,671	1,255,965	1,423,914	20,000		



End Date	Actuals	Actuals	Approved	Proposed	Approved	Adopted
Description	6/30/2020	6/30/2021	Budget	Budget	Budget	Budget
	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2022-23	FY2022-23
Material & Services						
Legal Fees	6,820	6,475	10,000	-		
Outside/Contract Services	25,684	25,931	30,000	1,295,249		
Audit	19,490	20,250	20,000	20,000		
Volunteer Incentive Program	1,116	1,000	2,000	-		
Uniforms and Laundry	7,569	6,005	7,000	-		
Dues and Publications	5,821	6,357	7,000	-		
Gas&Oil	16,487	15,290	17,000	-		
Building and Grounds Maintenance	8,299	5,563	7,000	-		
Fire Equipment Maintenance			5,000	-		
Radio Maintenance	2,379	3,083	2,700	-		
Fire Apparatus Maintenance - Other	11,679	16,902	11,000	-		
Utilities	16,982	16,922	17,000	-		
Culver Station Rent	2,052	3,383	3,200	-		
Fire & Liability Insurance	17,963	18,080	18,250	-		
Office Supplies	29,684	19,124	20,000	-		
Office Equipment Repair	5,203	4,695	2,500	-		
Elections	1,829	2,573	2,000	-		
Dispatching	61,998	64,168	66,415	-		
Training	4,204	6,837	5,000	-		
Travel Expense	2,421	1,801	4,300	-		
Vaccinations/ Certifications	240		1,000	-		
Medical Supplies/Patient care items	8,729	45,392	60,000	-		
Advising Physician (Dr.Welle)			2,000	-		
First Aid and CPR	1,650		2,500	-		
Credit Card Fees	4,175	5,993	3,900	-		
Pro Med Expense	35		500	-		
Community Outreach/Dept. Morale	3,818	2,406	3,000	-		
Grant Expenses	2,519	6,480	130,000	-		
Recruitment Expense - Other			1,000	-		
Misc. Expense	168,464	88,685	4,000	160,000		
Total Materials and Services	437,310	393,395	465,265	1,475,249		
Medical Equipment	72,280	914	15,000	-		
Training Equipment			7,000	-		
Office Equipment			9,500	-		
Building Construction	1,730	11,766	30,000	-		
Tech/Software Upgrade		2,766	-	-		
Total Capital	74,010	15,446	61,500	-		
Fund Transfer-Equipment			150,000	-		
Special Payments	-	-	150,000	-		
Non-Bonded Debt Principal	40,996	237,267	-	-		
Non-Bonded Debt Interest			-	-		
Tot Debt Service	40,996	237,267	-	-		
Reserve for FE			1,339,914	-		
Total Reserves for Future Expenditure	-	-	1,339,914	-		
Ending Fund Balance	1,302,629	1,832,300	-	-		
Total Appropriations	2,977,616	3,734,373	3,440,593	1,495,249		
Net Revenue Less Expenditures	0	-	-	-		

Jefferson County Fire District # 1 LB-1

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County Fire District #1 will be held on June 14, 2022, at 6:30 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, 2022 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: Kaye Skar, Deputy Chief

Telephone: 541-475-7274

Email: kay@jcfr1.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget Fiscal Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance Net Working Capital	1,424,143	1,730,586	1,636,685
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	217,648	170,100	2,522,900
Federal, State and All Other Grants, Gifts, Allocations and Donations	281,801	24,675	40,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers - Internal Service Reimbursements	0	0	0
All Other Resources Except Property Taxes	28,069	25,946	1,129,249
Property Taxes Estimated to be Received	1,022,921	1,014,236	1,073,017
Total Resources	2,974,581	2,965,543	6,601,851

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	633,407	805,315	2,835,866
Materials and Services	326,738	521,399	1,117,096
Capital Outlay	61,724	55,650	492,600
Debt Service	1,429	97,957	0
Interfund Transfers			0
Contributions			1,000,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	1,551,283	1,485,272	1,186,889
Total Requirements	2,974,581	2,965,543	6,601,851

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
General Fund- Fire District and EMS	2,974,581	2,965,543	6,601,851
FTE	6.00	6.00	23.50
Total Requirements	2,974,581	2,965,543	6,601,851
Total FTE	6.000	6.000	23.500

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING *

JCFD #1 is receiving funds and assets from JCEMS under a signed Inter-governmental Agreement (IGA) to consolidate, beginning July 1, 2022.

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit .0011847 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 as of July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
Total	\$0	\$0

Jefferson County EMS LB-1

FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Jefferson County Emergency Medical Services District will be held on June 14, 2022, at 5:30 p.m. at the Fire Hall meeting room, 785 S Fifth St. in Madras, Oregon 97741. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the Jefferson County Emergency Medical Services District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at Jefferson County Fire District #1, 785 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.jeffersoncountyems.com/>. 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 Emergency Medical Services District website at:

Contact: Kasey Skarr, Deputy Chief Telephone: 541-475-7274 Email: kse@jefc-1.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance-Net Working Capital	1,302,629	1,390,000	1,495,249
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,405,375	1,978,963	0
Federal, State and All Other Grants, Gifts, Allocations and Donations	13,412	1,900,000	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers - Internal Service Reimbursements	0	0	0
All Other Resources Except Property Taxes	12,957	1,630	0
Property Taxes Estimated to be Received	0	0	0
Total Resources	3,734,373	3,440,593	1,495,249

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,255,965	1,423,914	20,000
Materials and Services	395,395	465,265	1,475,249
Capital Outlay	15,446	61,500	0
Debt Service	237,267	0	0
Interfund Transfers	0	0	0
Contingencies	0	0	0
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	1,832,300	1,339,914	0
Total Requirements	3,734,373	3,440,593	1,495,249

FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for 2nd unit or program			
General Fund- Fire District and EMS	3,734,373	3,440,593	1,495,249
FTE	16.000	16.000	
Total Requirements	3,734,373	3,440,593	1,495,249
Total FTE	16.000	16.000	0.000

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

JCEMS is transferring funds and assets to JCFD #1 under an signed Intergovernmental Agreement (IGA) to consolidate, beginning July 1, 2022.

PROPERTY TAX LEVIES			
Permanent Rate Levy	Rate Limit	Rate or Amount Imposed	Rate or Amount Approved
Local Optimum Levy	per \$1,000		
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
Total	\$0	\$0

Jefferson County Fire District # 1 LB-50

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

**FORM LB-50
2022-2023**

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: 8/10/2021
 Contact Person: Kasey Skaar Title: _____ Daytime Telephone: 841-476-7274 Contact Person E-Mail: ks@jcd-1.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

		Subject to General Government Limits		Excluded from Measure 5 Limits	
		Rate or Dollar Amount		Dollar Amount of Bond Levy	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit)	1	1.1847		
2.	Local option operating tax	2			
3.	Local option capital project tax	3			
4.	City of Portland Levy for pension and disability obligations	4			
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	6	1.1847
7.	Election date when your new district received voter approval for your permanent rate limit	7	
8.	Estimated permanent rate limit for newly merged/consolidated district	8	

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.

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

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

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)

150-504-073-7 (Rev. 12-15)

(see the back for worksheet for lines 5a, 5b, and 5c)

File with your assessor no later than JULY 15, unless granted an extension in writing.

Jefferson County Fire District # 1 Resolution

RESOLUTION No. 2022-2023 # _____

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 **2022-2023** in the total amount of

\$	6,601,851
----	-----------

 This budget is now on file at **765 South 5th Street** in Madras, Oregon.
 The business name July 1, 2022 will be known as Jefferson County Fire and EMS

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:

<u>General Fund</u>	
Personnel Services	2,815,866
Materials & Services	1,117,096
Capital Outlay	482,000
Contingency	1,000,000
Non-Bonded Debt Service-Unappropriated	0
Reserved for Future-Unappropriated	1,186,889

<u>General Fund Totals</u>	
Total Appropriated	\$ 5,414,962
Reserved & Unappropriated	\$ 1,186,889

TOTAL APPROPRIATIONS, ALL FUNDS	\$ 5,414,962
TOTAL UNAPPROPRIATED & RESERVE AMOUNTS, ALL FUNDS	\$ 1,186,889
TOTAL ADOPTED BUDGET	\$ 6,601,851

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 **2022-2023**

- (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 _____.

X _____
 Board Chair

X _____
 Board Secretary

Jefferson County EMS Resolution

RESOLUTION No. 2022-2023 # _____

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County Emergency Medical Services District

hereby adopts the budget for fiscal year **2022-2023** in the total amount of

\$	1,495,249
----	-----------

This budget is now on file at **765 South 5th Street** in Madras, Oregon.

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:

Note that the budget worksheets illustrate a transfer to Jefferson County Fire and EMS in July 2022 in the amount of \$1,295,249 and the residual \$200,000 will be used to offset continuing operations of Jefferson County EMS during the consolidation efforts.

General Fund	
Personnel Services	20,000
Materials & Services	1,475,249
Capital Outlay	0
Contingency	0
Non-Bonded Debt Service-Unappropriated	0
Reserved for Future-Unappropriated	0

General Fund Totals	
Total Appropriated	\$ 1,495,249
Reserved & Unappropriated	\$ -

TOTAL APPROPRIATIONS, ALL FUNDS	\$ 1,495,249
TOTAL UNAPPROPRIATED & RESERVE AMOUNTS, ALL FUNDS	\$ -
TOTAL ADOPTED BUDGET	\$ 1,495,249

The above resolution statements were approved and declared adopted on _____.

X _____
Board Chair

X _____
Board Secretary

DRAFT MOTION TO ADOPT THE 2022-2023 BUDGET:

MOTION TO ACCEPT the budget as presented with the following changes:

... and setting the Tax rate for General Fund operating rate at 1.1847 per thousand.

General Fund 1.1847

_____ made a motion (read from above), _____ Seconds, all in favor

_____ Motion to adjourn budget committee meeting, _____
Seconds. All approved and adjourned at _____ p.m. on _____
date.