

RESOURCES  
General Fund  
Fund

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget 22/23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 20/21	First Preceding Year 21/22						
				Beginning Fund Balance				
1	228,836	230,477	300,000	1	Available cash on hand*(cash basis), or	250,000		1
2				2	Net working capital*(accrual basis)			2
3	37,877	39,143	35,000	3	Previously levied taxes estimated to be received	55,000		3
4				4				4
5				5	<b>OTHER RESOURCES</b>			5
6	78,187	79,191	85,000	6	Fire Protection Contracts	93,000		6
7	1,621	1,521	3,000	7	Interest & Investment Income	7,000		7
8	3,793	7,527	1,000	8	Miscellaneous Income	5,000		8
9	0	0	15,000	9	Sale of Used Equipment	5,000		9
10	0	36,890	70,000	10	State Reimbursements	45,000		10
11	132	1,887	15,000	11	Other Reimbursements	15,000		11
12	0	10,302	45,000	12	Grants	70,000		12
13	0	0	500	13	Insurance Proceeds	500		13
14	6,324	6,324	35,000	14	Cost Recovery Program	15,000		14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	356,770	413,262	604,500	29	Total resources, except taxes to be levied	560,500	0	0
30			895,500	30	Taxes necessary to balance	955,800		0
31	675,241	705,387		31	Taxes collected in year levied			
32	1,032,011	1,118,649	1,500,000	32	TOTAL RESOURCES	1,516,300		0

\* Includes Unappropriated Balance budgeted last year.

DETAILED EXPENDITURES  
GENERAL FUND  
Fund

	Historical Data			EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year 21/22				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 19/20	First Preceding Year 20/21								
1				1	<b>PERSONAL SERVICES</b>					1
2	92,891	94,226	95,200	2	Fire Chief Salary		99,000			2
3	86,003	35,345	53,500	3	Fire Captain Salary		57,500			3
4	102,848	134,387	90,000	4	Fire Lieutenant Salary	2	94,500			4
5	0	0	135,000	5	Firefighter Salary	3	138,000			5
6	20,500	21,787	25,000	6	Overtime		30,000			6
7	40,882	54,481	136,100	7	PERS Retirement		173,000			7
8	27,427	26,334	36,700	8	Medicare/ Social Security		43,500			8
9	47,858	74,986	127,000	9	Health Insurance		101,500			9
10	3,220	3,405	4,500	10	Unemployment Insurance (SUTA)		4,500			10
11	6,946	7,787	12,500	11	Accident Insurance		15,000			11
12	2,393	2,169	3,000	12	Life Insurance		3,000			12
13	32,223	24,040	25,000	13	Volunteer Firefighters		20,000			13
14	18,870	32,093	42,700	14	Part Time Positions	2	39,000			14
15	0	0	3,000	15	Benefit Retrieval		3,000			15
16	13,440	10,894	0	16	Seasonal Firefighter		0			16
17	0	0	12,900	17	Paid On-call Firefighters	3	20,000			17
	0	0	0	18	Conflagation/ Hazmat Pass-through		45,000			18
18	0	0	0	19	Grants - Staffing		38,000			19
19	495,501	521,934	802,100	20	<b>TOTAL PERSONAL SERVICES</b>		924,500			20
20				21						21
21				22						22
22				23						23
23				24						24
24				25						25
25				26						26
26				27						27
27				28						28
28				29						29
29				30						30
30				31	<b>TOTAL EXPENDITURES</b>					31
31				32	UNAPPROPRIATED ENDING FUND BALANCE					32
32				33	<b>TOTAL</b>					33

**DETAILED EXPENDITURES  
GENERAL FUND  
Fund**

	Historical Data			EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 22/23				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 20/21	First Preceding Year 21/22								
1				1	<b>MATERIALS AND SERVICES</b>					1
2	620	3,209	3,500	2	Attorney fees		3,500			2
3	9,400	9,600	11,000	3	Auditor		11,000			3
4	21,000	21,000	21,000	4	Financial Services		21,000			4
5	12,000	6,000	13,500	5	Volunteer reimbursement/incentive		13,500			5
6	500	500	500	6	Length of Service Incentive		500			6
7	0	22,637	70,000	7	Conflagration Act (Pass Through)		0			7
8	975	475	5,000	8	Physician and Medical Services		5,000			8
9	9,161	9,961	11,600	9	Communications contracts		13,000			9
10	19,536	21,097	23,000	10	Insurance(buildings, vehicles,liab.etc.)		27,000			10
11	0	359	500	11	Elections		500			11
12	10,354	12,440	12,000	12	Lights and Power		14,000			12
13	10,510	10,207	11,000	13	Telephone		13,000			13
14	5,092	5,011	6,000	14	Water & Sewer		6,000			14
15	2,583	2,657	3,000	15	Garbage		3,000			15
16	8,410	15,834	12,500	16	Motor Vehicle & heating fuels		12,500			16
17	56	40	1,000	17	Propane		1,000			17
18	24,311	16,358	10,000	18	Building Maintenance		10,000			18
19	12,168	10,407	10,000	19	Equipment Maintenance		10,000			19
20	21,921	20,428	10,000	20	Apparatus Maintenance		15,000			20
21	164	328	500	21	Hydrant Maintenance		500			21
22	1,151	5,684	5,000	22	Travel & Lodging		5,000			22
23	3,747	7,078	5,000	23	Meals		5,000			23
24	0	0	0	24	NFA Travel (Pass Through)		5,000			24
25	697	518	500	25	Freight		500			25
26	7,228	10,325	5,000	26	Office Supplies		8,000			26
27	0	141	500	27	Books and Subscriptions		500			27
28	139	1,675	1,500	28	Publications & Advertising		1,500			28
29	8,738	6,999	12,000	29	Clothing		21,500			29
30	3,073	1,284	1,000	30	Small Tools		500			30
31				31	<b>TOTAL EXPENDITURES</b>					31
32				32	UNAPPROPRIATED ENDING FUND BALANCE					32
33				33	<b>TOTAL</b>					33

DETAILED EXPENDITURES  
GENERAL FUND  
Fund

	Historical Data			Number	EXPENDITURE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget			of	Proposed by	Approved by	Adopted by
	Second Preceding Year 20/21	First Preceding Year 21/22	This Year 22/23			Employ- ees	Budget Officer	Budget Committee	Governing Body
1				1	<b>MATERIALS AND SERVICES CONTINUED</b>				1
2	2,907	3,788	3,000	2	Membership Fees & Dues	3,000			2
3	0	3,476	1,000	3	Fire Prevention	1,000			3
4	12,997	5,936	15,000	4	Training	12,000			4
5	720	935	500	5	Safety Programs	500			5
6	14,270	14,808	15,000	6	Hydrant standby fee	15,500			6
7	6,935	4,404	5,000	7	Medical(ems supplies)	5,000			7
8	4,267	2,902	5,000	8	Firefighting Supplies	5,000			8
9	216	17,603	45,000	9	Grant expenditures	30,000			9
10	2,096	1,489	2,000	10	Other Materials & Services (Misc.)	2,000			10
11				11					11
12				12					12
13				13					13
14				14					14
15	237,942	277,593	357,600	15	<b>TOTAL MATERIALS AND SERVICES</b>	301,500			15
16				16					16
17				17	<b>CAPITAL OUTLAY</b>				17
18	19,231	0	0	18	Equipment	0			18
19				19					19
20				20					20
21	19,231	0	0	21	<b>TOTAL CAPITAL OUTLAY</b>	0			21
22				22					22
23				23	<b>DEBT SERVICE</b>				23
24	660	660	700	24	Telephone Lease	700			24
25				25					25
26	0	0	40,000	26	<b>Operating Contingency</b>	40,000			26
27				27	Transfers Out				27
28	35,000	50,000	10,000	28	Transfer to Building/ Equipment Reserve Fund	0			28
29	13,200	22,900	139,600	29	Transfer to Debt Service Fund	74,600			29
30				30					30
31	801,534	873,087	1,350,000	31	<b>TOTAL EXPENDITURES</b>	1,341,300			31
32	230,477	245,562	150,000	32	UNAPPROPRIATED ENDING FUND BALANCE	175,000			32
33	1,032,011	1,118,649	1,500,000	33	<b>TOTAL</b>	1,516,300			0 33

<b>FORM LB-11</b>			<b>RESERVE FUND RESOURCES AND REQUIREMENTS</b>		Any balance in a fund referred to in ORS 280.110 that is not expended or obligated within 12 years from the date the fund was established shall be transferred to the general fund of the municipal corporation (ORS 280.130) Annual contributions to such funds are limited to a period of 10 years Last year for fund_2031 Last year for contributions_2029__		
This fund is authorized by ORS 280.100 and established by resolution/ ordinance number <u>19-001</u> , on February 20,2019 for the following specified purposes:Acquisition, improvements and repair of District buildings and real property.			<u>Building/ Equipment Reserve FUND</u>		<u>Charleston Rural Fire Protection District</u>		
Historical Data			Adopted Budget This Year 22/23	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024		
Actual		Second Preceding Year 20/21			First Preceding Year 21/22	Proposed by Budget Officer	Approved by Budget Committee
<b>RESOURCES</b>							
Beginning Fund Balance							
1	56,293	71,438	122,000	1 Cash on hand*(cash basis), or	67,500		1
2				2 Working capital*(accrual basis)			2
3				3 Previously levied taxes estimated to be received			3
4	393	505	1,000	4 Earning from temporary investments	1,500		4
5				5			5
6	35,000	50,000	10,000	6 General Fund	0		6
7				7			7
8				8			8
9	91,686	121,943	133,000	9 Total resources, except taxes to be levied	69,000		9
10			0	10 Taxes necessary to balance			10
11	0	0		11 Taxes collected in year levied			11
12	91,686	121,943	133,000	12 <b>TOTAL RESOURCES</b>	69,000		12
<b>REQUIREMENTS</b>							
1				1 Materials & Services:			1
2	0	0	10,000	2 Equipment Repair	10,000		2
3	0	0	10,000	3 Building Repair	10,000		3
4	0	0	100	4 Service Fees	100		4
5				5			5
6	0	0	20,100	6 Total Materials & Services	20,100	0	6
7				7			7
8				8 Capital Outlay			8
9	20,248	0	100,000	9 Equipment Acquisition & Major improvements	30,000		9
10				10 Building & Real Property Acquisition &			10
11	0	0	12,900	11 Major Improvements	18,900		11
12				12			12
13	20,248	0	112,900	13 Total Capital Outlay	48,900		13
14				14			14
15				15			15
16	71,438	121,943	0	16 RESERVED FOR FUTURE EXPENDITURE	0	0	16
17	91,686	121,943	133,000	17 <b>TOTAL REQUIREMENTS</b>	69,000		17

\* Includes Unappropriated Balance budgeted last year.

**BONDED DEBT  
RESOURCES AND REQUIREMENTS**

Historical Data				Debt Service Fund		CHARLESTON RURAL FIRE PROTECTION DISTRICT			
Actual		Adopted Budget This Year 22/23	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-2024					
Second Preceding Year 20/21	First Preceding Year 21/22			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
<b>RESOURCES</b>									
Beginning fund balance:									
1	13,558	12,879	17,500	1	Cash on hand (cash basis)	78,500			1
2				2					2
3				3					3
4	91	86	300	4	Earnings from temporary investments	500			4
5				5					5
6				6	Transferred from other funds:				6
7	13,200	22,900	139,600	7	General Fund	74,600			7
8				8					8
9				9					9
10	26,849	35,865	157,400	10	Total resources, except taxes to be levied	153,600	0		0 10
11			0	11	Taxes estimated to be received	0	0		0 11
12	0	0		12	Taxes collected in year levied				12
13	26,849	35,865	157,400	13	<b>TOTAL RESOURCES</b>	153,600	0		0 13
<b>REQUIREMENTS</b>									
<u>Bond Principal Payments</u>									
					Issue date	Budgeted payment date			
1	10,000	15,000	15,000	1	9/9/2011	1/1/2024	15,000		1
2	0	0	48,500	2	12/28/2021	1/15/2024	49,000		2
3	10,000	15,000	63,500	3	<b>Total Principal</b>		64,000	0	0 3
<u>Bond Interest Payments and Fees</u>									
					Issue date	Budgeted payment date			
4	3,970	3,356	2,700	4	9/9/2011	1/1/2024, 7/1/2024	1,200		4
5	0	0	14,000	5	12/28/2021	7/15/2023, 1/15/2024	12,100		5
6				6					6
7	3,970	3,356	16,700	7	<b>Total Interest and Fees</b>		13,300	0	0 7
<u>Unappropriated ending fund balance by</u>									
					Issue date	Payment date			
8			16,200	8	9/9/2011	1/1/2025	16,000		8
9			61,000	9	12/28/2021	7/15/24 1/15/2025	60,300		9
10				10					10
11			77,200	11	<b>Total Unappropriated Ending Fund Balance</b>		76,300	0	0 11
12	12,879	17,509		12	Ending balance (prior years)				12
13	26,849	35,865	157,400	13	<b>TOTAL REQUIREMENTS</b>		153,600	0	0 13