

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 | | | 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 | | | 3 |
| 4 | | | | 4 | | | | 4 |
| 5 | | | | 5 OTHER RESOURCES | | | | 5 |
| 6 | 79,191 | 89,336 | 93,000 | 6 Fire Protection Contracts | 93,000 | | | 6 |
| 7 | 1,521 | 9,354 | 7,000 | 7 Interest & Investment Income | 10,000 | | | 7 |
| 8 | 7,527 | 12,283 | 5,000 | 8 Miscellaneous Income | 5,000 | | | 8 |
| 9 | 0 | 0 | 5,000 | 9 Sale of Used Equipment | 5,000 | | | 9 |
| 10 | 36,890 | 28,026 | 45,000 | 10 State Reimbursements | 50,000 | | | 10 |
| 11 | 1,887 | 6,699 | 15,000 | 11 Other Reimbursements | 10,000 | | | 11 |
| 12 | 10,302 | 78,480 | 70,000 | 12 Grants | 80,000 | | | 12 |
| 13 | 0 | 0 | 500 | 13 Insurance Proceeds | 500 | | | 13 |
| 14 | 6,324 | 4,386 | 15,000 | 14 Cost Recovery Program | 10,000 | | | 14 |
| 15 | 0 | 0 | 0 | 15 Operating Loan Income | 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 | 0 | 0 | 29 |
| 30 | | | 955,800 | 30 Taxes necessary to balance | 1,036,900 | | 0 | 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 | | 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 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 | | | 2 |
| 3 | 35,345 | 50,951 | 60,000 | 3 | Fire Captain Salary | | 70,000 | | | 3 |
| 4 | 134,387 | 78,021 | 104,500 | 4 | Fire Lieutenant Salary | 2 | 107,700 | | | 4 |
| 5 | 0 | 137,501 | 144,000 | 5 | Firefighter Salary | 4 | 174,800 | | | 5 |
| 6 | 21,787 | 49,824 | 45,000 | 6 | Overtime | | 30,000 | | | 6 |
| 7 | 54,481 | 155,774 | 173,000 | 7 | PERS Retirement | | 165,200 | | | 7 |
| 8 | 26,334 | 38,460 | 43,500 | 8 | Medicare/ Social Security | | 41,400 | | | 8 |
| 9 | 74,986 | 100,381 | 101,500 | 9 | Health Insurance | | 111,100 | | | 9 |
| 10 | 3,405 | 5,327 | 4,500 | 10 | Unemployment Insurance (SUTA) | | 5,100 | | | 10 |
| 11 | 7,787 | 12,241 | 12,000 | 11 | Accident Insurance | | 15,000 | | | 11 |
| 12 | 2,169 | 2,208 | 3,000 | 12 | Life Insurance | | 3,000 | | | 12 |
| 13 | 24,040 | 17,748 | 20,000 | 13 | Volunteer Firefighters | | 15,000 | | | 13 |
| 14 | 32,093 | 51,802 | 22,000 | 14 | Part Time Positions | | 9,500 | | | 14 |
| 15 | 0 | 0 | 8,800 | 15 | Benefit Retrieval | | 3,000 | | | 15 |
| 16 | 10,894 | 0 | 28,000 | 16 | Seasonal Firefighter | | 0 | | | 16 |
| 17 | 0 | 20,560 | 20,000 | 17 | Paid On-call Firefighters | | 0 | | | 17 |
| | 0 | 0 | 5,000 | 18 | Conflagation/ Hazmat Pass-through | | 50,000 | | | 18 |
| 18 | 0 | 0 | 0 | 19 | Grants - Staffing | | 29,100 | | | 19 |
| 19 | 521,934 | 817,440 | 897,800 | 20 | TOTAL PERSONAL SERVICES | | 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 | | | 2 |
| 3 | 9,600 | 10,400 | 11,000 | 3 | Auditor | | 11,000 | | | 3 |
| 4 | 21,000 | 21,000 | 21,000 | 4 | Financial Services | | 21,000 | | | 4 |
| 5 | 6,000 | 750 | 5,500 | 5 | Volunteer reimbursement/incentive | | 25,000 | | | 5 |
| 6 | 500 | 636 | 500 | 6 | Length of Service Incentive | | 500 | | | 6 |
| 7 | 22,637 | 14,499 | 0 | 7 | Conflagration Act (Pass Through) | | 0 | | | 7 |
| 8 | 475 | 1,514 | 1,000 | 8 | Physician and Medical Services | | 10,000 | | | 8 |
| 9 | 9,961 | 11,406 | 13,000 | 9 | Communications contracts | | 15,000 | | | 9 |
| 10 | 21,097 | 25,394 | 28,000 | 10 | Insurance(buildings, vehicles,liab.etc.) | | 27,000 | | | 10 |
| 11 | 359 | 5 | 600 | 11 | Elections | | 700 | | | 11 |
| 12 | 12,440 | 11,370 | 14,000 | 12 | Lights and Power | | 14,000 | | | 12 |
| 13 | 10,207 | 12,194 | 13,000 | 13 | Telephone | | 12,000 | | | 13 |
| 14 | 5,011 | 5,179 | 6,000 | 14 | Water & Sewer | | 6,000 | | | 14 |
| 15 | 2,657 | 2,747 | 3,500 | 15 | Garbage | | 3,000 | | | 15 |
| 16 | 15,834 | 19,801 | 12,500 | 16 | Motor Vehicle & heating fuels | | 12,500 | | | 16 |
| 17 | 40 | 61 | 1,000 | 17 | Propane | | 500 | | | 17 |
| 18 | 16,358 | 11,476 | 20,000 | 18 | Building Maintenance | | 10,000 | | | 18 |
| 19 | 10,407 | 17,420 | 10,000 | 19 | Equipment Maintenance | | 10,000 | | | 19 |
| 20 | 20,428 | 22,049 | 33,000 | 20 | Apparatus Maintenance | | 10,000 | | | 20 |
| 21 | 328 | 269 | 500 | 21 | Hydrant Maintenance | | 500 | | | 21 |
| 22 | 5,684 | 10,977 | 7,000 | 22 | Travel & Lodging | | 5,000 | | | 22 |
| 23 | 7,078 | 10,152 | 9,500 | 23 | Meals | | 5,000 | | | 23 |
| 24 | 0 | 0 | 1,000 | 24 | NFA Travel (Pass Through) | | 5,000 | | | 24 |
| 25 | 518 | 308 | 500 | 25 | Freight | | 500 | | | 25 |
| 26 | 10,325 | 15,935 | 16,000 | 26 | Office Supplies | | 15,000 | | | 26 |
| 27 | 141 | 615 | 700 | 27 | Books and Subscriptions | | 500 | | | 27 |
| 28 | 1,675 | 156 | 1,500 | 28 | Publications & Advertising | | 1,500 | | | 28 |
| 29 | 6,999 | 10,154 | 23,500 | 29 | Clothing | | 30,000 | | | 29 |
| 30 | 1,284 | 351 | 1,300 | 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 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 | | Employees | Range* | Budget Officer | Budget Committee | Governing Body |
| 1 | | | | 1 | MATERIALS AND SERVICES CONTINUED | | | | 1 |
| 2 | 3,788 | 3,853 | 3,500 | 2 | Membership Fees & Dues | | 3,500 | | 2 |
| 3 | 3,476 | 2,014 | 4,800 | 3 | Fire Prevention | | 1,000 | | 3 |
| 4 | 5,936 | 13,308 | 12,000 | 4 | Training | | 10,000 | | 4 |
| 5 | 935 | 99 | 500 | 5 | Safety Programs | | 500 | | 5 |
| 6 | 14,808 | 15,709 | 15,500 | 6 | Hydrant standby fee | | 16,500 | | 6 |
| 7 | 4,404 | 4,478 | 5,000 | 7 | Medical(ems supplies) | | 5,000 | | 7 |
| 8 | 2,902 | 5,558 | 5,000 | 8 | Firefighting Supplies | | 5,000 | | 8 |
| 9 | 17,603 | 1,829 | 44,000 | 9 | Grant expenditures | | 40,000 | | 9 |
| 10 | 1,489 | 2,342 | 2,000 | 10 | Other Materials & Services (Misc.) | | 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 | | 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 | 0 | 23 | Operating Loan Payment | | 105,000 | | 23 |
| 24 | 660 | 660 | 700 | 24 | TOTAL DEBT SERVICE | | 105,700 | | 24 |
| 25 | | | | 25 | | | | | 25 |
| 26 | 0 | 0 | 17,300 | 26 | Operating Contingency | | 40,000 | | 26 |
| 27 | | | | 27 | Transfers Out | | | | 27 |
| 28 | 50,000 | 0 | 0 | 28 | Transfer to Building/ Equipment Reserve Fund | | 15,000 | | 28 |
| 29 | 22,900 | 149,600 | 74,600 | 29 | Transfer to Debt Service Fund | | 72,500 | | 29 |
| 30 | | | | 30 | | | | | 30 |
| 31 | 873,087 | 1,257,234 | 1,341,300 | 31 | TOTAL EXPENDITURES | | 1,505,400 | | 31 |
| 32 | 245,562 | 266,771 | 175,000 | 32 | UNAPPROPRIATED ENDING FUND BALANCE | | 175,000 | | 32 |
| 33 | 1,118,649 | 1,524,005 | 1,516,300 | 33 | TOTAL | | 1,680,400 | | 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. | | | | 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 | | | 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 | | | 4 |
| 5 | | | | 5 | | | | | 5 |
| 6 | 50,000 | 10,000 | 0 | 6 | General Fund | 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 | | | 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 | | | 12 |
| REQUIREMENTS | | | | | | | | | |
| 1 | | | | 1 | Materials & Services: | | | | 1 |
| 2 | 0 | 0 | 10,000 | 2 | Equipment Repair | 10,000 | | | 2 |
| 3 | 0 | 0 | 10,000 | 3 | Building Repair | 10,000 | | | 3 |
| 4 | 0 | 0 | 100 | 4 | Service Fees | 100 | | | 4 |
| 5 | | | | 5 | | | | | 5 |
| 6 | 0 | 0 | 20,100 | 6 | Total Materials & Services | 20,100 | 0 | | 6 |
| 7 | | | | 7 | | | | | 7 |
| 8 | | | | 8 | Capital Outlay | | | | 8 |
| 9 | 0 | 66,506 | 30,000 | 9 | Equipment Acquisition & Major improvements | 15,000 | | | 9 |
| 10 | | | | 10 | Building & Real Property Acquisition & | | | | 10 |
| 11 | 0 | 0 | 18,900 | 11 | Major Improvements | 19,400 | | | 11 |
| 12 | | | | 12 | | | | | 12 |
| 13 | 0 | 66,506 | 48,900 | 13 | Total Capital Outlay | 34,400 | | | 13 |
| 14 | | | | 14 | | | | | 14 |
| 15 | | | | 15 | | | | | 15 |
| 16 | 121,943 | 68,351 | 0 | 16 | RESERVED FOR FUTURE EXPENDITURE | 0 | 0 | | 16 |
| 17 | 121,943 | 134,857 | 69,000 | 17 | TOTAL REQUIREMENTS | 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 | | | 1 |
| 2 | | | | 2 | | | | | 2 |
| 3 | | | | 3 | | | | | 3 |
| 4 | 86 | 1,623 | 500 | 4 | Earnings from temporary investments | 500 | | | 4 |
| 5 | | | | 5 | | | | | 5 |
| 6 | | | | 6 | Transferred from other funds: | | | | 6 |
| 7 | 22,900 | 139,600 | 74,600 | 7 | General Fund | 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 | 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 | 35,865 | 158,732 | 153,600 | 13 | TOTAL RESOURCES | 152,500 | 0 | 0 | 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 | | 1 |
| 2 | 0 | 48,257 | 49,000 | 2 | 12/28/2021 | 1/15/2024 | 50,000 | | 2 |
| 3 | 15,000 | 63,257 | 64,000 | 3 | Total Principal | | 80,000 | 0 | 0 |
| | | | | 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 | | 4 |
| 5 | 0 | 13,344 | 12,100 | 5 | 12/28/2021 | 7/15/2024, 1/15/2025 | 11,000 | | 5 |
| 6 | | | | 6 | | | | | 6 |
| 7 | 3,356 | 15,958 | 13,300 | 7 | Total Interest and Fees | | 12,500 | 0 | 0 |
| | | | | Unappropriated ending fund balance by | | | | | |
| | | | | | Issue date | Payment date | | | |
| 8 | | | 16,000 | 8 | 9/9/2011 | 1/1/2026 | 0 | | 8 |
| 9 | | | 60,300 | 9 | 12/28/2021 | 7/15/25 1/15/2026 | 60,000 | | 9 |
| 10 | | | | 10 | | | | | 10 |
| 11 | | | 76,300 | 11 | Total Unappropriated Ending Fund Balance | | 60,000 | 0 | 0 |
| 12 | 17,509 | 79,517 | | 12 | Ending balance (prior years) | | | | 12 |
| 13 | 35,865 | 158,732 | 153,600 | 13 | TOTAL REQUIREMENTS | | 152,500 | 0 | 0 |