

Jefferson County Fire & EMS



Proposed Budget FY 2026-2027



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MEMBERS AND TERMS

BOARD OF DIRECTORS

Position 1: Scott Leeper (President)

sleeper@jcfire-ems.org

Position 2: Ben Anderson (Director)

banderson@jcfire-ems.org

Position 3: OPEN

Position 4: Kim Stout (Vice President)

kstout@jcfire-ems.org

Position 5: Ryan Boyle (Secretary)

rboyle@jcfire-ems.org

TERM EXPIRES

Term Exp. 6-2029

Term Exp. 6-2029

Term Exp. 6-2027

Term Exp. 6-2027

Term Exp. 6-2027

BUDGET COMMITTEE

Position 1: Travis Feigner

Position 2: Albert Sikkens

Position 3: Star Todd

Position 4: Trevorr Beaver

Position 5: OPEN

TERM EXPIRES

June 30th, 2026

June 30, 2027

June 30th, 2027

June 30th, 2027

The Budget Committee comprises the Board of Directors and (5) citizen volunteers appointed by the Board of Directors.

Jefferson County Fire Administrative Staff

Kasey Skaar Deputy Fire Chief

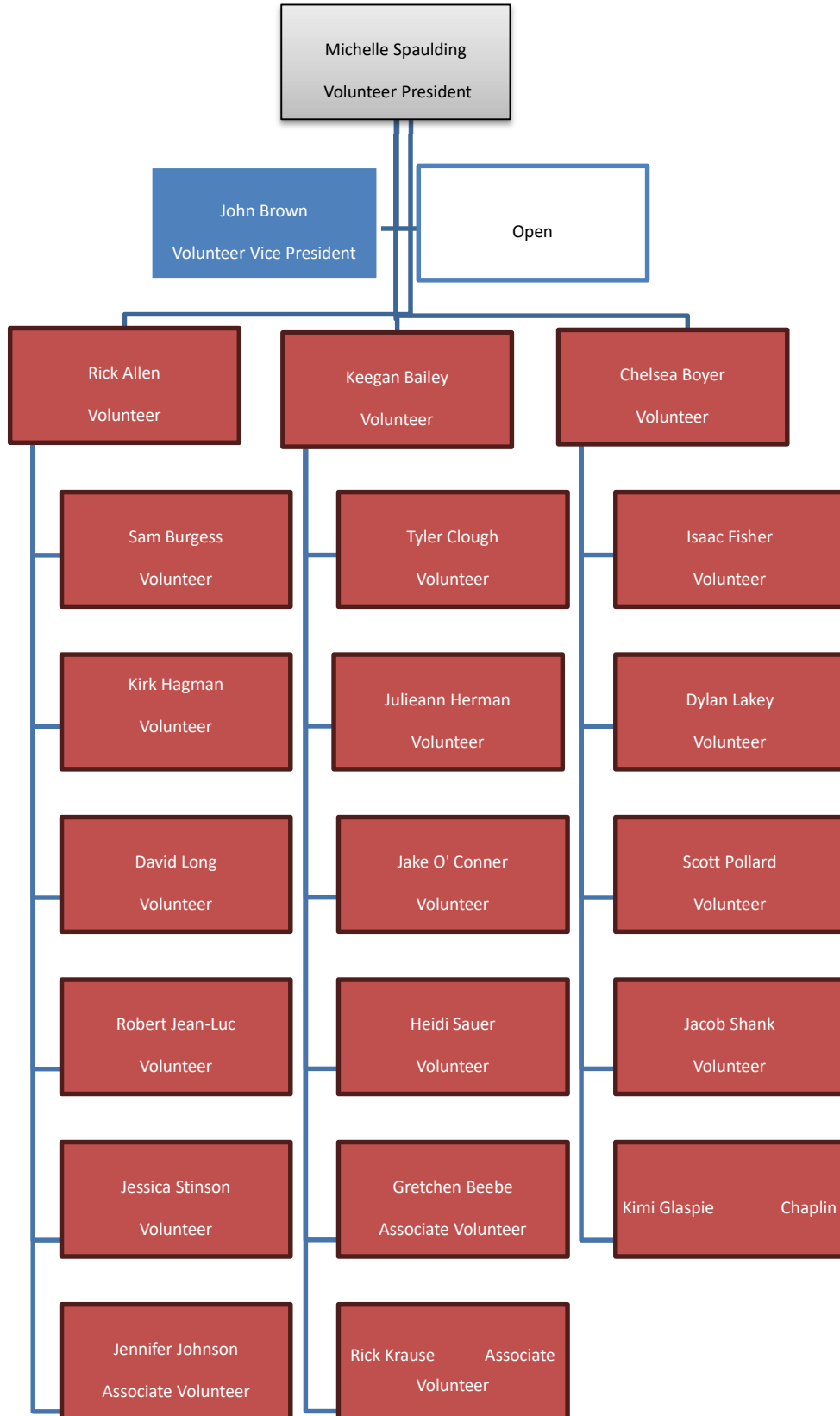
Mike Lepin Deputy EMS Chief

LeeAnn Bowman Executive Administrative Assistant

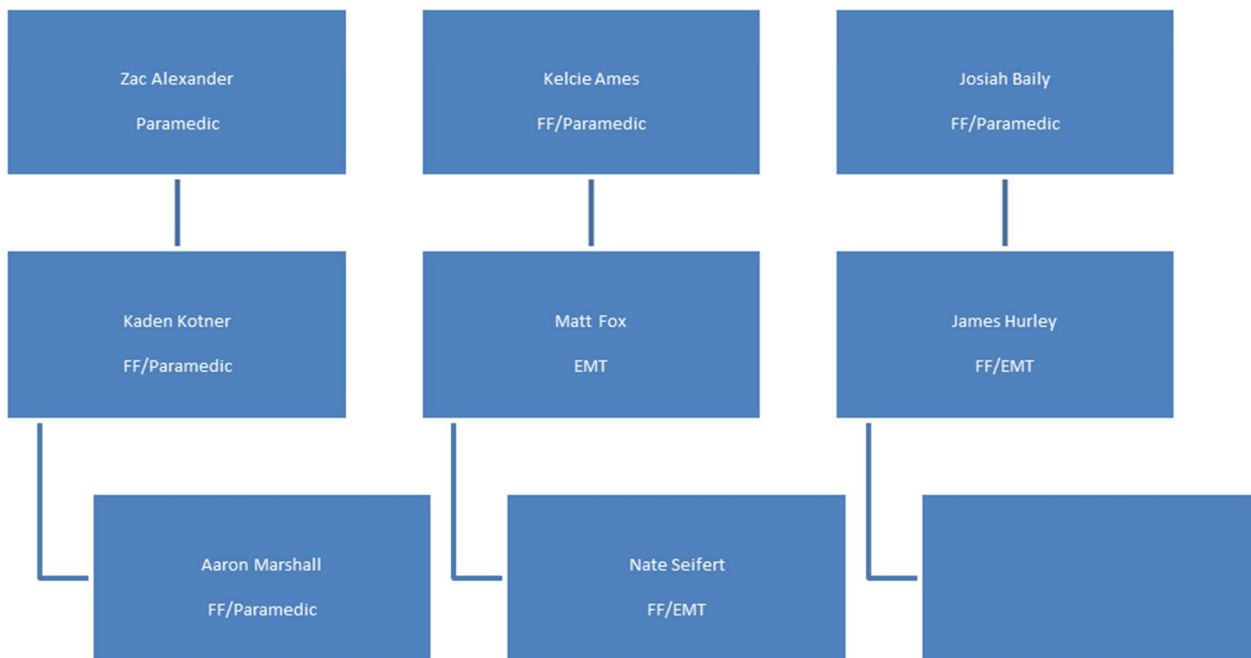
ORGANIZATIONAL CHART



Volunteer Program



Paid On-Call Part-Time Program



BUDGET PLANNING ASSUMPTIONS

The Fiscal Year 2026–2027 budget is developed to stabilize operations following the consolidation of Fire and EMS services while addressing ongoing financial constraints. This budget reflects a transition from initial implementation to long-term operational sustainability.

The following assumptions guided budget development:

- **Post-Consolidation Operations:**

The organization is operating as a fully integrated Fire & EMS agency. The budget reflects a more accurate representation of ongoing costs, including areas where increased service demand and inflation have offset anticipated efficiencies.

- **Revenue Stability and EMS Billing Improvements:**

Property tax revenues are expected to show modest growth. EMS user fee revenue has improved in consistency through a third-party billing provider, EMS-MC. Based on current trends and historical data, the District is expecting to receive approximately \$150,000 per month increasing predictability and a more stable budget.

- **Structural Imbalance:**

Expenditures exceed revenues in this budget. Available resources are used to maintain service levels, with the understanding that long-term solutions are required.

- **Personnel Cost Pressures:**

Personnel costs remain the largest expenditure. Assumptions include a PERS rate of approximately 25%; 4% increase in health insurance, a 10% increase in workers' compensation (SAIF), continued payroll cost increases, and necessary overtime to maintain staffing. Staffing levels are aligned with available resources.

- **Insurance Cost Increases:**

Fire and liability insurance premiums are projected to increase by 30% due to higher property values from facility improvements and increased apparatus replacement costs.

- **Operational Cost Increases:**

Costs for dispatch services, fuel, medical supplies, and maintenance are expected to rise due to inflation and service demand.

- **Capital and Debt:**

No major capital projects are included. Existing debt obligations will continue to be met.

- **Revenue Opportunities:**

Grant funding and alternative revenue sources, including fees and cost recovery, will continue to be pursued.

• **Service Levels and Reserves:**

Current service levels are maintained. Contingency and reserve funding are limited, with rebuilding reserves identified as a priority.

• **Fiscal Responsibility:**

The organization remains committed to responsible financial management, transparency, and efficient service delivery.

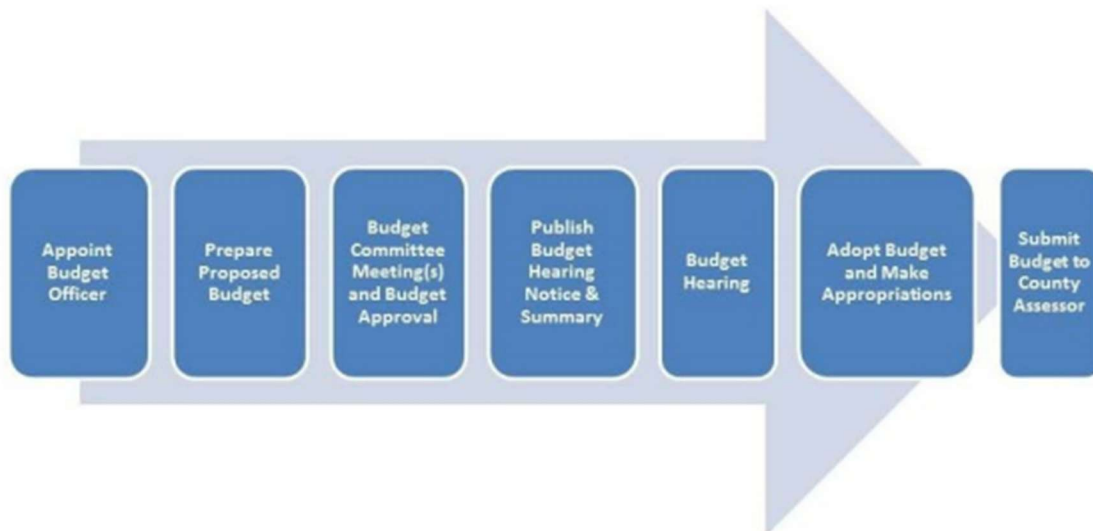
This budget reflects the need to balance service expectations with financial limitations while planning for long-term sustainability

Preparation

The FY 2026–2027 budget was developed by administrative staff and a professional business manager with experience in fire and EMS operations and public budgeting. Interim Chief Kasey Skaar serves as Budget Officer.

The budget is based on historical data, county projections, and current financial trends. Key considerations include improved EMS revenue consistency and increased costs for health insurance (14%), workers’ compensation (10%), and fire and liability insurance (30%). The budget reflects the ongoing cost structure of a fully consolidated organization.

The proposed budget is reviewed by the Budget Committee, consisting of five Board members and five appointed community members. The committee reviews the document, receives public comment, and may make adjustments prior to approval.



Following committee approval, the budget is presented to the Board of Directors for a public Budget Hearing. The Board adopts the budget, makes appropriations, and imposes property taxes.

BUDGET CALENDAR

Jefferson County Fire and EMS 2026-2027 Budget Calendar

March

- 18** Board **Meeting:** Budget Schedule and Overview
- Appoint budget committee members and budget officers.

April

- 20** **Send Public Notice to Newspaper and post on website:**
Budget Committee Notice - May 13th at 5:30 p.m.

May

- 8** Budget documents sent to committee and board members.
- 13** **1st Budget Committee meeting:**
Budget Committee - May 17th at 5:30 p.m.
- 27** 2nd Budget Committee meeting: (if needed)
Budget Committee - May 24th at 5:30 p.m.
- 28** Publish approved budget, submit LB-1 and Notice of Budget Hearing to website and newspaper. (must contain dates, times, places of public hearing and the complete LB-1)

June

- 2** Publish 2nd approved budget, submit LB-1 and Notice of Budget Hearing to website and newspaper. (Must occur 5-30 days before hearing)
- 17** Board Meeting – Hold public hearing and adopt budget.
- 18** 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 LB50).

JEFFERSON COUNTY FIRE & EMS FISCAL YEAR 2025-2026 ACCOMPLISHMENTS

- Maintaining a quality level of service with a 50% reduction in workforce
- Internal audits to reduce operational costs
- Grants Awarded FY 2025-2026
 1. Capital Funding Grant for building construction \$ 1,900,000
 2. Oregon State Fire Marshals Office (OSFM) Seasonal Staffing Grant \$35,000
 3. Federal Emergency Management Agency FEMA Assistance to Firefighters Grant (AFG) \$211,428.57 for SCBA and PPE
 4. Oregon Department of Emergency Management (OEM) State Preparedness and Incident Response Equipment (SPIRE) Grant with an estimated value of \$120,000 received in equipment for UTV and Holmatro Extrication Tools.

Total \$ 2,266,428.57

- New EONE Engine arrived April 2026
- Building Construction and remodel completed April 2026
- Volunteer Billing Assistance from Pat & Kandi
- Implemented Third Part Billing EMS-MC for more consistent billing revenue
- Completed two Fire Suppression contracts one recently annexed into the organization

BUDGET MESSAGE

The proposed General Fund budget for FY 2026–2027 supports the continued delivery of fire and emergency medical services while addressing ongoing financial constraints. The budget prioritizes core services, sustainable staffing, and fiscal responsibility.

Financial Overview

Total projected resources are \$4,210,039, of which \$734,598 is beginning fund balance. Property tax revenue is projected at \$1,286,131. Total EMS revenue, including User Fees of \$1,800,000 including a primary funding source, is projected at \$1,910,000.

Intergovernmental revenues are budgeted at \$222,010 and miscellaneous revenues remain consistent with historical trends.

Expenditures and Operations

Total appropriations are \$4,116,300, resulting in a net decrease in fund balance of (\$640,759) and an ending fund balance of \$93,839. This year the use of \$750,000 in beginning fund balance is necessary but not sustainable. This is largely driven by repayment of the \$850,000 tax anticipation loan over a three-year period, with annual payments of approximately \$305,000 including interest, which reduces available operating resources.

Personnel services total \$2,638,500 and support 17.5 FTE. At the time of this message, current staffing levels have been reduced to 15.5 FTE. The FY 2026-27 budget was drafted with the intention of creating the additional positions as EMS Revenues stabilize. Materials and services are budgeted at \$1,030,800, with increases driven by dispatch services, insurance (medical and liability), fuel, completion of two audits, third-party billing, and medical supplies.

Debt service totals \$305,000. No capital outlay projects are included in this budget.

Key Challenges

- Limited beginning fund balance and overall financial stability
- Rising personnel and operational costs
- Variability in EMS revenue
- A 50% reduction in staffing since January 2025 and associated overtime pressures

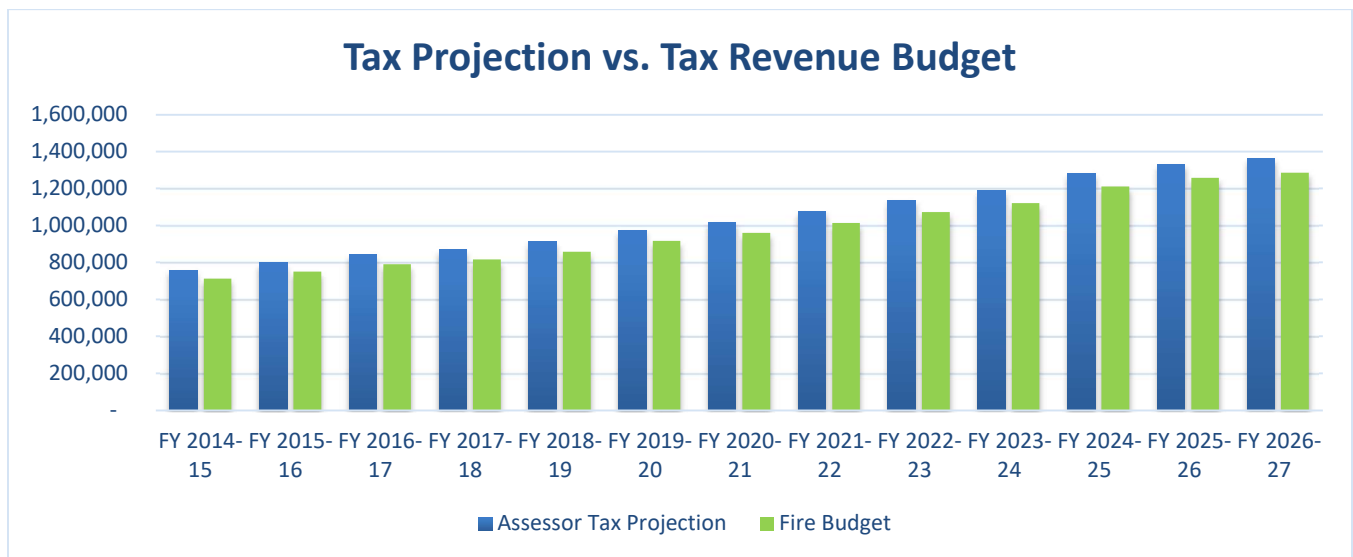
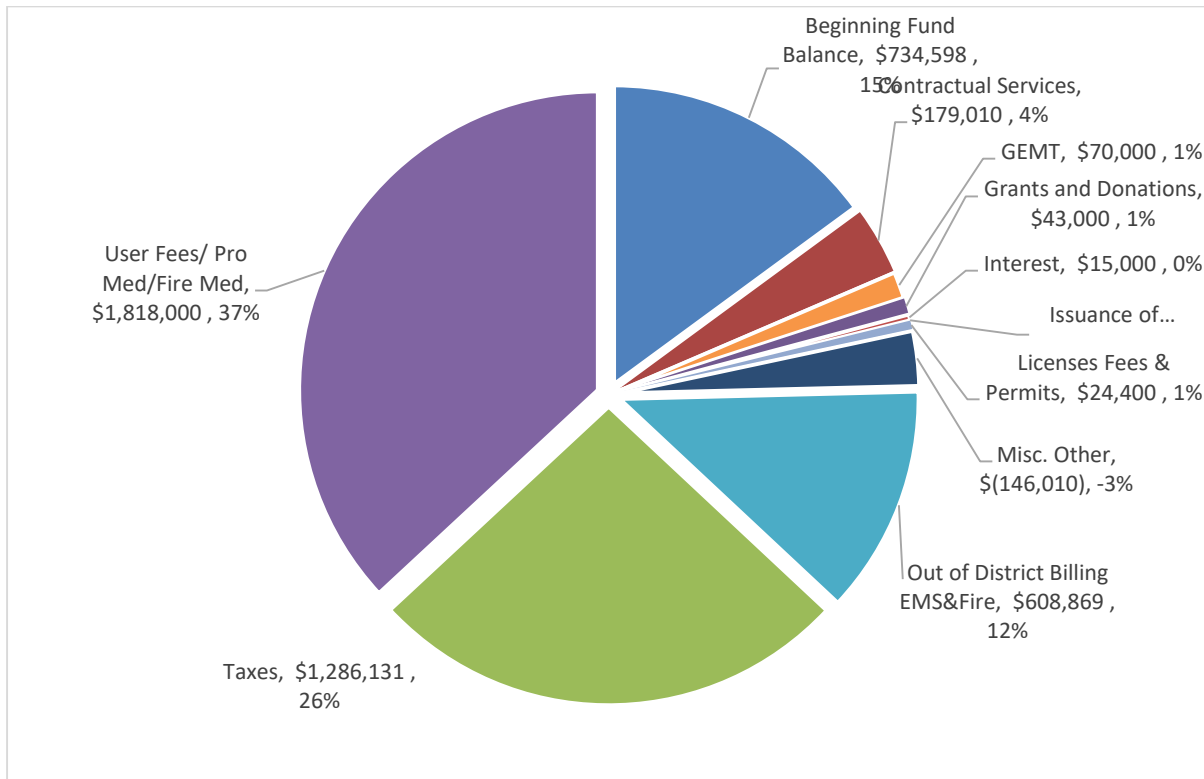
Strategic Focus

The organization will continue to evaluate operations, pursue grant opportunities, and identify sustainable revenue options. Rebuilding reserves and addressing the structural imbalance remain key priorities.

Jefferson County Fire & EMS remains committed to providing efficient, professional, and reliable emergency services to the community.

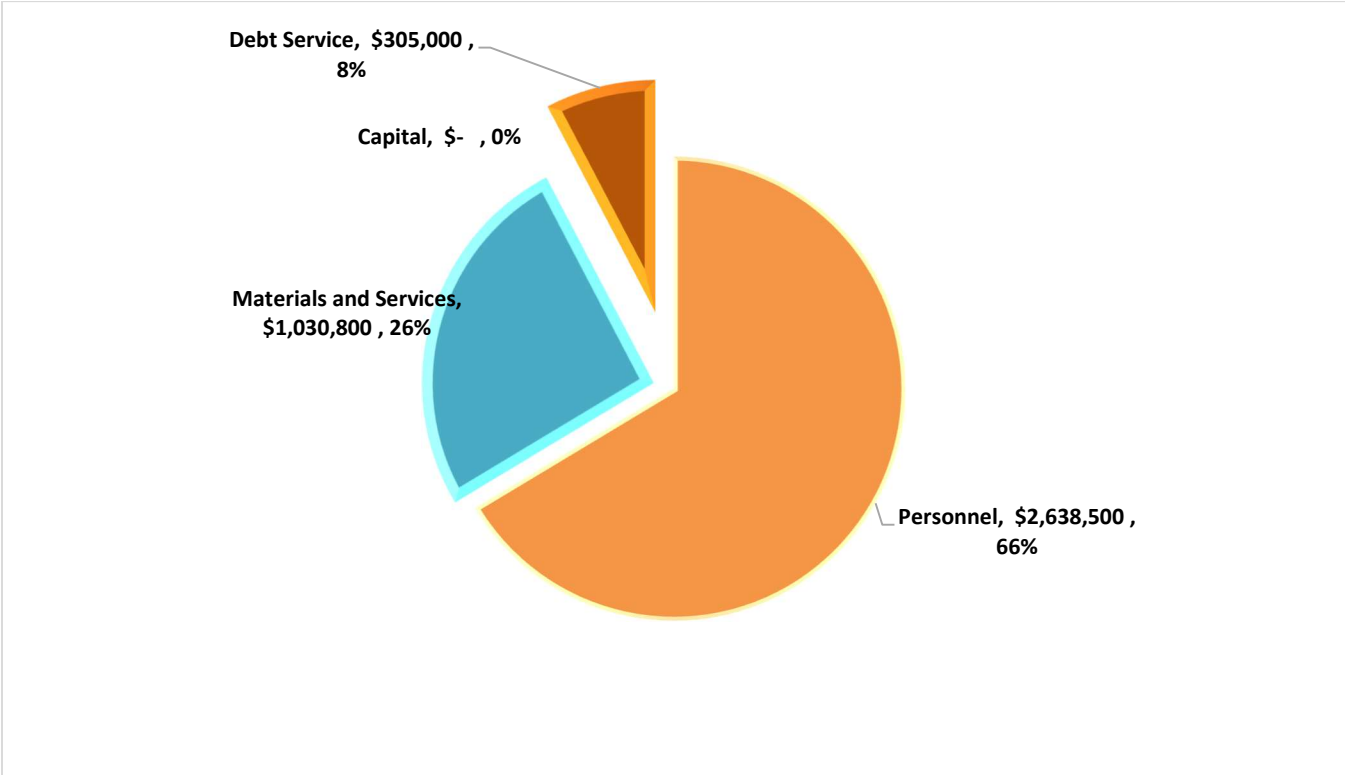
Respectfully submitted,
Kasey Skaar
Budget Officer / Interim Fire Chief
Jefferson County Fire & EMS

Revenues FY 2026-2027



Note: This chart shows that projections and budgets have aligned. The organization will never collect 100% of projected taxes due to discounts and collection rates.

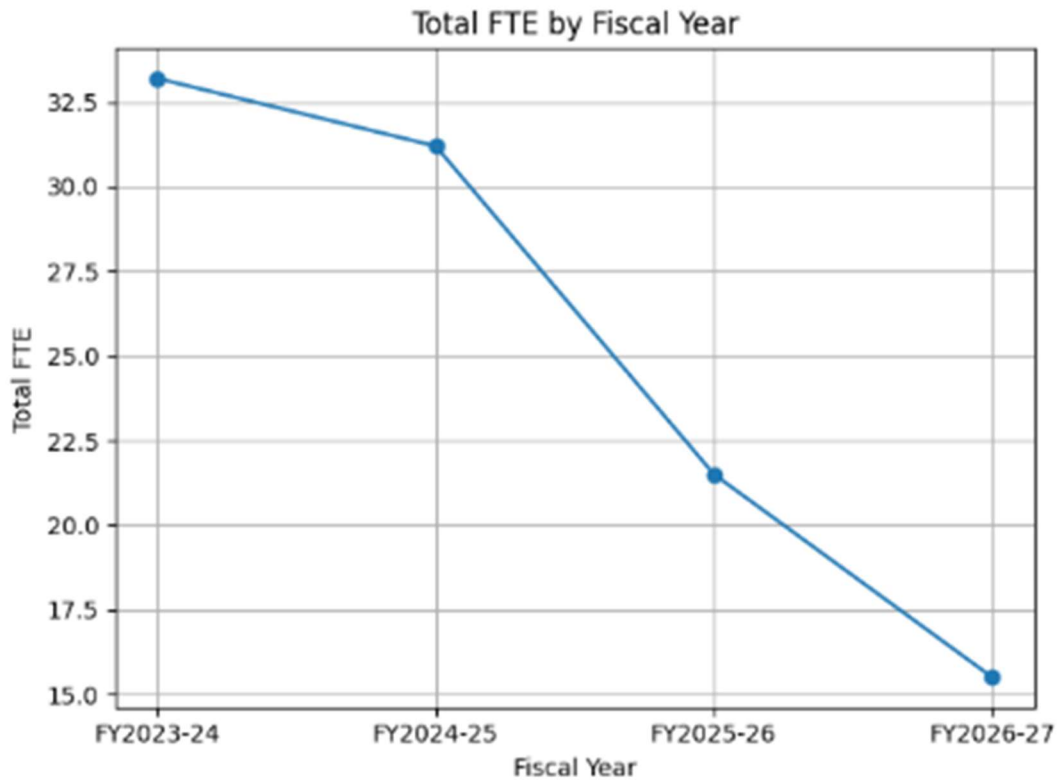
Expenditures FY 2026-2027



Note: This chart excludes Transfers, Contingencies, Reserves, and Unappropriated funds to provide a clearer picture of the true costs expected to be incurred.

FTE Chart

| Year | Budgeted | | | |
|-------------------------------|--------------|--------------|--------------|--------------|
| | FY2023-24 | FY2024-25 | FY2025-26 | FY2026-27 |
| Fire Chief | 1.00 | 1.00 | 1.00 | - |
| Billing Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant | 2.00 | 1.00 | 0.50 | 0.50 |
| Deputy Fire Marshal | 0.50 | - | - | - |
| Firewise Cordinator | 0.50 | - | - | - |
| Deputy Chief Fire/EMS | 2.00 | 2.00 | 2.00 | 2.00 |
| Support Service Captain | - | 1.00 | - | - |
| Business Manager | 0.20 | 0.20 | | |
| Training Captain | 1.00 | 1.00 | - | - |
| Shift Captains | 3.00 | 3.00 | 4.00 | 3.00 |
| Firefighter/Paramedic | 12.00 | 11.00 | 11.00 | 6.00 |
| Firefighter/EMT | 5.00 | 5.00 | 2.00 | 3.00 |
| Part-Time FF/EMS | 2.00 | 2.00 | | |
| NEW Grant Funded Fire Marshal | 1.00 | 1.00 | - | |
| NEW Grant Funded FF Positions | 2.00 | 2.00 | - | |
| Total FTE | 33.20 | 31.20 | 21.50 | 15.50 |



LB-20

Historical Data

Jefferson County Fire & EMS

| | | | | | RESOURCES FOR: GENERAL FUND | | | | | |
|----|------------------|------------------|------------------|------------------|------------------------------------|---------------------------------|----------------|------------------|----------------|----------|
| | | | | | Budget for Next Year 2026-27 | | | | | |
| | Actual | Actual | Adopted Budget | Estimated | | | Proposed By | Approved By | Adopted By | |
| | Unaudited | Unaudited | This Year | Year-End Actuals | | | Budget Officer | Budget Committee | Governing Body | |
| | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2025-26 | | | | | | |
| 1 | 3,271,741 | 672,172 | 1,037,938 | 1,537,185 | 1 | Beginning Fund Balance | 1 | 734,598 | - | 1 |
| 2 | - | 1,100,000 | - | - | 2 | Tax Anticipation Loan | 2 | - | - | 2 |
| | | | | | Property Tax Revenues | | | | | |
| 3 | 1,157,494 | 1,174,885 | 1,236,760 | 1,222,073 | 3 | Current Year Taxes | 3 | 1,254,131 | - | 3 |
| 4 | 36,204 | 35,662 | 20,000 | 33,335 | 4 | Prior Year Taxes | 4 | 32,000 | - | 4 |
| 5 | 1,193,697 | 1,210,547 | 1,256,760 | 1,255,408 | 5 | Total Property Taxes | 5 | 1,286,131 | - | - |
| | | | | | EMS Revenues | | | | | |
| 6 | 392,461 | 1,482,653 | 1,750,000 | 1,478,498 | 6 | EMS User Fees | 6 | 1,800,000 | - | 6 |
| 7 | 6,770 | 18,460 | 18,000 | 12,500 | 7 | Pro Med Sales/Fire Med | 7 | 18,000 | - | 7 |
| 8 | - | - | - | 4,318 | 8 | Out of District - EMS | 8 | - | - | 8 |
| 9 | 75 | - | - | - | 9 | Admin Fees | 9 | - | - | 9 |
| 10 | 2,228 | 6,194 | 6,000 | 918 | 10 | EMS Bad Debt Collection Revenue | 10 | 1,000 | - | 10 |
| 11 | 7 | 29 | - | 5 | 11 | Restitution | 11 | - | - | 11 |
| 12 | 6,333 | - | - | - | 12 | EMS ROA's | 12 | - | - | 12 |
| 13 | 1,442 | - | - | - | 13 | Motor Vehicle Crash | 13 | - | - | 13 |
| 14 | 25 | 205 | - | 500 | 14 | Record Request | 14 | 1,000 | - | 14 |
| 15 | 415 | - | - | - | 15 | EMS Revenue - Other | 15 | 20,000 | - | 15 |
| 16 | | | | 30,215 | 16 | Blood Draws | 16 | | | 16 |
| 17 | - | - | 330,000 | - | 17 | Transfer in From EMS | 17 | - | - | 17 |
| 18 | - | - | 66,531 | - | 18 | Medicaid GEMT | 18 | 70,000 | - | 18 |
| 19 | 409,757 | 1,507,541 | 2,170,531 | 1,526,954 | 19 | Total EMS Revenue | 19 | 1,910,000 | - | - |

Historical Data

| Historical Data | | | | | RESOURCES FOR: GENERAL FUND | | | | | Budget for Next Year 2026-27 | | |
|-------------------------|-------------------------|-------------------------|--------------------------------|------------------|--|---|----------------|------------------|---|------------------------------|-------------|------------|
| Actual | Actual | Adopted Budget | Estimated | | | | | | | Proposed By | Approved By | Adopted By |
| Unaudited FY 2023-24 | Unaudited FY 2024-25 | This Year FY 2025-26 | Year-End Actuals FY 2025-26 | | Budget Officer | Budget Committee | Governing Body | | | | | |
| | | | | | Intergovernmental Revenues | | | | | | | |
| 19 | 76,106 | 832,213 | 224,922 | 27,500 | 19 | Grants | 19 | 43,000 | - | - | 19 | |
| 20 | 181,366 | 216,810 | 303,348 | 184,299 | 20 | Contractual Services | 20 | 179,010 | - | - | 20 | |
| 21 | 1,115 | 178,561 | 141,410 | 126,284 | 21 | Conflagration | 21 | - | - | - | 21 | |
| 22 | 258,587 | 1,227,583 | 669,680 | 338,083 | 22 | Total Intergovernmental Revenues | 22 | 222,010 | - | - | 22 | |
| | | | | | Licenses, Fees & Permits | | | | | | | |
| 23 | 12,252 | - | 15,000 | 171 | 23 | MVA/Out of District Billing Fire | 23 | - | - | - | 23 | |
| 24 | 1,850 | 150 | 500 | 129 | 24 | Fire Review,Burn Permits & Misc. | 24 | - | - | - | 24 | |
| 25 | 5,300 | 9,119 | 10,000 | 17,158 | 25 | Circle Track, Arena, Military standby | 25 | 15,000 | - | - | 25 | |
| 26 | 60,062 | 5,343 | 10,000 | 6,789 | 26 | Misc. Revenues and Address Signs | 26 | 1,400 | - | - | 26 | |
| 27 | 12,300 | - | 8,000 | 6,800 | 27 | Confined Space Program | 27 | 8,000 | - | - | 27 | |
| 28 | 91,765 | 14,611 | 43,500 | 31,047 | 28 | Total Licenses, Fees & Permits | 28 | 24,400 | - | - | 28 | |
| | | | | | Misc. Revenues | | | | | | | |
| 29 | 6,018 | 10,135 | - | 5,000 | 29 | Insurance Proceeds | 29 | - | - | - | 29 | |
| 30 | 18,705 | 60,294 | 35,000 | 24,158 | 30 | Interest Earned | 30 | 15,000 | - | - | 30 | |
| 31 | 1,125 | 4,590 | 17,000 | 17,440 | 31 | Rental Income | 31 | 17,000 | - | - | 31 | |
| 32 | - | 6,250 | 10,000 | 5,426 | 32 | Sales of Fixed Assets | 32 | 1,000 | - | - | 32 | |
| 33 | - | 1,040 | - | - | 33 | Donations | 33 | - | - | - | 33 | |
| 34 | - | - | - | 19,285 | 34 | Loan Repayment - Debt Service Fund | 34 | - | - | - | 34 | |
| 35 | 25,848 | 82,309 | 62,000 | 71,309 | 35 | Total Misc. Revenues | 35 | 33,000 | - | - | 35 | |
| | | | | | Transfers In | | | | | | | |
| 36 | - | 979,966 | - | - | 36 | Transfer in From Capital Project Fund | 36 | - | - | - | 36 | |
| 37 | - | 979,966 | - | - | 37 | Total Transfers In | 37 | - | - | - | 37 | |
| 38 | 5,251,395 | 6,794,730 | 5,240,409 | 4,759,986 | 38 | Total Resources | 38 | 4,210,139 | - | - | 38 | |

Historical Data

| Historical Data | | | | | Budget for Next Year 2026-27 | | | | | | | |
|---------------------------|-------------------------|-------------------------|--------------------------------|-----------------------------------|-------------------------------|---------------------------------|------------------------------|------------------|---|---|----|----|
| Actual | Actual | Adopted Budget | Estimated | REQUIREMENTS FOR: GENERAL FUND | Budget for Next Year 2026-27 | | | | | | | |
| Unaudited FY 2023-24 | Unaudited FY 2024-25 | This Year FY 2025-26 | Year-End Actuals FY 2025-26 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | | | | |
| Personnel Services | | | | | | | | | | | | |
| 1 | 2,006,221 | 1,988,785 | 1,631,752 | 1,501,665 | 1 | Gross Wages | 1 | 1,416,000 | - | - | 1 | |
| 2 | - | 119,311 | - | - | 2 | Grant Funded Personnel Expense | 2 | 35,000 | - | - | 2 | |
| 3 | 220 | - | - | - | 3 | Volunteer Recruit/Retention | 3 | - | - | - | 3 | |
| 4 | - | - | 10,000 | - | 4 | Compensated Absences | 4 | - | - | - | 4 | |
| 5 | 112,166 | 264,857 | 175,000 | 182,667 | 5 | Overtime | 5 | 150,000 | - | - | 5 | |
| 6 | 35,073 | - | - | - | 6 | FLSA Wages | 6 | - | - | - | 6 | |
| 7 | 296 | - | - | - | 7 | FTO Pay | 7 | - | - | - | 7 | |
| 8 | 253 | - | - | - | 8 | AIC Pay | 8 | - | - | - | 8 | |
| 9 | 100,688 | 104,574 | 82,831 | 130,000 | 9 | Workers Compensation/SAIF | 9 | 115,000 | - | - | 9 | |
| 10 | 375,691 | 370,357 | 346,533 | 287,773 | 10 | Employee Health Ins Exp | 10 | 288,000 | - | - | 10 | |
| 11 | - | - | 4,704 | 1,708 | 11 | MASA-Air Ambulance Memberships | 11 | - | - | - | 11 | |
| 12 | - | 94,500 | 70,000 | 70,000 | 12 | VEBA/HRA/PEHP | 12 | 52,500 | - | - | 12 | |
| 13 | - | 11,771 | 11,870 | 9,200 | 13 | SDI- Other, Life Ins, S/T Disab | 13 | - | - | - | 13 | |
| 14 | 509,509 | 423,656 | 407,938 | 330,172 | 14 | State Retirement Fund-PERS | 14 | 276,000 | - | - | 14 | |
| 15 | - | - | - | 110,321 | 15 | Paid On-Call/Part-Time | 15 | 150,000 | - | - | 15 | |
| 16 | 193,031 | 232,872 | 127,826 | 185,200 | 16 | Payroll Tax Expense | 16 | 156,000 | - | - | 16 | |
| 17 | 3,333,148 | 3,610,682 | 2,868,454 | 2,808,707 | 17 | Total Personnel | 17 | 2,638,500 | - | - | - | 17 |
| 18 | 30.2 | 30.20 | 21.50 | 21.50 | 18 | | 18 | 17.5 | | | | 18 |

Historical Data

| | Actual | | Adopted Budget | Estimated | REQUIREMENTS FOR: GENERAL FUND | Budget for Next Year 2026-27 | | |
|----|-------------------------|-------------------------|-------------------------|--------------------------------|--|-------------------------------|---------------------------------|------------------------------|
| | Unaudited FY 2023-24 | Unaudited FY 2024-25 | This Year FY 2025-26 | Year-End Actuals FY 2025-26 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body |
| | | | | | Material & Services | | | |
| 1 | 12,091 | 7,552 | 30,000 | 30,000 | 1 Legal Fees | 1 20,000 | - | 1 |
| 2 | 10,200 | 20,400 | 21,000 | 25,000 | 2 Bookkeeping Services | 2 20,400 | - | 2 |
| 3 | 83,025 | 45,893 | 48,250 | 20,267 | 3 Professional Fees/ Contract Services | 3 132,000 | - | 3 |
| 4 | 7,000 | 10,500 | 10,000 | 14,000 | 4 Advising Physician (Dr.Welle) | 4 14,000 | - | 4 |
| 5 | 5,500 | 24,325 | 60,000 | 45,000 | 5 Audit | 5 50,000 | - | 5 |
| 6 | 52,620 | - | 39,919 | 18,000 | 6 GEMT Fee/Match | 6 30,000 | - | 6 |
| 7 | 42,264 | 90,798 | 65,000 | 90,805 | 7 Medical Supplies/Patient care items | 7 70,000 | - | 7 |
| 8 | 15,839 | 10,609 | 1,008 | 128 | 8 Volunteer & Employee Recognition | 8 500 | - | 8 |
| 9 | 65,070 | 47,039 | 25,000 | 44,160 | 9 Operating Expense | 9 25,000 | - | 9 |
| 10 | | 4,688 | 7,500 | 11,296 | 10 Uniforms and Laundry | 10 10,000 | - | 10 |
| 11 | | - | 16,000 | - | 11 Personal Protective Equipment | 11 8,000 | - | 11 |
| 12 | | 44,257 | 50,000 | 47,467 | 12 Dues and Publications | 12 31,200 | - | 12 |
| 13 | | 45,993 | 50,000 | 45,127 | 13 Fuel & Oil | 13 60,000 | - | 13 |
| 14 | | 7,668 | 7,000 | 500 | 14 Building and Grounds Maintenance | 14 7,000 | - | 14 |
| 15 | | 2,568 | 7,500 | 500 | 15 Fire Equipment Maintenance | 15 5,000 | - | 15 |
| 16 | | 22,526 | 15,000 | 5,000 | 16 Radio Maintenance | 16 9,000 | - | 16 |
| 17 | | - | 9,500 | 500 | 17 Respiratory Equipment Maintenance | 17 9,500 | - | 17 |
| 18 | | - | 2,500 | - | 18 Extrication Equipment Maintenance | 18 4,000 | - | 18 |
| 19 | | 2,656 | - | 4,849 | 19 Medical Equipment <5000 | 19 - | - | 19 |
| 20 | | 21,156 | 8,000 | 238 | 20 Fire Equipment <5000 | 20 4,000 | - | 20 |
| 21 | | 19,004 | 42,500 | 6,715 | 21 Fire Apparatus Maintenance | 21 42,500 | - | 21 |
| 22 | | 29,399 | - | - | 22 Ambulance Maintenance | 22 - | - | 22 |
| 23 | | 8,226 | 8,000 | 8,133 | 23 Medical Equipment Maintenance | 23 3,000 | - | 23 |
| 24 | | 49,146 | 46,000 | 54,425 | 24 Utilities | 24 50,000 | - | 24 |
| 25 | | 895 | 15,000 | 20,000 | 25 Utilities - Culver | 25 20,000 | - | 25 |

| | | | | | | | | | | |
|----|----------------|----------------|----------------|----------------|----|-------------------------------------|----|------------------|---|-----------|
| 26 | | 46,014 | 22,000 | - | 26 | Culver Station Rent | 26 | - | - | 26 |
| 27 | | 87,534 | 90,000 | 87,195 | 27 | Fire & Liability Insurance/ SDIS | 27 | 120,000 | - | 27 |
| 28 | | 4,550 | 2,500 | 1,467 | 28 | Shop Supplies | 28 | 2,500 | - | 28 |
| 29 | | 635 | - | 2,984 | 29 | Equipment Rental | 29 | - | - | 29 |
| 30 | | 13,138 | 6,000 | 10,400 | 30 | Office Supplies | 30 | 6,000 | - | 30 |
| 31 | | 4,948 | 3,000 | 11,267 | 31 | Minor Equipment (IT Equipment) | 31 | 5,000 | - | 31 |
| 32 | | - | 1,000 | - | 32 | Office Equipment Repair | 32 | 1,000 | - | 32 |
| 33 | | 1,765 | 1,000 | - | 33 | Elections | 33 | 1,000 | - | 33 |
| 34 | | 140,112 | 100,000 | 216,415 | 34 | Dispatching | 34 | 140,000 | - | 34 |
| 35 | | 28,134 | 5,000 | 8,000 | 35 | EMS Training | 35 | 5,000 | - | 35 |
| 36 | | 1,535 | 9,500 | - | 36 | Fire Training | 36 | 9,500 | - | 36 |
| 37 | | - | - | - | 37 | Medical Supplies | 37 | - | - | 37 |
| 38 | | 50 | - | 500 | 38 | Vaccinations/ Certifications | 38 | - | - | 38 |
| 39 | | 3,950 | 2,500 | - | 39 | First Aid and CPR | 39 | - | - | 39 |
| 40 | | 42,540 | 100 | 26,766 | 40 | Bank/Credit Card Fees | 40 | 25,000 | - | 40 |
| 41 | | 629 | 2,500 | - | 41 | Fire Prevention/Community Outreach | 41 | 2,500 | - | 41 |
| 42 | | - | 1,000 | - | 42 | Community Outreach/Dept. Morale | 42 | 1,000 | - | 42 |
| 43 | | 200 | 500 | - | 43 | Recruitment Expense | 43 | - | - | 43 |
| 44 | | 58,177 | 72,000 | 45,733 | 44 | Student Scholarship/with Stipend | 44 | 77,800 | - | 44 |
| 45 | | (245) | - | - | 45 | Addressing Signs | 45 | 1,400 | - | 45 |
| 46 | | 12,588 | - | 8,000 | 46 | Misc. Expense | 46 | - | - | 46 |
| 47 | | 7,355 | 8,000 | - | 47 | Confined Space Program | 47 | 8,000 | - | 47 |
| 48 | 293,609 | 968,903 | 911,277 | 910,836 | 48 | Total Materials and Services | 48 | 1,030,800 | - | 48 |

Historical Data

| Historical Data | | | | REQUIREMENTS FOR: GENERAL FUND | | | Budget for Next Year 2026-27 | | | |
|-----------------------------------|-----------------------------------|---|---|-----------------------------------|--|-----------------------------------|-------------------------------|---------------------------------|------------------------------|---|
| Actual Unaudited FY 2023-24 | Actual Unaudited FY 2024-25 | Adopted Budget This Year FY 2025-26 | Estimated Year-End Actuals FY 2025-26 | | | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | | | | Capital Outlay | | | | | | |
| 1 | - | - | 21,676 | 1 | Special Equipment Purchase | 1 | - | - | - | |
| 2 | 543,156 | 44,331 | - | 2 | Vehicle Purchase | 2 | - | - | - | |
| 3 | 110,607 | - | - | 3 | Building Construction | 3 | - | - | - | |
| 4 | - | 1,567 | 25,000 | 4 | Capital Outlay - Other | 4 | - | - | - | |
| 5 | 653,763 | 45,898 | 25,000 | 21,676 | Total Capital | 5 | - | - | - | |
| | | | | Debt Service | | | | | | |
| 6 | - | - | 1,100,000 | 250,000 | 6 | Non-Bonded Debt Principal | 6 | 285,000 | - | - |
| 7 | - | - | 28,875 | 34,169 | 7 | Non-Bonded Debt Interest | 7 | 20,000 | - | - |
| 8 | - | - | 1,128,875 | 284,169 | Total Debt Service | 8 | 305,000 | - | - | |
| | | | | Transfers | | | | | | |
| 9 | - | - | - | - | 9 | Transfer to Capital Projects Fund | 9 | - | - | - |
| 10 | - | - | - | - | Total Transfers | 10 | - | - | - | |
| 11 | - | - | 214,921 | - | 11 | Contingency | 11 | 125,000 | - | - |
| 12 | - | - | 214,921 | - | Contingency | 12 | 125,000 | - | - | |
| | | | | Reserves | | | | | | |
| 13 | - | - | - | - | 13 | Building Reserves | 13 | - | - | - |
| 14 | - | - | - | - | 14 | Apparatus Reserves | 14 | - | - | - |
| 15 | - | - | - | - | 15 | Reserved for Future Expenditure | 15 | 17,000 | - | - |
| 16 | - | - | - | - | Total Reserves for Future Expenditure | 16 | 17,000 | - | - | |
| 17 | 4,280,520 | 4,625,483 | 5,148,527 | 4,025,388 | Total Appropriations (Expenditures) | 17 | 4,116,300 | - | - | |
| 18 | 970,876 | 2,169,247 | 91,883 | 734,598 | Ending Fund Balance | 18 | 93,839 | - | - | |

| | | | | | | |
|----------------|------------------|---------------|----------------|--------------------------------|---------------|----------|
| (2,300,865) | 1,497,075 | (946,055) | (802,587) | Changes in Fund Balance | (640,759) | - |
| 3,271,741 | 672,172 | 1,037,938 | 1,537,185 | Beginning Fund Balance | 734,598 | - |
| 1,979,654 | 6,122,558 | 4,202,471 | 3,222,801 | Total Revenues | 3,475,541 | - |
| 4,280,520 | 4,625,483 | 5,148,527 | 4,025,388 | Total Expenditures | 4,116,300 | - |
| 970,876 | 2,169,247 | 91,883 | 734,598 | Ending Fund Balance | 93,839 | - |

| FORM LB-10 | | SPECIAL FUND RESOURCES AND REQUIREMENTS | | | | | | | | | |
|---------------------------------|-------------------------|--|--------------------------------|---|-------------------------------|---|--|------------------|---|---|----|
| | | GO Bond Project Fund - 1st Series - 2024 | | | | | Jefferson County Fire & EMS (Name of Municipal Corporation) | | | | |
| | | Capital Project Fund | | | | | | | | | |
| Historical Data | | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year: 2026-27 | | | | | | |
| Actual | Actual | Adopted Budget | Estimated | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | | | |
| Unaudited FY 2023-24 | Unaudited FY 2024-25 | This Year FY 2025-26 | Year-End Actuals FY 2025-26 | | | | | | | | |
| RESOURCES | | | | | | | | | | | |
| 1 | - | - | - | - | 1 | Cash on hand * (cash basis), or | 1 | 1,105,678 | | | 1 |
| 2 | - | | 3,847,362 | 2,001,529 | 2 | Working Capital (accrual basis) | 2 | | | | 2 |
| 3 | - | 61,947 | 35,000 | 66,704 | 3 | Interest | 3 | | | | 3 |
| 4 | - | 7,000,000 | - | - | 4 | Bond Proceeds (September 2024) | 4 | | | | 4 |
| 5 | 270,887 | 299,602 | 1,149,000 | 1,566,326 | 5 | Seismic Grant | 5 | | | | 5 |
| 6 | - | - | 1,900,000 | 1,900,000 | 6 | Capital Funding Grant | 6 | | | | 6 |
| 7 | - | - | - | - | 7 | FEMA Assistance to Firefighters Grant (AFG) | 7 | 211,429 | | | 7 |
| 8 | 270,887 | 7,361,549 | 6,931,362 | 5,534,559 | 8 | Total Resources, before taxes | 8 | 1,317,107 | - | - | 8 |
| 9 | 270,887 | 7,361,549 | 6,931,362 | 5,534,559 | 9 | TOTAL RESOURCES | 9 | 1,317,107 | - | - | 9 |
| REQUIREMENTS ** | | | | | | | | | | | |
| Materials & Services | | | | | | | | | | | |
| 10 | - | 55,500 | - | - | 10 | Bond/Bank Fees | 10 | - | - | - | 10 |
| 11 | - | 55,500 | - | - | 11 | Total Materials & Services | 11 | - | - | - | 11 |
| Capital Outlay | | | | | | | | | | | |
| 12 | - | 3,158,123 | - | - | 12 | Building Construction/Remodel | 12 | - | | | 12 |
| 13 | - | - | - | 56,570 | 13 | Equipment | 13 | - | | | 13 |
| 14 | - | - | 100,000 | 900,000 | 14 | Fire Truck Purchase/Lease | 14 | - | | | 14 |
| 15 | - | - | 3,182,828 | 2,940,000 | 15 | Building Expansion & Remodel | 15 | - | | | 15 |
| 16 | - | 1,166,431 | 1,149,000 | 532,311 | 16 | Seismic Grant | 16 | - | | | 16 |
| 17 | - | - | - | - | 17 | SCBA & PPE | 17 | 222,000 | | | 17 |
| 18 | - | 4,324,554 | 4,431,828 | 4,428,881 | 18 | Total Capital Outlay | 18 | 222,000 | - | - | 18 |
| 19 | - | 979,966 | - | - | 19 | Transfer Out to General Fund | 19 | | | | 19 |
| 20 | - | 979,966 | - | - | 20 | Total Transfers Out | 20 | - | - | - | 20 |
| 21 | 270,887 | 2,001,529 | 599,534 | 1,105,678 | 21 | UNAPPROPRIATED ENDING FUND BALANCE | 21 | 1,095,107 | - | - | 21 |
| 22 | 270,887 | 7,361,549 | 5,031,362 | 5,534,559 | 22 | TOTAL REQUIREMENTS | 22 | 1,317,107 | - | - | 22 |

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

FORM
LB-35

General Obligation Bonded Debt

Jefferson County Fire & EMS

| Historical Data | | | | Estimated Year-End Actuals 2024-25 | DESCRIPTION OF RESOURCES AND REQUIREMENTS | Budget for Next Year: 2025-26 | | | | | | |
|-------------------------|-------------------------|------------------------|-------------------------------|--|--|---|------------------------------|----------------|----------------|---|----|----|
| Actual | Actual | Adopted Budget | Proposed By Budget Officer | | | Approved By Budget Committee | Adopted By Governing Body | | | | | |
| Unaudited FY 2022-23 | Unaudited FY 2023-24 | This Year 6/30/2025 | | | | | | | | | | |
| | | | | | Resources | | | | | | | |
| 1 | - | - | - | - | 1 | Beginning Cash on Hand (Cash Basis), or | 1 | | | | 1 | |
| 2 | - | - | 33,092 | 1,389 | 2 | Working Capital (Accrual Basis) | 2 | 15,796 | | | 2 | |
| 3 | - | 5,816 | 4,500 | 1,427 | 3 | Interest | 3 | | | | 3 | |
| 4 | - | 19,285 | - | | 4 | Loan from General Fund | 4 | | | | 4 | |
| 5 | - | 25,101 | 37,592 | 2,816 | 5 | Total Resources, Except Taxes to be Levied | 5 | 15,796 | - | 0 | 5 | |
| | | | | | Property Tax Revenues | | | | | | | |
| 6 | | | 596,995 | | 6 | Taxes Estimated to be Received * | 6 | 585,000 | | | 6 | |
| 7 | - | 527,459 | | 590,000 | 7 | Bond - Current Year Taxes Collected | 7 | | | | 7 | |
| 8 | - | 203 | | 9,410 | 8 | Bond - Prior Year Taxes Collected | 8 | | | | 8 | |
| 9 | - | 527,662 | 596,995 | 599,410 | 9 | Total Taxes Collected in Year Levied | 9 | 585,000 | - | 0 | 9 | |
| 10 | - | 552,763 | 634,587 | 602,226 | 10 | TOTAL RESOURCES | 10 | 600,796 | - | - | 10 | |
| | | | | | Requirements | | | | | | | |
| | | | | | Bond Principal Payments | | | | | | | |
| | | | | | Bond Issue | Budgeted Payment Date | | | | | | |
| 11 | - | 290,000 | 235,000 | 235,000 | 11 | Series 2024 | June 15, 2026 | 11 | - | - | - | 11 |
| 12 | - | - | - | - | 12 | Series 2024 | June 15, 2027 | 12 | 265,000 | | | 12 |
| 13 | | 290,000 | 235,000 | 235,000 | 13 | Total Principal | | 13 | 265,000 | - | - | 13 |
| | | | | | Bond Interest Payments | | | | | | | |
| | | | | | Bond Issue | Budgeted Payment Date | | | | | | |
| 14 | - | 89,513 | 166,073 | 166,073 | 14 | Series 2024 | December 15, 2025 | 14 | 160,257 | - | - | 14 |
| 15 | - | 173,250 | 166,073 | 166,073 | 15 | Series 2024 | June 15, 2026 | 15 | 160,257 | - | - | 15 |
| 16 | - | - | - | - | 16 | Series 2024 | December 15, 2026 | 16 | | | | 16 |
| 17 | - | - | - | - | 17 | Series 2024 | June 15, 2027 | 17 | | | | 17 |
| 18 | - | 262,763 | 332,145 | 332,145 | 18 | Total Interest | | 18 | 320,514 | - | - | 18 |
| 19 | - | - | - | 19,285 | 19 | Loan Repayment to General Fund | | 19 | | | | 19 |
| 20 | - | 552,763 | 567,145 | 586,430 | 20 | Total Debt Service | | 20 | 585,514 | - | - | 20 |
| 21 | | 552,763 | 567,145 | 586,430 | 21 | Total Expenditures | | 21 | 585,514 | | | 21 |
| 22 | - | (0) | 67,442 | 15,796 | 22 | Total Unappropriated Ending Fund Balance | | 22 | 15,282 | - | - | 22 |
| 23 | - | 552,763 | 634,587 | 582,941 | 23 | TOTAL REQUIREMENTS | | 23 | 600,796 | - | - | 23 |

DRAFT MOTION TO ADOPT THE 2026-2027 BUDGET:

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

Action 1)

Action 2)

Action 3)

Action 4) for a total budget of \$_____

.... and setting the Tax rate for the General Fund operating rate at \$1.1847 per thousand and setting the Tax rate for the General Obligation Bond rate at \$0.5353 per thousand.

Note: 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.*