

LOCAL  
GOVERNMENT  
LAW GROUP

*An Oregon Professional Corporation*

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June 22, 2023

Lane County Clerk  
125 East 8th Ave  
Eugene, OR 97401

Re: Eugene Rural Fire Protection District No. 1

Dear Clerk:

Enclosed is the complete budget document for Eugene Rural Fire Protection District No. 1, for the fiscal year beginning July 1, 2023, to be filed with Lane County.

If you have any questions, please contact me.

Sincerely,



Mark A. Wolf  
[mark@localgovtlaw.com](mailto:mark@localgovtlaw.com)

MAW:kad

Enclosures

Cc: Eugene Rural Fire Protection District No. 1

F:\1Clients\Muni\Eugene FD\GENERAL (001)\Budget FY 2023-2024\LTR County Clerk MAW\kad 062223.docx

# Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

**FORM LB-50  
2023-24**

To assessor of \_\_\_\_\_ Lane \_\_\_\_\_ County

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 Eugene Rural Fire Protection District No.1 has the responsibility and authority to place the following property tax, fee, charge or assessment  
District Name

on the tax roll of Lane County. The property tax, fee, charge or assessment is categorized as stated by this form.  
County Name

<u>P.O. Box 50054</u> <small>Mailing Address of District</small>	<u>Eugene</u> <small>City</small>	<u>OR</u> <small>State</small>	<u>97405</u> <small>ZIP code</small>	<u>April 8, 2023</u> <small>Date</small>
<u>Ron Apling</u> <small>Contact Person</small>	<u>Board President</u> <small>Title</small>	<u>541-343-1610</u> <small>Daytime Telephone</small>	<u>ponderosa.ron@gmail.com</u> <small>Contact Person E-Mail</small>	

**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 Rate -or- Dollar Amount	
1. Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . . . .	1	2.5417	<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
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	2.5417
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)

EUGENE RURAL FIRE PROTECTION DISTRICT NO. 1  
RESOLUTION ADOPTING BUDGET

BE IT RESOLVED that the Board of Directors of Eugene Rural Fire Protection District No. 1 hereby adopts the budget for fiscal year 2023-2024 in the total amount of \$1,035,100, now on file at Eugene Rural Fire Protection District No. 1.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2023, and for the purposes shown below are hereby appropriated as follows:

General Fund

Materials & Services	\$ 442,400
General Operating Contingency	50,000
TOTAL General Fund Appropriation	<u>\$ 492,400</u>
TOTAL Appropriations	<u>\$ 492,400</u>
TOTAL Unappropriated and Reserve Amounts	<u>\$ 542,700</u>
TOTAL ADOPTED BUDGET	<u>\$ 1,035,100</u>

RESOLUTION IMPOSING AND CATEGORIZING TAXES


BE IT RESOLVED that the Board of Directors of Eugene Rural Fire Protection District No. 1 hereby imposes the taxes provided for in the adopted budget at the rate of \$2.5417 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2023-2024 upon the assessed value of all taxable property within the district.

	General Government	Excluded from Limitation
General Fund	\$2.5417/\$1,000	

The above resolution statements were approved and declared adopted on this 13th day of June, 2023.

  
\_\_\_\_\_  
President

ATTEST:

  
\_\_\_\_\_  
Secretary

FORM		RESOURCES		Eugene Rural Fire Protection District No. 1			
LB-20		General		(Name of Municipal Corporation)			
		(Fund)		Budget for Next Year 2023-24			
		Historical Data					
		Actual					
		Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year 2022-23			
		RESOURCE DESCRIPTION			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1	424,788	485,353		475,000	595,000	595,000	595,000
2							
3	8,598	5,875		7,000	5,000	5,000	5,000
4	4,798	3,744		5,000	3,000	10,000	10,000
5							
6							
7	18,305	0		100	100	100	100
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29	456,489	494,972		487,100	603,100	610,100	610,100
30				407,000	425,000	425,000	425,000
31	406,910	414,880					
32	863,399	909,852		894,100	1,028,100	1,035,100	1,035,100

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

FORM		DETAILED REQUIREMENTS				
LB-31		Eugene Rural Fire Protection District No. 1 (Name of Municipal Corporation)				
General		Eugene Rural Fire Protection District No. 1 (Name of Organizational Unit or Program - Fund)				
Historical Data		REQUIREMENTS DESCRIPTION				
Second Preceding Year 2020-21	First Preceding Year 2021-22	Adopted Budget This Year 2022-23	Number of Employees	Range*	Budget for Next Year 2023-24	
Actual				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1						
2						
3	368	0			1,000	1,000
4	6,300	6,600			8,000	8,000
5	106	134			1,000	1,000
6	0	286			600	600
7	635	635			800	800
8	670	0			1,000	1,000
9	1,798	1,389			3,000	3,000
10	366,531	375,559			410,000	415,000
11	1,278	1,400			2,000	2,000
12	0	0			500	500
13	361	386			5,000	5,000
14	0	0			3,000	3,000
15	0	796			1,500	1,500
16						
17	378,047	387,185			437,400	442,400
18						
19	0	0			50,000	50,000
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31	485,352	522,667		0		
32		452,200			540,700	542,700
33	863,399	909,852			1,028,100	1,035,100
* include a schedule of pay ranges						
150-504-031 (Rev 02-14)						page

# LOCALiQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

## PROOF OF PUBLICATION

Local Government Law Group P.C.  
975 Oak ST # 700  
Eugene OR 97401-3121

STATE OF WISCONSIN, COUNTY OF BROWN

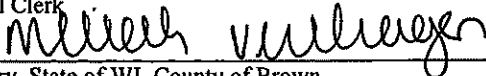
The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

05/24/2023

Sworn to and subscribed before on 05/24/2023



Legal Clerk



Notary, State of WI, County of Brown

8-25-26

My commission expires

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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

## FORM LB-1

## NOTICE OF BUDGET HEARING

A public meeting of the Eugene Rural Fire Protection District No. 1 will be held on June 13, 2023, at 3:00 p.m. at 32245 Fox Hollow Road. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2023, as approved by the Eugene Rural Fire Protection District No. 1 Budget Committee. Questions, requests to attend virtually, and written comments may be directed to Ron Apling at eugrfd1@gmail.com or by phone at 541-343-1610 prior to the meeting. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Local Government Law Group, 975 Oak Street, Ste. 700, between the hours of 10 a.m. and 4 p.m. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as used the preceding year.

Ron Apling, President

Telephone: 541-343-1610 Email: eugrfd1@gmail.com

## 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	485,353	475,000	595,000
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges			
Federal, State and All Other Grants, Gifts, Allocations and Donations			
Revenue from Bonds and Other Debt			
Interfund Transfers / Internal Service Reimbursements			
All Other Resources Except Current Year Property Taxes	9,619	12,100	15,100
Current Year Property Taxes Estimated to be Received	414,880	407,000	425,000
<b>Total Resources</b>	<b>909,852</b>	<b>894,100</b>	<b>1,035,100</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services			
Materials and Services	387,185	391,900	442,400
Capital Outlay			
Debt Service			
Interfund Transfers			
Contingencies	0	50,000	50,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	522,667	452,200	542,700
<b>Total Requirements</b>	<b>909,852</b>	<b>894,100</b>	<b>1,035,100</b>

## FINANCIAL SUMMARY - REQUIREMENTS BY ORGANIZATIONAL UNIT OR PROGRAM \*

Name of Organizational Unit or Program			
FTE for that unit or program			
FTE			
FTE			
FTE			
FTE			
FTE			
Non-Departmental / Non-Program	909,852	894,100	1,035,100
FTE			
<b>Total Requirements</b>	<b>909,852</b>	<b>894,100</b>	<b>1,035,100</b>
<b>Total FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (rate limit \$2.5417 per \$1,000)	2.5417	2.5417	2.5417
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		
Other Bonds		
Other Borrowings		
<b>Total</b>		

**EUGENE RURAL FIRE PROTECTION DISTRICT #1  
RESOLUTION OF BUDGET COMMITTEE TO APPROVE BUDGET**

WHEREAS, the Budget Committee has held all statutorily required hearings; and

WHEREAS, all required notices have been published; and

WHEREAS, the Budget Committee has considered the budget presented by the Budget Officer; and

WHEREAS, the Budget Committee has heard comments and made additions or deletions to the proposed budget; and

WHEREAS, the Budget Committee recommends the levy of the District's full permanent tax rate.

NOW THEREFORE, BE IT RESOLVED that the Budget Committee of Eugene Rural Fire Protection District #1 hereby authorizes the District's permanent tax rate to be used as the basis to levy taxes for the General Fund and recommends the attached budget to the Board of Directors for adoption.

ADOPTED by the Budget Committee of the Eugene Rural Fire Protection District #1 this 9th day of May, 2023.

  
\_\_\_\_\_  
Budget Committee Chair

ATTEST:

  
\_\_\_\_\_  
Budget Committee Secretary



EUGENE RURAL FIRE PROTECTION DISTRICT #1  
BUDGET MESSAGE 2023-2024

To: Board of Directors  
Budget Committee Members

Enclosed for consideration at the public meeting of the District's Budget Committee on May 9, 2023, is the proposed budget for fiscal year 2023-2024.

**BUDGET COMMITTEE**

The Budget Committee should consist of five Board members plus five citizen Budget Committee members. If you do not have five citizen Budget Committee members, your minutes should reflect why citizens were not available to serve (i.e., "no one was interested"). A majority of the Budget Committee must adopt the budget. If the Budget Committee is made up of just the Board of Directors, adoption will require three affirmative votes. If there are two citizen members (so the Budget Committee has a total of seven members) it will take four affirmative votes to approve the budget.

If you have questions regarding adoption of the budget or any of the necessary procedures, please let me know. As you know, the budget process can be a bit onerous, but failure to follow the proper procedures could result in the District's budget being refused by the Department of Revenue. Our office will try to make the process as smooth as possible for you.

**BUDGET DOCUMENT**

The District's budget document is composed of two forms, an LB-20 form showing the District's resources, and an LB-31 form showing the District's estimated expenditures. For each of those forms, reading from left to right, the first two columns on the left show historical data, and are composed of actual numbers based on the District's completed audits. The third column on the left reflects the District's 2022-2023 adopted budget. On the right-hand side of the LB forms are three more columns that reflect the three stages of the proposed 2023-2024 budget: 1) the budget proposed by the budget officer, 2) the budget adopted by the Budget Committee, and 3) the budget proposed for adoption by the Board.

**RESOURCES (LB-20)**

Resources are determined by looking at: 1) the money you have in the Local Government Investment Pool; 2) the money you have in any checking accounts; 3) prior years' taxes estimated to be received; and 4) interest. In the "historical data" columns of the proposed budget you see the prior years' taxes estimated to be received as well as interest figures.

The numbers presented in the proposed budget column are conservative extensions of your prior years' numbers. I have estimated that the District's total resources equal \$603,100, not including taxes. I included small amounts of revenue expected to be received and estimated expenditures through the end of the year in my calculation of the District's available cash on hand.

According to Lane County tax records, the District's 2022-2023 assessed valuation is \$177,939,592. If the District levied its permanent rate of \$2.5417 per \$1,000, it would result in gross tax dollars of approximately \$452,269. Assuming a collection rate of 94%, this means the District would receive approximately \$425,000 in taxes. I understand that there was a period when the District chose not to assess the full amount of its permanent rate. This led to a significant reduction in the District's cash carryover from one year to the next. For the past eight budget years the District has levied its full permanent rate. Assuming the District chooses to continue to levy the full amount of its permanent rate, the total amount of budgeted resources will equal \$1,028,100.

### **EXPENDITURES (LB-31)**

Expenditures for the proposed budget are generally informed by prior years' budgets. These numbers are estimates, and I always round off to the nearest \$100.

The District's largest expense, the Eugene/Springfield Fire contract amount for 2023-2024 is expected to have a modest increase (last year was a modest decrease). The city's estimate is a cost of \$408,668. I have budgeted \$410,000. The amounts for the other line items in the Materials and Services category are estimated based on prior years' expenses. The total projected Materials & Services for 2023-2024 is \$437,400.

General Operating Contingency is again projected at \$50,000. These are funds available for expenditure if there is an emergency, a need arises, or any special projects or activities exceed the funds that have been appropriated in Materials & Services. This brings total projected budget expenditures to \$487,400, with a projection of \$540,700 as an unappropriated ending fund balance. Note that dollars allocated to an unappropriated ending fund balance cannot be used in the 2023-2024 budget year. The Budget Committee could choose to reallocate some of the dollars in the unappropriated ending fund balance into other expenditure line items to give the District the flexibility to spend those dollars if necessary.

### NEXT STEPS

Once the Budget Committee has agreed on the budget, the Budget Committee should adopt the Resolution of Budget Committee to Approve Budget. If the Budget Committee decides to recommend a levy of less than the District's full permanent rate, the attached resolution will need to be updated. The Committee will also need to recalculate the District's projected resources and the unappropriated ending fund balance. Remember, no matter what, Resources and Requirements must balance.

Once you have adopted the Resolution of Budget Committee to Approve Budget, we will publish the Budget Summary.

The Board will then hold a final budget hearing to adopt the budget, make appropriations, and levy taxes for fiscal year 2023-2024.

The Board may change any of the budget figures at its final budget hearing; however, the Board may only increase the expenditures approved by the Budget Committee by \$5,000 or ten (10) percent in each fund, whichever is greater, without having to republish the District's notices and hold a second budget hearing. Remember, resources and requirements for each fund **must** balance.

Once the budget is adopted by the Board and we receive an original signed resolution we will file the adopted budget with the County.

Respectfully submitted,

*Mark Wolf*

Mark Wolf  
Budget Officer

# LOCALIQ

The Register-Guard

PO Box 631824 Cincinnati, OH 45263-1824

## **PROOF OF PUBLICATION**

Local Government Law Group P.C.  
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975 Oak ST # 700  
Eugene OR 97401-3121

STATE OF WISCONSIN, COUNTY OF BROWN

The Register-Guard, a newspaper of general circulation as defined in ORS 193.010 and 193.020; published at Eugene in the State of Oregon, County of Lane; that the printed copy of which is hereto annexed, is publishing in the entire issue of said newspaper in the issues dated:

04/17/2023, 04/24/2023

Sworn to and subscribed before on 04/24/2023

*Ricarda Jacobs*  
Legal Clerk  
*Mariah Verhagen*  
Notary, State of WI, County of Brown  
*8.25.26*

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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

## **NOTICE OF BUDGET COMMITTEE MEETING**

A public meeting of the Budget Committee of the Eugene Rural Fire Protection District No. 1, Lane County, State of Oregon, to discuss the budget for the fiscal year July 1, 2023, to June 30, 2024, will be held at 85201 Christensen Road, Eugene, Oregon. The meeting will take place on the 9th day of May, 2023, at 3:00 p.m. Questions, requests to attend virtually, and written comments may be directed to Ron Apling at [eugrf-pd1@gmail.com](mailto:eugrf-pd1@gmail.com) prior to the meeting. The purpose is to receive the budget message and to receive comment from the public on the budget. A copy of the budget document may be inspected or obtained on or after May 9, 2023, at the Local Government Law Group, 975 Oak Street, Suite 700, Eugene, Oregon, between the hours of 9:00 a.m. and 4:00 p.m.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.