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: November 4, 2026

Attachment: Resolution 11072026-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 2026-2027.

Motion: I move to approve Resolution 11072026-a, a supplemental budget for FY 2026-27.

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RESOLUTION NO. 11072026-a

A RESOLUTION AUTHORIZING AN INCREASE IN APPROPRIATION TO RECOGNIZE UNANTICIPATED REVENUES, AND EXPENSES, AND TRANSFER APPROPRIATIONS WITHIN FUNDS FOR FISCAL YEAR 2026-2027.

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 2026-2027 that were authorized by the Board of Directors pursuant to Resolution No. 06032026C; 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 2026-2027 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 October 29, 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 2026-2027 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:

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General Fund	Adopted Budget	Increase	Decrease	Revised Budget
Totals	**2,368,728**			**3,006,953**
Intergovernmental Revenues	250,000	**358,225**		608,225
Other Resources	344,500	280,000		624,500
Non-Departmental Total			2,368,728	2,368,728
Debt Service	-	252,000		252,000
Personnel Services	-	1,960,325		1,960,325
Materials & Services	-	535,295	-	535,295
Capital Outlay	-	109,333	-	109,333
Contingency	-	150,000	-	150,000

REASON: Original FY 2026-27 Budget Resolution combined all Non-Departmental expenses into one total. Conversations with the OR Department of Revenue has revealed that while the District is budgeting the General Fund as one organizational unit, the budget by classification rule still applies. The non-departmental expenses need to be broken down into categories of Personnel Services, Materials & Services, Capital Outlay, Transfers Out, and Debt Service. The modifications are to comply with Oregon's Local Budget Law. Additionally, the District has received two paint grants (one for each station), anticipates an insurance claim and reimbursement, has SAIF (worker's comp) expenses greater than anticipated, has served as Conflagration Support and anticipates additional revenues and expenses as well as being the recipient of the 4-year FEMA SAFER Grant starting in January 1, 2027.

SECTION 3: This resolution shall become effective on November 4, 2026.

APPROVED by the Umatilla Rural Fire Protection District Board of Directors and signed by the Board Chair this 4th day of November, 2026.

_____ CHAIRPERSON

_____ VICE CHAIRPERSON

_____ BOARD MEMBER

_____ BOARD MEMBER

_____ BOARD MEMBER