

2023/2024 BUDGET FOR THE



Photo by District Photographer Chris Owen

MISSION STATEMENT

“To provide Excellence in Prevention, Education, & Emergency Services to the Area of Charleston, Oregon.”

Meeting Schedule:

Monday, May 8, 2023 7PM

Dinner provided at 6:30PM

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Fiscal Year 2023/2024 Budget Committee
Committee Members

- | | | |
|----|----------------|----------|
| #1 | Heide Cummings | FY 23/24 |
| #2 | Darrell King | FY 23/24 |
| #3 | Allen Solomon | FY 24/25 |
| #4 | Jerry Smith | FY 24/25 |
| #5 | Tina Powers | FY 25/26 |

Board of Directors

- #1 Edward Powers
- #2 Donald Manley
- #3 Dave Richards
- #4 Nancy Santos
- #5 Roy Holland

Budget Officer

Chief Michael Sneddon
Charchief8201@gmail.com

BUDGET COMMITTEE AGENDA

First Budget Meeting for the Charleston Rural Fire Protection District

1. Call to order (Board President)
 2. Flag Salute
 3. Introductions
 4. Nominations and Elections of Committee Chair
 5. Budget Address
 6. Options for today:
 - A. Recess until the agreed upon date and time
- OR-**
- B. Continue to the "Deliberations Agenda" tonight and start at section 4.

DELIBERATIONS AGENDA

** Skip to section 4 if still in first meeting*

1. Call the Second meeting of the Budget Committee for fiscal year 2023/2024 back order if meeting continuation from prior date
2. Flag Salute
3. Rollcall

(Start here if still in first meeting)

4. Deliberations as needed
5. Approve Budget
Required Motion: to approve the budget as (Proposed or Amended).
6. Assess Tax Rate
Required Motion: to approve the tax rate of \$_____ per thousand-dollar valuation.
Proposed budget is a rate of \$3.50
7. Final Statements of the Committee
8. Adjourn the meeting of the Budget Committee for the Charleston Rural Fire Protection District.

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A word from the Fire Chief

Welcome to the 2023/2024 budget process for the Fire District.

I want to once again take this time to say Thank You for your commitment on providing oversight for the funding of our programs for the Charleston/Barview Community. As you know, you are tasked with ensuring proper funding for our essential services as well as ensuring proper allocation of tax generated funds. I want to thank each of you for your long time dedicated service as volunteers to this agency and our community.

The proposed budget increases Personal Services 13% from fiscal year 22/23, this is due to funding a new Grants Line and Conflagration/Hazmat line into Personal services. This is a housekeeping move since these funds are usually received for payroll related costs. Stephanie felt that that we should be using them from Personal Services and not Materials & Services. These two line items increase this section by \$83,000. I have also added other line items for more align with the types of positions we have making it easier to see the positions that line item funds. The PERS line is an increase as our rate is taking another large increase as of July 1 in accordance with the last actuarial. We did see a decrease in the Health Insurance line even with adding the Administrative Assistant to that benefits section in April this year.

As I am writing this document, a grant from the Oregon State Fire Marshal's Office is under review in the amount just under \$30,000 is being considered to fund the seasonal firefighters for the summer.

Last year I reported a large increase in call volume which held true through the end of 2022. We completed the year with a record number of alarms at 1,077. The next few pages show our latest run statistics with comparisons with past recent years.

2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Fire	2	2	4	2	8	8	1	11	18	7	7	3	73
EMS	60	75	70	73	60	61	75	54	69	58	49	55	759
MVC/RES	6	4	7	4	0	5	6	8	5	1	1	15	62
Burn Complaints	1	2	3	0	0	8	5	6	4	6	3	1	39
Good Intent	11	8	5	5	7	3	4	5	0	5	14	34	101
Lift Assists	0	0	0	1	7	5	4	7	1	4	3	11	43
Total	80	91	89	85	82	90	95	91	97	81	77	119	1077
YTD	80	171	260	345	427	517	612	703	800	881	958	1077	

2021	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Fire	4	3	6	3	6	6	6	8	5	6	4	6	63
EMS	53	46	43	58	60	60	51	61	62	70	63	73	700
MVC/RES	10	4	2	4	2	7	7	9	3	2	5	7	62
Burn Complaints	5	1	3	2	1	2	2	5	1	1	2	4	29
Good Intent	6	0	3	2	3	4	4	6	4	5	10	9	56
Total	78	54	57	69	72	79	70	89	75	84	84	99	910
YTD	78	132	189	258	330	409	479	568	643	727	811	910	

As always, I took the wish list for next year, the expected uncontrollable increases in costs, salaries and expenditures, and from there I built the budget. We have worked hard to reduce our operating costs including replacing lights and encouraging fuel & energy saving maneuvers around the stations. Most of the stations have LED lighting now however we still have some that have not been converted. The station 1 truck bay heating system replacement is a work in progress currently. This is the final heat pump system for station 1. We are waiting on the final quotes for the Board decision and it should be complete before the end of June. I hope to start changing out the wall heaters at the outlying stations in the near future.

Attached is the proposed budget and explanation for fiscal year 2023/2024 at a rate of \$3.50 per 1,000 valuation. This rate is still below the district's rate cap of \$4.07 that we could be levying. The estimated amount we are leaving by not levying the entire \$4.07 is roughly \$165,000. The cost of doing business today is rapidly out pacing the revenue streams required for this agency to provide the service delivery

demanded by the community. We have been working with a company called EF Recovery to increase our cost recovery program in an attempt to reduce the burden on the taxpayers to absorb the cost increases that potentially could require us to increase the tax rate more than requested. As you can see on page one of the budget, the amount expected on the cost recovery has decreased from current year as we have not had as many billable calls as expected.

We again experienced a changeover in personnel Firefighter Engineer Betzinger took a position with Myrtle Point Fire & Ambulance and plus the hiring of the three Firefighter/Engineers in accordance with the FY 22/23 Budget in July. Our current staffing includes one Captain, two Lieutenants and three Firefighter/Engineers. As stated before, there are three part time firefighters known as Paid-On-Call Firefighters.

The amount figured for the volunteers has been decreased again due to a reduction of volunteer activity due to less of them responding to calls and the paid staff covering more of the small incidents.

The Health Insurance rates have held mostly steady for the third year with a slight increase in cost. However, the amount budgeted has been reduced since we had a change in staff requiring the family or couple coverage cost, and more single related costs. This happened even with adding the benefit to the Administrative Assistant. The PERS rates increased significantly for the next biennium. The rates are based on an actuarial completed by PERS and these rates are only changed on July 1 on odd years. The next actuarial is not available until late fall of 2024.

The student program is inactive and under the direction of Lieutenant Austin Cybulski. Currently there are no active students. The plan is for six students however we have been understaffed due to a lack of students at the college and issues with the instructional staff. We are currently working on a marketing plan to get the program fully staffed at six. We are also working with North Bay Fire, North Bend

Fire, and Coos Bay Fire on plan to rejuvenate the Fire Science program and recruit more students. This will help in increasing the pool of candidates.

As you review the vehicle section, you will note our fleet has been updated some in the past year. The new engine arrived I November and was placed in service in March 2023. This addition to our fleet will reduce maintenance costs and provide many years of service to our community. Another addition is the 2015 Chevrolet Tahoe Command Unit purchased from Uniondale Fire District in Queens, New York in February. The unit is fully set up as a command unit and at a cost of \$38,000 it was half the cost of a new one. This unit currently has 55,000 miles on it.

I have estimated that the valuation will be \$290,500,000 for next fiscal year. This is an increase of just over 4.0% as estimated by the Coos County Assessor's Office. Using this value, I have estimated a tax levy of \$1,016,000. This rate includes the estimated 6% uncollectible, given this the taxes necessary to balance the budget is \$955,800. The actual levy is an estimate since the actual assessed value is not fully determined until late September.

Again, I want to thank you for your time and effort in this important function of the fiscal administration for the Fire District. Please feel free to contact me at the office at 541-435-7071.

Respectively Submitted,

Michael J. Sneddon

Michael J. Sneddon, Chief

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2023/2024

Budget for the



Stations

Station #1, 92342 Cape Arago Hwy

Truck Bays were originally built in 1986, the offices and meeting room were built in 1998 and a roof remodel project completed in 2009.



Projects planned

1. A request for Seismic Upgrade grant was completed this year, however due to technicality, it was denied. This grant will be resubmitted next year and we should receive it.
-

Station #2, 63081 Crown Point Road

Built in 1991, houses 4 student firefighters.



Projects planned

1. Replace siding on the pump house and paint (bad LP Siding)
2. Grade parking lot and add additional gravel (an ongoing process)

Station #3, 90414 Metcalf Lane

Truck bays originally built in approx 1973, the addition of the living quarters and the truck bays remodeled in 1997. The remodel project to replace the roof structure with a standard gabled roof due to design flaws that deteriorated the structure was completed in fall of 2013. Projected cost savings with staff and volunteer help is well in excess of \$200,000. We are currently paying off the bonds for this project which is scheduled in 2025.



No projects are planned for this year.

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2023/2024

Budget for the



C8221 2015 Chevrolet Tahoe assigned as a command vehicle. Purchased in February from Uniondale Fire District of Queens New York. Fully loaded with command and lighting systems. Currently has 55,000 miles. Condition: Excellent



U8222 2005 Chevrolet 2500 assigned as a support vehicle. Currently has 150,000 miles. Condition: Good



U8224 2008 Ford Escape assigned as a utility/ EMS response.
Currently has 100,600 miles.
Condition: Excellent



U8226 2008 Ford Escape, assigned as a utility vehicle at Station 1
Currently has 82,000 miles.
Condition: Excellent



U8227 2013 Chevrolet pick-up, assigned as a utility vehicle at Station 1.
Transferred from Coos County Sheriff's Office.
Currently has 138,500 miles.
Condition: Excellent



C8228 2008 Ford Escape assigned as utility vehicle at Station 1.
Currently has 74,100 miles.
Condition: Excellent



Brush Truck 755 Currently assigned to Station 1.

2001 Ford F550 with a service box and a Fire system built in house by staff. It is used for EMS response and brush fire response. A grant is in writing to replace the chassis under the DEQ Diesel Emissions grant program.

Purchased new in 2001/ 53,000 miles.

Condition: Good mainly due to aging of power and drive train



Rescue 255 1993 Chevrolet/ walk around rescue

Odometer broken

Condition: Good/ Plan to retire and move necessary equipment to Utility 8222.



2022 Pierce Saber Engine and will be assigned as Engine 1
Purchased new in 2022 for \$520,000 and arrived in November of 2022.
Odometer:
Condition: New



Engine 757 1991 Pierce Arrow Engine assigned to Station #2
146,900 miles & 11,300 hours.
Condition: Excellent
Estimated service life left under 20 years mainly due to the lack of power train parts availability and shops to work on them.



Engine 819 1991 Pierce Arrow Engine assigned to Station 3
120,300 miles & 11,800 hours.

Condition: Excellent

Estimated service life left under 20 years mainly due to the lack of power train parts availability and shops to work on them.



Tender 439 2004 Freightliner/ S&S rapid attack tender assigned to Station #1 and used for shuttling water for the engines and can work as an engine if needed. 32,500 miles & 1,400 hours. Condition: Excellent



Tender 956: 1986 Ford/ Western States water tender used for shuttling water for the engines and can work as an engine if needed. The tender received a basic refurbishment in 2004 at H&W Fire Apparatus, where a Poly tank was placed inside the existing steel tank and a new hose bed was manufactured for above the tank. The pump was rebuilt also during this process. Condition: Good



- Truck is scheduled to get new wheels and tires this year, The wheels are a safety hazard and the tires appear to be original to the truck exceeding the recommended 7 year life.

2023/2024

Budget for the



Budget summary

Charleston Fire District

Budget Total Summary

Total Budget Summary All Funds	FY22/23	Proposed
Revenues		
Total Revenue, except taxes	604,500	560,500
Taxes necessary to balance (after discounts and uncollectable)	895,500	955,800
Estimated Tax at proposed rate (\$3.50/ Thousand)		1, 016,809
Estimated Valuation		290,500,000
Total Expected Resources	1,500,000	1,516,300
Proposed Expenditures all funds		
Personal Services	802,100	924,500
Materials and Services	357,600	301,500
Total Operating	1,159,700	1,226,000
Capital Outlay	-0-	-0-
Debt Service	700	700
Operating Contingency	40,000	40,000
Transfer to the BERF	10,000	-0-
Transfer to Debt Service Fund	139,600	74,600
Total Expenditures General Fund	1,350,000	1,341,300
Unappropriated Ending Fund Balance	150,000	175,000
Total General Fund with Unappropriated Ending Fund Balance	1,500,000	1,516,300

2023/2024

Budget for the



Charleston Fire District

Personal Services

WAGES, BENEFITS AND PERSONNEL RELATED EXPENDITURES

<u>FIRE CHIEF SALARY</u>	Current	Proposed
This is the salary line for the Fire Chief. This position will have a 2.5% COLA on July 1 per policy.		
Line Total	95,200	99,000

<u>CAPTAIN SALARY</u>	Current	Proposed
This is the salary line for the shift Captain. He is the current duty officer for A shift and oversees scheduling of staff. The next annual step increase of 5% is scheduled for February 2024 on his anniversary date. This position will have a 2.5% COLA on July 1 per policy. This position works a 48 on/ 96 off schedule.		
Line Total	53,500	57,500

<u>LIEUTENANT SALARY</u>	Current	Proposed
This is the salary line for the two Lieutenant positions, they are the current duty officers for B & C shifts. As per policy, each will receive a 5% step increase on their next anniversary and a 2.5% COLA on July 1 per policy. The line is two salaries combined.		
Line Total	90,000	94,500

<u>FIREFIGHTER SALARY (NEW)</u>	Current	Proposed
This is the salary line for the three Firefighter/Engineer positions. Each shift has a Firefighter/ Engineer assigned. As per policy, each will receive a 5% step increase on their next anniversary and a 2.5% COLA on July 1 per policy. The line is three salaries combined.		
Line Total	135,000	138,000

Charleston Fire District

Personal Services

WAGES, BENEFITS AND PERSONNEL RELATED EXPENDITURES CONTINUED

<u>OVERTIME</u>	Current	Prop
Overtime is paid at a rate of time and a half for hours worked over 182 hours in a 24-day cycle. Under the Fair Labor Standards Act (FLSA) when working a 48/96 shift, an employee will work 192 hours in that cycle thus each will earn 10 hours per cycle of OT. These rules are set forth under Federal and State labor laws.		
Line Total	25,000	30,000

<u>PERS</u>	Current	Prop
Our PERS rates will increase in July 2023 and the next change is scheduled for July 2025. The rates took a significant increase for the next biennium increasing 10% for tier 1&2 employees and 19% for the OPSRP employees (all hired after Tier 2 closure).		
Line Total	136,100	173,000

<u>MEDICARE/ SOCIAL SECURITY</u>	Current	Prop
Medicare for all employees and volunteers		8,500
Social Security for all employees and volunteers		35,000
Line Total	36,700	43,500

<u>HEALTH INSURANCE</u>	Current	Prop
Health insurance is provided to all full time permanent at 90% paid and the Chief at 85% paid according to policy. As of April 2023 the part time Administrative Assistant is provided these benefits paid at 70%. The decrease this year is due to a change in employees with families vs single and there must have been an issue last year with a formula in my program to figure these costs.		
Line Total	127,000	101,500

<u>UNEMPLOYMENT INSURANCE</u>	Current	Prop
Our cost for this program is .9% for the first \$25,000 of salary per employee including volunteers.		
Line Total	4,500	4,500

<u>ACCIDENT INSURANCE</u>	Current	Prop
This is for our Worker's Compensation Insurance. All employees and volunteers are required to be under this policy.		
Line Total	12,500	15,000

Charleston Fire District

Personal Services

WAGES, BENEFITS AND PERSONNEL RELATED EXPENDITURES CONTINUED

LIFE INSURANCE	Current	Prop
Currently, Standard Insurance Co. provides this insurance. The number of members on the volunteer roster drives the costs for this item. \$5.98/ Volunteer & \$14.53/ Employee		
Line Total	3,000	3,000

VOLUNTEER FIREFIGHTERS	Current	Prop
This is the stipend pay for the Volunteer Firefighters on a per-call and per alarm stipend which currently is \$10.00. We plan for 20 volunteers including 6 students. The students receive tuition reimbursement from the Materials & Services Volunteer Reimbursement line item. Once again, the amount paid out is driven by the number of alarms and attendance at alarms and training exercises. The students only get the call and drill stipend when responding outside their internship time.		
Line Total	25,000	20,000

PART TIME POSITIONS	Current	Proposed
There are two (2) part time positions. The EMS Coordinator wage is \$22.12 per hour with a cap of 8 hours per week. The Administrative Assistant is as of May 2023 on a ¾ time salary with an amount of \$2,398.50 per month. This position will receive a 5% at their next anniversary in August. These wages are effective July 1 after the annual COLA of 2.5% as per policy.		
Line Total	42,700	39,000

BENEFIT RETRIEVAL	Current	Proposed
To fund vacation pay outs upon employee separation.		
Line Total	3,000	3,000

Seasonal Utility Firefighters	Current	Proposed
Three positions have been requested through the Grant Programs for seasonal Firefighters at the Oregon State Fire Marshal's Office. If funded we will fund through the new grant line item listed below.		
Line Total	-0-	-0-

Charleston Fire District

Personal Services

WAGES, BENEFITS AND PERSONNEL RELATED EXPENDITURES CONTINUED

<u>Paid-On Call Firefighters</u>	Current	Proposed
We currently have three paid-on-call firefighters. These positions provide a work force to call on to back fill the career staff when on leave time. This reduces the work back reliance on the full time staff and reduces the overtime costs. The Paid-on-call firefighters are similar to the volunteer firefighters with the exception that they are paid an hourly wage for services rendered.		
Line Total	12,900	20,000

<u>Conflagration/ Hazmat Pass-Through</u>	Current	Proposed
This line replaces the pass through account in the materials and services as the expenditures are usually from the personal services section. This is a house keeping change as recommended by our CPA firm. We have returned to the Hazmat team with two employees bringing that income and expense back the budget. Income to support this is under the Federal & State reimbursements.		
Line Total	-0-	45,000

<u>Grants - Staffing</u>	Current	Proposed
Once again a change recommended by our CPA firm to capture the grant expenditures that are payroll related. There is still a grants line in the Materials and Services section. We have been able to hire seasonal staff in the past year through a grant from the Oregon State Fire Marshal's Office. This shows the expense that replaces the Seasonal Firefighters above.		
Line Total	-0-	38,000

TOTAL REQUESTED FOR PERSONAL SERVICES Including Salaries	YTD	Current	Prop
Category Total	561,051	802,100	924,500

NOTE: For actual amounts expended to date please review the latest District Statement of Income & Expenses – Cash Basis report. The report used for this document was as of March 31, 2023

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2023/2024

Budget for the



MATERIALS AND SERVICES

Charleston Fire District

Materials and Services

PROFESSIONAL SERVICES

<u>ATTORNEY FEES</u>	YTD	Current	Prop
Attend board meetings as necessary, review board information and other legal review issues that may arise.			
Line-Item Total	2,346	3,500	3,500

<u>AUDITOR</u>	YTD	Current	Prop
For the annual audit of the District operations required by Oregon Law for Municipal Corporations including the \$200 State Audits Division filing fee. This year to date is not complete as we have just finished the audit and the payment we made in April.			
Line-Item Total	-0-	11,000	11,000

<u>FINANCIAL SERVICES</u>	YTD	Current	Prop
For the coordination and review of the financial records for the district. Current services are monthly reports to the Board for all accounts, expenditures and Check registers. Besides this they print all checks, balance the accounts and do the payroll for the District.			
Line-Item Total	15,750	21,000	21,000

<u>VOLUNTEER FIREFIGHTERS (resident volunteers)</u>	YTD	Current	Prop
Student Firefighter tuition reimbursement program			
Line-Item Total	750	13,500	13,500

<u>LENGTH OF SERVICE AWARD</u>	YTD	Current	Prop
The Length of Service Program was designed to entice the volunteer to participate longer. On average volunteer firefighters are active 3 to 5 years without such a program. With a program the average opens up to 5 to 7 years. Under our program a volunteer can receive \$500 for every 5 years of active service. The key word here is active.			
Line-Item Total	500	500	500

Charleston Fire District

Materials and Services

PROFESSIONAL SERVICES CONTINUED

STATE & FEDERAL REIMBURSABLES	YTD	Current	Prop
The funding for this line has been moved to a new line under the same name in Personal Services since the expenditures for this are payroll related.			
Line-Item Total	14,500	70,000	-0-

PHYSICIAN AND MEDICAL SERVICES	YTD	Current	Prop
This is for the required inoculations of all personnel for Hepatitis B, review of respirator questionnaires for all firefighters as required by OR-OSHA and other services that may be necessary for a physician to perform for the District. These requirements are now an annual requirement under the OSHA respirator standards. This also is the line for our NFPA recommended for our Firefighters, the length of time between these is based on age of the Firefighter.			
Line-Item Total	1,350	5,000	5,000

COMMUNICATIONS CONTRACTS	YTD	Current	Prop
This is to pay our dispatching costs; this service is provided by the Coos County Sheriff's Office in Coquille. We are now paying over \$10 per call for dispatch plus an equipment update fee. This rate will increase annually. This means that the amount will fluxuate with the number of dispatched calls.			11,000
This Line-Item also now covers the cost of the dispatch to text program we use that converts our alarm notifications from radio to text message. This has been added as a secondary notification program since we have pagers that are not always activated under the present radio system managed by the County. This also includes the Zoom Meetings membership.			2,000
Line-Item Total	8,206	11,600	13,000

Charleston Fire District

Materials and Services

PROFESSIONAL SERVICES CONTINUED

<u>INSURANCE</u> (Buildings, vehicles, liability and etc.)	YTD	Current	Prop
The increase is for cost of living increases in Insurance. It is speculated the cost will increase 3 to 5% for 2023. I will not actually find out the true cost of renewal until late October. The number chosen is a "best guess" option in accordance with information provided by Wilson Heirgood Associates.			
Line-Item Total	25,394	23,000	27,000

<u>ELECTIONS</u>	YTD	Current	Prop
The May 2023 election will be billed between June 1 and July 15, 2023.			
Line-Item Total	-0-	500	500

<u>Total for Professional Services</u>	YTD	Current	Prop
Section Total This is a decrease from last year. The change comes from moving the state and federal reimbursement expenditures to Personal Services.	68,796	159,600	95,000

Charleston Fire District

Materials and Services

**OPERATIONAL EXPENSES
UTILITIES**

<u>LIGHTS AND POWER</u>	YTD	Current	Prop
Barview Station estimated for next year			5,000
Charleston Station estimated for next year			3,500
Crown Point Station estimated for next year			5,500
Line-Item Total	7,606	12,000	14,000

<u>TELEPHONE/ COMMUNICATIONS</u>	YTD	Current	Prop
6 lines Voice over IP			3,500
Frontier for fax and back-up telephone line			1,000
Cellular service			2,800
Internet service for all stations			3,200
Command mobile data units			1000
Unanticipated increases in use & rates plus repair of WIFI systems in the stations			1,500
Line-Item Total	9,059	11,000	13,000

<u>WATER AND SEWER</u>	YTD	Current	Prop
WATER			
Barview Station			1,200
Charleston Station			800
Crown Point Station (well)			0
SEWER (Current fee is 83.00 per month for Station 1 and \$68.00 per month for Stations 2 & 3) Amount shown includes an anticipated increase.			0
Barview Station			1,200
Charleston Station			900
Crown Point Station			900
Small bottled water & water for coolers, used for rehab on alarms and available for use in stations			1,000
Line-Item Total	3,994	6,000	6,000

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES UTILITIES CONTINUED

GARBAGE	YTD	Current	Prop
Weekly pickup service (146 per month) Amount shown covers anticipated rate increase for a 2 yard dumpster at Barview Station			2,000
Miscellaneous dump service or trips to the dump, additional dumpsters or Hazardous materials waste removal from stations including Bio-hazardous waste and chemicals that cannot be dropped off at the port.			1,000
Line-Item Total	2,089	3,000	3,000

MOTOR VEHICLE & HEATING FUEL	YTD	Current	Prop
Gasoline (used for motor vehicle and small gas engine fuel)			
Diesel (used for heating and Station Generator for the Barview Station and the engines, tenders and large rescues). We are adding a heat pump to Station 1 truck bay to reduce the use of Diesel for heating.			
Line-Item Total	16,203	12,500	12,500

PROPANE	YTD	Current	Prop
This is for heating fuel and generator fuel for the Crown Point Station, fuel our training props, fuel for the cutting torch and fuel for the station BBQ. We replaced the heaters at Crown Point with electric heaters to save money as the propane company has been charging us over \$7.00 per gallon. I have fought with them on this in the past but have grown tired of it. They have been instructed to remove their tank so we can go to another company. The electric heaters will be far less expensive to operate and maintain.			
Line-Item Total	24	1,000	1,000

Total Station Operational Expenses	YTD	Current	Prop
This is for operational expenses only and does not reflect repair, maintenance, or improvements.	38,975	45,500	49,500

Charleston Fire District

Materials and Services

**OPERATIONAL EXPENSES
MAINTENANCE EXPENSES**

BUILDING MAINTENANCE	YTD	Current	Prop
Enclosure for the back patio to protect from the elements			2,000
Window treatments for Station 2 on Crown Point			1,000
Annual Generator inspection and maintenance			800
Annual testing of backflow preventers and Barview & Charleston			300
Grounds and lawn care materials (fertilizers, grass seed, landscaping improvements etc.)			900
Discretionary expenditures throughout the year and programs and improvements that come up throughout the year including janitorial supplies			5,000
Line-Item Total	9,902	10,000	10,000

EQUIPMENT MAINTENANCE	YTD	Current	Prop
Miscellaneous parts and repairs for equipment (not vehicles) including breathing apparatus, small engines, and other mechanical equipment. Annual calibration of SCBA test machine (\$600), NFPA required annual breathing air compressor maintenance and testing (\$900). Rescue tools (\$700), NFPA required Ladder testing (\$600),			3,000
Replacement batteries for lights, breathing apparatus, pagers, portable radios and other items that utilize batteries			1,000
Replacement filters, parts and miscellaneous parts and equipment for small gas engines and other types of equipment and repair costs as necessary if we cannot do in house.			2,000
Copy Machine maintenance			1,000
Miscellaneous expenditures and Discretionary expenditures			3,000
Line-Item Total	13,151	10,000	10,000

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES MAINTENANCE EXPENSES CONTINUED

APPARATUS MAINTENANCE	YTD	Current	Prop
Oil filters, replacement lights and miscellaneous replacement parts for the small vehicles and repair technician costs. Engine oils, antifreeze, and oil analyses as well as car wash supplies. Including repair costs due break downs of our aging fleet. <i>Due to increasing concerns over liability, we find it necessary to have repairs done at repair shops which increases the costs however saves costs in many cases a service shop can complete the task in half or a third of the time it takes staff.</i>			4,000
Mounting brackets for tools and equipment on the trucks, lighting for the hose beds			2,000
Wheels & Tires for yellow tender (three piece rims, original tires (1986))			3,500
Additional discretionary spending throughout the year			5,500
Line-Item Total	20,116	10,000	15,000

Hydrant Maintenance	YTD	Current	Prop
Repair and maintenance of fire hydrants owned by the District, biggest expense here is paint for repainting them as needed. The only other time there is an expense here is when one is damaged, at that point the Operating Contingency would be tapped.			
Line-Item Total	269	500	500

Total Maintenance and Minor Improvement Costs	YTD	Current	Prop
This is for repair, maintenance, improvements and some equipment purchases.	43,438	30,500	35,500

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES TRAVEL EXPENSES

Travel & Lodging	YTD	Current	Prop
Expenses for use of personal automobiles for training and meetings, lodging costs for conferences, out of town meetings and training classes			
Line-Item Total	10,386	5,000	5,000

Meals	YTD	Current	Prop
With the increasing costs of travel and meals staff has stepped up efforts to reduce travel limiting out of area training and conference attendances to reduce these costs without reducing the quality of our training			
Annual appreciation picnic and dinners			
Food and snacks for training exercises (for all-day and partial day exercises) and meetings and alarms that interfere with meal times			
Line-Item Total	7,234	5,000	5,000

NFA Travel (Pass Through)	YTD	Current	Prop
Expenses for use of personal automobiles for training and meetings, lodging costs for conferences, out of town meetings and training classes			
Line-Item Total	-0-	-0-	5,000

Total Travel Expense	YTD	Current	Prop
Travel and meal expenses for staff, Board and Volunteers while on District Business	17,620	10,000	15,000

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES ADMINISTRATIVE

<u>FREIGHT</u>	YTD	Current	Prop
Miscellaneous shipping charges (UPS etc.)			
Postage (USPS)			
Line-Item Total	278	500	500

<u>OFFICE SUPPLIES</u>	YTD	Current	Prop
Copy and printer paper, misc. supplies for the printers, the copy machine, label maker cartridges, Notebooks, dividers, notepads, computer disks, computer programs, pens, pencils, staples etc.			1,000
Emergency Reporting, a web based records management program.			3,600
Web Site hosting			2,400
Discretionary spending			1,000
Line-Item Total	9,895	5,000	8,000

<u>BOOKS AND SUBSCRIPTIONS</u>	YTD	Current	Prop
Trade magazines providing education and innovation to the emergency services including suppression, investigation, EMS and special rescue & misc. resource manuals and books as necessary			
Line-Item Total	615	500	500

<u>PUBLICATIONS AND ADVERTISING</u>	YTD	Current	Prop
Legal advertising for the budget meetings and the hearing, contract requests etc. This year we had to do a supplemental budget to correct the debt service payout for the station loan. My chart was incorrect and the payment increased \$5,000 January 1 st this year and not next year as I thought. FY2122 Budget Committee Notice: \$134.00 FY2122 Budget Hearing & Budget publishing: \$424.00			
Line-Item Total	21	1,500	1,500

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES ADMINISTRATIVE CONTINUED

<u>CLOTHING</u>	YTD	Current	Prop
Uniforms for all members as needed.			1,000
Replacement fire helmets, nomex hoods and fire gloves (to replace stock that is lost, damaged or worn from use)			2,000
Boots (fire and work) (to replace worn or damaged boots from stock)			2,500
This funding is for outsourcing the repair of our turnouts. They are approved by all of the manufacturers of our turnouts to fully repair each garment including the liner.			1,000
Replace individual turnout coats or pants as needed. New wildland protective clothing. Occasionally, we get a new volunteer that we have no gear that fits in accordance with OSHA. This would allow ordering an individual garment as needed.			15,000
Note, we have not ordered any turnout gear as the delay is 12 to 18 months and our volunteer numbers have been decreasing. We will be having to order soon as our gear is aging again.			
Line-Item Total	8,144	12,000	21,500

<u>SMALL TOOLS</u>	YTD	Current	Prop
Assorted power tools, hand tools, saw blades, cutting discs, grinding stones, drill bits, Welding supplies, etc as needed.			
Line-Item Total	120	1,000	500

<u>MEMBERSHIP FEES AND DUES</u>	YTD	Current	Prop
Oregon Fire Chief's Association, Oregon Fire District Directors Association, Special Districts Association of Oregon, Oregon Office Administrators Association and Charleston Merchants Association plus the State of Oregon Annual Government Ethics Assessment			
Line-Item Total	3,102	3,000	3,000

Total Administrative	YTD	Current	Prop
	22,175	23,500	36,500

Charleston Fire District

Materials and Services

**OPERATIONAL EXPENSES
PROGRAMS**

FIRE PREVENTION	YTD	Current	Prop
Educational materials for the schools and public, education programs, plastic fire hats, rulers, pencils for the kids' etc. and video programs.			
Line-Item Total	2,014	1,000	1,000

TRAINING	YTD	Current	Prop
Course fees for all training classes and conferences, including Rope Rescue training and other specialized training not available locally. Also includes the costs of recertifying our Emergency Medical Responders in May 2020. There is also funding included to pay instructors for specialized classes at our Station allowing more participants from our agency.			7,000
Target Solutions online training program and training records management program			3,600
Misc. equipment for training purposes such as audiovisual equipment, training aids, etc. including Pumping Apparatus lesson program, and student materials, lesson plans, and printing costs for any outside printing of training materials and miscellaneous building materials for training props			1,400
Line-Item Total	8,925	15,000	12,000

SAFETY PROGRAMS	YTD	Current	Prop
To purchase informational programs for safety and other items required by the Safety Committee to enhance safety in the workplace. Most of the spending here has been Covid-19 related materials and equipment.			
Safety Committee materials, meeting plans, and printing costs for any outside printing of safety materials			
Specific safety equipment purchases, eye protections, hearing protection etc, "Passport Accountability" materials for our fire operations including name tags, passports and accountability boards.			
Line-Item Total	99	500	500

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES PROGRAMS CONTINUED

HYDRANT STAND-BY FEE	YTD	Current	Prop
This is for the fee charged by the Coos Bay-North Bend Water Board for the standby of emergency water for fire protection. Currently the fee is \$14.71 per hydrant per month and we now have 70 hydrants. This will be enough to cover a possible increase in the fee. This fee is basically a fee for having our fire hydrants connected to the Coos Bay/ North Bend Water Boards' system, no maintenance or repair are provided by the Water Board for this charge, those charges are over and above this fee.			
Line-Item Total	11,760	15,000	15,500

MEDICAL SUPPLIES	YTD	Current	Prop
EMS equipment and supplies, replacement and program enhancements			
EMS equipment specific to patient care, staff tries to get materials replaced from the ambulance; however, it does not always happen and sometimes it is difficult to know what was used during the treatment.			
Line-Item Total	3,790	5,000	5,000

FIREFIGHTING SUPPLIES	YTD	Current	Prop
Miscellaneous supplies and equipment specific to firefighting and special rescue equipment such as extrication and rope rescue.			
Line-Item Total	5,423	5,000	5,000

Total Programs Expenses	YTD	Current	Prop
	32,011	41,500	39,000

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES

GRANT EXPENDITURES AND OTHER MATERIALS AND SERVICES

Grant Expenditures	YTD	Current	Prop
I have applied for a grant through the Assistance to Firefighter's Grant program for turnouts. We are also part of a regional grant to replace our aging breathing apparatus. Also allows use of other grant moneys found along the way.			
Funds received from OSFM for the seasonal FF's last year were moved by resolution from here to personal services.			
Line-Item Total	1,829	45,000	30,000

OTHER MATERIALS AND SERVICES	YTD	Current	Prop
All items that do not specifically fit under any of the other listed object lines.			
Line-Item Total	2,029	2,000	2,000

Total Other Expenses & Grant Expenditures	YTD	Current	Prop
	3,858	47,000	32,000

Total Materials and Services Expenses	YTD	Current	Prop
Category Total	227,019	357,600	301,500

2023/2024

Budget for the



**CAPITAL OUTLAY
&
OPERATING BUDGET TOTALS**

Charleston Fire District

Capital Outlay

<u>EQUIPMENT PURCHASES</u>	Proposed
Total Equipment Purchases: We dropped the line for vehicles as we have not used it for many years.	-0-

Total Capital Outlay	-0-
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Charleston Fire District

Personal Services, Materials & Services and Capital Outlay Totals

Total Operating Budget with Capital Outlay	Expended To date	Current Budget	Proposed
Personal Services	561,051	802,100	924,500
Materials and Services	227,019	357,600	301,500
Total Operating	788,070	1,159,700	1,226,000
Capital Outlay	-0-	-0-	-0-
Total Operating and Capital Outlay	788,070	1,159,700	1,226,000

The total budget is an increase due to the added grant and reimbursement line items in Personal Services and the PERS Rates.

2023/2024

Budget for the



**Contingencies
&
Transfers to other Funds**

Charleston Fire District

Contingencies & Transfers to other Funds

DEBT SERVICE

Telephone equipment lease, \$5 per line per month	700	
Total	700	

OPERATING CONTINGENCY

Contingency, this is for emergencies or under-estimated costs of items or projects. The amount allowed under State Budget Law is 15% of total by Fund. This means that the maximum amount allowed here would be roughly \$90,000. I plan to steadily increase this each year to provide a good safe number. I think \$40,000 would be a good number to work towards at this time and increase to \$50,000 in over the next few years.	40,000	40,000
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TRANSFER OUT: TO BUILDING-EQUIPMENT RESERVE FUND (BERF) (Page 5)

This is the transfer to the Building-Equipment Reserve Fund from the General Fund, the funds that are added to this Reserve Fund each year. This will show up on page 5 line 6 under the "Resources" section. With the \$15,000 required each year for the Flexlease program for remodeling State 3 ending in 24/25, we will be able to take those funds and start paying into this fund again.	10,000	-0-
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TRANSFER OUT: TO DEBT SERVICE FUND (Page 6)

This is the transfer to the Debt Service Fund. The funds that are added to this Reserve Fund each year are for the purpose of making the payments for the Flexlease Loan received for the Station 3 Roof, Siding and Interior Remodel and the loan for the purchase of the new engine in 2022.	139,600	74,600
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2023/2024
Budget for the



Total Budget
General Fund

Charleston Fire District

General Fund Totals

Total Budget with Capital Outlay	Current Budget	Proposed
Personal Services	802,100	924,500
Materials and Services	357,600	301,500
Total Operating	1,159,700	1,226,000
Capital Outlay	-0-	-0-
Debt Service	700	700
Operating Contingency	40,000	40,000
Transfer to the BERF	10,000	-0-
Transfer to Debt Service Fund	139,600	74,600
Total Expenditures General Fund	1,350,000	1,341,300
Unappropriated Ending Fund Balance	150,000	175,000
Total General Fund with Unappropriated Ending Fund Balance	1,500,000	1,516,300

2023/2024

Budget for the



**Reserve
&
Debt Service
Funds**

Charleston Fire District

Reserve & Debt Service Funds

<u>BUILDING/ EQUIPMENT RESERVE FUND</u>	
Resources	
Cash on Hand	67,500
Interest Income	1,500
Transfer from the General Fund	-0-
Total Resources	69,000
Materials and Services	
Equipment Repair	10,000
Building repair	10,000
Service fees	100
Loan Fees	-0-
Total Materials and Services	20,100
Capital Outlay	
Equipment Acquisition & Major Improvements <u>No current plans</u>	30,000
Building and real property acquisition and Major Improvements: <u>No current plans</u>	18,900
Total Capital Outlay	48,900
Total Requirements Building Reserve Fund	69,000

Charleston Fire District

Debt Service, Transfers, Contingencies & Reserve Funds

<u>DEBT SERVICE FUND</u>	
Resources	
Cash on Hand	78,500
Interest income	500
Transfer from the General Fund	74,600
Total Resources	153,600
Principal Payments	
Flexlease: January 1, 2021	15,000
Government Capital	49,000
Total Principal Payments	64,000
Bond Interest Payments and Fees	
Flexlease: January 2023 & July 2023	1,200
Government Capital: July 2022 & January 2023	12,100
Total Interest and fees:	13,300
Unappropriated Ending Fund Balance	
Flexlease: January 2024 (unappropriated principal & Interest) required by budget law to have the first payment for the following fiscal year budgeted as an unappropriated amount. The final payment due date is January 2026, with the budget law the way it is, the final payment can be made with the January 2025 payment since it is already funded. A simple change to an appropriation in FY 24/25 and the payoff can be made. I estimate a \$500 savings in interest will also occur.	16,000
Government Capital: January 2023 (unappropriated principal & Interest) required by budget law to have the first payment for the following fiscal year budgeted as an unappropriated amount.	60,300
Total Unappropriated Ending Fund Balance	76,300
Total Debt Service	153,600

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2023/2024

Budget for the



RESOURCES
GENERAL FUND

Charleston Fire District

Resources

GENERAL FUND RESOURCES

	Current	Proposed
<p align="center"><u>Available Cash on Hand</u></p> <p>This amount is an estimated amount since it is impossible to determine the exact amount that will be received and spent between now and July 1st. I arrived at this amount by taking the current amount of funds in our General Fund Accounts as of April 1st, adding the estimated amount to be received between April 1st and June 30th. After this I took the amount estimated for expenditures during the same time period and subtracted from that amount.</p>	300,000	250,000
<p align="center"><u>Previously Levied Taxes</u></p> <p>As of March 31st, the amount received was roughly \$15,740. The way that the trend has gone over the past years I believe the \$55,000 is a good estimate for this revenue for this year due to the increase in the tax levy in FY22/23. We received \$39,000 FY21/22.</p>	35,000	55,000
<p align="center"><u>Fire Protection Contracts</u></p> <p>Current contracts are Kokwell Indian Housing Authority, Kokwell Indian Tribal Health Facility, Oregon International Port of Coos Bay and the Oregon Institute of Marine Biology. This is where we track all contract billing. The Cost recovery program now has a separate line item.</p>	85,000	93,000
<p align="center"><u>Interest and Investment Income</u></p> <p>Income generated from interest from the Local Government Investment Pool account, the Checking and Prime accounts. The interest received from the reserve funds in the Local Government Investment Pool accounts are added directly to the respective Reserve Fund. Interest incomes this year are exceeding budgeted expectations.</p>	3,000	7,000
<p align="center"><u>Miscellaneous Income</u></p> <p>Income not fitting the descriptions of the other lines. Also known as sundry revenues.</p>	1,000	5,000
<p align="center"><u>Sale of Used Equipment</u></p> <p>The 2005 Suburban and one of the 1991 Pierce Arrow Engines are slated to be sold this year.</p>	15,000	5,000

Charleston Fire District

Resources

GENERAL FUND RESOURCES CONTINUED

	Current	Proposed
<p style="text-align: center;"><u>Federal & State Reimbursements</u></p> <p>This income has been changed to reflect the change in the Personal Services line where we combined the NFA and Conflagration pass through lines and moved to the Personal Services section. All the income figured here is for the State Fire Marshal's Office for Conflagration Act mobilizations and the NFA flight reimbursements.</p>	70,000	45,000
<p style="text-align: center;"><u>Other Reimbursements</u></p> <p>Miscellaneous reimbursements for overpayments etc.</p>	15,000	15,000
<p style="text-align: center;"><u>Grants</u></p> <p>No grants currently awarded, we are expecting a grant for seasonal Fire fighters for this summer. This allows for locating grants and spending in the same fiscal year. See Grant Expenditures in Materials & Services and Personal Services. We have two other grants out that we hope to get including the FEMA Assistance to Firefighters Grant for turn out gear and the Rural Fire Assistance Grant for wildland fire clothing. We are also part of a regional grant for the purchase of new Breathing Apparatus. If we receive that grant we will need to do a supplemental budget as the amount is around \$200,000.</p>	45,000	70,000
<p style="text-align: center;"><u>Insurance Proceeds</u></p> <p>Proceeds from the Insurance company for claims filed by the District.</p>	500	500
<p style="text-align: center;"><u>Cost Recovery Program</u></p> <p>Funding received from responding to emergencies that we bill for under the Ordinance 102. This amount has decreased. In reviewing the program, I am finding we have a decrease in calls for service where we can bill for the cost recovery.</p>	35,000	15,000
<p>Total Revenue, except taxes</p>	604,500	560,500

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2023/2024

Budget for the



VALUATION & TAX RATE

Charleston Fire District

Valuation, Tax Rate and Meeting Agenda

Valuation and Proposed Tax Rate

Estimated Valuation	290,400,000
Estimated Tax Rate (Current Rate: \$3.00/ Thousand).	\$3.50/ Thousand
Estimated Tax Levy	\$1,016,809
Estimated Tax Revenue subtracting the estimated 6% uncollectible due to discounts and nonpayment.	\$955,800

The following is an adaptation of the page from the Coos County Assessors Office listing the tax receipts for the current fiscal year.

10/15 COOS COUNTY DETAIL OF TAXING DISTRICT LEVIES	
TAX DISTRICT NAME:	CHARLESTON RFPD
TAX DISTRICT CODE:	270
PERMANENT RATE:	.0040715 (\$4.0715 Dollars/1000)
Taxable Property Value	
TOTAL TAXABLE ASSESSED VALUE:	\$278,653,034
Subtract: UR EXCESS VALUE (used):	\$-0-
VALUE TO COMPUTE THE TAX RATE:	\$278,653,034
Tax Computations	
TAX RATE (dollars/1000) (\$3.00)	0.0035000
AMOUNT RATE WILL RAISE:	\$975285.62
BILLING RATE (\$3.00)	0.0035000
CALCULATED TAX FOR EXTENSION:	\$975,285.62
GAIN UR TAX RT EXTENSION	\$5.76
GAIN/LOSS DIV TAX	\$-0-
NET TAX FOR EXTENSION:	\$975,285.62
ACTUAL TAX EXTENDED DIST	\$975,285.62
GAIN/LOSS FROM IND EXT.	\$5.76
COMPRESSION LOSS	\$0.00
DISTRICT TAXES IMPOSED	\$975,921.38
Additional Taxes/Penalties (Forest Land)	\$138.66
TOTAL TO BE RECEIVED	\$975,430.04
PERCENTAGE SCHEDULE (ORS 311.390)	.009557484800