



# LOOKINGGLASS RURAL FIRE DISTRICT

7173 Lookingglass Road, Roseburg OR 97471  
541-679-5555

## 2026/2027 BUDGET MESSAGE

May 20, 2026

1. The proposed budget for the LRFD for fiscal year 2026-2027 is hereby submitted to the Budget Committee. The attached budget as submitted by the Fire Chief to the Budget Officer shows resources and expenditures based on historical data and planned operations.
2. As a result of Measure 50, the taxable assessed valuation for existing property is limited to a maximum 3% annual increase after 1997. Additionally, taxable assessed value will not exceed real market value (RMV). The tax base for the 2026-2027 budget will be based on an expected 3.0% growth in taxable valuation of the District (\$194,502,489) minus discounts and non-payments. The result will be a corresponding small increase in District revenue to an estimated \$94,337.
3. The proposed budget includes funds to grant match (\$36,990) replacing Engine 1031 with FEMA grant funding in the amount of \$739,800. VFA Grant funding has been applied for with a 50% LRFD match for \$15,000. Approved Wildland FF staffing grant funds in the amount of \$35,000 for the 2026 season are included. A FEMA SAFER grant in the amount of \$447,000+ has been awarded for funding recruitment and retention as well as one full-time employee for 4 years. This year's portion of the grant is budgeted at \$140,000. The Seismic Retrofit Grant has been completed and will not be part of the FY 26-27 budget.
4. This proposed budget includes minimal capital project funds for bathroom improvements and asphalt maintenance. Funds allocated last year funded the heating upgrade and gas supply line to the new furnace.
5. The budget is separated into a General Fund, an Equipment Reserve Fund, and a Grant Fund. This format simplifies the budgeting process while meeting or exceeding all Department of Revenue requirements. In the past few years, changes have been made in accordance with Department of Revenue recommendations involving operating contingencies, unappropriated balances, and monies reserved for future use. The Equipment Reserve Fund was extended by Board declaration during FY 24-25 for 10 years as permitted.
6. The District will continue to be required to submit a financial review to the Office of the Secretary of State based on District revenue and budgeting. There will not be a need for an official audit in the coming Fiscal Year unless the FEMA vehicle replacement grant is successful, as projected expenditures will be below the new threshold amount of \$250,000 per year because of the SAFER grant and other possible grant funds. Budgeted amount from estimates is \$8000 in the General Fund for FY 24-25 and FY 25-26 audits.

5/2026 sr