

**Eugene Rural Fire Protection District #1
Budget Committee Meeting Minutes
March 10, 2026**

Attending:

Board Members

Ron Apling, President

Nancy Halter, Treasurer

Steve Newcomb, Secretary

Tom Moffett, Vice President

Citizen Members

Kathy Sherwood

Linda Apling

Barb Stevens-Newcomb

Doug McCarty

Tabitha Andrews

Mark Wolf of Local Government Law Group was nominated and selected as Budget Officer
Ron Apling was nominated and selected as Budget Committee Chair
Steve Newcomb was nominated and selected as Budget Committee Secretary

The Budget Committee consisted of **four** Board members plus **four** Citizen Budget Committee members. The majority of the Budget Committee must vote to adopt the budget.

Review of Budget Message by Budget Officer and Discussion by the Budget Committee

The single largest expenditure for 2026 -2027 budget year is the Fire Protection Contract with the City of Eugene which is projected to cost \$461,487. This is an increase from last year of about \$7,814. Budget Committee members reviewed Requirements (LB-31) and Resources (LB-20), as summarized below.

LB-31

The Budget Committee estimated the amount expected for the 2026 - 2027 Fire Protection Contract at \$485,000 as a fiscally conservative budget number. This change in combination with the other expected District costs added up to a total materials and services cost of \$516,100 to which a \$50,000 operating contingency was added. The unappropriated ending fund balance was \$643,050, and Total Requirements are \$1,209,150.

LB-20

The budget resources include \$725,000 cash on hand \$5,000 in taxes yet to be received, interest projected to be received of \$30,000, and \$150 miscellaneous. The total resources (except taxes to be levied) are \$760,150. Total taxes estimated to be received in the next year are \$449,000 (at a \$2.35 per thousand assessed rate) the total resource for the District is \$1,209,150 for the 2026 – 2027 year.

The Committee discussed the proposed tax levy rate. As part of the 2024 - 2025 budget the Board reduced the tax levy rate from the maximum \$2.5417 per \$1,000 of assessed value to a rate of \$2.35 per \$1,000. The consideration was that the Eugene Rural Fire Protection District #1 has enough unappropriated funds to cover a year of total expected financial requirements in addition to the expected requirements for 2026 -2027 operations. The reduced tax levy rate appears to be sufficient to cover the Eugene Rural Fire Protection District #1 budget for 2026 – 2027 and will be maintained this year and reviewed next budget cycle.

Motion

A motion was made to adopt the 2026-2027 budget, as presented, and to maintain the tax levy rate of \$2.35 per \$1,000 of assessed value. The Motion was approved by unanimous consent of all members of the Budget Committee.

The Budget Hearing was scheduled for April 14, 2026. The Notice of Budget Hearing will be posted and available to the public. The Budget Hearing is to discuss and approve the budget for the fiscal year beginning July1,2026 as approved by the EPRFD #1 Budget Committee.

A copy of the Budget Resolution will be available on the ERFPD #1 website.