

LOCAL  
GOVERNMENT  
LAW GROUP

*An Oregon Professional Corporation*

Carolyn H. Connelly  
Ross M. Williamson\*  
Mark A. Wolf  
Diana Moffat  
Lori J. Cooper  
Truman A. Stone  
Armand Resto-Spotts  
Neil F. Taylor  
\*Also Admitted in Washington

May 29, 2026

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, 2026, 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

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

**FORM LB-50  
2026-27**

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>	<u>Eugene</u>	<u>OR</u>	<u>97405</u>	<u>4/14/26</u>
<small>Mailing Address of District</small>	<small>City</small>	<small>State</small>	<small>ZIP code</small>	<small>Date</small>
<u>Ron Apling</u>	<u>Board President</u>	<u>541-343-1610</u>	<u>ponderosa.ron@gmail.com</u>	
<small>Contact Person</small>	<small>Title</small>	<small>Daytime Telephone</small>	<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	2.35	
2. Local option operating tax . . . . .	2		<b>Excluded from Measure 5 Limits Dollar Amount of Bond Levy</b>
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 <b>new district</b> received voter approval for your permanent rate limit . . . . .	7	
8. <b>Estimated permanent rate limit for newly merged/consolidated district</b> . . . . .	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 2026-2027 in the total amount of \$1,209,150, 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, 2026, and for the purposes shown below are hereby appropriated as follows:

General Fund

Materials & Services	\$ 516,100
General Operating Contingency	50,000
TOTAL General Fund Appropriation	<u>\$ 566,100</u>
TOTAL Appropriations	<u>\$ 566,100</u>
TOTAL Unappropriated and Reserve Amounts	<u>\$ 643,050</u>
TOTAL ADOPTED BUDGET	<u>\$1,209,150</u>

RESOLUTION IMPOSING AND CATEGORIZING TAXES

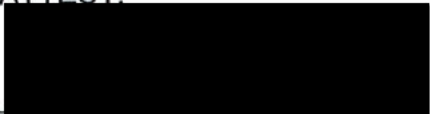
BE IT RESOLVED that the Board of Directors of Eugene Rural Fire Protection District No. 1 hereby imposes the taxes provided for in the adopted budget at the rate of \$2.35 per \$1,000 of assessed value for operations; and that these taxes are hereby imposed and categorized for tax year 2026-2027 upon the assessed value of all taxable property within the district.

	General Government	Excluded from Limitation
General Fund	\$2.35/\$1,000	

The above resolution statements were approved and declared adopted on this 14<sup>th</sup> day of April, 2026.

  
President

ATTEST:

  
Secretary

FORM		RESOURCES		Eugene Rural Fire Protection District No. 1	
LB-20		General		(Name of Municipal Corporation)	
		(Fund)		Budget for Next Year 2026-27	
Historical Data		RESOURCE DESCRIPTION			
Actual		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year 2025-26			
1	617,815	683,357	700,000	725,000	725,000
2					
3	6,566	7,575	5,000	5,000	5,000
4	39,939	43,450	25,000	30,000	30,000
5					
6					
7	0	0	150	150	150
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29	664,320	734,382	730,150	760,150	760,150
30			428,000	449,000	449,000
31	447,045	438,526			
32	1,111,365	1,172,908	1,158,150	1,209,150	1,209,150

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

DETAILED REQUIREMENTS										
Eugene Rural Fire Protection District No. 1										
General										
(Name of Organizational Unit or Program - Fund)										
Eugene Rural Fire Protection District No. 1										
(Name of Municipal Corporation)										
Budget for Next Year 2026-27										
Proposed by Budget Officer										
Approved by Budget Committee										
Adopted by Governing Body										
Range*										
Number of Employees										
REQUIREMENTS DESCRIPTION										
MATERIALS & SERVICES										
1										1
2										2
3	54	669		1,000				1,500		1,500
4	7,750	8,450		9,000				10,000		10,000
5	691	316		1,000				1,000		1,000
6	313	0		600				600		600
7	640	665		800				1,000		1,000
8	297	0		1,000				1,000		1,000
9	1,243	1,644		1,500				2,000		2,000
10	413,930	418,158		465,000				485,000		485,000
11	1,673	1,854		2,500				2,500		2,500
12	0	8		500				500		500
13	625	593		5,000				5,000		5,000
14	567	0		3,000				3,000		3,000
15	0	0		500				500		500
16	225	1,050		2,000				2,500		2,500
17	428,008	433,407		493,400				516,100		516,100
18										
19	0	0		50,000				50,000		50,000
20										
21										
22										
23										
24										
25										
26										
27										
28										
29										
30										
31	683,357	739,501								
32				614,750				643,050		643,050
33	1,111,365	1,172,908		1,158,150				1,209,150		1,209,150
* include a schedule of pay ranges										
150-504-031 (Rev.02-14)										page

# USA TODAY CO.



PO Box 631824 Cincinnati, OH 45263-1824

## AFFIDAVIT OF PUBLICATION

Kimberly Dahlgren  
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:

04/06/2026

Sworn to and subscribed before on 04/06/2026

*D. Roberts*

Legal Clerk

*MM UM*

Notary, State of WI, County of Brown

*8.25.26*

My commission expires

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MARIAH VERHAGEN  
Notary Public  
State of Wisconsin

A public meeting of the Eugene Rural Fire Protection District No. 1 will be held on April 14, 2026, at 3:00 p.m. at 32250 Fox Hollow Road, Eugene, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026, 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 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	683,357	700,000	725,000
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 Property Taxes	51,025	30,150	35,150
Property Taxes Estimated to be Received	438,526	428,000	449,000
<b>Total Resources</b>	<b>1,172,908</b>	<b>1,158,150</b>	<b>1,209,150</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services			
Materials and Services	433,407	493,400	516,100
Capital Outlay			
Debt Service			
Interfund Transfers			
Contingencies	0	50,000	50,000
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	739,501	614,750	643,050
<b>Total Requirements</b>	<b>1,172,908</b>	<b>1,158,150</b>	<b>1,209,150</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	1,172,908	1,158,150	1,209,150
FTE			
<b>Total Requirements</b>	<b>1,172,908</b>	<b>1,158,150</b>	<b>1,209,150</b>
<b>Total FTE</b>			

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

PROPERTY TAX LEVIES			
	Rate or Amount Approved	Rate or Amount Approved	Rate or Amount Approved
Permanent Rate Levy (rate limit \$2.5417 per \$1,000)	2.35	2.35	2.35
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>		

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

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

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

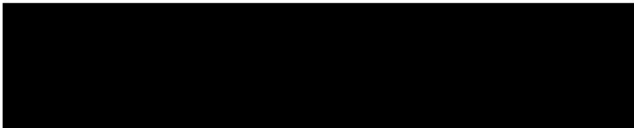

WHEREAS, all required notices have been published; and

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

NOW THEREFORE, BE IT RESOLVED that the Budget Committee of Eugene Rural Fire Protection District #1 hereby authorizes the District to impose \$2.35 per \$1,000 of assessed value 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 10<sup>th</sup> day of March, 2026.

  
Budget Committee Chair 

ATTEST:

  
Budget Committee Secretary

EUGENE RURAL FIRE PROTECTION DISTRICT #1  
BUDGET MESSAGE 2026-2027

To: Board of Directors  
Budget Committee Members

Enclosed for consideration at the public meeting of the District's Budget Committee on March 10, 2026, is the proposed budget for fiscal year 2026-2027.

**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 2025-2026 adopted budget. On the right-hand side of the LB forms are three more columns that reflect the three stages of the proposed 2026-2027 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 \$760,150, 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 2025-2026 assessed valuation is \$203,326,213. If the District levied its permanent rate of \$2.5417 per \$1,000, it would result in gross tax dollars of approximately \$516,794. Assuming a collection rate of 94%, this means the District would receive approximately \$485,000 in taxes. 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. The District continued to levy the full permanent rate for nine years. The last two years, the District levied \$2.35 per \$1,000 of assessed valuation. At this rate the District would receive approximately \$449,000 in taxes. I have budgeted at the reduced rate. Assuming the District chooses to levy the reduced amount of its permanent rate again this year, the total amount of budgeted resources will equal \$1,209,150. If the governing body chooses to levy a rate higher than the rate approved by the Budget Committee, the District must first publish a Notice of Budget Hearing and Financial Summary and hold another public hearing.

### **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 2026-2027 is expected to increase by roughly 2%. The city's early estimate is \$461,487. I have budgeted \$485,000. 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 2026-2027 is \$516,100.

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 \$566,100 with a projection of \$643,050 as an unappropriated ending fund balance. Note that dollars allocated to an unappropriated

ending fund balance cannot be used in the 2026-2027 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 2026-2027.

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--and may not increase the tax rate 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

# USA TODAY CO.



PO Box 631824 Cincinnati, OH 45263-1824

## AFFIDAVIT 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:

02/25/2026, 03/02/2026

Sworn to and subscribed before on 03/02/2026

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

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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, 2026, to June 30, 2027, will be held at 85201 Christensen Road, Eugene, Oregon. The meeting will take place on the 10th day of March, 2026, at 3:00 p.m. Questions, requests to attend virtually, and written comments may be directed to Ron Apling at [eugrfpd1@gmail.com](mailto:eugrfpd1@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 March 10, 2026, 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.

February 25, March 2 2026  
LEUG0466524