

RESOURCES
General Fund
Fund

	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		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		3
4				4				4
5				5 OTHER RESOURCES				5
6	89,297	89,297	75,000	6 Fire Protection Contracts	75,000	75,000		6
7	8,808	8,808	10,000	7 Interest & Investment Income	10,000	10,000		7
8	5,500	5,500	5,000	8 Miscellaneous Income	5,000	5,000		8
9	6,500	6,500	5,000	9 Sale of Used Equipment	5,000	5,000		9
10	7,232	7,232	50,000	10 State Reimbursements	50,000	50,000		10
11	859	859	10,000	11 Other Reimbursements	10,000	10,000		11
12	71,588	71,588	95,000	12 Grants	95,000	95,000		12
13	0	0	500	13 Insurance Proceeds	500	500		13
14	5,314	5,314	5,000	14 Cost Recovery Program	5,000	5,000		14
15	0	55,000	200,000	15 Operating Loan Income	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	0	29
30			1,186,000	30 Taxes necessary to balance	1,231,900	1,231,900	0	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	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 2026-2027			
	Actual		Adopted Budget This Year 25/26				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		2
3	60,044	66,328	73,300	3	Fire Captain Salary		80,800	80,800		3
4	96,876	111,186	121,700	4	Fire Lieutenant Salary	2	134,100	134,100		4
5	141,187	165,790	213,600	5	Firefighter Salary	3	171,300	171,300		5
6	51,362	29,490	30,000	6	Overtime		35,000	35,000		6
7	164,982	159,054	198,100	7	PERS Retirement		194,300	194,300		7
8	40,652	39,612	42,900	8	Medicare/ Social Security		57,000	57,000		8
9	80,247	111,937	127,800	9	Health Insurance		153,400	153,400		9
10	5,723	6,951	4,500	10	Unemployment Insurance (SUTA)		6,700	6,700		10
11	11,108	24,141	33,000	11	Accident Insurance		35,000	35,000		11
12	2,220	3,340	3,000	12	Life Insurance		3,000	3,000		12
13	14,315	22,345	15,000	13	Volunteer Firefighters		20,000	20,000		13
14	18,471	709	0	14	Part Time Positions		0	0		14
15	12,147	5,088	3,000	15	Benefit Retrieval		3,000	3,000		15
16	27,667	0	0	16	Seasonal Firefighter		0	0		16
17	17,832	0	0	17	Paid On-call Firefighters		0	0		17
18	0	0	50,000	18	Conflagation/ Hazmat Pass-through		45,000	45,000		18
19	0	26,986	24,000	19	Grants - Staffing		24,000	24,000		19
20	848,637	876,968	1,017,900	20	TOTAL PERSONAL SERVICES		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

**DETAILED EXPENDITURES
GENERAL FUND
Fund**

	Historical Data			EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year 25/26				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 23/24	First Preceding Year 24/25								
1				1	MATERIALS AND SERVICES					1
2	3,251	1,999	3,000	2	Attorney fees		4,000	4,000		2
3	11,000	12,350	12,500	3	Auditor		13,000	13,000		3
4	21,000	21,000	21,000	4	Financial Services		21,000	21,000		4
5	2,250	15,750	15,000	5	Volunteer reimbursement/incentive		20,000	20,000		5
6	500	0	500	6	Length of Service Incentive		0	0		6
7	82	2,570	5,000	7	Physician and Medical Services		5,000	5,000		7
8	13,274	13,516	15,000	8	Communications contracts		15,000	15,000		8
9	27,749	30,573	33,000	9	Insurance(buildings, vehicles,liab.etc.)		38,000	38,000		9
10	555	0	700	10	Elections		700	700		10
11	12,313	14,640	15,000	11	Lights and Power		15,000	15,000		11
12	12,180	11,180	12,500	12	Telephone		9,000	9,000		12
13	5,303	5,301	6,000	13	Water & Sewer		6,000	6,000		13
14	3,162	3,095	3,000	14	Garbage		3,500	3,500		14
15	12,724	12,896	12,500	15	Motor Vehicle & heating fuels		14,000	14,000		15
16	266	31	500	16	Propane		500	500		16
17	20,379	5,229	10,000	17	Building Maintenance		8,000	8,000		17
18	7,879	13,762	10,000	18	Equipment Maintenance		10,000	10,000		18
19	30,794	19,631	10,000	19	Apparatus Maintenance		10,000	10,000		19
20	307	0	500	20	Hydrant Maintenance		500	500		20
21	7,413	5,801	5,000	21	Travel & Lodging		4,000	4,000		21
22	10,171	6,693	5,000	22	Meals		4,000	4,000		22
23	0	0	5,000	23	NFA Travel (Pass Through)		5,000	5,000		23
24	485	287	500	24	Freight		500	500		24
25	17,992	32,114	15,000	25	Office Supplies		18,000	18,000		25
26	596	0	500	26	Books and Subscriptions		500	500		26
27	1,023	508	1,500	27	Publications & Advertising		1,500	1,500		27
28	24,168	27,611	22,000	28	Clothing		13,000	13,000		28
29	1,495	145	500	29	Small Tools		500	500		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			Number	EXPENDITURE DESCRIPTION	Budget for Next Year 2026-2027				
	Actual		Adopted Budget			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
1				1	MATERIALS AND SERVICES CONTINUED				1	
2	3,261	3,138	3,500	2	Membership Fees & Dues		3,500	3,500	2	
3	5,260	2,104	1,000	3	Fire Prevention		1,000	1,000	3	
4	6,100	6,662	10,000	4	Training		9,000	9,000	4	
5	388	175	500	5	Safety Programs		500	500	5	
6	16,647	17,730	17,000	6	Hydrant standby fee		18,200	18,200	6	
7	5,822	3,002	5,000	7	Medical(ems supplies)		4,000	4,000	7	
8	2,427	1,642	5,000	8	Firefighting Supplies		4,000	4,000	8	
9	43,125	13,968	40,000	9	Grant expenditures		40,000	40,000	9	
10	1,309	1,007	2,000	10	Other Materials & Services (Misc.)		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	15	
16				16					16	
17				17	CAPITAL OUTLAY				17	
18	0	0	0	18	Equipment		0	0	18	
19	0	0	0	21	TOTAL CAPITAL OUTLAY		0	0	19	
20				20					20	
21				21	DEBT SERVICE				21	
22	660	605	700	22	Telephone Lease		700	700	22	
23	0	55,573	205,000	23	Operating Loan Payment		155,000	155,000	23	
24	660	56,178	205,700	24	TOTAL DEBT SERVICE		155,700	155,700	24	
25				25					25	
26	0	0	40,000	26	Operating Contingency		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	28	
29	74,600	72,500	58,200	29	Transfer to Debt Service Fund		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	31	
32	188,684	64,776	175,000	32	UNAPPROPRIATED ENDING FUND BALANCE		100,000	100,000	32	
33	1,445,231	1,391,532	1,831,500	33	TOTAL		1,752,400	1,752,400	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 2026-2027				
Actual			Adopted Budget This Year 25/26			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 23/24	First Preceding Year 24/25									
RESOURCES										
Beginning Fund Balance										
1	68,351	38,601	54,900	1	Cash on hand*(cash basis), or	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		4	
5				5					5	
6	0	15,000	10,000	6	General Fund	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		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		12	
REQUIREMENTS										
1				1	Materials & Services:				1	
2	12,293	0	10,000	2	Equipment Repair	10,000	10,000		2	
3	6,624	0	10,000	3	Building Repair	10,000	10,000		3	
4	0	0	100	4	Service Fees	100	100		4	
5				5					5	
6	18,917	0	20,100	6	Total Materials & Services	20,100	20,100		6	
7				7					7	
8				8	Capital Outlay				8	
9	19,634	0	30,000	9	Equipment Acquisition & Major improvements	30,000	28,600		9	
10				10	Building & Real Property Acquisition &				10	
11	0	0	16,300	11	Major Improvements	30,300	30,300		11	
12				12					12	
13	19,634	0	46,300	13	Total Capital Outlay	60,300	58,900		13	
14				14					14	
15				15					15	
16	31,977	55,515	0	16	RESERVED FOR FUTURE EXPENDITURE	0	0		16	
17	70,528	55,515	66,400	17	TOTAL REQUIREMENTS	80,400	79,000		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 2026-2027		
Second Preceding Year 23/24	First Preceding Year 24/25	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	1
2				2				2
3				3				3
4	3,735	2,576	1,600	4	Earnings from temporary investments	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	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	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	157,852	155,120	118,800	13	TOTAL RESOURCES	118,200	118,200	0 13
				REQUIREMENTS				
				Bond Principal Payments				
					Issue date	Budgeted payment date		
1	15,000	28,738	0	1	9/9/2011	NA	0	0 1
2	48,884	49,519	50,200	2	12/28/2021	1/15/2027	50,900	50,900 2
3	63,884	78,257	50,200	3	Total Principal		50,900	50,900 0 3
				Bond Interest Payments and Fees				
					Issue date	Budgeted payment date		
4	1,871	2,035	0	4	12/28/2021	NA	0	0 4
5	12,052	10,781	9,500	5	12/28/2021	7/15/2026, 1/15/2027	8,200	8,200 5
6				6				6
7	13,923	12,816	9,500	7	Total Interest and Fees		8,200	8,200 0 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 8
9				9				9
10				10				10
11			59,100	11	Total Unappropriated Ending Fund Balance		59,100	59,100 0 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	0 13