

2025/2026 BUDGET FOR THE



MISSION STATEMENT

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

Meeting Schedule:

Monday, May 5, 2025 6PM

Dinner provided at 5:30PM

(for committee members)

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Fiscal Year 2025/2026 Budget Committee
Committee Members

- | | | |
|----|----------------|----------|
| #1 | Heide Cummings | FY 26/27 |
| #2 | Darrell King | FY 26/27 |
| #3 | Allen Solomon | FY 27/28 |
| #4 | Jerry Smith | FY 27/28 |
| #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 2025/2026 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 \$4.0715
7. Final Statements of the Committee
8. Adjourn the meeting of the Budget Committee for the Charleston Rural Fire Protection District.

A word from the Fire Chief

Welcome to the 2025/2026 budget process for the Fire District.

I want to take this opportunity to say Thank You for your commitment on providing oversight for the funding of our programs and the provision of proper Fire and EMS services to 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 volunteer committee and Board members to this agency and our community.

The future of the agency

Unfortunately, with the costs of operations having increased dramatically again this year. Our biggest cost increases are liability/ vehicle insurance increases workers compensation insurance and PERS. Our Work Comp carrier switched to SAIF in June of 2023. Special Districts Insurance Services (SDIS) provided our work comp for many years. Unfortunately, they were undercutting their policy rates and could no longer provide the insurance. With this, most agencies in the state were left with SAIF. At first the rates seemed better until they did their first audit in fall of 2024 for the 23/24 policy year. I have managed our rates by tracking what our staff were doing such as time as a firefighter, working on reports or other paperwork, working on the equipment and in the class room. Each of these had a different rate multiplier. SAIF denied this process and lumped all career staff time into the higher "Firefighter" rate. This rate is charged against our actual payroll costs at a dollar amount per \$100 of payroll. The Audit required an additional \$9,000 to be paid out last fall for the 23/24 policy period. I expect another invoice this fall for the 24/25 policy year as we were already in the policy year when the audit was completed. With this I have increased our budget to reflect the new rate program plus the audit amount we will see this fall. Both the work comp rates and the liability/ vehicle insurances are estimated at over \$30,000 each where two years

ago we spent \$12,000 for work comp and \$25,000 for Liability/ Vehicle coverages. These two lines are now more than double the costs of just 2 years ago.

These costs increases and others have required the tax rate to increase again this year as my proposal takes us to the rate cap of \$4.0715/ thousand. To offset this and keep from losing a firefighter position, I have elected to propose to the Board that I reduce my time to half time. This not only reduces wage costs, it also reduces payroll costs across the budget including the workers compensation costs.

Other cost increases are our PERS rates for Tier 1 have increased again for the next biennium starting July 1, 2025. Tier 1 rate increased from 32.36% to 34.58% and OPSRP increased from 27.42% to 30.30%. This doesn't include the employee pick up of 6%. The rate increases increased our PERS costs by roughly \$10,000.

Incomes and carry over are another issue driving the need for the increased rate. With the increases in insurance and other items, our carryover has diminished plus a decrease in contract income. These decreases in incomes, carryover and increased costs have created a funding issue. I have talked to other Chief's around the state and we are not the only ones effected by these issues. However, we are one of the few that can increase the rate and reduce the effect on operations. Many districts are already operating on an operating levy or are currently seeking an operating levy on the May election to survive.

The Tax Rate

I have proposed a 42.15 cent increase to the rate this year, reaching the rate cap of \$4.0715. This is not a request I take lightly and I worked hard to make the difficult cuts without undercutting operations and the staff needs. The added tax rate nets the budget \$122,800 while increasing the assessment on a \$200,000 assessed valued property an additional \$84.30. The added funding provides the funding necessary to maintain our current duty staff level, with my reduction from full time to half time.

Operational Report

Staff have been working hard on maintaining our equipment and buildings in the past year. The past year we saw another career member leave for higher pay. Tyler was replaced as a Lieutenant by Jimmy McNeill. Jimmy's FF/ENG position was filled by hiring Mitchell Young and the new position filled by Eduardo Penaloza. Mitch is from Central Coos Fire & Rescue and Eduardo is from North Bend Fire Department.

In 2024 our staff ran several structure fires in our district and through automatic aid with Coos Bay and Central Coos Fire agencies.

As we are approaching summer, we are gearing up for wildland fire season with training and maintenance of the equipment. This summer we will again work towards checking and cleaning all the fire hydrants and keeping the grasses and brush away from them. Staff will be painting all of the hydrants during the summer inspections this year. The added summer staff from the Oregon State Fire Marshal's seasonal upstaffing grant will help with this process. Summer is a time that we do the annual preventative maintenance on the vehicles and the buildings. Crews have a check list from Special Districts Insurances Service that upon completion can net a 2% discount on our insurance rates. The large apparatus receives fluid changes biannually (low mileage usually) while the smaller vehicles have it done based on mileage and time. There are certain items that it is quicker and safer to have an outside company do such as the ladder testing. The pump testing and the Breathing air compressor are currently in consideration of inhouse vs a vendor. Time and liability play a role in this decision. The cost savings for these two items is roughly \$3,500. There are costs with the breathing air compressor for filters and oil.

Alarm Statistics

2025	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Fire	2	4	0										6
Auto-Mutual Aid	0	0	3										3
EMS	69	62	54										185
MVC/RES	3	4	0										7
Burn Complaints	3	3	5										11
Good Intent	4	9	5										18
Lift Assists	10	4	4										18
Total	91	86	71	0	0	0	0	0	0	0	0	0	248
YTD	91	177	248	248	248	248	248	248	248	248	248	248	
Daily Avg	2.9	3.1	2.3	0	0	0	0	0	0	0	0	0	4.1

2024	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Fire	4	2	0	4	3	2	1	4	2	0	4	3	29
Auto-Mutual Aid						3	6	3	1	3	4	3	23
EMS	66	48	55	44	42	50	51	51	50	58	57	52	624
MVC/RES	0	1	5	1	2	0	3	3	3	3	2	6	29
Burn Complaints	2	6	3	5	5	3	4	4	1	4	2	3	42
Good Intent	8	9	15	11	9	5	14	11	4	3	7	35	131
Lift Assists	7	5	5	7	6	2	2	2	4	6	3	7	56
Total	87	71	83	72	67	65	81	78	65	77	79	109	934
YTD	87	158	241	313	380	445	526	604	669	746	825	934	
Daily Avg	2.8	2.4	2.7	2.4	2.2	2.2	2.6	2.5	2.2	2.5	2.6	3.5	2.5

2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Fire	3	5	2	7	12	5	6	6	7	8	7	4	72
EMS	43	41	49	53	57	43	71	81	76	47	67	56	684
MVC/RES	5	6	2	2	5	4	1	4	3	6	5	9	52
Burn Complaints	2	2	3	0	5	6	3	4	9	8	3	4	49
Good Intent	3	8	3	6	4	4	2	10	3	9	5	33	90
Lift Assists	3	7	1	2	1	5	4	3	0	3	1	2	32
Total	59	69	60	70	84	67	87	108	98	81	88	108	979
YTD	59	128	188	258	342	409	496	604	702	783	871	979	
Daily Avg	1.9	2.5	1.9	2.3	2.7	2.2	2.8	3.5	3.3	2.6	2.9	3.5	2.681

Changes to the budget

There are not too many changes this year. I am seeking an additional \$50,000 for the tax anticipation loan in case our carry over and first quarter costs deplete our carryover before November. This year we had to borrow \$55,000 in late October. The extra does not cost much more, however it gives a good cushion in case. Another change is my wage level adjusting to half time in January. This lowers our payroll costs allowing all of the line staff to remain funded.

I also have reduced the estimated carry over as costs have created a weak carryover this year plus a reduction in the fire protection contract's income. For years the Ko kwell contract has used the insured value as the assessed value and the cost of the contract increased substantially to the point where it was noticed on their end. During conversations with them it was noted that the average assessed value is 40% of the real market value. We discussed this and made the change to the contract. The fee is now \$36,000 instead of the \$75,000 in the past. I am trying to locate grants to help boost the purchases of needed items such as turnouts etc. I just submitted a grant to purchase four sets of turnouts and some wildland equipment with a 50% match.

The Budget Review

The proposed budget increases Personal Services 9%. This includes a 5% catch up COLA for the line staff. PERS is an increase this biennium again. Under PERS rules, if a volunteer is a PERS qualified employee elsewhere, we have to pay into their retirement. We do not have very many and the reduction in the number of vols returning on calls has reduced this potential. Since the Cost of Living was 4.29% in 2024. The Board has approved a 3-year catch-up Cola last August for all full-time staff of 5% each year. This COLA will be for 2025 & 2026. After this the COLA will be tied to the annual cost of living increases. The catch-up was due to 2022, 23 & 24 exceeding

the 3% cap. 2023 was over 8%. This coupled with staff wages being at the bottom of our comparable as well.

For the third year we have received a “Wildfire Season Staffing Grant” providing \$35,000 to fund additional staffing for the summer during the fire season. This funding provides for the wages, benefits and administrative costs to manage the program. This year we are seeking two individuals to work 4 10-hour days staggered so that we have 1 every day of the week. Funding is provided through the Oregon State Fire Marshal’s Office.

The Materials and Services Budget is again a reduction as funding was cut to make the budget balance. We have reduced the actual M&S budget by \$24,400. The equipment maintenance budget has been reduced. The three maintenance lines are not relatable to each year as they go up and down throughout the year in response to repair costs etc. The costs for our online data, reporting, maintenance and incident management program is a decrease for this year as we have switched these programs to “First Due”. This is our new online data management suite. The reduction comes as we have been able to begin the process of closing out the other data management programs as First Due has come on line and crews have figured out how to function in it. This program is funded in the Office Supplies line.

I am happy to report that we retired the Flexlease debt this year 1 year early. This was the bond debt for the reconstruction of Station 3 in Charleston from 2011. We do still have the debt for the engine purchase. I have been able to find out that by making the purchase when we did, we saved more than \$200,000 on this truck. Had we waited just 1 year, the interest rate would be more than tripled and the cost of the truck up at least \$200,000. Sometimes it pays dividends to use funds from a financial institution vs waiting to save the funds necessary to make the purchase.

Attached is the proposed budget and explanation for fiscal year 2025/2026 at a rate of \$4.0715 per \$1,000 valuation. The cost of providing the service today has rapidly outpaced revenue streams required for this agency and agencies like Charleston Fire, to provide the service delivery demanded by the community. The measures limiting property tax from the 80's (measure 5) and 90's (measures 47/50) have not aged well 30 plus years later. Local government are all suffering from reduced funding and rapid growth in expenses.

The amount figured for the volunteer incentive has been cut again due to a reduction of volunteer activity. This is due to less of them responding to calls and the paid staff covering more of the small incidents. This trend is not solely a Charleston concern. Nationally, volunteerism has faded severely. With the career staff we currently have, we are changing the volunteer incentive program reducing the times they are called upon and invoking the incentive program for call backs for general alarms just as overtime call backs for the career staff is managed.

I have estimated that the valuation will be \$310,000,000 for fiscal year 25/26. This is an increase of 4.0% as estimated by the Coos County Assessor's Office. Using this value, I have estimated a tax levy of \$1,262,165. This rate includes the estimated 6% uncollectible, given this the taxes necessary to balance the budget is \$1,186,000. The actual levy is an estimate since the actual assessed value is not fully determined until late September/ October.

Again, I want to express my gratitude 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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2025/2026 Budget for the



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 is currently in review. This is a grant in the amount of \$2.5 Million.
-

Station #2, 63081 Crown Point Road

Built in 1991

This station provides housing for up to 5 student firefighters.

These dorm spaces also are leased to Coos Forest Protection during the summer.



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

This station provides housing for up to 3 student firefighters.

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 paying off this bond this year.



No projects are planned for this year.

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2025/2026

Budget for the



C8221 2015 Chevrolet Tahoe assigned as a command vehicle.
Currently has 68,590 miles.
Condition: Excellent



C8225 2008 Ford Escape assigned as utility vehicle at Station 1.
Currently has 79,590 miles.
Condition: Excellent



U8226 2008 Ford Escape assigned as a utility/ EMS response.
Currently has 109,270 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 142,337 miles.
Condition: Excellent



Brush Truck 755 Currently assigned to Station 2, waiting on internal refurbishment.

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.

Purchased new in 2001/ 53,410 miles.

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



Currently staff are rebuilding the tank and pump system as the support for the tank has rusted away after 20 plus years.

Rescue 255 1993 Chevrolet/ walk around rescue

Odometer broken

Condition: Good



2022 Pierce Saber Engine and will be assigned as Engine 1
Purchased new in 2022 for \$520,000
Odometer: 21,200 miles & 1,493 Hours.
Condition: New



Engine 757 1991 Pierce Arrow Engine assigned to Station #2
153,262 miles & 11,780 hours.
Condition: Excellent
Estimated service life left under 15 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

177565 miles & 12,441 hours.

Condition: Excellent

Estimated service life left under 15 years mainly due to the lack of power train parts availability and shops to work on them.



1. Discussions are occurring as to the need to keep this engine. Given our current workforce, and the tender's ability to function as an engine it may be beneficial to retire this one as well to reduce our insurance, maintenance and repair costs.

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. 15,020 miles & 1,627 hours. Condition: Excellent



1. I am currently working on a grant through the DEQ to purchase and convert this unit to a new chassis with a new diesel motor and cleaner emissions.

Tender 956: 1986 Ford/ Western States water tender used for shuttling water for the engines and can work as an engine if needed. Backup water tender. 8,530 miles & 1,345 hours. Condition: Good

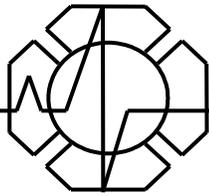


1. Received new tires and wheels this year. We replaced the original tires & split rims
2. staff will clean the doors off and put our logo on it in the future.

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2025/2026

Budget for the



CHARLESTON
FIRE DISTRICT

Budget summary



Charleston Fire District

Budget Total Summary

Total Budget Summary All Funds	FY24/25	Proposed
Revenues		
Total Revenue, except taxes	644,500	595,500
Taxes necessary to balance (after discounts and uncollectable)	1,036,900	1,186,000
Estimated Tax at proposed rate (\$4.0715/ Thousand)		1,262,165
Estimated Valuation		310,000,000
Total Expected Resources	1,681,400	1,781,500
Proposed Expenditures all funds		
Personal Services	933,900	1,017,900
Materials and Services	349,100	324,700
Total Operating	1,283,000	1,342,600
Capital Outlay	-0-	-0-
Debt Service	105,700	155,700
Operating Contingency	30,200	40,000
Transfer to the BERF	15,000	10,000
Transfer to Debt Service Fund	72,500	58,200
Total Expenditures General Fund	1,506,400	1,606,500
Unappropriated Ending Fund Balance	175,000	175,000
Total General Fund with Unappropriated Ending Fund Balance	1,681,400	1,781,500

FY 24/25

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. Effective January 1, 2026 I will shift to a half time position and start the process of transferring operations to the Captain Shield with approval of the Board.		
Line Total	104,100	78,000

<u>CAPTAIN SALARY</u>	Current	Proposed
This is the salary line for the shift Captain. He is the current floating duty officer and oversees scheduling of staff. The next annual step increase of 5% is scheduled for February 2026 on his anniversary date. This position will have a 5% COLA on July 1 per policy. This position works a 48 on/ 96 off schedule.		
Line Total	70,000	73,300

<u>LIEUTENANT SALARY (2 positions)</u>	Current	Proposed
This is the salary line for the two Lieutenant positions, they are the current duty officers for A & B shifts. Each will receive a 5% step increase on their next anniversary and a 5% COLA on July 1 per policy. The line is two salaries combined.		
Line Total	107,700	121,700

<u>FIREFIGHTER SALARY (4 positions)</u>	Current	Proposed
This is the salary line for the four Firefighter/Engineer positions. Each shift has a Firefighter/ Engineer assigned. Each will receive a 5% step increase on their next anniversary and a 5% COLA on July 1 per policy.		
Line Total	174,800	213,600

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	30,000	30,000

<u>PERS</u>	Current	Prop
Our PERS rates are increasing again in July 2025. These are updated on odd years. Tier 1 & 2: 6% plus 34.58% an increase of 5% OPSRP: 6% plus 30.30% an increase of 8%		
Line Total	165,200	198,100

<u>MEDICARE/ SOCIAL SECURITY</u>	Current	Prop
Medicare for all employees and volunteers		8,300
Social Security for all employees and volunteers		34,800
Line Total	41,400	43,100

<u>HEALTH INSURANCE</u>	Current	Prop
Health insurance is provided to all full time permanent at 90% according to policy. The increase is due to an increase in premium.		
Line Total	111,100	127,800

<u>UNEMPLOYMENT INSURANCE</u>	Current	Prop
Our cost for this program is .9% for the first \$54,300 of salary per employee including volunteers.		
Line Total	5,100	4,500

Charleston Fire District

Personal Services

WAGES, BENEFITS AND PERSONNEL RELATED EXPENDITURES CONTINUED

ACCIDENT INSURANCE	Current	Prop
<p>This is for our Worker's Compensation Insurance. All employees and volunteers are required to be under this policy. When we switched to SAIF in 2023, our rates stayed the same we thought. SAIF did their annual audit of our wages and denied how we have been tracking what we do so it adjusts the rates between Firefighter, Clerical, Meeting and mechanics. When they did this, the rates for the different types of work vary greatly with Clerical (80% of my tasks) at 67 cents per \$100 of payroll was not allowed. All wages are now based on Firefighter costs which are over \$3.50 per \$100. We received a bill for almost \$9,000 last fall for the FY23/24 policy year. The estimated payroll for the current policy year was also figured this way as the audit did not happen until after this policy year had started. I expect another invoice for this year plus our 25/26 policy year bill. The second part of this is our experience modification, a number used to adjust the rate based on our claims in the previous 3 years increased from 1.02 to 1.27. This increases the final bill by an additional 25%. Current year budget was \$15,000, the additional \$10,000 was transferred from other lines to make up the added cost.</p>		
Line Total	25,000	33,000

LIFE INSURANCE	Current	Prop
<p>Currently, Standard Insurance Co. provides this insurance. The number of members on the volunteer roster drives the costs for this item. \$9.75 per member. This is a \$25,000 policy and the total annual cost is based on the number of members on the roster.</p>		
Line Total	3,500	3,000

VOLUNTEER FIREFIGHTERS	Current	Prop
<p>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 15 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. This item is being reviewed to determine if the value to the Fire District as the incentive to attend and respond is actually there. A committee is being formed to determine the best way to recruit and retain volunteers.</p>		
Line Total	25,000	15,000

Charleston Fire District

Personal Services

WAGES, BENEFITS AND PERSONNEL RELATED EXPENDITURES CONTINUED

<u>PART TIME POSITIONS</u>	Current	Proposed
We currently have no part time positions and no plans to create any new positions		
Line Total	2,500	-0-

<u>BENEFIT RETRIEVAL</u>	Current	Proposed
To fund vacation accrual pay outs upon employee separation. We had one employee separate from the district this year. Leaving for higher wages elsewhere.		
Line Total	8,800	3,000

<u>Seasonal Utility Firefighters</u>	Current	Proposed
Three positions have been funded again through a Grant Program for seasonal Firefighters at the Oregon State Fire Marshal's Office. These positions will be funded through the Grant-Staffing line item on the next page.		
Line Total	-0-	-0-

<u>Paid-On Call Firefighters</u>	Current	Proposed
This program ended in 2024 as it was determined to be not working as it had been intended. This was due to no local firefighters that could fulfill the requirements.		
Line Total	-0-	-0-

<u>Conflagration/ Hazmat Pass-Through</u>	Current	Proposed
With other agencies coming online, we are hoping to be able to send the brush truck out on a task force or 2 this summer.		
Line Total	35,000	50,000

Charleston Fire District

Personal Services

WAGES, BENEFITS AND PERSONNEL RELATED EXPENDITURES CONTINUED

Grants - Staffing	Current	Proposed
<p>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. We were notified in early April that we have again received the grant in the amount of \$35,000 for this program. The amount shown is the wages for 2 firefighters to work through the summer. The added payroll costs are embedded in the payroll costs above. Unfortunately, a majority of those costs are related to PERS as this position will reach the 600-hour threshold by the end of the summer and being volunteers, those hours are included in the count.</p>		
Line Total	28,300	24,000

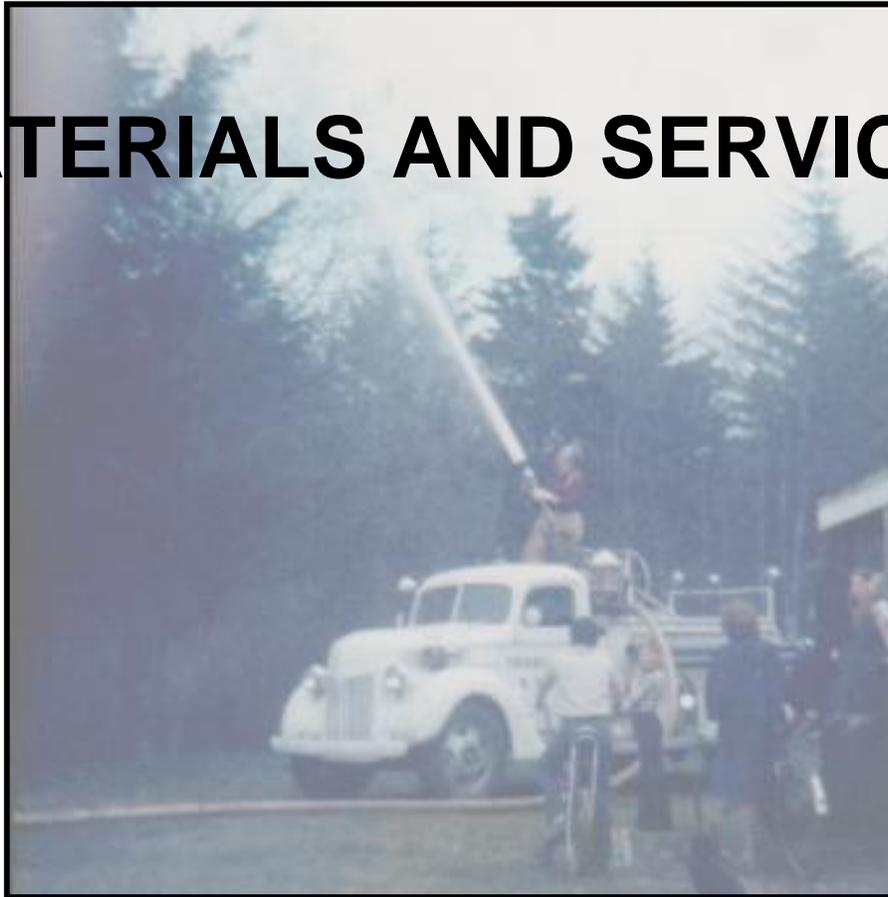
TOTAL REQUESTED FOR PERSONAL SERVICES Including Salaries	YTD	Current	Prop
Category Total	654,961	933,900	1,017,900

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, 2025

2025/2026 Budget for the



MATERIALS AND SERVICES



Charleston Fire District

Materials and Services

PROFESSIONAL SERVICES

ATTORNEY FEES	YTD	Current	Prop
Attend board meetings as necessary, review board information and other legal review issues that may arise. Utilizing the Zoom meetings has reduced this cost as Jane attends via Zoom currently.			
Line-Item Total	1,720	3,000	3,000

AUDITOR	YTD	Current	Prop
For the annual audit of the District operations required by Oregon Law for Municipal Corporations including the \$350 State Audits Division filing fee.			
Line-Item Total	12,350	12,400	12,500

FINANCIAL SERVICES	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

VOLUNTEER FIREFIGHTERS (resident volunteers)	YTD	Current	Prop
Student Firefighter tuition reimbursement program. In an effort to complete with other agencies for students, the Board will finalize the new amounts for the tuition reimbursement program. New amounts proposed for tuition assistance per term: a. 2.5 GPA: \$750 b. 2.75 GPA: \$1,000 c. 3.0 GPA: \$1,500 Fall term we only had 1 student thus only \$750 has been paid out. We currently have 4 students due to the diligence of the new student program coordinator Lieutenant Jimmy McNeill.			
Line-Item Total	6,750	16,000	15,000

Charleston Fire District

Materials and Services

PROFESSIONAL SERVICES CONTINUED

<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. We are currently considering phasing this incentive out.			
Line-Item Total	-0-	500	500

<u>STATE & FEDERAL REIMBURSABLES</u>	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 will be removed when past 2 years are zero.			
Line-Item Total	-0-	-0-	-0-

<u>PHYSICIAN AND MEDICAL SERVICES</u>	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 health screenings for our Firefighters, the length of time between these is based on age of the Firefighter. We have a grant request to fund the NFPA health screenings for our firefighters and jump start this program on an annual basis.			
Line-Item Total	2,570	5,000	5,000

<u>COMMUNICATIONS CONTRACTS</u>	YTD	Current	Prop
This is to pay our dispatching costs; this service is now provided by the Coos Bay Police Department. We are now paying \$13.00 per call for dispatch plus an equipment update fee. This rate increases annually based on our call volume and COLA increases.			
Line-Item Total	9,791	15,000	15,000

Charleston Fire District

Materials and Services

PROFESSIONAL SERVICES CONTINUED

<u>INSURANCE</u> (Buildings, vehicles, liability and etc.)	YTD	Current	Prop
<p>The increase is for cost-of-living increases in Insurance. It is speculated the cost will increase 8 to 15% for 2026 as reported by Wilson Heirgood & Associates (Agent of Record). I will not actually find out the true cost of renewal until late October. The number chosen is a “best guess” option</p> <p>We are currently reviewing the possibility of liquidating some additional unnecessary vehicles in an effort to reduce this cost. However, liquidating another engine only drops the cost a few hundred dollars, not a substantial savings. The 2025 rates are an increase of 45% over 2022.</p> <p>2022: \$21,097 2023: \$25,394 2024: \$27,749 2025: \$30,308</p>			
Line-Item Total	30,308	30,500	33,000

<u>ELECTIONS</u>	YTD	Current	Prop
<p>The May 2025 election will be billed between June 1 and July 15, 2025.</p>			
Line-Item Total	-0-	700	700

<u>Total for Professional Services</u>	YTD	Current	Prop
<p>Section Total This is an increase from last year. The changes are due to cost increases in the Insurance and the annual audit report.</p>			
	79,239	104,100	105,700

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES UTILITIES

<u>LIGHTS AND POWER</u>	YTD	Current	Prop
Barview Station estimated for next year			6,000
Charleston Station estimated for next year			3,500
Crown Point Station estimated for next year			5,500
We Are working on reducing our electrical usage, almost ever light has been changed to LED. Making sure the heat is down low in areas we do not enter much. The truck bay heaters at Crown Point and Charleston are turned on during the winter months to keep the room warm enough to keep the interiors dry.			
Line-Item Total	9,687	14,000	15,000

<u>TELEPHONE/ COMMUNICATIONS</u>	YTD	Current	Prop
6 lines Voice over IP			3,000
Cellular service			2,600
Internet service for all stations			3,000
Command mobile data units X 2 Apple iPads for use with the First Due incident management program and review CAD reports from dispatch during incidents and completing reports on scene.			2,000
Unanticipated increases in use & rates plus repair of WIFI systems in the stations.			1,900
Line-Item Total	9,357	12,000	12,500

<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 95.00 per month for Station 1 and \$80.00 per month for Stations 2 & 3)			0
Barview Station			1,200
Charleston Station			960
Crown Point Station			960
Small bottled water, used for rehab on alarms and for meetings.			880
Line-Item Total	4,092	6,000	6,000

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES

UTILITIES CONTINUED

GARBAGE	YTD	Current	Prop
Weekly pickup service (\$239 per month) Amount shown covers anticipated rate increase for a 2-yard dumpster at Barview Station.			2,900
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.			100
Line-Item Total	2,341	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 the Station Generator for the Barview Station, the engines, tenders and brush truck). Current amount spent is \$3,775 under last year at this time. This can be from the heater not working as much with the heat pump and vehicle use reductions by staff.			
Line-Item Total	9,544	12,500	12,500

PROPANE	YTD	Current	Prop
This is for heating, training props, cutting torch and the station BBQ.			
Line-Item Total	-0-	500	500

Total Station Operational Expenses	YTD	Current	Prop
This is for operational expenses only and does not reflect repair, maintenance, or improvements. Increases are with power and communications.	35,021	48,000	49,500

Charleston Fire District

Materials and Services

**OPERATIONAL EXPENSES
MAINTENANCE EXPENSES**

BUILDING MAINTENANCE	YTD	Current	Prop
General maintenance and upkeep around the buildings inside and out. Well maintenance supplies for Crown Point Station.			2,000
Janitorial supplies for three buildings			1,500
Materials to build additional cabinets in the dorm for students and staff plus other small upgrades.			1,000
Annual testing of backflow preventers and Barview & Charleston			400
Grounds and lawn care materials (fertilizers, grass seed, landscaping improvements etc.)			500
Replace two 38-year-old overhead door openers at Station 1. The third was replaced a few years ago. 50% funding from a safety & security grant through SDAO. The new openers provide the ability to have remotes for the doors.			2,100
Discretionary expenditures throughout the year and programs and improvements that come up. (recently we replaced a water heater at Station 2 that went bad)			2,500
Line-Item Total	3,504	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 SCBA testing (new cost with the recent replacement of SCBA's from the AFG grant), NFPA required annual breathing air compressor maintenance and testing (\$1600) (reviewing the possibility of completing this service inhouse). Rescue tools (\$1900), NFPA required Ladder testing (\$900). Working on training staff to be able to do these test in house where we re able to.			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. We are slowly replacing items using small gas engines in favor of battery-operated tools. The costs for these tools is included here.			2,000
Copy Machine maintenance			2,000
Miscellaneous expenditures and Discretionary expenditures			2,000
Line-Item Total	10,049	15,000	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 to 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. Pump Testing (\$1700) I am reviewing if we have the time to complete the annual pump testing and save the funds here.</i>			3,500
Tires for one of the engines, standards for replacement are a life of 7 years. We are planning to replace a set on the trucks each year.			3,500
Additional discretionary spending throughout the year			3,000
As I stated in the insurance explanation, we are reducing our fleet and 2 besides the engine replaced by the new one, we are selling recommending that we surplus a second engine.			
Line-Item Total A General Fund Transfer will occur in June to move necessary funds to cover the overage in this line.	12,431	10,000	10,000

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. With summer coming on, maintenance costs will occur, predominately for paint.			
Line-Item Total	-0-	500	500

Total Maintenance and Minor Improvement Costs	YTD	Current	Prop
This is for repair, maintenance, improvements and some equipment purchases.	25,985	35,500	30,500

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	5,214	5,000	5,000

Meals	YTD	Current	Prop
With the increasing costs of travel and meals staff have 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 dinner and meetings			
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	4,880	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.			
We are again looking to send staff to the National Fire Academy for incident management training.			
Line-Item Total	-0-	5,000	5,000

Total Travel Expense	YTD	Current	Prop
Travel and meal expenses for staff, Board and Volunteers while on District Business	10,094	15,000	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	287	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 programs, pens, pencils, staples etc.			1,000
First Due online reporting, personnel, incident and equipment tracking and reporting program. This year we had additional costs for online programs that occurred as the First Due roll out took much more time than anticipated.			12,000
Web Site hosting through Streamline. This provides better posting o the District operations and our meetings/ It also includes documents such as the budget and the Board packets. This web design company was recommended by SDAO.			2,000
Line-Item Total	27,349	30,000	15,000

<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	-0-	500	500

<u>PUBLICATIONS AND ADVERTISING</u>	YTD	Current	Prop
Legal advertising for the budget meetings and the hearing, contract requests etc. FY24/25 Budget Committee Notice: \$134.00 FY24/25 Budget Hearing & Budget publishing: \$424.00			
Line-Item Total	335	1,500	1,500

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES ADMINISTRATIVE CONTINUED

CLOTHING	YTD	Current	Prop
Uniforms for all members as needed.			2,500
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)			1,500
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. I recently submitted a grant for a 50% match on the purchase of 4 sets of turnouts.			15,000
Line-Item Total	8,204	30,000	22,000

SMALL TOOLS	YTD	Current	Prop
Assorted power tools, hand tools, saw blades, cutting discs, grinding stones, drill bits, Welding supplies, etc as needed.			
Line-Item Total	112	500	500

MEMBERSHIP FEES AND DUES	YTD	Current	Prop
Oregon Fire Chief's Association, Oregon Fire District Directors Association, Special Districts Association of Oregon (\$1400), Oregon Office Administrators Association and Charleston Merchants Association plus the State of Oregon Annual Government Ethics Assessment			
Line-Item Total	3,139	3,500	3,500

Total Administrative	YTD	Current	Prop
	39,426	66,500	43,500

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	430	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 (EMR's) in May 2026. There is funding included to pay instructors for specialized classes at our Station allowing more participants from our agency. We are working towards more water related rescue with the reduction in services from the USCG over the past few years.			7,000
Replacement laptop for Zoom meetings and classroom media			1,000
Misc. equipment for training purposes such as audiovisual equipment, training aids, student materials, lesson plans, and printing costs for any outside printing of training materials and miscellaneous building materials for training props.			2,000
Line-Item Total	5,311	10,000	10,000

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.			
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	118	500	500

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES PROGRAMS CONTINUED

HYDRANT STAND-BY FEE	YTD	Current	Prop
<p>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 \$21.22 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.</p>			
Line-Item Total	13,274	16,500	17,000

MEDICAL SUPPLIES	YTD	Current	Prop
<p>EMS equipment and supplies, replacement and program enhancements</p>			
<p>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.</p>			
Line-Item Total	2,977	5,000	5,000

FIREFIGHTING SUPPLIES	YTD	Current	Prop
<p>Miscellaneous supplies and equipment specific to firefighting and special rescue equipment such as extrication and rope rescue.</p>			
Line-Item Total	1,596	5,000	5,000

Total Programs Expenses	YTD	Current	Prop
	23,706	38,000	38,500

Charleston Fire District

Materials and Services

OPERATIONAL EXPENSES

GRANT EXPENDITURES AND OTHER MATERIALS AND SERVICES

Grant Expenditures	YTD	Current	Prop
<p>I have applied for a grant through the Assistance to Firefighter’s Grant program for health and safety program including health screening for all staff, testing equipment required for staff to wear breathing apparatus, and new gym equipment for the station.</p> <p>We have also applied to replace the oldest water tender with a new tender.</p> <p>This allows the use of other grant moneys found throughout the year. We are always seeking grant opportunities.</p> <p>At this point we have approximately \$3.5 million dollars in grant requests currently in review. \$2.5 million is for the seismic upgrade that we should hear about in June. This will provide funding to complete a seismic upgrade to Station 1. If any of the large grants are approved, we will either budget them in the 26/27 year or complete a supplemental budget.</p>			
Line-Item Total	13,968	40,000	40,000

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	353	2,000	2,000

Total Other Expenses & Grant Expenditures	YTD	Current	Prop
	14,321	42,000	42,000

Total Materials and Services Expenses	YTD	Current	Prop
Category Total A reduction of \$24,400	277,789	349,100	324,700

2025/2026 Budget for the



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	654,961	933,900	1,017,900
Materials and Services	277,789	349,100	324,700
Total Operating	932,750	1,283,000	1,342,600
Capital Outlay	-0-	-0-	-0-
Total Operating and Capital Outlay	932,750	1,283,000	1,342,600

2025/2026 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	
<p>Operating Loan Payment</p> <p>This is line item was added last year. The purpose paying the tax anticipation note that we potentially may need to fund the costs between July 1 and when property taxes arrive in November. With the added payroll costs, the carryover has not been able to increase to meet the demand. I am anticipating that our accounts will support us to September. Even with careful spending we will need to do this. I am adding an additional \$50,000 just in case. We used \$50,000 last year. It does not cost anything to have it budgeted. The cost is based on then interest charged on what we do draw on the account. Last year the cost was \$572.92. This also included a fee to create the account.</p>	155,000	
Total		155,700

OPERATING CONTINGENCY

<p>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 \$225,000.</p> <p>Usually, this line isn't used until after the budget meeting, this year due to the cost overruns in Office supplies, Accident Insurance and a few others, we did a General Fund transfer in March.</p>	30,200	40,000
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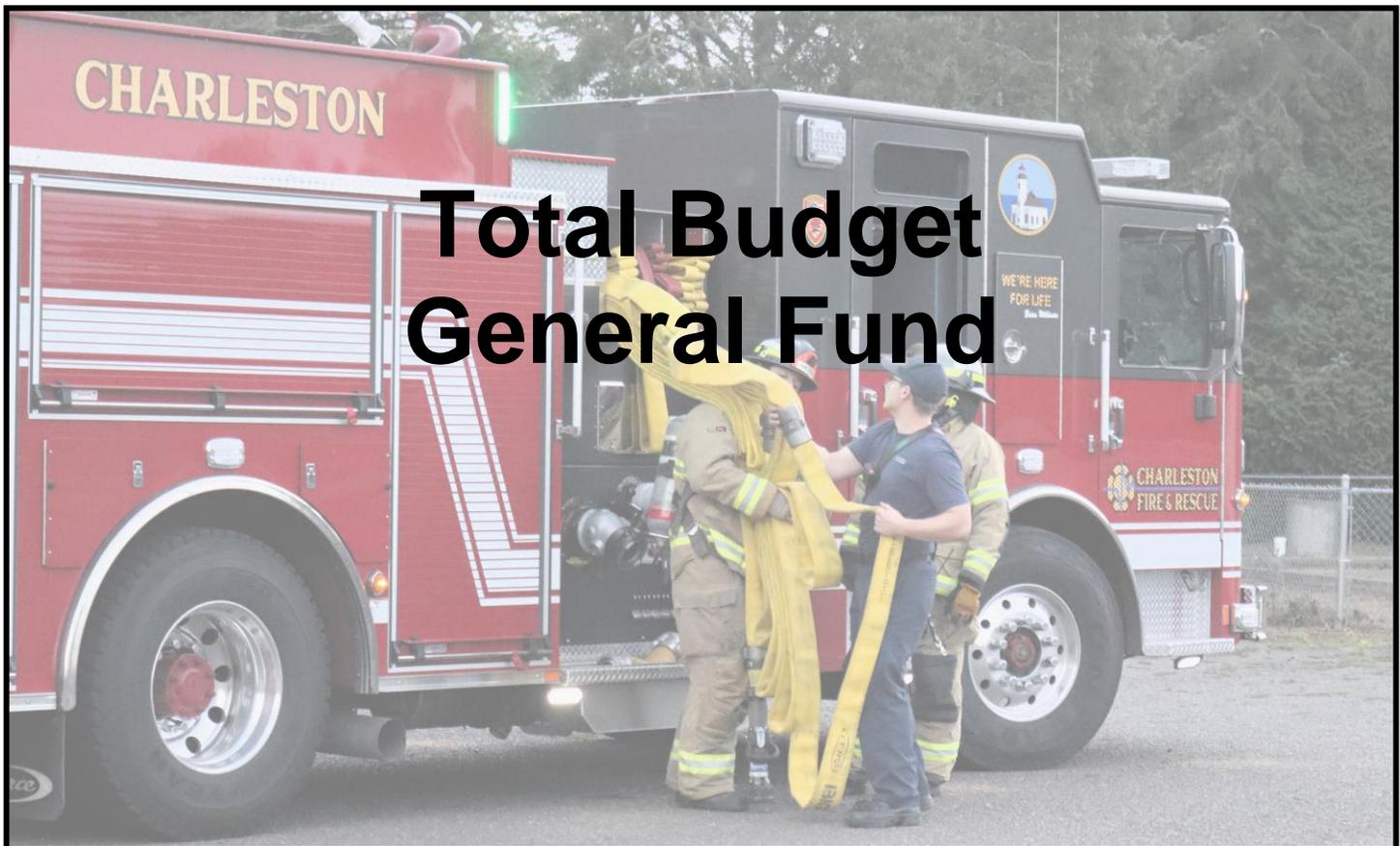
TRANSFER OUT: TO BUILDING-EQUIPMENT RESERVE FUND (BERF) (Page 5)

<p>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. In future years I hope to increase this.</p>	15,000	10,000
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TRANSFER OUT: TO DEBT SERVICE FUND (Page 6)

<p>This is the transfer to the Debt Service Fund. The amount we are transferring this year is what is required to pay the Lease for Engine 1 for 2027. The Flexlease program for the station 3 rebuild was paid off in December 2024. Each year the Debt Service fund has the funding for the current year and the next year. The amount for the upcoming year is moved from unappropriated to appropriated and the amount for next year is then budgeted as unappropriated.</p>	72,500	58,200
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2025/2026 Budget for the



Charleston Fire District

General Fund Totals

Total Budget with Capital Outlay	Current Budget	Proposed
Personal Services	933,900	1,017,500
Materials and Services	349,100	324,700
Total Operating	1,283,000	1,342,200
Capital Outlay	-0-	-0-
Debt Service	105,700	155,700
Operating Contingency	30,200	40,000
Transfer to the BERF	15,000	10,000
Transfer to Debt Service Fund	72,500	58,200
Total Expenditures General Fund	1,506,400	1,606,500
Unappropriated Ending Fund Balance	175,000	175,000
Total General Fund with Unappropriated Ending Fund Balance	1,681,400	1,781,500

2025/2026 Budget for the



Charleston Fire District

Reserve & Debt Service Funds

<u>BUILDING/ EQUIPMENT RESERVE FUND</u>	
Resources	
Cash on Hand	54,900
Interest Income	1,500
Transfer from the General Fund	10,000
Total Resources	66,400
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 No current plans	30,000
Building and real property acquisition and Major Improvements: No current plans	16,300
Total Capital Outlay	46,300
Total Requirements Building Reserve Fund	66,400

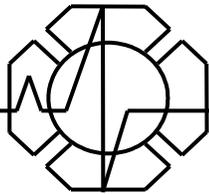
Charleston Fire District

Debt Service, Transfers, Contingencies & Reserve Funds

<u>DEBT SERVICE FUND</u>	
Resources	
Cash on Hand	59,000
Interest income	1,600
Transfer from the General Fund	58,200
Total Resources	118,800
Principal Payments	
Flexlease: Paid Off	-0-
Government Capital (this will increase each year and the interest payment will reduce.)	50,200
Total Principal Payments	50,200
Bond Interest Payments and Fees	
Flexlease: Paid Off	-0-
Government Capital: July 2025 & January 2026	9,500
Total Interest and fees:	9,500
Unappropriated Ending Fund Balance	
Flexlease: Paid off	-0-
Government Capital: January 2026 (unappropriated principal & Interest) required by budget law to have the first payment for the following fiscal year budgeted as an unappropriated amount.	59,100
Total Unappropriated Ending Fund Balance	59,100
Total Debt Service	118,800

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2025/2026 Budget for the



***CHARLESTON
FIRE DISTRICT***



**RESOURCES
GENERAL FUND**

Charleston Fire District

Resources

GENERAL FUND RESOURCES

	Current	Proposed
<p style="text-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. Actual carryover 7/24 \$122,760 The Ko Kwell contract funds were expected to be \$72,000 and paid before the end of last year. We had to renegotiate the agreement and the funds didn't arrive until November. The new contract amount is \$36,000 based on 40% of the insured value as no assessed value is available.</p>	236,000	150,000
<p style="text-align: center;"><u>Previously Levied Taxes</u></p> <p>As of March 31st, the amount received was \$18,947. The way that the trend has gone over the past years I believe the \$45,000 is a good estimate for this revenue for this year due to the increase in the tax levy in FY25/26.</p>	45,000	40,000
<p style="text-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 reduction is a renegotiation of the tribal contract. The valuation was out of control and needed to be realigned with assessed valuations. The Cost recovery program has a separate line item.</p>	93,000	75,000
<p style="text-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. Current income is \$7,35.</p>	10,000	10,000
<p style="text-align: center;"><u>Miscellaneous Income</u></p> <p>Income not fitting the descriptions of the other lines. Also known as sundry revenues. We are on the third year of the contract where Coos Forest Patrol leases station 2 for the summer for housing their firefighters. (\$5,000)</p>	5,000	5,000

Charleston Fire District

Resources

GENERAL FUND RESOURCES CONTINUED

	Current	Proposed
<p style="text-align: center;"><u>Sale of Used Equipment</u></p> <p>Captain Shield has been tasked with managing our surplus property program. We are still considering a second fire engine as our staffing level and the maintenance costs are not supporting a need for that truck. The SWOCC engine sold at auction for \$4,300, we are looking at a broker in hopes the next truck would generate \$15,000 to \$25,000</p>	5,000	5,000
<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 the Conflagration and Hazmat passthrough costs 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>	50,000	50,000
<p style="text-align: center;"><u>Other Reimbursements</u></p> <p>Miscellaneous reimbursements for overpayments etc.</p>	10,000	10,000
<p style="text-align: center;"><u>Grants</u></p> <p>We have been awarded a grant in the amount of \$35,000 from the Oregon State Fire Marshals Office for the seasonal Firefighter's program again this year. We have requests out to the Assistance to Firefighter's Grant Program and the Oregon State Seismic Grants. The Seismic grants we should hear by the end of June.</p>	80,000	95,000

	Current	Proposed
<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. Captain Shield is managing this program.</p>	10,000	5,000
<p style="text-align: center;"><u>Operating Loan Income</u></p> <p>This is a new revenue line last year and has a matching line in the General Fund section on page 4 of the budget Line 23 under Debt Service.</p> <p>The intent of this line is to have the budgeted ability to obtain a tax anticipation loan in the fall if our accounts do not enough funding to sustain operations until the property taxes arrive in November. From what I am seeing currently, we will again use this short-term funding mechanism. In 2024, we borrowed \$50,000 and it was paid back by the end of November. The total cost to borrow and repay the \$55,000 was 592.72 including account set-up fees.</p>	100,000	150,000
Total Revenue, except taxes	644,500	595,500

2025/2026 Budget for the



Charleston Fire District

Valuation, Tax Rate and Meeting Agenda

Valuation and Proposed Tax Rate

Estimated Valuation	310,000,000
Estimated Tax Rate (Current Rate: \$3.65/ Thousand).	\$4.0715/ Thousand
Estimated Tax Levy	\$1,262,165
Estimated Tax Revenue subtracting the estimated 6% uncollectible due to discounts and nonpayment.	\$1,184,500

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

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:	\$297,735,127
Subtract: UR EXCESS VALUE (used):	\$-0-
VALUE TO COMPUTE THE TAX RATE:	\$297,735,127
Tax Computations	
TAX RATE (dollars/1000) (\$3.65)	0.0036500
AMOUNT RATE WILL RAISE:	\$1,086,733.21
BILLING RATE (\$3.65)	0.0036500
CALCULATED TAX FOR EXTENSION:	\$1,086,733.21
GAIN UR TAX RT EXTENSION	\$-0-
GAIN/LOSS DIV TAX	\$-0-
NET TAX FOR EXTENSION:	\$1,086,733.21
ACTUAL TAX EXTENDED DIST	\$1,086,734.04
GAIN/LOSS FROM IND EXT.	\$0.83
COMPRESSION LOSS	\$-0-
DISTRICT TAXES IMPOSED	\$1,086,734.04
Additional Taxes/Penalties (Forest Land)	\$-0-
TOTAL TO BE RECEIVED	\$1,086,734.04
PERCENTAGE SCHEDULE (ORS 311.390)	0.011870710450