



LOOKINGGLASS RURAL FIRE DISTRICT

7173 Lookingglass Road, Roseburg OR 97471
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2024/2025 BUDGET MESSAGE

May 20, 2024

1. The proposed budget for the LRFD for fiscal year 2024-2025 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 2024-2025 budget will be based on an expected 3.0% growth in taxable valuation of the District (\$178,414,917) minus discounts and non-payments. The result will be a corresponding small increase in District revenue to an estimated \$84,784.
3. The proposed budget includes funds to grant match replacing mobile and portable radios using FEMA grant funding with District 2. VFA Grant funding in the amount of \$18,840 for PPE, training, wildland fire equipment, and one radio is also proposed, as well as Wildland FF staffing for the 2024 summer at \$35,000. 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 3 years. This year's portion of the grant is budgeted at \$140,000. The Seismic Retrofit Grant will be funded through September/October of 2024, with the project due to be completed with approximately \$2.15 million in construction costs during FY 24-25.
4. This proposed budget includes capital project funds for replacing the oil heating system with natural gas heating, and adding expected needed storage and bathroom upgrades after the seismic rehabilitation is completed. The total budgeted is \$9,500. Some of the funds approved for these items in FY 23-24 were reallocated to seismic rehab/construction grant engineering and legal expenses this year with Board approval, and used to augment vehicle operations to pay for increased fuel prices.
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 will need to be extended by Board resolution after the budget process is completed.
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 be a need for an official audit in the coming Fiscal Year, as projected expenditures will be above the new threshold amount of \$250,000 per year because of the seismic grant. Budgeted amount from estimates is \$8,000 in the General Fund.