**Jefferson County Fire and EMS**

**Board of Directors Meeting Minutes**

**December 26th, 2024**

**Meeting called to Order:** 1:00 PM

**Pledge of Allegiance lead by:** Led by Director Chris DuPont

**Roll Call:**

**Fire:** Board President Kim Stout, Vice President Rob Galyen, Secretary Dusty Miller, Director Ryan Boyle,

**Fire Members Absent:** No absent members.

**Fire staff:** Fire Chief Blake, Intern Michael Z, FF/EMT Mark Cooley, Volunteer Sean Luc, Volunteer Rick Allen, Capt. Kirk Hagman, Part Timer Mica West, FF Paramedic Jeff Codemo

**Zoom:** Danielle Peckham, Capt. Beebe, FF Paramedic Kate Fry, Deputy Chief Skaar, FF Paramedic Melody Ronan, FF EMT Hector Gonzalez,

**Community Members:**

**Agenda approval/adjustment:** Chief Blake reminded everyone that this discussion has to stick to what was talked about was cited. Tim Gassner stated ORS 192.640 needed to be cited rather than the 65.204. Director Miller made a motion to approve as adjusted, Ryan seconded the motion. The motion passed unanimously.

**Citizens Input:** No citizens input.

**New Business**

**ORS 192.640; Payback of PERS:** Kristal stated what the balances of the accounts were. There is a total of 8.2 million in bank accounts. She has identified what is restrictions we have regarding the bond for the debt service fund and grant reserve. $749,000.00 is what is left. The bond is sitting right at 5.5 million- including a reduction of up to 1.3 million of reimbursements. It can be up to that amount; it does not have to be that amount. She stated what that means is if we take the 5.4 million of the bond balance and take that from the bond balance that is 1.9 million for operations. If you take the bond reimbursement out is about $671,000.00 left over. The current operational needs for the dept is about $400k a month. The bottom section of the provided doc is what the EMS revenue has been deposited. The EMS revenues currently do not cover all of the monthly revenue. Blake asked her to explain the $400k a month. He stated to explain where we are at as of last month - we spent around $200k for a month.

Blake stated we still do not have a decision from Pacific Source. Blake met with OHA and him, and OHA decided there is no decision to be made between the two of them. Pacific Source has not given the green light on whether to pay back or not.

Chris asked what our tax revenue was. $1.1 Million, we have gotten about 89%.

Estimated debt from pers from Aug. 2022 to dec. 2023 is $367,000. It is broken down in quarters. Dec 2022 there was an anticipated payback of 87,000 for a total $366,578.23. Kristal has confirmed this amount with PERS, it is substantially lower than what we thought. There are options.

1. Ensure all payments from 2024 are complete by Jan 1, 2025.There is currently only one outstanding month for 2024 and Dec. 2024 for the year 2024.
2. Ensure all payments 2024 paid by Jan .2025 and make lump sum payment for all outstanding.
3. Pay all 2024 payments by Jan 31, 2025, and split the payments in half and pay by mid Feb then second is mid-March.

Kristal asked the PERS rep if we have all payments made by mid-March would we be able to impact our rates. The answer was we needed to get together with PERS to get the actual calculations. Kristal and Blake will do that. The actuary team is putting out an employer fund that drops rates. It drops the $250,000 deposit to $25,000.00. You can also get a matching contribution report from the state. She would like to confirm the rate evaluation with pers.

Kim asked if the total amount $366,578.00 is confirmed with pers or not? Kristal stated that it is based on rates. She stated this off the hours we reported. Blake stated it could be a difference of up to $20,000.00.

Kristal stated that the side account is like a savings account. All the funds are put into a pot and all payments are made from the pot. Our responsibility goes up and down based on demographics, who's retiring, etc. The way to manage our portion is to have a “savings account” with pers to tie down our rate. That money goes into the pool that pays pers/employees.

Dustin asked if there was an option to pay the lump sum and look at the “savings account” later. Kristal stated any combination is great. Chris asked if there is a portion owed to the employees that is owed to them. Kristal stated she must confirm the portion she needs to confirm with pers if that is allowed. Chris would like that portion to be paid as soon as possible to make employees whole. Kristal asked to clarify: are we asking if pers would allow us to pay the 6% IEP portion by what date? Chris stated he does not care as long as the employee portion is paid as soon as possible. Kristal stated we could pay the $134k by the 15th of Feb and the remainder in Mid-March. Dusty asked why it is mid Jan. what makes that date. She stated that what she is asking is if they want this to happen. Her question by the date is when they want is done by so she can have it done by that date. She asked PERS if paying the 6% is possible and she is waiting for a response. Ryan asked if it is possible to make the two payments? Kristal stated yes, we have ok from pers to make the two payments, and we are expediting it a bit. Kim stated we know they would at least allow the two payments to cover the first column and have it completed by Jan. 2025. Ryan asked if we could move that up to mid Jan. Blake stated yes. Ryan likes that are actual dates. Cash flow for pers is $90k. It would be two $90k payments plus the $130k payment. That is all EMS revenue is bringing in. We will need to decide on what to do with bond payback revenue shortly. If we do the remaining ¾ it would be about $230k roughly and that would be the Feb. 2025 payment. That would be all of EMS’S revenue in Feb.

Chris stated his preference would be to make the first payment on Dec. 31st, 2024, of the $132,000.00 (employee portion.) Kristal will do her best to hear back from pers. If PERS does not allow the IEP payment the board would want to pay the $146,000.00. Chief Blake suggested option 3. Dusty would like the last three payments to be paid by Jan. 31st, 2025. Blake would like the last three payments to be paid in Feb. 2025 with the cash flow. Dusty stated we are spending 400k a month, we bring in $200k a month, what is done is done. Rick Allen asked about Kristal’s response on Chris comment on taxes. He believed that the payment of the tax anticipation loan was paid in the first week of Dec. So, he’d like to clarify that there is no more money coming in from taxes. Blake stated there is only the remainder that could be $50k to $100k left. Rick stated the income that is coming in is from EMS revenue is $200k a month, we are spending $400k monthly, there is no more money.

Kristal stated that she revised option 3- Pay pers the 6% IEP portion, if allowed. If not allowed we will pay the Dec. 2022 and March 2023 portion which is the equivalent of the 6% by Dec. 31, 2024.

She also wanted permission to continue to work with PERs on the savings account. She would also like to know what the direction of the bond advisory board is on the payback funds.

Chris stated he would make a motion to move forward with the revised option 3. Dustin seconded the motion. The motion passed unanimously.

**Citizens Input:** There was no citizen input.

**Additional Comments/Concerns:** Mark Cooley asked if we prioritize paying the pers debts that affect the timeline given for potential layoffs. Dustin stated we do not know how much money we would get back in EMS revenue, we have to watch the cash flow and see what it does. Mark stated if that does not happen then layoffs will happen sooner? Dustin stated yes, he’d assume so. Blake stated that there are still unanswered questions regarding the grant money being paid back to the state, we may get a big payment back from Pacific Source, will the county help, etc. Blake stated we would know mid Jan regarding layoffs, and he’d still like to give a 60 day notice to employees if layoffs occure. Blake stated we are still waiting for answers back on transfers and we will have an answer by Dec. 30th, 2024. Lauren Melka asked how many positions, Kim stated that we cannot speak on that.

**Adjourn Meeting:** 1:46 PM

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Board President Recording Secretary