

**Millington Rural Fire Protection District
Budget Committee Meeting Agenda**

May 19, 2025 - 5:00 pm

MRFD Station 1 - 62866 Millington Frontage Rd.

Regular Session:

- Call to Order
- Public Comment

New Business:

- Budget Message

**Good of the Order
Adjourn**

Millington Rural Fire District #5

2026-2027 Annual Budget (Proposed)



62866 Millington Frontage Rd.
Coos Bay, OR 97420
Phone: (541) 267.3151

To Be Adopted
By the Governing Body of
Millington Rural Fire District #5 (Coos County)
Board of Directors Meeting
June 15, 2026

MILLINGTON RURAL FIRE DISTRICT #5
(COOS COUNTY)
OREGON

2026-2027 Annual Budget

Budget Committee Members

Jay Hanna, Board of Directors Chair

Jordan Slape, Budget Officer

Board Members

Kelley Andrews, Position #4

Rex Miller, Position #3

Sharron Wells, Position #5

Citizen Members

MILLINGTON RURAL FIRE DISTRICT #5
(COOS COUNTY)
OREGON

2026-2027 Annual Budget

Budget Calendar

- | | |
|---|-------------------|
| 1. Proposed budget preparation | March/April, 2026 |
| 2. Publish 1st notice of the budget committee meeting
(5 to 30 days before the meeting) | April 28, 2026 |
| 3. Publish 2nd notice of the budget committee meeting
(at least five days after 1st notice) | May 12, 2026 |
| 4. Budget committee meeting | May 18, 2026 |
| 5. Second budget committee meeting
(if needed) | TBD |
| 6. Publish notice of budget hearing
(5 to 30 days before the hearing) | June 2, 2026 |
| 7. Hold budget hearing (Governing Body) | June 15, 2026 |
| 8. Enact resolutions to:
a. Adopt budget
b. Make appropriations
c. Impose and categorize taxes | June 15, 2026 |
| 9. Submit tax certification documents
to the assessor by July 15 | June 30, 2026 |

Budget Message

Thank you to the community members participating in this process of establishing the Fire District's budget for the coming fiscal year. We appreciate your service to the community! The purpose of this Budget Meeting is to discuss and review the proposed Millington Rural Fire District (MRFD) budget for the upcoming fiscal year 2026-2027 in a public meeting. This Budget Committee is comprised of an equal number of independent citizens from our community and Fire District board members.

In this meeting, we will give an overview of the prior year's fiscal performance of the district relative to the 2025-2026 approved budget. We will discuss highlights and identify areas for change or adjustment for the coming fiscal year. We will then present our proposal for the 2026-2027 budget.

The committee may then choose to do one of the following:

1. Approve the budget as presented
2. Make recommendations to adjust budget items and approve the amended proposal
3. Identify significant changes and defer approval to a second meeting after proposed changes have been considered

If, at the culmination of the meeting, the budget is to be adopted, a vote will be taken by the committee to approve the proposed budget and advance it to a public Budget Hearing, to be held immediately prior to the regularly scheduled Fire District Board Meeting on June 15, 2026.

At the June Budget Hearing, members of the budget committee and members of the public are invited to make comments on the proposed budget. The board may then accept the committee's recommendation as presented or make changes as needed. If accepted, then in the board meeting to immediately follow, a motion will be made to adopt the budget for the 2026-2027 fiscal year.

As members of the Budget Committee, you are more than welcome to attend this Budget Hearing and the subsequent board meeting, but it is not a requirement, nor is it expected. If you have any questions or would like to discuss any part of this document prior to the Budget Committee meeting, please do not hesitate to contact us. We want you to be fully prepared and would be very happy to address any questions you may have.

On behalf of the Fire District and the community, thank you for your support.

I am pleased to present the proposed 2026-2027 fiscal year budget for Millington Rural Fire District #5. As the budget officer, I have prepared this budget in accordance with the Fire District's Strategic Plan as adopted by the Board of Directors and in compliance with Oregon Budget Law and Fire District Policy. This budget is designed to meet the current needs and anticipate the future requirements of the Fire District based on projected revenues. The primary goal of this budget is to be fiscally responsible for the revenues we receive from our district taxpayers so that the District may continue to effectively provide emergency response, and limited fire prevention services to our citizens, while remaining receptive to our current and future financial situation and the current local economic climate.

Jordan Slape, Budget Officer

Strategic Plan

Millington Rural Fire District (MRFD) and Sumner Rural Fire District (SRFD) desire to work towards the creation of a coordinated and integrated Fire, EMS, and Rescue response District and acknowledge that local fire districts and local governments can greatly increase the efficiency and the effectiveness of the provision of Services by providing regional solutions and thereby avoiding the duplication of overhead, better utilization of equipment, and more effective assignment of personnel, including the opportunity to enhance training and provide specialized Services.

Through the combination of resources, substantial economies and increases in effectiveness can be achieved. The creation of a regional Fire and Emergency Response Services "Fire & Rescue District" constitutes the next logical step toward the most efficient and effective provision of Services and allows an evaluation of the results prior to the consideration of consolidating other functions.

Both districts are authorized and empowered to supply fire protection and emergency response services within their respective jurisdictions by any available means, and to provide all necessary property, equipment, and personnel incident thereto.

The establishment of a regional Fire & Rescue District by MRFD and SRFD in Coos County, Oregon will serve a proper public purpose and will promote the health, safety, prosperity, security, and general welfare of the inhabitants and the taxpayers of MRFD and SRFD, Coos County, and the State of Oregon.

With this goal in mind, Millington and Sumner Rural Fire Districts entered into an Intergovernmental Agreement which became effective July 1st, 2022 and established Central Coos Fire & Rescue. This was the first step toward the eventual goal of combining the districts into a single district, which could allow for a much needed change in the tax rate. The increase in costs to run the District have far outpaced any increase in assessed property value in the districts.

**MILLINGTON RURAL FIRE DISTRICT
PROPOSED FY 2025-2026 BUDGET
-Line Item Summary and Description-**

GENERAL FUND

RESOURCES LB-20

Resources include Cash on Hand at the beginning of the fiscal year plus any and all income received throughout the fiscal year. After reduction of these resources by expenses incurred in the fiscal year, remaining resources are carried forward to the next fiscal year.

Available cash on Hand: This is the estimated cash available as of July 1, 2026, that we expect to have to operate the Fire District until we receive the bulk of our tax monies in November.

Adopted 25-26: \$143,000	YTD 25-26: \$147,794	Proposed 26-27: \$150,000
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Property Taxes Current: These funds are derived from property tax collection which generally arrives to the Fire District's account the second week of November and again in April. This is based on a tax rate of \$1.3449 per thousand dollars of assessed value. This is computed on a total district value of \$259,441,049. The district has no outstanding debt either in obligation bonds or operational levies generating other revenue.

Adopted 25-26: \$317,642	YTD 25-26: \$304,744	Proposed 26-27: \$331,476
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Previously Levied Property Taxes: This represents the late taxes sent to the assessor or previously uncollected taxes that are now paid.

Adopted 25-26: \$6,000	YTD 25-26: \$8,337	Proposed 26-27: \$7,000
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Interest: This is interest earned from LGIP investments where most of our funds are kept. This is part of the Oregon Treasury Department and is a statewide pool of funds to generate the maximum amount of interest.

Adopted 25-26: \$3,000	YTD 25-26: \$5,255	Proposed 26-27: \$4,000
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Miscellaneous: This is for other monies received not identified elsewhere.

Adopted 25-26: \$0	YTD 25-26: \$201	Proposed 26-27: \$0
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Fire Protection Contracts: These funds are from contracts for fire protection for businesses outside the fire district. Any such contracts are now administered by CCF&R. *This line item is eligible to be removed from this budget.*

Adopted 25-26: \$0	YTD 25-26: \$0	Proposed 26-27: removal
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Inter-fund transfers from Grant Fund: Grant revenue is for the most part a direct pass through, meaning we spend the amount received on the item specified in the grant application. Rarely are we allowed to pull administrative costs from these grants. In some cases, there is a match required, sometimes in cash or in-kind labor. One of our challenges is accounting for unbudgeted grants. What is reflected in the proposed budget is a minimal placeholder to be adjusted as grants are awarded. Grants are now administered by CCF&R on our behalf. *This line item is eligible to be removed from this budget.*

Election & publications: These funds pay for legal notices, inserting narrative language in the voter pamphlets for upcoming Board of Director elections, job postings, or other legal notices as required by the District. Also included are the funds used to pay for the publication of the budget, notices of meetings and other related documents required by state law, as well as costs related to advertising for employment, equipment, apparatus purchases and/or the surplus of equipment.

Adopted 25-26: \$800 YTD 25-26: \$981 Proposed 26-27: \$1,200

Accountant fees: We contract for bookkeeping services, this brings expertise into the organization specific to accounting.

Adopted 25-26: \$5,000 YTD 25-26: \$3,506 Proposed 26-27: \$6,000

Financial statements: We contract with CPAs to perform the financial reviews required by ORS 297.425.

Adopted 25-26: \$12,500 YTD 25-26: \$10,500 Proposed 26-27: \$12,500

Insurance: This includes several individual policies for a variety of coverages that include but are not limited to: General Liability for the Board of Directors, Life Insurance policy for the Assistant Chief, etc.

Adopted 25-26: \$5,000 YTD 25-26: \$2,575 Proposed 26-27: \$5,000

Water & hydrants: Contract costs with Coos Bay - North Bend Water Board for maintenance and repairs on hydrants. CCF&R administers these costs on our behalf. *This line item is eligible to be removed from this budget.*

Adopted 25-26: \$0 YTD 25-26: \$0 Proposed 26-27: removal

Fuel: These funds are for the gas, diesel, and oil to run all District vehicles, apparatus, and equipment. These costs are difficult to forecast due to fuel price fluctuations. CCF&R administers these costs on our behalf. *This line item is eligible to be removed from this budget.*

Adopted 25-26: \$0 YTD 25-26: \$0 Proposed 26-27: removal

Utilities: These funds are to pay for utilities at both stations, including but not limited to: electricity, water, sewer, garbage, phones and internet. CCF&R administers these costs on our behalf. *This line item is eligible to be removed from this budget.*

Adopted 25-26: \$0 YTD 25-26: \$0 Proposed 26-27: removal

Repairs & maintenance: These funds are used to maintain the district facilities and equipment. Items in this category would include minor repairs, small contract work, etc. These funds are also used for the routine maintenance and operation of all District facilities and apparatus. CCF&R administers these costs on our behalf. *This line item is eligible to be removed from this budget.*

Adopted 25-26: \$0 YTD 25-26: \$0 Proposed 26-27: removal

Education & training: These funds are used to pay for books, tuition, and media to present training to our department. Fees for outside instructors who are topic experts may also be included in this category as well as sending our personnel to outside training. These funds are also used for personnel to attend the Oregon Fire Chiefs Association conference, Oregon Volunteer Firefighters Conference, and various seminars.

Adopted 25-26: \$1,500 YTD 25-26: \$0 Proposed 26-27: \$1,500

General Fund

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2026-2027		
	Actual		Adopted Budget This Year 25-26		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 23-24	First Preceding Year 24-25					
				Beginning fund balance:			
1	357,062	177,843	143,800	1 Available cash on hand* (cash basis), or	150,000		1
2				2 Net working capital* (accrual basis)			2
3				3			3
4	8,114	8,889	6,000	4 Previously levied taxes estimated to be received	7,000		4
5	5,824	5,263	3,000	5 Interest	4,000		5
6				6			6
7				7 OTHER RESOURCES			7
8	8,500	0	0	8 Miscellaneous	0		8
9	0	0	0	9 Fire protection contracts	removal		9
10	0	0	0	10 Inter-fund transfers from Grant Fund	removal		10
11	0	0	0	11 Accident/rescue receipts	removal		11
12	0	0	15,000	12 Special payments received	removal		12
13	35,000	35,000	35,000	13 State Fire Marshal grant	35,000		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	414,500	226,995	202,800	28 Total resources, except taxes to be levied	196,000	0	0 28
29			317,642	29 Taxes estimated to be received	331,476		29
30	290,908	302,405		30 Taxes collected in year levied			30
31	705,408	529,400	520,442	31 TOTAL RESOURCES	527,476	0	0 31

* Includes Unappropriated Balance budgeted last year.

General Fund

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2026-2027		
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 23-24	First Preceding Year 24-25	This Year 25-26						
PERSONAL SERVICES									
1	0	0	0	1	Fire Chief's salary		removal		1
2	0	0	0	2	Other wages		removal		2
3	0	0	0	3	Payroll taxes & benefits		removal		3
4				4					4
5	0	0	0	5	TOTAL PERSONAL SERVICES			0	0
MATERIALS AND SERVICES									
6	0	60	500	6	Directors' expenses		500		6
7	1,318	672	800	7	Election & publications		1,200		7
8	5,981	4,084	5,000	8	Accountant fees		6,000		8
9	8,000	10,500	12,500	9	Financial statements		12,500		9
10	3,034	3,120	5,000	10	Insurance		5,000		10
11	0	0	0	11	Water & hydrants		removal		11
12	0	0	0	12	Fuel		removal		12
13	0	0	0	13	Utilities		removal		13
14	0	0	0	14	Repairs & maintenance		removal		14
15	538	607	1,500	15	Education & training		1,500		15
16	0	0	0	16	Supplies & protective clothing		removal		16
17	4,313	3,882	4,000	17	Miscellaneous		4,000		17
18	0	0	0	18	Dispatch services		removal		18
19	1,265	1,896	2,000	19	Dues & fees		2,000		19
20	0	0	0	20	Office supplies		removal		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				29					29
30	24,449	24,821	31,300	30	TOTAL MATERIALS AND SERVICES		32,700	0	0

General Fund

	Historical Data			REQUIREMENTS DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2026-2027		
	Actual		Adopted Budget				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
	Second Preceding Year 23-24	First Preceding Year 24-25	This Year 25-26						
CAPITAL OUTLAY									
1	23,528	10,000	0	1	Equipment & vehicles		0		1
2	0	0	0	2	Real property & improvements		removal		2
3	0	0	0	3	Hydrant installation		removal		3
4				4					4
5				5					5
6				6					6
7				7					7
8	23,528	10,000	0	8	TOTAL CAPITAL OUTLAY		0	0	0
DEBT SERVICE									
9	25,779	28,743	29,805	9	Principal		0		9
10	5,126	2,163	1,101	10	Interest		0		10
11	30,905	30,906	30,906	11	TOTAL DEBT SERVICE		0	0	0
TRANSFERRED TO OTHER FUNDS									
12	0	0	0	12	Grant fund		removal		12
13	0	0	0	13	TOTAL TRANSFERS		0	0	0
14				14					14
SPECIAL PAYMENTS									
15	448,683	320,000	304,996	15	Contract of services to Central Coos Fire & Rescue		281,755		15
16	0	0	0	16	State Fire Marshal grant		35,000	0	0
17	448,683	320,000	304,996	17			316,755		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			153,240	27	OPERATING CONTINGENCY		178,021		27
28	177,843	143,673		28	Ending balance (prior years)				28
29			0	29	UNAPPROPRIATED ENDING FUND BALANCE		0	0	0
30	705,408	529,400	520,442	30	TOTAL REQUIREMENTS		527,476	0	0

*Include schedule of pay ranges.

RESOURCES

GRANT FUND

MILLINGTON RURAL FIRE PROTECTION DISTRICT

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 25-26		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 23-24	First Preceding Year 24-25						
				RESOURCES				
				Beginning fund balance:				
1	0	0	0	1 Cash on hand* (cash basis), or	0	0	0	1
2				2 Working capital* (accrual basis)				2
3	0	0	0	3 Earnings from temporary investments	0	0	0	3
4	0	0	0	4 Grants from federal government agencies				4
5	0	0	0	5 Grants from Oreogn governmental agencies				5
6	0	0	0	6 Grants from other organizations				6
7				7				7
8	0	0	0	8 Transfer from General Fund	0	0	0	8
9	0	0	0	9 Total resources, except taxes to be levied	0	0	0	9
10				10 Taxes estimated to be received	0	0	0	10
11	0	0		11 Taxes collected in year levied				11
12	0	0	0	12 TOTAL RESOURCES	0	0	0	12
				REQUIREMENTS				
13				13 Capital Outlay:				13
14	0	0	0	14 Apparatus & equipment	0	0	0	14
15	0	0	0	15 Radio equipment	0	0	0	15
16	0	0	0	16 Other equipment	0	0	0	16
17	0	0	0	17 TOTAL CAPITAL OUTLAY	0	0	0	17
18				18				18
19				19				19
20	0	0	0	20 Transfer to General fund	0	0	0	20
21	0	0	0	21	0	0	0	21
22	0	0		22 Ending balance (prior years)				22
23				23 Unappropriated ending fund balance	0	0	0	23
24	0	0	0	24 TOTAL REQUIREMENTS	0	0	0	24

* Includes Unappropriated Balance budgeted last year.