

# TANGENT

## RURAL FIRE PROTECTION DISTRICT



32053 Birdfoot Drive, Tangent, OR 97389

### FY 2026-27 PROPOSED BUDGET

Presented by  
Chuck Chapin  
Fire Chief and Budget Officer

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**TANGENT RURAL FIRE PROTECTION DISTRICT**  
Budget Committee for FY 2026-27 Budget

**Chief Chuck Chapin– Budget Officer**

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**Term Ends: June 30, 2028**

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**Term Ends: June 30, 2026**

**Denny Conrad – Office Administrator**

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**Board Members:**

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**Term Ends: June 30, 2029**

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**Term Ends: June 30, 2027**

## Tangent Rural Fire Protection District

Tangent, OR

### FY 2026-2027 Budget Message

#### Budget Committee Members:

As the Budget Officer for Tangent Rural Fire Protection District, I am pleased to present to you the recommended budget for fiscal year 2026/2027. This year's budget has been developed with a strong focus on aligning our priorities and resources to deliver the most effective firefighting and emergency medical services to our community.

Key initiatives for the upcoming fiscal year include the replacement of outdated equipment, such as PPV fans, MCT's and rescue airbags, to ensure our personnel are equipped with reliable and modern tools. Additionally, we plan to replace Brush 71 with a new unit that will enhance operational versatility and better meet the evolving needs of the district.

The district budget is comprised of three funds: 1) a General Fund which covers all operating expenses such as personnel, materials and services, capital outlay, contingency, and transfers to reserve funds. 2) A Building Facilities Reserve Fund which is used to build, remodel, and or repair our building facilities. 3) An Equipment Reserve Fund which is used to purchase or repair our fire vehicles and or fire protection equipment. This document provides: a) required Oregon Department of Revenue budget summary forms for all three funds; and b) TRFPD detailed worksheets of all categories within the general fund.

Property taxes are the primary funding source for the district, and we are fortunate to have an approved permanent tax rate of \$2.5739 per thousand. The report from Linn County Assessor's office shows Tangent Fire District were assessed a total of \$1,384,952.53 in property taxes for 2025. Based on our collection rate of approximately 94% collection rate we should receive \$1,301,855.00 for 2026-2027 tax year. To be conservative we have elected not to include the 3% increase in this budget year.

#### Grants applied for FY 2026-2027:

- 1) Gary Sinise Foundation \$25,874.95
- 2) Wildland Fire Staffing Grant (WFS) \$35,000

Total FY 2026-2027 budget includes a large cash carry over from the current year due to intended buildup of our unappropriated ending fund balance, revenues from participation in conflagrations and unexpended appropriations in the current budget.

If you have any questions, please do not hesitate to contact me at 541-928-8722 or [cchapin@tangentfire.com](mailto:cchapin@tangentfire.com).

Chuck Chapin

Fire Chief and Budget Officer

**RESOURCES**  
General Fund

Tangent Rural Fire Protection District

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-27			
	Actual		Adopted Budget This Year Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1	1,128,656	1,186,052	1,100,000	1 Available cash on hand* (cash basis) or	1,263,902			1
2				2 Net working capital (accrual basis)				2
3	20,063	22,114	10,000	3 Previously levied taxes estimated to be received	10,000			3
4	68,535	70,665	25,000	4 Interest	25,000			4
5	53,000	556,171		5 Transferred IN, from other funds				5
6				6 <b>OTHER RESOURCES</b>				6
7	37,500	48,754	80,290	7 Grant Revenue	0			7
8	52,853	0	0	8 Intergovernmental Revenues	0			8
9	42,491	111,313	41,700	9 Miscellaneous	41,700			9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	1,403,098	1,995,070	1,256,990	29 Total resources, except taxes to be levied	1,340,602	0	0	29
30				30 Taxes estimated to be received	1,301,855			30
31	1,168,069	1,305,161		31 Taxes collected in year levied				31
32	<b>2,571,167</b>	<b>3,300,231</b>	<b>1,256,990</b>	<b>32 TOTAL RESOURCES</b>	<b>2,642,457</b>	<b>0</b>	<b>0</b>	<b>32</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

Fire Suppression - General Fund

**Tangent Rural Fire Protetion District**

1	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2026-27			1
	Actual		Adopted Budget This Year 2025.26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1				PERSONNEL SERVICES				1
2	411,741	437,355	465,441	2 Salaries & Wages	567,750			2
3	163,598	155,681	230,100	3 Payroll Taxes	227,731			3
4	93,675	81,559	129,610	4 Employer Paid Insurance	187,929			4
5				5				5
6				6				6
7				7				7
8	<b>669,014</b>	<b>674,595</b>	<b>825,151</b>	8 <b>TOTAL PERSONNEL SERVICES</b>	<b>983,410</b>	<b>0</b>	<b>0</b>	8
9	<b>4.50</b>	<b>5.50</b>	<b>5.50</b>	9 <b>Total Full-Time Equivalent (FTE)</b>	<b>6.50</b>			9
10				MATERIALS AND SERVICES				10
11	68,754	74,743	241,790	11 Supplies & Materials	212,000			11
12	48,175	56,216	69,700	12 Professional Services	84,650			12
13	89,282	92,288	112,360	13 Repairs & Maintenance	149,160			13
14	27,063	31,148	65,800	14 Staff/Volunteer Development	68,800			14
15	2,202	2,376	3,000	15 Rents & Leases	3,500			15
16	18,911	20,597	27,300	16 Utilities	27,000			16
17	28,718	32,312	38,316	17 Bonds & Insurance	43,000			17
18	9,935	13,232	21,000	18 Administration Expenses	27,050			18
19			3,500	19 Miscellaneous	3,500			19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	<b>293,041</b>	<b>322,911</b>	<b>582,766</b>	27 <b>TOTAL MATERIALS AND SERVICES</b>	<b>618,660</b>	<b>0</b>	<b>0</b>	27
28				CAPITAL OUTLAY				28
29	25,654	69,768	135,000	29 Building & Structures	15,000			29
30	867	62,731		30 Improvement Other than Buildings				30
31	246,145	16,149		31 Machinery & Equipment				31
32		438,781		32 Vehicles				32
33	389	7,140		33 Office Equipment				33
34				34				34
35	<b>273,055</b>	<b>594,569</b>	<b>135,000</b>	35 <b>TOTAL CAPITAL OUTLAY</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	35
36	<b>1,235,110</b>	<b>1,592,075</b>	<b>1,542,917</b>	36 <b>ORGANIZATIONAL UNIT / ACTIVITY TOTAL</b>	<b>1,617,070</b>	<b>0</b>	<b>0</b>	36

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 2025.26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 TOTAL PERSONNEL SERVICES	0	0	0	4
5				5 Total Full-Time Equivalent (FTE)				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 TOTAL MATERIALS AND SERVICES	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 TOTAL CAPITAL OUTLAY	0	0	0	13
14				14 DEBT SERVICE				14
15				15				15
16				16				16
17	0	0	0	17 TOTAL DEBT SERVICE	0	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 TOTAL SPECIAL PAYMENTS	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23	55,000	135,500	0	23 Transfer to Building Reserve	75,000			23
24	95,000	185,500	200,000	24 Transfer to Equipment Reserve	200,000			24
25				25				25
26				26				26
27				27				27
28	150,000	321,000	200,000	28 TOTAL INTERFUND TRANSFERS	275,000	0	0	28
29			125,000	29 OPERATING CONTINGENCY	125,000			29
30			0	30 RESERVED FOR FUTURE EXPENDITURE	0			30
31			480,068	31 UNAPPROPRIATED ENDING BALANCE	625,387			31
32	150,000	321,000	805,068	32 Total Requirements NOT ALLOCATED	1,025,387	0	0	32
33	1,235,115	1,592,075	1,714,762	33 Total Requirements for ALL Org.Units/Programs within fund	1,617,070			33
34	1,186,052	1,387,156		34 Ending balance (prior years)				34
35	2,571,167	3,300,231	2,519,830	35 TOTAL REQUIREMENTS	2,642,457	0	0	35

**FORM  
LB-11**

This fund is authorized and established by resolution No. 2025-01 on April 18, 2025 for the following specified purpose:

Acquisition, Remodel, Repair, Construction of Building Facilities.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Building Facilities Reserve Fund

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2,035

Target Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27						
	Actual		Adopted Budget Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
	Second Preceding Year 2023-24	First Preceding Year 2024-25									
1				1	RESOURCES			1			
2	42,397	99,536	127,135	2	Cash on hand * (cash basis), or	134,498			2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5	2,140	5,693	1,000	5	Interest	2,000			5		
6	55,000	135,500		6	Transferred IN, from other funds	75,000			6		
7				7					7		
8				8					8		
9				9					9		
10	99,536	240,729	128,135	10	Total Resources, except taxes to be levied	211,498	0	0	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	<b>99,536</b>	<b>240,729</b>	<b>128,135</b>	13	<b>TOTAL RESOURCES</b>	<b>211,498</b>	<b>0</b>	<b>0</b>	13		
14				14	REQUIREMENTS **				14		
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail			15	
16				16	General Fund	Capitol Outlay	Hose Tower Leak	20,000		16	
17			100,000	17	General Fund	Capitol Outlay	Parking Lot Paving	11,000		17	
18		26,125		18	General Fund	Capitol Outlay	Interior Doors			18	
19		27,598		19	General Fund	Capitol Outlay	UG Storage Tank Decommissioning			19	
20		7,346		20	General Fund	Capitol Outlay	Well Repair			20	
21		2,890		21	General Fund	Capitol Outlay	Remodel			21	
22		5,810		22			Gas Furnace			22	
23				23						23	
24				24						24	
25				25						25	
26				26						26	
27				27						27	
28				28						28	
29	99,536	170,961		29	Ending balance (prior years)					29	
30			28,135	30	UNAPPROPRIATED ENDING FUND BALANCE			180,498	0	0	30
31	<b>99,536</b>	<b>240,729</b>	<b>128,135</b>	31	TOTAL REQUIREMENTS			<b>211,498</b>	<b>0</b>	<b>0</b>	31

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM  
LB-11**

This fund is authorized and established by resolution No. 2019-09 on July 10, 2019 for the following specified purpose:

Repair or Purchase of Fire Vehicles or Fire Protection Equipment

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2029

Equipment Reserve Fund

Target Rural Fire Protection District

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-27			
	Actual		Adopted Budget Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1				1	RESOURCES			1
2	386,202	446,327	175,891	2	Cash on hand * (cash basis), or	401,895		2
3				3	Working Capital (accrual basis)			3
4	18,125	6,211	1,000	4	Previously levied taxes estimated to be received	2,000		4
5				5	Interest			5
6	95,000	185,500	200,000	6	Transferred IN, from other funds	200,000		6
7				7				7
8				8				8
9				9				9
10	499,327	638,038	376,891	10	Total Resources, except taxes to be levied	603,895	0	0
11				11	Taxes estimated to be received			
12				12	Taxes collected in year levied			
13	<b>499,327</b>	<b>638,038</b>	<b>376,891</b>	13	<b>TOTAL RESOURCES</b>	<b>603,895</b>	<b>0</b>	<b>0</b>
14				14	REQUIREMENTS **			
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail	
16			230,000	16	General Fund	Capitol Outlay	Brush Rig	350,000
17		84,193		17	General Fund	Capitol Outlay	Command Truck Replacement	
18				18	General Fund	Capitol Outlay	Replace Burn Box	
19		360,308		19	General Fund	Capitol Outlay	Light Rescue Vehicle	
20	53,000			20	General Fund	Capitol Outlay	SCBAs	
21				21				
22				22				
23				23				
24				24				
25				25				
26				26				
27				27				
28				28				
29	446,327	193,537		29	Ending balance (prior years)			
30			146,891	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>		253,895	
31	<b>499,327</b>	<b>638,038</b>	<b>376,891</b>	31	<b>TOTAL REQUIREMENTS</b>		<b>603,895</b>	<b>0</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.