



Umatilla Rural Fire Protection District

305 Willamette Street · PO Box 456 · Umatilla, OR 97882

(541) 922 - 3718 · Fax (541) 922 - 3914

Staff Report

Agenda Date: June 3, 2026

Attachment: Resolution 06032026-A,

The attached supplemental budget has been prepared in compliance with Local Budget Law after a thorough review of the Umatilla Rural Fire Protection District's revenues and expenditure expectations for FY 2025-2026.

Motion: I move to approve Resolution 06032026-A, a supplemental budget for FY 2025-26.



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RESOLUTION NO. 06032026-A

A RESOLUTION AUTHORIZING AN INCREASE IN APPROPRIATION TO RECOGNIZE UNANTICIPATED REVENUES, AND EXPENSES, AND TRANSFER APPROPRIATIONS WITHIN FUNDS FOR FISCAL YEAR 2025-2026.

WHEREAS, in accordance with ORS 294.456 and 294.463, the governing body of the Umatilla Rural Fire Protection District, Umatilla, OR may increase appropriations to recognize unanticipated revenues, expenses, and to transfer appropriations within funds for Fiscal Year 2025-2026 that were authorized by the Board of Directors pursuant to Resolution 2-2024-2025; and

WHEREAS, unanticipated revenues and expenditures were unknown at the time the budget was prepared and the Board of Directors deems it advisable to adjust the Fiscal Year 2025-2026 appropriations to be in compliance with Oregon Budget Law; and

WHEREAS, in recognition of; an adjustment that includes a transfer of appropriation from contingency of greater than 15%; and an increase of appropriation of greater than 10%; a notice of a supplemental budget hearing was posted in the East Oregonian on May 27, 2026 in accordance with ORS 294.471 (3) (b).

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Umatilla Rural Fire Protection District Board of Directors as follows:

SECTION 1: The Board Chair and Board of Directors determine that it is necessary to transfer and increase appropriations for the 2025-2026 District Budget.

SECTION 2: The Fire Chief is hereby authorized and directed to execute the following changes to appropriated budget amounts on behalf of the District:

General Fund	Adopted Budget	Increase	Decrease	Revised Budget
Totals	2,062,243			2,762,243
Equipment Sale	65,000	700,000		765,000
Personnel Services	1,281,000	50,000	-	1,331,000
Capital Outlay	10,000	450,000	-	460,000
Ending Fund Balance	24,743	200,000	-	224,743

REASON: Sale of one fire engine created the opportunity to purchase equipment more-suited to the District's needs and also supported the current staffing levels with the remaining proceeds captured in ending fund balance. A correction to the published notice is included in ending fund balance.



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SECTION 3: This resolution shall become effective on June 3, 2026.

APPROVED by the McMinnville Fire District Board of Directors and signed by the Board Chair this 3rd day of June, 2026.

Ayes: _____

Nays: _____

Abstentions: _____

Absences: _____

Vacancies: _____

CHAIRPERSON

VICE CHAIRPERSON

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER



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RESOLUTION NO. 06032026-B

A RESOLUTION DISCONTINUING CERTAIN FUNDS AND PROVIDING FOR THE TRANSFER OF UNOBLIGATED BALANCES PURSUANT TO ORS CHAPTER 294

WHEREAS, the Umatilla Rural Fire Protection District (“District”) is subject to the Oregon Local Budget Law, ORS Chapter 294, which requires that all municipal funds be established, maintained, and administered in accordance with adopted budgets; and

WHEREAS, the Board of Directors serves as the governing body of the District and is responsible for the establishment, modification, and discontinuation of funds consistent with ORS 294.305 to 294.565; and

WHEREAS, the District has prepared the proposed budget for Fiscal Year 2026–2027 in accordance with ORS 294.338, and such budget identifies certain funds that are no longer necessary for the efficient financial administration of the District; and

WHEREAS, the continued existence of inactive or unnecessary funds may impair transparency, comparability, and efficient fiscal management as contemplated under Oregon budget law and generally accepted accounting principles; and

WHEREAS, the Board has determined that the following funds should be discontinued effective with the close of Fiscal Year 2025–2026:

Equipment Reserve Fund

Capital Project Fund

Site & Station Fund

General Fund – Administration

General Fund – EMS

General Fund – Fire

WHEREAS, the Board finds that all unobligated fund balances remaining in such funds should be transferred to the General Fund in a manner consistent with ORS 294.463;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE UMATILLA RURAL FIRE PROTECTION DISTRICT:



Umatilla Rural Fire Protection District

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Discontinuation of Funds

The following funds are hereby discontinued as of June 30, 2026, the close of Fiscal Year 2025–2026:

Equipment Reserve Fund

Capital Project Fund

Site & Station Fund

General Fund – Administration

General Fund – EMS

General Fund – Fire

Transfer of Unobligated Balances

All unobligated balances remaining in the discontinued funds as of June 30, 2026, are hereby appropriated for transfer and shall be transferred to the District’s General Fund in accordance with ORS 294.463.

Disposition of Obligated Amounts

Any amounts lawfully obligated prior to June 30, 2026, shall be paid, reserved, or otherwise accounted for in accordance with ORS 294.311(31) (definition of “encumbrance”) and generally accepted accounting principles prior to final closure of each fund.

Administrative Authority

The Fire Chief, or his designees, are hereby authorized to take all actions necessary to carry out this Resolution, including but not limited to:

Recording interfund transfers;

Closing fund accounts in the District’s accounting system;

Ensuring compliance with adopted appropriations and reporting requirements under ORS 294.456 and ORS 294.471.

Effective Date



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This Resolution shall take effect on June 3, 2026, and shall be implemented consistent with the close of the fiscal year on June 30, 2026. This resolution shall take effect immediately upon adoption.

ADOPTED this _____ day of June, 2026.

CHAIRPERSON

VICE CHAIRPERSON

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

RESOLUTION NO. 06032026-C

**ADOPTING THE BUDGET
MAKING APPROPRIATIONS
IMPOSING AND CATEGORIZING TAXES
FOR FISCAL YEAR 2026-2027**

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, IMPOSING AND CATEGORIZING TAXES, AND AUTHORIZING EXPENDITURES FOR THE FISCAL YEAR JULY 1, 2026 TO JUNE 30, 2027.

WHEREAS, the Budget Committee for the Umatilla Rural Fire Protection District reviewed and approved the budget for the fiscal year 2026-2027 on the 6th day of May, 2026; and

WHEREAS, a public hearing on the approved budget was held on June 3, 2026, consistent with Oregon Local Budget Law;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Umatilla Rural Fire Protection District that:

The Board of Directors hereby adopts the budget for fiscal year 2026-2027 in the total sum of: **\$ 2,793,365**

The amounts for the fiscal year beginning July 1, 2026 are hereby appropriated for the following purposes:

Fund/Organization Unit	Appropriation
General Fund Non-Departmental	\$ 2,368,728
Bonded Debt Fund	\$ 177,646
Unappropriated Ending Fund Balance/Not Allocated	\$ 246,992
Total Appropriations	\$ 2,793,365

The following taxes ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026-2027:

Permanent tax rate

At the rate of \$0.8511 per \$1000 of assessed value for permanent rate operating purposes

General Obligation Bond Tax

In the amount of \$185,000 for payment of principal and interest on general obligation bonded debt

The taxes imposed in Section 3 of this resolution are hereby categorized for purposes of Article XI, Section 11b of the Oregon Constitution as:

Category	Amount
Subject to the General Government Limitation	\$0.8511/\$1000 of assessed value
Excluded from Limitation: General Obligation Bond Levy	\$185,000

Adopted by the Board of Directors of the Umatilla Rural Fire Protection District this 3rd day of June, 2026

Board Chair Kyle Sipe

Date

Budget Officer, Fire Chief Chris Baker

Date