

**RESOURCES  
General Fund  
Fund**

Charleston Rural Fire Protection District  
NAME OF DISTRICT

	Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2023-2024			
	Actual		Adopted Budget 22/23			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 20/21	First Preceding Year 21/22							
				Beginning Fund Balance					
1	228,836	230,477	300,000	1	Available cash on hand*(cash basis), or	250,000	250,000	250,000	1
2				2	Net working capital*(accrual basis)				2
3	37,877	39,143	35,000	3	Previously levied taxes estimated to be received	55,000	55,000	55,000	3
4				4					4
5				5	OTHER RESOURCES				5
6	78,187	79,191	85,000	6	Fire Protection Contracts	93,000	93,000	93,000	6
7	1,621	1,521	3,000	7	Interest & Investment Income	7,000	7,000	7,000	7
8	3,793	7,527	1,000	8	Miscellaneous Income	5,000	5,000	5,000	8
9	0	0	15,000	9	Sale of Used Equipment	5,000	5,000	5,000	9
10	0	36,890	70,000	10	State Reimbursements	45,000	45,000	45,000	10
11	132	1,887	15,000	11	Other Reimbursements	15,000	15,000	15,000	11
12	0	10,302	45,000	12	Grants	70,000	70,000	70,000	12
13	0	0	500	13	Insurance Proceeds	500	500	500	13
14	6,324	6,324	35,000	14	Cost Recovery Program	15,000	15,000	15,000	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	356,770	413,262	604,500	29	Total resources, except taxes to be levied	560,500	560,500	560,500	29
30			895,500	30	Taxes necessary to balance	955,800	955,800	955,800	30
31	675,241	705,387		31	Taxes collected in year levied				31
32	1,032,011	1,118,649	1,500,000	32	TOTAL RESOURCES	1,516,300	1,516,300	1,516,300	32

**DETAILED EXPENDITURES  
GENERAL FUND  
Fund**

CHARLESTON RURAL FIRE PROTECTION DISTRICT  
NAME OF DISTRICT

	Historical Data				EXPENDITURE DESCRIPTION	Number of Employ- ees	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 Preceding Year 19/20	First Preceding Year 20/21									
1				1	PERSONAL SERVICES						1
2	92,891	94,226	95,200	2	Fire Chief Salary			99,000	99,000	99,000	2
3	86,003	35,345	53,500	3	Fire Captain Salary			57,500	57,500	57,500	3
4	102,848	134,387	90,000	4	Fire Lieutenant Salary	2		94,500	94,500	94,500	4
5	0	0	135,000	5	Firefighter Salary	3		138,000	138,000	138,000	5
6	20,500	21,787	25,000	6	Overtime			30,000	30,000	35,000	6
7	40,882	54,481	136,100	7	PERS Retirement			173,000	173,000	173,000	7
8	27,427	26,334	36,700	8	Medicare/ Social Security			43,500	43,500	43,500	8
9	47,858	74,986	127,000	9	Health Insurance			101,500	101,500	101,500	9
10	3,220	3,405	4,500	10	Unemployment Insurance (SUTA)			4,500	4,500	4,500	10
11	6,946	7,787	12,500	11	Accident Insurance			15,000	15,000	15,000	11
12	2,393	2,169	3,000	12	Life Insurance			3,000	3,000	3,000	12
13	32,223	24,040	25,000	13	Volunteer Firefighters			20,000	20,000	20,000	13
14	18,870	32,093	42,700	14	Part Time Positions	2		39,000	39,000	39,000	14
15	0	0	3,000	15	Benefit Retrieval			3,000	3,000	3,000	15
16	13,440	10,894	0	16	Seasonal Firefighter			0	0	30,000	16
17	0	0	12,900	17	Paid On-call Firefighters	3		20,000	20,000	20,000	17
18	0	0	0	18	Conflagration/ Hazmat Pass-through			45,000	45,000	45,000	18
19	0	0	0	19	Grants - Staffing			38,000	38,000	3,000	19
20	495,501	521,934	802,100	20	TOTAL PERSONAL SERVICES			924,500	924,500	924,500	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**

CHARLESTON RURAL FIRE PROTECTION DISTRICT  
NAME OF DISTRICT

	Historical Data				EXPENDITURE DESCRIPTION	Number of Employ- ees	Range*	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 22/23					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 20/21	First Preceding Year 21/22									
1				1	MATERIALS AND SERVICES						1
2	620	3,209	3,500	2	Attorney fees			3,500	3,500	3,500	2
3	9,400	9,600	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	12,000	6,000	13,500	5	Volunteer reimbursement/incentive			13,500	13,500	13,500	5
6	500	500	500	6	Length of Service Incentive			500	500	500	6
7	0	22,637	70,000	7	Conflagration Act (Pass Through)			0	0	0	7
8	975	475	5,000	8	Physician and Medical Services			5,000	5,000	5,000	8
9	9,161	9,961	11,600	9	Communications contracts			13,000	13,000	13,000	9
10	19,536	21,097	23,000	10	Insurance(buildings, vehicles,liab.etc.)			27,000	27,000	27,000	10
11	0	359	500	11	Elections			500	500	500	11
12	10,354	12,440	12,000	12	Lights and Power			14,000	14,000	14,000	12
13	10,510	10,207	11,000	13	Telephone			13,000	13,000	13,000	13
14	5,092	5,011	6,000	14	Water & Sewer			6,000	6,000	6,000	14
15	2,583	2,657	3,000	15	Garbage			3,000	3,000	3,000	15
16	8,410	15,834	12,500	16	Motor Vehicle & heating fuels			12,500	12,500	12,500	16
17	56	40	1,000	17	Propane			1,000	1,000	1,000	17
18	24,311	16,358	10,000	18	Building Maintenance			10,000	10,000	10,000	18
19	12,168	10,407	10,000	19	Equipment Maintenance			10,000	10,000	10,000	19
20	21,921	20,428	10,000	20	Apparatus Maintenance			15,000	15,000	15,000	20
21	164	328	500	21	Hydrant Maintenance			500	500	500	21
22	1,151	5,684	5,000	22	Travel & Lodging			5,000	5,000	5,000	22
23	3,747	7,078	5,000	23	Meals			5,000	5,000	5,000	23
24	0	0	0	24	NFA Travel (Pass Through)			5,000	5,000	5,000	24
25	697	518	500	25	Freight			500	500	500	25
26	7,228	10,325	5,000	26	Office Supplies			8,000	8,000	8,000	26
27	0	141	500	27	Books and Subscriptions			500	500	500	27
28	139	1,675	1,500	28	Publications & Advertising			1,500	1,500	1,500	28
29	8,738	6,999	12,000	29	Clothing			21,500	21,500	21,500	29
30	3,073	1,284	1,000	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

CHARLESTON RURAL FIRE PROTECTION DISTRICT  
NAME OF DISTRICT

	Historical Data				EXPENDITURE DESCRIPTION	Number		Budget for Next Year 2023-2024			
	Actual		Adopted Budget			of		Proposed by	Approved by	Adopted by	
	Second Preceding Year 20/21	First Preceding Year 21/22	This Year 22/23			Employ- ees	Range*	Budget Officer	Budget Committee	Governing Body	
1				1	<b>MATERIALS AND SERVICES CONTINUED</b>						1
2	2,907	3,788	3,000	2	Membership Fees & Dues			3,000	3,000	3,000	2
3	0	3,476	1,000	3	Fire Prevention			1,000	1,000	1,000	3
4	12,997	5,936	15,000	4	Training			12,000	12,000	12,000	4
5	720	935	500	5	Safety Programs			500	500	500	5
6	14,270	14,808	15,000	6	Hydrant standby fee			15,500	15,500	15,500	6
7	6,935	4,404	5,000	7	Medical(ems supplies)			5,000	5,000	5,000	7
8	4,267	2,902	5,000	8	Firefighting Supplies			5,000	5,000	5,000	8
9	216	17,603	45,000	9	Grant expenditures			30,000	30,000	30,000	9
10	2,096	1,489	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	237,942	277,593	357,600	15	<b>TOTAL MATERIALS AND SERVICES</b>			301,500	301,500	301,500	15
16				16							16
17				17	<b>CAPITAL OUTLAY</b>						17
18	19,231	0	0	18	Equipment			0	0	0	18
19				19							19
20				20							20
21	19,231	0	0	21	<b>TOTAL CAPITAL OUTLAY</b>			0	0	0	21
22				22							22
23				23	<b>DEBT SERVICE</b>						23
24	660	660	700	24	Telephone Lease			700	700	700	24
25				25							25
26	0	0	40,000	26	<b>Operating Contingency</b>			40,000	40,000	40,000	26
27				27	Transfers Out						27
28	35,000	50,000	10,000	28	Transfer to Building/ Equipment Reserve Fund			0	0	0	28
29	13,200	22,900	139,600	29	Transfer to Debt Service Fund			74,600	74,600	74,600	29
30				30							30
31	801,534	873,087	1,350,000	31	<b>TOTAL EXPENDITURES</b>			1,341,300	1,341,300	1,341,300	31
32	230,477	245,562	150,000	32	UNAPPROPRIATED ENDING FUND BALANCE			175,000	175,000	175,000	32
33	1,032,011	1,118,649	1,500,000	33	<b>TOTAL</b>			1,516,300	1,516,300	1,516,300	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 22/23	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024				
Actual		Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body			
Second Preceding Year 20/21	First Preceding Year 21/22								
RESOURCES									
Beginning Fund Balance									
1	56,293	71,438	122,000	1	Cash on hand*(cash basis), or	67,500	67,500	67,500	1
2				2	Working capital*(accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	393	505	1,000	4	Earning from temporary investments	1,500	1,500	1,500	4
5				5					5
6	35,000	50,000	10,000	6	General Fund	0	0	0	6
7				7					7
8				8					8
9	91,686	121,943	133,000	9	Total resources, except taxes to be levied	69,000	69,000	69,000	9
10			0	10	Taxes necessary to balance				10
11	0	0		11	Taxes collected in year levied				11
12	91,686	121,943	133,000	12	<b>TOTAL RESOURCES</b>	69,000	69,000	69,000	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	20,248	0	100,000	9	Equipment Acquisition & Major improvements	30,000	30,000	30,000	9
10				10	Building & Real Property Acquisition &				10
11	0	0	12,900	11	Major Improvements	18,900	18,900	18,900	11
12				12					12
13	20,248	0	112,900	13	Total Capital Outlay	48,900	48,900	48,900	13
14				14					14
15				15					15
16	71,438	121,943	0	16	<b>RESERVED FOR FUTURE EXPENDITURE</b>	0	0	0	16
17	91,686	121,943	133,000	17	<b>TOTAL REQUIREMENTS</b>	69,000	69,000	69,000	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			Budget for Next Year 2023-2024						
						Proposed by						
						Approved by						
Second Preceding Year 20/21		First Preceding Year 21/22		This Year 22/23		Budget Officer			Budget Committee		Adopted by Governing Body	
RESOURCES												
Beginning fund balance:												
1	13,558	12,879	17,500	1	Cash on hand (cash basis)	78,500	78,500	78,500	1			
2				2					2			
3				3					3			
4	91	86	300	4	Earnings from temporary investments	500	500	500	4			
5				5					5			
6				6	Transferred from other funds:				6			
7	13,200	22,900	139,600	7	General Fund	74,600	74,600	74,600	7			
8				8					8			
9				9					9			
10	26,849	35,865	157,400	10	Total resources, except taxes to be levied	153,600	153,600	153,600	10			
11			0	11	Taxes estimated to be received	0	0	0	11			
12	0	0		12	Taxes collected in year levied				12			
13	26,849	35,865	157,400	13	TOTAL RESOURCES	153,600	153,600	153,600	13			
REQUIREMENTS												
Bond Principal Payments												
					Issue date	Budgeted payment date						
1	10,000	15,000	15,000	1	9/9/2011	1/1/2024		15,000	15,000	15,000	1	
2	0	0	48,500	2	12/28/2021	1/15/2024		49,000	49,000	49,000	2	
3	10,000	15,000	63,500	3	Total Principal		64,000	64,000	64,000	3		
Bond Interest Payments and Fees												
					Issue date	Budgeted payment date						
4	3,970	3,356	2,700	4	9/9/2011	1/1/2024, 7/1/2024		1,200	1,200	1,200	4	
5	0	0	14,000	5	12/28/2021	7/15/2023, 1/15/2024		12,100	12,100	12,100	5	
6				6							6	
7	3,970	3,356	16,700	7	Total Interest and Fees		13,300	13,300	13,300	7		
Unappropriated ending fund balance by												
					Issue date	Payment date						
8			16,200	8	9/9/2011	1/1/2025		16,000	16,000	16,000	8	
9			61,000	9	12/28/2021	7/15/24 1/15/2025		60,300	60,300	60,300	9	
10				10							10	
11			77,200	11	Total Unappropriated Ending Fund Balance		76,300	76,300	76,300	11		
12	12,879	17,509		12	Ending balance (prior years)					12		
13	26,849	35,865	157,400	13	TOTAL REQUIREMENTS		153,600	153,600	153,600	13		