

RESOURCES
General Fund
Fund

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2024-2025			
	Actual		Adopted Budget 23/24		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23						
				Beginning Fund Balance				
1	230,477	353,912	250,000	1 Available cash on hand*(cash basis), or	235,000	235,000	235,000	1
2				2 Net working capital*(accrual basis)				2
3	39,143	26,027	55,000	3 Previously levied taxes estimated to be received	45,000	45,000	45,000	3
4				4				4
5				5 OTHER RESOURCES				5
6	79,191	89,336	93,000	6 Fire Protection Contracts	93,000	93,000	93,000	6
7	1,521	9,354	7,000	7 Interest & Investment Income	10,000	10,000	10,000	7
8	7,527	12,283	5,000	8 Miscellaneous Income	5,000	5,000	5,000	8
9	0	0	5,000	9 Sale of Used Equipment	5,000	5,000	5,000	9
10	36,890	28,026	45,000	10 State Reimbursements	50,000	50,000	50,000	10
11	1,887	6,699	15,000	11 Other Reimbursements	10,000	10,000	10,000	11
12	10,302	78,480	70,000	12 Grants	80,000	80,000	80,000	12
13	0	0	500	13 Insurance Proceeds	500	500	500	13
14	6,324	4,386	15,000	14 Cost Recovery Program	10,000	10,000	10,000	14
15	0	0	0	15 Operating Loan Income	100,000	100,000	100,000	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	413,262	608,503	560,500	29 Total resources, except taxes to be levied	643,500	643,500	643,500	29
30			955,800	30 Taxes necessary to balance	1,036,900	1,036,900	1,036,900	30
31	705,387	915,502		31 Taxes collected in year levied				31
32	1,118,649	1,524,005	1,516,300	32 TOTAL RESOURCES	1,680,400	1,680,400	1,680,400	32

* Includes Unappropriated Balance budgeted last year.

**DETAILED EXPENDITURES
GENERAL FUND
Fund**

	Historical Data			EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 23/24				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23								
1				1	PERSONAL SERVICES					1
2	94,226	96,642	103,000	2	Fire Chief Salary		104,100	104,100	104,100	2
3	35,345	50,951	60,000	3	Fire Captain Salary		70,000	70,000	70,000	3
4	134,387	78,021	104,500	4	Fire Lieutenant Salary	2	107,700	107,700	107,700	4
5	0	137,501	144,000	5	Firefighter Salary	4	174,800	174,800	174,800	5
6	21,787	49,824	45,000	6	Overtime		30,000	30,000	30,000	6
7	54,481	155,774	173,000	7	PERS Retirement		165,200	165,200	165,200	7
8	26,334	38,460	43,500	8	Medicare/ Social Security		41,400	41,400	41,400	8
9	74,986	100,381	101,500	9	Health Insurance		111,100	111,100	111,100	9
10	3,405	5,327	4,500	10	Unemployment Insurance (SUTA)		5,100	5,100	5,100	10
11	7,787	12,241	12,000	11	Accident Insurance		15,000	15,000	15,000	11
12	2,169	2,208	3,000	12	Life Insurance		3,000	3,000	3,000	12
13	24,040	17,748	20,000	13	Volunteer Firefighters		15,000	15,000	15,000	13
14	32,093	51,802	22,000	14	Part Time Positions		9,500	9,500	9,500	14
15	0	0	8,800	15	Benefit Retrieval		3,000	3,000	3,000	15
16	10,894	0	28,000	16	Seasonal Firefighter		0	0	0	16
17	0	20,560	20,000	17	Paid On-call Firefighters		0	0	0	17
	0	0	5,000	18	Conflagation/ Hazmat Pass-through		50,000	50,000	50,000	18
18	0	0	0	19	Grants - Staffing		29,100	29,100	29,100	19
19	521,934	817,440	897,800	20	TOTAL PERSONAL SERVICES		934,000	934,000	934,000	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						29
29				30						30
30				31	TOTAL EXPENDITURES					31
31				32	UNAPPROPRIATED ENDING FUND BALANCE					32
32				33	TOTAL					33

**DETAILED EXPENDITURES
GENERAL FUND
Fund**

	Historical Data			EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2024-2025			
	Actual		Adopted Budget This Year 23/24				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 21/22	First Preceding Year 22/23								
1				1	MATERIALS AND SERVICES					1
2	3,209	3,526	3,500	2	Attorney fees		3,000	3,000	3,000	2
3	9,600	10,400	11,000	3	Auditor		11,000	11,000	11,000	3
4	21,000	21,000	21,000	4	Financial Services		21,000	21,000	21,000	4
5	6,000	750	5,500	5	Volunteer reimbursement/incentive		25,000	25,000	25,000	5
6	500	636	500	6	Length of Service Incentive		500	500	500	6
7	22,637	14,499	0	7	Conflagration Act (Pass Through)		0	0	0	7
8	475	1,514	1,000	8	Physician and Medical Services		10,000	10,000	10,000	8
9	9,961	11,406	13,000	9	Communications contracts		15,000	15,000	15,000	9
10	21,097	25,394	28,000	10	Insurance(buildings, vehicles,liab.etc.)		27,000	27,000	27,000	10
11	359	5	600	11	Elections		700	700	700	11
12	12,440	11,370	14,000	12	Lights and Power		14,000	14,000	14,000	12
13	10,207	12,194	13,000	13	Telephone		12,000	12,000	12,000	13
14	5,011	5,179	6,000	14	Water & Sewer		6,000	6,000	6,000	14
15	2,657	2,747	3,500	15	Garbage		3,000	3,000	3,000	15
16	15,834	19,801	12,500	16	Motor Vehicle & heating fuels		12,500	12,500	12,500	16
17	40	61	1,000	17	Propane		500	500	500	17
18	16,358	11,476	20,000	18	Building Maintenance		10,000	10,000	10,000	18
19	10,407	17,420	10,000	19	Equipment Maintenance		10,000	10,000	10,000	19
20	20,428	22,049	33,000	20	Apparatus Maintenance		10,000	10,000	10,000	20
21	328	269	500	21	Hydrant Maintenance		500	500	500	21
22	5,684	10,977	7,000	22	Travel & Lodging		5,000	5,000	5,000	22
23	7,078	10,152	9,500	23	Meals		5,000	5,000	5,000	23
24	0	0	1,000	24	NFA Travel (Pass Through)		5,000	5,000	5,000	24
25	518	308	500	25	Freight		500	500	500	25
26	10,325	15,935	16,000	26	Office Supplies		15,000	15,000	15,000	26
27	141	615	700	27	Books and Subscriptions		500	500	500	27
28	1,675	156	1,500	28	Publications & Advertising		1,500	1,500	1,500	28
29	6,999	10,154	23,500	29	Clothing		30,000	30,000	30,000	29
30	1,284	351	1,300	30	Small Tools		500	500	500	30
31				31	TOTAL EXPENDITURES					31
32				32	UNAPPROPRIATED ENDING FUND BALANCE					32
33				33	TOTAL					33

DETAILED EXPENDITURES
GENERAL FUND
Fund

	Historical Data			Number	EXPENDITURE DESCRIPTION	Budget for Next Year 2024-2025				
	Actual		Adopted Budget			of	Proposed by	Approved by		Adopted by
	Second Preceding Year 21/22	First Preceding Year 22/23	This Year 23/24			Employ- ees	Range*	Budget Officer		Budget Committee
1				1	MATERIALS AND SERVICES CONTINUED					1
2	3,788	3,853	3,500	2	Membership Fees & Dues		3,500	3,500	3,500	2
3	3,476	2,014	4,800	3	Fire Prevention		1,000	1,000	1,000	3
4	5,936	13,308	12,000	4	Training		10,000	10,000	10,000	4
5	935	99	500	5	Safety Programs		500	500	500	5
6	14,808	15,709	15,500	6	Hydrant standby fee		16,500	16,500	16,500	6
7	4,404	4,478	5,000	7	Medical(ems supplies)		5,000	5,000	5,000	7
8	2,902	5,558	5,000	8	Firefighting Supplies		5,000	5,000	5,000	8
9	17,603	1,829	44,000	9	Grant expenditures		40,000	40,000	40,000	9
10	1,489	2,342	2,000	10	Other Materials & Services (Misc.)		2,000	2,000	2,000	10
11				11						11
12				12						12
13				13						13
14				14						14
15	277,593	289,534	350,900	15	TOTAL MATERIALS AND SERVICES		338,200	338,200	338,200	15
16				16						16
17				17	CAPITAL OUTLAY					17
18	0	0	0	18	Equipment		0	0	0	18
19	0	0	0	21	TOTAL CAPITAL OUTLAY		0	0	0	19
20				20						20
21				21	DEBT SERVICE					21
22	660	660	700	22	Telephone Lease		700	700	700	22
23	0	0	0	23	Operating Loan Payment		105,000	105,000	105,000	23
24	660	660	700	24	TOTAL DEBT SERVICE		105,700	105,700	105,700	24
25				25						25
26	0	0	17,300	26	Operating Contingency		40,000	40,000	40,000	26
27				27	Transfers Out					27
28	50,000	0	0	28	Transfer to Building/ Equipment Reserve Fund		15,000	15,000	15,000	28
29	22,900	149,600	74,600	29	Transfer to Debt Service Fund		72,500	72,500	72,500	29
30				30						30
31	873,087	1,257,234	1,341,300	31	TOTAL EXPENDITURES		1,505,400	1,505,400	1,505,400	31
32	245,562	266,771	175,000	32	UNAPPROPRIATED ENDING FUND BALANCE		175,000	175,000	175,000	32
33	1,118,649	1,524,005	1,516,300	33	TOTAL		1,680,400	1,680,400	1,680,400	33

FORM LB-11				RESERVE FUND RESOURCES AND REQUIREMENTS		Any balance in a fund referred to in ORS 280.110 that is not expended or obligated within 12 years from the date the fund was established shall be transferred to the general fund of the municipal corporation (ORS 280.130) Annual contributions to such funds are limited to a period of 10 years Last year for fund <u>2031</u> Last year for contributions <u>2029</u>			
This fund is authorized by ORS 280.100 and established by resolution/ ordinance number <u>19-001</u> , on February 20,2019 for the following specified purposes:Acquisition, improvements and repair of District buildings and real property.				Building/ Equipment Reserve FUND		Charleston Rural Fire Protection District			
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2024-2025			
Actual			Adopted Budget This Year 23/24			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 21/22	First Preceding Year 22/23								
RESOURCES									
Beginning Fund Balance									
1	71,438	121,943	67,500	1	Cash on hand*(cash basis), or	38,000	38,000	38,000	1
2				2	Working capital*(accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	505	2,914	1,500	4	Earning from temporary investments	1,500	1,500	1,500	4
5				5					5
6	50,000	10,000	0	6	General Fund	15,000	15,000	15,000	6
7				7					7
8				8					8
9	121,943	134,857	69,000	9	Total resources, except taxes to be levied	54,500	54,500	54,500	9
10			0	10	Taxes necessary to balance				10
11	0	0		11	Taxes collected in year levied				11
12	121,943	134,857	69,000	12	TOTAL RESOURCES	54,500	54,500	54,500	12
REQUIREMENTS									
1				1	Materials & Services:				1
2	0	0	10,000	2	Equipment Repair	10,000	10,000	10,000	2
3	0	0	10,000	3	Building Repair	10,000	10,000	10,000	3
4	0	0	100	4	Service Fees	100	100	100	4
5				5					5
6	0	0	20,100	6	Total Materials & Services	20,100	20,100	20,100	6
7				7					7
8				8	Capital Outlay				8
9	0	66,506	30,000	9	Equipment Acquisition & Major improvements	15,000	15,000	15,001	9
10				10	Building & Real Property Acquisition &				10
11	0	0	18,900	11	Major Improvements	19,400	19,400	19,399	11
12				12					12
13	0	66,506	48,900	13	Total Capital Outlay	34,400	34,400	34,400	13
14				14					14
15				15					15
16	121,943	68,351	0	16	RESERVED FOR FUTURE EXPENDITURE	0	0	0	16
17	121,943	134,857	69,000	17	TOTAL REQUIREMENTS	54,500	54,500	54,500	17

* Includes Unappropriated Balance budgeted last year.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

Historical Data				Debt Service Fund			CHARLESTON RURAL FIRE PROTECTION DISTRICT		
Actual		Adopted Budget		DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2024-2025		
Second Preceding Year 21/22	First Preceding Year 22/23	This Year 23/24					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				RESOURCES					
				Beginning fund balance:					
1	12,879	17,509	78,500	1	Cash on hand (cash basis)	79,500	79,500	79,500	1
2				2					2
3				3					3
4	86	1,623	500	4	Earnings from temporary investments	500	500	500	4
5				5					5
6				6	Transferred from other funds:				6
7	22,900	139,600	74,600	7	General Fund	72,500	72,500	72,500	7
8				8					8
9				9					9
10	35,865	158,732	153,600	10	Total resources, except taxes to be levied	152,500	152,500	152,500	10
11			0	11	Taxes estimated to be received	0	0	0	11
12	0	0		12	Taxes collected in year levied				12
13	35,865	158,732	153,600	13	TOTAL RESOURCES	152,500	152,500	152,500	13
				REQUIREMENTS					
				Bond Principal Payments					
				Issue date		Budgeted payment date			
1	15,000	15,000	15,000	1	9/9/2011	1/1/2025	30,000	30,000	30,000
2	0	48,257	49,000	2	12/28/2021	1/15/2024	50,000	50,000	50,000
3	15,000	63,257	64,000	3	Total Principal		80,000	80,000	80,000
				Bond Interest Payments and Fees					
				Issue date		Budgeted payment date			
4	3,356	2,614	1,200	4	9/9/2011	1/1/2025	1,500	1,500	1,500
5	0	13,344	12,100	5	12/28/2021	7/15/2024, 1/15/2025	11,000	11,000	11,000
6				6					6
7	3,356	15,958	13,300	7	Total Interest and Fees		12,500	12,500	12,500
				Unappropriated ending fund balance by					
				Issue date		Payment date			
8			16,000	8	9/9/2011	1/1/2026	0	0	0
9			60,300	9	12/28/2021	7/15/25 1/15/2026	60,000	60,000	60,000
10				10					10
11			76,300	11	Total Unappropriated Ending Fund Balance		60,000	60,000	60,000
12	17,509	79,517		12	Ending balance (prior years)				12
13	35,865	158,732	153,600	13	TOTAL REQUIREMENTS		152,500	152,500	152,500