

RESOURCES
General Fund
Fund

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2022-2023			
	Actual			Adopted Budget 21/22		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Year 19/20	Preceding Year	First 20/21						
					Beginning Fund Balance				
1	197,917		228,836	200,000	1 Available cash on hand*(cash basis), or	300,000	300,000	300,000	1
2					2 Net working capital*(accrual basis)				2
3	29,729		37,877	30,000	3 Previously levied taxes estimated to be received	35,000	35,000	35,000	3
4					4				4
5					5 OTHER RESOURCES				5
6	29,794		18,553	45,000	6 Fire Protection Contracts	85,000	85,000	85,000	6
7	46,888		1,621	3,000	7 Interest & Investment Income	3,000	3,000	3,000	7
8	0		3,793	1,000	8 Miscellaneous Income	1,000	1,000	1,000	8
9	14,176		0	1,000	9 Sale of Used Equipment	15,000	15,000	15,000	9
10	0		0	80,000	10 Federal & State Reimbursements	70,000	70,000	70,000	10
11	3,181		132	15,000	11 Other Reimbursements	15,000	15,000	15,000	11
12	8,916		0	45,000	12 Grants	45,000	45,000	45,000	12
13	95		0	500	13 Insurance Proceeds	500	500	500	13
14	280		6,324	15,000	14 Cost Recovery Program	35,000	35,000	35,000	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	330,976		297,136	435,500	29 Total resources, except taxes to be levied	604,500	604,500	604,500	29
30				739,800	30 Taxes necessary to balance	895,500	895,500	895,500	30
31	705,387		725,619		31 Taxes collected in year levied				31
32	1,036,363		1,022,755	1,175,300	32 TOTAL RESOURCES	1,500,000	1,500,000	1,500,000	32

* Includes Unappropriated Balance budgeted last year.

DETAILED EXPENDITURES
GENERAL FUND
Fund

	Historical Data				EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 21/22	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
	Second Year 19/20	Preceding First Year 20/21									
1				1	PERSONAL SERVICES						1
2	58,599	92,891	94,000	2	Fire Chief Salary			95,200	95,200	95,200	2
3	79,702	86,003	31,500	3	Fire Captain Salary			53,500	53,500	53,500	3
4	84,309	102,848	133,000	4	Fire Lieutenant Salary	2		90,000	90,000	90,000	4
5	0	0	0	5	Firefighter Salary	3		135,000	135,000	135,000	5
6	21,510	20,500	15,000	6	Overtime			25,000	25,000	25,000	6
7	21,267	40,882	87,500	7	PERS Retirement			136,100	136,100	136,100	7
8	24,575	27,427	24,000	8	Medicare/ Social Security			36,700	36,700	36,700	8
9	53,715	47,858	69,500	9	Health Insurance			127,000	127,000	127,000	9
10	3,071	3,220	2,000	10	Unemployment Insurance (SUTA)			4,500	4,500	4,500	10
11	9,063	6,946	7,200	11	Accident Insurance			12,500	12,500	12,500	11
12	2,910	2,393	3,000	12	Life Insurance			3,000	3,000	3,000	12
13	39,777	32,223	30,000	13	Volunteer Firefighters	3		25,000	25,000	25,000	13
14	27,551	18,870	33,500	14	Part Time Positions			42,700	42,700	42,700	14
15	0	0	0	15	Benefit Retrieval			3,000	3,000	3,000	15
16	18,330	13,440	12,000	16	Seasonal Firefighter			0	0	0	16
17	0	0	0	17	Paid On-call Firefighters			12,900	12,900	12,900	17
18				18							18
19	444,379	495,501	542,200	19	TOTAL PERSONAL SERVICES			802,100	802,100	802,100	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				29							29
30				30							30
31				31	TOTAL EXPENDITURES						31
32				32	UNAPPROPRIATED ENDING FUND BALANCE						32
33				33	TOTAL						33

DETAILED EXPENDITURES
GENERAL FUND
Fund

	Historical Data					EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2022-2023			
	Actual				Adopted Budget This Year 21/22				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Year 19/20	Preceding	First Proceeding Year 20/21	Year								
1						1						1
2		4,735		620	5,000	2			3,500	3,500	3,500	2
3		9,550		9,400	11,000	3			11,000	11,000	11,000	3
4		22,850		21,000	21,000	4			21,000	21,000	21,000	4
5		8,390		12,000	13,500	5			13,500	13,500	13,500	5
6		0		500	500	6			500	500	500	6
7		0		0	80,000	7			70,000	70,000	70,000	7
8		855		975	7,500	8			5,000	5,000	5,000	8
9		8,366		9,161	9,000	9			11,600	11,600	11,600	9
10		18,923		19,536	19,500	10			23,000	23,000	23,000	10
11		439		0	500	11			500	500	500	11
12		11,980		10,354	13,500	12			12,000	12,000	12,000	12
13		11,528		10,510	11,000	13			11,000	11,000	11,000	13
14		5,161		5,092	6,000	14			6,000	6,000	6,000	14
15		2,713		2,583	3,000	15			3,000	3,000	3,000	15
16		9,743		8,410	8,500	16			12,500	12,500	12,500	16
17		115		56	1,000	17			1,000	1,000	1,000	17
18		22,712		24,311	10,000	18			10,000	10,000	10,000	18
19		16,417		12,168	10,000	19			10,000	10,000	10,000	19
20		24,061		21,921	15,000	20			10,000	10,000	10,000	20
21		1,473		164	500	21			500	500	500	21
22		5,848		1,151	5,000	22			5,000	5,000	5,000	22
23		4,769		3,747	7,000	23			5,000	5,000	5,000	23
24		307		697	500	24			500	500	500	24
25		6,569		7,228	5,000	25			5,000	5,000	5,000	25
26		0		0	500	26			500	500	500	26
27		1,800		139	1,500	27			1,500	1,500	1,500	27
28		10,322		8,738	10,000	28			12,000	12,000	12,000	28
29		1,358		3,073	500	29			1,000	1,000	1,000	29
30		2,763		2,907	3,000	30			3,000	3,000	3,000	30
31						31						31
32						32						32
33						33						33

DETAILED EXPENDITURES
GENERAL FUND
Fund

	Historical Data			Number of Employees	EXPENDITURE DESCRIPTION	Range*	Budget for Next Year 2022-2023			
	Actual		Adopted Budget				Proposed by	Approved by	Adopted by	
	Second Year 19/20	Preceding Year 20/21	This Year 21/22				Budget Officer	Budget Committee	Governing Body	
1				1	MATERIALS AND SERVICES CONTINUED					1
2	1,103	0	2,000	2	Fire Prevention		1,000	1,000	1,000	2
3	15,138	12,997	15,000	3	Training		15,000	15,000	15,000	3
4	86	720	500	4	Safety Programs		500	500	500	4
5	13,784	14,270	14,000	5	Hydrant standby fee		15,000	15,000	15,000	5
6	6,792	6,935	5,000	6	Medical(ems supplies)		5,000	5,000	5,000	6
7	5,334	4,267	5,000	7	Firefighting Supplies		5,000	5,000	5,000	7
8	17,869	216	45,000	8	Grant expenditures		45,000	45,000	45,000	8
9	2,345	2,096	2,000	9	Other Materials & Services (Misc.)		2,000	2,000	2,000	9
10				10						10
11				11						11
12				12						12
13				13						13
14				14						14
15	276,198	237,942	367,500	15	TOTAL MATERIALS AND SERVICES		357,600	357,600	357,600	15
16				16						16
17				17	CAPITAL OUTLAY					17
18	23,050	19,231	7,000	18	Equipment		0	0	0	18
19				19						19
20				20						20
21	23,050	19,231	7,000	21	TOTAL CAPITAL OUTLAY		0	0	0	21
22				22						22
23				23	DEBT SERVICE					23
24	0	660	700	24	Telephone Lease		700	700	700	24
25				25						25
26	0	0	35,000	26	Operating Contingency		40,000	40,000	40,000	26
27				27	Transfers Out					27
28	50,000	35,000	50,000	28	Transfer to Building/ Equipment Reserve Fund		10,000	10,000	10,000	28
29	13,900	13,200	22,900	29	Transfer to Debt Service Fund		139,600	139,600	139,600	29
30				30						30
31	807,527	801,534	1,025,300	31	TOTAL EXPENDITURES		1,350,000	1,350,000	1,350,000	31
32	228,836	221,221	150,000	32	UNAPPROPRIATED ENDING FUND BALANCE		150,000	150,000	150,000	32
33	1,036,363	1,022,755	1,175,300	33	TOTAL		1,500,000	1,500,000	1,500,000	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_2031 Last year for contributions_2029__			
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.				<u>Building/ Equipment Reserve FUND</u>		<u>Charleston Rural Fire Protection District</u>			
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-2023			
Actual			Adopted Budget This Year 21/22			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Year 19/20	Preceding Year 20/21	First Preceding Year 20/21							
RESOURCES									
Beginning Fund Balance									
1	113,945	56,293	70,000	1	Cash on hand*(cash basis), or	122,000	122,000	122,000	1
2				2	Working capital*(accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	1,963	393	1,000	4	Earning from temporary investments	1,000	1,000	1,000	4
5				5					5
6	50,000	35,000	50,000	6	General Fund	10,000	10,000	10,000	6
7				7					7
8				8					8
9	165,908	91,686	121,000	9	Total resources, except taxes to be levied	133,000	133,000	133,000	9
10			0	10	Taxes necessary to balance				10
11	0	0		11	Taxes collected in year levied				11
12	165,908	91,686	121,000	12	TOTAL RESOURCES	133,000	133,000	133,000	12
REQUIREMENTS									
1				1	Materials & Services:				1
2	8,755	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	8,755	0	20,100	6	Total Materials & Services	20,100	20,100	20,100	6
7				7					7
8				8	Capital Outlay				8
9	100,860	20,248	80,000	9	Equipment Acquisition & Major improvements	100,000	100,001	100,002	9
10				10	Building & Real Property Acquisition &				10
11	0	0	20,900	11	Major Improvements	12,900	12,899	12,898	11
12				12					12
13	100,860	20,248	100,900	13	Total Capital Outlay	112,900	112,900	112,900	13
14				14					14
15				15					15
16	56,293	71,438	0	16	RESERVED FOR FUTURE EXPENDITURE	0	0	0	16
17	165,908	91,686	121,000	17	TOTAL REQUIREMENTS	133,000	133,000	133,000	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 2022-2023					
Second Preceding Year 19/20	First Preceding Year 20/21	This Year 21/22				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
				RESOURCES							
				Beginning fund balance:							
1	13,812	13,558	12,900	1	Cash on hand (cash basis)	17,500	17,500	17,500	1		
2				2					2		
3				3					3		
4	311	91	100	4	Earnings from temporary investments	300	300	300	4		
5				5					5		
6				6	Transferred from other funds:				6		
7	13,900	13,200	22,900	7	General Fund	139,600	139,600	139,600	7		
8				8					8		
9				9					9		
10	28,023	26,849	35,900	10	Total resources, except taxes to be levied	157,400	157,400	157,400	10		
11			0	11	Taxes estimated to be received	0	0		11		
12	0	0		12	Taxes collected in year levied				12		
13	28,023	26,849	35,900	13	TOTAL RESOURCES	157,400	157,400	157,401	13		
				REQUIREMENTS							
				Bond Principal Payments							
					Issue date	Budgeted payment date					
1	10,000	10,000	15,000	1	9/9/2011	1/1/2023		15,000	15,000	15,000	1
2	0	0	0	2	12/28/2021	1/15/2023		48,500	48,500	48,500	2
3	10,000	10,000	15,000	3	Total Principal		63,500	63,500	63,500	3	
				Bond Interest Payments and Fees							
					Issue date	Budgeted payment date					
4	4,465	3,970	4,000	4	9/9/2011	1/1/2023, 7/1/2023		2,700	2,700	2,700	4
5	0	0	0	5	12/28/2021	1/15/2023, 7/15/2023		14,000	14,000	14,000	5
6				6							6
7	4,465	3,970	4,000	7	Total Interest and Fees		16,700	16,700	16,700	7	
				Unappropriated ending fund balance by							
					Issue date	Payment date					
8			16,900	8	9/9/2011	1/1/2024		16,200	16,200	16,200	8
9			0	9	12/28/2021	1/15/2023		61,000	61,000	61,000	9
10				10							10
11			16,900	11	Total Unappropriated Ending Fund Balance		77,200	77,200	77,200	11	
12	13,558	12,879		12	Ending balance (prior years)					12	
13	28,023	26,849	35,900	13	TOTAL REQUIREMENTS		157,400	157,400	157,400	13	