FORM
LB-20

RESOURCES
General Fund
Fund

Charleston Rural Fire Protection District
NAME OF DISTRICT

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2026-2027			
	Actual		Adopted Budget 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	266,771	101,314	150,000	1	Available cash on hand*(cash basis), or	75,000	75,000	75,000	1
2				2	Net working capital*(accrual basis)				2
3	29,008	21,727	40,000	3	Previously levied taxes estimated to be received	40,000	40,000	40,000	3
4				4					4
5				5	**OTHER RESOURCES**				5
6	89,297	89,297	75,000	6	Fire Protection Contracts	75,000	75,000	75,000	6
7	8,808	8,808	10,000	7	Interest & Investment Income	10,000	10,000	10,000	7
8	5,500	5,500	5,000	8	Miscellaneous Income	5,000	5,000	5,000	8
9	6,500	6,500	5,000	9	Sale of Used Equipment	5,000	5,000	5,000	9
10	7,232	7,232	50,000	10	State Reimbursements	50,000	50,000	50,000	10
11	859	859	10,000	11	Other Reimbursements	10,000	10,000	10,000	11
12	71,588	71,588	95,000	12	Grants	95,000	95,000	95,000	12
13	0	0	500	13	Insurance Proceeds	500	500	500	13
14	5,314	5,314	5,000	14	Cost Recovery Program	5,000	5,000	5,000	14
15	0	55,000	200,000	15	Operating Loan Income	150,000	150,000	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	490,877	373,139	645,500	29	Total resources, except taxes to be levied	520,500	520,500	520,500	29
30			1,186,000	30	Taxes necessary to balance	1,231,900	1,231,900	1,231,900	30
31	954,354	1,018,393		31	Taxes collected in year levied				31
32	1,445,231	1,391,532	1,831,500	32	TOTAL RESOURCES	1,752,400	1,752,400	1,752,400	32

* Includes Unappropriated Balance budgeted last year.

FORM
LB-31

DETAILED EXPENDITURES
GENERAL FUND
Fund

CHARLESTON RURAL FIRE PROTECTION DISTRICT
NAME OF DISTRICT

	Historical Data							Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 25/26		EXPENDITURE DESCRIPTION	Number of Employ-ees	Range*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 23/24	First Preceding Year 24/25									
1				1	**PERSONAL SERVICES**						1
2	103,804	104,011	78,000	2	Fire Chief Salary			109,300	109,300	109,300	2
3	60,044	66,328	73,300	3	Fire Captain Salary			80,800	80,800	80,800	3
4	96,876	111,186	121,700	4	Fire Lieutenant Salary	2		134,100	134,100	134,100	4
5	141,187	165,790	213,600	5	Firefighter Salary	3		171,300	171,300	171,300	5
6	51,362	29,490	30,000	6	Overtime			35,000	35,000	35,000	6
7	164,982	159,054	198,100	7	PERS Retirement			194,300	194,300	194,300	7
8	40,652	39,612	42,900	8	Medicare/ Social Security			57,000	57,000	57,000	8
9	80,247	111,937	127,800	9	Health Insurance			153,400	153,400	153,400	9
10	5,723	6,951	4,500	10	Unemployment Insurance (SUTA)			6,700	6,700	6,700	10
11	11,108	24,141	33,000	11	Accident Insurance			35,000	35,000	35,000	11
12	2,220	3,340	3,000	12	Life Insurance			3,000	3,000	3,000	12
13	14,315	22,345	15,000	13	Volunteer Firefighters			20,000	20,000	20,000	13
14	18,471	709	0	14	Part Time Positions			0	0	0	14
15	12,147	5,088	3,000	15	Benefit Retrieval			3,000	3,000	3,000	15
16	27,667	0	0	16	Seasonal Firefighter			0	0	0	16
17	17,832	0	0	17	Paid On-call Firefighters			0	0	0	17
18	0	0	50,000	18	Conflagation/ Hazmat Pass-through			45,000	45,000	45,000	18
19	0	26,986	24,000	19	Grants - Staffing			24,000	24,000	24,000	19
20	848,637	876,968	1,017,900	20	**TOTAL PERSONAL SERVICES**			1,071,900	1,071,900	1,071,900	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

FORM
LB-31

DETAILED EXPENDITURES
GENERAL FUND
Fund

CHARLESTON RURAL FIRE PROTECTION DISTRICT
NAME OF DISTRICT

	Historical Data							Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 25/26		**EXPENDITURE DESCRIPTION**	Number of Employ-ees	Range*	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 23/24	First Proceeding Year 24/25									
1				1	**MATERIALS AND SERVICES**						1
2	3,251	1,999	3,000	2	Attorney fees			4,000	4,000	4,000	2
3	11,000	12,350	12,500	3	Auditor			13,000	13,000	13,000	3
4	21,000	21,000	21,000	4	Financial Services			21,000	21,000	21,000	4
5	2,250	15,750	15,000	5	Volunteer reimbursement/incentive			20,000	20,000	20,000	5
6	500	0	500	6	Length of Service Incentive			0	0	0	6
7	82	2,570	5,000	7	Physician and Medical Services			5,000	5,000	5,000	7
8	13,274	13,516	15,000	8	Communications contracts			15,000	15,000	15,000	8
9	27,749	30,573	33,000	9	Insurance(buildings, vehicles,liab.etc.)			38,000	38,000	38,000	9
10	555	0	700	10	Elections			700	700	700	10
11	12,313	14,640	15,000	11	Lights and Power			15,000	15,000	15,000	11
12	12,180	11,180	12,500	12	Telephone			9,000	9,000	9,000	12
13	5,303	5,301	6,000	13	Water & Sewer			6,000	6,000	6,000	13
14	3,162	3,095	3,000	14	Garbage			3,500	3,500	3,500	14
15	12,724	12,896	12,500	15	Motor Vehicle & heating fuels			14,000	14,000	14,000	15
16	266	31	500	16	Propane			500	500	500	16
17	20,379	5,229	10,000	17	Building Maintenance			8,000	8,000	8,000	17
18	7,879	13,762	10,000	18	Equipment Maintenance			10,000	10,000	10,000	18
19	30,794	19,631	10,000	19	Apparatus Maintenance			10,000	10,000	10,000	19
20	307	0	500	20	Hydrant Maintenance			500	500	500	20
21	7,413	5,801	5,000	21	Travel & Lodging			4,000	4,000	4,000	21
22	10,171	6,693	5,000	22	Meals			4,000	4,000	4,000	22
23	0	0	5,000	23	NFA Travel (Pass Through)			5,000	5,000	5,000	23
24	485	287	500	24	Freight			500	500	500	24
25	17,992	32,114	15,000	25	Office Supplies			18,000	18,000	18,000	25
26	596	0	500	26	Books and Subscriptions			500	500	500	26
27	1,023	508	1,500	27	Publications & Advertising			1,500	1,500	1,500	27
28	24,168	27,611	22,000	28	Clothing			13,000	13,000	13,000	28
29	1,495	145	500	29	Small Tools			500	500	500	29
30				30							30
31				31	**TOTAL EXPENDITURES**						31
32				32	UNAPPROPRIATED ENDING FUND BALANCE						32
33				33	**TOTAL**						33

FORM
LB-31

DETAILED EXPENDITURES
GENERAL FUND
Fund

CHARLESTON RURAL FIRE PROTECTION DISTRICT
NAME OF DISTRICT

	Historical Data					Number		Budget for Next Year 2026-2027			
	Actual		Adopted Budget		EXPENDITURE DESCRIPTION	of		Proposed by	Approved by	Adopted by	
	Second Preceding Year 23/24	First Preceding Year 24/25	This Year 25/26			Employ-ees	Range*	Budget Officer	Budget Committee	Governing Body	
1				1	**MATERIALS AND SERVICES CONTINUED**						1
2	3,261	3,138	3,500	2	Membership Fees & Dues			3,500	3,500	3,500	2
3	5,260	2,104	1,000	3	Fire Prevention			1,000	1,000	1,000	3
4	6,100	6,662	10,000	4	Training			9,000	9,000	9,000	4
5	388	175	500	5	Safety Programs			500	500	500	5
6	16,647	17,730	17,000	6	Hydrant standby fee			18,200	18,200	18,200	6
7	5,822	3,002	5,000	7	Medical(ems supplies)			4,000	4,000	4,000	7
8	2,427	1,642	5,000	8	Firefighting Supplies			4,000	4,000	4,000	8
9	43,125	13,968	40,000	9	Grant expenditures			40,000	40,000	40,000	9
10	1,309	1,007	2,000	10	Other Materials & Services (Misc.)			1,500	1,500	1,500	10
11				11							11
12				12							12
13				13							13
14				14							14
15	332,650	306,110	324,700	15	**TOTAL MATERIALS AND SERVICES**			321,900	321,900	321,900	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	605	700	22	Telephone Lease			700	700	700	22
23	0	55573	205,000	23	Operating Loan Payment			155,000	155,000	155,000	23
24	660	56,178	205,700	24	**TOTAL DEBT SERVICE**			155,700	155,700	155,700	24
25				25							25
26	0	0	40,000	26	**Operating Contingency**			40,000	40,000	40,000	26
27				27	Transfers Out						27
28	0	15,000	10,000	28	Transfer to Building/ Equipment Reserve Fund			10,000	10,000	10,000	28
29	74,600	72,500	58,200	29	Transfer to Debt Service Fund			52,900	52,900	52,900	29
30				30							30
31	1,256,547	1,326,756	1,656,500	31	**TOTAL EXPENDITURES**			1,652,400	1,652,400	1,652,400	31
32	188,684	64,776	175,000	32	UNAPPROPRIATED ENDING FUND BALANCE			100,000	100,000	100,000	32
33	1,445,231	1,391,532	1,831,500	33	**TOTAL**			1,752,400	1,752,400	1,752,400	33

FORM LB-11

This fund is authorized by ORS 280.100 and established by resolution/ ordinance number __19-001_________ , on February 20,2019 for the following specified purposes:Acquisition, improvements and repair of District buildings and real property.

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__

Building/ Equipment Reserve FUND

Charleston Rural Fire Protection District

	Historical Data					Budget for Next Year 2026-2027			
	Actual								
	Second Preceding Year 23/24	First Preceding Year 24/25	Adopted Budget This Year 25/26		**DESCRIPTION RESOURCES AND REQUIREMENTS**	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES				
					Beginning Fund Balance				
1	68,351	38,601	54,900	1	Cash on hand*(cash basis), or	67,200	67,200	67,200	1
2				2	Working capital*(accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	2,177	1,914	1,500	4	Earning from temporary investments	1,800	1,800	1,800	4
5				5					5
6	0	15,000	10,000	6	General Fund	10,000	10,000	10,000	6
7				7					7
8				8					8
9	70,528	55,515	66,400	9	Total resources, except taxes to be levied	79,000	79,000	79,000	9
10			0	10	Taxes necessary to balance				10
11	0	0		11	Taxes collected in year levied				11
12	70,528	55,515	66,400	12	**TOTAL RESOURCES**	79,000	79,000	79,000	12
					REQUIREMENTS				
1				1	Materials & Services:				1
2	12,293	0	10,000	2	Equipment Repair	10,000	10,000	10,000	2
3	6,624	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	18,917	0	20,100	6	Total Materials & Services	20,100	20,100	20,100	6
7				7					7
8				8	Capital Outlay				8
9	19,634	0	30,000	9	Equipment Acquisition & Major improvements	28,600	28,600	28,600	9
10				10	Building & Real Property Acquisition &				10
11	0	0	16,300	11	Major Improvements	30,300	30,300	30,300	11
12				12					12
13	19,634	0	46,300	13	Total Capital Outlay	58,900	58,900	58,900	13
14				14					14
15				15					15
16	31,977	55,515	0	16	**RESERVED FOR FUTURE EXPENDITURE**	0	0	0	16
17	70,528	55,515	66,400	17	**TOTAL REQUIREMENTS**	79,000	79,000	79,000	17

* Includes Unappropriated Balance budgeted last year.

FORM LB-35

BONDED DEBT
RESOURCES AND REQUIREMENTS

Bond Debt Payments
Revenue Loan

	Historical Data			Debt Service Fund			CHARLESTON RURAL FIRE PROTECTION DISTRICT			
	Actual			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget for Next Year 2026-2027			
	Second Preceding Year 23/24	First Preceding Year 24/25	Adopted Budget This Year 25/26				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
					RESOURCES					
					Beginning fund balance:					
1	79,517	80,044	59,000	1	Cash on hand (cash basis)		63,500	63,500	63,500	1
2				2						2
3				3						3
4	3,735	2,576	1,600	4	Earnings from temporary investments		1,800	1,800	1,800	4
5				5						5
6				6	Transferred from other funds:					6
7	74,600	72,500	58,200	7	General Fund		52,900	52,900	52,900	7
8				8						8
9				9						9
10	157,852	155,120	118,800	10	Total resources, except taxes to be levied		118,200	118,200	118,200	10
11			0	11	Taxes estimated to be received		0	0	0	11
12	0	0		12	Taxes collected in year levied					12
13	157,852	155,120	118,800	13	**TOTAL RESOURCES**		118,200	118,200	118,200	13
					REQUIREMENTS					
					Bond Principal Payments					
					Issue date	Budgeted payment date				
1	15,000	28,738	0	1	9/9/2011	NA	0	0	0	1
2	48,884	49,519	50,200	2	12/28/2021	1/15/2027	50,900	50,900	50,900	2
3	63,884	78,257	50,200	3	**Total Principal**		50,900	50,900	50,900	3
					Bond Interest Payments and Fees					
					Issue date	Budgeted payment date				
4	1,871	2,035	0	4	12/28/2021	NA	0	0	0	4
5	12,052	10,781	9,500	5	12/28/2021	7/15/2026, 1/15/2027	8,200	8,200	8,200	5
6				6						6
7	13,923	12,816	9,500	7	**Total Interest and Fees**		8,200	8,200	8,200	7
					Unappropriated ending fund balance by					
					Issue date	Payment date				
8			59,100	8	12/28/2021	7/15/2027, 1/15/2028	59,100	59,100	59,100	8
9				9						9
10				10						10
11			59,100	11	**Total Unappropriated Ending Fund Balance**		59,100	59,100	59,100	11
12	80,045	64,047		12	Ending balance (prior years)					12
13	157,852	155,120	118,800	13	**TOTAL REQUIREMENTS**		118,200	118,200	118,200	13