

Tangent Rural Fire Protection District

Budget

Minutes

April 6, 2026

I. CALL MEETING TO ORDER

Vice President Strombeck called the meeting to order at 7:00 p.m.

II. ROLL CALL

Board of Directors: Vice President Paul Strombeck
Secretary Scott Richards
Director John Dunn
Director Bruce Riley
Budget Committee Member Elaine Soto
Budget Committee Member Brian Becker
Budget Committee Member Matthew Grill
Budget Committee Member Mike Harmon

Staff: Fire Chief Chuck Chapin

Office Administrator Denny Conrad

Volunteer None present

Associations:

Citizens: None Present

III. ELECTION OF BUDGET COMMITTEE CHAIR

Motion to elect Mike Harman the Budget Committee Chair.

MOVER:	Director Bruce Riley
SECONDER:	Director John Dunn
AYES:	Vice President Paul Strombeck, Secretary Scott Richards, Director John Dunn, Director Bruce Riley, Budget Committee Member Elaine Soto, Budget Committee Member Brian Becker, Budget Committee Member Matthew Grill, Budget Committee Member Mike Harmon
NAYS:	None
RESULT:	Passed

IV. VOLUNTEER BUDGET COMMITTEE SECRETARY

Elaine Soto volunteered to act as the Budget Committee Secretary.

V. BUDGET OFFICER TO PRESENT BUDGET

a. Budgeting Process

Budget Officer Chapin explained the 4 steps of the budget process.

1. Proposing the Budget: We prepare the budget accordingly with the increasing costs of maintenance costs, fuel and supplies. The board approved a COLA increase for the staff, and we include this in the budget as well.
2. Approving the Budget: This is the stage we are at tonight to get the Budget Committee's approval. A public hearing to hear any public comment. We will be looking at the budget in detail later. If the committee can not agree on approving the budget tonight, a second meeting will be held next Monday, May 11.
3. Adopting the Budget: the approved budget will go to the Board for final adoption. Execution on July 1, 2026.
4. Changes After Adoption: Throughout the year, resolutions to move funds for grants as an example, can be made. If any major changes are needed, a supplemental budget will be created.

b. Budget Message

Chief Chapin read the Budget message verbatim.

We have elected not to include any possible grants in the budget. By Local Budget Law, if we do not receive the grant, we need to remove it from the budget with a resolution. Otherwise, this shows inflation of the budget. As we receive grants, they will be added to the budget with resolutions.

VI. PUBLIC COMMENT

Harmon asked for public comment. No public attending.

VII. BUDGET REVIEW & DISCUSSION

Harmon asked Budget Officer Chapin to review the budget with the committee.

a. Workbook

Chapin explained we changed a few things in the budget from what was mailed out to you. One of our staff decided to stay on full time until December 2026, which

alleviated some of the part-time funds and we cut the student program. Chapin will explain this more in the Personnel Services.

We have changed the line item numbers to align with the auditors' preference.

1000 CASH & CASH EQUIVALENT

- Petty Cash, Checking account & LGIP (Local Government Investment Plan) Account
- LGIP is our savings account. It is earning around 4% interest.

4000 INCOME/RESOURCES

- Property Taxes, Licenses & Permits, Fees & Fines, Grant Revenue, Intergovernmental Revenues, and Miscellaneous
- We opted not to include any grant revenue. Per Local Budget Law, if a grant is in the budget and not received, it needs to be removed by resolution. This inflates our revenue if we don't. When we receive a grant we will make a resolution to accept it and add it to our budget.

5000 PERSONNEL SERVICES

- Salaries & Wages, Payroll Taxes, and Employer Paid Insurance
- Fire Chief is decreased from last year. At budget time last year, we did not know who our Fire Chief would be. We had the salary at the max. It is now at the accurate rate.
- Added two Division Chief positions.
- Cut the Captain position
- Added 2 more Lieutenants for a total of 3 full-time positions.
- Cut the Student Scholarship. It is a 16-week process to get the student ready to go on calls. Since 2018, none of our students have finished the process. Using the two cut line items gave us enough funds to have the extra lieutenant position.
- Increased the overtime line item.
- Moved the Volunteer Stipend into this section
- FICA, Unemployment and Employer PERS Contributions are a percentage of wages. Our wages are lower, so these are also lower. This does take into account our new positions.
- Health Insurance increased by 10% and also for added staff
- Life & Disability increased because this year the board voted to include cancer insurance in the policy.
- VEBA/MERP increased for the added staff
- Board member Riley made a recommendation to include the Budget Committee to receive FireMed/Life Flight benefits. The cost increases to \$85

per program, a total of \$170 per person. It is budgeted for 30 people.
Discussion ensued.

Motion to include the Budget Committee Members in receiving FireMed & Life Flight.

MOVER:	Director Bruce Riley
SECONDER:	Director John Dunn
AYES:	Vice President Paul Strombeck, Secretary Scott Richards, Director John Dunn, Director Bruce Riley, Budget Committee Member Elaine Soto, Budget Committee Member Brian Becker, Budget Committee Member Matthew Grill, Budget Committee Member Mike Harmon
NAYS:	None
RESULT:	Passed

Will add the \$850 to the FireMed/ Life Flight and reduce Unappropriated Eding Fund Balance.

6000 MATERIALS & SERVICES

- Supplies & Materials, Professional Services, Repairs & Maintenance, Staff/Volunteer Development, Rents & Leases, Utilities, Bonds & Insurances, Administration Expenses, and Miscellaneous
- Reduced Office Supplies to move funds into Office Equipment for classroom tables
- Reduced Fire Investigation Supplies. Only need for maintenance routine.
- New line item County Configuration Trailer(s). Lebanon hosts the trailer and buys the supplies and then all the fire departments/districts split the cost.
- Reduced Shop Supplies, and Rehab Disaster Supplies
- Increased Fuel/Lubes/Etc because of the recent fuel price increase
- Increased Janitorial Supplies
- Volunteer/Board Uniforms were in three different line items, combined into one.
- Increased Staff Uniforms to purchase Class A's for the staff to wear at special events like Fire Memorials
- Increased New Equipment for the purchase of 5 thermal imaging cameras and eight Panasonic tablets. We have some now we received from a grant which does not meet the NFPA standards. We did not get a choice about which camera we received. Looking at iPads for a better price. Committee member Harmon recommended Dell Rugged. OSU Cascades are moving to these for their vehicles. They are not as rugged as some, but if you are not taking them in and out of the apparatus, they do not need to be the tough books.

- Dispatch and Radio System Fees have increased a little.
- IT Support has decreased
- Accounting & Auditing increased for new contracts.
- LOSAP Fees were moved to this section.
- SDAO (Special District Association of Oregon) is a new line item.
- Policy Services, Training RMA, Scheduling Management increased by 3%.
- New Agenda—Minute Management new program
- Active 911 for increase for new volunteers (\$35 per month per person)
- Fire Pre-Plans — We were going to go with a new company, but the neighboring districts/department did not like it. So we decided not to do it. Active 911 now does it for free.
- Building Repairs & Maintenance — Combined three different line items and some things went to different line items.
- New line items — Security System and Grounds Maintenance
- Extrication Tools Maintenance has expired and needs to be replaced.
- SCBA Hydrostat Testing — 20 bottles need to be replaced.
- SCBA Maintenance - Compressor needs maintenance
- Hose & Ladder Testing — new company signed a 5 -year contract and saves us 5%.
- New line item for Travel
- Increased Conferences
- Increased Certification & Re-Certs Fees increased EMTs
- New line item for Machinery & Vehicles
- Increase Gas
- Increase Garbage & Recycling — We do not receive a monthly bill
- Reduced phone & Internet, Cable - cut some of our services and changed to U-tube T.V.
- Increased Water/Sewer
- Web maintenance is increasing, but I'm looking at another company.
- General Liability increased
- Added new line items — Advertising & Publishing, Postage & shipping Good Will
- Increased Awards Banquet

8000 CAPITAL OUTLAY

- Reduced Building & Structures

9000 SPECIAL FUNDS

- Building Reserve increased
- Unappropriated Ending Fund Balance increased to carry us over until November 2026.

Page 7: Building Facilities Reserve Fund

- Added two items: Hose Tower Leak and Parking Lot Paving. Issue with the Hardy Plank. Looking to see if it is under warranty. Parking lot paving and sealing.

Page 8: Equipment Reserve Fund

- Brush Rig - lead time is 12 to 18 months.

Page 4,5,6 is required by the Local Budget Law by the State of Oregon. It is a summary of the pages we just went over in detail.

Other Questions:

Does Tangent Fire have a special set of tools for electric vehicle fires? Chapin explained no one does at this time. Although the price is coming down for the blanket. It was about \$20,000, now a few thousand. The blanket must stay on the vehicle because of the thermal runaway until it gets below a certain threshold, because if it is removed it can self reignite. It is also causing health issues for firefighters. People as far away as 300 feet, if not wearing SCBA, could go to the hospital with lung damage. There have been cases of throwing 20,000 to 30,000 gallons of water on this vehicle to put out the fire. Tangent Fire has not experienced an EV fire, yet. Our philosophy will be to let it burn. It is easier to dissipate the smoke versus the contaminated water. We could pass the cost off to the insurance company. The EV will continue to burn when submerged in water, because it creates its own oxygen.

VIII. MOTION TO APPROVE AD VALOREM PROPERTY TAX RATE FOR FY

Motion that the Budget Committee of the Tangent Rural Fire Protection District approve property taxes for the 2026-27 fiscal year at the rate of \$2.5739 per \$1,000 of assessed value (permanent tax rate) for operating purposes in the General Fund.

MOVER:	Director John Dunn
SECONDER:	Secretary Scott Richards
AYES:	Vice President Paul Strombeck, Secretary Scott Richards, Director John

	Dunn, Director Bruce Riley, Budget Committee Member Elaine Soto, Budget Committee Member Brian Becker, Budget Committee Member Matthew Grill, Budget Committee Member Mike Harmon
NAYS:	None
RESULT:	Passed

IX. MOTION TO APPROVE BUDGET AND RECOMMENDATION TO THE BOARD FOR ADOPTION

Motion that the Budget Committee of the Tangent Rural Fire Protection District approve the proposed budget for the 2026-27 fiscal year in the amount of \$3,457,850 including the motion passed tonight and recommendation to the board for adoption.

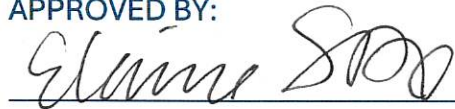
MOVER:	Secretary Scott Richards
SECONDER:	Director John Dunn
AYES:	Vice President Paul Strombeck, Secretary Scott Richards, Director John Dunn, Director Bruce Riley, Budget Committee Member Elaine Soto, Budget Committee Member Brian Becker, Budget Committee Member Matthew Grill, Budget Committee Member Mike Harmon
NAYS:	None
RESULT:	Passed

X. ADJOURNMENT

Vice President Strobeck adjourned the meeting at 8:05 p.m.

Minutes submitted by Denny Conrad
Office Administrator

APPROVED BY:



May 13, 2026

Elaine Soto, Budget Committee Secretary

Date



May 13, 2026

Paul Strombeck, Vice President - Board of Directors Date