

RESOURCES
General Fund
Fund

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2025-2026			
	Actual		Adopted Budget 24/25		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 22/23	First Preceding Year 23/24						
				Beginning Fund Balance				
1	353,912	266,771	236,000	1 Available cash on hand*(cash basis), or	150,000			1
2				2 Net working capital*(accrual basis)				2
3	26,027	29,008	45,000	3 Previously levied taxes estimated to be received	40,000			3
4				4				4
5				5 OTHER RESOURCES				5
6	89,336	89,297	93,000	6 Fire Protection Contracts	75,000			6
7	9,354	8,808	10,000	7 Interest & Investment Income	10,000			7
8	12,283	5,500	5,000	8 Miscellaneous Income	5,000			8
9	0	6,500	5,000	9 Sale of Used Equipment	5,000			9
10	28,026	7,232	50,000	10 State Reimbursements	50,000			10
11	6,699	859	10,000	11 Other Reimbursements	10,000			11
12	78,480	71,588	80,000	12 Grants	95,000			12
13	0	0	500	13 Insurance Proceeds	500			13
14	4,386	5,314	10,000	14 Cost Recovery Program	5,000			14
15	0	0	100,000	15 Operating Loan Income	150,000			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	608,503	490,877	644,500	29 Total resources, except taxes to be levied	595,500	0	0	29
30			1,036,900	30 Taxes necessary to balance	1,186,000		0	30
31	915,502	954,354		31 Taxes collected in year levied				31
32	1,524,005	1,445,231	1,681,400	32 TOTAL RESOURCES	1,781,500		0	32

* Includes Unappropriated Balance budgeted last year.

**DETAILED EXPENDITURES
GENERAL FUND
Fund**

	Historical Data			EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2025-2026			
	Actual		Adopted Budget This Year 24/25				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 22/23	First Preceding Year 23/24								
1				1	PERSONAL SERVICES					1
2	96,642	103,804	104,100	2	Fire Chief Salary		78,000			2
3	50,951	60,044	70,000	3	Fire Captain Salary		73,300			3
4	78,021	96,876	107,700	4	Fire Lieutenant Salary	2	121,700			4
5	137,501	141,187	174,800	5	Firefighter Salary	4	213,600			5
6	49,824	51,362	30,000	6	Overtime		30,000			6
7	155,774	164,982	165,200	7	PERS Retirement		198,100			7
8	38,460	40,652	41,400	8	Medicare/ Social Security		42,900			8
9	100,381	80,247	111,100	9	Health Insurance		127,800			9
10	5,327	5,723	5,100	10	Unemployment Insurance (SUTA)		4,500			10
11	12,241	11,108	25,000	11	Accident Insurance		33,000			11
12	2,208	2,220	3,500	12	Life Insurance		3,000			12
13	17,748	14,315	25,000	13	Volunteer Firefighters		15,000			13
14	51,802	18,471	2,500	14	Part Time Positions		0			14
15	0	12,147	5,200	15	Benefit Retrieval		3,000			15
16	0	27,667	0	16	Seasonal Firefighter		0			16
17	20,560	17,832	0	17	Paid On-call Firefighters		0			17
18	0	0	35,000	18	Conflagation/ Hazmat Pass-through		50,000			18
19	0	0	28,300	19	Grants - Staffing		24,000			19
20	817,440	848,637	933,900	20	TOTAL PERSONAL SERVICES		1,017,900			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 2025-2026			
	Actual		Adopted Budget This Year 24/25				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 22/23	First Preceding Year 23/24								
1				1	MATERIALS AND SERVICES					1
2	3,526	3,251	3,000	2	Attorney fees		3,000			2
3	10,400	11,000	12,400	3	Auditor		12,500			3
4	21,000	21,000	21,000	4	Financial Services		21,000			4
5	750	2,250	16,000	5	Volunteer reimbursement/incentive		15,000			5
6	636	500	500	6	Length of Service Incentive		500			6
7	14,499	0	0	7	Conflagration Act (Pass Through)		0			7
8	1,514	82	5,000	8	Physician and Medical Services		5,000			8
9	11,406	13,274	15,000	9	Communications contracts		15,000			9
10	25,394	27,749	30,500	10	Insurance(buildings, vehicles,liab.etc.)		33,000			10
11	5	555	700	11	Elections		700			11
12	11,370	12,313	14,000	12	Lights and Power		15,000			12
13	12,194	12,180	12,000	13	Telephone		12,500			13
14	5,179	5,303	6,000	14	Water & Sewer		6,000			14
15	2,747	3,162	3,000	15	Garbage		3,000			15
16	19,801	12,724	12,500	16	Motor Vehicle & heating fuels		12,500			16
17	61	266	500	17	Propane		500			17
18	11,476	20,379	10,000	18	Building Maintenance		10,000			18
19	17,420	7,879	15,000	19	Equipment Maintenance		10,000			19
20	22,049	30,794	10,000	20	Apparatus Maintenance		10,000			20
21	269	307	500	21	Hydrant Maintenance		500			21
22	10,977	7,413	5,000	22	Travel & Lodging		5,000			22
23	10,152	10,171	5,000	23	Meals		5,000			23
24	0	0	5,000	24	NFA Travel (Pass Through)		5,000			24
25	308	485	500	25	Freight		500			25
26	15,935	17,992	30,000	26	Office Supplies		15,000			26
27	615	596	500	27	Books and Subscriptions		500			27
28	156	1,023	1,500	28	Publications & Advertising		1,500			28
29	10,154	24,168	30,000	29	Clothing		22,000			29
30	351	1,495	500	30	Small Tools		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			EXPENDITURE DESCRIPTION	Number		Budget for Next Year 2025-2026			
	Actual		Adopted Budget		of		Proposed by	Approved by	Adopted by	
	Second Preceding Year 22/23	First Preceding Year 23/24	This Year 24/25		Employees	Range*	Budget Officer	Budget Committee	Governing Body	
1				1	MATERIALS AND SERVICES CONTINUED					1
2	3,853	3,261	3,500	2	Membership Fees & Dues			3,500		2
3	2,014	5,260	1,000	3	Fire Prevention			1,000		3
4	13,308	6,100	10,000	4	Training			10,000		4
5	99	388	500	5	Safety Programs			500		5
6	15,709	16,647	16,500	6	Hydrant standby fee			17,000		6
7	4,478	5,822	5,000	7	Medical(ems supplies)			5,000		7
8	5,558	2,427	5,000	8	Firefighting Supplies			5,000		8
9	1,829	43,125	40,000	9	Grant expenditures			40,000		9
10	2,342	1,309	2,000	10	Other Materials & Services (Misc.)			2,000		10
11				11						11
12				12						12
13				13						13
14				14						14
15	289,534	332,650	349,100	15	TOTAL MATERIALS AND SERVICES			324,700		15
16				16						16
17				17	CAPITAL OUTLAY					17
18	0	0	0	18	Equipment			0		18
19	0	0	0	21	TOTAL CAPITAL OUTLAY			0		19
20				20						20
21				21	DEBT SERVICE					21
22	660	660	700	22	Telephone Lease			700		22
23	0	0	105,000	23	Operating Loan Payment			155,000		23
24	660	660	105,700	24	TOTAL DEBT SERVICE			155,700		24
25				25						25
26	0	0	30,200	26	Operating Contingency			40,000		26
27				27	Transfers Out					27
28	0	0	15,000	28	Transfer to Building/ Equipment Reserve Fund			10,000		28
29	149,600	74,600	72,500	29	Transfer to Debt Service Fund			58,200		29
30				30						30
31	1,257,234	1,256,547	1,506,400	31	TOTAL EXPENDITURES			1,606,500		31
32	266,771	188,684	175,000	32	UNAPPROPRIATED ENDING FUND BALANCE			175,000		32
33	1,524,005	1,445,231	1,681,400	33	TOTAL			1,781,500		0 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.											
				<u>Building/ Equipment Reserve FUND</u>		<u>Charleston Rural Fire Protection District</u>					
Historical Data				Adopted Budget This Year 24/25		DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2025-2026			
Actual								Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 22/23	First Preceding Year 23/24										
RESOURCES											
Beginning Fund Balance											
1	121,943	68,351	38,000	1	Cash on hand*(cash basis), or	54,900				1	
2				2	Working capital*(accrual basis)					2	
3				3	Previously levied taxes estimated to be received					3	
4	2,914	2,177	1,500	4	Earning from temporary investments	1,500				4	
5				5						5	
6	10,000	0	15,000	6	General Fund	10,000				6	
7				7						7	
8				8						8	
9	134,857	70,528	54,500	9	Total resources, except taxes to be levied	66,400				9	
10			0	10	Taxes necessary to balance					10	
11	0	0		11	Taxes collected in year levied					11	
12	134,857	70,528	54,500	12	TOTAL RESOURCES	66,400				12	
REQUIREMENTS											
1				1	Materials & Services:					1	
2	0	12,293	10,000	2	Equipment Repair	10,000				2	
3	0	6,624	10,000	3	Building Repair	10,000				3	
4	0	0	100	4	Service Fees	100				4	
5				5						5	
6	0	18,917	20,100	6	Total Materials & Services	20,100	0			6	
7				7						7	
8				8	Capital Outlay					8	
9	66,506	19,634	15,001	9	Equipment Acquisition & Major improvements	30,000				9	
10				10	Building & Real Property Acquisition &					10	
11	0	0	19,399	11	Major Improvements	16,300				11	
12				12						12	
13	66,506	19,634	34,400	13	Total Capital Outlay	46,300				13	
14				14						14	
15				15						15	
16	68,351	31,977	0	16	RESERVED FOR FUTURE EXPENDITURE	0	0			16	
17	134,857	70,528	54,500	17	TOTAL REQUIREMENTS	66,400				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 2025-2026		
Second Preceding Year 22/23	First Preceding Year 23/24	This Year 24/25				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
				RESOURCES				
				Beginning fund balance:				
1	17,509	79,517	79,500	1	Cash on hand (cash basis)	59,000		1
2				2				2
3				3				3
4	1,623	3,735	500	4	Earnings from temporary investments	1,600		4
5				5				5
6				6	Transferred from other funds:			6
7	139,600	74,600	72,500	7	General Fund	58,200		7
8				8				8
9				9				9
10	158,732	157,852	152,500	10	Total resources, except taxes to be levied	118,800	0	0 10
11			0	11	Taxes estimated to be received	0	0	0 11
12	0	0		12	Taxes collected in year levied			12
13	158,732	157,852	152,500	13	TOTAL RESOURCES	118,800	0	0 13
				REQUIREMENTS				
				Bond Principal Payments				
					Issue date	Budgeted payment date		
1	15,000	15,000	30,000	1	9/9/2011	NA		1
2	48,257	48,884	50,000	2	12/28/2021	1/15/2026		2
3	63,257	63,884	80,000	3	Total Principal		50,200 0 0 3	
				Bond Interest Payments and Fees				
					Issue date	Budgeted payment date		
4	2,614	1,871	1,500	4	12/28/2021	NA		4
5	13,344	12,052	11,000	5	12/28/2021	7/15/2025, 1/15/2026		5
6				6				6
7	15,958	13,923	12,500	7	Total Interest and Fees		9,500 0 0 7	
				Unappropriated ending fund balance by				
					Issue date	Payment date		
8			60,000	8	12/28/2021	7/15/2025, 1/15/2026		59,100 8
9				9				9
10				10				10
11			60,000	11	Total Unappropriated Ending Fund Balance		59,100 0 0 11	
12	79,517	80,045		12	Ending balance (prior years)			12
13	158,732	157,852	152,500	13	TOTAL REQUIREMENTS		118,800 0 0 13	